



**Western Oregon University Board of Trustees:
Executive, Governance, and Trusteeship Committee (EGTC)
Meeting No. 45
May 29, 2025 | 1:00-2:30 pm
To Observe This Meeting [Click Here](#) | By Phone: 1-253-215-8782**

AGENDA

I. CALL-TO-MEETING AND ROLL CALL

II. COMMITTEE CHAIR'S WELCOME

III. CONSENT AGENDA

- 1) [Approval of the April 3, 2025 Meeting Minutes](#)

IV. REPORTS, DISCUSSION & ACTION ITEMS

- 1) [Proposed Internal Audit Plan FY 2025-2026](#) | David Terry, CPA, CFE, CIA & Ryan Schnobrich CPA, CIA
- a) [Internal Audit Update](#) | David Terry, CPA, CFE, CIA & Ryan Schnobrich CPA, CIA
- 2) Update | Evan Sorce, Board Secretary
- a) Proposed 2025-2026 Board Committee Schedule
- b) Board Appointment Process
- c) Update on Presidential 360 Comprehensive Review
- d) Update on the Committee Goal Setting Framework
- 3) [Vice Chair Nomination](#)
- 4) Board Statement(s) – Revisions
- a. [Board Statement on Committees](#)
- 5) [Committee Charter Review](#)

V. ADJOURNMENT



**PUBLIC MEETING OF THE WESTERN OREGON UNIVERSITY
EXECUTIVE, GOVERNANCE, AND TRUSTEESHIP COMMITTEE (EGTC)**

Meeting No. 44

April 3, 2025 | 1:00 pm – 3:00 pm

Draft Meeting Minutes

1. CALL-TO- MEETING AND ROLL CALL

Chair Fasana calls the meeting to order at 1:07 pm and asks Secretary Sorce to do a roll call:

The following Trustees are present: Trustee Jerry Ambris, Trustee Gayle Evans, Trustee Nelsestuen, Chair Angela Fasana,

The following Trustees were excused: Trustee Leah Mitchell

Other Staff Present: Board Secretary Evan Sorce, LouAnn Vickers

2. CHAIR’S WELCOME AND ANNOUNCEMENT

Chair Fasana welcomed everyone to the April EGTC meeting. Mentioned the rapid changes on the federal level which is causing a lot stress and concern for many people across the campus community.

3. CONSENT AGENDA

- a. Approval of the February 10, 2025 Meeting Minutes

Trustee Evans moves and Vice-Chair Nelsestuen seconded the approval of the February 10, 2025 meeting meetings.

Chair Fasana	Aye
Trustee Ambris	Abstain
Trustee Evans	Aye
Vice Chair Nelsestuen	Aye
Trustee Mitchell	Excused

Motion passes 3-0-1

4. REPORTS & DISCUSSION ITEMS

- a. Internal Audit Update | David Terry, CPA,CFE, CIA & Ryan Schnobrich
CPA, CIA



Chair Fasana recognized Mr. Ryan Schnobrich from the Internal Audit Office at Portland State, WOU's contracted internal auditors. Mr. Schnobrich walked through his report, which can be found on page five of the docket for review. Mr. Schnobrich reported that the Human Resources payroll controls review is nearing completion, with a substantial deficit discovered in the PEBB Contribution Fund. Management is aware of the deficit and is working to address the issue. The Journal Voucher controls review is ongoing but may need to be carried over to the next fiscal year. Mr. Schnobrich also mentioned that the annual risk assessment has started and should be completed soon. He informed the committee about investigatory services performed under attorney-client privilege, resulting in personal action. After Secretary Sorce asked if an executive session was needed to discuss this issue in more detail, Mr. Schnobrich emphasized that no additional conversation or decision by the board was required.

Trustee Evans and Mr. Schnobrich discussed the scope of the payroll audit, which initially focused on human resources and was later refined to controls related to OPE (other payroll expenses). Mr. Schnobrich clarified that the audit's focus was changed to how to allocate benefits across campus and different budgets and Federal grants. The audit found a material concern, which was a substantial deficit measured in millions on the balance sheet. The deficit was due to an insufficient allocation of employee benefits across departments and Federal grants, leading to a growing liability. Mr. Schnobrich suggested that the liability could be addressed by increasing the allocation of benefits. The conversation touched on the need for appropriate oversight of the committee on some of these issues and the need to revise the committee charter to align with the Institute of Internal Auditor standards.

- b. Secretary to the Board of Trustees Update | Evan Sorce, Board Secretary
 - i. Update on the Open Board Seat Appointment Process

Board Secretary Sorce updated the committee on the open board seat process, noting that the deadline for applicants to complete their applications is June 15th, and the feedback deadline to the Governor's office is July 1st. He will share with leadership the applications and answers of applicants who previously applied or have applied since the last appointment process. He is developing a competency grid to prioritize the applications; to complete the grid, Secretary Sorce suggested having the current Trustee complete a survey to gather more information about the current board members' interests and backgrounds. The team agreed to this proposal. Vice Chair Nelsestuen mentioned having a running list of interested candidates to serve on the board is important. We have a list of folks who previously applied and have expressed interest. Update on the President's 360 Comprehensive Review



Board Secretary Sorce walked through updates for the President's 360 review process. The following steps for this process include setting up a meeting with the consulting team and discussing the scope of the review. Secretary Sorce: The timeline for the 360 review was expanded to allow for a more comprehensive process. Vice-Chair Nelsestuen expressed relief at the flexibility in the timeline and excitement about the increased engagement with AGB and best practices. Secretary Sorce emphasized the need for the board to defend the decision to use outside consultants. Chair Fasana agreed, suggesting that the investment in the process would be strategic and beneficial.

ii. Update on the Committee Goal Setting Framework

Secretary Sorce presented a strategic plan framework to the committee, which was developed in response to a previous request by the EGTC. The framework outlines the committee's core functions and how they align with the strategic plan. Secretary Sorce also discussed the importance of the committee's work in supporting the management team in achieving the strategic plan's goals. Chair Fasana appreciated the work and suggested that this framework could be used to formulate committee goals during the retreat. Vice Chair Nelsestuen suggested differentiating between items that went to the full board for a vote and discussions or updates.

The committee discusses ways to improve board meeting dynamics and engagement. Secretary Sorce suggested allowing trustees to move items from the consent agenda for fuller discussions if the Trustees would like additional context. Ms. Vickers gave some historical context for using a consent agenda. Chair Fasana proposes including a statement in the opening remarks to remind Trustees of this option. The committee agrees on the importance of modeling question-asking behavior for newer board members and demonstrating proper oversight. Concerns were raised about new public meeting rules in Oregon inhibiting robust discussions, with suggestions to utilize executive sessions for sensitive topics. Trustee Evans suggested more structured conversations that allow for good conversation. Secretary Sorce mentions potential changes to recording requirements that may help trustees feel more comfortable with having robust discussions openly in subcommittee meetings.

Trustee Evans suggested that this framework could be used to develop a template for committee action work plans. The committee agreed that the template should prompt committees to review division strategic plans and align their goals with the university's strategic plan. The committee also considered the need for timelines in the



work plan and how to effectively communicate the university's strategic plan to potential donors and funders. They concluded that the framework could streamline the university's strategic plan report and help in the grant application process.

iii. Committee Charter Review

Secretary Sorce led a discussion on reviewing the committee charter, emphasizing the importance of its comprehensive nature. The EGTC handles various responsibilities, including board preparation, board assessment, presidential performance, audit, risk, and compliance. Secretary Sorce suggested that the committee consider inviting Craig Ashford, the university's new attorney, to their meeting for guidance. The committee also oversees the President's employment contract and the strategic plan review. They are also responsible for board practices, membership, and retracts. The committee also handles litigation, legal services, and risk management, ensuring compliance with state and federal laws. To that responsibility, Trustee Evans asked to promote risk management/legal services as an agenda item at the EGTC meeting to have the necessary information to fulfill their duties effectively.

Vice-Chair Nelsestuen added confusion about the language used, particularly regarding the terms "recommendations" and "accepting." Secretary Sorce agreed to work with the General Counsel to review language to ensure clarity. Lastly, they are responsible for board statements and conflict of interest management. The committee then discussed the board's role in legal matters, particularly in litigation and settlement of claims. They agreed that any such recommendation should come through them for discussion and then be brought to the full board. The committee also reiterated the need for legal counsel to attend their meetings for updates and guidance.

The committee committed to reviewing the charter again and preparing to approve it at the May committee meeting.

5. ANNOUNCEMENTS

Secretary Sorce expressed gratitude to the committee for their hard work and trust in Senior Leadership. He also announced the dates for next year's AGB Conference which is in Denver Colorado. Chair Fasana thanked Evan and LouAnn for their efforts, especially during the legislative session since their time has been split.

Secretary Sorce also reminded the committee about WOU Day at the capitol on May 15th and the need for their participation. Vice Chair Nelsestuen asked about



EGTC since the next committee meeting was going to be scheduled for May 15th, which Evan agreed needed to be moved. Next meeting was set for May 29th 2025.

6. ADJORNMENT

Chair Fasana Adjourns the meeting at 2:45pm.

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



April 2025

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

TABLE OF CONTENTS

TABLE OF CONTENTS..... 2

PLAN OVERVIEW 3

FY26 INTERNAL AUDIT PLAN..... 4

FY26 ENTITY WIDE RISK ASSESSMENT 6

FY26 RISK FACTORS, SCORING CRITERIA, & AUDIT PLAN APPROVAL PROCESS..... 8

AUDITABLE UNITS DEFINED..... 11

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

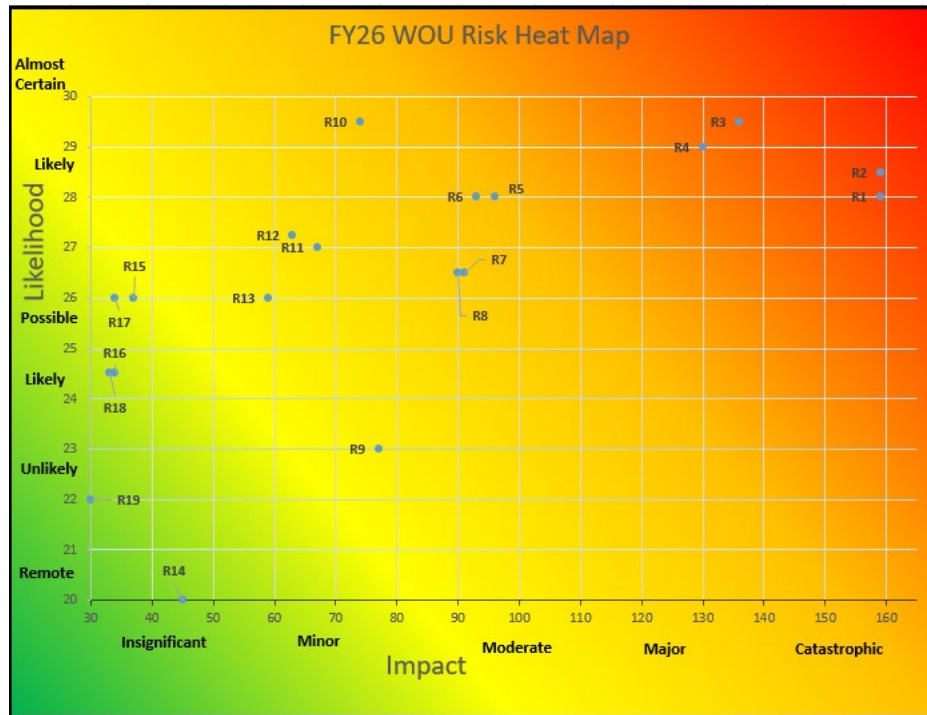
EXHIBIT B

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

The C4IA coordinates a WOU management risk assessment survey.



The C4IA interviews a sample of key stakeholders at WOU to receive input into the annual risk assessment and audit plan and to discuss potential risks to WOU and controls implemented to mitigate those risks. The input from the interviewees is then scored as a multiplier of the risk assessment survey scores. Additional points are given for financial significance and the last time audited.



The draft annual internal audit plan and the results of the annual risk assessment are presented to Executive and Audit Committee (EAC) at the April meeting. EAC and C4IA finalize the units to be audited over the next fiscal year based on review and discussion.



C4IA conducts internal audit projects in accordance with the approved internal audit plan.

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.

Internal Audit Update

May 2025

Presented
by
Ryan Schnobrich, CPA, CIA

Objectives of Update

- 1) Provide an update on the fiscal year 2025 (FY25) internal audit plan
- 2) Review & approve fiscal year 2026 (FY26) Risk Assessment and Internal Audit Plan
- 3) Open Discussion

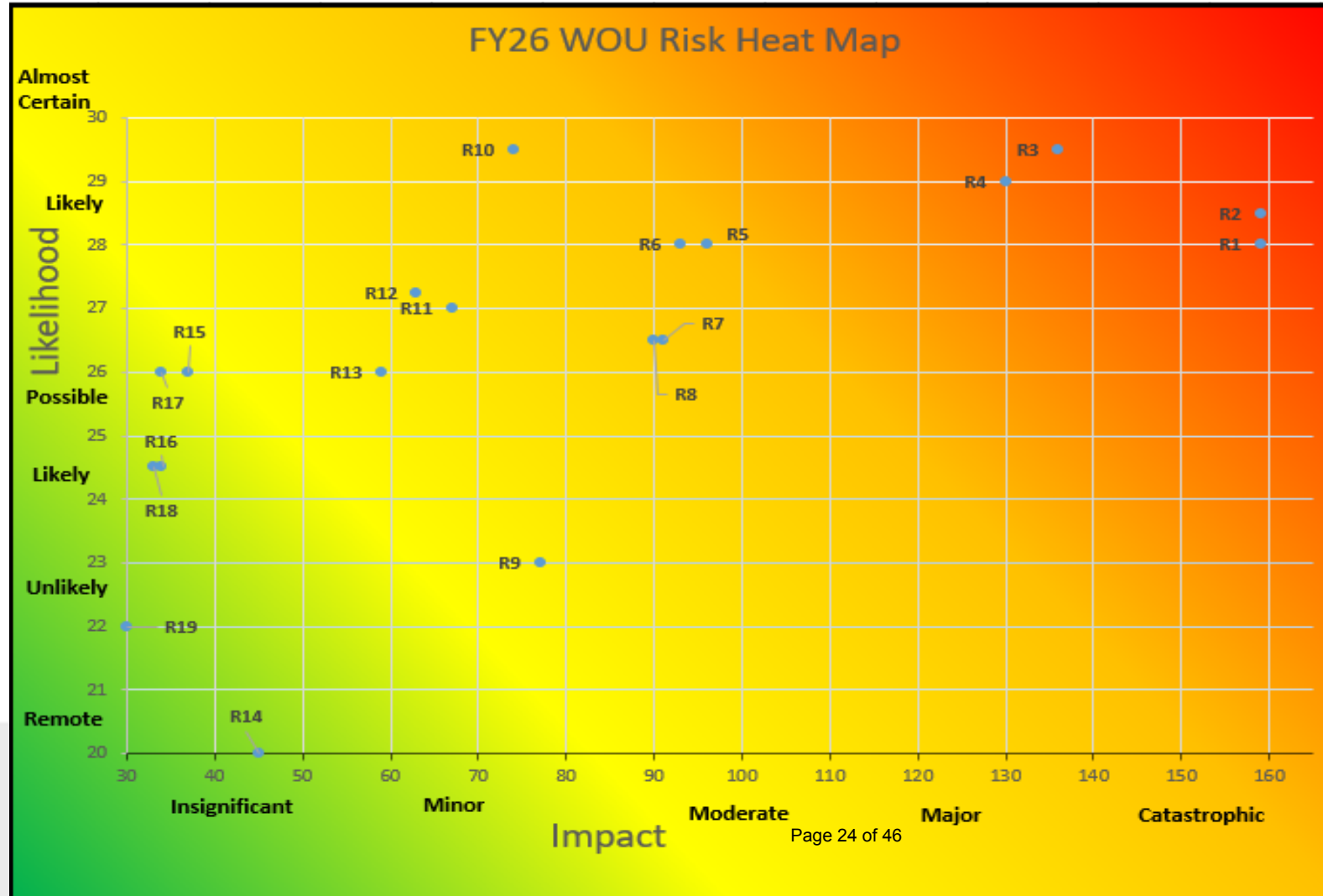
Objective 1 – FY25 Internal Audit Plan Update

- 1) Human Resources Payroll Benefits Controls Review – Will be completed by June 30th.
- 2) Journal Voucher Controls Review – Work continues, but will likely be completed early next fiscal year.
- 3) FY26 Risk Assessment & Proposed Internal Audit Plan – Completed

Objective 2 – FY26 Risk Assessment

	(Likelihood)				(Impact)			
<u>Auditable Unit</u>	<u>Risk Assessment Survey Score</u>	<u>Complexity of Department and Impact</u>	<u>Last Time Audited Score</u>	<u>Financial Significance Score</u>	<u>FY26 Risk Score</u>	<u>Risk Ranking</u>	<u>Risk Category</u>	<u>FY26 IAO Plan</u>
Finance and Administration	28.00	5	5	14	159	1	H	No^ ▾
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Graduate Studies and Research	26.50	3	7	3	90	8	M	No^ ▾
General Institution	23.00	3	7	1	77	9	M	No ▾
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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 ▾

Objective 2 – FY26 Risk Assessment



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		

Objective 2 – FY26 Risk Assessment

Main takeaways from FY26 risk assessment:

- 1) Improvements in risk assessment methodology is creating a greater range of risk scores (minimum of 10 – maximum of 190).
- 2) Focus on Finance & Administration (R1) and Human Resources (R2)
- 3) WOU has 4 high risk units in FY26, which is down from 5 in FY25 and 7 in FY24.
- 4) C4IA is planning on improvements to the risk assessment survey and would like WOU to please plan on performing an updated risk survey during FY26. It was last performed in FY24.

Objective 2 – FY26 Recommended Engagements

Recommended projects based on the risk assessment:

- 1) Human Resources – I-9 Compliance audit
- 2) Human Resources – Background Checks and Fair Credit Reporting Act Compliance audit.
- 3) FY27 Risk Assessment and Internal Audit Plan

Objective 2 – FY26 Requested Advisory Services

- 1) Board and Internal Audit charter updates to comply with the new *Standards*
- 2) Encourage and support WOU in implementing Enterprise Risk Management.
- 3) Special Reviews as requested

Objective 3 – Open Discussion

Questions?



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:

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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.

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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.

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

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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.***



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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.

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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>Prepared for the Executive, Governance, and Trusteeship Committee's May 29, 2025 meeting.</i>



	<i>Student, and Athletic Affairs Committee (ASAAC)</i>	
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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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2	Added Diversity, Equity, Inclusion, and Accessibility Committee as well as made changes to EGTC and FAC sections	Revisions recommended by the Executive, Governance, and Trusteeship Committee at their June 1, 2021 meeting.
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3	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, Student, and Athletic Affairs	Prepared for the Executive, Governance, and Trusteeship Committee's May 29, 2025 meeting.



	Committee (ASAAC)	
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Approved on _____, 2025

Chair of the Board

Secretary of the University



**Western Oregon University Board of Trustees
Executive, Governance, and Trusteeship Committee (EGTC) Charter**

MISSION

The Executive, Governance, and Trusteeship Committee (EGTC) of the WOU Board of Trustees is charged with ensuring (A) effective Board function, (B) presidential performance, (C) empowering University staff to position the University strategically with external audiences, and (D) monitoring legal and compliance risk to the Board and University. The EGTC is responsible for making recommendations to the Board, consistent with Board Statements and University policy, regarding presidential employment, board evaluation and performance, the University's strategic plan, advancement and advocacy, and litigation, and supporting financial stability.

AUTHORITY AND RESPONSIBILITIES

Employment of the President

The EGTC is responsible for any and all recommendations to the WOU Board of Trustees regarding the employment of the President, including, but not limited to, performance evaluations, including the form, process, and factors on which the President will be evaluated, terms and conditions of employment, compensation package, contract negotiations, discipline or termination of the President, and, when necessary, the conduct of a search for a new President or the appointment of an interim or acting President.

Strategic Plan

The EGTC is responsible for guiding, reviewing and approving the form, direction, and content of the University's draft strategic plan. The President of the University develops the plan and presents the draft reviewed and approved by the EGTC to the WOU Board of Trustees for adoption.

Board Governance & Best Practices

The EGTC is responsible for developing an evaluation process and other governance best practices for the performance of the Trustees to improve Board function.

Board Retreat

The EGTC is responsible for organizing and recommending the structure of the retreat of the WOU Board of Trustees.

Board Membership

When Board vacancies occur, the EGTC will assess Board needs and identify ideal characteristics of a new trustee (e.g., skill-sets, experience, geographic representation

that the current board might lack). EGTC will then bring this information to the full Board for discussion in a public meeting. The university community will be invited to submit recommendations about ideal characteristics to the Board. At the time that the Board notifies the Governor's Office of the impending vacancy(ies), the Board will also communicate their identified ideal characteristics.

Litigation, Legal Services, and Risk Management

The EGTC is responsible for bringing, consistent with other Board Statements, any and all recommendations regarding litigation or settlement of claims to the WOU Board of Trustees. The EGTC is responsible for accepting any and all reports with regard to legal services, collective bargaining, compliance, or enterprise risk management from the General Counsel. The EGTC will strategically assess risk to the University and recommend actions to the Board, as appropriate, to complement the Board's Finance & Administration Committee's responsibilities and recommendations for financial audit and insurance coverage. The EGTC shall serve as the Board's Internal Audit Committee. When acting as the Internal 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.

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ORGANIZATION

Membership; Structure; Quorum

The EGTC, consistent with the Board Statement on Committees, will consist of the Board chair, the Board vice-chair, and three other members as appointed by the Chair. The Board chair will serve as the EGTC chair. A quorum of the EGTC will be three committee members.

Meetings

The EGTC will meet at least four times each year. EGTC meetings will be conducted in substantial compliance with the Board Statement on the Conduct of Public Meetings. Because committees may meet more frequently than the full Board of Trustees, the Chair or staff are encouraged to convene meetings by telephone or videoconference for the convenience of the committee members.

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Staff Designee

The Board Secretary and his/her designee will be staff to the EGTC.

Review of Charter

This charter shall be reviewed and reassessed by the EGTC at least annually, and any proposed changes shall be submitted to the board for approval.

Document History

- Discussed and revised at the May 27, 2015 EGTC meeting
- Approved by the Board of Trustees at the October 28, 2015 meeting
- Amendment considered and recommended at the November 1, 2021 EGTC meeting
- Amendment approved by the Board of Trustee at the November 17, 2021 meeting
- *Discussed and revised at the January 27, 2023 EGTC meeting
- *Approved by the Board of Trustees at the February 15, 2023 meeting



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