Administrative Affairs Council Meeting
Thursday, September 17, 2015, 8:30 am
REAC1/Tech Accelerator (Training Room A)
4201 James Ray Drive, Grand Forks

Call-In information:
Dial: dial 701-328-1620, passcode 205862#
If you experience problems connecting, please call the IVN Help Desk at 701-777-6486.

Wednesday, Sept. 16 @ 6:30 p.m.
Optional informal dinner: ′L Bistro Restaurant (connected to Canad Inn hotel).

Thursday, Sept. 17 @ 8:30 am
1. Review Data Inconsistencies project plan – CTS staff
2. Update on master plan and space utilization – Tonder
3. UND presentation on new resource allocation model – UND staff
4. Discuss shared services – Glatt
5. Discuss tuition model next steps – Glatt/McDonald
6. Review outstanding audit recommendations – Schratt
7. Review security funding pool allocation – McDonald (to be distributed at meeting)
8. Update on IBARS & 2017 Biennial Budget preparation – McDonald
9. Refund policy 830.2 (MiSU)
10. Bond Compliance Requirements – Schratt
11. Distance Ed Fees – Glatt
12. Employee Spouse/Dependent Tuition Waivers – Schratt
13. Other
indebtedness. The evidences of indebtedness may be issued and the proceeds are appropriated in section 1 of this Act for the following capital projects:

Dakota college at Bottineau - dormitory renovations          $2,900,000
North Dakota state university - aquatic center             10,000,000
Total special funds                                       $12,900,000

SECTION 38. USE OF EXTRAORDINARY REPAIRS FUNDING - MATCHING FUNDS - LEGISLATIVE MANAGEMENT REPORT. The capital assets line items in subdivisions 2 through 12 of section 1 of this Act include funding for institution extraordinary repairs. An institution shall provide two dollars of matching funds from operations or other sources for each one dollar of extraordinary repairs funding used for a project. An institution may not use a transfer from the deferred maintenance funding pool to provide matching funds under this section. This section does not apply to funding provided for repairs and maintenance of the North Dakota museum of art facility. During the 2015-16 interim, the state board of higher education shall provide a report to the legislative management regarding the use of extraordinary repairs funding and related matching funds.

SECTION 39. TUITION RATE INCREASE LIMITATIONS - BUDGET SECTION APPROVAL.

1. Notwithstanding any other provision of law, the state board of higher education may not increase tuition rates for students attending institutions of higher education under its control during the 2015-16 academic year by more than two and one-half percent as compared to the tuition rate in effect during the 2015 spring semester unless the board receives prior budget section approval.

2. Notwithstanding any other provision of law, the state board of higher education may not increase tuition rates for students attending institutions of higher education under its control during the 2016-17 academic year by more than two and one-half percent as compared to the tuition rate in effect during the 2016 spring semester unless the board receives prior budget section approval.

3. For purposes of this section, an institution must calculate a tuition rate increase based on the tuition rate paid by an average full-time student. Any adjustments to a tuition rate resulting from a change in an institution's method of charging tuition, including the addition of fees to tuition rates or charging tuition based on a per-credit rate, must be included in tuition rate calculations under this section.

4. This section does not apply to tuition rates determined under tuition reciprocity agreements entered into by the state board of higher education with other states or state education compacts.

5. This section does not apply to tuition rates charged for programs offered through the university of North Dakota school of medicine and health sciences.

SECTION 40. LEGISLATIVE MANAGEMENT REPORT - DICKINSON STATE UNIVERSITY. Before July 1, 2016, the state board of higher education shall provide a report to the legislative management regarding the operations of Dickinson state university. The report must detail the financial condition of the institution and board directives and plans to improve the financial stability of the institution.

SECTION 41. LEGISLATIVE INTENT - ATTORNEY SALARIES. It is the intent of the sixty-fourth legislative assembly that all assistant attorneys general employed in the office of the attorney general, including attorneys assigned to higher education issues, be provided salary and benefits in accordance with uniform salary and benefits schedules established by the attorney general.

SECTION 42. STATE BOARD OF HIGHER EDUCATION DATA INCONSISTENCIES - REPORT TO THE SIXTY-FIFTH LEGISLATIVE ASSEMBLY. During the biennium beginning July 1, 2015, and ending June 30, 2017, the state board of higher education shall evaluate the following data
inconsistency issues at institutions and entities under its control and develop policies and procedures to correct the inconsistencies:

1. Lack of integration of personal and demographic information among computer systems;
2. Lack of use of standard chart of accounts for financial reporting and standard department budget table deduction and tax override flags;
3. Absence of standard business processes for recording mandatory fees and for changing payroll funding source information;
4. Inconsistent methods and procedures at institutions for recording high school completions, identifying student cohorts for reporting purposes, and classifying agency funds;
5. Inconsistent practices and policies at institutions for awarding tuition waivers, admitting students, using purchasing card, charging tuition and fees, and accruing of faculty sick leave;
6. Inconsistent coding and naming for bad debt expense and journal entries;
7. Use of shadow accounting systems for reporting purposes; and
8. Inconsistent definitions for a distance education student, a resident student for tuition purposes, and a full-time student for federal tax purposes.

The state board of higher education shall provide a report to the appropriations committees of the sixty-fifth legislative assembly regarding the status of the inconsistencies, including policies and procedures implemented to correct the inconsistencies.

SECTION 43. HIGHER EDUCATION INSTITUTION PERMANENT FUNDS - REPORT TO SIXTY-FIFTH LEGISLATIVE ASSEMBLY. The state board of higher education shall provide a report to the appropriations committees of the sixty-fifth legislative assembly regarding the use of funds received by institutions under its control from permanent fund income established for the benefit of the institutions in section 1 of article IX of the Constitution of North Dakota.

SECTION 44. EXTRAORDINARY CAMPUS NEEDS FUNDING - REPORT TO THE SIXTY-FIFTH LEGISLATIVE ASSEMBLY. The operations line item in subdivision 4 of section 1 of this Act includes the sum of $2,500,000 for extraordinary campus needs at Williston state college. Williston state college shall provide a report to the appropriations committees of the sixty-fifth legislative assembly regarding the use of this funding and the need to continue the funding in to the biennium beginning July 1, 2017, and ending June 30, 2019.

SECTION 45. LEGISLATIVE MANAGEMENT STUDY - HIGHER EDUCATION COURSE DELIVERY METHODS. During the 2015-16 interim, the legislative management shall consider studying the delivery methods of higher education courses offered by institutions under the control of the state board of higher education. The study, if conducted, must include a review of current methods of distance education offered by institutions, options to improve delivery methods, revenue generated by each type of delivery method, and how course delivery methods may affect future campus infrastructure needs. The legislative management shall report its findings and recommendations, together with any legislation required to implement the recommendations, to the sixty-fifth legislative assembly.

SECTION 46. LEGISLATIVE MANAGEMENT STUDY - INSTITUTION MISSIONS. During the 2015-16 interim, the legislative management shall consider studying the missions of all two-year institutions and the missions of any other institutions under the control of the state board of higher education, as determined by the legislative management, including the feasibility and desirability of the institutions offering only workforce and career and technical education programs. The study must review the current missions of the institutions, current and projected course and program enrollments, projected workforce needs, including how the institutions can serve the needs, and options to increase operating efficiencies. The legislative management shall report its findings, together with any legislation necessary to implement the findings, to the sixty-fifth legislative assembly.
Resolving Data Inconsistencies

In

Campus Solutions

Financial Systems

Human Capital Management

Prepared for:

Academic, Administrative, and Student Affairs Councils

July 9, 2013
Data Inconsistencies

A number of issues around data inconsistency have been identified by SITS and Chancellor’s Office staff over the last several months. While progress has been made on some, the following issues still exist. Detailed information on why each is important, and offering a recommended solution, was in a document presented to the Chancellor on March 24, 2013 (attached as Appendix A). Subsequently, members of the SITS staff were asked to refine the time estimates and additional items were identified. Those current estimates total 12,500 hours for SITS and 17,380 hours for campuses.

Because of the scale of the work which needs to be done, each of the senior Councils is being asked to recommend their top ten items from the entire list. SITS staff will do the same. Any differences in the priority recommendations of the groups will be determined after discussion by the Chancellor’s Cabinet. If there is feedback about any of the time estimates, those are also welcome.

**Systems Affected: Multiple**

**M1:** Personal/Bio-Demo data (including names, addresses, telephone numbers, email addresses and more) is not integrated among all three systems (Campus Solutions, Financials, Human Resources). This is poor service to students, faculty and staff, and affects reporting consistency. 2500 hours for CND.

**M2:** There is not standard use of the Department Budget Table deduction and tax override flags. These are used for funding of employer-paid deductions and taxes, such as Health/Life insurance and Social Security taxes (Financials, Human Resources). This affects reporting efficiency. Primarily a policy issue.

**M3:** There is not a standard business process for changing the payroll funding source information after payroll information from the HRM System has already been recorded in the Financial System (Financials, Human Resources). This is an audit concern. 800 hours for CND, 560 hours (80 hours for 8 campuses) for campuses.

**System Affected: Campus Solutions**

**C1:** There is not a standard Admissions practice across the University system. This results in inconsistent data being sent to the Statewide Longitudinal Data System. 2000 hours for CND, 2400 hours (200 hours per campus) for campuses.

**C2:** There is not a standard definition for who is considered to have North Dakota “residency.” This affects the tuition and fees charged. 240 hours for CND, 1320 hours (120 per campus) for campuses.
C3: There is not a standard business process for recording mandatory fees (some campuses include them in “tuition” for some groups of students like Distance Education and Dual Credit). This affects reporting consistency. 160 hours for CND, 1320 hours (120 per campus) for campuses

C4: High School Completion is not recorded in a standardized fashion. PeopleSoft offers several ways to record High School Completion. The campuses do not record this information consistently, often even within a single campus. This affects reporting efficiency. 160 hours for CND, 1320 hours (120 per campus) for campuses

C5: Some institutions charge students the same rate tuition across the board, which is different than the other campuses who charge the higher tuition rate, then apply waivers. Waivers are then skewed because they don’t have to waive students; instead campuses charge students the discounted rate up front. This affects reporting consistency. 160 hours for CND, 1320 hours (120 per campus) for campuses

C6: Degrees are sometimes conferred retroactively. This affects reporting accuracy. 120 hours for CND, 1320 hours (120 per campus) for campuses

C7: Student cohort (first-year freshman, transfer, non-degree) identification is not consistent across the institutions. This affects reporting accuracy. 160 hours for CND, 1320 hours (120 per campus) for campuses

C8: There is no set definition or identification of distance or on-line education programs to provide consistent definition of distance education students and courses. This affects reporting accuracy, efficiency and consistency. 160 hours for CND, 1320 hours (120 per campus) for campuses.

C9: Tuition waivers for employees’ spouse and dependents vary between campuses.

C10: At some campuses, tuition models vary between on-campus and distance ed course, resulting in some students paying tuition and fees under both models.

**System Affected: Financials**

F1: There is not a standard chart of accounts (Fund and Department numbers) across all 11 campuses, SITS and the North Dakota University System Office. 2000 hours for CND, 1920 hours (160 per campus) for campuses

F2: There are not standardized policies, processes and procedures for Grants and Contracts across all campuses that receive federal, state, and private award dollars. (One standardized process for research institutions and a separate standardized process for campuses that receive fewer awards.) This results in reporting inefficiency and could be an audit issue. 500 hours for CND, 960 hours (120 per 8 campuses) for campuses
F3: There is not a standard business process for the use of Purchasing Cards across the 11 campuses, SITS and the NDUS Office. This affects reporting efficiency. **120 hours for CND, 480 hours (40 per campus) for campuses**

F4: Some software implementations start on a campus or campuses without coordination/ensuring there is one standard setup or interface that could be used by all campuses. This results in multiple extracts for the same type of interface. **120 hours for CND; primarily a policy issue.**

F5: Campuses use a variety of coding for bad debt expense. This affects reporting consistency, efficiency and accuracy. **Primarily a policy issue.**

F6: Campuses use different naming conventions for journal entries. This is an audit concern. **120 hours for CND.**

F7: For financial reporting purposes, campuses classify student government funds differently; some classify them as agency funds, and some as unrestricted local funds.

F8: For financial reporting purposes, campuses classify student health insurance collections differently; some classify them as agency funds, and some as unrestricted local funds.

**System Affected: Human Capital Management**

H1: Some campuses are not maintaining certain HR data elements, which leads to the use of shadow systems for reporting purposes, such as IPEDS, VETS 100 and media requests. This affects reporting efficiency, accuracy and consistency. **120 hours for CND; primarily a policy issue.**

H2: One campus uses multiple positions/employee records for the purpose of splitting payroll funding, which is contrary to the concept that a position equals a job. This affects reporting efficiency, accuracy and consistency. **200 hours for CND, 500 hours for NDSU.**

H3: The creation and maintenance of Persons of Interest (POI's) and Contingent Workers (CW's) is inconsistent across campuses. This affects the consistency of extracts to feed other systems. **80 hours for CND, primarily a policy issue.**

H4: Campuses use Action/Reason codes differently within Job Data. This affects reporting accuracy. **Primarily a policy issue.**

H5: There is not a standard definition of full-time student status for student FICA (Social Security tax) exemption. While this is allowable under federal regulation, it required a customization to PeopleSoft to be created and on-going maintenance. **80 hours for CND, primarily a policy issue.**

H6: There are multiple extracts of employee data out of PeopleSoft HCM used for a variety of campus uses, such as campus on-line directories and authentication of Active Directory, most of which include
the same basic data, with only minor variation. This results in maintenance inefficiency. **2500 hours for CND.**

**H7:** Varying faculty sick leave policies require complex setup and maintenance in PeopleSoft. This also leads to concerns regarding cost, and equitable treatment among NDUS faculty. **160 hours for CND. Primarily a policy issue.**

**H8:** There is not a consistent method of enforcement of mandatory annual performance evaluations. This results in reporting inefficiency. **40 hours for CND, 1320 hours (120 per campus) for campuses**
Appendix A

Recommendations to Resolve

Data Inconsistency

In

Campus Solutions

Financial Systems

Human Capital Management

Prepared for:

Chancellor H.A. Shirvani

Revised April 29, 2013
Executive Overview

A number of issues around data inconsistency have been identified over the last several months. While progress has been made on some, the following issues still exist. Detailed information on why each is important, and offering a recommended solution, follow in the Appendix B:

**Systems Affected: Multiple**

**M1:** Personal/Bio-Demo data (including names, addresses, telephone numbers, email addresses and more) is not integrated among all three systems (Campus Solutions, Financials, Human Resources). This is poor service to students, faculty and staff, and affects reporting consistency.

**M2:** There is not standard use of the Department Budget Table deduction and tax override flags. These are used for funding of employer-paid deductions and taxes, such as Health/Life insurance and Social Security taxes (Financials, Human Resources). This affects reporting efficiency.

**M3:** There is not a standard business process for changing the payroll funding source information after payroll information from the HRM System has already been recorded in the Financial System (Financials, Human Resources). This is an audit concern.

**System Affected: Campus Solutions**

**C1:** There is not a standard Admissions practice across the University system. This results in inconsistent data being sent to the Statewide Longitudinal Data System.

**C2:** There is not a standard definition for who is considered to have North Dakota “residency.” This affects the tuition and fees charged.

**C3:** There is not a standard business process for recording mandatory fees (some campuses include them in “tuition” for some groups of students like Distance Education and Dual Credit). This affects reporting consistency.

**C4:** High School Completion is not recorded in a standardized fashion. PeopleSoft offers several ways to record High School Completion. The campuses do not record this information consistently, often even within a single campus. This affects reporting efficiency.
C5: Some institutions charge students the same rate tuition across the board, which is different than the other campuses who charge the higher tuition rate, then apply waivers. Waivers are then skewed because they don’t have to waive students; instead campuses charge students the discounted rate up front. This affects reporting consistency.

C6: Degrees are sometimes conferred retroactively. This affects reporting accuracy.

C7: Student cohort (first-year freshman, transfer, non-degree) identification is not consistent across the institutions. This affects reporting accuracy.

C8: There is no set definition or identification of distance or on-line education programs to provide consistent definition of distance education students and courses. This affects reporting accuracy, efficiency and consistency.

C9: Tuition waivers for employees’ spouse and dependents vary between campuses.

C10: At some campuses, tuition models vary between on-campus and distance ed courses, resulting in some students paying tuition and fees under both models.

**System Affected: Financials**

F1: There is not a standard chart of accounts (Fund and Department numbers) across all 11 campuses, SITS and the North Dakota University System Office.

F2: There are not standardized policies, processes and procedures for Grants and Contracts across all campuses that receive federal, state, and private award dollars. (One standardized process for research institutions and a separate standardized process for campuses that receive fewer awards.) This results in reporting inefficiency and could be an audit issue.

F3: There is not a standard business process for the use of Purchasing Cards across the 11 campuses, SITS and the NDUS Office. This affects reporting efficiency.

F4: Some software implementations start on a campus or campuses without coordination/ensuring there is one standard setup or interface that could be used by all campuses. This results in multiple extracts for the same type of interface.

F5: Campuses use a variety of coding for bad debt expense. This affects reporting consistency, efficiency and accuracy.

F6: Campuses use different naming conventions for journal entries. This is an audit concern.

F7: For financial reporting purposes, campuses classify student government funds differently; some classify them as agency funds, and some as unrestricted local funds.
F8: For financial reporting purposes, campuses classify student health insurance collections differently; some classify them as agency funds, and some as unrestricted local funds.

System Affected: Human Capital Management
H1: Some campuses are not maintaining certain HR data elements, which leads to the use of shadow systems for reporting purposes, such as IPEDS, VETS 100 and media requests. This affects reporting efficiency, accuracy and consistency.

H2: One campus uses multiple positions/employee records for the purpose of splitting payroll funding, which is contrary to the concept that a position equals a job. This affects reporting efficiency, accuracy and consistency.

H3: The creation and maintenance of Persons of Interest (POI’s) and Contingent Workers (CW’s) is inconsistent across campuses. This affects the consistency of extracts to feed other systems.

H4: Campuses use Action/Reason codes differently within Job Data. This affects reporting accuracy.

H5: There is not a standard definition of full-time student status for student FICA (Social Security tax) exemption. While this is allowable under federal regulation, it required a customization to PeopleSoft to be created and on-going maintenance.

H6: There are multiple extracts of employee data out of PeopleSoft HCM used for a variety of campus uses, such as campus on-line directories and authentication of Active Directory, most of which include the same basic data, with only minor variation. This results in maintenance inefficiency.

H7: Varying faculty sick leave policies require complex setup and maintenance in PeopleSoft. This also leads to concerns regarding cost, and equitable treatment among NDUS faculty.

H8: There is not a consistent method of enforcement of mandatory annual performance evaluations. This results in reporting inefficiency.
Appendix B

Multiple Systems

Issue Identifier: M1
System(s):
✓ Campus Solutions
✓ Financial Systems
✓ Human Capital Management

Description: Personal/Bio-Demo data (including names, addresses, telephone numbers, email addresses and more) is not integrated among all three systems (Campus Solutions, Financials, Human Resources).

Why this is important: When a person changes their personal data in one application, it may or may not be changed in the other two systems resulting in frustration for employees and students due to misdirection of documents and communication. Additionally, when the systems are out of sync, the University System does not have one authoritative “source of truth” about people data.

Type of Resolution:
☐ Policy
☐ Procedure
✓ Data Integrity

Recommended resolution: Implement the Bio-Demo Integration proposal presented by the Bio-Demo committee in January, 2010. This involves data clean-up with duplicate ID’s and bio-demo data. After the clean-up is complete, the integration between the three systems can be turned on.

Projected project scope/timeline:
☐ Small: <160 hrs
✓ Med: 160-4000 hrs
☐ Large: > 4000 hrs
Issue Identifier: M2

System(s)

- Campus Solutions
- Financial Systems
- Human Capital Management

Description: There is not standard use of the Department Budget Table deduction and tax override flags. These are used for funding of employer-paid deductions and taxes, such as Health/Life insurance and Social Security taxes (Financials, Human Resources).

Why this is important: As delivered, the deduction and tax override flags default to ON and cannot be edited. Campuses need flexibility to fund employer-paid deductions and taxes to manage their budgets. However, with each campus managing this data differently, it adds varying levels of complexity to implementation of other functionality within the Commitment Accounting module, such as Encumbering. (An encumbrance is a budgeting tool to help pre-allocate and spend funds within a certain timeframe, such as a fiscal year.)

Type of Resolution:

- Policy
- Procedure
- Data Integrity

Recommended resolution: Standardize the use of the Department Budget Table deduction and tax override flags across all campuses and possibly change the functionality of the current default to be consistent with the standard method.

Projected project scope/timeline:

- Small: <160 hrs
- Med: 160-4000 hrs
- Large: > 4000 hrs
Issue Identifier: M3
System:
☐ Campus Solutions
☑ Financial Systems
☑ Human Capital Management

Description: There is not a standard business process for changing the payroll funding source information after payroll information from the HRM System has already been recorded in the Financial System (Financials, Human Resources).

Why this is important: While some campuses utilize the delivered Retro-distribution functionality within the Commitment Accounting module, other campuses utilize journal entries in the Financial System to adjust funding and budgets. This causes HR and Financials to be out of sync and is an audit concern. It also can cause issues with Grants and Contract Effort Reporting.

Type of Resolution:
☐ Policy
☑ Procedure
☐ Data Integrity

Recommended resolution: Implement Retro-distribution system-wide.

Projected project scope/timeline:
☐ Small: <160 hrs
☑ Med: 160-4000 hrs
☐ Large: > 4000 hrs
Campus Solutions Systems

Issue Identifier: C1
System:
- ☑ Campus Solutions - All Modules
- ☐ Financial Systems
- ☐ Human Capital Management

Description: There is not a standard Admissions practice across the University system. This results in inconsistent data being sent to the Statewide Longitudinal Data System.

Why this is important:
High School Core – Because only four year campuses were required to review the core courses a student completed in high school, and because the core information is tied to the application for admission, it is often not available for reporting on students attending two year campuses.
ACT Scores – Currently scores received electronically from ACT/SAT include additional student specific data not entered when the score is taken from a transcript and manually entered into CS. In addition ACT informed the NDUS that the scores are owned by the campus they were sent to and may not be viewed or used by other campuses which is currently happening.
Incomplete Data - Not all previous institution information is being recorded in CS. There are no requirements as to how long/when the student has to make sure that all information is entered into CS appropriately and fully. Not all data is coming over from Hobson’s to CS and the campuses are not mandated to clean up the data in a timely manner. This is at both the undergraduate as well as graduate levels.
High School – there are too many places where the campus users may record previous schools and none of them are specifically for high school. Therefore, a variety of places must be reviewed prior to make the decision as to where the student attended/graduated from high school. Also, there are a number of places available to validate that the student graduated from high school. But the campuses do not record this information consistently between campuses and even within campuses

Type of Resolution:
- ☑ Policy
- ☑ Procedure
- ☑ Data Integrity

Recommended resolution: A standardized admission process is needed for application information, previous schools attended, high school core, test score submissions, and only completed, clean applications coming from Hobson’s to Campus Solutions. This process must be approved and enforced by the Board Office.

Projected project scope/timeline:
- ☐ Small: <160 hrs
- ☑ Med: 160-4000 hrs
Large: > 4000 hrs
Issue Identifier: C2

System:
- [x] Campus Solutions - Campus Community, SF, FA
- [ ] Financial Systems
- [ ] Human Capital Management

Description: There is not a standard definition for who is considered to have North Dakota “residency.” This affects the tuition and fees charged.

Why this is important: Residency and its proper assignment affect tuition and fees across the university system. Examples are:
- A student is coded as one residency category on the main residency page, but another on the Student Finance and/or Financial Aid residency field. This often results in a lower tuition rate than the “official” rate the student is listed under.
- Students coded as ND resident when they don’t fit into one of the nine categories for ND resident, but the campus thinks they should. Examples of this include staff members who are not ND residents being coded as ND resident and ROTC members from outside ND being coded as ND Military.
- Graduate students being coded as non-resident because they don’t have the ND high school the student graduate from included on the application for admission. They may be coded as Western Undergraduate Exchange (WUE) or Midwestern Higher Education Compact when they should be ND Resident.

Type of Resolution:
- [x] Policy
- [ ] Procedure
- [ ] Data Integrity

Recommended resolution: Questions that were forwarded by the Residency Users Subcommittee should be answered by the Board Office. Also, the proposed residency procedures created by the subgroup should be reviewed, formalized, and enforced by the Board Office.

Projected project scope/timeline:
- [ ] Small: <160 hrs
- [x] Med: 160-4000 hrs
- [ ] Large: > 4000 hrs
Issue Identifier: C3
System:
- ☑ Campus Solutions - SF
- ☐ Financial Systems
- ☐ Human Capital Management

Description: There is not a standard business process for recording mandatory fees (some campuses include them in “tuition” for some groups of students like Distance Education and Dual Credit). This affects reporting consistency.

Why this is important: In the Waiver Analysis report the board office runs, they would like to identify the dollar amounts that were charged in mandatory fees compared to Tuition. This type of setup does not allow us to report accurately those dollar figures as those transactions are rolled up into a single transaction. It is difficult to know what amount goes to Tuition and what amount goes to Mandatory Fees. These are just a few item types there are many more.

Type of Resolution:
- ☑ Policy
- ☑ Procedure
- ☐ Data Integrity

Recommended resolution: Provide set guidance and policy on placement of fees. Currently there is no policy in place.

Projected project scope/timeline:
- ☐ Small: <160 hrs
- ☑ Med: 160-4000 hrs
- ☐ Large: > 4000 hrs
Issue Identifier:  C4

System:

☑ Campus Solutions - All Modules
☐ Financial Systems
☐ Human Capital Management

Description: High School Completion is not recorded in a standardized fashion. PeopleSoft offers several ways to record High School Completion. The campuses do not record this information consistently between campuses and even within a single campus. This affects reporting efficiency.

Why this is Important: Beginning in 2013-2014, schools will have to include high school completion in the federal verification process. To be able to assist schools in automating identification of students who do have high school completion already recorded, it needs to be recorded consistently.

Type of Resolution:

☐ Policy
☑ Procedure
☑ Data Integrity

Recommended resolution: A University System policy should enforce institutions to consistently record High School completion rates in the system.

Projected project scope/timeline:

☑ Small: <160 hrs
☐ Med: 160-4000 hrs
☑ Large: > 4000 hrs
 Issue Identifier: C5
 System:
    ☑ Campus Solutions- SF
    ☐ Financial Systems
    ☐ Human Capital Management

 Description: Some institutions charge students the same rate tuition across the board, which is different than the other campuses. Waivers are then skewed because they don’t have to waive students; instead campuses charge students the discounted rate up front.

 Why this is important: The waiver report is not comparing like items because campuses have approval to charge students a discounted rate instead of waiving them, so in turn they award less waivers.

 Type of Resolution:
    ☑ Policy
    ☑ Procedure
    ☐ Data Integrity

 Recommended resolution: Set policy that requires all institutions to follow the same procedure for waivers and tuition.

 Projected project scope/timeline:
    ☐ Small: <160 hrs
    ☑ Med: 160-4000 hrs
    ☐ Large: > 4000 hrs
Issue Identifier: C6

System:

☑ Campus Solutions - SR
☐ Financial Systems
☐ Human Capital Management

Description: Degrees are sometimes conferred retroactively. This affects reporting accuracy.

Why this is important: SBHE and IPEDS reporting will be incomplete as the degrees are not in the system when reports are due. Examples are:

- Conferring degrees for past terms.
  - Student is on Internship for Spring 2011 semester, and finishes in Fall 2011. Campus will then confer the degree back to the Spring 2011 term.
- Conferring degrees within the summer term rather than at the end of the current term.
  - Some conditions cause campuses to make exceptions and date the confer date in June, which is at the end of the July 1st to June 30th reporting period, instead of at the end of the summer in July.

Type of Resolution:

☑ Policy
☐ Procedure
☐ Data Integrity

Recommended resolution: Board Policy needs to provide more specific guidelines on conferring degrees. The University System needs a defined summer term.

Projected project scope/timeline:

☑ Small: < 160 hrs
☐ Med: 160-4000 hrs
☐ Large: > 4000 hrs
Issue Identifier: C7

System:

- [x] Campus Solutions - SR
- [ ] Financial Systems
- [ ] Human Capital Management

Description: Student cohort (first-year freshman, transfer, non-degree) identification is not consistent across the institutions. Examples:

- Admission entries are inconsistent with Admit type determination.
  - Various types of students are being coded differently at each campus, resulting in inconsistent cohort tags. (Ex. First Year Freshman, Transfer, Non-Degree)

- Students who return after a break of attendance or completion of program.
  - Campuses are entering these kinds of students differently, some start with a new application and others make the entry on the Records side, without another application.

- Students who are tagged in multiple cohorts at the same institution.
  - Student starts as a First Year Freshman, leaves, and returns a year later, and is entered as a Transfer student. This student originally is tagged in the First Year Freshman cohort and a year later in the Transfer cohort.

Why this is important: Students are not in correct cohort due to admission entries which then causes tracking and reporting students in cohorts for IPEDS Graduation Rate Survey incorrect.

Type of Resolution:

- [x] Policy
- [x] Procedure
- [ ] Data Integrity

Recommended resolution: Provide a Board Policy/Procedure for support and enforcement of rules of consistent entry.

Projected project scope/timeline:

- [ ] Small: <160 hrs
- [x] Med: 160-4000 hrs
- [ ] Large: > 4000 hrs
Issue Identifier: C8
System:

- Campus Solutions - SR
- Financial Systems
- Human Capital Management

Description: There is no set definition or identification of distance education programs to provide consistent definition of distance education students and courses.

Why this is important: There is no way to consistently report online and Distance Education courses if requested.

Type of Resolution:

- Policy
- Procedure
- Data Integrity

Recommended resolution: Board Policy/Procedure in identification of distance education students and courses, may require additional software or alternate solution.

Projected project scope/timeline:

- Small: <160 hrs
- Med: 160-4000 hrs
- Large: > 4000 hrs
Issue Identifier: C9

System:
- ✔Campus Solutions
- □Financial Systems
- □Human Capital Management

Description: Tuition waivers for employees’ spouse and dependents vary between campuses.

Why this is important: Incorrect reporting when running waiver analysis

Type of Resolution:
- ✔Policy
- □Procedure
- ✔Data Integrity

Recommended resolution: A North Dakota University System procedure may need to be created and enforced to reduce/eliminate the various processes and procedures across campuses to help facilitate standardized processes across all 11 campuses.

Projected project scope/timeline:
- □Small: <160 hrs
- □Med: 160-4000 hrs
- □Large: > 4000 hrs
Issue Identifier: C10

System:

☑ Campus Solutions
□ Financial Systems
□ Human Capital Management

Description: At some campuses, tuition models vary between on-campus and distance ed courses, resulting in some students paying tuition and fees under both models.

Why this is important: Incorrect reporting on tuition and fees

Type of Resolution:

☑ Policy
□ Procedure
□ Data Integrity

Recommended resolution: A North Dakota University System procedure may need to be created and enforced to reduce/eliminate the various processes and procedures across campuses to help facilitate standardized processes across all 11 campuses.

Projected project scope/timeline:

□ Small: <160 hrs
□ Med: 160-4000 hrs
□ Large: > 4000 hrs
Financial Systems

Issue Identifier: F1

System:

☐ Campus Solutions
☒ Financial Systems
☐ Human Capital Management

Description: There is not a standard chart of accounts (Fund and Department numbers) across all 11 campuses, SITS and the North Dakota University System Office.

Why this is important: To eliminate coding the rules and exceptions currently enabling System Information Technology Services to accurately provide data and reports across all 11 campuses and the system office. Implementing a standardized chart of accounts across all campuses will reduce our current development work efforts required for the majority of our report and query requests. The standardization should also help individuals analyze and evaluate the information across campuses.

Type of Resolution:

☒ Policy
☒ Procedure
☒ Data Integrity

Recommended resolution: Once campuses agree to a standardized chart of accounts, to help campuses more easily refer to the new chart of accounts, a reference or link to the Accounting Manual’s chart of accounts section could be added to the Data Element Dictionary.

Projected project scope/timeline:

☐ Small: <160 hrs
☒ Med: 160-4000 hrs
☐ Large: > 4000 hrs
Issue Identifier: F2

System:
- Campus Solutions
- Financial Systems
- Human Capital Management

Description: There are not standardized policies, processes and procedures for Grants and Contracts across all campuses that receive federal, state, and private award dollars. (One standardized process for research institutions and a separate standardized process for campuses that receive fewer awards.)

Why this is important: Three campuses utilize the PeopleSoft Grants and Contracts modules. Other campuses receive award dollars; however, each campus has their own methods of tracking and reporting. The inconsistency across the campuses results in difficulty providing troubleshooting support issues and providing standardized reports.

Type of Resolution:
- Policy
- Procedure
- Data Integrity

Recommended resolution: Implement standardized policies and procedures for all campuses that receive award dollars or at a minimum, implement standardized policies and procedures for research institutions and a separate procedure for smaller campuses. A cost/benefit analysis may be beneficial to help determine if efficiencies could be achieved by implementing the Grants and Contracts modules (including effort reporting) for smaller campuses. If all campuses used PeopleSoft to track their Grants, we would need an additional position in SITS to support that.

Projected project scope/timeline:
- Small: <160 hrs
- Med: 160-4000 hrs
- Large: > 4000 hrs
Issue Identifier: F3
System:
- [X] Financial Systems
- [ ] Campus Solutions
- [ ] Human Capital Management

Description: There is not a standard business process for the use of Purchasing Cards across the 11 campuses, SITS and the NDUS Office. This affects reporting efficiency.

Why this is important: UND and NDSU continue to allocate the monthly purchasing card transactions to the appropriate chart of accounts in JPMorgan Chase PaymentNet and have not made the switch to allocating the transactions in PeopleSoft. UND and NDSU have not made the switch because it involves a re-training effort on the campuses and this has not been a priority item for UND and NDSU. Implementation of the PeopleSoft reallocation process will increase efficiencies as purchasing card transactions for the month will no longer require manual PeopleSoft clean-up efforts due to the fact that JPMorgan does not handle our inactive chart of accounts. Standardized processes will also enable consistent reporting across the 11 campuses and the system office.

Type of Resolution:
- [X] Procedure
- [ ] Policy
- [ ] Data Integrity

Recommended resolution: Once campuses agree and implement a standardized purchasing card reallocation process, development could write code to prevent the troubleshooting issues we are currently experiencing. We have not prioritized the development efforts because the benefit would not be for all campuses until standardization occurs across all 11 campuses.

Projected project scope/timeline:
- [ ] Small: <160 hrs
- [X] Med: 160-4000 hrs
- [ ] Large: > 4000 hrs
Issue Identifier: F4

System:

☐ Campus Solutions
☑ Financial Systems
☐ Human Capital Management

Description: Some software implementations start on a campus or campuses without coordination/ensuring there is one standard setup or interface that could be used by all campuses. This results in multiple extracts for the same type of interface.

Why this is important: One example is the recent implementation of TrainND/Workforce Training and Continuing Ed software provided by Lumens AuguSoft. Due to non-standardized processes, work efforts have been required to later standardize processes to accurately extract one standard file from AuguSoft to upload into our PeopleSoft source system. Until all 11 campuses adopt new technology/new software solutions consistently, System Information Technology services may be required to locate data from multiple sources and pull the data together in the background to provide standardized data and reporting across all 11 campuses.

Type of Resolution:

☑ Policy
☑ Procedure
☑ Data Integrity

Recommended resolution: A North Dakota University System policy and procedure may need to be enforced to reduce/eliminate the various processes and procedures across campuses to help facilitate standardized processes across all 11 campuses.

Projected project scope/timeline:

☐ Small: <160 hrs
☑ Med: 160-4000 hrs
☐ Large: > 4000 hrs
Issue Identifier: F5

System:
- [ ] Campus Solutions
- [x] Financial Systems
- [ ] Human Capital Management

Description: Campuses use a variety of coding for bad debt expense. This affects reporting consistency, efficiency and accuracy.

Why this is important: Some campuses code to scholarship function, while others code to institutional support functions. This creates a manual effort to correct functional reporting for consistent financials statement reporting purposes.

Type of Resolution:
- [ ] Policy
- [x] Procedure
- [x] Data Integrity

Recommended resolution: A North Dakota University System procedure may need to be created and enforced to reduce/eliminate the various processes and procedures across campuses to help facilitate standardized processes across all 11 campuses.

Projected project scope/timeline:
- [ ] Small: <160 hrs
- [ ] Med: 160-4000 hrs
- [ ] Large: > 4000 hrs
Issue Identifier: F6

System:

☐ Campus Solutions
☒ Financial Systems
☐ Human Capital Management

Description: Campuses use different naming conventions for journal entries.

Why this is important: Campuses don’t use the same type of identifiers for journal entries across campuses. For example, one campus may identify a correcting entry by beginning the identifier with a letter “C,” such as “C123456,” while another campus may use a letter “C” to indicate a cash entry. Other campuses may use “Cor” or “Corr” for correcting entries, while others use the number automatically generated by the system. This has been raised as an audit issue, and could create reporting inconsistency.

Type of Resolution:

☒ Policy
☒ Procedure
☐ Data Integrity

Recommended resolution: A North Dakota University System policy and procedure may need to be enforced to reduce/eliminate the various processes and procedures across campuses to help facilitate standardized processes across all 11 campuses.

Projected project scope/timeline:

☐ Small: <160 hrs
☒ Med: 160-4000 hrs
☐ Large: > 4000 hrs
Issue Identifier: F7

System:
- ☑ Campus Solutions
- ☑ Financial Systems
- ☐ Human Capital Management

Description: For financial reporting purposes, campuses classify student government funds differently; some classify them as agency funds, and some as unrestricted local funds.

Why this is important: Campuses don't use the same classification for classifying student government funds which could create reporting inconsistencies.

Type of Resolution:
- ☑ Policy
- ☑ Procedure
- ☑ Data Integrity

Recommended resolution: A North Dakota University System policy and procedure may need to be enforced to reduce/eliminate the various processes and procedures across campuses to help facilitate standardized processes across all 11 campuses.

Projected project scope/timeline:
- ☐ Small: <160 hrs
- ☐ Med: 160-4000 hrs
- ☐ Large: > 4000 hrs
Issue Identifier: F8

System:

☐ Campus Solutions
☒ Financial Systems
☐ Human Capital Management

Description: For financial reporting purposes, campuses classify student health insurance collections differently; some classify them as agency funds, and some as unrestricted local funds.

Why this is important: Campuses don’t use the same classification for classifying student health insurance collections which could create reporting inconsistencies.

Type of Resolution:

☒ Policy
☒ Procedure
☒ Data Integrity

Recommended resolution: A North Dakota University System policy and procedure may need to be enforced to reduce/eliminate the various processes and procedures across campuses to help facilitate standardized processes across all 11 campuses.

Projected project scope/timeline:

☐ Small: <160 hrs
☒ Med: 160-4000 hrs
☐ Large: > 4000 hrs
Human Capital Management Systems

Issue Identifier: H1

System:
- [ ] Campus Solutions
- [ ] Financial Systems
- [x] Human Capital Management

Description: Some campuses are not maintaining certain HR data elements which lead to the use of shadow systems used for reporting purposes, such as IPEDS, VETS 100 and media requests.

Why this is important: The utilization of shadow systems is a carry-over from our legacy system and some campuses have chosen to maintain these systems rather than put that effort into maintaining the data within PeopleSoft. IPEDS is a good example where some campuses utilize their shadow system for reporting rather than PeopleSoft.

Type of Resolution:
- [ ] Policy
- [x] Procedure
- [x] Data Integrity

Recommended resolution: Adopt a policy to enforce campuses to maintain data integrity within PeopleSoft for all required reporting purposes. Campuses may need to adjust current procedures to insure the data is kept up to date.

Projected project scope/timeline:
- [x] Small: <160 hrs
- [ ] Med: 160-4000 hrs
- [ ] Large: > 4000 hrs
Issue Identifier: H2

System:
- [ ] Campus Solutions
- [ ] Financial Systems
- [x] Human Capital Management

Description: One campus uses multiple positions/employee records for the purpose of payroll funding.

Why this is important: There is one particular unit (NDSU’s Agriculture, Experiment and Extension Stations) that has operated with a model of multiple positions/employee records to maintain their complex budgeting and funding system. While the current format accomplishes the task, it leads to special programming needs for queries and reports. (Ex. Headcount and FTE queries.) Every time we receive a request to report employment data, the HR developers need to add significant programming to accurately report Ag/Extension data. In addition, NDSU cannot use the IPEDs report built in PeopleSoft, so any system-wide reports of HRMS IPEDs data will be missing NDSU.

Type of Resolution:
- [ ] Policy
- [x] Procedure
- [x] Data Integrity

Recommended resolution: Consolidate employees with multiple employment records to one (where applicable). Consolidate position and Department Budget Table information to one. Make necessary programming changes to all related queries and the AD-419 report.

Projected project scope/timeline:
- [ ] Small: <160 hrs
- [x] Med: 160-4000 hrs
- [ ] Large: > 4000 hrs
Issue Identifier: H3
System:

- Campus Solutions
- Financial Systems
- Human Capital Management

Description: The creation and maintenance of Persons of Interest (POI's) and Contingent Workers (CW's) is inconsistent across campuses. (A POI is a non-employee who needs keys, parking privileges, library access, etc. A CW is a person who provides services to a campus under terms specified in a contract on a non-permanent basis or who does not have a legal employee relationship. POI's and CW's are not paid through the HR system.)

Why this is important: If non-employees are set up incorrectly in HR, certain application messages to other systems, such as Notifind, are not executed. Inconsistent application of the procedures results in inaccurate or missing setup in other systems and leads to the need to clean up the data to fix the issues.

Type of Resolution:

- Policy
- Procedure
- Data Integrity

Recommended resolution: Campuses need to follow the procedures as defined in the PeopleSoft HR Training manual. When questions arise, they need to ask the HR team rather than guess how to set up the non-employee. This may be a training issue or possibly a policy that could aid in more consistent procedures. Campuses also need to inactivate non-employees on a regular basis, again for consistent data integrity.

Projected project scope/timeline:

- Small: <160 hrs
- Med: 160-4000 hrs
- Large: > 4000 hrs
Issue Identifier: H4

System:
- [ ] Campus Solutions
- [ ] Financial Systems
- ☒ Human Capital Management

Description: Campuses use Action/Reason codes differently within Job Data. Currently each campus interprets employment changes and may enter it into the HCM system with different coding. An example is when an employee transfers from a non-benefited position to benefited. Some campuses treat this as a termination from the former position and hire into the new position while others enter it as an internal transfer.

Why this is important: While either procedure could be considered correct, the application of multiple procedures results in discrepancies in reporting statistics of various employment statuses such as number of terminations in a given year.

Type of Resolution:
- [ ] Policy
- ☒ Procedure
- ☒ Data Integrity

Recommended resolution: Define employment change types and the corresponding procedure that each campus should follow to enter the data into the HCM system.

Projected project scope/timeline:
- ☒ Small: <160 hrs
- [ ] Med: 160-4000 hrs
- [ ] Large: > 4000 hrs
Issue Identifier: H5
System:
☐ Campus Solutions
☐ Financial Systems
☒ Human Capital Management

Description: There is not a standard definition of full-time student status for student FICA (Social Security tax) exemption. While this is allowable under federal regulation*, it required a customization to PeopleSoft to be created and maintained.

*The IRS defines a full-time student as one who is enrolled in 12 credit hours, the US Department of Education regulations state a full-time student could be between 6 and 12 credits.

Why this is important: Currently we maintain a custom process to update FICA statuses for student employees (PeopleSoft does not deliver a process). The functionality includes a table where each campus can define the number of credits to determine the employee’s full-time student status. If the number of credits could be standard system-wide, this custom table could be discontinued and there would be one clear rule that each campus utilizes.

Type of Resolution:
☒ Policy
☐ Procedure
☒ Data Integrity

Recommended resolution: Adopt a policy to clearly define the number of credits applicable per semester for a student employee to be exempt from FICA taxes. Once the definition is adopted, update the custom Student FICA Exemption process with the definitions and apply them for each campus.

Projected project scope/timeline:
☒ Small: <160 hrs
☐ Med: 160-4000 hrs
☐ Large: > 4000 hrs
Issue Identifier: H6

System:

☐Campus Solutions  ☐Financial Systems  ☑Human Capital Management

Description: There are multiple extracts of employee data out of PeopleSoft HCM used for a variety of campus uses, such as campus on-line directories and authentication of Active Directory, most of which include the same basic data, with only minor variation.

Why this is important: The current extracts that campuses are using for their on-line directory and AD authentication were not originally written with these purposes in mind. The extracts contain data elements that are not needed (such as Social Security number) yet are missing data elements that could be utilized for future needs (such as bio-demo data and employment information).

Type of Resolution:

☐Policy  ☐Procedure  ☑Data Integrity

Recommended resolution: Replace the current extracts with one extract to use for authentication and directory purposes.

Projected project scope/timeline:

☐Small: <160 hrs  ☑Med: 160-4000 hrs  ☐Large: > 4000 hrs
Issue Identifier: H7
System:
  ☑ Campus Solutions
  ☑ Financial Systems
  ☑ Human Capital Management

Description: Varying faculty sick leave policies require complex setup and maintenance in PeopleSoft.

Why this is important: This leads to concerns about cost, and equitable treatment among NDUS faculty.

Type of Resolution:
  ☑ Policy
  ☐ Procedure
  ☐ Data Integrity

Recommended resolution: There should be an NDUS policy regarding faculty sick leave.

Projected project scope/timeline:
  ☑ Small: <160 hrs
  ☑ Med: 160-4000 hrs
  ☐ Large: > 4000 hrs
Issue Identifier: H8
System:
- ☑ Campus Solutions
- ☐ Financial Systems
- ☑ Human Capital Management

Description: There is not a consistent method of enforcement of mandatory annual performance evaluations. This results in reporting inefficiency.

Why this is important: Annual performance evaluations are not only a good business practice; they are required by SBHE policy.

Type of Resolution:
- ☑ Policy
- ☐ Procedure
- ☐ Data Integrity

Recommended resolution: Completion of performance evaluations can be built in as a requirement for supervisors in the Annual Budget module. If reviews for all the employees they supervise are not recorded in the system, then any salary increase budgeted for the supervisor would not go into effect in Job Data.

Projected project scope/timeline:
- ☐ Small: <160 hrs
- ☑ Medium: 160-4000 hrs
- ☐ Large: > 4000 hrs
Campus Master Plan Schedule & Milestones 2015-16

Planning Process Overview

Introduction

The updated master plan procedure approved by the SBHE in October, 2014 is a relatively straightforward process whereby the institutions plan for future needs by integrating three related planning efforts:

- **Strategic** (or alignment) **Plans** which are relatively high level, and present a road map for the future educational, research, and public service effort of the institutions.
- **Master Plans** which are mid-level, and provide a plan for the institution physical plant which accommodates the strategic or alignment plan goals.
- **Capital Plans** which are the nuts & bolts of project planning, and flesh out the concepts described in the Master Plans by considering current available space, building conditions, available infrastructure, and other statistics to arrive at the most practical solutions.

In some ways, the effort for all three planning methods can begin simultaneously, involving a variety of stakeholders, with some having involvement in all aspects of the planning process. Although the work products from this effort will be valuable tools that can assist daily decision making, perhaps one of the most important outcomes is the identification of capital projects for future funding requests. What has changed from previous years is the preparation of three separate capital project priority lists instead of one:

- Capital projects needed as a result of enrollment changes, accreditation needs, or other program requirements. *(PEA Capital Projects)*
- Capital projects needed to reduce deferred maintenance liabilities. *(DM Capital Projects)*
- Capital projects needed to mitigate a life-safety liability. *(LS Capital Projects)*

What follows is a combined timeline in numerical order which is tied to the attached graphic representation using the RED dots for each action. Hopefully the combination of description in this document, along with the graphic representation provided in the attachment, will clarify and simplify the process and provide for a more thoughtful approach to this important effort.

Planning Schedule and Milestones

1. Planning must be a top-down / bottom-up endeavor which begins with understanding and following the direction we are headed as prescribed by our governance, the SBHE. We anticipate the board will review its strategic plan starting in June, 2015 and from that point onward the institutions will be able to initiate their own planning (or fine-tuning) efforts.
   - **Responsible party:** SBHE and NDUS Senior Staff
2. Campuses may begin certain planning efforts right away. Those efforts, and how they fit into a larger picture, are described below. Note the completion dates and how each fits into a larger master planning picture.
I. Evaluate and prioritize deferred maintenance and life safety needs. By preparing a shopping list of known deferred maintenance and safety items and by using the NDUS Master Plan information on facility condition as appropriate, capital project priorities in both areas may be included in the master plan early on for information purposes.

Responsible party: Institutions – Completed no later than November 15, 2015

II. Institutions update their space inventory by editing room code assignments and seat counts for classrooms and teaching labs based upon standards provided by NDUS Facility Planning developed through consultation with the campuses.

Responsible party (1): NDUS Facility Planning for arranging system-wide discussions on room use codes and other related methodology to be used for this effort by July 7, 2015.

Responsible party (2): Institutions for room code updates and seat counts. Note that seat count (or station count) inventory can begin immediately based on criteria distributed with room code information. This is a straight-forward procedure, and allows each institution to use their own staff to update the Fall 2014 room inventory information prepared at that time. Complete no later than November 15, 2015

3. Beginning July 1, 2015 NDUS Facilities Planning will distribute a template for minimum design standards for use by each institution. Institutions may personalize the standards for their own special needs, with consideration that the NDUS design standards serve as the minimum standard of information. The purpose of the design standard as it relates to planning is two-fold: 1) it provides for a general level of quality which in turn relates to cost; and 2) it allows architects/engineers retained for master & capital planning to understand this information along with an understanding of policy which drives the construction process.


   II. Responsible party (2): Institutions for completing and implementing the standards as a stand-alone document available for their immediate use and referenced in the master plan as an appendix item. Master plans due in February 2016.

4. By November 15, the planning efforts begin to converge. Strategic planning is complete, deferred maintenance and life safety needs are identified, and space inventories have been updated. This volume of information can now feed into the master plan process and begin defining physical plant needs and establishing priorities. Campuses have the option of retaining external consultants for master planning, but note that it does not require any significant cost estimating or specific project planning. To that end, Campuses may elect to retain a planning consultant who has experience in joining the aforementioned planning elements, in lieu of traditional architectural services.

The resulting work product will become a six-year plan of action for the physical plant which begins by establishing the planning assumptions and drivers determined by evaluation of the
strategic plan, and from inventory data and conditions provided through deferred maintenance and life safety review. By way of example, let’s make a few assumptions and subsequently illustrate a possible master plan outcome:

I. Our example strategic plan identifies a need to provide alternative classroom delivery methods which involve collaboration and discussion in a non-traditional classroom setting allowing students and faculty to interact with each other in group and multi-group scenarios.

II. Space utilization information suggests that many classrooms are difficult to schedule due to age, lack of ventilation, and size.

III. Overall, deferred maintenance reviews indicate the majority of buildings have HVAC systems approaching end-of-life.

IV. Life-safety surveys indicate that lack of adequate ventilation in lab spaces is a major concern in several buildings.

The information above is incorporated into the master plan as part of the assumptions and drivers which guide the master plan recommendations. The recommendations in turn may take the form of: “To accommodate strategic goals for alternative classroom delivery methods, the institution must develop between 3 and 5 modern, collaborative classrooms with approximately 50 – 75 student stations each. Where renovation of existing buildings for this purpose is a viable alternative, adequate ventilation is critical and must be accommodated.” (Note that the Master Plan will also reference the overall status of deferred maintenance and life-safety needs, in a separate section for that purpose alone.)

The Master Planning doesn’t have to go much farther in the above recommendation, although it should indicate the priority status of the need. From this point, the Capital Plan takes the lead in identifying a solution (new building or renovation) based on applicable data (space utilization, deferred maintenance, etc.) and subsequently prepares a detailed cost estimate and scope of work.

Here is where Capital Plans integrate Master Plan information in the most efficient manner possible. Data must be gathered from a number of fronts in order to determine what type of project most effectively meets Master Plan goals, and may require consultation with potential end users in order to verify the capital planning assumptions. The information is prepared on Scoping Templates provided by NDUS Facilities Planning that includes the following for each project, and is submitted to the NDUS as part of the Capital Project requests:

a) A reference to the master plan recommendation which is driving the project.

b) Specific data as to space utilization values, deferred maintenance estimates, or life safety concerns that support the project.

c) A scope of work which outlines in detail the overall project size, location, delivery methods, and project cost.
d) A cost estimate which takes into consideration the date of anticipated receipt of funding and the project cost with inflation factored in to the time of midpoint of construction.

e) If other than new construction, the amount deferred maintenance liability reduced by the project.

f) Other factors effecting the decision making, including proximities to other facilities, best use of space, and other categories of information typically included in the Master Plan.

**Responsible Party (1): NDUS Facilities Planning** for distributing Master Plan templates by **November 1, 2015** and Scoping Templates by **January 1, 2016**.

**Responsible Party (2): Institutions** to merge planning information by November 15.

5. **Beginning January 1, 2016**, Institutions can initiate a detailed **capital planning procedures** by utilizing initial information produced for the master planning effort. **Campuses have the option to engage external planning assistance, as needed.** The detailed planning estimates produced at this time pertain to deferred maintenance and life safety issues which stand alone and are not included in some broader capital project related to a programmatic need as illustrated above. Deferred maintenance and life safety projects will become a part of the capital planning documents to be submitted in **April 2016**, as noted below.

As an example, a critical need to replace a chiller within a building that is not under consideration for demolition or significant remodeling to support a program need can be scoped and estimated immediately. The assumption being made is that a project such as this will become a priority on its own merits, and subsequently the effort to scope and plan can be accomplished in January, saving time in March for projects growing out of a completed Master Plan.

I. **Responsible Party: Institutions** to complete Capital Planning on deferred maintenance and/or Life Safety projects using the Scoping Template.

6. **Capital Project categories** (PEA, DM, LS) are considered by the Budget Finance Committee for weighing based on current needs throughout the system. The BFC may assign a weighing factor to each category depending upon the urgency of each category. **January or February, 2016 BFC mtg.**

7. **Master Plans** are completed by **February 19, 2016** and submitted to NDUS Facility Planning for review. Campuses should make the assumption that their Master Plans will be approved by the SBHE, and therefore project Capital Planning may begin in earnest using the aforementioned Scoping Templates.

I. **Responsible Party: Institutions**

8. **Capital planning** for priority projects identified in the Master Plan is underway and completed by April, 2016. Projects will be prepared on Scoping Templates provided by NDUS Facilities Planning as **distributed by January 1, 2016**. Projects are to be prioritized by each institution in the following categories as described in the introduction:

I. Program, Enrollment, or Accreditation Driven Capital Projects (PEA Capital Projects)
II. Deferred Maintenance Driven Capital Projects (DM Capital Projects)
III. Life-Safety Driven Capital Projects (LS Capital Projects)

Responsible Party (1): NDUS Facilities Planning for template distribution.

Responsible Party (2): Institutions for capital plan completion and prioritization.

Capital project priority lists are submitted to NDUS Facilities Planning April 1, 2016 for subsequent review and consideration by the Chancellor.

1. Responsible party: Institutions.

10. Chancellor reviews and ranks the capital projects and submits them to the SBHE for consideration and review during the regularly scheduled May, 2016 meeting.

1. Responsible party: NDUS Facility Planning, Chancellor, NDUS Senior Staff.
Cabinet Shared Services – Recommended Priority List, 7/30/15

**Summary—Top Priorities, listed in order (not intended to represent unanimous agreement, but majority agreement):**

- All campuses: Payroll; H1B Visa; Construction Management; IPEDS Reporting
- UND/NDSU: Payroll; H1B Visa; IPEDS/Purchasing
- Campuses, except UND & NDSU: Payroll; Construction Management; H1B Visa

Cabinet members consult with your campus administrative team to prioritize the following list of projects to be considered for review and/or implementation during FY16. The presumption is that we will implement changes that result in systemwide efficiencies.

Priority Order (rank in priority order, with (1) being the highest priority, at least your top five projects)

<table>
<thead>
<tr>
<th>Project</th>
<th>BSC</th>
<th>DCB</th>
<th>DSU</th>
<th>LRSC</th>
<th>MaSU</th>
<th>MiSU</th>
<th>NDSCS*</th>
<th>NDSU**</th>
<th>UND***</th>
<th>VCSU****</th>
<th>WSC</th>
<th>TOTAL</th>
</tr>
</thead>
<tbody>
<tr>
<td>Expand payroll shared service, already in pilot mode, to other sites</td>
<td>1 (payroll, flex comp, and time &amp; labor module)</td>
<td>1</td>
<td></td>
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<td>Accounts Payable</td>
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<td>Accounts Receivable/collection s</td>
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<td></td>
<td></td>
<td>9 (student accounts only)</td>
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<tr>
<td>Purchasing, including administration of the p-card</td>
<td>4 (P-Card Administration)</td>
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</tbody>
</table>

Not a good a candidate as at least "some" local control is very important.

Not ranked fairly high as smaller institutions don’t have a Purchasing Director/Department and could use the expertise.

Not a good a candidate as at least "some" local control is very important.
<table>
<thead>
<tr>
<th>Project</th>
<th>BSC</th>
<th>DCB</th>
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<th>LRSC</th>
<th>MaSU</th>
<th>MiSU</th>
<th>NDSCS*</th>
<th>NDSU**</th>
<th>UND***</th>
<th>VCSU****</th>
<th>WSC</th>
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<td>IPEDS reporting</td>
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<td>5 (consultation - i-dashboards, starfish, PAR)</td>
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<td>Human Resources</td>
<td>2 (Background checks, required trainings, applications, and policy templates)</td>
<td>DCB shares some HR services with MiSU</td>
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<td>Outside of payroll, not sure what other HR services we would be interested in sharing.</td>
<td>Difficult to share in all of HR because some local control is necessary for individual/departmental issues.</td>
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<td>H1B Visa expertise/assistance</td>
<td>5 (All visas)</td>
<td>2 (for hiring employees)</td>
<td>2 (We have small international enrollment, but could use access to expertise)</td>
<td>2 Closely related to #1</td>
<td>2 (Could include international insurance, and AP and Payroll for foreign companies/individuals)</td>
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<td>Asset Inventory</td>
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<td>Not a good candidate as at least &quot;some&quot; local control is very important.</td>
<td>11 (standards across campuses would need to be implemented)</td>
<td>11</td>
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<td>Vendor Maintenance</td>
<td>1 (Entering &amp; changing vendor information)</td>
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<td>4 Since the vendor file is shared for the NDUS a shared service where imaging/scanning is used for shared backup documents such as IRS W-9 forms.</td>
<td>5 (NDSU and UND already proposed this but I am not sure it is happening)</td>
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<td>Bookstore</td>
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<td>Not interested at this time as 40% of our business is specialized tools.</td>
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<td>4 (Employee training/professional development)</td>
<td>Feedback from smaller institutions may be more beneficial, as they 6 – Parking (technology)</td>
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<td>Project</td>
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<td>DCB</td>
<td>DSU</td>
<td>LRSC</td>
<td>MaSU</td>
<td>MiSU</td>
<td>NDSCS*</td>
<td>NDSU**</td>
<td>UND***</td>
<td>VCSU****</td>
<td>WSC</td>
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- Title IX: share coordinators among a few institutions. Group of investigators is 6 total institution (Mayville, Bottineau & Lake Region) between 3 institutions instead of 6 at each.
- 4 Insurance: Expertise in insuring a wind tower or Drones???
- 5 "Back office" Application Processing
- 14 Employee Training and Compliance
- 6 IT Services - could the NDUS schools partner to work toward PCI compliance and firewall situations? It was a step back for the bookstore to lose our secured processing feature on our Point of Sale and move back to dial-up. If the system as a whole could work with the schools and BND to
- 6 (Print Services)
- Pathways to the VCSU campus, so we have 'robust' sharing.
- Training
- Finance
- (PeopleSoft Standardization - Finance)
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<th>DSU</th>
<th>LRSC</th>
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<th>NDSCS*</th>
<th>NDSU**</th>
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**NDSCS* --**

Existing shared services between NDSCS and NDSU:

- Payroll
- Coffee shop/catering
- Pathways Program
- Reverse Transfer Agreement
- All network services at NDSCS-Fargo
- Wireless services in Wahpeton
- Identity management service - ties together user accounts for email, wireless, Active Directory, etc.
- Spam filtering
- Phone and fax services - all phones at Wahpeton and Fargo provide through NDSU

Existing shared services between NDSCS and other NDUS colleges:

- Learning Management System – BSC and LRSC
- Mobile App
- Hobson's
• ImageNow – now centralized on one server
• Software licensing including Office and other Microsoft products,
• Email/Calendar for students and employees
• Listserv
• Endpoint protection – CIOs coordinating a group for security software on computers, tablets, etc.
• Security Scanner (Nessus) – scans campus networks for vulnerable computers
• Security Reviews – credit card (PCI) compliance in-process, intrusion (2014)
• Remove computer access (Bongar) – allows a technician to log into your computer and fix the issue
• IT Ticketing (Service Now) – service tickets to each IT request or problem.

NDSU** -- Chancellor: By way of NDSU having coordinated initial System-wide conversations on this topic, and perhaps being the campus which first provided services for another campus (NDSCS) ... and later provided the pilot under the current notion of “shared services,” I’d like to offer a brief overview for your consideration in advance of the Cabinet meeting.

An attractive theoretical framing of shared services is that one campus would provide services for all of the others (much like Microsoft-Fargo does payroll enterprise-wide for Microsoft). If that was the agreed to approach, with modest additional staff I believe NDSU has the existing staff, expertise and prospective employee pool to do so at your direction. UND might argue they could similarly offer much of the same.

Through my experience with the system-wide committee studying the matter, though, several complications emerged with the above:

1) In practicality, only NDSU, UND... and on a stretch Minot State, have access to the employee pools and skill sets needed to provide such services on a System-wide basis.
2) Again, the first two undoubtedly “could” do much if not all of that (and ostensibly do the jobs better than they are being done now – all things being equal).
3) But I would anticipate and understand that the other 8, 9 or even 10 campuses may be very uncomfortable with complete divestment to a distant location; that concern would be partly if not largely a “control issue,” but one with some legitimate aspects.
4) In fact, for audit and accounting control reasons there will still need to be some if not many staff at the point of delivery (individual campuses)... unless the “host” is in close enough proximity that they can shuttle staff back and forth to do so (a mechanical challenge but it can be done, as is the case with NDSU/NDSCS for facilities maintenance, IT, legal services and now payroll -- and as we’ll be doing for VCSU with Title IX).

While the “attractive theoretical framing” of shared services I referenced may be the intended starting point of discussion, you may also want to consider a geographical 3-way split so as to address some of the control/proximity issues I’ve highlighted. In example a split might be Minot State being the shared services hub for Western North Dakota: WSC, DSU, and Minot (and of course DCB). UND would serve Northeast North Dakota: LSC, MSU, and UND). NDSU would cover Southwest North Dakota: VSU, NDSCS and NDSU. BSC doesn’t neatly tuck in with one in particular?

While a 2-way split with UND/NDSU taking ‘north’ and ‘south’ might on the surface sound more efficient, it is obviously at odds with the proximity concerns, and only slightly less so than with original notion of one campus providing services for all others.

Additionally:

It may prove particularly helpful that my representative for the upcoming cabinet meeting will be our VP for Finance and Administration, Mr. Bruce Bollinger. Bruce is a longstanding senior leader in our state and is well known and well respected throughout our sister institutions. He was also one of the senior leaders in creation of the new state higher education funding formula. Perhaps most importantly, he has worked through many of the “devil is in the details” issues related to services we’ve provided NDSCS and as such could provide important insight and counsel (if called on) during the discussion.

Thank you for your time and consideration. Attached are NDSU’s responses to the shared services survey.

Dean

UND*** – Shared Services – Recommended Priority List, response from University of North Dakota, July 28, 2015 - There are a number of considerations in determining a priority order to the list of shared services. Decisions regarding which services to “share” and how the sharing would be structured needs to take into consideration institutional mission and/or other differentiating factors that may impact the service needs. Transactional and processing functions tend to be easier to share than functions that require personal interactions. The existing capacity and capability to handle a service within an institution must also be understood (to either outsource the service or to become a service provider).

It is also important not to underestimate the magnitude of the work necessary to define the service model and then make the transition. The transition map for one institution may look different than the transition map for another institution (due to organizational structure, staffing, position definitions, which staff handle which functions) etc.
Early in the review process, it will be important to identify the specifics of what is to be accomplished in implementing a particular shared service (a definition/criteria around “systemwide efficiencies) and the metrics that will be used to measure the success of the project.

The attached is an initial priority list prepared by UND. The opportunity to participate in further discussion will be important to enable a deeper understanding of the highest priorities with the greatest potential for success for the NDUS as a whole.

**VCSU**** – this is difficult to determine without the scope of service being defined.**

Please return to Terry Meyer at terry.meyer@ndus.edu by 7/31/15
NDUS 2015-2020 Strategic Plan Tuition Model
Background for SBHE Strategic Plan Discussion on 9/3/15

I. **SBHE Strategic Plan Goals**

- Ensure the price to attend NDUS institutions is clearly stated and regionally competitive
  
  1.1 A Key Indicator Easy-to-understand tuition model (Pathways Accountability Initiative) Outcome Tuition Task Force recommendations fully implemented by Fall 2017
  
  1.2 B Key Indicator Affordability of tuition and fees for all North Dakota families Outcome Tuition and fees at or below regional average
  
  1.3 C Key Indicator Net price to attend for lowest income North Dakota families (Pathways Affordability Initiative) Outcome Net price for lowest family income quintile at or below regional average

- Standardize categories of mandatory fees and strengthen fee policies relative to charge, use, approval and oversight
  
  1.2 A Key Indicator Tuition Task Force recommendations (Pathways Accountability Initiative) Outcome Fully implemented Fall 2017

- Meet North Dakota's workforce needs through recruitment of students from traditional and non-traditional audiences, both in and out of state
  
  2.2 A Key Indicator Proportion of NDUS attendance among ND high school graduates Outcome Increased proportion of ND high school graduates attending NDUS institutions

  2.2 B Key Indicator Number of non-resident students to meet North Dakota’s workforce needs Outcome Increased enrollment of non-resident students

  2.2 C Key Indicator Percentage of adults age 25-64 in North Dakota with at least an associate’s degree (April 2014 Lumina Foundation Report) Outcome 54.5% by 2020

II. **Adopted Tuition Model Principles** *(Includes SBHE approved modifications in January 2015 and March 2015)*

Consistent with the overarching goal of increased simplicity and transparency, each campus individually (and where necessary, collectively) develop a tuition model that is consistent with the following primary principles:

1. Per credit hour, except at UND and NDSU where a flat rate will be assessed at either 14 or 15 semester hours. A campus (other than UND or NDSU) that is not currently per credit hour, will have until Fall 2018 to phase in the per credit hour model.

2. To the greatest extent possible, blend together tuition and non-mandatory fees; however, campuses may retain a separate distance education access fee, as deemed necessary. The discontinuation/phase-out of the distance education fee will be considered after the initial Fall 2018 full implementation of the tuition models.

3. To greatest extent possible, on-campus ad on-line tuition rates should be the same and consistent within residency rates.
4. Recognizes and creates special differential tuition rates for unique programs, where needed, to address high cost or unique programs
5. Assess tuition based on residency as follows:
   - Residents: 1.0
   - Minnesota-established per reciprocity agreement
   - Contiguous states and Canadian Provinces of Manitoba and Saskatchewan: 1.25
   - MHEC and WICHE consortiums - consistent with compact agreements - 1.5
   - Other out of state students: -1.50
   - International students, except Manitoba and Saskatchewan: -1.75

Limited exceptions to the principles above will be considered and approved by the Chancellor, on a case-by-case basis, as outlined in a documented business case. At a minimum, the business case should include the following:
- reasons/justification for exception request
- estimated cost impact to students, including number of students impacted
- estimated revenue impact to the institution

Campuses are to develop and submit proposed rates and related transition plan to the Chancellor's Office by not later than March 1, 2015, with the goal of completing full implementation of the new tuition model by not later than Fall 2018. Campuses would be permitted to make changes to begin transition prior to Fall 2018, as desired. In developing proposals campuses shall engage representative student organizations.

**Tuition Waivers:**
- ✓ The overarching directive regarding waivers is that each campus will evaluate its waiver policies and work toward meaningful reduction, where appropriate, in undergraduate waivers.
- ✓ Following approval of rate proposals and actual revenue experience, undergraduate tuition waiver limitations will be re-visited, with appropriate recommendations made at that time.
- ✓ UND, NDSU, VCSU, and MISU have been directed to: "jointly develop a proposed model to support graduate students recognizing the importance of attracting top quality graduate research and teaching assistants, and the important impact these programs have on the workforce development needs of ND. The proposed model, which should take into account waivers and stipends, is to be submitted to the Chancellor for consideration by October 2015."

**III. HB1003 (2015)**

**SECTION 39. TUITION RATE INCREASE LIMITATIONS - BUDGET SECTION APPROVAL**
1. Notwithstanding any other provision of law, the state board of higher education may not increase tuition rates for students attending institutions of higher education under its control during the 2015-16 academic year by more than two and one-half percent as compared to the tuition rate in effect during the 2015 spring semester unless the board receives prior budget section approval.
2. Notwithstanding any other provision of law, the state board of higher education may not increase tuition rates for students attending institutions of higher education under its control during the 2016-17 academic year by more than two and one-half percent as compared to the tuition rate in effect during the 2016 spring semester unless the board receives prior budget section approval.
3. For purposes of this section, an institution must calculate a tuition rate increase based on the tuition rate paid by an average full-time student. Any adjustments to a tuition rate resulting from a change in an institution’s method of charging tuition, including the addition of fees to tuition rates or charging tuition based on a per-credit rate, must be included in tuition rate calculations under this section.
4. This section does not apply to tuition rates determined under tuition reciprocity agreements entered into by the state board of higher education with other states or state education compacts.

5. This section does not apply to tuition rates charged for programs offered through the university of North Dakota school of medicine and health sciences.
IBARS Workgroup Conference Call (7/21/15)

Joann Kitchens-LRSC
Erica Bunn-VCSU
Sharon Looland & Cindy Fetsch – UND
Tammy Dolan-OMB
Robin Putnam & Cathy McDonald - NDUS

Sections 21 and 22 of HB1003 require the NDUS to prepare biennial budgets in the same detail as other state agencies, beginning with the 17-19 budget requests, including detailed expenditure lines and pay plans. (Tammy) From committee discussions, certain legislators were frustrated because they couldn’t see the same level of detail of expenditures from higher ed, that they could see from other state agencies. “Trust” is also an issue for many legislators. They want to know, more specifically, how the general fund dollars are being spent.

Current practice, through 2015-17 biennium:
- In PeopleSoft, the fund group for “appropriated funds” (30000’s) includes all expenditures paid from general fund and tuition sources.
- The legislature only appropriates general fund on a biennial basis. Beginning with the 2001-03 biennium, tuition has not been specifically appropriated.
- Only 2 line items in the biennial budget request:
  - “Operations” – Within the total appropriated for operations, the campuses fund salaries, operating and equipment <$5,000. No detail (including pay plans) is included in the budget request.
  - “Capital Assets” includes equipment >$5,000, extraordinary repairs, special assessments, bond payments and major capital projects

Legislatively required changes for 2017-19 biennial budget request:
- The biennial budget request must include the same level of detail as other state agencies, including separate line items for salaries, operating and equipment.
- Pay plan Includes:
  - All individual employees by funding source
  - Fringe benefit detail for each employee (includes different codes for retirement, etc)

Possible options and/or changes for going forward, assuming the legislature will continue to appropriate general funds only:
1. Set up 2 separate fund groups to separate general funds from tuition in PeopleSoft.
   a. Pro’s – Possible legislative perception of more accountability
   b. Con’s:
      i. Soonest it could be done is a year from now, as the funds and accounts would have to be set up prior to preparing and uploading annual budgets. Budgets would have to exist in all of the new funds in order for the campuses to process payments. Before that would happen, training would also have to occur for staff on the campuses.
      ii. Having to allocate all appropriated expenses to more than one fund would add more steps for the campuses and more potential for coding errors
iii. Impact to historical data, where separate fund groups for general fund and tuition do not exist

2. Leave appropriated funds as is...one fund group that includes general fund and tuition. Utilize an nVision report that pulls expenses for all appropriated funds for the most recent fiscal year. Then apply that year’s general fund revenue percentage (of total general fund and tuition revenue) to the total appropriated expenditures to estimate the general fund portion of appropriated expenditures.
   a. Pro’s:
      i. Eliminates the need for creation of new fund group
      ii. Eliminates extra steps (and possible inconsistencies) of campus staff to use multiple codes for appropriated expenditures, as well as additional training
      iii. Historical data not impacted
      iv. Similar process consistently used to estimate GF supported FTE each biennium, except amounts from most recent annual budgets were used, rather than financial statement actuals.
   b. Con’s – Can’t track general fund expenditures from IBARS to specific funds/accounts in PeopleSoft

3. Concerns/Questions
   a. Mechanically, how is the information downloaded from PeopleSoft and uploaded to IBARS?
      i. Per Tammy, the financial information can be downloaded into an excel spreadsheet, and then mapped (electronically) and validated between HE and state codes. This will take some work. Department of Human Services would be similar, regarding the multiple funding sources. Tammy will take a look at this.
      ii. Since only GF is appropriated, what does this mean for the pay plan? A large percentage of HE employees have multiple funding sources. Do all employees have to be included in the pay plan, regardless of funding source, or only employees partially or fully funded with general funds? If the later, will we include the general fund portion only?
   b. HE and state government consistency on expense codes, as well as different guidelines for expense classifications
      i. (Example) - For higher ed, registration fees for professional development that requires travel rolls up into “travel,” but if it doesn’t require travel, it rolls up to “professional development.” For other state agencies, all registration fees roll up to “professional development.” Higher ed has made the change (to be consistent with other state agencies moving forward) to code all registration fees to accounts that will roll up into “professional development,” but historical data will be inconsistent with other state agencies.
      ii. Update after the conference call – Tammy compared the expense codes from the HE accounting manual to the state account codes. In both cases, the detail account codes roll up to the “budget account codes,” which are the same for HE and other state agencies. Biennial budget requests are prepared at the “budget account code” level. However, the detail account codes beneath the budget account codes are not identical. HE and/or state may have more account codes than the other.
c. Before anything is done...especially regarding setting up a new fund group to separate general fund and tuition...see if we can find out what the legislative expectation is, and review some of the challenges, concerns and questions that have been expressed. Cathy will set up a meeting between her, Tammy Dolan and Brady Larson to get Brady's perspective/input from discussions with legislators. Tammy also suggested possibly visiting with Representative Sanford.

d. If the decision is to create a new fund group, and separate expenditures between general fund and tuition, a consistent methodology would need to be agreed to by all campuses, or that opens the door for more criticism. Just a few examples of questions:
   i. Would expenditures for certain purposes and/or departments be designated as 100% general fund or 100% tuition?
   ii. Would campuses apply the targeted state/student share, or some other percentage, to all “appropriated” expenditures up front?

e. In the end, would there be a material difference in the general fund expenditures between the 2 options: (1) Add a new fund group and allocate between general fund and tuition expenditures on the front end; or (2) Maintain the one current “appropriated” fund group, including all general fund and tuition expenditures, and allocate between general fund and tuition after the fact, based on latest actual annual expenditures and general fund and tuition revenue.
Policies and Procedures
SBHE Policies

**SUBJECT:** 800s: Financial Affairs  
**EFFECTIVE:** September 17, 2009
**Section:** 830.2 Refund Policy

1. This policy applies to refunds of institutional charges to students who withdraw, drop out, are expelled from the institution or otherwise fail to complete a program on or after the first day of class of the period of enrollment for which they are charged. "Institutional charges" means tuition, fees, room, board and other education-related charges assessed the student by the institution.

2. Each institution shall adopt a written procedure to comply with requirements of federal law and implementing regulations and this policy concerning refunds to students and the Return of Title IV Funds. The written procedures shall include the allocation of refunds and unearned aid in the order specified by law. The information must be made available to current students and to prospective students (individuals who contact the institution to request information concerning admission) prior to the earlier of a student's enrollment or the execution of the student's enrollment agreement. The information shall include the procedures a student needs to follow to withdraw from the institution and the policy with which the institution is required to comply for the return of unearned institutional charges paid to the institution and a summary of the requirements for the return of Title IV grant or loan assistance and provide that refund.

3. Institutional charges shall be refunded according to a schedule approved by the Chancellor that provides for a percentage refund which approximates the amount the institution must return to the Title IV financial aid programs. Institutional refunds shall be used to reimburse Title IV financial aid only. If the amount of a student's institutional refund is less than the total amount the institution is responsible for returning to the Title IV financial aid programs, the student is responsible for the difference. In addition:
   
   A. No administrative fee shall be charged.

   B. Students who withdraw from all classes before 9% of a term is completed shall receive a 100% refund of tuition and fees.

   C. Students with a room contract who withdraw shall receive a refund prorated up to the sixty percent point of the enrollment term according to a schedule approved by the Chancellor. Students with a board contract who withdraw shall receive a refund of the board contract amount according to a schedule approved by the Chancellor.

4. Allocation of unearned aid shall be consistent with federal law. Any balance after allocation to sources of aid and payment of the student's accounts shall be returned...
to the student.

5. Any student who withdraws during the term for reasons beyond the student's control may request waiver of the tuition and fee refund schedule. The chief financial officer (or designated representative) is authorized to determine, consistent with applicable federal law, the amount of the refund in such cases.

6. This refund policy shall not apply to deposits which may be subject to forfeiture under housing contracts or program admission policies.

7. Any student who drops a class before 9% of the period of enrollment for the class is completed shall receive a 100% refund of tuition and fees for the credit hours attributable to the class or classes dropped. After 9% of the period of enrollment for a class is completed, no refund shall be made for a class which is dropped. However, classes of the same number of credits may be substituted for the dropped class at no additional tuition and fee charge, unless the added class requires a special fee or change in tuition. If adding classes results in any change in number of credit hours or if an added class requires a special course fee or additional tuition charge, the institution shall charge the student for the additional credits and any special course fee or tuition. Institution refund procedures shall include provisions governing allocation or repayment of refunds for dropped classes.

8. Subject to compliance with applicable federal law, institutions are authorized to adopt a separate refund schedule and drop dates for open enrollment classes, in which case the institution procedure and not schedules or deadlines set out in this policy or approved by the chancellor applies. An "open enrollment" class is one for which there is not an established beginning and ending date. An example of an open enrollment class is a correspondence class for which a student may enroll at any time and complete on a schedule established by the instructor or on the student's own schedule.

REFERENCE: 34 CFR Part 668

EFFECTIVE DATE: This policy is effective with the beginning of the 2004 fall semester at BSC, DSU, LRSC, MaSU, NDSU, VCSU and WSC and on July 1, 2005 at MSU, Dakota College at Bottineau, NDSU and UND.

Reference: NDUS Procedure - 830.2

History:
Replaces Article IV, Section G, page IV-5.
Amendment SBHE Minutes, June 16, 2000.
Amendment SBHE Minutes, April 3, 2008.
Amendment SBHE Minutes, September 17, 2009.
Policies and Procedures

NDUS Procedures

SUBJECT: 800s: Financial affairs  EFFECTIVE: September 1, 2004
Section: 830.2 Refunds

Introduction:
This Procedure Manual is to serve as a supplement to SBHE Policy 830.2 (Refund Policy), and as a general instructional guide for completion of the Return of Title IV Funds Worksheet.

Federal regulations require all institutions to develop a policy which determines the amount of Title IV grant or loan assistance that a recipient of this assistance has earned as of the recipient’s withdrawal date. Institutions are also required to provide a written explanation of their Return of Title IV (Federal Financial Aid) Funds policies and procedures to prospective students, prior to enrollment or prior to execution of an enrollment agreement, whichever occurs first.

Definitions:
Aid Disbursed: The net amount of aid disbursed to the student.

Amount of Title IV Aid Earned: The percentage of Title IV aid earned multiplied by the total of Title IV aid disbursed.

Amount of Aid that Could Have Been Disbursed: The net amount of aid the student could have received at the point of withdrawal but had not yet received.

Institutional Charges: Tuition, fees, room, board and other charges assessed the student by the institution. Books and supplies are institutional charges only if the student must purchase them from the institution, or a vendor operated by the institution, and has no other reasonable choice from which to purchase them from.

Instructional Week: A consecutive seven-day period in which at least one day of regularly scheduled instruction, examination, or preparation for examination occurs. The first day of an instructional week is the first instructional day of a term. (An example of an instructional week would be, if a term begins on a Tuesday, the instructional week would be a Tuesday through the following Monday.)

Percentage of Title IV Aid Earned: The number of calendar days completed (excluding scheduled breaks of 5 days or more) divided by the total number of days in the period of enrollment. This percentage must be rounded to the nearest tenth percent.

Post-Withdrawal Disbursement: The amount of Title IV aid earned by the student minus aid disbursed.

Refund of Institutional Charges: The amount of unearned institutional charges based on the student’s withdrawal date. The following schedule shall be used to establish the
percentage of unearned institutional charges to the sixty percent point in the enrollment period and unearned board charges from that point to the end of the term. In a term that has a scheduled break of 5 or more calendar days, the unearned institutional charges during that break shall be based on the percentage of unearned institutional charges on the last day of classes before the scheduled break. After the break, the percentage of unearned institutional charges shall resume based on the percentages set forth in the definition of "Refund of Institutional Charges:"

<table>
<thead>
<tr>
<th>Per Cent of Enrollment Period Completed (actual calendar days including weekends)</th>
<th>Tuition and Fees Unearned</th>
</tr>
</thead>
<tbody>
<tr>
<td>0-8.999%</td>
<td>100%</td>
</tr>
<tr>
<td>9.000%-34.999%</td>
<td>75%</td>
</tr>
<tr>
<td>35.000%-59.999%</td>
<td>50%</td>
</tr>
<tr>
<td>60.000%-100.000%</td>
<td>0%</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Enrollment Period-Weeks of the Regular term</th>
<th>Room and Other Charges Unearned</th>
<th>Board Charges Unearned</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>95%</td>
<td>95%</td>
</tr>
<tr>
<td>2</td>
<td>90%</td>
<td>90%</td>
</tr>
<tr>
<td>3</td>
<td>80%</td>
<td>80%</td>
</tr>
<tr>
<td>4</td>
<td>75%</td>
<td>75%</td>
</tr>
<tr>
<td>5</td>
<td>70%</td>
<td>70%</td>
</tr>
<tr>
<td>6</td>
<td>65%</td>
<td>65%</td>
</tr>
<tr>
<td>7</td>
<td>60%</td>
<td>60%</td>
</tr>
<tr>
<td>8</td>
<td>50%</td>
<td>50%</td>
</tr>
<tr>
<td>9</td>
<td>45%</td>
<td>45%</td>
</tr>
<tr>
<td>10</td>
<td>40%</td>
<td>40%</td>
</tr>
<tr>
<td>11</td>
<td>0%</td>
<td>30%</td>
</tr>
<tr>
<td>12</td>
<td>0%</td>
<td>25%</td>
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<td>13</td>
<td>0%</td>
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<tr>
<td>14</td>
<td>0%</td>
<td>10%</td>
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<tr>
<td>15</td>
<td>0%</td>
<td>5%</td>
</tr>
<tr>
<td>16</td>
<td>0%</td>
<td>0%</td>
</tr>
</tbody>
</table>

**Regular Term:** A "traditional" fall or spring semester consisting of at least 15 instructional weeks.

**Title IV Aid to be Returned:** The amount of aid disbursed minus the amount of Title IV aid earned by the student.

**Total Title IV Aid Disbursed:** The total of Title IV aid disbursed and Title IV aid that could have been disbursed.

**Unearned Title IV Aid Due from the School:** The lesser of the total institutional charges multiplied by the percentage of Title IV aid unearned OR the amount of Title IV aid to be returned.

**Unearned Title IV Aid Due from the Student:** The difference of Title IV aid to be returned and the amount of unearned Title IV aid due from the school.

**Withdrawal Date:** The date the student begins the withdrawal process or officially notified the institution of intent to withdraw OR the midpoint of the period for a student who leaves without notifying the institution.

**Calculation and Allocation of Refunds/Unearned Title IV Aid:**
1. A refund of institutional charges or the percentage of Title IV aid earned for a student who withdraws from a North Dakota University System Institution shall be calculated through the sixty percent point in an enrollment period.

Institutions shall make available to all their students a detailed refund schedule reflecting the percentage of institutional refund the student is entitled to. The refund schedule extends through the sixty percent point in the enrollment period. The institutional refund is calculated by multiplying the amount of institutional charges times the appropriate percentage in #2 of the Refund/Return of Title IV Funds Procedure Manual. The percentage of Title IV aid earned is determined by dividing the number of completed calendar days in the period of enrollment by the total number of calendar days in the period of enrollment (excluding scheduled breaks of 5 calendar days or more) rounded down to the nearest tenth of a percent.

The Return of Title IV Funds Worksheet must be processed by the Financial Aid Office before the Student Records Office processes the student's withdrawal. This will ensure that the correct institutional charges will calculate on the Return of Title IV Funds Worksheet. (Institutional Charges are recalculated when a drop is processed, with the actual charges on the account at the time of the withdrawal being removed.)

2. Students who drop a class or classes prior to completion of 9% of the term or period of enrollment for the class or classes shall receive a 100% refund of tuition and fees for the credit hours attributable to the class or classes dropped. There shall be no refunds for partial drops after completion of 9% of the period of enrollment. Students who totally withdraw from all classes during the term or period of enrollment shall receive a prorated refund.
   a. Students with traditional board contract who withdraw after the sixty percent point in an enrollment period shall receive a refund of the board contract amount based on the percentages set forth in the definition of Refund of Institutional Charges.
   b. Students with "declining balance" board contracts, or contracts by which a student purchases a specified number of meals or dollar value of meals to be deducted from a credit balance, shall receive a refund of the remaining balance upon withdrawal.

3. Consistent with federal law, unearned funds must be returned in the following order:
   a. Unsubsidized Federal Stafford Loans;
   b. Subsidized Federal Stafford Loans;
   c. Unsubsidized Federal Direct Stafford Loans;
   d. Subsidized Federal Direct Stafford Loans;
   e. Federal Perkins Loans;
   f. Federal PLUS;
   g. Federal Direct PLUS Loans;
   h. Federal Pell Grants;
   i. Federal SEOG;
   j. Other Title IV aid programs;

4. Any exceptions to SBHE Policy 830.2 (Refund Policy) based upon extenuating circumstances must be approved by the chief financial officer (or designee). Institutions shall, upon application by eligible students, grant waivers to the refund policy and refund 100 percent of tuition and fees for students who withdraw or drop classes because they are called to active military duty.

5. Refunds provided as a result of dropped classes may be returned to Title IV aid accounts and repayment calculations may be required.

Reference: SBHE Policy - 830.2

History:
Chancellor's Cabinet Meeting, June 2001
Chancellor's Cabinet Meeting, September 2004
North Dakota University System
Post-issuance Bond Compliance Policy
August 20, 2015

Overview
NDUS Bond counsel, Arntson Stewart Wegner PC, have recommended that the SBHE adopt a formal post-issuance policy and procedure for bond issues to ensure compliance with IRS regulations and maintenance of tax-exempt status of the bond issue. UND currently has a formal policy and checklist in place for post-issuance bond compliance and NDSU has an informal policy in place. These are similar in content and intent as the policy proposed by bond counsel.

Summarized Bond Portfolio (NDUS Annual Financial Report dated 6/30/14)

<table>
<thead>
<tr>
<th>Campus</th>
<th>Bond Issues</th>
<th>Latest Maturity</th>
<th>Original Balance</th>
<th>Balance Outstanding</th>
</tr>
</thead>
<tbody>
<tr>
<td>BSC</td>
<td>2</td>
<td>2033</td>
<td>$11,400,000</td>
<td>$10,195,000</td>
</tr>
<tr>
<td>LRSC</td>
<td>1</td>
<td>2017</td>
<td>$1,050,000</td>
<td>$370,000</td>
</tr>
<tr>
<td>MaSU</td>
<td>2</td>
<td>2030</td>
<td>$5,515,000</td>
<td>$4,980,000</td>
</tr>
<tr>
<td>MiSU</td>
<td>2</td>
<td>2040</td>
<td>$15,000,000</td>
<td>$13,610,000</td>
</tr>
<tr>
<td>NDSCS</td>
<td>1</td>
<td>2037</td>
<td>$9,000,000</td>
<td>$8,735,000</td>
</tr>
<tr>
<td>NDSU</td>
<td>9</td>
<td>2039</td>
<td>$106,685,000</td>
<td>$95,245,000</td>
</tr>
<tr>
<td>UND</td>
<td>6</td>
<td>2044</td>
<td>$100,750,000</td>
<td>$98,707,500</td>
</tr>
<tr>
<td>VCSU</td>
<td>2</td>
<td>2040</td>
<td>$5,995,000</td>
<td>$5,925,000</td>
</tr>
<tr>
<td>WSC</td>
<td>2</td>
<td>2041</td>
<td>$2,046,000</td>
<td>$8,801,000</td>
</tr>
<tr>
<td>Total</td>
<td>28</td>
<td>2044</td>
<td>$257,441,000</td>
<td>$246,568,500</td>
</tr>
</tbody>
</table>

Key Elements of Proposed Policy
The proposed policy identifies a number of elements to ensure compliant post-issuance monitoring and reporting.

1. Each institution is to designate a compliance officer who will be responsible for ensuring that the institution successfully carries out post-issuance compliance by working with institution staff and outside experts (bond counsel, financial advisor, paying agent, rebate analyst). Responsibilities would include, but are not limited to (note that bond counsel will assist with proper training):
   - Short-term post-issuance documentation requirements;
   - Yield-restricted investment monitoring;
   - Arbitrage rebate calculation;
   - Private business use calculation;
   - Building inspections.

2. Remedies under Treasury Regulations in the event that any post-issuance infractions are noted.
3. Continuing disclosure requirements including annual financial information and material event notices.
4. Records retention requirements.

For Discussion
NDUS would like to adopt a comprehensive post-issuance bond compliance policy and procedure, and believe the following topics warrant discussion:

- Can the bond counsel policy and procedure be amended to include specifics from the UND and NDSU policies?
- Should a standard checklist be implemented?
- Does each campus have the ability to designate a compliance officer who can manage the post-issuance compliance functions?
- Is this a process that would benefit from a shared services agreement?
STATE BOARD OF HIGHER EDUCATION
OF THE STATE OF NORTH DAKOTA

POST-ISSUANCE COMPLIANCE PROCEDURE
AND POLICY FOR BOND ISSUES

Adopted ________________, 2015
POST-ISSUANCE COMPLIANCE PROCEDURE
AND POLICY FOR BOND ISSUES

The State Board of Higher Education of the State of North Dakota (the Issuer) from time to time issues governmental bonds, the interest on which is exempt from federal income tax to finance capital improvements. As an issuer of such bonds, the Issuer is required by the terms of Sections 103 and 141-150 of the Internal Revenue Code of 1986, as amended (the Code), and the Treasury Regulations promulgated thereunder (the Treasury Regulations), to take certain actions subsequent to the issuance of such bonds to ensure the continuing tax-exempt status of such bonds. In addition, Section 6001 of the Code and Section 1.6001-1(a) of the Treasury Regulations impose record retention requirements on the Issuer with respect to its bonds. This Post-Issuance Compliance Procedure and Policy for Bond Issues (this Policy) has been approved and adopted by the Issuer to ensure that the Issuer complies with its post-issuance compliance obligations under applicable provisions of the Code and Treasury Regulations.

The Issuer is the governing board for the North Dakota University System (NDUS), consisting of eleven colleges and universities (together the Institutions and individually the Institution). Each bond issue of the Issuer is issued on behalf of one of the Institutions for a specific purpose benefitting that Institution. The Issuer therefore must, and does, rely on the Institutions for post-issuance compliance under applicable provisions of the Code and Treasury Regulations.

1. **Effective Date and Term.** The effective date of this Policy is the date of approval by the governing board of the Issuer (__________, 2015) and this Policy shall remain in effect until superseded or terminated by action of the Issuer.

2. **Responsible Parties.** The General Counsel of the Issuer shall be the party primarily responsible for ensuring that each Institution successfully carries out its post-issuance compliance requirements under applicable provisions of the Code and Treasury Regulations. Each Institution that is the beneficiary of an outstanding bond issue of the Issuer shall designate a compliance officer (the Compliance Officer) who shall be primarily responsible for ensuring that such Institution successfully carries out its post-issuance compliance requirements under applicable provisions of the Code and Treasury Regulations. The Compliance Officer may be assisted by other staff and officials of the Institution when appropriate. The Compliance Officer will also be assisted in carrying out post-issuance compliance requirements by the following organizations:

   (a) Bond Counsel (the person or firm responsible for providing legal services to the Institution and Issuer concerning the bond issue and providing a legal opinion with respect to the validity of the bonds and other subjects the opinion addresses);

   (b) Financial Advisor (the person or organization responsible for providing financial advising services to the Institution and Issue);
(c) Paying Agent (the person, organization, or officer of the Issuer primarily responsible for providing paying agent services for the Institution and Issuer); and

(d) Rebate Analyst (the organization primarily responsible for providing rebate analyst services for the Institution and Issuer).

The Compliance Officer shall be responsible for assigning post-issuance compliance responsibilities to staff of the Institution, Bond Counsel, Financial Advisor, and Rebate Analyst. The Compliance Officer shall utilize such other professional service organizations as are necessary to ensure compliance with the post-issuance compliance requirements of the Issuer. The Compliance Officer shall provide training and educational resources to staff of the Institution responsible for ensuring compliance with any portion of the post-issuance compliance requirements of this Policy.

3. **Post-Issuance Compliance Actions.** The Compliance Officer shall take the following post-issuance compliance actions or shall verify that the following post-issuance compliance actions have been taken on behalf of the Issuer with respect to each issue of bonds issued by the Issuer:

   (a) The Compliance Officer shall prepare a transcript of principal documents (this action will be the primary responsibility of Bond Counsel).

   (b) The Compliance Officer shall file with the Internal Revenue Service (the AIRS®), within the time limit imposed by Section 149(e) of the Code and applicable Treasury Regulations, the appropriate Information Return for the bonds (this action will be the primary responsibility of Bond Counsel).

   (c) The Compliance Officer shall prepare an Allocation memorandum® for each issue of bonds in accordance with the provisions of Treasury Regulations, Section 1.148-6(d)(1), that accounts for the allocation of the proceeds of the tax-exempt bonds to expenditures not later than the earlier of:

      (i) eighteen (18) months after the later of (A) the date the expenditure is paid, or (B) the date the project, if any, financed by the bond issue is placed in service; or

      (ii) the date sixty (60) days after the earlier of (A) the fifth (5th) anniversary of the issue date of the bond issue, or (B) the date sixty (60) days after the retirement of the bond issue.

Preparation of the allocation memorandum will be the primary responsibility of the Compliance Officer (in consultation with the Financial Advisor and Bond Counsel).
(d) The Compliance Officer, in consultation with Bond Counsel, shall identify proceeds of bonds that must be yield-restricted and shall monitor the investments of any yield-restricted funds to ensure that the yield on such investments does not exceed the yield to which such investments are restricted.

(e) In consultation with Bond Counsel, the Compliance Officer shall determine whether the Issuer is subject to the rebate requirements of Section 148(f) of the Code with respect to each issue of bonds. In consultation with Bond Counsel, the Compliance Officer shall determine, with respect to each issue of bonds of the Issuer, whether the Issuer is eligible for any of the temporary periods for unrestricted investments and is eligible for any of the spending exceptions to the rebate requirements. The Compliance Officer shall contact the Rebate Analyst (and, if appropriate, Bond Counsel) prior to the fifth anniversary of the date of issuance of each issue of bonds of the Issuer and each fifth (5th) anniversary thereafter to arrange for calculations of the rebate requirements with respect to such bonds. If a rebate payment is required to be paid by the Issuer, the Compliance Officer shall prepare or cause to be prepared the Arbitrage Rebate, Yield Reduction and Penalty in Lieu of Arbitrage Rebate, Form 8038-T, and submit such Form 8038-T to the IRS with the required rebate payment. If the Issuer is authorized to recover a rebate payment previously paid, the Compliance Officer shall prepare or cause to be prepared the Request for Recovery of Overpayments Under Arbitrage Rebate Provisions, Form 8038-R, with respect to such rebate recovery, and submit such Form 8038-R to the IRS.

4. Procedures for Monitoring, Verification, and Inspections. The Compliance Officer shall institute such procedures as the Compliance Officer shall deem necessary and appropriate to monitor the use of the proceeds of bonds issued by the Issuer, to verify that certain post-issuance compliance actions have been taken by the Issuer, and to provide for the inspection of the facilities financed with the proceeds of such bonds. At a minimum, the Compliance Officer shall establish the following procedures:

(a) The Compliance Officer shall monitor the use of the proceeds of bonds to:
(i) ensure compliance with the expenditure and investment requirements under the temporary period provisions set forth in Treasury Regulations, Section 1.148-2(e); (ii) ensure compliance with the safe harbor restrictions on the acquisition of investments set forth in Treasury Regulations, Section 1.148-5(d); (iii) ensure that the investments of any yield-restricted funds do not exceed the yield to which such investments are restricted; and (iv) determine whether there has been compliance with the spend-down requirements under the spending exceptions to the rebate requirements set forth in Treasury Regulations, Section 1.148-7.

(b) The Compliance Officer shall monitor the use of all bond-financed facilities in order to: (i) determine whether private business uses of bond-financed facilities have exceeded the de minimis limits set forth in Section 141(b) of the Code as a result of leases and subleases, licenses, management contracts, research contracts, naming rights agreements, or other arrangements that provide special legal entitlements to nongovernmental persons; and (ii) determine whether private security or payments that
exceed the *de minimis* limits set forth in Section 141(b) of the Code have been provided by nongovernmental persons with respect to such bond-financed facilities. The Compliance Officer shall provide training and educational resources to any Issuer staff who have the primary responsibility for the operation, maintenance, or inspection of bond-financed facilities with regard to the limitations on the private business use of bond-financed facilities and as to the limitations on the private security or payments with respect to bond-financed facilities.

(c) The Compliance Officer shall undertake the following with respect to each outstanding issue of bonds of the Issuer: (i) an annual review of the books and records maintained by the Issuer with respect to such bonds; and (ii) an annual physical inspection of the facilities financed with the proceeds of such bonds, conducted by the Compliance Officer with the assistance with any Issuer staff who have the primary responsibility for the operation, maintenance, or inspection of such bond-financed facilities.

5. **Record Retention Requirements.** The Compliance Officer shall collect and retain the following records with respect to each issue of bonds of the Issuer and with respect to the facilities financed with the proceeds of such bonds: (i) audited financial statements of the Issuer; (ii) appraisals, demand surveys, or feasibility studies with respect to the facilities to be financed with the proceeds of such bonds; (iii) publications, brochures, and newspaper articles related to the bond financing; (iv) trustee or paying agent statements; (v) records of all investments and the gains (or losses) from such investments; (vi) paying agent or trustee statements regarding investments and investment earnings; (vii) reimbursement resolutions and expenditures reimbursed with the proceeds of such bonds; (viii) allocations of proceeds to expenditures (including costs of issuance) and the dates and amounts of such expenditures (including requisitions, draw schedules, draw requests, invoices, bills, and cancelled checks with respect to such expenditures); (ix) contracts entered into for the construction, renovation, or purchase of bond-financed facilities; (x) an asset list or schedule of all bond-financed depreciable property and any depreciation schedules with respect to such assets or property; (xi) records of the purchases and sales of bond-financed assets; (xii) private business uses of bond-financed facilities that arise subsequent to the date of issue through leases and subleases, licenses, management contracts, research contracts, naming rights agreements, or other arrangements that provide special legal entitlements to nongovernmental persons and copies of any such agreements or instruments; (xiii) arbitrage rebate reports and records of rebate and yield reduction payments; (xiv) resolutions or other actions taken by the governing body subsequent to the date of issue with respect to such bonds; (xv) formal elections authorized by the Code or Treasury Regulations that are taken with respect to such bonds; (xvi) relevant correspondence relating to such bonds; (xvii) documents related to guaranteed investment contracts or certificates of deposit, credit enhancement transactions, and financial derivatives entered into subsequent to the date of issue; (xviii) copies of all Forms 8038-T and Forms 8038-R filed with the IRS; and (xix) the transcript prepared with respect to such bonds.

The records collected by the Issuer shall be stored in any format deemed appropriate by the Compliance Officer and shall be retained for a period equal to the life of the bonds with respect to which the records are collected (which shall include the life of any bonds issued to refund any portion of such bonds or to refund any refunding bonds) plus three (3) years.
6. **Remedies.** In consultation with Bond Counsel, the Compliance Officer shall become acquainted with the remedial actions under Treasury Regulations, Section 1.141-12, to be utilized in the event that private business use of bond-financed facilities exceeds the *de minimis* limits under Section 141(b)(1) of the Code. In consultation with Bond Counsel, the Compliance Officer shall become acquainted with the Tax Exempt Bonds Voluntary Closing Agreement Program described in Notice 2008-31, 2008-11 I.R.B. 592, to be utilized as a means for an issuer to correct any post-issuance infractions of the Code and Treasury Regulations with respect to outstanding tax-exempt bonds. If the Compliance Officer identifies a violation or has questions regarding compliance with the Code and Treasury Regulations, the Compliance Officer shall consult with Bond Counsel.

7. **Continuing Disclosure Obligations.** In addition to its post-issuance compliance requirements under applicable provisions of the Code and Treasury Regulations, the Institution has agreed to provide continuing disclosure, such as annual financial information and material event notices, pursuant to a continuing disclosure certificate or similar document (the AContinuing Disclosure Document@) prepared by Bond Counsel and made a part of the transcript with respect to each issue of bonds of the Issuer that is subject to such continuing disclosure requirements. The Continuing Disclosure Documents are executed by the Institution to assist the underwriters of the Issuer=s bonds in meeting their obligations under Securities and Exchange Commission Regulation, 17 C.F.R. Section 240.15c2-12, as in effect and interpreted form time to time (ARule 15c2-12@). The continuing disclosure obligations of the Institution are governed by the Continuing Disclosure Documents and by the terms of Rule 15c2-12. The Compliance Officer is primarily responsible for undertaking such continuing disclosure obligations and to monitor compliance with such obligations.

8. **Other Post-Issuance Actions.** If, in consultation with Bond Counsel, Financial Advisor, Paying Agent, Rebate Analyst, or the governing board of the Issuer, the Compliance Officer determines that any additional action not identified in this Policy must be taken by the Compliance Officer to ensure the continuing tax-exempt status of any issue of bonds of the Issuer, the Compliance Officer shall take such action if the Compliance Officer has the authority to do so. If, after consultation with Bond Counsel, Financial Advisor, Paying Agent, Rebate Analyst, or the governing board of the Issuer, the Compliance Officer determines that this Policy must be amended or supplemented to ensure the continuing tax-exempt status of any issue of bonds of the Issuer, the Compliance Officer shall recommend to the governing board of the Issuer that this Policy be so amended or supplemented.

9. **Refunding of Taxable Bonds.** Most of the provisions of this Policy, other than the provisions of Section 7, are not applicable to bonds the interest on which is includable in gross income for federal income tax purposes. However, if an issue of taxable bonds is later refunded with the proceeds of an issue of tax-exempt refunding bonds, then the uses of the proceeds of the taxable bonds and the uses of the facilities financed with the proceeds of the taxable bonds will be relevant to the tax-exempt status of the refunding bonds. Therefore, if there is any reasonable possibility that an issue of taxable bonds may be refunded, in whole or in part,
with the proceeds of an issue of tax-exempt bonds then, for purposes of this Policy, the Compliance Officer shall treat the issue of taxable bonds as if such issue were an issue of tax-exempt bonds and shall carry out and comply with the requirements of this Policy with respect to such taxable bonds. The Compliance Officer shall seek the advice of Bond Counsel as to whether there is any reasonable possibility of issuing bonds to refund an issue of taxable bonds.

(Remainder of this page intentionally left blank.)
Dated: __________________________, 2015.

STATE BOARD OF HIGHER
EDUCATION OF THE STATE
OF NORTH DAKOTA

________________________________
President

________________________________
Executive Secretary
We will discuss this at our upcoming 9/1 meeting. Laura

On Aug 13, 2015, at 10:28 AM, Feldner, Lisa <lisa.feldner@ndus.edu> wrote:

FYI – I’m attending the Legislative Audit and Fiscal Review Committee meeting. The performance audit for DSU was just heard and one of the items in the audit that was highlighted by the State Auditor’s office was the charging of fees, such as activity fees, to students taking online courses. This generated a lot of discussion by the committee and it was no in our favor. Mark Lowe from DSU got up to attempt to explain that it was a difficult situation to determine if a class was totally online or blended and where to draw the line. Unfortunately for him, a couple of legislators spoke up whose spouses teach online courses to students all over the country and those students never set foot on the campus. One of the legislators said, “it sounds like a bill draft for next session” but another one countered with, “the is SBHE governance and it’s time they start to do it”.

This is obviously something we are going to have to address or it will be addressed for us.

More later
Lisa
-----

Lisa Feldner
Vice Chancellor for Institutional Research and Information Technology

NORTH DAKOTA UNIVERSITY SYSTEM
600 E Boulevard Ave, Dept 215
Bismarck, ND 58505-0230
701.328.1510
ndus.edu
Chapter 1
Tuition and Fees

would appear students who contributed to this significant cash balance will not be receiving any benefit from their fee paid and not spent.

Recommendation 1-2
We recommend Dickinson State University ensure access fee moneys are used for expenses associated with distance education and the fee amount charged to students is appropriate.

Management’s Response
DSU agrees. Dickinson State will review the current practice and make appropriate changes as necessary.

Charging Appropriate Fees to Students
Dual credit students are high school students who are enrolled in college classes offered on location at their high school. The students receive both high school and college credits for the classes and they are charged tuition and certain fees by the college for the credits. DSU identifies a single charge for dual credit students. In review of the charge, we identified both tuition and fees are included. For example, dual credit students are charged the University fee, Badlands Activity Center fee, ConnectND fee, and the North Dakota Student Association fee. It appears the fees being charged by DSU for dual credit are not disclosed. A DSU representative indicated the single amount was established to simplify the billing. The representative added this alleviated questions DSU was receiving from parents and students regarding fees charged to dual credit students.

The University fee charged to students is used to support athletics, music, theatre, and other services available on DSU’s campus. The Badlands Activity Center fee was the result of the students voting to increase student fees to assist in paying for the Badlands Activity Center (athletic stadium on DSU campus which also hosts meetings and events). Dual credit students are not on campus and would not receive the same benefits associated with students on campus who pay such fees. Fees should be charged based on the student group’s expected utilization of the services paid for with the fee.

While DSU charged dual credit students the University fee and the Badlands Activity Center fee, we identified these fees were not charged to distance education students. Distance education students would also be typically located off campus (although an on campus student could also be a distance education student if they were to take classes online as well as being in the classroom). As previously identified, while distance education students were not specifically charged a University fee, part of the access fee paid by these students was transferred to the University fee fund. The distance education students who would not be on campus would not appear to receive a benefit related to the use of the University fee.
Chapter 1
Tuition and Fees

Recommendation 1-3
We recommend Dickinson State University make appropriate changes to fees charged to students. At a minimum, the University should:
  a) Ensure fees are only charged to students who are expected to utilize the services supported with the fees; and
  b) Ensure fees charged to dual credit students are fully disclosed.

Management’s Response
DSU agrees. DSU will review fees charged to dual credit students. Revised processes will assure that (1) fees are charged appropriately to students who are expected to use services supported by the fees and that (2) the fees charged to dual credit students are fully disclosed.

Improving the Use of Application Fees
DSU charges a $35 application fee to individuals applying for admission to the University as required by State Board of Higher Education policy. Based on a review of 14 expenditure transactions using application fee moneys, it appears DSU uses the moneys generated to pay for expenses which do not relate to the application process. For example, we identified application fees were used to pay over $13,000 for food, beverages, and other supplies used for Spring 2010 and Spring 2011 commencement related activities. Also, over $3,000 was expended on plants and flowers for these commencement activities. DSU personnel indicated while the Board policy requires an application fee to be charged, there is no information related to the use of the fees. We conclude the intent of charging a fee should be to collect revenue to pay for related expenses.

Recommendation 1-4
We recommend Dickinson State University use application fee moneys for expenses associated with processing applications.

Management’s Response
DSU agrees. DSU will develop a process to assure that the application fees support the processing of applications.

Improving Budgeting of the University Fee
The University fee generates revenue to be used by multiple areas on campus. It appears no specific allocation and/or budget for use of the University fee moneys was established for each area. Rather, such areas expend moneys throughout the fiscal year and at fiscal year-end, transfers are made to cover deficits in funds. Therefore, it appears little, to no, oversight exists for expenditures. If University fee moneys are insufficient to cover the deficits, DSU must use additional moneys to cover the deficits. It appears DSU used moneys from the earned interest fund and/or the oil royalties fund to cover such deficits.

Recommendation 1-5
We recommend Dickinson State University specifically allocate and/or establish a budget for the use of moneys collected from students through the University fee.

Management’s Response
DSU agrees. New processes for establishing and managing budgets for utilization of the University Fee will be developed and implemented.
Chapter 1

Tuition and Fees

Recommendation 1-1  We recommend Dickinson State University make appropriate changes to ensure tuition rates are consistently charged and accurately reflect what will be collected.

Action Taken  Dickinson State University (DSU) has changed the on-campus non-resident tuition rate from 267% of the North Dakota resident rate to 150% of the North Dakota resident rate. This non-resident tuition rate reflects the amount of tuition intended to be collected. DSU discontinued the Disney Program and as a result appears to no longer be charging students different tuition rates for internship credits.

Status Fully Implemented.

Recommendation 1-2  We recommend Dickinson State University ensure access fee moneys are used for expenses associated with distance education and the fee amount charged to students is appropriate.

Action Taken  The Access fee charged to distance education students by DSU no longer includes the University fee. This has resulted in a significant reduction in the Access fee amount charged to distance education students. During the audit time period, the significant cash balance within the Access fee fund was being reduced as DSU was expending more than the Access fee moneys collected. Of the Access fee moneys collected in fiscal years 2013 and 2014, approximately 70% of the total amount was used to pay salary and fringe benefits associated with the distance education program.

Status  Fully Implemented.

Recommendation 1-3  We recommend Dickinson State University make appropriate changes to fees charged to students. At a minimum, the University should:

a) Ensure fees are only charged to students who are expected to utilize the services supported with the fees; and

b) Ensure fees charged to dual credit students are fully disclosed.

Action Taken  DSU has fully disclosed the fees charged to students as the fees are now separated from the tuition rate. Beginning with the Fall 2014 semester, DSU is only charging dual credit students the ConnectND fee and the NDSA fee. However, DSU continues to charge distance education students fees for activities and services the students are unlikely to receive a benefit from (i.e. University fee and Biesiot Activity Center fee).

Status  Partially Implemented.

Management Response  DSU disagrees. DSU charges fees in conformity with SBHE policy 805.2.
North Dakota University System
Employee Spouse and Dependent Waiver Policy – Data Summary
September 1, 2015

Overview
During the Waivers and Stipends audit dated 3/20/15, the State Auditor’s Office recommended that the SBHE establish a waiver policy for institution employee spouse/dependents and University System Employees. A complete copy of the finding and recommendation is attached at the end of this document. Per the 13-14 Annual Waiver Report, the system as a whole granted 721 employee spouse/dependent waivers totaling $1,729,244.00.

The SBHE recently approved changes to SBHE policy 820, the employee waiver policy, to create a more uniform benefit for employees across the system. The aforementioned policy continues to state: “institutions have discretionary authority to grant tuition and fee waivers to employee spouse and dependents.”

Initial Data Gathering & Inconsistencies
The policies of each campus were reviewed and a survey was sent to each campus in August 2015 to gather additional information and feedback (separate attachment). Numerous inconsistencies were noted regarding this benefit among campuses with the below being the most significant:

1. **The definition of dependent is inconsistent.** Five of eight campuses (those completing the survey and offering the benefit) indicate an age limit and/or a full-time student age limit of a dependent, all are different. Additionally, some campuses reference IRS rules and regulations or federal tax returns to define a dependent, while others reference dependents who qualify under a NDPERS health insurance plan.

2. **The percentage of tuition waived is inconsistent.** The percentage eligible for waiver varies between 25% and 100%, with the majority waiving 50%.

3. **Waiver availability to CTS and NDUSO employees is inconsistent.** Approximately 50% of the campuses offer the benefit to CTS and NDUSO employees.

4. **The specific criteria for the waiver are inconsistent.** While there is typically a majority practice, inconsistencies exist in regard to eligible courses, GPA requirements, term or course limitations and documentation requirements for proof of eligibility.

Additional Campus Feedback
Three survey questions were open ended and requested comments regarding if the campus would support a system wide benefit and requesting suggestions. Below the comments received:

<table>
<thead>
<tr>
<th>Campus</th>
<th>Are there circumstances unique to your campus that should be considered during the process of evaluating a consistent, system-wide benefit?</th>
</tr>
</thead>
<tbody>
<tr>
<td>BSC</td>
<td>No answer submitted.</td>
</tr>
<tr>
<td>DCB</td>
<td>No answer submitted.</td>
</tr>
<tr>
<td>DSU</td>
<td>Refer to question regarding support of system wide policy.</td>
</tr>
<tr>
<td>LRSC</td>
<td>N/A</td>
</tr>
<tr>
<td>MaSU</td>
<td>Not unique, but with the advent of employee tuition assistance, there is additional stress on meeting tuition revenue budget needs. Expanding the spouse/dependent tuition waiver could provide additional stress on meeting budget needs.</td>
</tr>
<tr>
<td>NDSU</td>
<td>We do not want to provide this benefit to spouse/dependents of employees from other campuses.</td>
</tr>
<tr>
<td>UND</td>
<td>Currently, we do not allow family member waivers for online courses nor for any courses through our professional Law and Med programs. We would like to have the opportunity to maintain these exclusions.</td>
</tr>
<tr>
<td>VCSU</td>
<td>N/A</td>
</tr>
<tr>
<td>WSC</td>
<td>No</td>
</tr>
<tr>
<td>Campus</td>
<td>Is your campus likely to support a consistent, system-wide tuition benefit for employee spouse/dependents? Please explain your answer.</td>
</tr>
<tr>
<td>--------</td>
<td>---------------------------------------------------------------------------------------------------------------</td>
</tr>
<tr>
<td>BSC</td>
<td>Our Foundation Family Scholarship program works well for spouses and dependents of employees. It provides a great benefit to employees without financially burdening the campus. We would prefer to continue in this manner. However, if a system-wide benefit is mandated, we would prefer it apply only to tuition and only to employees of BSC. We do not want to be offering spouse/dependent benefits to employees of other campuses.</td>
</tr>
<tr>
<td>DCB</td>
<td>No</td>
</tr>
<tr>
<td>DSU</td>
<td>Depends. Institutions in Western North Dakota use the spouse/dependent waiver as an employee recruitment tool that may not be necessary in other parts of the state. Several DSU employees are only employees because of the waiver.</td>
</tr>
<tr>
<td>LRSC</td>
<td>Yes, as long as it doesn't take a benefit away from our employee spouse/dependents.</td>
</tr>
<tr>
<td>MaSU</td>
<td>Open to consider system-wide tuition benefit, could be an additional retention incentive.</td>
</tr>
<tr>
<td>NDSU</td>
<td>We prefer to have each campus define their own criteria for waiver due to different missions and demographics of the institutions.</td>
</tr>
<tr>
<td>UND</td>
<td>UND would be in support of a system-wide policy only if campuses can have authority over the criteria for the waiver. Criteria like not allowing a waiver for a repeat course, etc. adds an additional administrative burden, and we would prefer autonomy in making such a determination. In addition, UND would like to continue to limit the dollar amount of the waiver to 50% of tuition. We would not support a system-wide benefit that dictates a higher waiver award.</td>
</tr>
<tr>
<td>VCSU</td>
<td>Yes</td>
</tr>
<tr>
<td>WSC</td>
<td>Yes</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Campus</th>
<th>Do you have suggestions for change?</th>
</tr>
</thead>
<tbody>
<tr>
<td>BSC</td>
<td>No answer submitted.</td>
</tr>
<tr>
<td>DCB</td>
<td>No answer submitted.</td>
</tr>
<tr>
<td>DSU</td>
<td>There may be some areas where consistency is doable, however we also need to recognize the unique challenges facing institutions working in the oil effected counties.</td>
</tr>
<tr>
<td>LRSC</td>
<td>N/A</td>
</tr>
<tr>
<td>MaSU</td>
<td>Consider waiver for full-time students only.</td>
</tr>
<tr>
<td>NDSU</td>
<td>Let each campus offer their own benefit.</td>
</tr>
<tr>
<td>UND</td>
<td>UND would like to know if/how other campuses are confirming proof of spouse/dependent status. We used to have access to insurance information when employees completed their forms, and we could prove through that. However, employees are now completing their forms online with NDPERS, and we do not have access to that information, nor will NDPERS provide access. Whether spouse/dependent status should/can be confirmed should be a consideration when developing a standard process.</td>
</tr>
<tr>
<td>VCSU</td>
<td>Suggest providing guidelines for current employees. For example, an employee would have to work at least 1/2 the semester in order to receive the waiver. Otherwise, the waiver would be disregarded.</td>
</tr>
<tr>
<td>WSC</td>
<td>On behalf of the employees, I would like to see 100% tuition coverage at all NDUS schools for the 3 waivers that are allowed in the calendar year.</td>
</tr>
</tbody>
</table>
Audit Recommendation (informational only)

Employee Spouse/Dependent and University System Office Employee Tuition Waivers
While SBHE established a policy for tuition and fee waivers for institution employees, the Board did not establish a specific policy related to waivers available for institution employees’ spouse/dependents or address waivers available for University System Office employees. Rather, the Chancellor established a NDUS procedure stating institutions have discretionary authority to grant tuition and fee waivers to an employee spouse or dependents. Also, the NDUS procedure states University System Office employees and their spouses and dependents are entitled to the same employee tuition and fee waiver benefits granted at any institution. We identified inconsistencies with waivers available for employee spouse/dependents and University System Office employees. Examples include:

- Two institutions did not appear to grant an employee spouse/dependent tuition waiver in the four academic years.
- The amount of tuition eligible to be waived for employee spouse/dependents varies between institutions. We identified seven institutions’ policies allow a tuition waiver of up to 50% while another policy waives 100% of tuition.

State law requires a unified system of higher education. Providing benefits to particular employees while not providing the same benefits to others raises questions as to the fair and equitable treatment of employees. SBHE should determine what, if any, waivers institution employees’ spouse and/or dependents and University System Office employees are entitled to. The determination made could enhance consistency throughout the University System. A SBHE policy could eliminate resources being expended at all institutions for establishing and maintaining 11 separate policies. The SBHE policy should adequately address all criteria related to the waiver as previously recommended (see Recommendation 1-3).

Recommendation 1-4
We recommend the State Board of Higher Education establish a waiver policy for institution employee spouse/dependents and University System Office employees.

Management’s Response
Partially Agree. Time is needed for the SBHE to study whether employee spouse/dependents and University Office personnel should be set system-wide or set separately by each institution. This study will be completed by December 31, 2015.
### North Dakota University System
Employee Spouse/Dependent Waiver Survey Results
Questions 1 & 11 - General & Exclusions

<table>
<thead>
<tr>
<th>Does your campus offer an Employee Spouse/Dependent Tuition/Fee Waiver Benefit?</th>
<th>To what classification of employee is the benefit offered?</th>
<th>Are probationary employees eligible for the benefit?</th>
<th>Does your campus offer an Employee Spouse/Dependent benefit to any other system employees?</th>
<th>Does your campus require proof of spouse or dependent status?</th>
<th>Is there a minimum GPA requirement for this benefit?</th>
<th>What courses are eligible for the benefit? (For-credit and non-credit courses are defined)</th>
<th>Is there a limit on the number of credit hours or courses eligible for waiver under your current...</th>
<th>Do you limit the number of terms a Spouse or Dependent can receive the waiver?</th>
</tr>
</thead>
<tbody>
<tr>
<td>Yes, Spouse ONLY</td>
<td>Yes, Dependent ONLY</td>
<td>Yes, Spouse or/and Dependent</td>
<td>Benefit is offered via an alternate means</td>
<td>No, Benefit is not offered</td>
<td>Benefitted ONLY</td>
<td>Benefited and non-benefited</td>
<td>Yes</td>
<td>No</td>
</tr>
<tr>
<td>BSC</td>
<td>X</td>
<td>X</td>
<td>X</td>
<td>X</td>
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<td>DCS</td>
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<td>NSCS</td>
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<td>MSU</td>
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<td>UND</td>
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<td>VCSU</td>
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<td>WSC</td>
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<td>X</td>
<td>X</td>
</tr>
</tbody>
</table>

* a/ Family scholarship provided by Foundation
  b/ County Extension Employees because of the Ag Extension relationship
  c/ DCS-UCpany of the latest completed term return, NSCS-UCpany is not attached, but relationship is reviewed against health in benefits or for County Extension verification, VCSU-Marriage or birth certificate, or copy of NODERS health insurance dependent documentation
d/ BSU-UCopy of the latest completed term return, NSCS-UCpany is not attached, but relationship is reviewed against health in benefits or for County Extension verification, VCSU-Marriage or birth certificate, or copy of NODERS health insurance dependent documentation
e/ BSC-UCopy of the latest completed term return, NSCS-UCpany is not attached, but relationship is reviewed against health in benefits or for County Extension verification, VCSU-Marriage or birth certificate, or copy of NODERS health insurance dependent documentation

Please indicate EXCLUSIONS from the current benefits offered at your campus. Choose as many as apply.

<table>
<thead>
<tr>
<th>Dual Credit Courses</th>
<th>Graduate Courses</th>
<th>Part-Time Enrollment</th>
<th>Summer Courses</th>
<th>Internship</th>
<th>Exchange Programs</th>
<th>Professional Programs</th>
<th>Study Abroad</th>
<th>Non-Credit Courses</th>
<th>Repeat Courses</th>
<th>Other - please indicate</th>
</tr>
</thead>
<tbody>
<tr>
<td>BSC</td>
<td>X</td>
<td>X</td>
<td>X</td>
<td>X</td>
<td>X</td>
<td>X</td>
<td>X</td>
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<tr>
<td>DCS</td>
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<td>NSCS</td>
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<td>MSU</td>
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<td>UND</td>
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<tr>
<td>VCSU</td>
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<td>WSC</td>
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<td>X</td>
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<td>X</td>
</tr>
</tbody>
</table>

* a/ Courses offered through DCS and study abroad non-exchange relationships
  b/ Courses available through DCS and study abroad non-exchange relationships

*Cells blocked out for NSCS and MSU as survey was not completed. Cells blocked out for DCS as the benefit is not offered.*
## North Dakota University System
Employee Spouse/Dependent Waiver Survey Results
Questions 12 & 13 - Tuition and Fees

<table>
<thead>
<tr>
<th>What is the % of TUITION eligible for waiver for the below course types? (Traditional refers to... - Traditional - for Credit)</th>
<th>What is the % of TUITION eligible for waiver for the below course types? (Traditional refers to... - Non-Traditional - for Credit)</th>
<th>What is the % of TUITION eligible for waiver for the below course types? (Traditional refers to... - Traditional - Non-credit)</th>
<th>What is the % of TUITION eligible for waiver for the below course types? (Traditional refers to... - Non-Traditional - Non-credit)</th>
</tr>
</thead>
<tbody>
<tr>
<td>BSC</td>
<td>0%</td>
<td>25%</td>
<td>50%</td>
</tr>
<tr>
<td>DCB</td>
<td>X</td>
<td></td>
<td></td>
</tr>
<tr>
<td>DSU</td>
<td></td>
<td>X</td>
<td></td>
</tr>
<tr>
<td>LRSC</td>
<td></td>
<td></td>
<td>X</td>
</tr>
<tr>
<td>NDSU</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>MNSU</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>UND</td>
<td></td>
<td>X</td>
<td></td>
</tr>
<tr>
<td>VCSU</td>
<td></td>
<td>X</td>
<td></td>
</tr>
<tr>
<td>WSC</td>
<td></td>
<td>X</td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td>0</td>
<td>0</td>
<td>3</td>
</tr>
</tbody>
</table>

*a/ Mayville offers 50% tuition waiver if residing in campus housing AND have a board contract or 25% if residing in campus housing OR maintaining a board contract

<table>
<thead>
<tr>
<th>Are FEES are eligible for waiver for the below course types? - Traditional - for Credit</th>
<th>Are FEES are eligible for waiver for the below course types? - Non-Traditional - for Credit</th>
<th>Are FEES are eligible for waiver for the below course types? - Traditional - Non-credit</th>
<th>Are FEES are eligible for waiver for the below course types? - Non-Traditional - Non-credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>No</td>
<td>Yes, only Non-Mandatory fees</td>
<td>Yes, all fees</td>
<td>No</td>
</tr>
<tr>
<td>BSC</td>
<td>X</td>
<td></td>
<td></td>
</tr>
<tr>
<td>DCB</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>DSU</td>
<td></td>
<td>X</td>
<td></td>
</tr>
<tr>
<td>LRSC</td>
<td></td>
<td></td>
<td>X</td>
</tr>
<tr>
<td>NDSU</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>MNSU</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>UND</td>
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<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>WSC</td>
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</tr>
<tr>
<td>Total</td>
<td>6</td>
<td>2</td>
<td>0</td>
</tr>
</tbody>
</table>

*Cells blocked out for NDSU and MNSU as survey was not completed. Cells blocked out for DCB as the benefit is not offered.