



Board of Trustees Meeting – June 4, 2025

Appendix A

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Finance & Administration Committee (FAC), April 30, 2025, FY2025 Management Report

Period 10 YTD Actual to Actual Variance:

This report provides ten months of actual revenue and expense activity (as of April 30, 2025) as compared to the same period in prior fiscal year.

Education & General Fund:

Revenues:

Tuition revenues are an ~\$1.265M increase. The increase is due to a combination of tuition increases (5% across all categories), the first cohort of 17 Occupational Therapy students (which totals \$436K for Fall, Winter, and Spring term tuition), and changes in enrollment. Fall 2024 was a decrease of 2.2% UG FTE and 1.5% GR FTE (excluding OTD) from Fall 2023, Winter 2025 was a decrease of 3.6% UG FTE and an increase of 8.5% GR FTE (excluding OTD) from Winter 2024, and Spring 2025 is a decrease of 4.5% UG FTE and 0.9% GR FTE (excluding OTD) from Spring 2024.

Online course fees are a decrease of \$272K, as a result of the enrollment decrease as well as online course fee offerings decreasing. Other fees have effectively decreased by \$90K, as FY25 includes \$606K of non-refundable tuition/fees, which were not allocated to general fund until the end of FY24. Fee remissions have increased \$332K.

Altogether, this results in net tuition and fees for FY25 Period 10 being \$1.177M more than FY24 Period 10, or \$571K more adjusting for the timing difference in non-refundable tuition/fees.

Government resources & allocations have increased by \$107K from the prior year, however FY24 includes \$1.022M of sustainability funds. Accounting for this, state appropriations have increased by \$1.129M. The Public University Support Fund (PUSF) for the 2023-25 biennium was funded at \$1B. 49% of PUSF is distributed in year 1 (FY24) and the remaining 51% is distributed in year 2 (FY25) and allocated among the public universities according to the Student Success and Completion Model (SSCM). Within each fiscal year, 36% is distributed for Q1, 24% for Q2 and Q3, and 16% for Q4. Our current revenue reflects all four quarters of FY25 distributions.

Gift grants and contracts revenue has increased by \$157K from prior year. Other revenues have decreased by \$188K from the prior year.

Overall, total revenues are \$71.585M, \$1.253M more, or adjusting for the difference in non-refundable tuition and fees and Sustainability funds, that is ~\$1.669M more than the prior year.

Expenses:

Personnel expenses are \$2.465M more than the prior period and reflect variations in faculty/staff from the prior year. Faculty received an ~4.09% COLA (varies by individual). Unclassified staff received a 3.25% COLA effective November 1, 2024. Classified staff received a 6.5% COLA effective April 1, 2024, a 2% COLA effective November 1, 2024, and are set to receive a 3.5% COLA effective June 1, 2025, as well as individual step increases. Additionally, the health OPE rate charge increased from \$1,417 to \$1,600 per month per individual (a 12.9% increase), effective November 2024 payroll.

Services and supplies expenses are \$1.326M less than the prior year. FY24 P10's actuals include many large expenditures we do not anticipate in FY25 (such as \$204K in anatomage tables for Occupational Therapy, \$50K of student meals for Destination Western, \$80K of USSE payroll services, \$46K vehicle purchase for public safety, and a \$380K contract to EAB). Additionally, FY24 P10 actuals includes a \$497K loss on investment, compared to FY25 P10 of \$8K.

Overall, total expenses are \$54.904M, \$1.139M more than the prior year.

Net Revenues less Expenses:

Net revenues less expenses have increased by \$114K compared to prior year, when adjusting for the difference in non-refundable tuition/fees and Sustainability funds, that is an effective ~\$530K increase.

Auxiliary Enterprises:

Auxiliary Enterprises is comprised of Athletics, University Housing, Campus Dining, Parking, Bookstore, Student Health & Counseling Center (SHCC), Child Development Center (CDC), Incidental Fee, and other minor operations.

Revenues:

Enrollment Fees have increased by \$83K. Although enrollment has declined ~1.6% from Fall 2023 to Fall 2024, and ~1.8% from Winter 2024 to Winter 2025, and ~3.4% from Spring 2024 to Spring 2025, the decrease is offset by an increase in the health service fee from \$162 to \$175 per term (or for students not enrolled on the Monmouth campus, \$120 to \$130). The incidental fee remained flat (\$415 or \$210 for students not enrolled on the Monmouth campus). As a result health Service Fee revenue is up \$119K and incidental fee revenue is down \$22K from the prior year.

Sales and Services are up \$1.212M from the prior year, however ~\$1.5M of this is due to a change in Banner, which results in an effective decrease in Sales and Services of \$288K. Historically, when room and board were assessed the revenue went to an unearned income (liability) account, and then on a monthly basis was distributed to

housing/dining. Effective Spring 2025, room and board revenues immediately deposit to the respective housing/dining revenue account. While this causes a timing discrepancy when comparing this year to last, going forward it will make the accounting process more efficient (and align with how tuition/fees work for the education & general fund). Looking at FY24, in Period 11 & 12 Housing/Dining Sales & Services increased by \$1.5M due to the distribution of unearned income, whereas in FY25, no such distribution will happen in Period 11 & 12. Bookstore sales are down \$112K from prior year, contributing to the overall effective decrease in Auxiliary Sales & Services.

Other Revenue remains fairly consistent across all auxiliaries, with an increase from prior year of \$156K. Altogether, auxiliary revenue totals \$19.849M, a \$1.451M increase from prior year. Accounting for the change in accounting for housing/dining, this is effectively a \$49K decrease.

Expenses:

Personnel expenses are \$442K more than the prior year, with increases seen in Housing/Dining (\$141K), IFC-areas (\$75K), Athletics (\$270K), and Health Services (\$163K). Bookstore's personnel has decreased by \$78K.

Service & Supplies are \$199K more than the prior year, a decrease in Housing/Dining (\$236K) is offset by increases in IFC-areas (\$392K) and Athletics (\$203K). Altogether, auxiliary expenses total \$20.814M, an increase of \$641K from the prior year.

Net Revenues less Expenses:

Net revenues less expenses total -\$965K and have increased by \$810K compared to prior year. However, accounting for the \$1.5M change in revenue for housing/dining, net revenues less expenses have effectively decreased by \$690K.

Designated Operations, Service Departments, Clearing Funds:

Designated Operations, Service Departments, and Clearing Funds is comprised primarily of Telecommunications and Oregon Council of Presidents.

In FY24 P10, the Clearing fund reflected a balance of \$1.125M of revenue, causing a misleading comparison for enrollment fees. Accounting for this, revenues are comparable to prior year. Expenses are down \$368K from the prior year, primarily in the Oregon Council of Presidents.

FY25 Projected Year-End:

This report provides year-end projections. The projected year-end methodology is a combination of actual revenues and expenses for the first ten months of operations and projections for the remaining two months of FY25. Projections for periods eleven through twelve are based on the actual FY24 realization/burn rates for period ten, which are applied to FY25 revenues and expenses.

Education & General Fund:

Revenues:

Total revenues are projected to be \$73.866M, \$718K more than the FY25 adjusted budget. Altogether, net student fees & tuition are projected to be \$32.929M, \$243K more than the adjusted budget. This is primarily due to graduate tuition coming in over budget. The adjusted budget assumes 6% attrition between terms. Actual attrition for UG between fall and winter was 7.9%, and between winter and spring was 6.1%. For graduate students, enrollment increased by 0.3% FTE from fall to winter, and 5.5% from winter to spring.

Government resources and allocation are projected at \$34.877M, \$84K less than the adjusted budget as a result of a decrease in Engineering Technology Sustainability Funds (ETSF). Gifts, grants, and contracts are projected at \$2.962M, \$362K more than the adjusted budget. Other revenues are projected to be \$3.097M, \$197K more than the adjusted budgeted amount.

Expenses:

Total expenses are projected to be \$68.412M, \$3.746M less than the FY25 adjusted budget. Personnel is projected to be \$59.745M, \$714K less than the budget; \$2.442M of faculty and staff salvage savings were incorporated into the FY25 adjusted budget.

Service and supplies are projected to be \$8.667M, \$3.032M less than the adjusted budget. This is reflective of campus efforts to minimize spending and continue to save wherever possible. Additionally, factors contributing to ~\$1.735M of the savings:

- The FY25 Adjusted Budget included a placeholder one-time S&S budget of \$500K for Sustainability Funds rollover, but only \$202K of the \$1.028M of Sustainability funds received in FY24 had gone unspent and needed rolled over. All the remaining \$202K has been spent in FY25, ~\$120K of S&S, and ~\$82K of personnel (a savings in S&S of \$380K)
- The FY25 Adjusted Budget incorporated several S&S additions that the President did not release to be spent: \$100K of one-time S&S for the Advancement campaign, \$47K of DEI S&S for Title IX/HSI, \$10K for Dean of

Students S&S, \$25K of S&S to expand Willamette Promise, and \$150K of S&S for longevity for Canvas and other LMS tools. This totals \$332K of S&S savings.

- Occupational Therapy anticipates ~\$200K of S&S savings (FY25 Adjusted Budget totaled \$395K) due to utilizing other funding sources and savings on equipment needed.
- The FY25 Adjusted Budget incorporates \$400K of S&S for course fee expenditures, but to date only ~\$141K has been spent (with an additional ~\$66K being spent on personnel).
- The FY25 Adjusted Budget incorporates \$780K of S&S for indirect expenditures, but to date only ~\$216K has been spent (with an additional \$132K being spent on personnel)

Transfer Schedule:

A projected transfer schedule is attached to provide details for the projected transfers in and out. This includes a transfer out of \$5.9M to Athletics, compared to the budgeted \$5.2M.

Net Revenues less Expenses and Transfers:

Net revenues less expenses and transfers are projected to be a loss of \$867K versus the FY25 adjusted budget of a loss of \$4.608M, an improvement of \$3.742M. Projected year-end fund balance is \$12.887M, or 17.45% of projected revenues.

Auxiliary Enterprises:

Revenues:

Total revenues are projected to be \$21.430M, \$951K more than the adjusted budget. Enrollment fees are projected to be \$6.034M, \$119K more than the budget. Sales and services are projected to be \$12.385M, \$154K more than budgeted. Other revenues are projected to be \$3.012M, \$678K more than the adjusted budget.

Expenses:

Total expenses are projected to be \$25.443M, \$1.042M more than the budget. Personnel is projected to be \$11.477M, \$4K more than the adjusted budget. Service and supplies are projected to be \$13.966M, \$1.038M more than the adjusted budget.

Net Revenues less Expenses and Transfers:

Net revenues less expenses and transfers are projected to be a gain of \$437K compared to the FY25 adjusted budget loss of \$800K. This results in a projected year end fund balance of \$5.649M.

Designated Operations, Service Departments, Clearing Funds:

Revenues:

Total revenues are projected to be \$2.534M, \$268K more than the budget.

Expenses:

Total expenses are projected to be \$1.597M, \$669K less than the budget.

Net Revenues less Expenses and Transfers:

Net revenues less expenses and transfers are projected to be a gain of \$937K compared to the FY25 net zero budget.

COMMITTEE RECOMMENDATION:

The WOU Finance and Administration Committee recommends that the Western Oregon University Board of Trustees accept the FY25 Projected Year-End Report and the overall Management Report as of April 30, 2025.

Western Oregon University
P10 YTD Actual to Actual Variance

(Unaudited, non-GAAP, for management purposes only)
(in thousands)

As of April 30, 2025
For the Fiscal Year Ended June 30, 2025

	P10 FY24	P10 FY24	P10 FY25	P10 FY25 %	Variance		Note
	Actuals	Realization/ Burn Rate %	Actuals	of Budget	Actuals	%	
Education & General Fund							
Revenues							
Tuition	31,740		33,005		1,265		
Online Course Fees	3,282		3,010		(272)		
Other Fees	1,214		1,730		516		FY25 includes \$606K of non-refundable tuition fees
Less: Fee Remissions	(4,757)		(5,089)		(332)		
Net Student Fees & Tuition	31,479	96.37%	32,656	99.91%	1,177	3.54%	
Government Resources & Allocations	34,770	100.00%	34,877	99.76%	107	-0.24%	FY24 includes \$1.022M of Sustainability funds
Gift Grants and Contracts	1,404	52.71%	1,561	60.05%	157	7.34%	
Other Revenue	2,679	80.41%	2,491	85.88%	(188)	5.47%	
Total Revenues	70,332	95.78%	71,585	97.86%	1,253	2.08%	
Expenses							
Personnel	45,874	81.29%	48,339	79.95%	(2,465)	-1.33%	
Service & Supplies	7,891	80.40%	6,565	56.12%	1,326	-24.28%	
Total Expenses	53,765	81.15%	54,904	76.09%	(1,139)	-5.07%	
Net Revenues less Expenses	16,567		16,681		114		

Western Oregon University
P10 YTD Actual to Actual Variance

(Unaudited, non-GAAP, for management purposes only)
(in thousands)

As of April 30, 2025
For the Fiscal Year Ended June 30, 2025

	P10 FY24 Actuals	P10 FY24 Realization/ Burn Rate %	P10 FY25 Actuals	P10 FY25 % of Budget	Variance Actuals %		Note
Auxiliary Enterprises Funds							
Revenues							
Enrollment Fees	5,808	97.64%	5,891	99.60%	83	1.96%	Timing discrepancy is \$1.5M
Sales and Services	10,686	83.95%	11,898	97.28%	1,212	13.32%	
Other Revenue	1,904	68.41%	2,060	88.28%	156	19.87%	
Total Revenues	18,398	85.73%	19,849	96.92%	1,451	11.19%	
Expenses							
Personnel	9,095	83.10%	9,537	83.12%	(442)	0.03%	
Service & Supplies	11,078	80.75%	11,277	87.24%	(199)	6.49%	
Total Expenses	20,173	81.79%	20,814	85.30%	(641)	3.51%	
Net Revenues less Expenses	(1,775)		(965)		810		
Designated Operations, Service Departments, Clearing Funds							
Revenues							
Enrollment Fees	1,154	3011.98%	39	81.99%	(1,115)	-2929.99%	
Sales and Services	95	66.79%	104	81.98%	9	15.18%	
Other Revenue	1,491	76.14%	1,810	86.53%	319	10.39%	
Total Revenues	2,739	128.13%	1,953	86.18%	(786)	-41.95%	
Expenses							
Personnel	889	92.80%	564	54.76%	325	-38.04%	
Service & Supplies	932	89.79%	889	71.84%	43	-17.94%	
Total Expenses	1,821	91.23%	1,452	64.08%	368	-27.15%	
Net Revenues less Expenses	919		501		(418)		

Western Oregon University
FY25 Projected Year-End
(Unaudited, non-GAAP, for management purposes only)
(in thousands)

As of April 30, 2025
For the Fiscal Year Ended June 30, 2025

	FY24 Year-End Actuals	FY25 Projected Year-End	FY25 Adjusted Budget	Variance FY25 Projected Year-End to Budget	Note
Education & General Fund					
Student Fees & Tuition (net of remissions)	32,666	32,929	32,686	243	
Government Resources & Allocations	34,770	34,877	34,961	(84)	
Gift Grants and Contracts	2,664	2,962	2,600	362	
Other Revenue	3,331	3,097	2,900	197	
Total Revenues	<u>73,431</u>	<u>73,866</u>	<u>73,148</u>	<u>718</u>	
Personnel	56,436	59,745	60,459	714	
Service & Supplies	9,815	8,667	11,699	3,032	
Total Expenses	<u>66,250</u>	<u>68,412</u>	<u>72,158</u>	<u>3,746</u>	
Net Transfers	7,447	6,320	5,598	(722)	Projection based on transfer schedule.
Total Expenses and Transfers	<u>73,697</u>	<u>74,732</u>	<u>77,756</u>	<u>3,024</u>	
Net Revenues less Expenses	(266)	(867)	(4,608)	3,742	
Fund Balance at the Beginning of the Year	14,025	13,754			
Additions/Deductions to Fund Balance	<u>(5)</u>	<u>-</u>			
Fund Balance at the End of the Year	<u><u>13,754</u></u>	<u><u>12,887</u></u>			
Fund Balance as a Percentage of Revenues	18.73%	17.45%			

Western Oregon University
FY25 Projected Year-End
(Unaudited, non-GAAP, for management purposes only)
(in thousands)

As of April 30, 2025
For the Fiscal Year Ended June 30, 2025

	FY24 Year-End Actuals	FY25 Projected Year-End	FY25 Adjusted Budget	Variance FY25 Projected Year-End to Budget	Note
Auxiliary Enterprises Funds					
Enrollment Fees	5,949	6,034	5,915	119	
Sales and Services	12,728	12,385	12,231	154	
Other Revenue	2,784	3,012	2,334	678	
Total Revenues	21,460	21,430	20,479	951	
Personnel	10,946	11,477	11,474	(4)	
Service & Supplies	13,719	13,966	12,927	(1,038)	
Total Expenses	24,665	25,443	24,401	(1,042)	
Net Transfers	(6,801)	(4,450)	(3,122)	1,328	Projection based on transfer schedule.
Total Expenses and Transfers	17,863	20,993	21,279	286	
Net Revenues less Expenses	3,597	437	(800)	1,237	
Additions/Deductions to Fund Balance	(1,898)	(1,869)			
Fund Balance at the Beginning of the Year	5,383	7,082			
Fund Balance at the End of the Year	7,082	5,649			
Fund Balance as a Percentage of Revenues	33.00%	26.36%			
Designated Operations, Service Departments, Clearing Funds					
Enrollment Fees	38	1	48	(47)	
Sales and Services	142	155	127	29	
Other Revenue	1,958	2,377	2,092	286	
Total Revenues	2,138	2,534	2,266	268	
Personnel	958	608	1,030	422	
Service & Supplies	1,038	990	1,237	247	
Total Expenses	1,996	1,597	2,266	669	
Net Transfers	(149)	-	-	-	Projection based on transfer schedule.
Total Expenses and Transfers	1,847	1,597	2,266	669	
Net Revenues less Expenses	291	937	-	937	
Additions/Deductions to Fund Balance	(219)	(233)			
Fund Balance at the Beginning of the Year	2,621	2,692			
Fund Balance at the End of the Year	2,692	3,396			
Fund Balance as a Percentage of Revenues	125.93%	134.00%			

Western Oregon University
Transfers Schedule - Projected FY25
(Unaudited, non-GAAP, for management purposes only)

	E&G			Auxiliary	Des Ops - Serv Dept.	Plant fund	Other	Total
Transfers In E&G				(a)				
Actual				50,200				50,200
Upcoming				10,040				10,040
Transfers Out E&G				(b)	(c)	(d)	(e)	(f)
Actual				-	-	22,000	-	3,955
Upcoming				5,900,000	150,000	-	294,000	10,283
Transfers In AUX	(b)	(c)	(d)			(g)	(h)	
Actual	-	-	22,000			516,000	-	538,000
Upcoming	5,900,000	150,000	-			-	-	6,050,000
Transfers Out AUX	(a)						(h)	
Actual	50,200						-	50,200
Upcoming	10,040						2,077,972	2,088,012
Transfers In DO, SD								
Actual								-
Upcoming								-
Transfers Out DO, SD								
Actual								-
Upcoming								-

Type	Description
(a)	Parking support of public safety
(b)	Athletic operations support
(c)	Child Development Center support
(d)	Smith Fine Arts support
(e)	Small-Scale Energy Loan Program debt service
(f)	Miscellaneous (endowment matches, cost shares, etc.)
(g)	Auxiliary transfers to/from building/equipment reserves
(h)	Misc. auxiliary transfers, including debt payments for Housing and Recreation Center Building Fee
(i)	Misc. designated operations and service departments transfers

Western Oregon University
Fiscal Year 2026 (FY26)
Internal Audit Plan



April 2025

Prepared by:
Ryan Schnobrich, CPA, CIA
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Center for Internal Audit

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PLAN OVERVIEW

This document provides the FY26 Internal Audit Plan as required by internal auditing *Standards*.

AUDIT PLAN – Exhibit A

The internal audit plan covers a twelve-month period beginning July 1, 2025 through June 30, 2026. This plan includes internal audits selected based on the results of the entity wide risk assessment performed by Portland State University's (PSU) Center for Internal Audit (C4IA), who has been contracted by Western Oregon University (WOU) to provide internal audit services.

PRIORITIZED POTENTIAL AUDITS – Exhibit B

The C4IA prioritized the university's departments, or auditable units, by sorting the units from highest risk to lowest risk based on scoring criteria used for the entity wide risk assessment. The C4IA analyzed the results to determine if risk ratings were consistent with what professional judgment would expect. In addition, the C4IA considered significant changes in processes auditable units are currently undergoing and/or will be undergoing in the near future to help identify the timing of when an internal audit should occur. This resulted in the prioritized ranking of audits.

RISK FACTOR DEFINITIONS AND SCORING CRITERIA – Exhibit C

The C4IA established risk criteria, based on best practices implemented by other Internal Audit Departments throughout higher education, to be used in determining the overall risk for each potential audit unit. The C4IA scored risk for each auditable unit by: receiving input from key stakeholders throughout the university; scoring the complexity of each unit; scoring the significance of the impact an error and/or weakness would have to the university as a whole if a detrimental event were to occur in that unit; scoring the significance of expenditures flowing through the unit; scoring risk based on the amount of time that has elapsed since an internal audit has occurred in the respective audit unit and; scoring risk based on the C4IA's professional judgment.

AUDIT ENTITIES – Exhibit D

Exhibit D provides an overview of the audit universe at the university (i.e., "what is auditable"). Defining the audit universe is a critical step in helping plan future internal audits at the university. Each auditable unit must be distinct and contain activities structured to obtain common objectives. For the FY26 entity wide risk assessment, there are 19 auditable units.

FY26 INTERNAL AUDIT PLAN

EXHIBIT A

July 1, 2025 through June 30, 2026

Engagement #	Engagement Title	Timeframe*	Comments
Annual Risk Assessment	FY27 Annual Risk Assessment	March-April 2026	Required annually by IIA <i>Standards</i> . Management Survey
Planned Audits			
2026-1	Human Resources I-9 Compliance	July-Dec. 2025	
2026-2	Human Resources Background Checks/Fair Credit Reporting Act Compliance	Jan.-June 2026	
Other Services			
Advisory Services	Audit Committee and Internal Audit Charter <i>Standards</i> Update	Fiscal Year 2026	
Advisory Services	Enterprise Risk Management	Fiscal Year 2026	
Special Reviews	By Request	Fiscal Year 2026	

* Dates may be adjusted as needed to avoid a negative impact on WOU projects, available staff and resources.

Description of Engagements

Audit #	Description
2026-1	The Form I-9, Employment Eligibility Verification, is a mandatory document required by the U.S. Citizenship and Immigration Services (USCIS) to ensure that employers verify the identity and employment authorization of individuals hired to work in the United States. This process, governed by the Immigration Reform and Control Act of 1986 (IRCA), applies to all employers regardless of size and to all employees hired after November 6, 1986, regardless of citizenship or immigration status.
2026-2	Human Resources background checks, the university's policy on background checks, and compliance with the Fair Credit Reporting Act as it relates to protecting individuals' privacy and ensure fairness and accuracy in employment decisions.
Risk Assessment	The annual risk assessment forms the basis of the internal audit plan. This is required to conform to auditing <i>Standards</i> .
Advisory Services	The C4IA suggests that the board update their audit committee charter and internal audit charter to conform to the new Institute of Internal Auditors <i>Standards</i> .
Advisory Services	The C4IA will encourage and support management in implementing Committee of Sponsoring Organizations of the Treadway Commission (COSO) enterprise risk management including a management risk assessment process, documenting internal controls, identifying key compliance requirements, and assessing the risk of material fraud, waste, and abuse.
Special Reviews	Includes special requests for audit reviews and investigations arising from allegations received and/or actual detrimental events occurring at the university.

FY26 ENTITY WIDE RISK ASSESSMENT

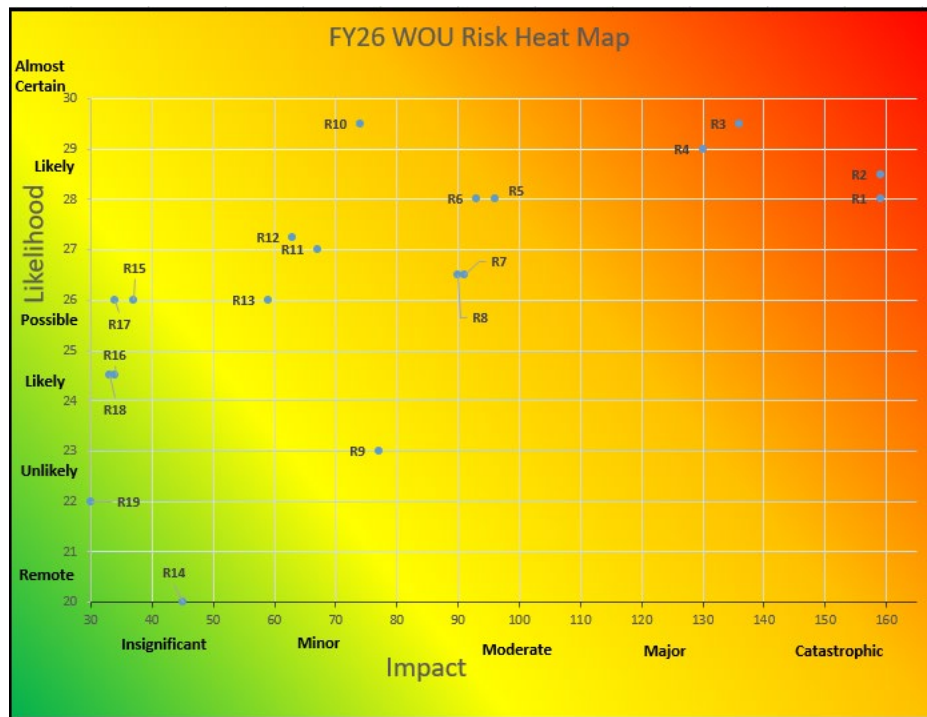
EXHIBIT B

FY26 Prioritized Audit Risk Model – Auditable Units

	(Likelihood)			(Impact)				
Auditable Unit	Risk Assessment Survey Score	Complexity of Department and Impact	Last Time Audited Score	Financial Significance Score	FY26 Risk Score	Risk Ranking	Risk Category	FY26 IAO Plan
Finance and Administration	28.00	5	5	14	159	1	H	No^
Human Resources and Payroll	28.5	5	5	11	159	2	H	Yes^
Information Technology	29.50	4	9	9	136	3	H	No^
Financial Aid	29.00	4	5	9	130	4	H	No^
Athletics	28.00	3	7	5	96	5	M	No
Diversity, Equity, and Inclusion and Title IX	28.00	3	7	2	93	6	M	No
Presidents Office & Board of Trustees	26.50	3	7	5	91	7	M	No
Graduate Studies and Research	26.50	3	7	3	90	8	M	No^
General Institution	23.00	3	7	1	77	9	M	No
Capital Planning, Construction, and Facilities	29.50	2	9	5	73	10	M	No^
Academic Affairs	27.00	2	9	4	67	11	M	No
General Counsel & Risk Management	27.25	2	7	1	63	12	M	No
Public Safety	26.00	2	7	0	59	13	M	No
Marketing & Communications	20.00	1	25	0	45	14	L	No
Student Affairs	26.00	1	9	2	37	15	L	No
College of Liberal Arts and Sciences	24.50	1	7	2	34	16	L	No
Advancement/Development	26.00	1	7	1	34	17	L	No^
College of Education	24.50	1	7	2	33	18	L	No
Library	22.00	1	7	1	30	19	L	No

^ External audit testing provides some coverage for these auditable units by either auditing financial transactions or compliance via the university's external auditing firm or the Secretary of State Oregon Audits Division. For example, Information Technology receives some review each year under the external audit for GLBA compliance requirements.

Please note the significant scoring methodology change between FY25 and FY26 to create a greater range of risk score sensitivity. For this reason, the FY25 risk score was removed from this fiscal year's table.



Risk Factors	Risk Name	Impact	Likelihood
R1	Finance and Administration	159	28
R2	Human Resources and Payroll	159	28.5
R3	Information Technology	136	29.5
R4	Financial Aid	130	29
R5	Athletics	96	28
R6	Diversity, Equity, and Inclusion and Title IX	93	28
R7	Presidents Office & Board of Trustees	91	26.5
R8	Graduate Studies and Research	90	26.5
R9	General Institution	77	23
R10	Capital Planning, Construction, and Facilities	73	29.5
R11	Academic Affairs	67	27
R12	General Counsel & Risk Management	63	27.25
R13	Public Safety	59	26
R14	Marketing & Communications	45	20
R15	Student Affairs	37	26
R16	College of Liberal Arts and Sciences	34	24.5
R17	Advancement/Development	34	26
R18	College of Education	33	24.5
R19	Library	30	22
Action Category			
	Make Due		
	Manage		
	Modify		
	Monitor		
	Mitigate		

FY26 RISK FACTORS, SCORING CRITERIA, & AUDIT PLAN APPROVAL PROCESS

EXHIBIT C

Overview of Entity Wide Risk Assessment

Management Risk Assessment Survey Score – In FY24, the C4IA coordinated a management risk assessment survey of 30 WOU managers to get input on risks. The C4IA scored the responses based on the C4IA’s collective professional experience and observations of these auditable units and related risks in higher education to arrive at the **likelihood score** (y/vertical axis). The highest score possible for this section of the risk assessment was 30 points and the lowest was 10 points.

For this year, the C4IA has slightly modified some of the survey scores based on changes in higher education risks and observations throughout the fiscal year. **The C4IA is planning on improvements to the management risk assessment survey and requests that WOU plan on performing the survey next fiscal year.**

Risk Assessment Interview Score – The C4IA held interviews with WOU executive management to help gain an understanding of risks and obstacles each auditable unit was facing and to gain a more thorough understanding of the duties and responsibilities of each. The C4IA asked stakeholders questions on where these managers saw both internal and external risks at WOU. The C4IA indicated a complexity/impact score of 0 or 1 on strategic, operational, financial, information technology, and legal/compliance. With each auditable unit scoring 1-5, the result of which multiplies the management risk assessment survey score.

Financial Significance Score – Where we had divisional financial data, the C4IA modified auditable unit risk scores by 0-10% based on a range of expenditures the auditable unit processed during FY25. The primary concept of the risk scoring for this attribute was that as the value of expenditures increases in a unit, the risk for that unit directly increases. Some auditable units are manually adjusted either due to insufficient data, data affected by timing such as period 9 versus 14, or are defaulted to a higher range based on experience. This year the following auditable units were defaulted to the highest range:

- Capital Planning, Construction, and Facilities
- Financial Aid
- Human Resources and Payroll
- Information Technology

Financial Impact	Multiplier
> \$10,000,000	110%
\$9,999,999 to \$5,000,000	108%
\$4,999,999 to \$2,500,000	106%
\$2,499,999 to \$1,000,000	104%
\$999,999 to \$0	102%

Last Time Audited Score - The C4IA assigned a risk score to each auditable unit based on how much time has elapsed since an internal or external audit was conducted over a portion of the respective auditable units. As we believe full, rotating audit coverage is no longer a realistic possibility in higher education in the current resource environment with significant changes in highly complex regulatory compliance, this risk score of 0, 5, 7, 9 or 25 points, based on a relative range, is being added to the total risk score rather than being a 0-20% multiplier in previous years. **Marketing & Communications was added as an auditable unit this year so it was given 25 risk points.**

The Last Time an Internal Audit was Performed	Risk Points
Never Audited	25
Audited 10+ yrs. Ago	15
Audited 8-9 yrs. Ago	9
Audited 5-7 yrs. Ago	7
Audited 3-4 yrs. Ago	5
Audited within last 2 years	0

Total Risk Score - To obtain the total risk score for each auditable unit, the C4IA took the auditable unit's survey scoring, multiplied it by the interview modifier, then added a financial significance score (if available), and then added a last time audited factor. This is the **impact score** (x/horizontal axis).

The greatest possible total risk points is $(30 \times 5)(110\%) + 25 = 190$.

The least possible total risk points is $(10 \times 1)(102\%) + 0 = 10.2$ rounded to 10.

Finally, to help designate high, moderate, and low risk audit units, the C4IA used a formula with conditional formatting.

Internal Audit Plan Approval Process Flowchart

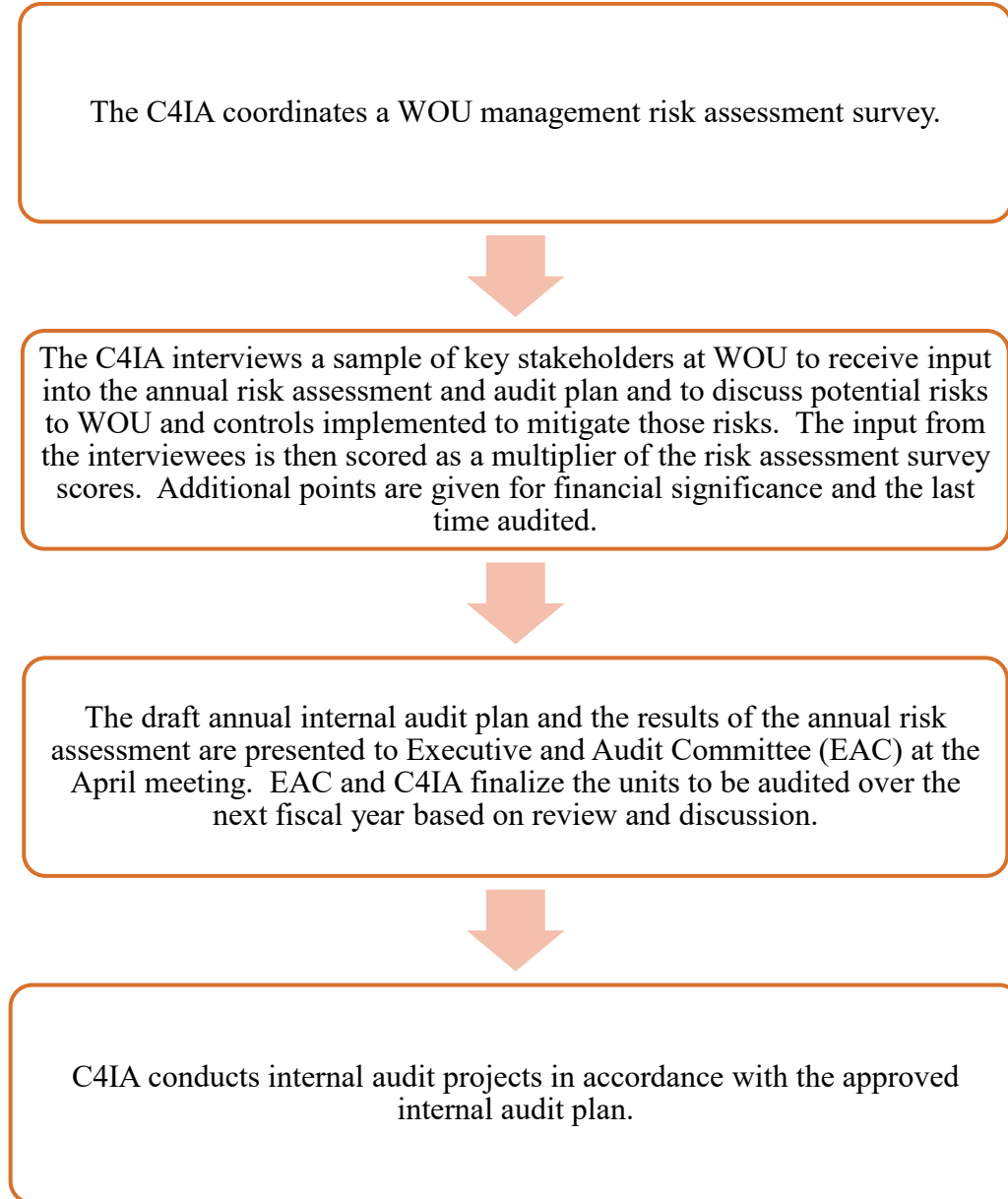


EXHIBIT D

AUDITABLE UNITS DEFINED

Auditable Units Summary Descriptions

1. **Academic Affairs** – This unit includes Student Success & Advising; Office of International Students and Academic Support; Academic Effectiveness; the Learning Center; the Writing Center; Accreditation; Honors Program; Institutional Research; Provost Office; and Registrar’s Office. Academic Affairs is budgeted under Index Codes AAD901 through WRC901 in Banner.
2. **Advancement & Development** – This audit unit includes the Office of Institutional Advancement; and the Alumni Office. Advancement & Development is budgeted under Index Codes COM902 through MKT902 in Banner.
3. **Athletics** – This audit unit covers all men’s and women’s sports programs at WOU. This audit unit is budgeted under Index Codes JF1101 through JF3101 in Banner.
4. **Capital Planning, Construction, and Facilities** - This auditable unit includes the Capital Planning and Construction; Energy Management; Building Maintenance and Alteration; Janitorial; and Grounds Maintenance. This audit unit is budgeted under Index Codes CPC901, PPF715, and PPO908 through PPO920 in Banner.
5. **College of Education** – The College of Education audit unit includes Clinical Practice & Licensure; Education & Leadership; the Dean’s Office; Deaf Studies & Professional Studies; and Health & Exercise Science. The College of Education is budgeted under Index Codes CPL901 through HEX901.
6. **College of Liberal Arts and Sciences** – The College of Liberal Arts and Sciences audit unit includes Social Science; Business; Creative Arts; Criminal Justice; Computer Science; the Dean’s Office; Military Science Labs; Humanities; Mathematics; Natural Sciences; Nursing; and Psychology. The College of Liberal Arts and Sciences is budgeted under Index Codes BUS902 through SOC902 in Banner.
7. **Diversity, Equity, and Inclusion and Title IX** - The Office of Diversity Equity & Inclusion helps to manage and support the campus community’s diversity, equity, and inclusion efforts along with the coordination of the university’s Title IX compliance processes. This audit unit is budgeted under Index Codes DEI901 in Banner.
8. **Finance and Administration** – This auditable unit includes the Business Services; Records Retention; Budget and Resource Planning; Grounds Maintenance; Print Production; the Mail Room; Bookstore, Occupational & Environmental Safety; Emergency Preparedness and the Office of the Vice President for Business & Finance.

This audit unit is budgeted under Index Codes BAO901 through VPF901 in Banner, but excludes Index Codes HR0915, UCS901 through UCS916, CPC901, PSS917, PPF715, and PPO908 through PPO920.

Note – This operational unit does include Human Resources & Payroll, Public Safety, Capital Planning, Construction & Facilities, and Computing Services/IT; however, these units have been broken out and assessed separately for this audit risk assessment.

9. **Financial Aid** – This auditable unit represents the Financial Aid Office and all Title IV federal financial aid funds managed by WOU. This auditable unit is budgeted under Index Code FAI908 in Banner.

Note – The C4IA broke the Financial Aid Office out separately from Student Affairs as Financial Aid has unique federal regulations to comply with related to the handling of Title IV federal financial aid funds.

10. **General Counsel & Risk Management** – This auditable unit represents the Office of General Counsel, Risk Management, and funds budgeted for specialized outside legal services. This auditable unit is budgeted under Index Codes LEG901 through LEG903.

11. **General Institution** – This auditable unit includes Fee Remissions; Indirect Cost Recoveries; SELP Loans; State Government Assessments; and other university wide reserves and fees. This audit unit is budgeted under Index Codes GEN710 through IDC901 in Banner.

12. **Graduate Studies and Research** – This auditable unit includes the Graduate Office; Graduate Assistant Remissions; RCD Operations; Sponsored Projects; the Institutional Review Board; and Sponsored Research Support Services. This auditable unit is budgeted in Banner under Index Codes GRA901 through TRI294.

13. **Human Resources and Payroll**– This auditable unit represents all human resource processes, control and compliance requirements, and payroll transactions of the entire university. This auditable unit is budgeted under Index Code HR0915 in Banner.

Note – The C4IA broke Payroll and Human Resources out separately from the Finance and Administration audit unit as Payroll and Human Resources have unique State and Federal regulations to comply with related to the hiring, employing, and paying for employee services at WOU.

14. **Information Technology** - This auditable unit includes Computing Services. This audit unit is budgeted under Index Codes UCS901 through UCS916 in Banner.

Note – This operational unit falls under Finance and Administration; however, this unit has been broken out and assessed separately for this audit risk assessment due to the unique risks within this unit.

15. **Library** - This auditable unit includes Library Operations; Academic Innovation; and Library Exhibits, Books, Subscriptions/Databases, and Open Educational Resources. This audit unit is budgeted under Index Codes LIB901 through LIB971 in Banner.
16. **President's Office & Board of Trustees** – This auditable unit includes the President's Office, support funds and support operations of the WOU Board of Trustees; and the Public Affairs & Strategic Initiatives. This unit is budgeted under Index Codes PRE907 through PSI901 Banner.
17. **Public Safety** - This auditable unit includes the Public Safety Office, Parking, and Emergency Management and the university's Clery Act compliance requirements. Public Safety is budgeted under Index Code PSS917 in Banner.

Note – The C4IA broke Public Safety out separately from the Finance and Administration audit unit as Clery Act compliance is deemed a material compliance requirement for the entire university that was broken out to be assessed as its own unique auditable unit.

18. **Student Affairs** - The Student Affairs audit unit includes the Office of Admissions; Housing and Dining; Campus Recreation; Community Internship Programs; the Freedom Center; the Vice President of Student Affairs Office; the Career Development Center; the Office of Disability Services; Upward Bound; Student Enrichment; the Veteran's Success Center; Abby's House; Multicultural Student Services; and ID Photography. Student Affairs is budgeted under Organization Codes 422100 through 460910 and includes Index Codes ADM924 through SEO909 in Banner.
19. **Marketing & Communications** – This audit unit includes Strategic Communication & Marketing; the WOU Magazine.

Note - This operational unit falls under Advancement & Development, but the C4IA broke Marketing & Communications out because separate divisional expenditures were provided this fiscal year.



Board Statement on Board Committees
Board of Trustees of Western Oregon University

1.0 Standing Committees

Subject to the requirements of applicable law, the Board may establish such Standing Committees and Ad Hoc Committees as it deems appropriate or necessary from time to time and shall define the duration, existence, duties, membership and reporting requirements of such committees. The Standing Committees of the Board are the Executive, Governance, and Trusteeship Committee (EGTC), Finance & Administration Committee (FAC), Academic, Student, and Athletic Affairs Committee (ASAAC) and the Diversity, Equity, Inclusion, and Accessibility Committee (DEIAC). Standing Committees may consist only of Trustees, continue until terminated by the Board, and develop a committee charter for approval by the Board. The Board Chair appoints the committee chairs of each Standing Committee and, in consultation with the committee chairs, appoints the members of the Standing Committees. To the extent practicable and advisable, the Chair will rotate some or all Standing Committee membership from time to time to provide Trustees with an opportunity to serve on different Standing Committees. The term of Ad Hoc Committees, if any, shall be one year or less. An Ad Hoc Committee shall include at least one Trustee, engage in information gathering and reporting only, and make any report or recommendation to the Chair of the Board or the Chair of a Standing Committee.

2.0 Executive, Governance, and Trusteeship Committee

2.1 There shall be a 5-member Executive, Governance and Trusteeship of the Board of Trustees.

2.2 The Board Chair shall serve as the Chair of the EGTC.

2.3 The EGTC shall operate under a charter approved by the Board. The charter will identify the committee's general areas of responsibility and will specifically identify any instance which the committee may act for the full Board.

2.4 As further described in its charter, the EGTC may consider and recommend actions to the Board on the following topics:

2.4.1. The hiring, employment, evaluation, and removal of the President of the University.



2.4.2. Matters pertaining to effective trusteeship, including, but not limited to board self-evaluation, the agenda for the board retreat, recommendations to the Governor when there are Board vacancies, and participation in educational or other activities to enhance the Board's effectiveness.

2.4.3. Litigation, legal services, and compliance, including, but not limited to reports on litigation from the General Counsel, board statements or policies to be considered by the Board, and, to the extent not addressed by the Finance & Administration Committee, issues of risk management and legal services.

2.4.4. Insurance, self-insurance programs, and other mechanisms designed to manage risk and reduce liability facing the University.

2.4.5. Advocacy and advancement, including but not limited to strategies for university personnel to deploy in order to enhance the University's profile with external audiences, decision-makers, and government officials.

2.4.6. Input and recommendation on the University's strategic plan, as developed by the President and University, prior to adoption by the full Board.

2.4.7. Human resources policies and practices.

2.5 The EGTC shall also serve, as appropriate, as the Board's Audit Committee. When sitting as the Audit Committee, the EGTC shall consider matters pertaining to internal controls, enterprise risk management, internal or external auditors, as the Board or President shall use, and audit plans and reports.

2.6 The primary University personnel that will staff, advise and, assist the EGTC shall be the President of the University, the Board Secretary, and the General Counsel.

3.0 Finance & Administration Committee

3.1 There shall be a 5-member Finance & Administration Committee (FAC).

3.2 The FAC shall operate under a charter approved by the Board. The charter will identify the committee's general areas of responsibility and will specifically identify any instance which the committee may act for the full Board.

3.3 As further described in its charter, the FAC may consider and recommend actions to the Board on the following topics:

3.3.1 The University's operating and capital budgets and requests for appropriation of state funds.



3.3.2 The University's investments, finances, financial accounts, and debt finance.

3.3.3 Tuition and mandatory enrollment fees.

3.3.4 The acquisition, management, development and disposal of real property.

3.3.5 The acquisition, management, development and disposal of personal property, tangible and intangible.

3.4 The primary University personnel that will staff, advise, and assist the FAC shall be the Vice President of Finance & Administration.

4.0 Academic, Student and Athletic Affairs Committee

4.1 There shall be a 5-member Academic, Student and Athletic Affairs Committee (ASAAC).

4.2 The ASAAC shall operate under a charter approved by the Board. The charter will identify the committee's general areas of responsibility and will specifically identify any instance which the committee may act for the full Board.

4.3 As further described in its charter, the ASAAC may consider and recommend actions to the Board on the following topics:

4.3.1 Faculty affairs, including the faculty's status and responsibilities, discipline and welfare.

4.3.2 Educational policy, including admissions requirements, enrollment strategies, instruction, curriculum, degrees, research, educational technology, distance learning, public services activities, and the establishment and disestablishment of educational and research organizational units.

4.3.3 The general welfare of students, including housing and food services, health services and health insurance, safety, extracurricular activities, sports programs, and policies governing student discipline and student organizations.

4.4 The primary University personnel that will staff, advise, and assist the ASAAC shall be the Provost the Vice President for Student Affairs, and the Executive Director of Intercollegiate Athletics.



5.0 Diversity, Equity, Inclusion and Accessibility Committee

5.1 There shall be a 5-member Diversity, Equity, Inclusion, and Accessibility Committee (DEIAC).

5.2 The DEIAC shall operate under a charter approved by the Board. The charter will identify the committee's general areas of responsibility and will specifically identify any instance which the committee may act for the full Board.

5.3 As further described in its charter, the DEIAC may consider and recommend actions to the Board on the following topics:

5.3.1 Oversight of, and periodic progress reports regarding, the priorities and expectations enumerated in the Board Statement on Diversity, Inclusion, Equity and Accessibility.

5.3.2 Reports, as appropriate, from the University Diversity and Inclusion Advisory Committee (UDIAC) and University Cultural Competence Advisory Committee (UCCAC).

5.3.3. Reports, as appropriate, regarding the university's Diversity Action Plan.

5.3.4. The DEIAC, with the assistance of campus units, such as Institutional Research, will formulate, monitor, and receive periodic updates on a Diversity, Equity, Inclusion, and Accessibility dashboard to track progress on DEIA goals and measures, including but not limited the development of any institution goals.

5.3.5. The DEIAC is responsible for proposing and recommending relevant diversity, equity, inclusion and accessibility training for the Board and its trustees.

5.3.6. The DEIAC is responsible for any and all recommendations to the WOU Board of Trustees regarding Board Statements including, but not limited to any topic or initiative related to diversity, equity, inclusion and accessibility

5.4 The primary university personnel that will staff, advise, and assist the DEIC shall be the Director of Diversity, Equity and Inclusion.

6.0 Notice of Meetings of Standing Committees

Meetings of Standing Committees of the Board shall be held at such times and places as may be fixed by each committee or its chair. The Secretary shall cause the required notices of meetings of Standing Committees to be sent to each member of the Board. The Secretary shall also cause the preparation of the minutes, any audio recording, audio and video recording, streaming audio, or streaming audio and video of the meeting. The Secretary shall cause the minutes and any recording or transmission to be maintained in accordance with applicable records retention requirements.



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The Chair of the Board, or the Vice Chair during the Chair's absence or incapacity, may appoint one to three members of the Board or one or more other persons to gather information and provide it to the Board or a Board Committee. The Chair of a Standing Committee may appoint one to three members of the Standing Committee or one or more other persons to gather information and provide it to the Standing Committee.

9.0 Document History

<i>Revision</i>	<i>Change</i>	<i>Date</i>
<i>1</i>	<i>Initial Version</i>	<i>Adopted by Western Oregon University Board of Trustees at their April 22, 2015 meeting</i>
<i>2</i>	<i>Added Diversity, Equity, Inclusion, and Accessibility Committee as well as made changes to EGTC and FAC sections</i>	<i>Revisions recommended by the Executive, Governance, and Trusteeship Committee at their June 1, 2021 meeting.</i>
<i>2</i>		<i>Approved by the Western Oregon University Board of Trustees at their June 9th 2021 meeting</i>
<i>3</i>	<i>Made additions to the responsibilities of the Diversity, Equity, Inclusion, and Accessibility Committee as well as the Executive Governance and Trusteeship Committee, and made changes that reflected the name change of the Academic,</i>	<i>Revisions recommended by the Executive, Governance, and Trusteeship Committee at their May 29, 2025 meeting.</i>



	Student, and Athletic Affairs Committee (ASAAC)	
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Approved on _____, 2025

Chair of the Board

Secretary of the University



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Board of Trustees of Western Oregon University

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	Student, and Athletic Affairs Committee (ASAAC)	
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Approved on _____, 2025

Chair of the Board

Secretary of the University