

**BOARD OF TRUSTEES
AUDIT SUBCOMMITTEE
James E. "Ted" Roberts, Chair
John R. Jakubek, Vice Chair
Capri S. Cafaro
Delores E. Crawford
Allen K. Metz**

**Wednesday, September 6, 2017
1:00 p.m.**

**Tod Hall
Board Meeting Room**

AGENDA

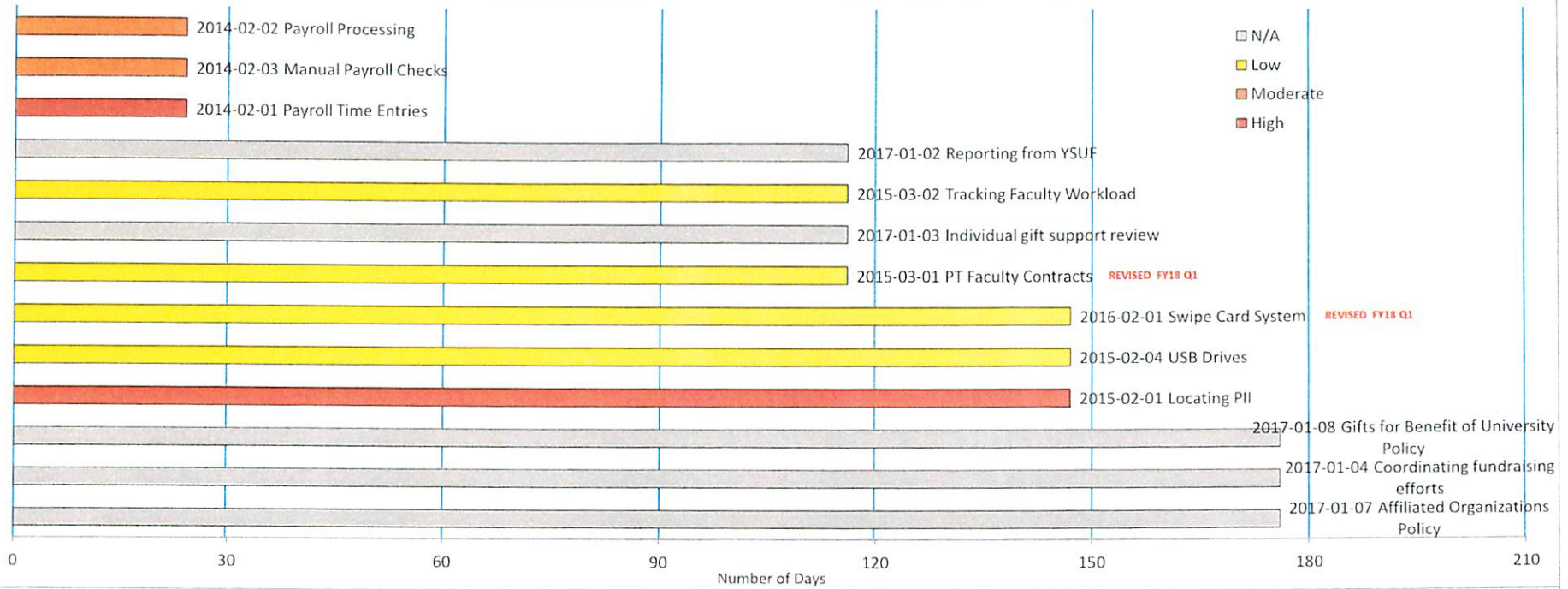
- A. Disposition of Minutes for Meeting Held June 8, 2017**
- B. Old Business**
- C. Committee Item**

1. Discussion Items

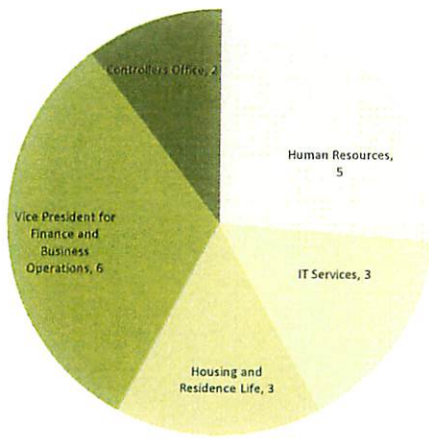
- Tab C.1.a. a. Audit Matrix Open Audit Recommendations Update**
This matrix tracks the progress of the implementation of recommendations for improvement or correction made by internal and external auditors.
Sarah Gampo, Director of Internal Audit, will report.
- Tab C.1.b. b. FY17 Internal Audit Plan Update**
Sarah Gampo, Director of Internal Audit, will report.
- Tab C.1.c. c. FY18 First Quarter Internal Audit Plan Update**
Sarah Gampo, Director of Internal Audit, will report.
- Tab C.1.d. d. Enterprise Risk Management**
Sarah Gampo, Director of Internal Audit, will report.
- Tab C.1.e. e. Internal Audit Strategic Plan and FY18 Goals**
Sarah Gampo, Director of Internal Audit, will report.

- D. New Business**
- E. Adjournment**

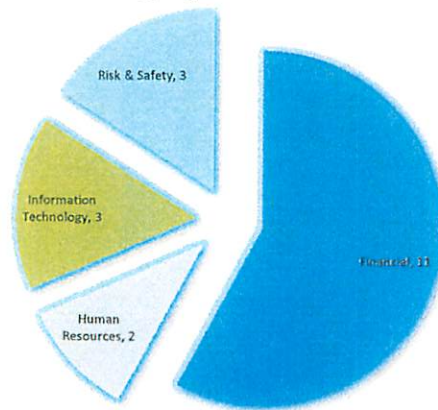
Audit Recommendations - Days to Current Deadline from 9/6/17



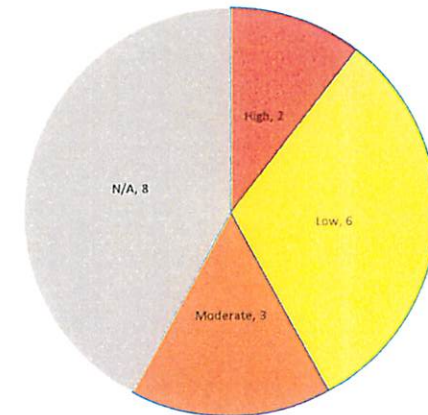
Department



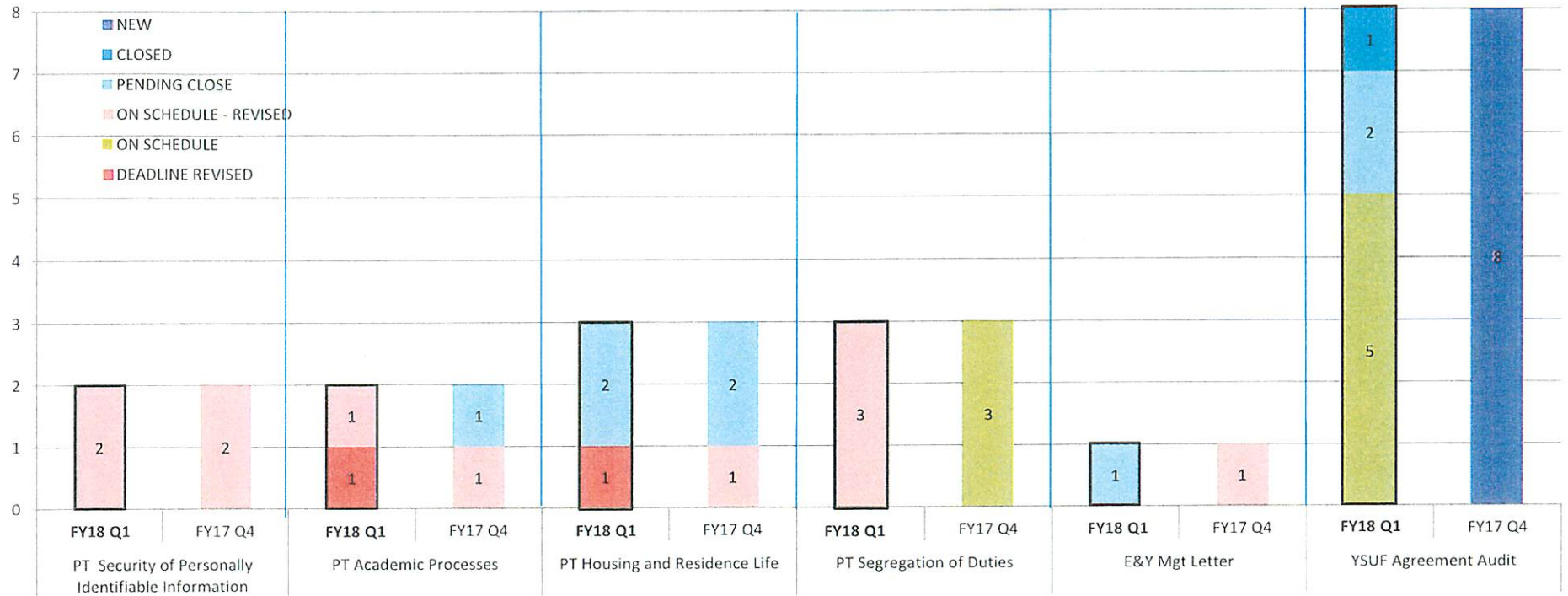
Risk Category



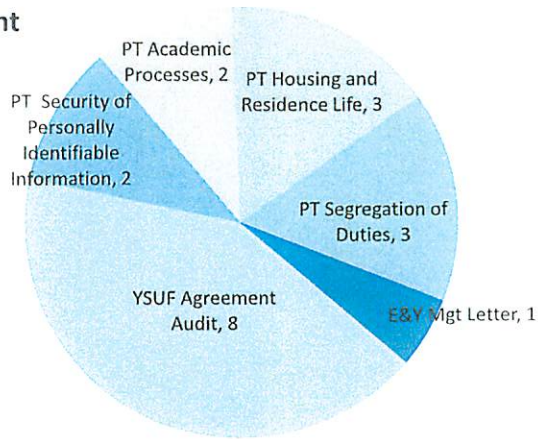
Risk Level



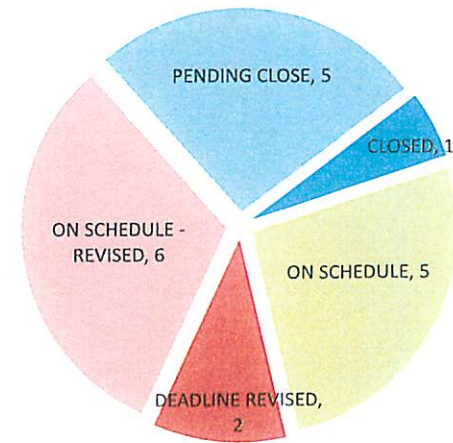
Audit Recommendations Status by Audit - Current Quarter vs. Prior Quarter



Audit Engagement



Status



AUDIT RECOMMENDATIONS STATUS - FY2018 Q1

Audit Recommendation Number / Name Audit Date Issued Risk Category Risk Level Division Original Deadline <i>Revised Deadline</i> Current Status	Summary of Recommendation	Summary of Response	Current Status Comment	Prior Status Comment
2007-01-01 DR Plan E&Y Mgt Letter Oct. 2007 Information Technology Moderate Finance and Business Operations 9/30/2016 <i>6/30/2017</i> PENDING CLOSE	The University should review the draft DRP plan to ensure it meets requirements in the event of a disaster. It should be tested to ensure that it functions as intended, includes a continuity strategy based on University priorities, and encompasses all key processes. A Business Impact Analysis (BIA) should be performed to determine the functions that are considered essential to the University's core business operations and the timeframe that these need to be recovered. Annually and when major changes occur to the technology environment, the plan should be reviewed, revised, and tested. [This recommendation was made in prior years.]	Several steps have been taken to address this repeated language to prepare the campus to move forward with the disaster recovery initiative. It is estimated that a complete and verifiable Banner-specific disaster recovery strategy will be delivered within 6-12 months following the implementation of the SCT Banner systems. In preparation for the Banner specific disaster recovery initiative, a service level agreement with Ohio State University to serve as YSU's disaster recovery site has been completed. Hardware was purchased to establish connectivity with Ohio State University. YSU personnel traveled to Columbus to install the hardware and have begun testing connectivity to YSU	The high availability data center is in place; a detailed DR plan for Banner ERP system to be documented	Our high availability data center configuration will be complete by the end of June.
2014-02-01 Payroll Time Entries PT Segregation of Duties Apr. 2014 Financial High Finance and Business Operations, Legal 1/31/2016 <i>9/30/2017</i> ON SCHEDULE - REVISED	There is a lack of segregation of duties for manual payroll time entries. There are employees who have the ability to enter manual time entries without additional approval or verification. This lack of segregation of duties increases the risk that incorrect or fraudulent paychecks may be issued. Manual time entries should be tracked and an individual should be assigned to confirm the validity of all manual time entries. This individual should not have access to create a manual time entry.	The Payroll Department, based on approved source documentation, is responsible to enter hours/time for the minority of hourly timesheets that were not electronically processed through self-service Banner. As a compensating control, a report will be developed to identify any hours manually entered. This report will be compared to the source documents by a different individual than the individual entering from the source document. Also, the Banner HR/Payroll security role classes were reviewed and the number of individuals with both duties has been reduced and segregated.	On schedule as planned; no significant changes noted	No change - see prior status comment
2014-02-02 Payroll Processing PT Segregation of Duties Apr. 2014 Financial Moderate Finance and Business Operations, Legal 12/31/2015 <i>9/30/2017</i> ON SCHEDULE - REVISED	There are 4 individuals with the ability to process/calculate payroll. Of these individuals, they all have ability to generate paychecks and add/approve hours, and 3 have access to record payroll in the general ledger and the ability to make general ledger entries. This lack of segregation within the process of generating the payroll creates and increases risk of error or fraud within a paycheck or payroll. We recommend a review of the workflow steps from running (calculating) the payroll through the financial recording of the payroll and reassign rights in the system to maximize segregation of duties.	Security access has been redesigned to limit the ability to perform the above workflow to only the Associate Controller. These functions are necessary for the Associate Controller in order to supervise the Payroll Department as well as the general accounting functions in the Controller's Office. However, any manual entry of hours by the Associate Controller will be reviewed in the audit report mentioned in Management's Response to Audit Finding & Recommendation #2. The security access for all of the other individuals mentioned has been segregated between entering, processing payroll, generating checks, and posting to the ledger.	On schedule as planned; no significant changes noted	No change - see prior status comment

Audit Recommendation Number / Name Audit Date Issued Risk Category Risk Level Division Original Deadline Revised Deadline Current Status	Summary of Recommendation	Summary of Response	Current Status Comment	Prior Status Comment
2014-02-03 Manual Payroll Checks PT Segregation of Duties Apr. 2014 Human Resources Moderate Finance and Business Operations, Legal 12/31/2015 9/30/2017 ON SCHEDULE - REVISED	There is a lack of segregation of duties with the manual (off-cycle) check process. There are individuals who can print manual checks and who have access to the check stock. An individual who has the ability to generate a manual (off-cycle) check should not have access to the check stock.	In order to segregate duties, the individuals who had access to the blank check stock no longer have the ability to initiate a manual check except for one person. As a compensating control, any manual entry of hours by that person will be reviewed in the audit report mentioned in Management's Response to Audit Finding & Recommendation #2.	On schedule as planned; no significant changes noted	No change - see prior status comment
2015-02-01 Locating PII PT Security of Personally Identifiable Information Nov. 2014 Information Technology High Finance and Business Operations 3/31/2016 1/31/2018 ON SCHEDULE - REVISED	As part of the risk assessment process, the data classification policy in the University's "Sensitive Information Policy" should be implemented. Highly sensitive PII data should be located in the processes and data system and evaluated for additional cybersecurity protection measures.	Network and Data security is in the process of evaluating areas known to utilize PII as well as the storage and accessibility of such data on a department by department basis.	On schedule as planned; no significant changes noted	Software to locate PII was deployed 4/24/2017.
2015-02-04 USB Drives PT Security of Personally Identifiable Information Nov. 2014 Information Technology Low Finance and Business Operations 3/31/2016 1/31/2018 ON SCHEDULE - REVISED	The University could configure the system to prohibit the copying of sensitive data onto USB drives, once the highly sensitive data has been identified in the system. In the event that there is a legitimate business need to use a USB drive, the University could configure the system to encrypt sensitive data when copied, or supply selected employees with hardware encrypted USB flash drives for use when copying PII.	The University will review its policies & procedures with regard to extracting PII to any mobile media or local storage in light of improved access restrictions being implemented. This review will include consideration of scanning local storage for PII as we believe PII stored locally poses a more significant security threat than mobile storage.	On schedule as planned; no significant changes noted	On schedule as per prior update.
2015-03-01 PT Faculty Contracts PT Academic Processes Feb. 2015 Human Resources Low Academic Affairs, Legal 7/31/2016 12/31/2017 DEADLINE REVISED	We recommend that part time faculty contracts be electronically generated through the Human Resource system, and the contract routed electronically to the applicable people for electronic signature	Human resources personnel are working to implement PeopleAdmin for generating part-time faculty contracts. This process is not simple as it requires the integration of two separate tracking systems; one to pull data from the personnel system and the other to integrate with the student registration system.	The implementation of part-time faculty contracts in PeopleAdmin is still in progress. Implementation is anticipated by 12/31/17.	No change - see prior status comment

Audit Recommendation Number / Name Audit Date Issued Risk Category Risk Level Division Original Deadline Revised Deadline Current Status	Summary of Recommendation	Summary of Response	Current Status Comment	Prior Status Comment
2015-03-02 Tracking Faculty Workload PT Academic Processes Feb. 2015 Financial Low Academic Affairs, Legal 12/31/2016 12/31/2017 ON SCHEDULE - REVISED	We recommend that further research be done to determine if the Banner System has the capability to calculate and track teaching hours, non-teaching time, and total faculty workload, and if the system does, then the use of the system should be implemented.	Banner has the ability to monitor faculty workload, and there is faculty workload non-teaching capability. A more detailed analysis of Banner system capabilities should be completed. The academic division is currently working with the Registrar's office to implement a full year scheduling and registration system; this system will make much of the data available at an earlier time and improve tracking and reporting processes.	On schedule as planned; no significant changes noted	No change - see prior status comment
2016-02-01 Swipe Card System PT Housing and Residence Life Oct. 2015 Risk & Safety Low Student Experience 6/30/2016 1/31/2018 DEADLINE REVISED	We recommend management consider a swipe card system, similar to that utilized by the University Courtyard apartments, for each of the student housing complexes.	Housing & Residence Life has already identified this as a need and has begun research on products and received preliminary quotes to determine approximate cost of the project. Plans are to move forward by the end of fiscal year 2016.	The contract is in place for the residence hall swipe card system; however, there was not enough time to install and test the system prior to the start of Fall 2017 semester; the system will be in place in January 2018 for the Spring 2018 semester.	A proposal for electronic locks on exterior doors to all residence halls has been submitted to facilities; the project is contingent upon availability of funds and timing of implementation depends on facilities.
2016-02-02 Background Checks PT Housing and Residence Life Oct. 2015 Risk & Safety Low Student Experience 5/31/2016 5/31/2017 PENDING CLOSE	We recommend that criminal background checks be performed on all applicants for student housing. Furthermore, management should consider incorporating an application fee to the process to assist in offsetting such cost.	Housing & Residence Life will consider this recommendation. We will research potential vendors and costs associated with enough time to make a final decision for academic year 2016-2017 before the start of fall semester recruitment which begins on February 1, 2016.	Background screening is in process for Fall 2017 and will be completed prior to the start of the semester; the background check system risk rates each report as "green" for passed; "yellow" for further review; "red" for failed. Procedures are in place to escalate yellow and red reports to a review committee of YSUPD, Admissions, and Counseling after initial review by the Director of Housing and YSUPD.	Background checks for Fall 2017 housing applicants will begin in mid-May.
2016-02-03 Non-University Housing Options PT Housing and Residence Life Oct. 2015 Risk & Safety Low Student Experience 4/30/2016 5/1/2017 PENDING CLOSE	There are a number of housing options listed on the University website which appear to be endorsed by the University, yet not owned or managed by the University. We recommend management consider the feasibility of an affiliation, or referral agreement with the housing options not owned or managed by the Office of Housing and Residence Life.	We agree this could be a potential issue and will move forward with pursuing more formal affiliations with student housing facilities near and adjacent to campus.	Affiliation agreements have been finalized and are with the parties for signature.	status update pending

Audit Recommendation Number / Name Audit Date Issued Risk Category Risk Level Division Original Deadline Revised Deadline Current Status	Summary of Recommendation	Summary of Response	Current Status Comment	Prior Status Comment
2017-01-01 YSUF Agreement oversight YSUF Agreement Audit May 2017 Financial N/A Finance and Business Operations 6/30/2017 PENDING CLOSE	The University does not have a formal process in place for monitoring and oversight of the agreement. <ul style="list-style-type: none"> Assign primary responsibility for the administration of the agreement Monitor compliance with the agreement (see #2) Ensure information is obtained to assess reliance on the Foundation system of internal controls 	An executive oversight committee that will meet on a regular, periodic basis will be established and will have primary responsibility for administering and monitoring compliance with the agreement.	The oversight committee consists of Executive Officers: N. McNally, Vice President for Finance and Administration, H. Jacobs, Vice President and General Counsel, and M. Abraham, Provost and Vice President for Academic Affairs; committee meeting will be incorporated into the VP's regular recurring monthly meetings.	N/A - new FY18 Q4
2017-01-02 Reporting from YSUF YSUF Agreement Audit May 2017 Financial N/A Finance and Business Operations 12/31/2017 ON SCHEDULE	Quarterly reports from Foundation are not consistent with reporting obligations in the agreement and do not include information necessary to project cash flows for longterm financial planning. <ul style="list-style-type: none"> Monitor Foundation reporting for compliance with agreement Evaluate the need for supplemental reporting Periodically evaluate the adequacy of reporting from Foundation 	The Foundation's reporting requirements in the agreement are presently under review. Management agrees that procedures should be developed that more clearly define reporting requirements.	Management action noted in summary response is on schedule to be completed by the original deadline.	N/A - new FY18 Q4
2017-01-03 Individual gift support review YSUF Agreement Audit May 2017 Financial N/A Finance and Business Operations 12/31/2017 ON SCHEDULE	Individual gifts paid in multiple increments that in total exceed \$100,000 may not be identified to ensure supporting documentation is obtained; in addition, this threshold is not reviewed for appropriateness on a periodic basis. <ul style="list-style-type: none"> Periodically evaluate criteria for obtaining and reviewing supporting documentation for significant gifts Ensure sufficient information is obtained from the Foundation to identify gifts meeting above criteria 	Criteria will be developed to facilitate additional support detail regarding monthly gift transfers from the Foundation. Executive oversight committee will collaborate with Foundation staff to develop a reporting template(s) as a means of improving gift documentation.	Management action noted in summary response is on schedule to be completed by the original deadline.	N/A - new FY18 Q4
2017-01-04 Coordinating fundraising efforts YSUF Agreement Audit May 2017 Financial N/A Finance and Business Operations 3/1/2018 ON SCHEDULE	Procedures for coordinating fundraising efforts between the Foundation and division/college/department are not in place. Reporting from the Foundation to individual University units is not in the agreement and does not appear to be in place. Enhance coordination of division/college/department level fundraising efforts with the Foundation with institutional procedures. Ensure procedures include periodic reporting from the Foundation and reporting obligations are documented in the agreement.	Management agrees and will develop and implement institutional procedures to enhance and align fundraising activities with the Foundation.	Management action noted in summary response is on schedule to be completed by the original deadline.	N/A - new FY18 Q4

<p>Audit Recommendation Number / Name Audit Date Issued Risk Category Risk Level Division Original Deadline - <i>Revised Deadline</i> Current Status</p>	<p>Summary of Recommendation</p>	<p>Summary of Response</p>	<p>Current Status Comment</p>	<p>Prior Status Comment</p>
<p>2017-01-05 Monthly gift transfer procedures YSUF Agreement Audit May 2017 Financial N/A Finance and Business Operations 5/9/2017 CLOSED</p>	<p>Monthly gift transfer process is not documented. Documented procedures for performing monthly gift transfer process to ensure consistency of the process and continuity.</p>	<p>Management agrees and has established documented procedures for performing monthly gift transfers.</p>	<p>The procedures for monthly gift transfers have been developed and documented.</p>	<p>N/A - new FY18 Q4</p>
<p>2017-01-06 Fund balancing process YSUF Agreement Audit May 2017 Financial N/A Finance and Business Operations 6/30/2017 PENDING CLOSE</p>	<p>Fund balancing process is not documented Fund balancings were not completed on a regular periodic basis and do not include review by an individual separate from the preparer. Documented procedures for periodic fund balancings including the frequency and timing of performance and separate supervisory review.</p>	<p>Management agrees and will develop documented procedures for fund balancing that will specify appropriate frequency and timing. In addition, a report is being developed that will enable efficient supervisory review</p>	<p>Procedures for fund balancing have been developed and documented. Internal Audit to validate implementation of supervisory review.</p>	<p>N/A - new FY18 Q4</p>
<p>2017-01-07 Affiliated Organizations Policy YSUF Agreement Audit May 2017 Financial N/A Finance and Business Operations 3/1/2018 ON SCHEDULE</p>	<p>University's Affiliated Organizations Policy requires the University have representation on the Foundation's Board; however, this requirement is not in the agreement and the University cannot ensure compliance. Review University Affiliated Organizations Policy and ensure it aligns with the relationship between the Foundation and the University and the fundraising service agreement.</p>	<p>Management agrees and will submit a revised policy to the Board of Trustees for review and consideration.</p>	<p>Management action noted in summary response is on schedule to be completed by the original deadline.</p>	<p>N/A - new FY18 Q4</p>
<p>2017-01-08 Gifts for Benefit of University Policy YSUF Agreement Audit May 2017 Financial N/A Finance and Business Operations 3/1/2018 ON SCHEDULE</p>	<p>Gifts for the Benefit of the University Policy authorizes the University to refuse gifts but does not identify who within the University has this authority. Enhance Gifts for the Benefit of the University Policy by identifying who within the University is authorized to refuse a gift to the University</p>	<p>Management agrees and will submit a revised policy to the Board of Trustees for review and consideration</p>	<p>Management action noted in summary response is on schedule to be completed by the original deadline.</p>	<p>N/A - new FY18 Q4</p>

Youngstown State University
Office of Internal Audit
Audit Plan Quarterly Update - Final
Fiscal Year 2017
July 1, 2016 - June 30, 2017

	July 2016 - June 2017							Comment
	July - Sept	Oct - Dec	Jan - Mar	Apr-June	FY17 to date as of June 30, 2017			
	Quarter 1*	Quarter 2*	Quarter 3	Quarter 4	Total	Budget	Difference	
Audit and Assurance:								
Audit Engagements:								
YSUF Agreement		126	103	54.5	283.5	236	-48	audit complete
Compliance		6.5	0	0	6.5	0	-7	
Purchasing			2.5	37	39.5	250	211	audit continued to FY18 - see FY18 audit plan update
Grants			0	24.5	24.5	95	71	audit continued to FY18 - see FY18 audit plan update
Continuous								
Auditing/Analytics		20.5	165	147	332.5	310	-22.5	
Open Audit Recommendation Follow-up		12	39	12.5	63.5	54	-10	
Hotline Monitoring								
		0	28.5	23	51.5	30	-22	
		165	338	298.5	801.5	975	174	no open reports - no new reports have been received and 3 reports open as of June 8th meeting have been closed: 2 unsubstantiated after preliminary review, 1 resulted in enhancements to strengthen purchasing procedures related to potential conflicts but did not note improper purchasing activity
Administrative & Planning:								
Administrative		63	58.5	52	173.5	101	-73	developing department manual and procedures, developing internship for Fall 2017
Audit Risk Assessment, Annual Planning, Audit Subcommittee Prep and Meetings		34	87.5	128	249.5	152	-98	annual risk assessment and audit planning in quarter 4
Professional Development & Training		18	4	18.5	40.5	40	-1	
Holiday, Vacation/Sick		72	32	23	127	124	-3	
		187	182	221.5	591	417	-174	
Total Hours	0	352	520	520	1392	1392	0	

*actual and budget hours begin 11/1/16

Youngstown State University
Office of Internal Audit
Audit Plan Quarterly Update - Interim
Fiscal Year 2018
July 1, 2017 - August 7, 2017

	Quarter 1 to date at 8/7/17	Quarter 1 Budget*	Remaining Quarter 1 Hours	Oct - Dec Quarter 2 Budget**	Comment
Audit and Assurance:					
Audit Engagements:					
Purchasing	37	185	148	-	audit scoping is complete; concluding planning phase and entering fieldwork phase
Grants/Research - Pre-award	-	-	-	280	preliminary planning and scoping meeting has been held
Grants/Research - Post-award	-	-	-	-	
Student Organizations	-	-	-	-	
Continuous Auditing/Analytics	5	150	145	152	FY17 Q4 analytics are planned to be performed by the Fall 2017 Internal Audit Intern
Open Audit Recommendation					
Follow-up	19.5	35	16	37	
Hotline Monitoring	2	15	13	15	no open reports - see FY17 Q4 Audit Plan Quarterly Update
	63.5	385	322	484	
Administrative & Planning:					
Administrative	33	50	17	63	hiring and training Fall 2017 Internal Audit Intern; office move
Audit Risk Assessment, Annual Planning, Audit Subcommittee					
Prep and Meetings	36	50	15	63	
Enterprise Risk Management assistance	-	20	20	20	
Professional Development & Training	-	10	10	10	
Holiday, Vacation/Sick	22	80	8	30	
	141	210	70	186	
Total Hours	204	595	391	670	

*Quarter 1 budget includes 75 hours for intern (~15 hr/week for 5 weeks)
**Quarter 2 budget includes 150 hours for intern (~15 hr/week for 10 weeks)

Enterprise Risk Management

Enterprise Risk Management (ERM) is a process applied strategically across an organization to identify potential events (risks) that may adversely affect the entity and to proactively and continuously manage those risks in a manner consistent with its mission and goals.

The objective is to promote and create a risk aware culture, and by doing so improve the capability to collaboratively identify, quantify, and manage risks associated with opportunity.

Traditional Risk Management vs. Enterprise Risk Management

Fragmented	Integrated
Negative	Positive
Reactive	Proactive
Ad hoc	Continuous
Historical-looking	Forward-looking
Cost-based	Value-based
Narrowly-focused	Broadly-focused
Risk Silos	Systematic
Functionally- driven	Process- driven

Risk Categories: Strategic, Compliance, Operational, Technological, Financial, Reputational

ERM Process

Identify: Risk Assessment (What keeps you up at night?).

Analyze and Prioritize: Evaluate and systematically rank each risk. Identify the management controls in place. Risk is assessed on two dimensions: Probability and Severity.

Mitigate: Risk owner/Risk Leader is identified and controls are put in place.

Monitor: Controls are reviewed, accepted or suggestions made, and the risk is monitored. An element of monitoring is evaluating risk control effectiveness: Internal Audit.

Role of Internal Audit, in regards to risk management, is to evaluate the effectiveness of control policies and procedures related to specific risks. Provide advice and challenge or support management's decision making.

Communicate: Transparency

Risk Aware Culture + Addressing Risk Holistically = Organized Uncertainty.

Advantages of Formal Risk Management Process

Create Risk Aware Culture

Better informed decision making

Create better financial stability

Protect resources

More efficient allocation of resources

Active participation with and assist risk owners

Provide framework, guidelines and tools to risk owners

Reduce chance of Loss

Address new and emerging risks

Documentation and Accountability

Opportunity to better understand Mission, Vision and Strategy

Collaboration – Sharing ideas and suggestions

Platform for Team Building – Everyone is a Risk Manager

**Internal Audit
Strategic Plan FY18**

Mission: To promote and protect the integrity of Youngstown State University and add value to its operations by providing risk-based, independent and objective assurance, advice, and insight.

Objectives:

- Enhance the effectiveness of University operations, internal controls, and risk management processes
- Promote the efficient use of resources in alignment with University strategic priorities
- Promote compliance with laws, regulations, and University policy
- Promote best practices and sustainable improvements in the University's processes
- Foster an inclusive culture of continuous quality improvement
- Provide insight and information to support the functions of the audit subcommittee, senior leaderships, other stakeholders

Core Values:

- **Demonstrating Integrity** – Internal Audit contributes to the ethical objectives of the University. Internal Audit performs their work with honesty, diligence, responsibility, and a commitment to professional competence.
- **Fostering Collaboration** – Internal Audit fosters collaboration among and with University stakeholders in the pursuit of the University's mission and objectives.
- **Promoting Continuous Improvement** – Internal Audit promotes continuous improvement across the University, including in Internal Audit's operations.
- **Maintaining Independence and Objectivity** – Internal audit maintains and protects its professional objectivity and is not unduly influenced by their own interests or by others.

FY18 Goals:

- 1. Foster an environment of integrity –**
 - Identify opportunities to promote fraud awareness and provide resources on building processes to mitigate fraud risk
 - Continue to assess and promote awareness of the hotline and embed it in university's control environment
- 2. Support achievement of university objectives –**
 - Align fiscal year 2018 audit plan to university priorities
 - Assess for emerging risks to university objectives on a continual basis
 - Execute audit plan ensuring coverage of newly identified emerging risks and issue value-added recommendations
 - Facilitate development and implementation of enterprise risk management
 - Develop an intern position that provides the student an employment experience that complements their academic study
- 3. Continually improve the internal audit function and ensure audit quality –**
 - Refine departmental procedures to ensure adherence to Institute of Internal Auditors Professional Practices Framework
 - Leverage data analytics to enhance internal audit effectiveness and efficiencies
 - Utilize intern position to perform audit testing, when possible, thus enabling the Director to perform role of reviewer