



SNOW COLLEGE

BOARD OF TRUSTEES MEETING AGENDA NOYES BUILDING • EPHRAIM, UTAH FRIDAY, JUNE 28, 2019

10:00 – 10:15 AM COMMITTEE OF THE WHOLE

Location: Founders Hall

1. Welcome Scott Bushnell, Chair of the Board
2. Pledge of AllegianceBy Invitation

ACTION:

1. Minutes from the Previous Meetings (Tab A)..... Chair Bushnell

10:15 – 11:30 AM MEETINGS OF THE BOARD COMMITTEES

FINANCE AND FACILITIES/AUDIT COMMITTEE

Trustee Rick Robinson, Chair

Location: Founders Hall

ACTION:

1. Account Write-Offs (Tab B).....Jake Dettinger, Vice President for Finance & Admin Services
2. Music Department Audit Report (Tab C).....Wayne Bushman, Internal Auditor
3. Cash Handling Controls Audits (Tab D)..... Mr. Bushman

INFORMATION:

1. 2019 Audit Plan Status (Tab E)..... Mr. Bushman

ACADEMIC AND STUDENT AFFAIRS COMMITTEE

Trustee Erma Kaye May, Chair

Location: Lorenzo and Erastus Snow Room

ACTION:

1. Certificate of Proficiency - Communications (Tab F)..... Steve Hood, Academic Affairs Vice President
2. Birth and Adoption Policy (Tab G).....Vice President Hood
3. Death Benefit Policy (Tab H).....Vice President Hood

INFORMATION:

1. Academic Affairs Update.....Vice President Hood
 - a. Competency-based Education
 - b. Online Courses
 - c. 2+2 Partnerships
 - d. Nursing Update
2. Student Affairs Report..... Craig Mathie, Student Success Vice President
 - a. Richfield Housing Project
 - b. Enrollment Report

11:30 AM– 12:15 PM LUNCH & COLLEGE HIGHLIGHT: FOUNDATION FACULTY MEMBERS

Location: Founders Hall

12:15 – 1:30 PM COMMITTEE OF THE WHOLE

Location: Founders Hall

ACTION:

1. 2019-2020 Institutional Budget (Booklet)Vice President Dettinger
2. Report from the Finance and Facilities Committee Trustee Robinson
3. Report from the Academic and Student Affairs Committee Trustee May
4. Committees of the Board of Trustees (Tab I) Chair Bushnell

INFORMATION:

1. Update on Accreditation PreparationVice President Hood
2. Report from the Student Body Association Ben Scheffner, Student Body President
3. Report from the Chair Chair Bushnell
4. Report from the PresidentBradley J. Cook, President

1:30 – 2:00 PM EXECUTIVE SESSION (IF NEEDED)

Location: Founders Hall

Closed Meeting may be held to discuss any one of the matters allowed by Utah Code § 52-4-205, including: (1) discussion of the character, professional competence, or physical or mental health of an individual; (2) strategy sessions to discuss pending or reasonably imminent litigation; (3) strategy sessions to discuss the purchase, exchange, lease, or sale of real property, including water rights or shares; (4) discussion regarding deployment of security personnel, devices, or systems; or (5) investigative proceedings regarding allegations of criminal misconduct.

CALENDAR ITEMS:

August 1	Training Meeting with Board of Regents (Cedar City)
September 20	Board of Trustees Meeting (Richfield)
November 22	Board of Trustees Meeting (Ephraim)

Projected times for the various meetings are estimates only. The Board Chair retains the right to take action at any time. In compliance with the Americans with Disabilities Act, individuals needing special accommodations (including auxiliary communicative aids and services) during this meeting should notify the board secretary (435-283-7013 or /marci.larsen@snow.edu), at least three working days prior to the meeting.



Board of Trustees Meeting Minutes March 15, 2019 • Ephraim, Utah

Trustees Attending

Scott Bushnell, Chair
David Christensen
Randy Cox
Kerry Day
Jared Devey
Leslie Keisel, Vice Chair
Michael McLean
Rick Robinson
Karen Soper

Trustees Absent

Erma Kaye May

Others Attending

Holly Andrus, State Auditor
Morris Haggerty, Legal Counsel
Kimberly Henrie, USHE
Ryan Roberts, State Auditor

College Personnel Attending

Wayne Bushman, Internal Auditor
Gary Carlston, President
Janet Carlston, First Lady
Jacob Dettinger, Finance VP
Josh Hales, HR Director
Steve Hood, Academic VP
Melanie Jenkins, Academic Assistant VP
Marci Larsen, Board Secretary
Craig Mathie, Student Success VP
Rob Nielson, Athletic Director
Larry Smith, Faculty Senate President
Heidi Stringham, Asst. to Pres, Richfield

Welcome and Pledge of Allegiance

Chair Bushnell called the meeting to order and asked President Carlston to lead the group in the pledge of allegiance. He then welcomed the group and thanked Trustee Christensen for the candy he kindly provided for the meeting. He also thanked the administration for inviting the men's and women's basketball coaches and teams to a reception prior to the meeting. Trustees agreed these meetings with students and employees are highlights of their service on the board.

Minutes from the Previous Meeting

Chair Bushnell entertained a motion to approve the minutes from the January 2019 meeting. Trustee Soper so moved. Trustee Christensen seconded the motion, and it passed unanimously.

2019-2020 Tuition Proposal

President Carlston summarized the process of the tuition hearings, added that the hearing was broadly advertised, and asked Student Body President Devey to share his comments. Trustee Devey and President Carlston both said the conversation of value and the importance of being most affordable had been discussed with the various groups, and they reiterated that this was a critical concept in the tuition setting process. Vice President Dettinger shared a version of the PowerPoint presentation that had been used with the various groups and asked for questions. (Slides are archived with meeting minutes). The trustees had a robust, lengthy discussion and ultimately accepted the administration's recommendation to increase tuition by 2.5% and add a \$5/semester graduation processing fee. Trustee Robinson made the motion, which was seconded by Trustee Devey. All voted in favor.

College Highlight and Recognition

Trustees walked to the Graham Science Center and enjoyed a planetarium show while they had lunch. Chair Bushnell, President Carlston, and Vice President Hood thanked Dr. Larry Smith for his passion and commitment to the planetarium. It was noted that this particular set-up is one of the best in country and a significant addition to learning opportunities for students as well as community members and others who attend the regularly-scheduled shows.

Addition of E-sports

Rob Nielson, Athletic Director, was in attendance to discuss E-sports and was joined by Jason Springer via phone. The two of them shared data on the surge of E-sports at colleges and universities across the country and informed trustees of their research for Snow College specifically. Mr. Nielson said he is not a proponent of gaming but added he supports the addition of a collegiate team because it is what students want. Mr. Springer said the addition of a team fits nicely into the strategic enrollment management (SEM) plan and said the college is interested in being ahead of the game by using E-sports as a recruitment tool. Mr. Nielson and Mr. Springer explained that there will be three tiers of teams to involve as many students as possible, and they shared their excitement about potential connections to academic programs as well. Several trustees asked questions. After a lengthy discussion and the assurance that team members would have high expectations in terms of GPA, fitness/wellness, academic standards and gaming time limits,

the trustees agreed this is a huge focus of the under-30 demographic. President Carlston said ultimately the college wants to help students academically and prepare them to be successful in life, and this program can be a tool to get students to enroll in college. He expressed appreciation to Jason, Landon (Peterson), Rob, and the students who initiated this discussion. He said they have met with multiple groups throughout campus like the soccer program proponents did, and – based upon the research and feedback received – President Carlston recommended that the college formally adopt E-sports as a program in the Athletic Department. Trustee Devey made the motion to accept the president's recommendation and add the three tiers of E-sports. Trustee Christensen seconded the motion, and in a "breakthrough moment" as defined by Chair Bushnell, all voted in favor of adding E-sports to the college's offerings.

Report from the Finance and Facilities Committee

Committee Chair Robinson reported on the Finance and Facilities Committee meeting by taking the following action:

- He summarized the state auditors' presentation, noting two findings (reconciliation and resources). He said Vice President Dettinger and his staff have been responsive to the auditors and will continue to work with them. He made a motion to accept the Annual Audit of Financial Statements - Fiscal Year Ending June 30, 2018. Trustee Cox seconded the motion, and it passed unanimously.
- He reviewed the January 2019 investment report and made a motion to approve it. Trustee Keisel seconded the motion, and it passed unanimously.

For informational purposes, Chair Robinson noted that the committee had also discussed the audit annual report, the scholarship audit follow-up, and a consulting arrangement. Committee Chair Robinson thanked Wayne Bushman for his good work with internal audit.

Report from the Academic and Student Affairs Committee

Trustee Day chaired the committee meeting in Trustee May's absence. He made the following motions:

- He moved approval of the Advancement and Tenure policy, which he said had been a work-in-progress for a long time. Trustee McLean seconded the motion, and it carried unanimously. President Carlston said this important document has been a multiple-year journey, and he thanked Dr. Hood for his leadership. Chair Bushnell led the group in a celebratory round of applause
- He moved approval of the proposed 2019 Candidates for graduation. Trustee Soper seconded the motion, and it passed unanimously.
- He moved approval of the proposed changes in graduation requirements, noting that the work that goes into each document presented to the trustees cannot be understated. This change, he reported, reduces the number of credits required for graduation. Trustee Robinson seconded the motion, and all voted in favor.
- As a response to industry needs, he moved approval of the proposed changes to the Computer Information Systems program. The motion was seconded by Trustee Cox and passed unanimously.
- A motion to approve the three personnel policies – Employee Grievance, Probationary Period, and Corrective Action – was seconded by Trustee Soper and passed unanimously. Josh Hales and Morris Haggerty were thanked for their work on the personnel policies.

As an information item, Committee Chair Day said the committee was updated on enrollment and the staff's efforts and tactics to increase yield. Chair Bushnell thanked those who have worked behind the scenes to bring these action items to the board.

Commencement Speaker

President Carlston reminded the trustees that during a previous meeting they authorized him to invite commencement speakers. He reported that Vice President Mathie will address the Richfield graduates and commented that this is a tremendous honor and a nice, fitting recognition of him, the campus, and the college. He reported that Natalie Gochnour, who he believes to be the best economist in the state, had accepted the invitation to speak during the Ephraim ceremony. He did not recommend an honorary degree recipient at this time and asked trustees for a vote of support on the announced speakers. Trustee Robinson made a motion to accept the recommendation to have Craig Mathie and Natalie Gochnour address graduates this year. Trustee Keisel seconded the motion, and it passed unanimously.

Economic Development Report

Vice President Hood said Russ Tanner, the new entrepreneurship director, is beginning his work and noted that Derrin Owens, the economic development director, has been at the legislature for the past few months and is a great advocate for Snow there as well as with his economic development work. He commended both for their efforts to make a difference in the community as well as for students.

Legislative Report

President Carlston said the legislative session ended last night and promised to share additional details as they become available. He provided handouts which summarized this year's bills and said performance funding was emphasized this year. The college's heaviest needs, President Carlston said, is Information Technology, Human Resources, Campus Safety, and faculty members for bottleneck courses. He said the request was on-target and modest, and added that he was optimistic that the college would receive full funding for the requested needs. President Carlston thanked local legislators as well as others who have significantly helped Snow College in recent years.

Report from the Alumni Association

Trustee Day gave his final report as the Alumni Association President and expressed his thanks for the opportunity to get to know the trustees and rub shoulders with them. It said the experience has been a personal privilege for him, and he wished Kay Christensen, the new Alumni President, the best as he begins his service. Chair Bushnell said he thought he loved Snow the most, but kindly noted that Trustee Day's long-time dedicated service speaks volumes to his commitment to his alma mater.

Report from the Student Body President

Trustee Devey thanked President Carlston for supporting the students and shared his gratitude for the experiences he has had as the student body president. Chair Bushnell thanked Jared for his leadership style and congratulated him on a job well done this year.

Report from the President

President Carlston echoed Chair Bushnell's thanks to Trustee Day and Trustee Devey. He said alumni are an important part of Snow College, and added that Kerry has done a great job strengthening the alumni board and tying current students to former students. He noted that Jared has always been available and diligent in his role as student body president and said he hopes he always looks back at this time at Snow with fondness. President Carlston then highlighted a few areas for his report.

- He shared the Snow Promise Scholarship post card and reminded trustees of the college's desire to help students who may not be able to come to college without the award. He relayed one of the numerous touching stories the administration has heard and said he was grateful for the positive impact this scholarship was having with local students.
- He informed the board of a meeting he and Trustee Robinson had with the Sevier County commissioners to talk about Richfield projects and clear up a misunderstanding on the college's bonding capacity. He said it may be beneficial to have a follow-up meeting with additional trustees and asked Marci to follow up as needed. Trustee Robinson praised President Carlston for his dedication to Richfield and his gracious approach in difficult situations.

Report from the Chair

Because this was President Carlston's last scheduled meeting with the Board of Trustees, Chair Bushnell presented the Carlstons with a small gift and took a moment to express his appreciation. He thanked Janet for putting her whole heart and soul into Snow College and for spending a life-time teaching young and old students while supporting President Carlston. He thanked President Carlston for showing everyone by his actions how to be a genuinely good person. He said he would love the opportunity to meet their parents and tell them how proud they should be of them. Chair Bushnell then invited board members to share their thoughts.

- Trustee Kiesel thanked the Carlstons for working together as a team and for their willingness to share their love and respect for each other with others
- Trustee Cox thanked the Carlstons for leaving Snow College better than they found it
- Trustee Soper commented on the Carlstons' ability to relate with people
- Trustee Day said both of the Carlstons embody these ideals – true leadership, doing the right thing, and seeing that things are done right
- Trustee Robinson said it was difficult to articulate the impact the Carlstons have made on the college and communities and added that he and Trustee Christensen have discussed how much they have gained from their relationship with the Carlstons
- Trustee Christensen expressed his love for the Carlstons
- Trustee McLean sang an original song that reminded them – and everyone – that the Carlstons “will be the real heroes” for their love, service, and selflessness as they will “always live in our hearts forever.” The song was a perfect ending to the emotional, heartfelt feelings shared amongst those in attendance.

Adjournment

The meeting adjourned at 3:55.

Marci Larsen, Board Secretary

Pending Approval: June 28, 2019

DRAFT



Board of Trustees Meeting Minutes

April 16, 2019 • Conference Call

Anchor Location: Noyes Building

Trustees Attending

Scott Bushnell, Chair
David Christensen
Randy Cox
Kerry Day
Jared Devey
Leslie Keisel, Vice Chair
Erma Kaye May
Michael McLean
Karen Soper

Trustees Absent

Rick Robinson

Others Attending

None

College Personnel Attending

Gary Carlston, President
Jacob Dettinger, Finance VP
Steve Hood, Academic VP
Melanie Jenkins, Academic Assistant VP
Marci Larsen, Board Secretary
Craig Mathie, Student Success VP

Welcome

Chair Bushnell called the meeting to order and thanked the group for making time to meet.

Honorary Degree Recognition

President Carlston reminded the trustees that they had discussed the possibility of recognizing Natalie Gochnour with an honorary degree. He said since thinking more about it, he wanted to proceed with a recommendation to formally recognize Ms. Gochnour in this way. After discussing her many contributions to the State of Utah, Trustee Day made a motion that the college present Natalie Gochnour with an honorary degree of humane letters. Trustee Soper seconded the motion, and it passed unanimously.

Advancement and Tenure Recommendation

President Carlston informed the trustees that two faculty members, Nick Marsing and Terrance Coltharp, were still going through the review process when the other names were previously presented to the Board of Trustees. Trustee Keisel made a motion to advance Nick Marsing to the rank of associate professor. Trustee Soper seconded the motion, and it passed unanimously. Trustee Keisel also made a motion to advance Terrance Coltharp one level on this professional track plan. Trustee Devey seconded the motion, and it passed unanimously.

Institutional Residence Funding Remodel

President Carlston said the college hasn't spent a significant amount of money on the institutional residence for some time and sought approval for moving forward with some remodeling. He reported there is \$56,000 in the budget and clarified that 1) these are non-state funds and 2) spending more than \$100,000 would need Board of Regents' approval. Trustee McLean made a motion to accept the remodel proposal, spending up to \$56,000. Trustee May seconded the motion, and the motion carried unanimously.

Financial Audit Follow Up

President Carlston asked Vice President Dettinger to update the trustees on the financial audit. Vice President Dettinger said the biggest step was hiring a consultant from Ellucian, Banner's parent company, who had issued a report on the technical aspect of the challenges. He said the Controller's Office will work on the recommendations and basically rebuild the program. He added that the college will hire a one-year position to work on recreating the chart of accounts and will hopefully be able to make that position permanent with budget funding next year. Vice President Dettinger noted that staff in the Controller's Office are also working on bank reconciliation. He thanked trustees for their support and said he and President Carlston will go meet with the auditors in Salt Lake this week to give them an update on the follow-up work they have completed to this point. President Carlston said this situation is a combination of timing, personnel, and software difficulties and reemphasized the college's commitment to getting it fixed. Trustee

Day asked about Banner's responsibility and if they have any responsibility to remediate. Vice President Dettinger said he would look into it.

Report from the President

President Carlston said he has been engaging in meetings with the Sevier County commissioners and said there may be an opportunity to share current, accurate information with the group. He invited trustees to join future meetings, should they have an interest. To conclude his report, President Carlston briefly discussed the recent student accident/death (Katelyn Smith) and noted he recently attended her funeral services. He expressed sympathy again to her parents and shared his emotional insights of his experience with them. Trustees sadly commented on the heartbreak of a life cut short and thanked President Carlston for his loving support of the Smith family as well as for the Snow College family who knew and loved Katie.

Marci Larsen, Board Secretary

Pending Approval: June 28, 2019

DRAFT

Year Over Year Accounts Receivable Write-Off Trend Analysis

Fiscal Year 2015
420,763

Fiscal Year 2016
302,943

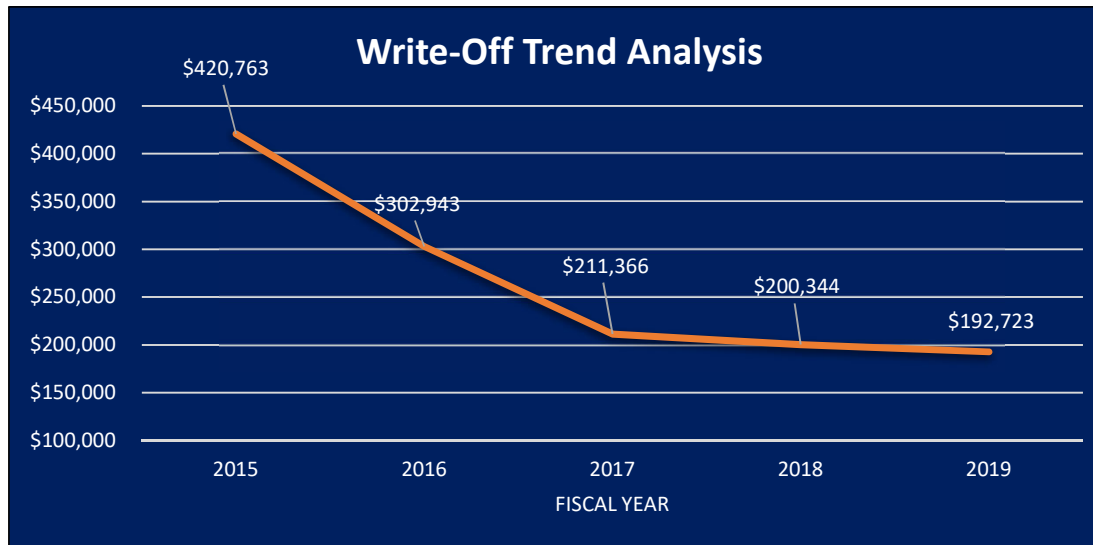
Fiscal Year 2017
211,366

FY 19 Write-offs as a % of Tuition and Fees
2%

Fiscal Year 2018		
Total Write-offs	\$	200,344
Tuition & Fees	47,306	24%
Financial Aid	68,036	34%
Housing	59,331	30%
Meal Plans	25,671	13%

Fiscal Year 2019		
Total Write-offs	\$	192,723
Tuition & Fees	83,688	43%
Financial Aid	53,052	28%
Housing	46,484	24%
Meal Plans	8,469	4%

Year Over Year Difference		
Time Period	\$ Change	% Change
From FY2014 to FY2015	\$ (117,820.64)	-28%
From FY2015 to FY2016	\$ (91,576.29)	-30%
From FY2016 to FY2017	\$ (11,022.30)	-5%
From FY2017 to FY2018	\$ (7,621.15)	-4%





2019 Write-offs for Bad Debt

For Board of Trustee Approval

ID	City, State	Semester	College Action	Amount
00198541	St. George, UT	Summer 2017	Sent to Williams & Fudge	\$ 3,046.00
00161771	Gunnison, UT	Summer 2017	Sent to Williams & Fudge	1,851.00
00175396	Salt Lake City, UT	Summer 2017	Sent to Williams & Fudge	1,488.00
00158780	Fountain Green, UT	Summer 2017	Sent to Williams & Fudge	1,413.00
00181085	South Jordan, UT	Summer 2017	Sent to Williams & Fudge	603.00
00185969	Irving, NY	Fall 2017	Sent to Williams & Fudge	8,800.00
00170715	Kinshasa, Congo	Fall 2017	Sent to Williams & Fudge	6,979.57
00178267	Harare, Zimbabwe	Fall 2017	Sent to Williams & Fudge	6,552.62
00187847	Ephraim, UT	Fall 2017	Sent to Williams & Fudge	5,917.00
00040325	Gunnison, UT	Fall 2017	Sent to Williams & Fudge	4,065.00
00196403	St. George, UT	Fall 2017	Sent to Williams & Fudge	3,652.70
00188616	Watertown, NY	Fall 2017	Sent to Williams & Fudge	3,460.00
00182061	Midvale, UT	Fall 2017	Sent to Williams & Fudge	2,936.00
00057829	Central Valley, UT	Fall 2017	Sent to Williams & Fudge	2,821.00
00195881	Indianapolis, IN	Fall 2017	Sent to Williams & Fudge	2,760.00
00196608	Kahului, HI	Fall 2017	Sent to Williams & Fudge	2,628.56
00187976	Salt Lake City, UT	Fall 2017	Sent to Williams & Fudge	2,478.00
00176039	Ephraim, UT	Fall 2017	Sent to Williams & Fudge	2,465.00
00189838	Draper, UT	Fall 2017	Sent to Williams & Fudge	2,430.50
00196456	Layton, UT	Fall 2017	Sent to Williams & Fudge	2,173.00
00184095	Salt Lake City, UT	Fall 2017	Sent to Williams & Fudge	1,955.81
00197730	Las Vegas, NV	Fall 2017	Sent to Williams & Fudge	1,925.00
00197602	Ogden, UT	Fall 2017	Sent to Williams & Fudge	1,851.46
00148378	Salina, UT	Fall 2017	Sent to Williams & Fudge	1,732.00
00198136	Syracuse, UT	Fall 2017	Sent to Williams & Fudge	1,688.20
00198999	Plain City, UT	Fall 2017	Sent to Williams & Fudge	1,533.59
00174731	West Jordan, UT	Fall 2017	Sent to Williams & Fudge	1,370.65
00189124	Las Vegas, NV	Fall 2017	Sent to Williams & Fudge	1,332.00
00198997	Springville, UT	Fall 2017	Sent to Williams & Fudge	1,200.50
00170034	Ephraim, UT	Fall 2017	Sent to Williams & Fudge	1,093.01
00170231	South Jordan, UT	Fall 2017	Sent to Williams & Fudge	1,027.00
00179956	Provo, UT	Fall 2017	Sent to Williams & Fudge	947.00
00195791	Henderson, NV	Fall 2017	Sent to Williams & Fudge	930.00
00139120	Monroe, UT	Fall 2017	Sent to Williams & Fudge	774.96
00137464	Ephraim, UT	Fall 2017	Sent to Williams & Fudge	629.00
00192582	Riverton, UT	Fall 2017	Sent to Williams & Fudge	613.58
00195099	Mt. Pleasant, UT	Fall 2017	Sent to Williams & Fudge	485.50
00186465	Moroni, UT	Fall 2017	Sent to Williams & Fudge	442.50
00188855	Richfield, UT	Fall 2017	Sent to Williams & Fudge	412.50
00188032	Draper, UT	Fall 2017	Sent to Williams & Fudge	371.00
00197883	Orem, UT	Fall 2017	Sent to Williams & Fudge	300.00

ID	City, State	Semester	College Action	Amount
00198935	Los Angles, CA	Spring 2018	Sent to Williams & Fudge	6,793.11
00199862	Monroe, UT	Spring 2018	Sent to Williams & Fudge	5,682.00
00198878	Kailua-Kona, HI	Spring 2018	Sent to Williams & Fudge	4,750.99
00198956	Gunnison, UT	Spring 2018	Sent to Williams & Fudge	4,692.00
00199094	Itu, Brazil	Spring 2018	Sent to Williams & Fudge	3,600.57
00198975	West Jordan, UT	Spring 2018	Sent to Williams & Fudge	3,350.00
00166113	El Mirage, AZ	Spring 2018	Sent to Williams & Fudge	3,265.00
00198775	Mixco, Guatemala	Spring 2018	Sent to Williams & Fudge	2,662.89
00198871	Nanuet, NY	Spring 2018	Sent to Williams & Fudge	2,531.50
00199087	Cedar City, UT	Spring 2018	Sent to Williams & Fudge	2,484.00
00201655	Las Vegas, NV	Spring 2018	Sent to Williams & Fudge	2,404.09
00103896	Mt. Pleasant, UT	Spring 2018	Sent to Williams & Fudge	2,306.00
00198870	Grants, NM	Spring 2018	Sent to Williams & Fudge	2,297.00
00186836	Laie, HI	Spring 2018	Sent to Williams & Fudge	2,272.00
00190688	Dubai, United Arab Emirates	Spring 2018	Sent to Williams & Fudge	2,261.48
00197306	Kent, WA	Spring 2018	Sent to Williams & Fudge	2,126.00
00198304	Seattle, WA	Spring 2018	Sent to Williams & Fudge	2,020.35
00177851	Mt. Pleasant, UT	Spring 2018	Sent to Williams & Fudge	1,732.00
00184257	Wellington, New Zealand	Spring 2018	Sent to Williams & Fudge	1,707.12
00186673	Centerfield, UT	Spring 2018	Sent to Williams & Fudge	1,476.00
00187840	Tooele, UT	Spring 2018	Sent to Williams & Fudge	1,427.51
00198302	Milford, UT	Spring 2018	Sent to Williams & Fudge	1,391.00
00176177	Sandy, UT	Spring 2018	Sent to Williams & Fudge	1,375.00
00196881	Lindon, UT	Spring 2018	Sent to Williams & Fudge	1,333.70
00193940	Lehi, UT	Spring 2018	Sent to Williams & Fudge	1,225.00
00199008	Magna, UT	Spring 2018	Sent to Williams & Fudge	1,199.22
00198873	Elm Mott, TX	Spring 2018	Sent to Williams & Fudge	1,189.88
00198638	Lacey, WA	Spring 2018	Sent to Williams & Fudge	1,175.00
00185857	Monument Valley, UT	Spring 2018	Sent to Williams & Fudge	1,168.00
00206815	Ogden, UT	Spring 2018	Sent to Williams & Fudge	1,165.00
00196811	Anchorage, AK	Spring 2018	Sent to Williams & Fudge	1,125.00
00198643	Kihei, HI	Spring 2018	Sent to Williams & Fudge	1,121.75
00199364	Ponce, Puerto Rico	Spring 2018	Sent to Williams & Fudge	1,100.00
00198808	Lakewood, WA	Spring 2018	Sent to Williams & Fudge	1,080.88
00194658	Bluff, UT	Spring 2018	Sent to Williams & Fudge	1,075.00
00199266	Lindon, UT	Spring 2018	Sent to Williams & Fudge	1,073.79
00199325	Moab, UT	Spring 2018	Sent to Williams & Fudge	1,055.64
00187454	Manti, UT	Spring 2018	Sent to Williams & Fudge	1,007.86
00194545	Salt Lake City, UT	Spring 2018	Sent to Williams & Fudge	957.55
00186720	Arvada, CO	Spring 2018	Sent to Williams & Fudge	919.83
00175805	Manti, UT	Spring 2018	Sent to Williams & Fudge	884.00
00195569	Wailuku, HI	Spring 2018	Sent to Williams & Fudge	860.01
00182616	Magna, UT	Spring 2018	Sent to Williams & Fudge	849.11
00189625	Nephi, UT	Spring 2018	Sent to Williams & Fudge	839.68
00189938	Smithfield, UT	Spring 2018	Sent to Williams & Fudge	835.79
00189294	Fountain Green, UT	Spring 2018	Sent to Williams & Fudge	789.50
00198157	Eagle Mountain, UT	Spring 2018	Sent to Williams & Fudge	749.98
00191737	Washington, UT	Spring 2018	Sent to Williams & Fudge	739.96
00199038	Riverton, UT	Spring 2018	Sent to Williams & Fudge	700.00

ID	City, State	Semester	College Action	Amount
00191981	Ogden, UT	Spring 2018	Sent to Williams & Fudge	671.92
00196412	Wailuku, HI	Spring 2018	Sent to Williams & Fudge	671.64
00198281	Wailuku, HI	Spring 2018	Sent to Williams & Fudge	632.23
00190795	Pleasant Grove, UT	Spring 2018	Sent to Williams & Fudge	507.00
00152677	Richfield, UT	Spring 2018	Sent to Williams & Fudge	505.98
00196907	Vernal, UT	Spring 2018	Sent to Williams & Fudge	497.80
00194717	West Jordan, UT	Spring 2018	Sent to Williams & Fudge	467.88
00185945	Pennsauken, NJ	Spring 2018	Sent to Williams & Fudge	449.16
00205647	West Jordan, UT	Spring 2018	Sent to Williams & Fudge	431.00
00175028	West Valley, UT	Spring 2018	Sent to Williams & Fudge	337.00
00198940	Las Vegas, NV	Spring 2018	Sent to Williams & Fudge	313.35
00108398	Springville, UT	Spring 2018	Sent to Williams & Fudge	260.40
00191866	Hurricane, UT	Spring 2018	Sent to Williams & Fudge	238.96
00206543	Cypress, TX	Spring 2018	Sent to Williams & Fudge	225.00
00200177	Fredric, MI	Spring 2018	Sent to Williams & Fudge	208.85

There is an additional 159 accounts that are under the \$200 limit to send to collections.

These accounts total 4,340.68

Total FY 19 Write-Offs \$ 192,722.80

Music Department Audit



Office of the Internal Auditor

Audit Report 2019-02-6-5

Report Release Date 6-28-2019

Version 6.5

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EXECUTIVE SUMMARY

The Horne School of Music (Music Department) was the first department to be accredited to offer a four-year degree at Snow College. This program is unique as it emphasizes entrepreneurship in the field of music. The Music Department currently serves over 200 students that are pursuing either Associates or Bachelor's degrees in music and has experienced great results in helping students pursue their career and educational goals in music.

The Music Department vision is to establish a high quality four year program that will attract the top music students from around the world. To accomplish the mission, the department employs experienced and highly qualified faculty and adjunct instructors. In addition, the Music Department occasionally hires guest artists to perform and conduct specialized workshops.

When the four year degree program was first approved, prior Administration reportedly agreed to support whatever costs the music department incurred to get the program running, resulting in a large and still growing deficit for the department. The current balance of the deficit is -\$1.5M.

Course fees paid by students are insufficient to cover the cost of attracting top quality adjunct music instructors. Insufficient funds for adjunct instructors are the primary reasons for the operating deficit. To be able to pay adjunct instructors the music department will likely need to either obtain additional funding, or will need to reduce the amount paid to adjunct instructors. Most of the instructors come from out of town and may not be willing to teach at a reduced rate.

Current Administration recognizes these issues and is working with the Music Department to resolve them and to implement solutions. Some actions that have been taken by the Music Department and Administration include:

- **Forgiving the debt** - Administration established a "Music Loan Fund" and moved the large deficit from Music to the VP Finance to repay the balance.
- **Consolidating music department funds** - Funds were consolidated to simplify the budgeting and tracking of expenses and revenues.
- **Discontinuing high cost programs** - High cost programs were discontinued such as the Benny Golson Jazz Festival and Workshop.
- **Streamlining the use of resources** – Music is working on further evaluating resources needed to support the program and making changes to reduce costs.

Administration has recently been meeting with the Music Department Director to evaluate the current budget needs and to provide some additional needed funds. They are also asking the Music Department to evaluate other areas of higher expense and to further reduce costs, where possible.

Recommendations in this audit are focused on the need to provide additional budgetary oversight to the Music Department, to establish and enforce policies, and to improve processes and controls.

MUSIC BACKGROUND INFORMATION

Background

The Horne School of Music (Music Department) was the first department to offer a four-year degree at Snow College. This program is unique as it emphasizes entrepreneurship in the field of music. Snow College also has a cooperative agreement with Weber State University for Snow College graduates to earn teaching licenses to qualify them to teach music in elementary and secondary education in the State of Utah.

To enhance the educational experience for students, the Music Department maintains small classroom sizes, while offering coursework in music technology, jazz, popular music, guitar, song-writing, and arranging. Music students also have opportunities to work one-on-one in private lesson settings with well qualified and experienced musicians on their instruments of choice. There are several ensembles and groups established to meet the needs of students and to give them further experience in live performance settings.

On occasion, students are able to further enhance their experiences through opportunities to perform in professional concerts. “Students are provided the opportunities to work with some of the world’s finest musicians in master classes and workshops.”¹

Accreditation

The Snow College Music Department is accredited by the National Association of Schools of Music (NASM). Snow was first accredited on September 1, 1997 and has recently undergone a comprehensive accreditation review. The degrees that have been approved are as follows:

- Associate of Arts in Music
- Associate of Science in Music
- Bachelor of Music with Emphasis in Commercial Music

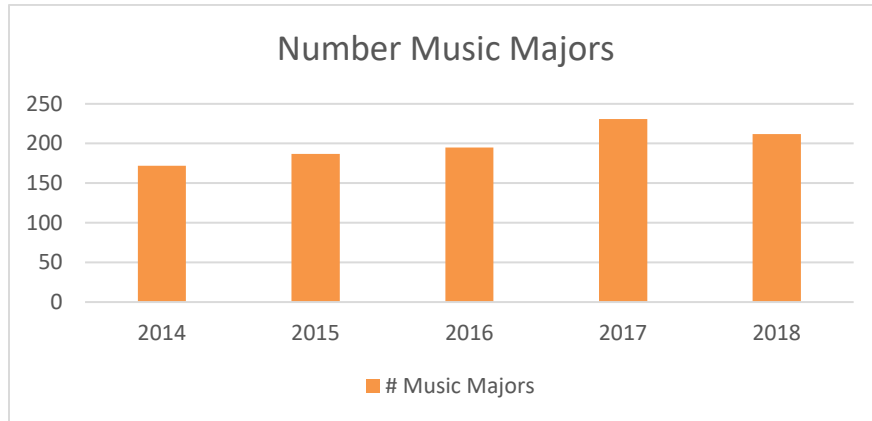
“NASM is an organization of schools, conservatories, colleges, and universities with approximately 643 accredited institutional members” - including Snow College. “It establishes national standards for undergraduate and graduate degrees for music and music-related disciplines.”² NASM has a published handbook that contains all the standards and guidelines for accreditation. Although this audit is not designed to be an accreditation review, some of their standards and guidelines are referenced in this report.

¹ Snow College. (2017). *Snow College Music Program* [Brochure]. Author. Retrieved from https://www.snow.edu/academics/fineart/music/downloads/MusicBrochure_2017WEB.pdf

² <https://nasm.arts-accredit.org/>. (n.d.). Retrieved from <https://nasm.arts-accredit.org/>

Student Enrollments

The music department on average had approximately 200 music majors enrolled in music, each year, at Snow College from 2014 through 2018. The following chart illustrates the number of students that were music majors, by year at Snow College:



Eccles Center for the Performing Arts

The Eccles Center for the Performing Arts is located on the Ephraim campus and is the home of the Music Department. The center includes fully functional theaters, band rooms, green rooms, practice rooms, classrooms, instrument storage rooms, and offices.



In addition, the West Campus Music Center houses state-of-the-art recording and electronic music studios, an Apple Mac lab, office space, classroom space and a student lounge. West Campus is used as a rehearsal facility for the Commercial Music Ensemble and for upper division technology and songwriting courses.

Ensembles

Students are provided the opportunity to perform with a variety of ensembles and groups including:

- Wind Symphony
- Symphonic Band
- Badger Band (Pep Band)
- Badger Beat (Basketball Band)
- Jazz Ensembles I and II
- Jazz Combos
- Commercial Music Ensemble
- A Cappella Choir
- Cadence (Select Choir)
- Advanced Women’s Chorus
- Chamber Orchestra
- Symphony Orchestra
- Chamber Ensembles
- Opera Workshop
- Musical Theater



Budget / Funding

The Music Department receives funding for their programs through a variety of sources. The primary operational funding (budget) is provided through State of Utah appropriations and tuition revenues generated by Snow College. Additional funding (revenues) are provided through ticket sales for concerts and events put on by the Music Department, donations made by private donors, and course fees paid by students for private lessons. The course fees make up the largest part of the revenues.

Fiscal Year	Original Budget Amount	Budget Adjustments and Carryforward	Revenues	Total Budget and Revenue Amount
2014	\$ 63,649	\$ 40,559	\$ 410,222	\$ 514,430
2015	\$ 88,300	\$ 20,188	\$ 555,535	\$ 664,024
2016	\$ 88,300	\$ 0	\$ 340,490	\$ 428,790
2017	\$ 88,300	-\$ 13,411	\$ 316,717	\$ 391,605
2018	\$ 88,300	- \$ 23,141	\$ 356,947	\$ 422,106

In addition, the Music Department has funds available for scholarships. Music Departmental scholarships are waivers provided by Snow College to help recruit top music students. There are additional music scholarships that are provided through private donations and interest earnings on endowments.

Private Music Lessons

To complete a music degree, a student must take private music lessons as a course of study and pass proficiency through juries on their primary instruments. Private lessons are taught by both full-time faculty, and adjunct instructors. The rates of pay for adjunct private music instruction are negotiated by the Music Department director.

Because Snow College is located in a rural part of Utah, one of the ongoing challenges in the Music Department is finding qualified and skilled people to teach private lessons. According to the music director there is not a deep enough pool of qualified instructors that reside in the area to meet the needs of the department. This creates a challenge for the Music Department as the private lesson instructors can typically make more money teaching out of their home studios than traveling to Ephraim to teach, possibly at a significantly lower rate.

Organization of the Music Department

The Music Department organization currently has the following faculty, adjunct and staff positions:

- Faculty
 - Department Chair, Commercial Music
 - Entertainment Industry Studies
 - Vocal Area Director
 - Choral and Piano Area Director
 - Music Theory Area Director
 - Director of Orchestras and Strings
 - Director of Bands
 - Director of Jazz Studies
 - Director of Chamber Music (Woodwind Specialist)
- Adjunct Instructors
 - Sight singing / ear training / composition
 - Violin / Viola
 - EDU
 - Vocal – Seven instructors
 - Trumpet
 - Low Brass
 - Piano – Five Instructors
 - French Horn
 - Saxophone – Two Instructors
 - Guitar – Three Instructors
 - Oboe
 - Percussion – Two Instructors
 - Songwriting
 - Bassoon – Two Instructors
 - Flute

- Tech Classes – Two Instructors
- Music Education
- Off Campus – Two Instructors
- Staff – Members of the staff do not report directly through the Music Department and are shared resources with Fine Arts, Theater, and Academic Advising
 - Fine Arts Administrative Assistant / Box Office Manager – Reports through Fine Arts
 - Marketing / Assistant Box Office – Part Time, Reports through Fine Arts
 - Music Advisor – Reports through Academic Advising

The following chart compares Snow College staffing with Higher Education Arts Data Services (HEADS) data summaries. “HEADS data summaries are compilations of data generated from the 2017-2018 Annual reports required of all member institutions of the National Association of Schools of Music.”³ The HEADS data summaries show the average staffing for public institutions with music departments that average between 101-200 music majors:

	Heads Data	Snow College
Average Full-Time Faculty	17	9
Average Part Time Faculty	19	35
*Average Full-Time Staff	8	2.5

*Staff includes 1 full-time and 1 part-time clerical positions and 1 full-time advisor that are shared resources with other departments and don’t report directly through the Music Department.

According to HEADS data summaries, staff positions include secretarial/clerical, library, technical, and professional/miscellaneous.

Music Department Student Outcomes

The Music Department is committed to its students in helping them achieve their educational and career goals in music. Following are just some examples of how Snow College has been successful in accomplishing its goals in regards to the success of the students and graduates of the Music Programs:

- A student was accepted as an auditioned member of the Utah Wind Symphony
- Several graduates received admittance to BYU to pursue Master’s degrees in Vocal Performance, Horn Performance, Clarinet Performance, Flute Performance, Composition
- A graduate received a full ride assistantship at Baylor in the Master’s of Vocal performance degree program
- A graduate received admittance to the Berklee College of Music in Valencia Spain to pursue a Masters of Music in Contemporary Performance
- A graduate received admittance to UNLV to pursue a Master’s Degree in Percussion and received a graduate assistantship.
- Several graduates are working as freelance musicians.

³ NASM, Higher Education Arts Data Services Data Summaries (HEADS) 2017-2018, MUSIC

- Two graduates completed the licensure program through Weber State and have been hired as band directors at different high schools.
- A graduate is working as the orchestra director at American Preparatory Academy and is the owner of her own music store.
- Two graduates received admittance to the University of Utah to pursue Master's degrees in composition and piano performance and both were offered graduate assistantships.
- A graduate completed a master's degree in Violin performance at the University of Arizona and is now a member of the Orchestra at Temple Square.
- A graduate is employed as a musician on Cunard Cruise Lines
- A graduate is employed as a freelance musician in SLC and performed as a session musician with Aerosmith.
- A graduate is employed as an adjunct music instructor at Salt Lake Community College and is a freelance musician.
- A graduate is a member of the United States Army Bands.
- Two graduates are employed by Summerhays Music

AUDIT OVERVIEW

Audit Purpose

Utah State Board of Regents policy R567, Internal Audit Program, section 4.4 states: “In addition to audits required by policy, institution internal auditors shall conduct risk-based audits for their institutions, as assigned by the institution audit committee.” This audit was conducted based on the results of a risk assessment that showed large budget overruns, and at the recommendation of the Snow College Finance and Facilities Committee (Audit Committee).

Scope and Objectives

The overall objective for this audit was to determine if the Music Department was effective and efficient in their operations and to review compliance with Snow College policies and procedures. The primary reason for this audit was to research and help management better understand the cause of the budget overruns.

A trend analysis was conducted to better understand the budgets, expenses and revenues. Fiscal years 2014 through 2018 were included in the scope of this audit. Theater and other fine arts departments were excluded from the scope of this audit.

Risk Assessment

The purpose for conducting risk assessments are to determine the areas of highest risk to be included in the annual audit schedule and to identify areas of risk in the areas being audited to establish the audit scope, objectives and procedures (audit program). A risk assessment was conducted of the Music Department to establish the audit program.

Audit Program Test Objectives

An audit program was developed with the following test objectives:

- 1) Determine how funds were used in the Music Department through trend analysis of budgets, revenues and expenses.
- 2) Determine if controls were adequate to track the music instrument inventory and prevent loss to the Music Department and Snow College.
- 3) Determine the primary cause for budget overruns with private music instruction. Determine if hiring practices for adjunct music instructors were in compliance with Snow College policy and best business practices.
- 4) Determine if the scholarship awarding process for music students was done in accordance with Snow College policies and procedures.

Audit Methodology and Procedures

IDEA and ACL are data analytics software tools that were used for several of the audit procedures. Information for this audit was imported and organized using these tools and then exported to excel spreadsheets for further analysis. Information for this audit came from the following sources:

- Music Department interviews and reports
- Financial and Student system (Banner)
- Purchasing card statements

The audit process included the following procedures:

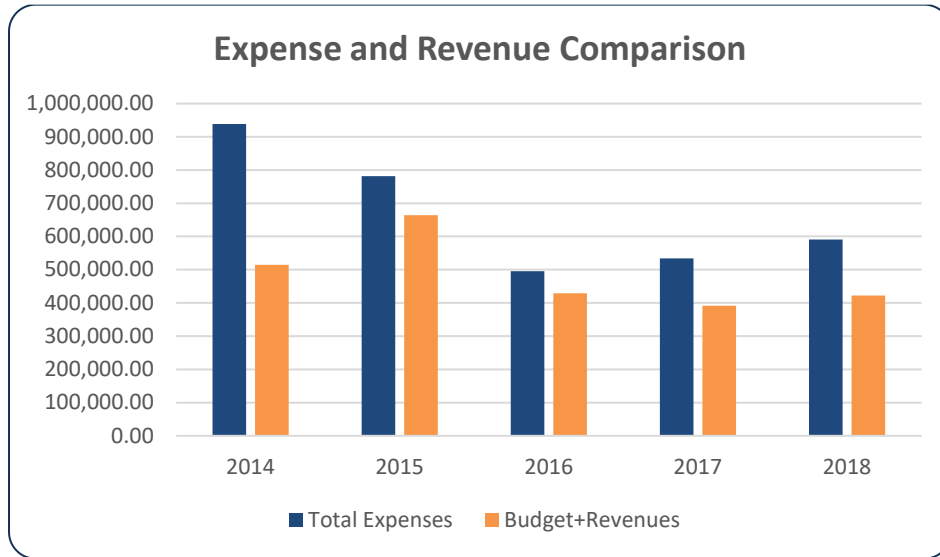
- Risk assessment to identify highest risk areas to be audited
- Review of expenses and revenues recorded in Banner and P-Card transaction registers
- Analysis of information and results
- Review of music department internal policies and procedures
- Interviews with other Snow College employees
- Reviews and analysis of music department records

Sufficient and appropriate audit procedures have been conducted and evidence gathered to support the accuracy of the conclusions reached and contained in this report. The conclusions were based on a thorough review of controls in the Office of Admissions. The audit was conducted in accordance with the *International Standards for the Professional Practice of Internal Auditing*. The evidence gathered meets professional audit standards and is sufficient to provide senior management with the proof of the conclusions derived from the internal auditor.

FINDINGS AND RECOMMENDATIONS

Finding #1 – Ongoing budget overruns in the Music Department have resulted in a growing deficit (music department loan fund)

Overall expenses exceeded the established budget amounts and the revenues generated to support the operational expenses of the Music Department.



The Benny Golson Jazz Festival and Workshop was an annual workshop put on by Snow College and was discontinued in 2015 due to the cost. Discontinuation of this program was one of the reasons why expenses dropped from 2014 through 2016.

In addition funds for Music Department programs were consolidated in 2016. To simplify the accounting for the Music Department, and to help eliminate the growing deficit in their funds, Administration requested that the Controller’s office set up a new fund and sweep the remaining balances over to this new fund titled “the Music Department Loan Fund”. The intent of establishing this fund was to “forgive” the music department of the deficit and consolidate their accounts. The following summarizes transactions made to this loan fund and the current balance:

Fiscal Year	Transaction Summary	Amount
2016	Zero Out Music Accounts	-\$ 925,504.20
2016	Payment to Loan Account	\$ 50,000
2017	Zero Out Private Lesson Account	-\$ 167,778.00
2018	Temp Transfer Private Lesson Account	-\$ 465,316.39
Total Loan Fund Balance		-\$1,508,598.59

The original plan was for the loan to be repaid by the VP Finance and Academic Affairs at the rate of \$50,000 per year using state appropriations and tuition revenues. At this rate, it would take eighteen years to repay the deficit.

There was only one payment made to this fund on June 1, 2016. The negative balances for 2017 and 2018 Private Lesson Accounts were temporarily transferred to the loan fund but will be transferred back to the Music Department in a new fund set up for private lessons.

Budget amounts are proposed each fiscal year by the Budget Office and are approved by the Board of Trustees. Departmental budget amounts do not include full time salaries and benefits, but are the amounts approved from state appropriations and tuition. Course fees for private lessons, ticket sales for concerts, and donations made by private donors are all revenue sources for the Music Department. Following shows total revenues and budget amounts that were available for the department each year:

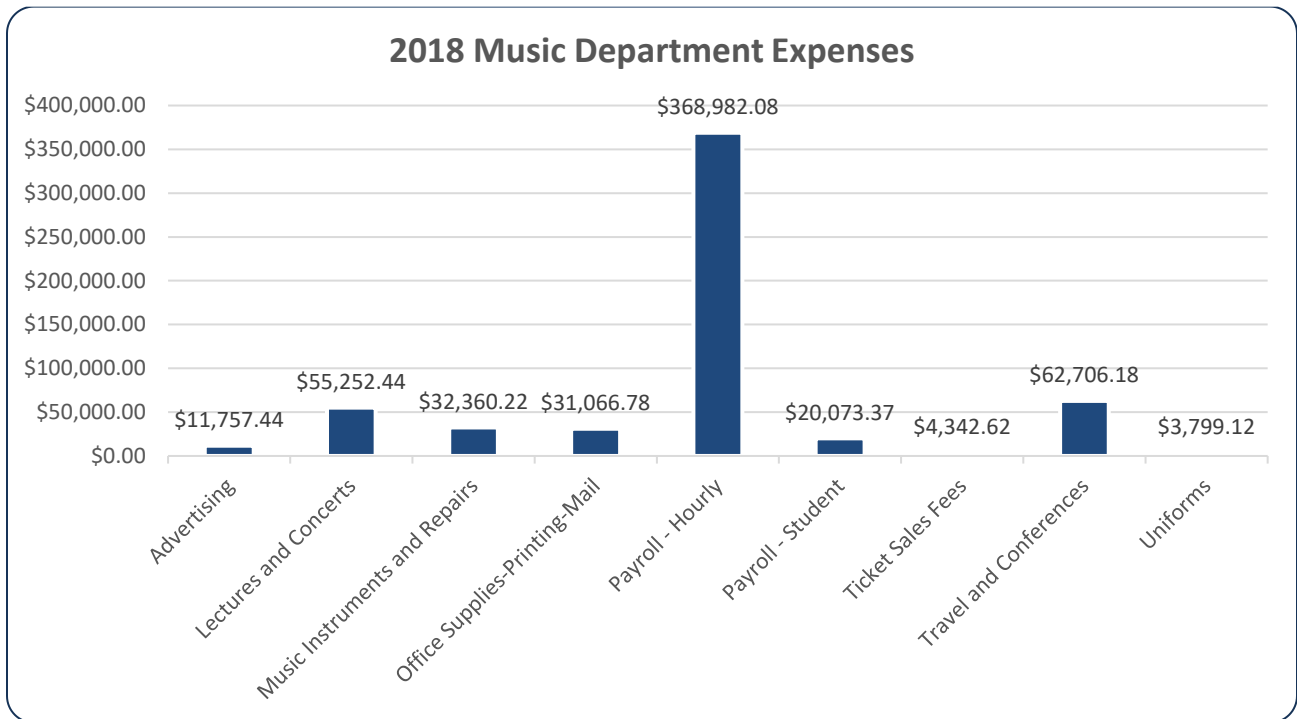
Fiscal Year	Original Budget Amount	Budget Adjustments and Carryforward	Revenues	Total Budget and Revenue Amount
2014	\$63,649	\$ 40,559	\$ 410,222	\$ 514,430
2015	\$88,300	\$ 20,188	\$ 555,535	\$ 664,024
2016	\$88,300	\$ 0	\$ 340,490	\$ 428,790
2017	\$88,300	-\$ 13,411	\$ 316,717	\$ 391,605
2018	\$88,300	- \$ 23,141	\$ 356,947	\$ 422,106

The following shows total music department expenses each year:

Fiscal Year	Expenses exclude private lessons	Private lesson expenses	Total expenses
2014	\$ 709,767	\$ 228,507	\$ 938,274
2015	\$ 527,928	\$ 253,629	\$ 781,557
2016	\$ 231,354	\$ 263,713	\$ 495,067
2017	\$ 240,629	\$ 293,497	\$ 534,126
2018	\$ 251,139	\$ 339,675	\$ 590,814

The Benny Golson Jazz Festival and Workshop was an annual workshop put on by Snow College but was discontinued in 2015 due to the cost. According to the Music Director, the workshop served as a recruitment tool which “attracted students from nearly all 50 states and several foreign countries. Many students who participated in the event ultimately became Snow College students. It also put Snow College on the map as having a top tier jazz program.” Discontinuing this program helped decrease expenses but the Music Department believes it was to the detriment of recruiting top-tier music students.

The following chart illustrates the 2018 expenses in the Music Department:



The highest overall expenses were for payroll for part-time staff and adjunct instructors with the majority being for adjunct instructors teaching private music instruction.

Recommendation #1 – Establish a budget that meets College needs for the Music Department, and monitor spending to prevent budget overruns

To prevent future budget overruns and to ensure funding is adequate to meet the College needs, it is recommended that the Music Department work with the budget task force to determine the appropriate budget amounts needed to support the operations of the Music Department and to implement controls to monitor spending on an ongoing basis. If adjunct private music instruction is a necessary cost, it should be realistically and adequately funded. The Music Department should then be held to its budgeted amounts.

Finding #2 – Inadequate controls over budgeting and hiring private music instructors led to an increasing operating deficit in Music Department funds

Administration has been working with the Music Department to implement controls and establish an accurate budget to remediate these issues. However, a lack of controls and oversight over the hiring of private music instructors and inadequate budgets for the Music Department led to material shortages in the Music Department funds with non-sustainable and growing deficits. Control deficiencies in the process of hiring and budgeting include:

- **Oversight over the budgets** - Prior Administration reportedly told the Music Department to spend whatever was needed to build the program to make it successful, without allocating the appropriate funding to support their mission.
- **Contracts with adjunct instructors** – There are no written or standard contracts for private lesson instructors, leaving the agreed upon amounts of pay and duties of the adjuncts unclear.
- **Approval of payroll action forms** - Private lesson pay rates varied and did not adhere to the standard adjunct pay rates. With no established pay scale, Academic Affairs had no pre-determined criteria on which to base their approvals.
- **Policies and Procedures** – There were no established policies or procedures for granting exceptions to the adjunct pay scale for private music lessons.

Participation in private music instruction is required of all music majors to earn Associates or Bachelor's degrees in music in accord with NASM standards. Section C.1 in the 2018/19 NASM Handbook states:

“Forms of instruction chosen for any specific curricular program must have a logical and functioning relationship to the purposes of that program and to expectations for learning and achievement specified by NASM standards and by the institution. Forms of instruction include, but are not limited to: lecture courses; labs; private, independent, or small group study; ensembles; internships; and so forth.”

The Music Department is focused on achieving the highest quality program possible to attract the best music students. To do so, the Music Department seeks out to hire the most qualified and experienced instructors to provide the students with the best one-on-one and ensemble experiences possible.

NASM standards require the following qualifications of faculty and staff:

“(1) The institution shall maintain faculties and staff whose aggregate individual qualifications enable the music unit and the specific educational programs offered to accomplish their purposes.

(2) Faculty members (including part-time faculty and graduate teaching assistants, as applicable) shall be qualified by earned degrees and/or professional experience and/or demonstrated teaching competence for the subjects and levels they are teaching.

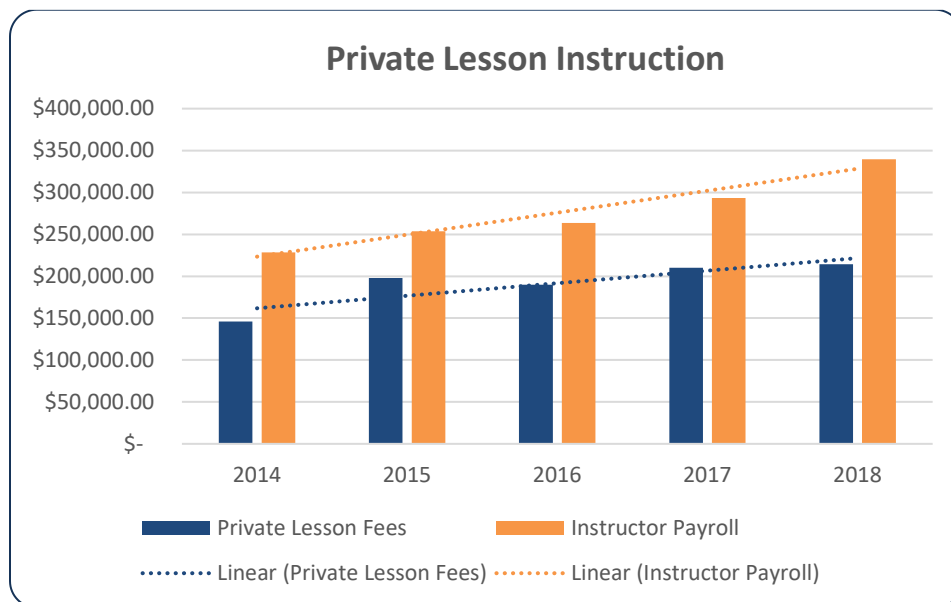
(3) All faculty must be able to guide student learning and to communicate personal knowledge and experience effectively.”

Because Snow College is located in a rural town, the pool of qualified local instructors is smaller, requiring the department to look outside of the local area for instructors. To attract these instructors to Snow College, the Music Department pays at higher rates to compensate for the missed opportunity costs the instructors would earn in their own home studios as well as to compensate for travel expenses.

Snow College standard pay rate for adjunct instructors is paid out at a rate of \$777 per chi (credit hour). Three one-credit hour private music lessons is equivalent to two chi. If the music department paid the standard adjunct rate for private music lessons, they would pay \$43.16 per student contact hour. (12 weeks of one hour lessons)

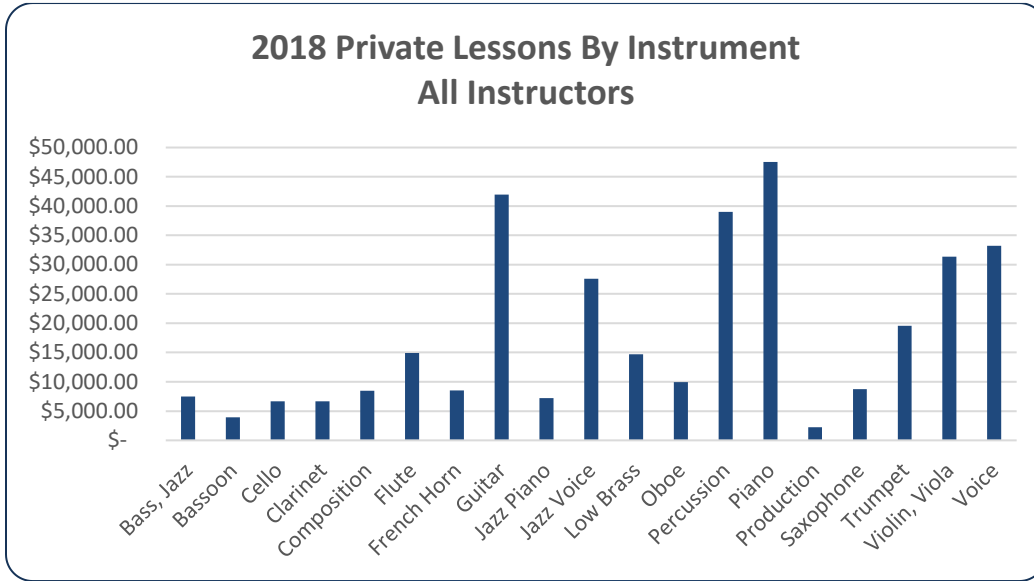
Although there is an established pay scale for adjunct instructors, this pay scale has not applied to the Music Department for instructors hired to teach private lessons. Pay is determined by the Music Department Director and is based on his evaluation of the proposed instructor’s prior experience and background. In 2018, private lesson hourly rates ranged from \$31 to \$326 with an average of \$63 per hour which was significantly higher than the standard adjunct rates. Payroll for private lessons has consistently exceeded the revenues generated through course fees that are supposed to cover the cost, which has resulted in a growing deficit in the music department funds.

The following chart compares the private lesson course fees (revenues) compared with the adjunct instructor payroll (expenses):

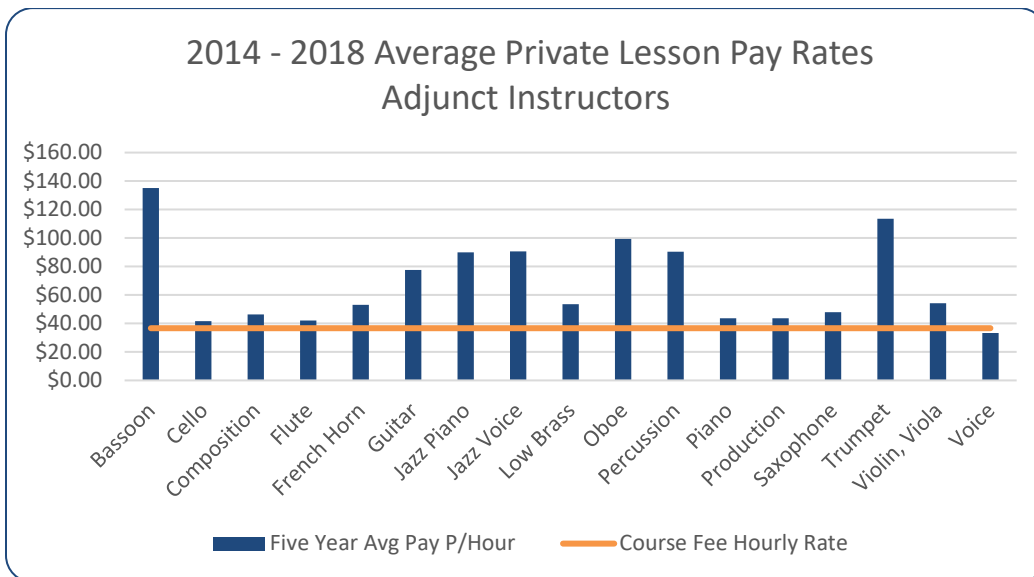


The average rate of change for pay for private music lessons is growing at an average rate of 28 percent while the number of lessons taught and fees collected for those lessons is growing at a rate of 17 percent.

Piano, Guitar and Percussion make up the highest total cost for private music lessons during the 2018/19 academic year. This is primarily due to the majority of music students participating in those private lessons.

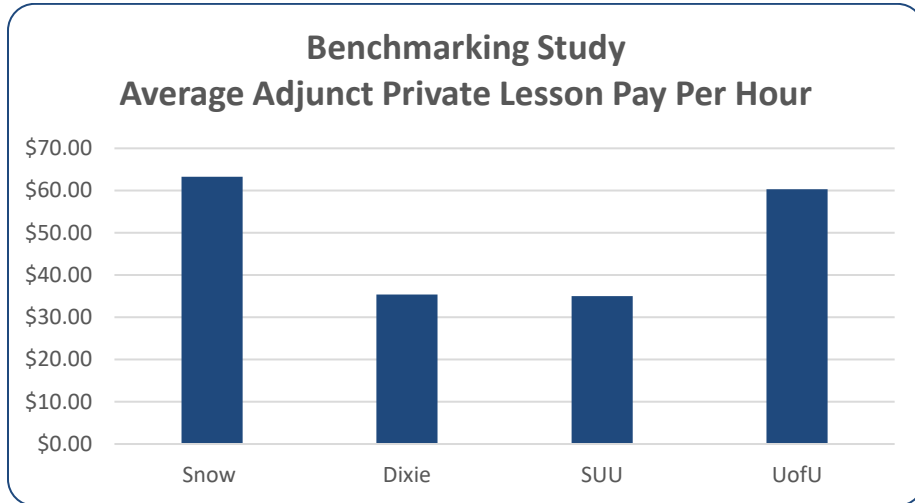


The following chart illustrates the average hourly cost for private lessons taught by adjunct instructors and compares the cost with the average course fees that were paid for these lessons:



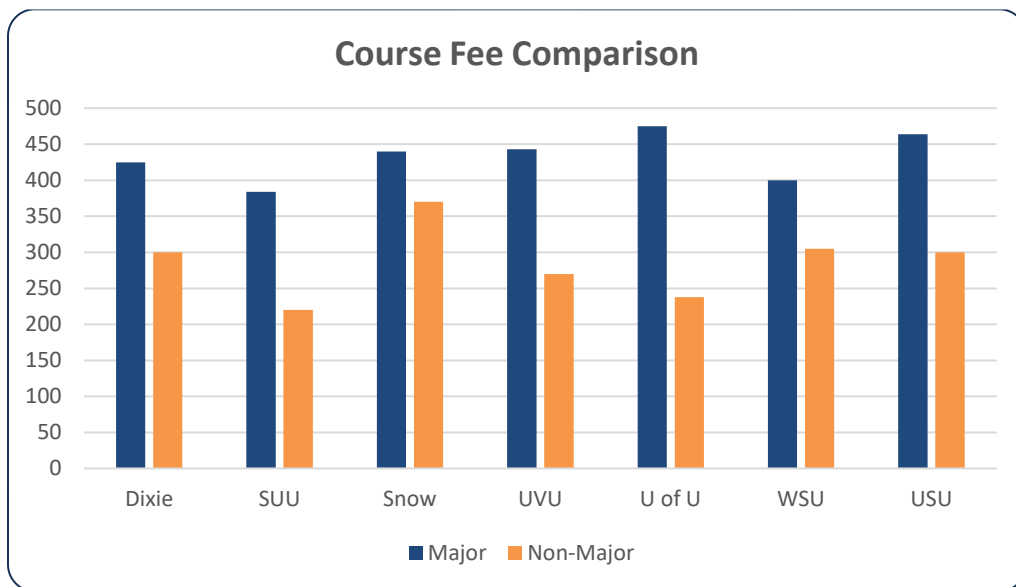
Most adjunct instructors are paid at hourly rates that exceed the course fee amounts paid by students. This deficit will continue to grow without additional funding to supplement the private lesson costs or a reduction in the amount paid to adjunct music instructors.

When compared with other USHE institutions, it was determined that on average, Snow College pays higher rates for private lesson instructors than the other colleges.



According to the University of Utah, their student fees also do not cover the entire cost of the private lessons. The University of Utah uses what they call “Incentive Model Funding” to cover the difference between course fees and adjunct pay for private lessons.

When compared with other USHE institutions, Snow College course fees were similar to other USHE institutions with exception to the non-major private lesson fees. However, there were very few non-music majors at Snow College that enrolled in private lessons.



Course fees for private music lessons from 2014 through 2018 at Snow College were as follows:

Private Lesson Course	2018/2019 Course Fees	2019/2020 Course Fees
Music Majors – one hour course	\$ 440.00	\$ 480.00
Non Music Majors – one hour course	\$ 440.00	\$ 480.00
Non Music Majors – 30 minute course	\$ 380.00	\$ 400.00

Although course fees will be increasing for the 2019/20 academic year, they will still not be sufficient to cover the entire cost of the lesson.

Recommendation #2 – Implement additional controls for hiring and paying private music instructors and establishing the appropriate budget amounts

To help resolve the growing deficit with private music instruction, it is recommended that Snow College Administration and the Music Department work together to establish a standard for the Department with regard to private instruction, set reasonable goals for the department in accord with the standard, and ensure funding is adequate to achieve those goals.

The current standard of the Music Department with regard to private instruction seems to be that the Department subsidize private instruction, i.e. student fees will not be expected to cover the full cost of instruction. This should be explicitly stated though and then adequate monies should be budgeted to cover the deficit.

It is also recommended that standard and less subjective practices be adopted to meet the budgeted amounts including:

1. **Adherence to the budgets** – Reverse previous directions to the Music Department to spend whatever was needed to build the program to make it successful. New budgets should be adhered to.
2. **Contracts with adjunct instructors** – A standard form contract for Music Department Adjunct Instructors should be created clearly setting forth pay and duties of the adjuncts. If pay rates are to differ from standard adjunct pay rates, policies and procedures should be created for requesting and obtaining exceptions to the standard adjunct pay scale.
3. **Pay rates** – Pay rates should be more objective and set with greater involvement than the Music Department Director based upon established criteria as far as possible. Academic Affairs, Budget Department, and Human Resources should be included in this process to ensure there is adequate budget, and that the information is properly approved and recorded in the HR system.
4. **Payroll Action Forms** – Administrative approval of payroll action forms for private music instructors be based on the approved contract amounts and any policy exceptions that were granted.

Finding #3 – Inadequate controls to prevent theft or loss of music department assets (Music Instrument and equipment)

Snow College has purchased several musical instruments and electronics equipment for students to use while studying at Snow College. There were inconsistent procedures implemented for tracking and monitoring the musical instrument inventories and security controls were inadequate.

Inventory lists of equipment were not always created or updated for different music instruments owned by the College. There was an inventory list for electronic instruments maintained by a faculty member using a Google doc. There was also an inventory list for the woodwind and brass instruments that was originally created by a faculty member and then turned over to a student worker to maintain. Inventory lists for other instruments such as percussion and strings have not been created.

Utah State Board of Regents policy R572, "Noncapital Asset Inventory and Tracking", is a new policy that was approved on November 16, 2018. Section 4.2 states: "Each institution shall retain an updated list of all inventoried noncapital assets until such items are processed for disposal. This list should include the names of the custodian to whom each asset is assigned.

Section 4.3 states: " Each institution shall review the existence and ownership of all inventoried noncapital assets at least annually to ensure the asset is in possession of the designated custodian."

In other institutions, staff members typically have the responsibility to manage the music instrument inventories. The staff employees that work with the Music Department are shared resources with Theater and Fine Arts and are tasked with other responsibilities. Because the staff members have multiple responsibilities and report through different departments, faculty members have been assigned to provide oversight on the musical instrument inventories. Also a work-to-learn student has been assigned responsibilities over the day-to-day operations of checking-in and checking-out brass and woodwind instruments.

To use a Snow College musical instrument, a student is required to complete a checkout form and is charged a \$30 fee before being given access to an instrument. Once the fee is paid, the student is provided a locker number and the combination to the lock where the instrument is stored. Because of limited space and lockers, some lockers have multiple instruments in them and some instruments are not stored in lockers.

Security to the room where musical instruments are stored is not regularly monitored or controlled. Some lockers contained multiple instruments with students sharing access, some instruments were not secured in lockers, and some locks were not properly used. The doors to the rooms were open and there was no monitoring of the activity inside the rooms, making the instruments susceptible to loss or theft.

The following pictures were taken in unsecured instrument storage rooms and show the need for additional security controls to protect Snow College assets:



Recommendation #3 – Implement standard inventory tracking and security controls for all music instruments owned by Snow College.

To prevent loss of Snow College assets, particularly music instruments and equipment, it is recommended that the Music Department implement standard and improved controls for the check-in, check-out, purchase, storage, and security of all musical instruments and equipment owned by the College.

Snow College has a noncapital asset inventory policy that is currently under review. Although some of the instruments may be below the acquisition threshold for this policy, tracking all musical instruments as though they were considered noncapital assets would result in improved control and security of the musical instruments.

Finding #4 – Scholarships are not all reported through the Financial Aid and Scholarship Department.

The Music Department used to award private lesson waivers as part of the scholarship awards, but has discontinued this practice for the past few years. Instead, on more rare occasions, private lesson waivers have been awarded on a needs-basis. These waivers were funded through the course fees that were paid for private lessons taught by the Music Department director. Instead of being compensated for teaching the private lessons, he used the course fees that were paid by students to take his course to cover the costs of other students who were in need.

During the 2017 and 2018 academic years there were five private lesson waivers issued to students for a combined total of \$2200. While the amount is immaterial, waiving course fees without reporting them through financial aid may result in non-compliance with federal financial aid and student tax reporting requirements.

Section 668.16(b)(3) of the administrative capability regulations requires all campus offices to report to the financial aid office any information which may have bearing on a student's receipt of Title IV federal student aid.

Recommendation #4 – Report all awards through financial aid and the scholarship office

To ensure compliance with federal financial aid requirements, it is recommended that the Music Department report all financial aid, scholarship offerings, and waivers to the Financial Aid and Scholarship departments.

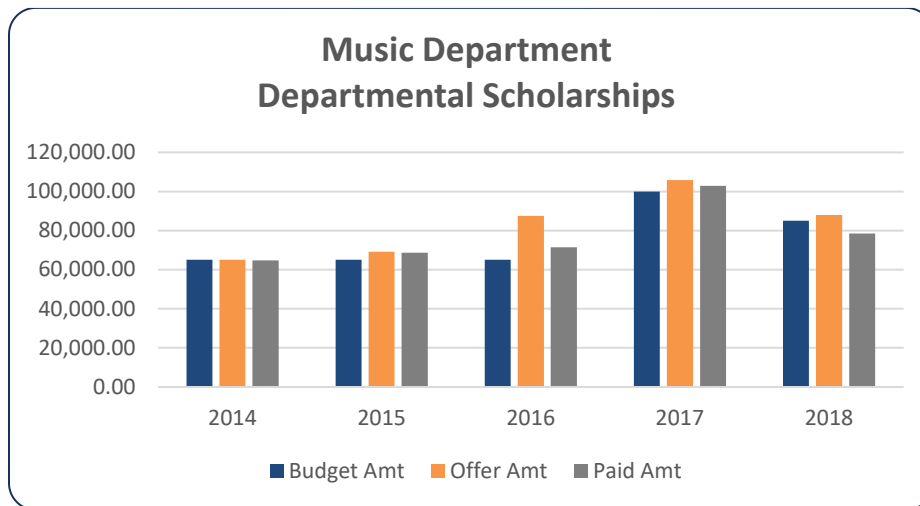
In addition, it is recommended that Snow College Administration develop and implement policies regarding:

1. The approval and use of course fees
2. Scholarship awarding and reporting

Course fee and scholarship policies will help ensure all departments are aware of the proper use of course fees and the procedures for awarding scholarships.

Finding #5 – Music Departmental scholarship deferrals are not reported to the Scholarship Department.

Funds for scholarships for Music Students are provided through departmental scholarships, private donations, and interest earnings on music scholarship endowments. A five year trend on departmental scholarship awards showed that the Music Department is generally staying within budget for their scholarship awards.



When the music department is ready to award departmental scholarships, they submit a report called a clearance memo to the scholarship office. The clearance memo should include all the students that they wish to make a scholarship offer to. The scholarship office then enters the information into the student information system, Banner, and sends scholarship contracts to the students.

The Music Department does not report students that choose to defer scholarship awards to the scholarship office. Instead, they send offer letters to the students with instructions on how to defer the scholarship and then file the letters in the music department.

According to the Financial Aid Director and Strategic Enrollment Manager AVP: "Although there is not a current scholarship policy on deferrals, departments should report all scholarship offerings to the scholarship office, including deferred awards, to ensure the information is recorded in Banner to prevent over-awarding due to deferrals, and to make more accurate projections on scholarships and enrollments. In addition, the scholarship office can provide reports on students that are planning on returning to help with the recruitment process."

There have been reported occasions where scholarships were promised, but funding was not available to pay the scholarships. Improper reporting and tracking of deferred scholarships may result in over-awarding and inability to meet the scholarship commitments made to students.

Recommendation #5 – Report all deferred scholarships through the scholarship office

To ensure compliance with Snow College policy, provide more accurate reporting of deferrals, and prevent over-awarding of scholarships, it is recommended that the Music Department report all deferred scholarships to the scholarship office.

In addition, it is recommended that Snow College Scholarship Office send all scholarship award contracts to students and that the Music Department discontinue sending award contracts for deferred scholarships. Also the Scholarship Office should update policies to clarify how departments should manage and report deferred scholarships.

To ensure students have all the information needed to make enrollment decisions, the Scholarship Office should coordinate with the Music Department to implement procedures that will allow for timeliness of award letters to be sent out.

MANAGEMENT RESPONSE

Snow College, Music Department Chair

Finding #1—Ongoing budget overruns in the Music Department have resulted in a growing deficit.

The audit correctly concludes that ongoing budget overruns have resulted in a growing deficit. In 2016, \$925,000.00 was zeroed out by the institution. The Music Department Chair has been concerned about this ongoing situation for several years and is working with the College Administration to create a sustainable path forward. In order to fully understand the problem, some context is necessary.

Much of the debt identified in the audit was accumulated during the prior decade as a result of the institutions Juilliard Jazz Workshop, Benny Golson Jazz Festival, and Juilliard artists in residence. In the summer of 2015, the music department cancelled the summer jazz workshop to preempt the anticipated deficit spending. Because cancellation of the workshop resulted in a significant negative impact on recruitment, the workshop was reinstated in 2017 at a much smaller scale. However, the Benny Golson Festival was not reinstated.

Ongoing budget overruns since FY 2015 are largely due to the department’s need to rely on adjunct private applied teachers who are qualified to prepare students for the associate and bachelor of music degrees. Compared to similar music programs across the United States, the music unit at Snow College is outside of the ninety-fifth percentile of having too few full time faculty for the number of music majors enrolled.

The following information, also found on page nine of the audit, illustrates this:

Snow College	National Average Public Institutions with 100-200 Music Majors
8 Full Time Faculty	17 Full Time Faculty
1 Department Chair	1 Department Chair
0 Staff Assigned	8 Full Time Staff

It should be noted that the data above are the averages of public colleges with 100-200 music majors. Snow College currently has 212 music majors. In order to bring Snow to the average level of staffing of similarly sized music programs in the US, the college would need to add nine new full-time faculty positions, and eight new full-time staff positions.

The estimated annual costs of so doing are as follows:

Cost to meet national average	Faculty	9 @ \$80K = \$720,000.00
	Staff	8 @ \$50K = \$400,000.00
	Total	\$1,120,000.00 Annually

Given the budgetary limitations of Snow College, allocating the music department a total of 17 new full time faculty and staff positions is not realistic. However, as an intellectual exercise, consider the impact to the private lesson budget if Snow College hired the following positions, and largely dedicated their workload to the teaching of private applied lessons:

1. Piano
2. Saxophone and Double Reeds (Oboe/Bassoon)
3. Trumpet
4. Low Brass
5. Guitar
6. Violin
7. Percussion
8. Jazz Voice
9. Jazz Piano/Synth

If one compares the positions listed above with the charts on p. 18 of the audit, it is evident that the department would easily be able to keep the remaining rates of adjunct pay aligned with the revenue generated by the course fee for private lessons. However, increasing spending to \$720,000.00 per year on full-time faculty to correct deficit spending on adjuncts of \$140,000 per year is not logical or possible at Snow College. Understanding the problem in this way does however, demonstrate that although the music program at Snow College may appear expensive, it is operating quite efficiently when compared to national norms.

Another factor contributing to the costs of private lesson instruction is the location of Snow College. Although the per hour cost of adjunct private instruction at Snow College is roughly equivalent to the University of Utah, most of private music instructors at Snow College must drive to Ephraim from the Wasatch Front and other more remote locations, each week, to teach private lessons. There is not an adequate pool of qualified private instructors available in Sanpete County.

Recommendation #1—Establish a budget that meets college needs for the music department, and monitor spending to prevent budget overruns

The Music Department Chair is proposing the following cost saving measures to further align the Music Department’s budget with available resources:

Proposed Budget Cuts/Revenue Generating Measures	Annual Savings
1. Eliminate the Jazz Summit	\$22,328.00
2. Find private donor support of Summer Workshop	\$10,000.00
3. Raise private lesson fee \$40.00 per semester	\$19,000.00
4. Create a schedule of adjunct private lesson rates	\$20,000.00
5. Where available, employ less expensive, artists	\$10,000.00
6. Better manage student hourly workers	\$5,000.00
7. Raise ticket prices for music events	\$5,473.00
Total Savings/New Revenue	\$91,801.00

As identified above, the Music Department is in the process of identifying areas of the budget that can be cut without significant damage to the quality of the program. The Music Department Chair is working with the College Administration to obtain budget increases necessary to the operation of the Music Department. Administration has committed an ongoing annual budget increase of \$110,000.00 which will also help remediate the private lesson deficit.

Finding #2—Inadequate controls over budgeting and hiring private music instructors led to an increasing operating deficit in Music Department Funds

It is important to note that private lessons are classes that students take for credit and are required for music majors. Nationally, faculty who teach private applied lessons are given two hours of workload credit for every three hours of private instruction. Students who enroll in one hour private music lessons pay \$480.00 per semester in course fees **AND** also pay the tuition to take that course. It is reasonable therefore for private lessons to be subsidized by tuition dollars.

As a NASM accredited institution, Snow College has a responsibility to meet accreditation standards related to the qualifications of private music instructors. As was stated previously in the management response, the (1) over-reliance of the music department on adjunct private lesson faculty compared to national and statewide averages, and (2) the rural and isolated location of the Ephraim campus impact the cost of private applied lesson teaching at Snow College.

The Music Chair will continue to work with College Administration to cut costs and increase budgetary support of the Music Department, to ensure the program provides a quality experience for students, and is financially sustainable going forward.

The Music Chair enthusiastically supports the following audit recommendations under Recommendation 2:

2. Issuing contracts to adjunct instructors
3. Establishing a pay schedule for adjunct private applied music teachers that will be documented in institutional policy

Music Department adjuncts would be delighted to receive contracts that clearly explain how they are to be compensated for the upcoming semester. The Music Chair agrees that a standardized contract will make it easier for the Office of Academic Affairs to ensure that payroll action forms align with budgets. First however, the Music Chair and, College Administration must negotiate and establish a workable budget for private applied teaching.

Finding #3—Inadequate controls to prevent theft or loss of music department assets (Music Instruments and Equipment)

Recommendation #3—Implement standard inventory tracking and security controls for all musical instruments owned by Snow College.

As noted in audit finding #3, on p. 21, “at other institutions, staff members typically have the responsibility to manage the music instrument inventories.”

The Snow College Music Department has no non-student FTE staff to charge with the responsibility of asset management. In order to implement Recommendation #3, the institution should provide the music department with an FTE staff position to manage the concert hall and music department assets. If this is not possible, the responsibility to comply with this recommendation will rest with the music department chair. If no staff position is available, the music department chair will ensure that the audit recommendation is implemented.

Implementation of this recommendation will require the purchase and installation of additional storage lockers, key fob readers on the doors to the storage rooms, and the purchase and installation of security cameras in the storage rooms. The music department will require the time necessary to get a request for funding of these purchases approved through the college Budget Task Force. If no staff position is added to supervise the management of assets, the Music Chair will need additional release time from his teaching load to ensure compliance with the recommendation.

Finding #4—Scholarships are not all reported through the Financial Aid and Scholarship Department.

Recommendation #4—Report all awards through the financial aid and scholarship office.

The Music Department will comply with this recommendation.

Cash Handling Audit



Office of the Internal Auditor

Audit Report 2019-04-6-1

Report Release Date 6-28-2019

Version 4

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EXECUTIVE SUMMARY

Cash handling controls are outlined in the Snow College policy on cash handling. The items entailed in this policy include: trainings to be completed, approval of departments to be cash receiving centers, when cash should be deposited, and receipting processes. Employees that handle cash are required to receive training and adhere to the defined policies and procedures for cash handling.

There are several locations and departments across Snow College that handle cash. Cash handling is approved through either establishing the location as an authorized cash receipting center or checking out a cash box for a one-time event where cash will be receipted. For example, Snow College clubs may check out cash boxes for club events or fundraisers. However, departments such as Food Services, that handle cash on a daily basis, are established as authorized cash receipting centers and are equipped with their own cashiering systems and change funds.

Several of these departments that handle cash are unaware of what is expected, in relation to policy. All departments know the amount of cash they are supposed to have at the beginning and end of each day, but most are not following policy in regards to the required training and timing of deposits.

The recommendations given are focused on implementing and strengthening controls around cash handling and to enforce compliance with the policy on cash handling with emphasis on the following:

1. Issuing receipts for cash transactions and reconciling cash balances with the receipts.
2. Ensuring each employee that handles cash receives the proper training prior to handling cash.
3. Implementing and enforcing additional controls for cash receipting centers.
4. Establishing additional controls in Athletics.

Strengthening and enforcing additional controls and compliance will help reduce the risk of mishandling, theft, or loss of cash. In addition, compliance with Snow College policy and State statute will be further increased.

AUDIT OVERVIEW

Audit Purpose

Utah State Board of Regents policy R567, Internal Audit Program, section 4.4 states: “In addition to audits required by policy, institution internal auditors shall conduct risk-based audits for their institutions, as assigned by the institution audit committee.” Administration informed Internal Audit of concerns regarding the efficiency and effectiveness of operations of Cash Handling Policies. They requested an audit be conducted with recommendations on how the College could improve the effectiveness of operations outlined in the policy. The annual audit plan was revised to include this audit and was approved by the Audit Committee.

Scope and Objectives

The scope of this audit included fiscal year 2018. The objectives of this audit were to determine if Snow College departments that accept cash as a form of payment were operating in compliance with Snow College policy on cash handling and best business practices.

Risk Assessment

A risk assessment was conducted at the beginning of this audit to determine the areas of risk to the effectiveness and efficiency of operations and identify potential control weaknesses. The risk assessment was used to identify control areas that posed the greatest threats to compliance and the overall mission and goals of Snow College.

Using the results of the risk-assessment, an audit program was developed to conduct audit tests focusing on the areas of highest risk.

Audit Program Test Objectives

An audit program was developed with the following test objectives:

- 1) Determine if departments had the authorized cash amounts on hand.
- 2) Determine if departments were in compliance with the Snow College Cash Handling Policy and all funds paid to the college in the form of cash, checks and credit cards are properly receipted, accounted for, protected and deposited on a timely basis.
- 3) Determine if departments that accept cash have documented internal procedures and are in compliance with those procedures.
- 4) Determine if departments that checked out cash boxes were in compliance with the cash box procedures. Also determine if controls were adequate for checking out cash boxes.

Audit Methodology and Procedures

Information for this audit came from the following sources:

- Personnel files
- Daily Cash Reports
- Cash counts

The audit process included the following procedures:

- Risk assessment to identify highest risk areas to be audited
- Review of departments internal procedures and Snow College policies
- Interviews with Snow College employees
- Reviews and analysis of Cash Handling records

Sufficient and appropriate audit procedures have been conducted and evidence gathered to support the accuracy of the conclusions reached and contained in this report. The conclusions were based on a thorough review of processes and controls for the Cash Handling Policy. The audit was conducted in accordance with the *International Standards for the Professional Practice of Internal Auditing*. The evidence gathered meets professional audit standards and is sufficient to provide senior management with the proof of the conclusions derived from the internal audit team.

BACKGROUND INFORMATION

Background

The most recent Cash Handling policy was approved March, 2017. The purpose of Cash Handling is stated in Policy 201, "Cash Handling Policy" section 1.0:

To ensure that all money paid to the College in the form of cash, checks or payment cards is properly receipted, accounted for, protected and deposited on a timely basis, and to ensure that the College complies with payment card industry data security standards.

The policy identifies two methods for obtaining funds to be used as cashiering change funds:

- 1) Request a change fund using a Cash Box Request Form
- 2) Establish an authorized cash receipting center

Cash Boxes

Several organizations have requested cash boxes. For example, there are several clubs around campus that handled cash and required the use of a cash box. These clubs include: Let Them Improve (LTI), Student Body Ambassadors (SBA), Athletics, Western Swing, and several other clubs that are involved with Student Life.

The Athletics Department regularly checked out cash boxes to sell tickets to games and events although they have a point-of-sale software application to sell tickets to events.

Cash Receipting Centers

There are 12 different cash receipting centers for Snow College. With five of those locations on the Richfield Campus, and seven locations on the main Snow College campus in Ephraim. The following are Snow College approved cash receipting centers:

Campus Stores - Snow College discontinued its contract with Follett Bookstores for the management of the Campus Store located on the Ephraim Campus. Like the Campus Store in Richfield, the Ephraim Campus store is now managed by Snow College and sells a variety of school supplies, apparel and other items.

Mail Services - Mail Services serves as the mailroom for on-campus housing along with providing mail receiving and distribution to all parts of the campus.

Sevier Valley Center - The Sevier Valley Center (SVC) is located on the Richfield Campus. The SVC is used for many different events such as concerts, sporting events for UHSAA tournaments, and other events for the Richfield and Snow College communities.

Food Services - Snow College Food Services has two locations on the Ephraim campus. There is one location in the Greenwood Student Center, "The Badger Den," and a second location located in the Huntsman Library, "The Bistro." Both of these locations greatly serve the students, staff, and community

surrounding Snow College. In addition to the two locations, they also cater several events on and off campus.

Cosmetology - The Cosmetology School located on the Richfield campus offers different services to members of the community and those associated with Snow College. They provide on-the-job training to students that are studying cosmetology by providing salon services to employees and the public.

Horne Activity Center - Snow College's men and women basketball teams, along with Snow College's volleyball team, play in the Horne Activity Center. The facility includes an indoor swimming pool, weight room, cardio room, racquetball courts, and other sports courts for student and public use. There are also several events held at this location such as sporting events for Snow College, tournaments for UHSAA, and Student Life activities held by clubs and SBA's.

Eccles Center for Performing Arts - The Eccles Center for Performing Arts is home for Snow College's Fine Arts department. There are classes held in this building, along with plays and concerts put on by the College.

Snow College Cashier's Offices – There are cashier's offices located on the Richfield and Ephraim campuses. The Cashier's Office is located on the second floor of the Greenwood Student Center in Ephraim, and in the Administration Building in Richfield. The cashier's office performs many different tasks and duties with concern to cash handling. The cashier's office makes deposits at the bank and receives payment for a variety of services.

FINDINGS AND RECOMMENDATIONS

Finding #1 – Inadequate controls with issuing and using cash boxes

Cash boxes are most often checked out from the cashier's office by clubs or Student Life. These cash boxes are often used for on-campus and off-campus events such as Western Swing dances, LTI, athletic events, and other departmental and student activities. Several cash boxes were checked out without verification that the individual was authorized by the Controller's office and received the required cash handling training. When checking out a cash box, Policy #201, "Cash Handling Policy", section 3.1 states:

No Cash Handler shall handle cash until approved by the Controller's office. Final approval is contingent on training which will be provided by the Controller's office.

The Controller's office provides training to individuals checking out cash boxes, but did not provide the Cashier's office with a list of those that had completed the training or were authorized to check out a cash box. The Controller's office recently created a list of all employees that have completed cash box training and provides that list to the Cashier's office on a shared network drive. The Cashier's office does not have an internal procedure to check that list prior to issuing cash boxes however. Issuing cash boxes to individuals that are not approved by the Controller's office to handle cash, could lead to mishandling of cash or theft.

Through a review of cash box receipts it was determined that not all organizations issued receipts as required by policy. Although some organizations that used cash boxes provided some form of tracking through the use of hand stamps or wristbands, most did not issue receipts that could be used to verify the amounts of cash received agreed with the deposit amounts. Policy #201, "Cash Handling Policy", section 3.2 states:

Every cash transaction must be receipted and recorded through an approved cash register system or use of approved pre-numbered receipts.

Because not all receipts were recorded through an approved cash register or pre-numbered receipts, there was no method that could be used to reconcile the cash received with the receipts. Also, documentation was insufficient to verify through this audit that the amounts deposited to Cashier's office agreed with the amounts received through cash box systems. Including receipt copies and recording reconciliation of deposits with the receipts would potentially provide a method of audit verification. Inadequate cash receipting procedures may lead to inaccurate reporting and inability to detect loss or theft of funds.

Recommendation #1 – Implement additional cash box controls

To ensure that funds are accurately accounted for, controls should be implemented to ensure the individuals checking out cash boxes received the appropriate training and were properly approved by the Controller's office. Cashier procedures should be updated to include a verification step for each employee requesting a cash box, prior to issuing the box.

Requirements for issuing receipts should be enforced for all individuals that check out cash boxes. When depositing funds received through the cash box system, forms should clearly show the receipt amounts reconciled with the deposit amounts with reasons for any discrepancies noted. Copies of the receipts should be included with the deposit records. When receipts are issued and tracked, reconciliations will be performed more accurately. Reconciliations are necessary to ensure that cash is protected and accounted for. It is important that reconciliations are tracked to verify that the total amount of cash received was accounted for and deposited.

Finding #2 – Unenforced Cash Handling and Payment Card Industry trainings

Through interviews with cashier's and supervisors, it was determined that not all departments had received the required cash handling and credit card training from the Controller's office. There is currently no college-wide cash handling training in place for departments that handle cash, and cashiers typically receive training on their duties from their supervisors. Policy #201, "Cash Handling Policy", section 3.1 states:

No Cash Handler shall handle cash until approved by the Controller's office. Final approval is contingent on training which will be provided by the Controller's office.

All department heads had trained their employees on how to properly handle cash, specifically to the needs of that department, but were never informed of the training mentioned in policy. Although some managers of authorized cash receiving centers were aware that their cashier's that accept credit cards as a form of payment had not completed trainings, such as Payment Card Industry Data Security Standards (PCI-DSS), they did require their employees to complete the courses.

The Controller's office deploys an online training program for PCI compliance that all employees that handle credit cards are required to complete annually. Each department is expected to have their employees complete the training and report compliance back to the Controller's office. When comparing the list of individuals who had completed the PCI trainings to a list of employees that handle credit cards, it was verified that not all employees that handled credit cards received the required training. In addition, there were two departments where none of their employees had completed the PCI training.

Without proper training, authorized cash receipting centers may implement inadequate controls that could lead to loss or a mishandling of cash and/or non-compliance with regulatory requirements. Non-compliance with PCI-DSS standards could result in additional fines or penalties.

Recommendation #2– Implement the training as outlined in policy

To align with Snow College policy and best practices, it is recommended that Snow College implements a training for cash handling as outlined in policy. In addition, departments that accept debit or credit cards as a form of payment should ensure their employees complete the required PCI training before their employees are allowed to work as cashiers. The department head should also ensure that the appropriate cash handling and PCI training have been completed for all new hires and reported back to the Controller's office prior to working as cashiers.

Finding #3 – Deposits made to bank from Cashier’s office not always performed in accordance to policy

State Statute requires that all funds received are deposited in the bank within three business days. The Cashier’s office is responsible to make the daily bank deposits. To ensure that Snow College remains in compliance with this requirement, the funds must be deposited to the Cashier’s office less than three business days after receipt. According to Snow College Policy #201, “Cash Handling Policy”, section 3.4 includes Utah State Law Title 51, Chapter 4, Section 1:

The Cashier’s office shall make deposits to the bank within 24 hours when possible, but under no circumstances, longer than every three days.

By reviewing a sample of seventy bank deposits that were made during fiscal year 2018, it was determined that thirty percent of the time the bank date stamp on deposit records were more than three days following receipt of the funds. The Cashier’s office typically does deposits twice per week. Because the majority of the deposits are made through a night drop, the deposits are not recorded until the next business day. Making deposits more frequently will reduce the risk of loss of funds, and will increase compliance with Snow College policy and State Statute.

Recommendation #3 – Enforce Snow College policy for deposit of funds

To prevent non-compliance and loss or theft of funds, cash receipting centers and individuals checking out cash boxes should submit deposits to the Cashier’s office within one business day of receipt but no longer than three business days. In addition, the Cashier’s office should deposit funds received to the bank on a daily basis. Exceptions to this should be cleared through the Controller’s office prior to the events where cash is collected.

Finding #4 – Inadequate controls of Authorized Cash Receiving Centers

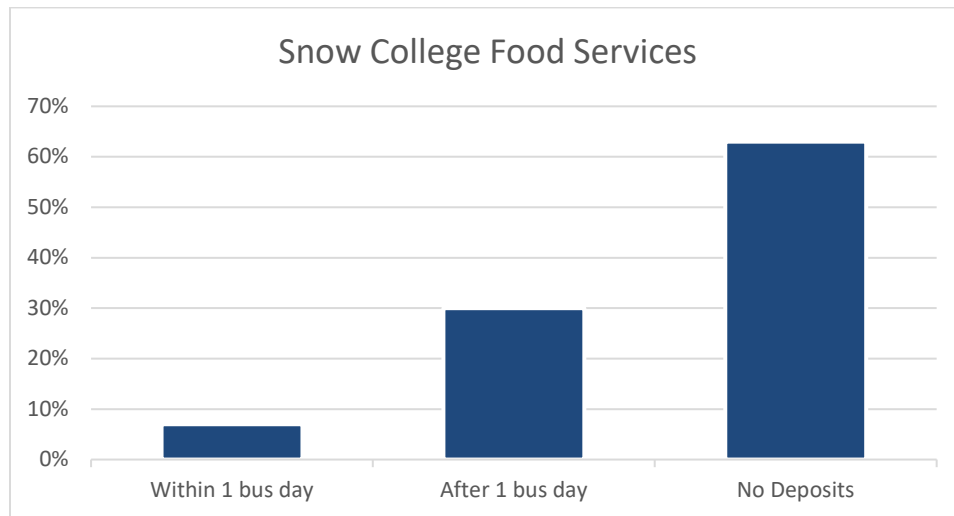
While some authorized cash receiving centers demonstrated full compliance with Snow College policy, others were not following the standards as outlined in policy. For example through a review of deposits made by authorized cash receiving centers to the Cashiers office, it was determine that they were holding funds for longer than the three day requirement as established by Snow College policy and State Statute. In addition, the majority of the authorized cash receiving centers did not have internal procedures or training that were approved by the Controller’s office.

According to Snow College Policy #201, “Cash Handling Policy”, section 3.3 states,

Cash Handlers deposit money directly at the College’s Cashier window with a deposit transmittal form within one business day of receipt. The cash receipts collected must be properly accounted for. . .

Using a sample of deposits from authorized receiving centers it was determined that Food Services and the Mail Services were not making deposits in a timely manner:

- 1) **Food Services:** Snow College Food Services was not compliant with Snow College policy. Only seven percent of deposits were submitted to the Cashier’s office within one business day of receipt. In addition, sixty-three percent of the time, they did not deposit their funds within one business day of receipt, but combined them with funds received on a subsequent day and deposited them. In some cases funds were held for more than a week before being deposited. Only thirty percent of the deposits were made to the Cashier’s office within one business day. The following chart gives a visual of deposits made to the Cashier’s office:



The percentage of deposits for Snow College Food Services. “No Deposits” means that no cash was deposited to the cashier’s office on that day and deposits were held for a later date.

- 2) **Mail Services:** Mail Services submits deposits to the Cashier’s office on a weekly basis. This is primarily due to the low amounts that are received on a daily basis.

There were also departments which were in strong compliance with the College’s policy regarding deposits:

- 1) **Horne Activity Center:** The Horne Activity Center (AC) typically made their deposits within one business day, and never exceeded three business days.
- 2) **Eccles Center for Performing Arts:** The Eccles Center also typically made their deposits within one business day.

According to Snow College Policy #201, “Cash Handling Policy”, sections 3.1 and 3.5.2 state:

3.1 No Cash Handler shall handle cash until approved by the Controller’s office. Final approval is contingent on training which will be provided by the Controller’s office.

3.5.2 ... the Controller’s Office will assist the Cash Receiving Center in establishing procedures to help ensure money is accounted for, safeguarded and properly deposited at the Cashier’s Office.

During interviews, the most common response was that cash receipting center employees did not receive training from the Controller's office and did not have their internal procedures approved by the controller's office.

Recommendation #4 – Establish approved procedures and ensure cash receipting center employees are properly trained

Authorized cash receipting centers should work with the Controller's office to ensure each employee is properly trained before being allowed to handle cash. In addition, internal cash handling procedures should be developed by each authorized cash receipting center that align with Snow College cash handling policy and should be approved by the controller's office.

Finding #5 – Inadequate cash handling controls in Athletics

The Athletic Department is an Authorized Receipting Center with a point-of-sale application to sell tickets to events, yet still checks out cash boxes rather than having an established change fund on-hand. There was an external audit performed by the State in 2018 where concerns were raised over Athletics not having independent review of deposits and receipts and issued a verbal finding at that time. In addition, there was an internal audit of Athletics performed in 2017 where there were written findings regarding the lack of adequate cash handling controls to properly safeguard assets.

Since these audits were completed, in 2018, the College entered into a renewed agreement with Ticketsage. Athletics has implemented some additional procedures using Ticketsage but still lacks the appropriate controls to properly safeguard assets and to resolve the issues raised through the audits. For example:

- 1) Ticketsage is now being used to print tickets and do some online sales of tickets, however, there are no standards for the use of Ticketsage, reporting of ticket sales, and reconciling of the online sales. Without a daily reconciliation of credit card transactions for online sales, Athletics may not get the revenues applied to their accounts. Also, the patrons that purchased tickets may not receive them if they requested to have them mailed or placed in will call.
- 2) Athletics procedures for cash handling are not adequate to ensure all funds received are accounted for and deposited in a timely manner. Athletics is still checking out cash boxes for each of their events, even though tickets may be purchased days before an event is held.
- 3) Cash Box reports that were used to reconcile cash and credit cards received were signed by two people, but the cash amounts collected and deposited were not verified by them. Without having independent verification of the amounts received and deposited could result in undetected misappropriation or theft of funds.
- 4) Through a sample review of athletics cash box deposits, it was determined that over thirty percent of the cash boxes were retained in Athletics for over a week following the events for which the cash boxes were used for ticket sales.

Recommendation #5 – Establish cash handling controls in Athletics

To reduce the risk of loss, misappropriation or theft of cash it is recommended that additional cash handling controls be implemented in Athletics including:

- 1) Establish a change fund that is managed by Athletics in lieu of using cash boxes for ticket sales and other events
- 2) Establish cashier opening and closing procedures each day for ticket sales in Athletics, even if there were no sales that day
- 3) Issue receipts for each sale and reconcile the cash and credit card sales with the receipts to ensure all funds are properly accounted for
- 4) Ensure the deposit records are complete and include all sales in the reports including on-line ticket sales.
- 5) Include independent review and verification of amounts received and deposited by Athletics

Management Response

Snow College Controller's Office

1) Inadequate controls with issuing and using cash boxes

The Cashier's Office and Controller's Office currently have a shared file that lists the individuals who have recently received cash handling training. In the previous year some clubs have been allowed to continue checking out cash boxes without additional training, such as Western Swing and Athletics as they have previously had training even though it was not documented. Starting July 1, 2019 all departments and individuals will need to have cash box training prior to checking out a cash box. The Cashier's Office will not issue a cash box unless the individual has received cash box training and is on the list of approved cash handlers. This training will be required to be completed on an annual basis.

Currently, the College does not have a portable point of sale system for miscellaneous department events, club events and other events. An example of a portable point of sale system would be Square, Apple Pay and Clover. Because the College currently does not have this type of system, manual hand written receipts are currently required per the cash policy. This audit confirmed what the Controller's office suspected; those checking out cash boxes are not using the hand written receipts to reconcile the event earnings at the end of the event. This points out that there may need to be a change in procedure. The Controller's office is working with the information security office and PCI Manager on Campus to see if there are options available to the institution for a portable point of sale system that would be compliant with PCI regulations. These discussions are in the very early stages, but most likely require funding to support.

2) Unenforced Cash Handling and Payment Card Industry Training

Cash handling training is currently happening through face-to-face training. As mentioned above, starting July 1, 2019 all departments and individuals who handle cash, in addition to those checking out cash boxes, will be required to complete cash handling and/or PCI training. The Controller's office is in the process of getting a cash handling training in electronic format, but, unfortunately, do not expect this to happen by July 1 and will therefore continue the face-to-face training practices.

In order to help remind campus of the cash handling and PCI training requirement, the Controller's office will send out an email reminder at the beginning of August each year to remind departments of the need to renew their cash handling and PCI training. In addition, this email we remind the departments that students or volunteers in their department who handle cash or credit cards will need to receive the proper cash handling and/or PCI training from the Controller's office before those individuals can take credit cards or handle cash.

3) Deposits made to bank from Cashier's Office not performed in accordance to policy

The Cashier's Office has updated its procedures to make bank deposits at a minimum of three times per week, typically Monday, Wednesday, and Friday with additional deposits being made on days that have larger cash deposits so as to reduce the amount of cash held in the safe overnight to a minimum while keeping the deposits under the allowed three day max. The Cashier's Office utilizes the night drop box at Zions Bank, which the bank counts the following morning with the deposit slips receiving a time stamp of that business day. If a deposit were made to the bank on the third business day, the deposit slip would show the next business day making it appear as if the Cashier's Office held the cash for four days when in fact it was within the three business day allowance. The increased number of deposits during the week should eliminate most of these issues.

4) Inadequate controls of Authorized Cash Receiving Centers

Food Services

The Controller's office met with Food Services to discuss the timeliness of their daily deposits to the cashier's office. Food services was fully aware of their late deposits in fiscal year 2018. It was explained that two of the office personnel who are trained in cash handling went on maternity leave at about the same time. This left very few people in food services with proper training to count the deposit. The Director of Food services does not believe the timeliness of deposits in fiscal year 19 is an issue. In order to prevent this from happening again, the Director of Food services determined she was going to have one more person trained in cash handling so they could step in if one of the other cash handlers was out. She also asked that the Controller's office follow up with her in mid-October to make sure she was still on track.

In addition, the Controller's office is going to provide Food Services with a key to the night drop box in the cashier's office. This way they can drop the daily deposit off at the end of their shift rather than the next morning. If the cashier's do not have a deposit from the previous by noon, they will email the Food Services Director as well as her supervisor a reminder to get the deposit taken care of.

Mail Service

The cash handling risk is very low in Mailroom. From July 1, 2018 through June 6, 2019 there has been \$816.67 in deposits made by the mailroom. There are 340 days from July 1, 2018 to June 6, 2019 meaning the average daily sales equates to \$2.40. Because of the low risk in this situation, the only action that has been taken is a discussion between the Controller and mail room supervisor. The Controller referred to the cash handling policy which state that funds collected need to be deposited at the cashier's office within one business day of receipt. The Mail room supervisor pointed out that some days the deposits are less than \$1. An agreement was made that any time the cash balance is great than \$10 the mailroom would make a deposit at the cashier window.

5) Cash Handling in Athletics

The Athletics Department acknowledges the findings and recommendations made in this audit and previous audits. The following steps have been taken to ensure compliance with the recommendations made.

1 – The Athletics Department is now an authorized cash receipting center for the College. As such, the Department maintains a change fund and no longer checks out cash boxes, except for off-campus events.

2 – Cash handling procedures have been established and are now being followed by the Department. This includes using TICKETSage for all cash collections. The Department now completes daily deposit reports generated by TICKETSage, two individuals reconcile cash to the report, sign the report, and take the deposit to the Cashiers office within one business day of receipt.

By establishing the Athletics Department as a cash receipting center, using TICKETSage for all cash and credit card transactions, ensuring a secondary review matches cash with the deposit report, and ensuring the deposits are made daily, the Department feels it complies the recommendations of this report.

2019 Updated Audit Plan

This is the updated 2019 calendar year audit plan last revised on May 1, 2019. As outlined in the Memorandum of Understanding (MOU) at the time of hire, one of the major duties and responsibilities of the Internal Audit Director is to “Develop an annual audit work plan and priorities for audit.”

Snow College internal audit charter states: The Institute of Internal Auditors “International Standards for the Professional Practice of Internal Auditing (Standards) shall constitute the operating procedures for the department”. The Standards, section 2010 – Planning states: “The chief audit executive must establish a risk-based plan to determine the priorities of the internal audit activity, consistent with the organization’s goals. The chief audit executive must review and adjust the plan, as necessary, in response to changes in the organization’s business, risks, operations, programs, systems, and controls.

This audit plan was based on the results from the risk assessment that was conducted in January 2018 and other compliance requirements.

Revised 2019 Calendar Year Audit Schedule

As per the IIA standard 2020: “The chief audit executive must communicate the internal audit activity’s plans and resource requirements, including significant interim changes, to senior management and the board for review and approval. The chief audit executive must also communicate the impact of resource limitations.” The following is the audit schedule for calendar year 2019:

#	Audit Reference#	Audit Activity Type	Audit Title / Description	Entity	Scheduled Start Date	Status / Projected Completion Date
1	2018-C03	Consulting	Private Scholarships	Scholarship office and Advancement office	December 20, 2018	Completed
2	2018-A08	Risk based audit	Cash counts and controls reviews for selected cash collection points across the campus	VP Finance and Administrative Services -Campus-wide	November, 2018	Completed
3	2019-A01	Risk based audit	Music Department, Internal Audit of the Music Department	Music Department	January 2, 2019	Completed
4	2019-A02	Required / Compliance	USHE required – Investments Audit R541	VP Finance and Administrative Services	April, 2019	In Progress
5	2019-C01	Consulting	Bank Reconciliation process using data analytics tools (IDEA)	Controller’s Office	March, 2019	Cancelled
6	2019-A03	Required / Compliance	USHE required - Presidential Travel Audit – R212	Office of the President	March, 2019	Completed
7	2019-A04	Risk based / required / compliance	Compliance and performance audit of student housing	Required auxiliary enterprise to be audited at least once every five years	May, 2019	In Progress
8	2019-A05	Required / Compliance	USHE required – Discretionary Funds, report certification R548	VP Finance and Administrative Services	TBD	
9	2019-A06	Risk based audit	Advancement Office / Foundation – compliance and performance audit of fundraising activities	Advancement	TBD	

#	Audit Reference#	Audit Activity Type	Audit Title / Description	Entity	Scheduled Start Date	Status / Projected Completion Date
10	2019-A07	Risk based audit	Campus Services – Ephraim and Richfield, compliance and performance audit of campus services including purchasing controls and fleet	Campus Services – Ephraim and Richfield	TBD	
11	2019-A08	Required / Compliance	USHE required – Motor Vehicles report certification R557	Campus Services	TBD	
12	2019-E01	Compliance / Fraud	Ethics point administration and follow-up on reports filed through the anonymous hotline	Campus-wide	Ongoing / As Needed	
13	2019-Q01	Audit Standards Compliance	Review and update the Internal Audit quality assurance program, policies and procedures, etc and complete an internal assessment	Internal Audit	TBD	
14	2019-CA	Data Analytics / Continuous Auditing	Further integrate data analytics tools and processes into the audit process. Standardize tools with other USHE institutions to allow for more collaboration and sharing of scripts. Develop and implement internal procedures for data analytics and continuous auditing.	Internal Audit	February 2019	In Progress
15	2019-F01	Follow-up	Follow-up and report on status of implementations of findings and recommendations from prior audits	Athletics, Travel & P-card, Admissions, Scholarship, Human Resources, Great Basin Research Station	December 2018	In Progress

External Audits

The following audits are performed by the State of Utah on an annual basis. Internal Audit is not responsible to conduct these audits, but may be asked to provide information or assistance:

- Annual Financial Audit
- Annual Financial Aid (Single Audit)

Snow College Internal Template Certificate Proposal

Proposed Title: Certificate of Proficiency in Communication

Division: Fine Arts & Communications

Department: Communication

Recommended Classification of Instructional Program (CIP) Code:

Proposed Beginning Date: Fall 2019

Min/Max Credit Hours Required for Program: 18 Credits

Type of Certificate: Proficiency

Program Description/Narrative:

The goal of the Certificate of Proficiency in Communication is to equip students with the top skills employers are seeking: exceptional presentation, speaking, ability to work in a team, customer service, critical thinking, and social media. This certificate prepares students to succeed in the contemporary workplace through a combination of courses that are designed to improve their competency at speaking, interpersonal relationships and working as an effective member of a team. Students will learn theory and practice in developing solutions to complex problems. Additionally, students develop proficiency in speaking and persuading with confidence and authenticity. Lastly, students will learn to communicate as a productive member of a team and to contribute thoughts and ideas on projects.

Expected Outcomes and Assessment Measures (*What will students be able to do after completing the program? What are the standards of performance? How will those outcomes and standards be measured? What is the long-term plan and reporting mechanism for assessment?*):

Students in the Communication program should expect to build knowledge in communication skills while harnessing their creativity and sharpening strategic-thinking skills. Successful careers are built on the ability to communicate effectively in a broad range of circumstances. This certificate will help students develop powerful speaking, effective team communication skills and interpersonal communication skills. On completion of this certificate students will be able to explore pillars of communication— oral, interpersonal and group, social media, and presentation personal critical thinking—students will learn how to communicate through public

speaking, presentations, and written and visual communication. This will be assessed through a final capstone project where skills gained will be evaluated.

A student who completes the Communication certificate at Snow College should expect to leave with the following outcomes.

Oral Communication

- Students will understand the fundamentals of expressing information or ideas by word of mouth.
- Students will have the skills needed for speech communication which include training in the fundamental principles of public speaking and the effective delivery of oral presentations.

Interpersonal and Group Communication

- Students will know the basic theory, ethics, principles and practice of interpersonal communication in a variety of settings.
- Students will be able to communicate more effectively in interpersonal interactions.
- Students will be able to communicate more effectively in group interactions.
- Students will have the skills needed for managing interpersonal and group conflict.

Public Relations and Social Media

- Students will understand how communication and persuasion concepts and strategies affect public relations plans and outcomes.
- Students will be able to use a strategy framework to identify and understand one's audience, and think about how best to reach it.
- Students will be able to understand what social media is and how businesses and individuals can use it.

Presentation of Critical Thinking

- Students will be able to use critical thinking skills by identify the situation or problem as well as the factors that may influence it.
- Students will be able to research solutions and identify biases affecting the issue.
- Students will improve their ability to infer and draw conclusions based on the information presented and research conducted.

Need: (Indicate why such a program is justified. Reference need or demand studies; indicate the similarity of the proposed program to programs that exist elsewhere in the state):

The way people communicate can be a determining factor in the fundamentals of one's success or failure in the social world as communication is an essential skill for one's welfare and happiness (Wiemann, 2016). Established research has demonstrated that lack of communication skills leads to many difficulties, one of which is a difficulty in establishing interpersonal relationships (Shelef, Fruchter, Mann, & Yacobi, 2014). Through the courses outlined in this certificate, students will be given key factors in the improvement of communication skills both in interpersonal relationships, group interacts, intercultural settings, and in public relations.

1. Better communicators have better marriages

Research summary:

According to a recent study, the number one cause for divorce is communication issues. John Gottman, who has conducted studies on relationships for over forty years at the University of Washington, came to the conclusion that the thing people struggle with the very most is effectively communicating with one another in a relationship.

This validated information suggests that those who CAN effectively communicate in a relationship are more successful and likely have a stronger connection to their spouse, which can be defined as having an overall better marriage.



Why Communication Is Today's Most Important Skill



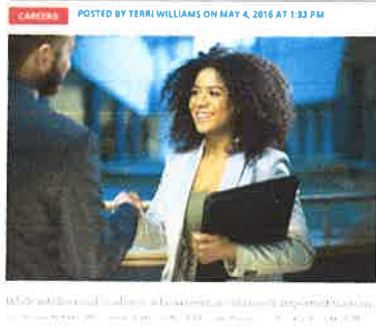
Greg Satell

- When I was in high school, a man came to speak about Winston Churchill. Mostly, it was the usual mix of historical events and anecdotes, which in Churchill's case was a potent mixture of the poignant, the invective and the hilarious. But what I remember best was how the talk ended.

Communication is a dominant factor in academic achievement (Andrade, 2015). This is not just on the part of educators, but it is an intricate part of student to student, teacher to teacher, teacher to parent, teacher to administrator, or administrator to parent interactions (Andrade, 2015). The completion of the certificate will give students a boost in their education endeavors.

The ability to communicate information accurately, clearly and as intended, is a vital life skill and something that should not be overlooked. Good communication skills can help students effectively interview and have skills necessary to be hired over other applicants. The curriculum provides students with the skills necessary to articulate skills students have and abilities that can be learned, these skills go a long ways in the application process.

Employers Say Verbal Communication Is the Most Important Skill for Job Candidates, Reveals New Report



Careers • The Most Important Soft Skills Employers Seek

Top Soft Skills Employers Want

Here are the top seven most important soft skills to have for both interviewing and in the workplace, from Indeed's Director of Recruiting, Mike Steiner:

- **Acting as a team player** – this means not only being cooperative, but also displaying strong leadership skills when necessary.
- **Flexibility** – this is an extremely valuable asset to employees. Those who can adapt to any situation are dependable no matter what's thrown at them.
- **Effective communication** – this is paramount to almost any job. Communication involves articulating oneself well, being a good listener and using appropriate body language.
- **Problem-solving and resourcefulness** – no matter what your profession, these skills are critical when unexpected

BASELINE SKILLS IN DEMAND BY OCCUPATIONAL FAMILY

CAREER AREA	SKILL	OCCUPATIONAL FAMILY															
		1	2	3	4	5	6	7	8	9	10						
Communication Skills	Communication Skills	81	81	81	81	81	81	81	81	81	81						
	Organizational Skills	8	3	4	3	3	8	8	3	2	2	3					
Writing	Writing	8	9	8	8	3	4	5	2	3	3	4	4				
	Customer Service	4	8	8	15	12	7	9	3	11	8	11	14	18	5	11	2
Microsoft Excel	Microsoft Excel	8	8	9	9	8	18	10	8	10	6	6	5	18	3	0	
	Word + Office	8	4	9	7	5	5	10	13	4	0	9	6	18	7	8	
Problem Solving	Problem Solving	7	12	8	10	6	8	7	28	7	4	7	4	15	16	8	7
	Planning	8	10	18	23	7	10	5	10	10	6	4	8	4	7	8	11
Comp Skills - Typing	Comp Skills - Typing	8	4	17	10	10	4	8	18	8	14	7	17	0	16	8	
	Research	10	10	10	5	9	6	9	8	7	12	15	6	11	6	14	
Detailed-Oriented	Detailed-Oriented	11	7	7	9	11	0	14	9	8	11	12	9	10	18	10	18
	Building Effective Relationships	18	18	11	10	17	11	11	8	9	18	6	18	13	13	5	5
Project Management	Project Management	18	8	8	11	4	17	10	27	14	8	5	12	6	10	8	8
	Supervisory Skills	14	18	10	14	14	14	8	5	18	10	11	10	8	10	14	14
Multi-Tasking	Multi-Tasking	14	18	10	14	14	14	14	14	14	14	14	14	14	14	14	14
	Time Management	14	18	10	14	14	14	14	14	14	14	14	14	14	14	14	14
Leadership	Leadership	14	18	10	14	14	14	14	14	14	14	14	14	14	14	14	14
	Mathematics	14	18	10	14	14	14	14	14	14	14	14	14	14	14	14	14
Creativity	Creativity	14	18	10	14	14	14	14	14	14	14	14	14	14	14	14	14
	Presentation Skills	14	18	10	14	14	14	14	14	14	14	14	14	14	14	14	14
Team Work	Team Work	14	18	10	14	14	14	14	14	14	14	14	14	14	14	14	14
	Analytical Skills	14	18	10	14	14	14	14	14	14	14	14	14	14	14	14	14
Bilingual	Bilingual	14	18	10	14	14	14	14	14	14	14	14	14	14	14	14	14
	Meeting Difficulties	14	18	10	14	14	14	14	14	14	14	14	14	14	14	14	14
Self-Starter	Self-Starter	14	18	10	14	14	14	14	14	14	14	14	14	14	14	14	14
	Listener	14	18	10	14	14	14	14	14	14	14	14	14	14	14	14	14
Critical Thinking	Critical Thinking	14	18	10	14	14	14	14	14	14	14	14	14	14	14	14	14
	Positive Disposition	14	18	10	14	14	14	14	14	14	14	14	14	14	14	14	14

Figure 2: Baseline Skills Ranked by Career Area

TOP BASELINE SKILLS

The table at left shows a ranked list of top baseline skills by career area, highlighting those skills which are more commonly requested, and thus more valued, for each particular group of jobs. For example, Relationship Building is the third-most-requested baseline skill in external-facing Sales and Marketing jobs, but falls to 19th overall in Design and Media roles, behind even more STEM-intensive fields.

Taken from...http://www.burning-glass.com/wp-content/uploads/Human_Factor_Baseline_Skills_FINAL

Taken from Careers In Focus- Skills needed in the Workplace

COMMUNICATION, ORGANIZATION AND WRITING: UNIVERSALLY REQUESTED BASELINE SKILLS

Communication, Writing, and Organizational skills are commonly requested across nearly all jobs families and skill levels. They are the top three requested baseline skills overall and fall in the top five skills for every occupation family. The remainder of the top 10 most requested skills overall are Customer Service, Microsoft Excel, Problem Solving, Planning, Microsoft Word, Research and Computer Literacy.

Writing is the third most requested baseline skill overall and has the largest overall gap among the baseline skills studies in this report. Writing is in consistently high demand across all kinds of jobs, including occupations which are not typically thought of as requiring literary talent. It is the second-most-requested baseline skill for Engineering and IT Occupations, for example, and even among “low-skill” jobs (those paying less than a national living wage) it comes in fourth.

Andrade, D. (2015). The importance of communication in education. Retrieve from Online <http://www.techlearning.com/blogentry/8716>

Shelef, L., Fruchter, E., Mann, J., & Yacobi, A. (2014). Correlations between interpersonal and cognitive difficulties: Relationship to suicidal ideation in military suicide attempters. *European Psychiatry: The Journal of the Association of European Psychiatrists*, 29(8), 498-502.

Wiemann, J. (2016). Communication and Social Interaction Skills. *Applied Cognitive Psychology*, 18(2), 283-296

Institutional Impact (*How will this program affect enrollments in instructional programs of affiliated departments or programs? Where will the program fit in the organizational structure of the institution? What changes in faculty and staff will be required? What new physical facilities or modifications to existing facilities will be required? Describe the equipment commitment necessary to begin and sustain the program*):

This certificate will give students a pathway to improve communication skills in many aspects of their life. Snow College has a promise to students to make student success Snow College’s #1 goal. This certificate is one way to help students succeed not only at Snow College but in future goals as well. There is also an interdisciplinary aspect of this course. A student will have the ability of looking at communications from a Humanities, Fine Arts, and a Social Science perspective. As they complete the certificate they will be taking some GE classes as well. This aligns within Snow College’s promise to provide students with the best general education programs. The structure of this certificate gives students the ability to take General Education classes with an focus on improving communication skills while completing a certificate of proficiency.

There is no anticipated new faculty or staff needed. The courses required for this certification are all currently being taught.

Finances (*What costs or savings are anticipated to support this program? If new funds are required, describe in detail expected sources of funds. Describe any budgetary impact on other programs or units within the institution. Include a letter of support from Office of Academic Affairs indicating the College has the resources and intent to support the program*):

There is no anticipated new funding needed. The courses required for this certification are all currently being taught.

Supports Missions, Goals, Strategic Plan of Institution (*Explain how the addition of the program will benefit the institution and move the institution forward in achieving mission, goals, and/or strategic plan*):

Snow College’s mission is to continue a tradition of excellence, encourage a culture of innovation, and cultivate an atmosphere of engagement to advance students in the achievement of their educational goals. The Certificate in Communication aligns with Snow College’s Strategic Plan and Program Prioritization in providing students with a vibrant learning experience. Students will take GE courses with a focus and see communication has many interdisciplinary aspects. The fact that three of these classes have GE designation (HU, FA and SS) assists the students in completing this certificate as they complete their GE requirements. Students will also have the option of taking a foundation course that bring in communication combined with two other disciplines.

Certificate of Proficiency in Communication

Course Prefix and Number	Title	New, Existing, Modification	Credit Hours
Required Courses			
COMM 1010	Intro to Communications (HU)	Existing	3
COMM 1020	Public Speaking (FA or OC)	Existing	3
COMM 2110	Interpersonal Communication	Existing	3
COMM 2150	Intercultural Communication (SS)	Existing	3
COMM 2300	Public Relations	Existing	3
COMM 2170	Organizational Communication	Existing	3
Sub-Total			18
Elective Courses			
Sub-Total			0
Track Options			

Sub-Total		0
Credits	Total Number of	18

Program Schedule (*Class schedule, presented by semester—use prefix, number, title, and semester hours*):

COMM 1010	Introduction to Communication	75 hrs
COMM 1020	Public Speaking	75 hrs
COMM 2110	Interpersonal Communication	75 hrs
COMM 2150	Intercultural Communication	75 hrs
COMM 2170	Organizational Communication	75 hrs
COMM 2300	Public Relations	75 hrs
Total	450 hrs

(No order required)

Please use the following process for program approval:

- 1) The proposed certificate supports the mission and strategic plan of the institution:

Academic Vice President

- 2) The proposed certificate meets the standards defined by the institution for program development:

Curriculum Committee Chair

- 3) The proposed certificate can be supported through resources in place or the institution agrees to provide the resources necessary for program support:

Financial Vice President/Budget Committee

SUBJECT: BIRTH AND ADOPTION LEAVE

1.0 PURPOSE

- 1.1. This policy is intended to provide full-time Eligible Employees with 10 working days of paid leave upon the birth or adoption of a child or the placement of a foster child with an Eligible Employee.

2.0 DEFINITIONS

- 2.1. Birth and Adoption Leave: Leave provided to an Eligible Employee to care for and bond with a newly born or adopted child or foster child.
- 2.2. Eligible Employee: For purposes of this Policy a full-time Probationary Regular Staff Member, a full-time Regular Staff Member, full-time Faculty Member, or a full-time Administration Employee.
- 2.3. FMLA LEAVE: Leave taken in accordance with the Family and Medical Leave Act and College Policy 349.
- 2.4. Human Resources or HR. The office in the College charged with the administration and record maintenance of personnel matters or such other person as may be specially designated by the President to act in regard to this Policy.
- 2.5. Immediate Supervisor: the lowest level of salaried supervision of an Employee. The Immediate Supervisor may designate a Line Supervisor or higher level as the Immediate Supervisor for purposes of this Policy
- 2.6. Probationary Regular Staff Member: Regular Staff Members during their initial period in which they are considered in At-will Employment status and under evaluation.
- 2.7. Regular Staff Member: a staff member whose employment is of a continuous nature, initially funded for a non-temporary period, who has successfully completed the probationary period. This includes exempt and non-exempt employees not covered by a similar faculty procedure, but excludes Probationary Regular Staff Employees, At-will Employment Employees, Administration Employees, Part-time Staff Employees, Temporary Employees and Adjunct Faculty. Normally, a Regular Staff Member is one assigned to work 75% or more in a position expected to last more than 6 months that is a full-time benefits eligible position and defined as a Regular Staff Member in an employment MOU. May also be referred to as Regular Staff Employee.
- 2.8. Administration Employee: Officers of the administration whose primary responsibilities are management and general business operations including the President, Vice-Presidents, Associate Vice Presidents, Assistant Vice Presidents, and other administrative employees as designated by the employee's MOU.

- 2.9. FACULTY or FACULTY MEMBER: As referred to solely for purposes of this Policy, Faculty or Faculty Member are full-time tenure, tenure-track, and professional-track faculty. Only these Faculty are eligible for leave under this Policy.

3.0 POLICY

- 3.1. Eligible Employees who meet all the requirements in this policy will receive 10 extra days of leave upon the birth or adoption of the Eligible Employee's child or the placement of a foster child with an Eligible Employee to care for and bond with the child. This leave will be subject to the conditions and limitations set forth in this Policy.
- 3.2. No other employees, including Part-Time Staff Members, Temporary Employees, or Adjunct Faculty, are eligible for Birth and Adoption Leave.
- 3.3. Birth and Adoption Leave may be used only for the Eligible Employee's own child, it cannot be used for grandchildren or other children even if an Eligible Employee is a de facto parent to that child.
- 3.4. This Policy is intended to work in concert with Policy 349: Family and Medical Leave Act Policy and the College's obligations to reasonably accommodate employees. All employees are entitled to the minimum protections granted by law by the FMLA and disability law and this Policy shall be interpreted and applied consistent with those protections.

4.0 PROCEDURES

- 4.1. The employee should give their Immediate Supervisor at least 30 days' notice of their intent to take Birth and Adoption leave when possible. Failure to provide 30 days' notice may result in the employee's request for birth and adoption leave being denied.
- 4.2. Birth and Adoption Leave is offered in addition to any other leave available to the employee.
- 4.3. Birth and Adoption Leave may not be used before the birth or actual adoption of a child. Other leave may be used before or after the birth if the employee qualifies under the FMLA and other College leave policies but Birth and Adoption Leave is intended to provide extra time to bond and care for a newborn or adopted child or foster child so it must be used only after the birth, adoption or placement.
- 4.4. Birth and Adoption Leave may be used for 10 consecutive working days or on an intermittent basis as agreed upon in writing with the Immediate Supervisor.
- 4.5. Birth and Adoption Leave must be used within 30 calendar days of the birth, adoption or placement of a child.

- 4.6. Birth and adoption leave will not be paid out upon termination from the College.

SUBJECT: BENEFIT IN THE EVENT OF AN EMPLOYEE OR SPOUSE'S DEATH

1.0 PURPOSE

- 1.1. To provide a special Benefit payment in the event of the death of an Eligible Employee of the College, or their spouse, who dies while in an active pay status.

2.0 DEFINITIONS

- 2.1. Benefit: A payment made by the College in the event of an Eligible Employee or spouse's death.
- 2.2. Eligible Employee: A full-time Regular Staff Member, Administration Employee, or Faculty Member.
- 2.3. Administration Employee: Officers of the administration whose primary responsibilities are management and general business operations including the President, Vice-Presidents, Associate Vice Presidents, Assistant Vice Presidents, and other administrative employees as designated by the employee's MOU.
- 2.4. Faculty Member: A person who is a member of the College's full-time Faculty as defined in Policy.
- 2.5. Regular Staff Member: a staff member whose employment is of a continuous nature, initially funded for a non-temporary period, who has successfully completed the probationary period. This includes exempt and non-exempt employees not covered by a similar faculty procedure, but excludes Probationary Regular Staff Employees, At-will Employment Employees, Administration Employees, Part-time Staff Employees, Temporary Employees and Adjunct Faculty. Normally, a Regular Staff Member is one assigned to work 75% or more in a position expected to last more than 6 months that is a full-time benefits eligible position and defined as a Regular Staff Member in an employment MOU. May also be referred to as Regular Staff Employee.

3.0 POLICY

- 3.1. If an Eligible Employee of the College dies while actively employed by the College, the College will pay the balance of that month's salary, accrued vacation and compensatory leave, and a Five Thousand Dollar (\$5,000.00) Benefit. If a spouse of an Eligible Employee dies while the Eligible Employee is actively employed, the College will pay a Five Thousand Dollar (\$5,000.00) Benefit.

4.0 PROCEDURES

- 4.1. Eligible Employees may complete a DESIGNATION OF BENEFICIARY FORM to be used solely for the payment of the Benefit in the event of the death of the employee. The form will be retained in the employee's personnel file. The beneficiary noted on the DESIGNATION OF BENEFICIARY FORM is not printed on any statement or record that is routinely sent to the employee; therefore, it is the employee's responsibility to ensure that the information on the form is correct. This beneficiary designation is revocable at any time by completing and submitting a new form to the campus human resources office. If a DESIGNATION OF BENEFICIARY is not filled out the Benefit will be paid to the employee's lawful spouse if any and then in accord with Utah intestacy law.
- 4.2. In the event of the death of a spouse the Benefit payment will be made to the Eligible Employee and if the Eligible Employee does not survive the spouse then in accord with Utah intestacy law.
- 4.3. Payments made to an Eligible Employee after the death of a spouse will be made through the normal payroll process.
- 4.4. After the death of an Eligible Employee, unpaid wages, salary, and vacation will be paid through the normal payroll process, and the \$5,000 benefit will be paid through the accounts payable process.
- 4.5. The Benefit may be taxable and will be reported in the regular income of the Eligible Employee according to current tax law.
- 4.6. Survivor(s) may be requested to supply appropriate information and must reasonably cooperate to qualify for payment of the Benefit.

Institution Audit Committee Job Description	
References	<ul style="list-style-type: none"> • Utah Internal Audit Act (Utah Code 63I-5) • Regent Policy R565 (Audit Committees) • “An Open Letter to Newly Appointed Audit Committee Members” (IIA)
Audit Committee Composition	<ul style="list-style-type: none"> • Three to five members who are not: <ul style="list-style-type: none"> ○ Institution administrators or staff ○ Contractors or service providers for the institution • At least three members should be trustees appointed by the trustee chair <p><i>Preferred</i></p> <ul style="list-style-type: none"> • Financial expertise (at least one member) • Experience with, or knowledge of, financial controls and reporting (at least one member) • Working knowledge of internal audit functions and responsibilities
Audit Committee Chair Responsibilities	<ul style="list-style-type: none"> • Organize at least three audit committee meetings each year • Regularly meet with internal audit director to discuss pertinent matters • Advise the board of trustees on issues regarding institution internal control • Periodically meet with institution administrators and/or legal counsel to discuss instances of material noncompliance • Provide meeting minutes or a report to the board of trustees at least annually • Prepare an annual report for the Regent Audit Subcommittee • Meet with the Regent Audit Subcommittee at least annually
Committee Member Responsibilities	<ul style="list-style-type: none"> • Establish an audit charter to outline internal audit purpose, authority, and responsibilities • Prepare and adopt institution internal auditing policies • Appoint, evaluate performance, and, if necessary, dismiss internal audit director • Approve and update internal audit plan • Review and approve internal audit budget • Review and discuss institution risks with internal auditors and administration • Review internal audit reports • Oversee correction of deficiencies cited in audit reports • Ensure: <ul style="list-style-type: none"> ○ Internal audit group has sufficient staff and resources ○ Appropriate compensation, training, and expertise in IA function ○ Appropriate level of auditor expertise, experience, and qualifications ○ Auditor independence from management influence and personal bias ○ Internal auditor access to all necessary records, data, and personnel • Review institution external (e.g., State Auditor, Legislative Auditor, and USHE) audit findings, financial statements, and control environment • Review anonymous ethics and fraud allegation complaints, investigations, and final disposition • Review any restrictions or limitations to internal audit independence or access



Audit Committee Qualifications

Qualification	Source
<u>Utah Internal Audit Act (Utah Code 631-5)</u>	
“Have the expertise to provide effective oversight of and advice about internal audit activities and services”	102(5)(c)
“Do not have administrative responsibilities within the agency”	102(5)(b)(i)
“Are not an agency contractor or other service provider”	102(5)(b)(ii)
<u>Regent Policy R565 (Audit Committees)</u>	
At least three committee members should be on the Board of Trustees	4.3.2
“When practicable, at least one of the committee members should have financial expertise either through professional certification or experience”	4.3.2
<u>“An Open Letter to Newly Appointed Audit Committee Members” (IIA)</u>	
“Experience with, or knowledge of, financial controls and reporting”	p. 1

Audit Committee Responsibilities

Responsibility	Source
<u>Utah Internal Audit Act (Utah Code 631-5)</u>	
“Appoint, evaluate, and, if necessary, remove the agency internal audit director”	301(3)(a)
“Prepare and adopt formal policies that define <ul style="list-style-type: none"> • the purpose of the agency's internal audit program; and • the authority and responsibility of the agency's internal auditors” 	301(3)(b)
“Ensure that [institution] policies <ul style="list-style-type: none"> • do not place limitations on the scope of the internal audit program's work; and • clarify that an auditor does not have authority or responsibility for an activity that the auditor audits” 	301(3)(c)
“Ensure that the audit director employs a sufficient number of professional and support staff to implement an effective internal audit program”	301(3)(d)(i)
“Ensure that compensation, training, job tenure, and advancement of internal auditing staff is based upon job performance”	301(3)(d)(ii)
“Ensure that the audit director and staff collectively possess the knowledge, skills, and experience essential to the practices of the profession and are proficient in applying internal auditing standards, procedures, and techniques”	301(3)(d)(iii)
“Ensure that the internal audit program has staff who are qualified in disciplines necessary to meet the audit responsibilities, including accounting, business management, public administration, human resource management, economics, finance, statistics, electronic data processing, or engineering”	301(3)(d)(iv)
“Ensure that internal audit staff are free of operational and management responsibilities that would impair their ability to make independent audits of any aspects of the agency's operations;”	301(3)(d)(v)
“Ensure that the audit director and the internal audit staff have access to all personnel and records, data, and other agency information that the audit director or staff consider necessary to carry out their assigned duties”	301(3)(d)(vi)

Responsibility	Source
<u>Utah Internal Audit Act (Utah Code 631-5)</u>	
“Ensure that the audit director and internal audit staff have the necessary access to the agency head, agency management, and agency staff”	301(3)(d)(vii)
“Approve internal auditing policies proposed by the agency head or audit director”	301(3)(e)
“Review and approve the annual internal audit plan, modifications to the internal audit plan, risk assessment, and budget”	301(3)(f)
“Review internal and external audit reports, follow-up reports, and quality assurance reviews of the internal audit office”	301(3)(g)
“Periodically meet with the agency internal audit director to discuss pertinent matters, including whether there are any restrictions on the scope of audits”	301(3)(h)
<u>Regent Policy R565 (Audit Committees)</u>	
“Establish respective audit charters that outline their purpose, authority, and responsibilities. The audit charters shall grant appropriate access to data, information, records, and personnel needed to conduct audit activities.”	4.1
“Provide advice and recommendations to the Board of Trustees regarding institutional oversight and internal controls.”	4.2.2
“Oversee the internal audit activities within the institution”	4.2.2.1
“Confer with external auditors, legal counsel, and others as necessary”	4.2.2.2
“Assist in resolving disagreements between institutional representatives and external auditors”	4.2.2.3
“Access any and all data, information, records, and personnel to fulfill its purpose and responsibilities”	4.2.2.4
“Conduct or authorize investigations into any matters considered necessary to achieve its purpose”	4.2.2.5
“Consult with institutional representatives, the Board of Trustees, and the Regent Audit Subcommittee concerning the adequacy of the institution’s internal audit activities, staffing levels, and internal controls”	4.2.2.6
“The Committee shall meet at least three times per year, with additional meetings as needed”	4.4.4.2
“Schedule meetings and correspondence as necessary to maintain regular, independent communication and information flow between the Trustee Audit Committee and external auditors”	4.5.2.1
“Review the institution’s financial statements, including significant accounting and reporting issues. This includes reviewing the management discussion and analysis of the financial statements, along with any analyses prepared by institutional administration and/or external auditors setting forth significant financial reporting issues and judgments made in connection with the preparation of the financial statements”	4.5.2.2
“Review with the administration and the external auditors the results of the annual financial statement audit, including audit scope and approach, any restrictions on the auditor’s activities or on access to requested information, and any significant disagreements with institutional representatives”	4.5.2.3

Responsibility	Source
Regent Policy R565 (Audit Committees)	
“Review information regarding the institution’s control environment, means of communicating standards of conduct, and practices with respect to risk assessment and risk management”	4.5.2.4
“Confer with external and internal auditors regarding the quality of institutional systems of internal control”	4.5.2.5
“Review information regarding the receipt, retention, and treatment of complaints, including anonymous complaints about accounting, auditing, internal control, and other related issues”	4.5.2.6
“Review with campus administrators and other institutional representatives the adequacy of the institution’s auditing personnel, staffing levels, and controls”	4.5.2.7
“Review information provided by the administration regarding systems for monitoring compliance with all applicable laws and regulations”	4.5.2.8
“Obtain regular updates from institutional administrators and/or legal counsel regarding instances of material noncompliance that might have implications for the institution”	4.5.2.9
“Review with the administration and the chief internal audit executive the charter, plans, activities, staffing and organizational structure of the internal audit function”	4.5.2.10
“Review any restrictions and limitations on internal auditing activities”	4.5.2.11
“Advise the Board of Trustees regarding the appointment, replacement, or dismissal of the institution’s chief internal audit executive”	4.5.2.12
“Receive and review internal audit reports and/or periodic summaries of internal audit activities prepared by the chief internal audit executive”	4.5.2.13
“Schedule meetings and correspondence as necessary to maintain regular, independent communication and information flow between the Committee and the institution’s chief internal audit executive”	4.5.2.14
“At least annually, the Committee shall provide a report or minutes of meetings to the full Board of Trustees detailing the Committee’s activities and recommendations.”	4.6.2.1
“The Trustees chair and Trustees Audit Committee chair shall meet at least annually with the Regent Audit Subcommittee to provide updates on the institutional activities required by this policy.”	4.6.2.2
“The Committee shall prepare an annual report summarizing internal and external audit results from the prior year and an audit plan for the upcoming year. This report shall be submitted to the Board of Regents Manager of Audit no later than five business days before the annual board of Regents audit committee meeting.”	4.6.2.3
“An Open Letter to Newly Appointed Audit Committee Members” (IIA)	
Provide “risk-based assurance on the effectiveness of internal controls to mitigate financial, operational, compliance, and strategic/business risks”	p. 1
Provide “assurance on the effectiveness of risk management”	p. 1
“Offer foresight — perspectives on strategic and business challenges the company could face if key risks are not effectively identified and managed”	p. 1
Provide “Assurance and insight on the health of the corporate culture”	p. 1

Snow College Mission and Core Themes Score Card Report

presented to the Snow College Board of Trustees

June 2019

Mission Statement:

Snow College continues a tradition of excellence, encourages a culture of innovation, and cultivates an atmosphere of engagement to advance students in the achievement of their educational goals.

Snow College strives to fulfill its mission by: Honoring its history and advancing its rich tradition of learning by providing a vibrant learning environment that empowers students to achieve their educational goals, encouraging and supporting innovative initiatives that create dynamic learning experiences for the college community, and creating learning and service opportunities, locally and globally, to engage students, faculty, staff, and surrounding communities.

Approved by the Snow College Board of Trustees, February 16, 2011 and the Utah State Board of Regents, July 15, 2011 (see <https://www.snow.edu/academics/office/mission.html>)

Core Themes:

Snow College, through an inclusive process of discussion and decision-making with faculty, staff, and students, has defined three Core Themes, reflecting its Mission, has established an overarching goal and a set of assessable key performance indicators for each Core Theme. The three Core Themes have been approved by the Board of Trustees and serve to guide the College's decision-making, strategic initiatives and actions, and continuous improvement endeavors for the academic year 2011-12 and forward (see <https://www.snow.edu/academics/office/themes.html>).

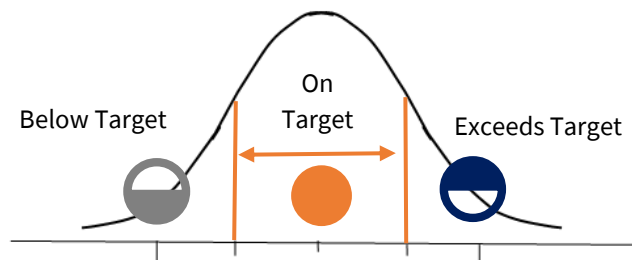
- **Core Theme 1:** Tradition of Excellence--Snow College honors its history and advances its rich traditions of learning by providing a vibrant learning environment that empowers students to achieve their educational goals.
- **Core Theme 2:** Culture of Innovation--Through initiatives that create and sustain a college-wide culture of innovation, Snow College encourages and supports innovation by developing dynamic teaching, learning, and engagement experiences for students, faculty, and staff, as well as for the larger College community.
- **Core Theme 3:** Atmosphere of Engagement--Snow College creates learning and service opportunities, locally and globally, to engage students, faculty, staff and surrounding communities.

For each core theme, there are identified objectives/goals and defined key performance indicators (KPIs). Many of these KPIs are aligned with metrics used for Snow College's current Strategic Plan, Snow College's Strategic Enrollment Management Plan, Aspen Award Gaps, USHE's Performance Funding model, USHE's Institutional Scorecard, and Utah's Legislative Compendium of Budget Information (COBI) and Legislative Funding Appropriations (LFA) reporting.

Measures and Target Determination:

Data collection for all KPI measures begins fall semester 2012 and is reported annual using fall semester or fiscal year information. Nearly all the KPIs use the most current five-year rolling average as the target measure. The exceptions are distinct targets for (1) student satisfaction measures that use the most recent Community College Survey of Student Engagement (CCSSE) top performing college scores, and (2) success rate goals reported to USHE for all students and minority students. Each KPI compares the most recent data point to the five-year-rolling average and determines target completion using a three-point scale. This three-point scale uses a normal distribution standardized score as follows:

- **On Target:** Current measures that are within plus-or-minus (+/-) one standard deviation of the average.
- **Exceeds Target:** Current measures that are greater than one positive standard deviation of the average ($x > +1$).
- **Below Target:** Current measures that are less than one negative standard deviation of the average ($x < -1$).



This report details Snow College's current progress for each core theme using respective KPI target measures. Rationale for each KPI measure is also provided. This is consistent with NWCCU's accreditation reporting requirements for comprehensive mission fulfillment. The summary data below indicate that Snow College is **on target** toward mission fulfillment.

Summary:




Core Theme	# of KPI Measures	# Exceeding Target	# On Target	# Below Target	Overall
Core Theme 1, Tradition of Excellence:	26	8	10	8	●
Core Theme 2, Culture of Innovation	12	4	8	0	●
Core Theme 3, Atmosphere of Engagement	17	2	14	1	●
Totals	55	14	32	9	●

CORE THEME 1 • TRADITION OF EXCELLENCE

Snow College honors its history and advances its rich tradition of learning by providing a vibrant learning environment that empowers students to achieve their educational goals





Objectives

Goal 1: *Provide for student achievement of degree and/or certificate learning outcomes*

Key Performance Indicator (KPI)	Target	Current Grade	
1.a: Student accomplishment of General Education outcomes	2.0	1.4 On Target	
1.b: Recognized General Education Outcome achievement	75%	75% On Target	
1.c: Number of degrees and/or certificates awarded	965	1,055 Exceeds Target	

Rationale: These indicators provide evidence of the quality of Snow College’s general education program and other undergraduate programs. These indicators are meaningful because they address a primary reason most students attend college: to achieve their learning goals prior to transfer and/or graduation to a four-year degree or to earn the requisite knowledge and skills for immediate job placement. Snow College seeks to provide a high-quality general education program that aligns well with state and nationally recognized essential learning outcomes and helps student recognize their role as lifelong learners. Program specific outcomes match with state and regional program articulation agreements, independent national accreditation standards, and relevant business/industry job criteria to safeguard a seamless transition to advanced college programs and/or workforce placement. Student accomplishment of General Education outcomes is achieved through regular signature assignment assessments that address specific general education knowledge areas. These signature assignments are rated on a three-point rubric scale (1 = below achievement, 2 = achievement, 3 = exceeds achievement). Student recognized achievement of general education outcomes is collected at the course level each semester using Snow College’s course evaluation system. Snow College reports the number of degrees/certificates awarded each year to state and federal agencies.

Goal 2: *Promote efficiency in academic outcome achievement*

Key Performance Indicator (KPI)	Target	Current Grade	
2.a: Percent of undergraduates completing 30 or more credits per academic year	60%	59% On Target	
2.b: Average time to associate-level degree completion in years	2.0	1.3 Exceeds Target	
2.c: Number of degrees per 100/FTE	30	28 Exceeds Target	
2.d: Quantitative Literacy completion rates (%) for underprepared students	55%	36%	



Rationale: These indicators provide evidence of timely student progress toward their learning goals. Snow College seeks to help all undergraduate students understand the value of the degree or stackable credential as a signpost supporting their pathway to success. By offering a tuition break at 10 or more credits, students are encouraged to take full semester loads. This enables them to stay on track and graduate on time while saving money, as shown in standard measures of first and second-year retention. A main obstacle to timely graduation is college math completion. As an open institution, Snow College strives to provide math remediation that effectively and efficiency prepares students to complete one of three college-level math pathways. Using the average time to associate level degree completion, allows the college to measure the efficacy of overall student learning goal achievement. In addition, these measures answer to the Utah System of Higher Education’s institutional performance metrics and support Utah’s 2020 initiative that recognizes the direct link between educational achievement and economic prosperity.

Goal 3: Student achievement of intended educational goals

Key Performance Indicator (KPI)	Target	Current Grade	
3.a: Persistence rates from fall to spring of all undergraduate students	75%	70% Below Target	
3.b: New freshmen fall-to-fall persistence rates	66%	55% Below Target	
3.c: Graduation rates of first-time freshman cohorts at 150% of time	50%	45% Exceeds Target	
3.c: Transfer rates of first-time freshman cohorts at 150% of time	30%	35% Exceeds Target	
3.d: Success rates of first-time freshman cohorts at 150% of time	85%	80% On Target	
3.e: Outcome achievement of first-time students at six years	90%	86% On Target	





Rationale: These indicators provide evidence of undergraduate achievement. Graduation and transfer are two main pillars of Snow College’s mission statement. The graduation rate accounts for first-time freshman students who earn a degree within six semesters and the transfer rate represents first-time freshman students who transfer to another institution without a degree within the same time frame. Since many Snow College graduates also transfer, the success rate accounts for all students who realized their learning goals either through graduation and/or transfer. The outcomes achievement measure extends the assessment of student success beyond 150% of time to the four, six, and eight-year mark. Snow College uses national peer group graduation and transfer rates as benchmarks. The IPEDS peer group is a group of comparable public and similarly sized institutions that are degree-granting four-year, primarily associate’s Carnegie classification of Associate’s Dominant. The Utah System of Higher Education uses the success rate and the outcome achievement rate at six years as institutional performance measures.

Goal 4: *Student employment and workforce placement success*

Key Performance Indicator (KPI)	Target	Current Grade	
4.a: Licensure and certification pass rates	80%	80% On Target	
4.b: Job placement within six years of graduation	70%	70% On Target	








Rationale: This indicator provides evidence that the college fulfills its responsibility to provide workforce training, career education, and job placement to career and technical education undergraduates. Licensure and certification rates are reported annually by respective CTE programs and attest that students are either (1) qualified for immediate employment or job promotion or (2) are prepared to become self-employed. Utah’s Department of Workforce services provides student wage-match data. Snow College compares this information to declared major records to account for distinct job placement and wage earnings. It is used at the six-year mark to mitigate the effect of students who augment their credentials by transferring to four-year programs or take non-major associated jobs immediately after graduation.

Goal 5: *Support of underserved populations*

Key Performance Indicator (KPI)	Target	Current Grade	
3.a: Minority student success rates at 150% of time	66%	63% On Target	
3.b: First generation student success rates at 150% of time	50%	40% Below Target	
3.c: Pell grant student success rates at 150% of time	40%	41% Exceeds Target	
3.c: Service area student success rates at 150% of time	50%	38% Below Target	

Rationale: These indicators provide evidence of undergraduate recruitment, retention and success. The college seeks a diverse student body that is representative of the state and attentive to the college’s service region population. The college also seeks to “close the gaps” to student persistence and success, as shown in measures of first- and second-year retention, and the percentage of students who complete their studies in a timely manner, as shown by standard measures of success (graduation and/or transfer). Snow College’s service region represents some of the poorest counties in the state of Utah, making reasonably priced tuition and fee rates vital to institutional success. Collectively these measures empower the college to meet local and state-wide economic needs for a well-educated citizenry.

Goal 6: *Effective educational practice and student satisfaction*

Key Performance Indicator (KPI)	Target	Current Grade	
6.a: CCSSE Active and Collaborative Learning scores	60%	61% Exceeds Target	
6.b: CCSSE Student Effort scores	59%	56% Below Target	
6.c: CCSSE Academic Challenge scores	57%	54% Below Target	
6.d: CCSSE Student-Faculty Interaction scores	60%	51% Below Target	
6.d: CCSSE Support for Learners scores	61%	57% Below Target	
6.e: Course evaluation satisfaction scores	1.90	1.93% On Target	
6.f: Percent of exiting students who would refer Snow College to a potential student	80%	87% Exceeds Target	


Rationale: These indicators provide student-perceived evidence of the quality of Snow College undergraduate experience. The Community College Survey of Student Experience (CCSSE) benchmarks represent five key areas that educational research has shown to be important to students' college experiences and educational outcomes. Snow College seeks to maximize the student experience by matching and exceeding top performing college scores in each of the five areas. Snow College students can express their satisfaction with their course experiences each semester using Snow College's on-line course evaluation system. Snow College's reputation as a high-quality educational institution is supported by an indirect, multi-generational word-of-mouth alumni campaign. Referral information collected from distinct entering and exiting student surveys speaks to the general quality of the student experience and helps the institution improve upon its reputation.

CORE THEME 2 • CULTURE OF INNOVATION

Snow College encourages and supports innovation by developing dynamic teaching, learning, and engagement experiences for students, faculty, and staff, as well as for the larger College community.







Objectives

Goal 1: *Resource allocation to promote assessment-based innovation*

Key Performance Indicator (KPI)	Target	Current Grade	
1.a: Resources allocated toward innovative/best practice initiatives	50K%	75K% Exceeds Target	

Rationale: This indicator provides evidence of the college’s commitment toward developing best practices in student learning. Line item, specific program budget re-allocations, and the acquisition of grant funds are used to assess the institution’s overall commitment to the innovative student learning efforts of faculty and staff.






Goal 2: *Incorporation of new/best practices that maximize student success*

Key Performance Indicator (KPI)	Target	Current Grade	
2.a: Course evaluation scores that recognize high impact classroom practices.	3.5%	3.5 On Target	
2.b: Number of faculty participating in workshops and/or professional development opportunities.	30%	On Target	
2.c: Number/percent of courses with DFWI rates below 20%	20%	15 % Exceeds Target	
2.d: Number of course re-designs (per year) based on identified learning achievement gaps	10	On Target	
2.e: Number of syllabi revised (per year) to improve learning outcomes and assessment	25%	25% On Target	
2.f: Number of new courses (per year) developed based on high impact practices	5	7 Exceeds Target	

Rationale: These indicators provide feedback on the degree to which imported innovations and best practices are working at the College. They are assessed using scores obtained from distinct course evaluation questions that address course rigor, engaged instruction, media and course material relevance, and the degree to which the course integrates with or applies to other course(s) or life learning. These scores provide immediate feedback to the institution and can be disaggregated for

assessment at various levels of the college (division, department/program, course or section) at the end of each academic term. In addition, junior faculty annually report to deans and department chairs the degree to which they incorporate best practice(s) and professionalism. Faculty seeking tenure and/or rank advancement are reviewed every three years using criteria that address their commitment to lifelong learning and professional development opportunities that advance their teaching. Course, program, and division DFWI rates inform faculty on the balance of instructional rigor and student learning support particular to achievement at-risk populations (first generation students, minority students, academically underprepared students, and financially challenged students). Snow College's annual academic assessment day allows faculty to collect, analyze and report course-to-program-level learning outcome achievement, which includes plans for improved student learning, and five-year program reviews address specific curricular changes and program improvements to advance student success. Finally, Snow College's General Education and Curriculum committees regularly review existing syllabi and approve new course syllabi with attention directed toward high impact practice implementation and assessment-driven student learning outcomes.

Goal 3: Degree and certificate programs that address the academic and vocational needs of students

Key Performance Indicator (KPI)	Target	Current Grade	
3.a: Number of career-to-advanced degree stackable credentials developed per year	3	3 On Target	
3.b: Number of established four-year degrees	1	2 Exceeds Target	
3.c: Number of 2+2, 3+1 or other established partnerships	1	1 On Target	
3.d: Percent of degrees and certificates in Utah's DWS 5-star Occupation-Related programs	2%	1% On Target	
3.f: Percent of degrees and certificates in Utah's DWS 4-star Occupation-Related programs	1%	2% On Target	







Rationale: These indicators provide information on Snow College’s pioneering efforts that expand the traditional, narrow role of technical education to include knowledge in science, engineering, math, communication and writing; and supply the customary liberal arts education with readily employable vocational skills. Snow College’s uses the number of stackable credentials to measure the innovation of well-designed career pathways that allow students of all ages to both “learn and earn” and build careers with family-sustaining middle-class incomes. As an associate’s dominant institution that also offers career and technical education, Snow College’s four-year programs uniquely combine an educational foundation with vocational preparation that allows graduates to find immediate employment and/or graduate degree placement. In addition, these programs distinctively address local and regional economic needs. The number of four-year program partnerships measures the College’s ability to expand and/or increase locally housed educational opportunities. Starting in 2019, the Utah System of Higher Education (USHE) implemented new performance metrics. Utah code 53B-1-102 (updated in 2017) outlines Utah’s System of Higher Education’s (USHE) responsibility to “establish measurable goals and metrics and delineate the expected contributions of individual institutions of higher education toward these goals.” The number of degrees and certificates associated with Utah’s DWS 5-star and 4-star occupation-related programs not only fulfills this requirement, but also allows the college to target program improvements that support USHE’s Workforce and Research strategic objectives and contribute to student vocational achievement.

CORE THEME 3 • ATMOSPHERE OF ENGAGEMENT

Snow College creates learning and service opportunities, locally and globally, to engage students, faculty, staff, and surrounding communities






Objectives

Goal 1: *Development of the whole student through wide-ranging student-centered activities and experiences*

Key Performance Indicator (KPI)	Target	Current Grade	
1.a: Number of service-learning courses	40	40 On Target	
1.b: Number of students enrolled in service-learning courses	830	649 Below Target	
1.c: Number of Honors program participants	135	118 On Target	
1.d: Percentage/number of students participating in co-curricular programs or activities		On Target	
1.e: Percentage/number of students participating in global engagement opportunities (i.e. international partners, tutoring, etc.) and events.	60	68 On Target	
1.f: Percentage/number of students with on-campus student employment opportunities	450	568 On Target	







Rationale: These metrics help Snow College determine the degree to which students participate in learning experiences outside the traditional classroom. They are measurable using Snow College’s fine-tuned course section numbering system that delineates the type of course, the type of student, the type of delivery, and the course location. The percentage/number of students participating in co-curricular activities is tracked using the institution’s Fine Arts performance ticketing system, Student Life’s event feedback forms, and Athletics intramural participation rates. Snow College uses this information to gauge the success of current activities and explore other potentially successful student-engagement undertakings such as E-sports competitions and an intercollegiate E-sports team. Global engagement opportunities are measured by general attendance to on-campus international events and the number of students participating in out-of-class academic support opportunities (e.g. language partners, multi-cultural tutoring, etc.). The number of students with on-campus employment opportunities is tracked by Snow College’s Human Resource office using specific employee classification codes. This is complimented by financial aid information regarding the number of employed work-study students.

Goal 2: *Provide learning, cultural, and social opportunities to the surrounding communities*

Key Performance Indicator (KPI)	Target	Current Grade	
2.a: Number of college-sponsored events for public education students	8	10 On Target	
2.b: Number/percent of high school students enrolled in for-credit college courses	30%	34% Exceeds Target	
2.c: Number of continuing education classes and/or events.	5	5 On Target	
2.d: Number of continuing education participants		On Target	
2.e: Number of cultural events hosted by the Richfield and/or Ephraim campus	20	On Target	

Rationale: Snow College serves as the intellectual, artistic, musical, educational, and sports center of central Utah. These indicators help determine the success to which the college embodies this designation. Data regarding the number of college-sponsored secondary student events was traditionally available through the various host programs, departments, and/or divisions. In 2018, a full-time K-16 Liaison position was created to align the educational goals of Snow College regional school districts, provide programmatic support to faculty hosting on-campus events, and serve as a clearinghouse for all outreach data. Starting fall semester 2012, Snow College became the lead provider of concurrent or dual enrollment instruction to rural high schools throughout the state of Utah. Snow College obtains this information using a fine-tuned course section numbering system, and uses the data to make budget, program, and curricular decisions. Snow College’s Continuing Education office tracks the number of courses and participants each semester. Snow College’s main campus in Ephraim is home to the Eccles Performing Arts Center which sponsors four high quality theatre and numerous musical productions each year. The Richfield campus is home to the Sevier Valley Center that annually hosts a variety of athletic, concert, and commercial events. Ticketing systems at both facilities allow the institution to track the type of event and the number of participants.

Goal 3: Provide stewardship toward a “sustainable region” based on educational opportunity/advancement and economic development.

Key Performance Indicator (KPI)	Target	Current Grade	
3.a: Number partnerships established with local business and industry.		On Target	
3.b: Number of programs that support local workforce needs and economic development	17	22 Exceeds Target	
3.c: Number of participants/students in economic partnership programs	455	469 On Target	
3.d: Number of established K-16 initiatives and/or partnerships		On Target	
3.e: Number of hours provided by Custom Fit, Economic Development, or STIT programs.	14,000	13,500 On Target	
3.f: Number of people served by Custom Fit, Economic Development, or STIT programs.	650	725 On Target	

Rationale: Snow College actively partners with central Utah’s Six County Association of Governments (AOG) on many projects that enhance the local labor market and expand regional economic activity. Snow College also actively supports the state of Utah’s 2020 economic plan by improving existing and developing new degree pathways. Degree, partnership, and participant data was traditionally collected from distinct career and technical education programs. Starting in 2019, this data is centrally collected and reported by the newly established Economic Development Liaison office. Data regarding the number of K-16 partnerships and/or initiatives (such as our math pathways) is coordinated through the college’s K-16 Liaison. Additional information regarding vocational outreach to business and industry is collected through the institution’s Short-Term Intensive Training (STIT) and Custom Fit programs. Snow College uses this information to better align traditional and new program offerings with local business and industry needs and track the college’s impact on regional economic activity.