

**THE UNIVERSITY OF WYOMING
MINUTES OF THE TRUSTEES**

March 31, 1989

**For the confidential information
of the Board of Trustee**

THE UNIVERSITY OF WYOMING

Minutes of the Trustees
March 31, 1989

A regular meeting of the Trustees of the University of Wyoming was called to order by President Bussart at 3:45 p.m. on March 31, 1989 in the Board Room of Old Main. Committee meetings were held on March 30 and earlier in the day on March 31, 1989.

ROLL CALL

The following Trustees were in attendance:

Bonner, Brown, Bussart, Dray, Hammons, Jorgensen, Kirk, Mickelson, Miracle, Schutte, Sharratt, Updike and ex officio members Roark, Simons, and Skiles. Governor Sullivan was not present.

APPROVAL OF MINUTES

President Bussart asked if there were any corrections or additions to the minutes of the meeting of January 14, 1989. There were no corrections or additions, and Mr. Dray moved that the minutes of January 14, 1989, be approved as circulated. Mr. Mickelson seconded the motion, and it carried.

ACADEMIC ISSUES COMMITTEE

President Bussart called upon Chairperson Kirk for a report from the Academic Issues Committee meeting held March 30, 1989. Committee members Kirk, Dray, Hammons, Jorgensen, Miracle, Sharratt, Simons, Skiles, Updike, and ex officio members Bussart and Roark attended the committee meeting, along with other Trustees and University staff. Based on the committee meeting, the following recommendations and reports were presented to the full Board.

CHANGE IN TITLE OF TWO
BACCALAUREATE DEGREES --
DEPARTMENT OF BUSINESS
ADMINISTRATION

Provost Karnig told members of the Academic Issues Committee that the faculty and the chair of the Department of Business

Administration, with the approval of the Dean of the College of Commerce and Industry and the Provost, request a change in title for the following baccalaureate degrees:

From the Bachelor of Science degree in Personnel Administration and Industrial Relations to the Bachelor of Science degree in Management

From the Bachelor of Science degree in Industrial Management to the Bachelor of Science degree in Operations Management

Provost Karnig noted that the changes were recommended in an effort to modernize the language and convey more meaningful names for the degree programs.

Based on the Academic Issues Committee's recommendation, it was moved by Mrs. Kirk, seconded by Mr. Updike, and carried that Trustees of the University of Wyoming approve changes in the two degree titles in the Department of Business Administration as outlined above.

HEPATITIS B VACCINE
REQUIREMENT

Dr. Philip Catalfomo, Dean of the College of Health Sciences, discussed with members of the Academic Issues Committee, the request of the School of Nursing and the Medical Technology Program to require undergraduate nursing, graduate nurse practitioner, and medical technology clinical education students to have a hepatitis B vaccine before beginning clinical programs. It was noted that these students are at risk for exposure to hepatitis B virus through potentially contaminated blood and other body fluids, needle sticks, and cuts. According to Dean Catalfomo, the University legal counsel has cleared that such a requirement does not violate student rights. A statement was added such that students may be allowed to waive this requirement based on religious convictions or known hypersensitivity to such immunologic products.

Discussion followed in the Academic Issues Committee with regard to the costs associated with providing and administering the vaccine.

Upon a recommendation from the Academic Issues Committee, it was moved by Mrs. Kirk, seconded by Mr. Dray, and carried that Trustees of the University

of Wyoming grant approval to require undergraduate nursing, graduate nurse practitioner, and medical technology clinical education students to have the hepatitis B vaccine before beginning clinical programs, and that the costs of providing and administering the vaccine be borne by the University and not by individual students.

REORGANIZATION OF THE
DEPARTMENT OF JOURNALISM
AND TELECOMMUNICATION

As an item for information only, Provost
Karnig introduced Dr. Duncan Harris, Associate

Dean in the College of Arts and Sciences, and Dr. Jack Ravage, Head of the Department of Journalism and Telecommunication, who presented to members of the Academic Issues Committee a draft proposal on an integrated Department of Journalism/Telecommunication.

According to Drs. Harris and Ravage, the Department of Journalism and Telecommunication and the College of Arts and Sciences jointly propose the reorganization of curricula and staffing into an integrated department spanning four colleges and embracing a wide variety of practical opportunities for students. The objective of this plan is to offer students a broader range of human and technical resources for education in mass communication media. It is expected the Department will grow in this configuration and participate in interdisciplinary graduate programs.

The Department of Journalism and Telecommunication has already adopted a format for the undergraduate major consistent with leading programs in the field: students prepare themselves for entry into the major with guidance from the Department, and virtually all major courses are taken in the junior and senior years. In this respect, the major program in Journalism and Telecommunication is a model for other programs in the College and the University. Introductory courses in mass media and newswriting are conceived as part of the College general education program, even as they serve as prerequisites to other courses in this curriculum and as gateways to the major. Students in this undergraduate

program qualify for admission on the basis of prerequisites and high standards of performance in foundation courses; although the major is a single, integrated program, students are able to choose among courses in several alternative areas of concentration, such as community journalism, broadcasting, and public relations.

Dr. Ravage told the members of the Academic Issues Committee that a key element in this plan is the new role of the Department Head. The Department Head will have the sole academic appointment in the Department, and the qualifications for this position will include a strong record of teaching and research in this subject area. Some physical relocation of the Department, in association with allied academic and service units, could be valuable in establishing the identity of an integrated Journalism/Telecommunication Department.

Dr. Harris said that hiring will proceed immediately, refilling vacant Department positions jointly with cooperating departments. Faculty will be appointed for purposes of tenure in Communication, English, and Art, and in return these departments will accept a continuing responsibility to staff courses required in the Journalism/Telecommunication program.

Consultants from the national accrediting agency will examine the integrated program.

Dr. Harris said that a three-year trial period and formal review of the success of the plan is proposed for Spring 1992.

The Department of Journalism and Telecommunication and the College of Arts and Sciences are confident that this new integrated arrangement will improve the education of students who major or elect courses in this subject area.

BUDGET COMMITTEE

President Bussart called upon Chairman Schutte for a report from the Budget Committee meeting held March 30, 1989. Committee members Schutte, Bonner, Brown, Dray, Kirk, Mickelson, Sharratt, and ex officio members Bussart and Roark attended the committee meeting, along with other

Trustees and University staff. Based on the committee meeting, the following recommendations and reports were presented to the full Board.

DEPOSITORIES FOR OPERATING
ACCOUNTS FOR UNIVERSITY
FUNDS

Mr. Schutte reported to the members of the Budget Committee that in compliance with Wyoming Statutes 1977, Revised, Section 9-4-801 through 9-4-831, inclusive, American National Bank, Laramie; Citizens Bank; First Interstate Bank of Laramie; and Key Bank of Wyoming (formerly First Wyoming Bank, N.A.-Laramie) have made formal application for designation as depositories for University funds. They guarantee adequate security for all funds deposited.

Based on a recommendation from the Budget Committee, it was moved by Mr. Schutte, seconded by Mr. Bonner, and carried that Trustees of the University of Wyoming approve the above applications for designation as depositories. Mr. Brown did not vote due to a possible conflict of interest with his serving on the Board of Directors of the First Interstate Bank of Laramie.

Upon a recommendation from the Budget Committee, it was moved by Mr. Schutte, seconded by Mr. Dray, and carried that Trustees of the University of Wyoming approve the following as detailed below: Fiscal Year 1990 Section I Budget in the amount of \$106,640,799 as shown in Enclosure 1, Fiscal Year 1990 Section II Budget in the amount of \$46,350,657, Fiscal Year 1990 Section IV Budget for \$626,440, and Fiscal Year 1990 Budget - Special Projects in the amount of \$670,000.

FISCAL YEAR 1990
SECTION I BUDGET

Vice President Baccari presented the Fiscal Year 1990 Section I University Budget to members of the Budget Committee.

Mr. Baccari noted that the budget represents the general operations of the institution, which are grouped into eight programs. The eight program format is set by the Legislature, and the University submits and controls its budgets in Section I on this basis. The eight programs in Section I are:

- °Instruction and Research
- °Extension and Public Service
- °Intercollegiate Athletics
- °Maintenance, Operation and Repair of Plant
- °General Services
- °Student Services and Student Aid
- °Human Medicine
- °Wyoming Water Research Center

The following table illustrates the source of revenues used to support the Section I biennium budget and the funding allocation to each fiscal year.

<u>Source of Funds</u>	<u>1989-1990 Biennium</u>	<u>FY 1989</u>	<u>FY 1990</u>
General Fund	\$151,708,623	\$ 76,591,921	\$ 75,116,702
Water Development Fund	1,368,000	684,000	684,000
Agricultural Land Income	900,000	450,000	450,000
University Land Income	2,250,000	1,125,000	1,125,000
UW Income Fund	25,564,660	12,085,070	13,490,114
Sales and Services	4,642,116	2,267,234	2,374,882
Family Practice Income	2,800,000	1,400,000	1,400,000
Mineral Royalties	15,014,235	6,007,117	9,007,118
Federal Funds	5,015,617	2,507,808	2,507,809
Medical Educ Reimbursement	300,000	---	300,000
Transfer Athletic Revenues from Sec II to Sec I	<u>417,674</u>	<u>232,500</u>	<u>185,174</u>
Total	<u>\$209,980,925</u>	<u>\$103,350,650</u>	<u>\$106,640,799</u>

Enclosure 1, yellow, shows a budget summary by program for the Section I budget.

FISCAL YEAR 1990
SECTION II BUDGET

Vice President Baccari outlined for members
of the Budget Committee, the FY 1990 Section

II budget which covers the University's needs for its self-sustaining operations, consisting primarily of Auxiliary Enterprises, gifts and contributions,

sponsored funding for research and other programs and the University's annual debt service requirements.

The Section II budget for the 1989-1990 biennium and FY's 1989 and 1990 are presented in the following table.

SECTION II BUDGET
FOR THE 1989-1990 BIENNIUM

	<u>1989-1990 Biennium</u>	<u>FY 1989</u>	<u>FY 1990</u>
Instruction & Research	\$43,378,001	\$23,852,081	\$19,525,920
Extension & Public Service	5,400,001	1,573,264	3,826,737
Intercollegiate Athletics	2,530,999	492,589	2,038,410
Maintenance, Operation & Repair of Plant	482,999	133,583	349,416
General Services	3,391,999	2,054,468	1,337,531
Student Services & Stu Aid	34,161,001	19,693,500	14,467,501
Capital Expenditures	1,100,000	700,000	400,000
Debt Service	<u>7,850,650</u>	<u>3,445,508</u>	<u>4,405,142</u>
Totals	<u>\$98,295,650</u>	<u>\$51,944,993</u>	<u>\$46,350,657</u>

Revenues to support the Section II budget are derived from the following sources:

SECTION II BUDGET
SOURCE OF FUNDS

	<u>1989-1990 Biennium</u>	<u>FY 1989</u>	<u>FY 1990</u>
Federal Funds	\$34,410,361	\$22,575,332	\$11,835,029
University Funds	56,124,714	25,649,153	30,475,561
Mineral Royalties	<u>7,760,575</u>	<u>3,720,508</u>	<u>4,040,067</u>
Totals	<u>\$98,295,650</u>	<u>\$51,944,993</u>	<u>\$46,350,657</u>

Budget detail for the proposed Section II budget is included as Enclosure 2, green. It was noted that the detail reflects several negative figures which

represent budget changes brought about by adjustments between programs, and the fact that the FY 1989 budget was overweighted based on the original biennium request. It was also noted that the \$46,350,657 budget authorization requested for FY 1990 is sufficient to implement anticipated salary increases for next fiscal year.

Mr. Schutte commended Vice President Baccari and his staff for their excellent work on budget preparation.

FISCAL YEAR 1990
SECTION IV BUDGET

Vice President Baccari discussed the Section IV budget with members of the Budget Committee.

The request is for the University's Development Office which is funded separately from other University operations by the Legislature. Mr. Baccari said the total Section IV budget request for FY 1990 is \$626,440, with details included in Enclosure 3, tan.

FISCAL YEAR 1990
BUDGET - SPECIAL PROJECTS

The 1989 Legislature transferred two University requests that were submitted with its Section

I Supplemental Budget Request to an appropriations bill for one-time needs. Vice President Baccari told members of the Budget Committee that the two budget items included:

°Uninterruptible Power Supply for the UW Computer Center	\$420,000
°Computer Vision-Graphics Center	<u>250,000</u>
Total	<u>\$670,000</u>

AUDIT OF FEDERAL
CONTRACTS AND GRANTS,
JULY 1, 1986 - JUNE 30, 1988

Mr. Dennis Tschacher, representing McGladrey
& Pullen, Certified Public Accountants, pre-

sented members of the Budget Committee with the audit report of federal contracts and grants for the two-year period ending June 30, 1988 as shown in Enclosure 4, salmon.

AUDIT OF DEPARTMENT OF
INTERCOLLEGIATE ATHLETICS,
JULY 1, 1987 - JUNE 30, 1988

Vice President Baccari informed members of the
Budget Committee that the audit of

Intercollegiate Athletics for the fiscal year ended June 30, 1988, was made in accordance with requirements established by the National Collegiate Athletic Association. The auditor's report (Enclosure 5, white) is unqualified, and no problems or conditions material in nature were identified.

Based on a recommendation from the Budget Committee, it was moved by Mr. Schutte, seconded by Mr. Mickelson, and carried that Trustees of the University of Wyoming approve the audit of federal contracts and grants, July 1, 1986 to June 30, 1988 and the audit of the department of intercollegiate athletics, July 1, 1987 to June 30, 1988.

INTERNAL AUDIT,
ART MUSEUM

Mr. Schutte noted to members of the Budget
Committee that Mr. Charles Guerin, Director of
the UW Art Museum requested that Mr. Van Jacobson, Internal Auditor, conduct an audit of the Art Museum's financial records. The records have never been audited, and it would be beneficial to do so at this time as Mr. Guerin plans to establish an accounting system and procedures more directly responsive to the needs of the Art Museum and its volunteer organizations.

It was moved by Mr. Schutte, seconded by Mr. Dray, and carried that Trustees of the University of Wyoming authorize Mr. Jacobson to conduct an audit of the University of Wyoming Art Museum.

ASUW AND STUDENT
PUBLICATIONS CONTRACT

Ms. Lisa Skiles told members of the Budget
Committee, that the Associated Students of
the University of Wyoming and the Student Publications Board recently renegotiated a contract to restructure an outstanding loan and to provide an additional loan to pay previous operating losses incurred by the Branding Iron, the student newspaper. According to Ms. Skiles, Student Publications had previously borrowed approximately \$100,000 from the ASUW Reserve in 1986 to buy new type-

setting equipment. No formal contract could be found to explain the repayment plan that was to begin in FY 1988, and repayment of the loan is now one year in arrears. The new contract was written to formalize the earlier contractual agreement. Additionally, the renegotiated contract also includes a new loan of \$80,905.55 to be made to the Student Publications Board for the purpose of repaying an operating deficit owed to the University Accounting Office. Ms. Skiles explained that the deficit has been carried in an operating account that is no longer used and has not yet been properly closed. ASUW has agreed to close this account by transferring money from their reserves. The new loan is reflected in the total \$180,000 amount in the contract agreement.

Following discussion, it was moved by Mr. Schutte, seconded by Mrs. Kirk, and carried that Trustees of the University of Wyoming approve the new agreement between ASUW and the Student Publications Board, to include an additional loan of \$80,905.55 from the ASUW Reserve, as shown in Enclosure 6, blue.

CAREER EXPLORATION
OPPORTUNITIES PROGRAM

Ms. Lisa Skiles and Mr. Jim Jarrard, ASUW

Senate member at large, explained to members of the Budget Committee that ASUW proposed to establish a Career Exploration Opportunities Program to assist all University of Wyoming students with their efforts to find and obtain extracurricular work experience opportunities. The request requires that ASUW withdraw \$42,380 from the ASUW Reserve.

It was moved by Mr. Schutte, seconded by Mrs. Hammons, and carried that Trustees of the University of Wyoming approve the transfer from the ASUW Reserve of \$42,380 to fund the proposed Career Exploration Opportunities Program as shown in Enclosure 7, yellow.

ACCEPTANCE OF CONTRACTS,
GRANTS, GIFTS, SCHOLARSHIPS

It was moved by Mr. Schutte, seconded by Mr.

Jorgensen, and carried that Trustees of the University of Wyoming accept contracts and grants in the amount of \$6,520,363 for the period December 16, 1988 through March 9, 1989; and gifts and scholar-

ships in the amount of \$282,321.09 for the period December 16, 1988 through February 24, 1989.

APPROVAL OF CONTRACT
WITH NCHEMS

President Roark told members of the Budget Committee that the NCHEMS (National Center for Higher Education Management Systems) contract for an institutional audit has been submitted, received, and is ready to be signed. The total cost of the project is \$157,500. The project is to begin March 30, 1989, and be completed by November 30, 1989.

Following discussion, it was moved by Mr. Schutte, seconded by Mr. Dray, and carried that Trustees of the University of Wyoming approve the contract with NCHEMS as shown in Enclosure 8, pink, at a total cost not to exceed \$157,500.

Incorporated into the final contract was a statement providing for an interim report to be submitted to the Trustees, and the deletion of the section referring to the "Ferrari Report." Further, Trustees asked President Roark to explore ways in which public input might be addressed in the management audit.

ANNUAL INSURANCE
REVIEW

The annual insurance review was provided to members of the Budget Committee as a matter of information only.

ANNUAL FINANCIAL
REPORT

The annual financial report for the fiscal year ended June 30, 1988 was provided for the information of the members of the Budget Committee.

QUARTERLY REPORT
UNIVERSITY FUNDS

Quarterly report, University funds was provided as a matter of information only to members of the Budget Committee.

QUARTERLY REPORT,
ENDOWMENT FUNDS

Mr. Bob Gosman, investment advisor for endowment funds from Boettcher & Company, provided members of the Budget Committee with a quarterly report on the status of the endowment portfolio under management, excluding the W. R. Coe and Charles Chacey

Kuehn Estate funds for the quarter ended December 31, 1988.

PERSONNEL COMMITTEE

President Bussart called upon Chairman Updike for a report from the Personnel Committee meeting on March 30, 1989. Committee members Updike, Bonner, Hammons, Jorgensen, Mickelson, and ex officio members Bussart and Roark attended the committee meeting, along with other Trustees and University staff. Based on recommendations from the Personnel Committee, Mr. Updike moved approval of the following appointments, clinical faculty appointments, administrative appointment, administrative reappointments, reappointments in intercollegiate athletics, continuation of probationary appointments, changes in assignment, leaves of absence, changes in sabbatical leaves, retirements, and recall. The motion was seconded by Mr. Jorgensen, and it carried.

APPOINTMENTS

The following appointments were approved under the conditions cited.

UNIVERSITY LIBRARIES

1. Edward J. Hughes as Senior Assistant Librarian and Cataloger, effective March 15, 1989 at an annual (11-month) salary rate of \$21,000. This position is eligible for extended term appointment.

AEROSPACE STUDIES

2. Mark T. Chapman as Assistant Professor of Aerospace Studies, effective Summer 1989. There is no University of Wyoming salary associated with this position. This is a non-tenure track appointment.

MILITARY SCIENCE

3. Bryan E. Teague as Assistant Professor of Military Science, effective Summer 1989. There is no University of Wyoming salary associated with this position. This is a non-tenure track appointment.

4. Mark D. Tucker as Assistant Professor of Military Science, effective Summer 1989. There is no University of Wyoming salary associated with this position. This is a non-tenure track appointment.

CLINICAL FACULTY
APPOINTMENTS

The following clinical faculty appointments
in support of student programs in the School

of Nursing, were approved.

<u>Name</u>	<u>Clinical Title</u>	<u>Location</u>
Steiner, Susan H. (1/1/89-12/31/92)	Clinical Faculty in Nursing	Casper
UrteI, Janice (12/1/88-11/30/91)	Clinical Faculty in Nursing	Cheyenne

ADMINISTRATIVE
APPOINTMENT

The following administrative appointment was
approved as indicated.

1. Michael J. Cassity as Coordinator of Extension Classes and Associate Professor of Extended Credit Programs effective January 23, 1989 at an annual (11-month) salary rate of \$36,672.

ADMINISTRATIVE
REAPPOINTMENTS

The following administrative reappointments
were approved as follows.

COLLEGE OF ARTS AND SCIENCES

1. Thomas Buchanan as Chair of the Department of Geography and Recreation for a three-year period effective May 19, 1989.
2. B. Oliver Walter as Head of the Department of Political Science for a three-year period effective August 22, 1988.

COLLEGE OF HEALTH SCIENCES

3. Ward K. Gates as Associate Dean for the School of Physical and Health Education for a three-year period effective July 1, 1989.

4. Arnold Krause as Associate Dean in the School of Human Medicine and Director of the Family Practice Residency Program in Cheyenne effective July 1, 1989 and subject to reevaluation no later than June 30, 1992.

REAPPOINTMENTS IN
INTERCOLLEGIATE ATHLETICS

The following reappointments in Intercollegiate Athletics were approved for the period April

1, 1989 through March 31, 1990.

1. Scott Downing, Assistant Football Coach and Lecturer in Intercollegiate Athletics.
2. Del Wight, Assistant Football Coach and Lecturer in Intercollegiate Athletics.
3. Mark Tommerdahl, Assistant Football Coach and Lecturer in Intercollegiate Athletics.
4. Gregg Brandon, Assistant Football Coach and Lecturer in Intercollegiate Athletics.
5. Greg Brown, Assistant Football Coach and Lecturer in Intercollegiate Athletics.
6. Bill Cockerham, Assistant Football Coach and Lecturer in Intercollegiate Athletics.
7. Dave Butterfield, Assistant Football Coach and Lecturer in Intercollegiate Athletics.
8. Benny Dees, Head Basketball Coach and Lecturer in Intercollegiate Athletics.
9. Ray Jones, Assistant Basketball Coach and Lecturer in Intercollegiate Athletics.

10. Thad Fitzpatrick, Assistant Basketball Coach and Lecturer in Intercollegiate Athletics.

CONTINUATION OF
PROBATIONARY APPOINTMENTS

The following members in their first year of service were reappointed for the 1989-90 year.

<u>Name</u>	<u>Department</u>	<u>Academic Rank</u>
<u>COLLEGE OF AGRICULTURE</u>		
Langer, Pamela J.	Molecular Biology	Assistant Professor
Legg, David E.	Plant, Soil & Insect Sciences	Assistant Professor
Raisbeck, Merl F.	Veterinary Sciences	Associate Professor
Stayton, Mark M.	Molecular Biology	Assistant Professor
Vincelli, Paul C.	Plant, Soil & Insect Sciences	Assistant Professor
<u>COLLEGE OF ARTS AND SCIENCES</u>		
Green, Richard T.	Political Science	Assistant Professor
Hemphill, Steven R.	Music	Assistant Professor
Hilliker, Rebecca J.	Theatre and Dance	Assistant Professor
Lindner, Vicki	English	Assistant Professor
Sharps, Matthew J.	Psychology	Assistant Professor
Su, Shyh-Chang	Computer Science	Assistant Professor
Theurer, Britton	Music	Assistant Professor
Zasadil, Scott E.	Mathematics	Assistant Professor
<u>COLLEGE OF COMMERCE AND INDUSTRY</u>		
Cahan, Steven F.	Accounting	Assistant Professor
Manuel, Timothy A.	Business Administration	Assistant Professor
Parks, Don M.	Business Administration	Assistant Professor

COLLEGE OF EDUCATION

Baird, David A.	Vocational Education	Instructor
Kite, Thomas S.	Curriculum and Instruction	Assistant Professor
Kleinsasser, Audrey M.	Educational Foundations and Instructional Technology	Assistant Professor
Moore, Alan D.	Educational Foundations and Instructional Technology	Assistant Professor
Rudolph, Jack	Vocational Education	Assistant Professor

COLLEGE OF ENGINEERING

Coon, Dennis N.	Mechanical Engineering	Assistant Professor
Darlington, Paul	Electrical Engineering	Assistant Professor
Howell, Henry C., III	Electrical Engineering	Assistant Professor
Montague, Derek C.	Atmospheric Science	Associate Professor
Stephens, Michael M.	Chemical Engineering	Assistant Professor
Towler, Brian F.	Petroleum Engineering	Assistant Professor

COLLEGE OF HEALTH SCIENCES

Abdalla, Ghassan	Pharmacy	Assistant Professor
Bright, Douglas A.	Family Practice/Cheyenne	Assistant Professor
Gaupp, Frederick B.	Family Practice/Cheyenne	Assistant Professor
Goller, Vernon L.	Family Practice/Casper	Assistant Professor
Marks, Mary C.	Physical and Health Education	Assistant Professor
Marquis, Katherine A.	Nursing	Assistant Professor
Rimac, Robert T.	Speech Pathology & Audiology	Assistant Professor
Vandel, Kerri J.	Pharmacy	Assistant Professor

COLLEGE OF LAW

Leary, Suzanne M.	Law	Assistant Professor
-------------------	-----	---------------------

UNIVERSITY LIBRARIES

Barstow, Sandra M.	Acquisitions	Senior Assistant Librarian
Hinze, Jamie S.	Casper/Extension	Senior Assistant Librarian
Hutto, Dena M.	Cataloging	Senior Assistant Librarian
Shawver, Linda S.	Cataloging	Senior Assistant Librarian
Whitson, Donna L.	Outreach Services	Senior Assistant Librarian
Zellmer, Linda R.	Geology	Senior Assistant Librarian

SCHOOL OF EXTENDED STUDIES

Cassity, Michael	Extended Credit Programs	Associate Professor
Magiera, Frank	Casper Business Programs	Assistant Professor

CHANGES IN ASSIGNMENT

The following changes in assignment were approved.

1. E. Lee Belden, Professor of Molecular Biology, be reassigned as Professor of Molecular Biology and Professor of Veterinary Sciences effective April 3, 1989.
2. Douglas Bonett, Associate Professor of Statistics, be reassigned as Associate Professor of Business Administration effective January 16, 1989.

LEAVES OF ABSENCE

The following leaves of absence without pay were granted for the period and under the conditions cited.

1. Gary Grasdalen, Professor of Physics and Astronomy, half-time leave without pay for the 1989 spring semester, to conduct research in

Laramie, Aerospace Corporation in Los Angeles, and the Mexican National Observatory in Ensenada, Mexico.

2. Madonne Miner, Associate Professor of English, for the 1989-90 academic year, for purposes of professional development.

CHANGES IN SABBATICAL LEAVES

The following changes in sabbatical leaves were approved as follows.

1. At the December 8, 1988 meeting of the Trustees, Robert George, Professor of Zoology and Physiology, was granted a sabbatical leave for the spring 1990 semester. Professor George has requested that this sabbatical leave be changed to the fall 1989 semester.
2. At the December 8, 1988 meeting of the Trustees, Joel Selig, Professor of Law, was granted a sabbatical leave for the 1989-90 academic year. Professor Selig has requested that this sabbatical leave be changed to the spring semester 1990.

RETIREMENTS

The following retirements were approved on the dates and under the conditions cited.

<u>Name</u>	<u>Position</u>	<u>Birth Date</u>	<u>Employment Date</u>	<u>Date of Retirement</u>
Cook, James A.	Associate Professor of Plant, Soil, and Insect Sciences	1/28/29	9/15/77	5/2/89
Corbridge, Margaret H.	Assistant Professor of Medical Technology	5/30/26	7/1/59	7/7/89 with designation as <u>Emeritus</u>
Johnson, Eleanor	Office Assist. II Purchasing	1/12/27	5/5/70	3/31/89 with designation as <u>Retired</u>
Nickerson, Donald A.	Carpenter Physical Plant	2/6/26	4/1/74	4/3/89 with designation as <u>Retired</u>

Reid, Hubert L.	Crop/Livestock Attendant, Powell Research & Extension Center	4/21/24	2/1/64	5/1/89 with designation as <u>Retired</u>
Sprinkle, R. Leo	Professor of Counseling Services	8/31/30	9/1/64	9/1/89 with designation as <u>Emeritus</u>

RECALL

The following recall was approved.

1. Paul R. Kipper, Professor Emeritus of Extended Studies, was recalled as Acting Director of the Division of Extended Credit Programs for the period February 1, 1989 through June 30, 1989, or until such time as a permanent Director is named.

SALARY ADMINISTRATION POLICY

President Roark discussed with members of the Personnel Committee, the salary administration policy for fiscal year 1990. Dr. Roark said that the 1989 Wyoming Legislature appropriated \$4,356,000, which may be used for salary increases, to the Trustees of the University of Wyoming. One million dollars came from University funds derived from student tuition increases. The balance of the appropriation came from the State General Fund.

The Trustees FY 1989 salary administration policy provided that salary increases granted the faculty and staff for FY 1989 would "not continue for fiscal year 1990 absent further legislative and Trustee action." The policy included this condition since the \$2,050,000 to fund salary increases was based on a one-time legislative appropriation. Therefore, it is necessary to use \$2,050,000 of the current appropriation to carry forward FY 1989 salary adjustments. As a result, a balance of \$2,306,000, or 3.2 percent, is available for FY 1990 salary improvements, including employer-paid benefits.

President Roark noted that for the most part, faculty, staff, deans and other groups have given first priority to an across-the-board increase for all personnel, although it is recognized that merit increases, internal inequities

and market conditions are important issues that must also be addressed.

According to President Roark, these latter issues were heavily stressed by the University in its request to the Legislature for salary funding. To allocate the available balance of \$2,306,000 solely on an across-the-board basis would represent a use of the funds inconsistent with the expressed needs of the institution.

Based on a recommendation from the Personnel Committee, it was moved by Mr. Updike, seconded by Mr. Bonner, and carried that Trustees of the University of Wyoming approve the following salary administration policy for fiscal year 1990. It was further recommended that the salary administration policy as outlined below be applied to University faculty and staff paid from self-supporting University activities provided funds to pay increases for these employees come from self-sustaining sources.

- ° Salary increases and adjustments granted in FY 1989 to eligible, full-time faculty and staff be continued for FY 1990 and thereafter subject to the availability of funds;
- ° All full-time and part-time benefited faculty and staff employed prior to January 1, 1989, are eligible to receive a salary increase under this policy, provided that the employee is not currently on probation for unsatisfactory work performance;
- ° All full-time and part-time benefited general staff be granted an across-the-board salary increase pool of 3.2 percent effective July 1, 1989;
- ° All full-time and part-time benefited professional staff be granted an across-the-board salary increase pool of 2.6 percent effective July 1, 1989;

- All full-time and part-time benefited faculty and academic professionals be granted an across-the-board salary pool increase of 1.6 percent effective July 1, 1989;
- All full-time and part-time benefited classified and non-classified administrators be granted an across-the-board salary pool increase of 1 percent effective July 1, 1989;
- Monies remaining from this appropriation after adjustment for FY 1989 salary carry forward and FY 1990 across-the-board increases detailed above are to be allocated for promotion and tenure adjustments and for meeting salary needs of the faculty and staff based on merit-related internal equity, compression and market equity. Only full-time and part-time benefited faculty and staff that received an across-the-board increase from a pool of less than 3.2 percent are eligible for increases from this pool. Salary adjustments granted faculty and staff from this pool will be made in initial incremental units of \$504 and \$252 respectively. Funds in the pool will be allocated to eligible employee groups on a pro-rata basis up to a maximum of 3.2 percent, including the across-the-board adjustment, of the salary base of current employees. Any remaining funds in excess of the pro-rata allocation will be added to the faculty allocation;
- Part-time non-benefited employees employed prior to January 1, 1989, with continuing appointments for FY 1990, may be granted salary increases from current part-time funds if available. Increases may be granted up to 3.2 percent; and

- Any adjustments in graduate student stipends shall come from current funds, if available, after consultation with the Graduate School.

PART-TIME
APPOINTMENTS

As a matter of information only, the part-time appointments were reported to the

Trustees.

RESIGNATIONS

The following resignations were acknowledged by the Trustees.

1. George W. Bailey, Department Head of Educational Administration and Adult Education and Professor of Educational Administration, May 14, 1989.
2. Casimir Barczyk, Assistant Professor of Business Administration, May 14, 1989.
3. Arthur B. Denison, Professor of Physics and Astronomy, December 21, 1988.
4. Larry Korpitz, Assistant Football Coach and Lecturer in Intercollegiate Athletics, March 15, 1989.
5. Susan Leddy, Professor of Nursing, January 1, 1989.
6. Roger L. Luft, Department of Vocational Education and Professor of Vocational Education, August 15, 1989.
7. Lawrence A. McClelland, Assistant Professor of Accounting, May 14, 1989.
8. C. Russell Middaugh, Associate Professor of Molecular Biology, February 24, 1989.
9. Thomas Price, Associate Professor of Business Administration, May 14, 1989.

10. Sally J. Steadman, Part-time Lecturer of Civil Engineering,
December 22, 1988.

11. Joe Tiller, Assistant Football Coach and Lecturer in
Intercollegiate Athletics, March 22, 1989.

ADMINISTRATIVE
RESIGNATION

The following administrative resignation was
acknowledged by the Trustees.

1. Lee A. Bulla, Jr., Dean, College of Agriculture, not later than
July 1, 1990.

COMMUNITY COLLEGE
RELATIONS COMMITTEE

President Bussart called upon Chairman
Sharratt for a report from the Community
College Relations Committee meeting on March 30, 1989. Committee members
Sharratt, Bonner, Brown, Dray, Kirk, Miracle, and ex officio members Bussart and
Roark attended the committee meeting, along with other Trustees and University
staff. Based on the committee meeting, the following recommendation and report
was presented to the full Board.

WELCOME TO COMMUNITY COLLEGE
TRUSTEES AND MEMBERS OF THE
WCCC

Mr. Sharratt introduced and welcomed the
community college trustees and members of the
Wyoming Community College Commission who were in attendance at the Community
College Relations Committee meeting.

MEETING WITH WYOMING
COMMUNITY COLLEGE
COMMISSION

During the meeting of the Community College
Relations Committee, Mr. Vern Shelton,
Assistant to the President, reported that during the legislative session, a
number of bills were introduced to tie the various institutions together.

Dr. James Randolph, Executive Director, Wyoming Community College
Commission, discussed the potential effects of House Bill 116 and House Bill
115A. Dr. Randolph noted that House Bill 116 authorizes the Commission to enact
reciprocal agreements with other states (colleges) in the area of non-resident
tuition. This will allow Wyoming's community colleges to participate in the

Western Undergraduate Exchange program (WICHE). It also requires the Commission to establish state residency requirements for the college system, and gives the Commission authority to expend contingency funds for emergency and preventive maintenance projects. Dr. Randolph said that House Bill 115A expands current Board of Cooperative Educational Services language to allow a school district board and a community college board to join together and offer post secondary education services funded through a voter approved property tax (not to exceed two mills). The joint board can contract with any accredited Wyoming college or the University of Wyoming or if services are unavailable in Wyoming, with an accredited college or university outside of Wyoming. He further stated that House Bill 115A improves current language that allows a county to annex itself to a community college district, imposes a county-wide property tax for counties in which there is located a community college unless the voters of those parts of the county that are not currently a part of the community college district vote to reject imposition of the tax, and allows community college districts to expand local revenues from four mills to up to 10 mills by vote of the district electors for the regular support and operation of the college.

Dr. Roland Barden, Associate Vice President for Academic Affairs, discussed with members of the Community College Relations Committee, various agreements between the University of Wyoming and three community colleges: Sheridan College, Laramie County Community College, and Casper College.

President Ford Bussart extended a cordial welcome to the community college trustees participating in the meeting of the Community College Relations Committee. Open comments were received from community college trustees. A continuing closer working relationship between the University of Wyoming and the community colleges was encouraged.

COOPERATIVE AGREEMENT WITH
NORTHWEST COMMUNITY COLLEGE

Mr. Sharratt reported to the members of the Community College Commission that academic officers and faculty from the University of Wyoming and Northwest Community College have held discussion on how the two institutions can cooperate to the benefit of Wyoming students. A policy document (Enclosure 9, green) proposes cooperation in offering junior and senior level coursework for the BA/BS in Social Sciences, a degree curriculum of the College of Arts and Sciences, on the campus of Northwest Community College.

It was moved by Mr. Sharratt, seconded by Mr. Dray, and carried that Trustees of the University of Wyoming accept the proposed Cooperative Agreement with Northwest Community College as shown in Enclosure 9.

PHYSICAL PLANT AND
EQUIPMENT COMMITTEE

President Bussart called upon Chairman Sharratt for a report from the Physical Plant and Equipment Committee meeting held March 30, 1989. Committee members Sharratt, Dray, Jorgensen, Kirk, Schutte, and ex officio members Bussart and Roark attended the committee meeting, along with other Trustees and University staff. Based on the committee meeting, the following recommendation and reports were presented to the full Board.

Based on a recommendation of the Physical Plant and Equipment Committee, which recognized the transfer by the City to the University of Wyoming of approximately 95 acres free and clear for the construction of the Stock Farm, Mr. Sharratt moved approval of the construction contract for the stock farm relocation as described below. The motion was seconded by Mr. Jorgensen, and it carried.

CONSTRUCTION CONTRACT
STOCK FARM RELOCATION

Vice President Baccari provided members of the Physical Plant and Equipment Committee with an update on the construction contract for the stock farm relocation. Mr. Baccari noted that the 1988 Legislature appropriated \$150,000 for the design and bidding for the relocation of the Stock Farm presently located near West Laramie

on the Territorial Prison site. The condition of the appropriation was that the project had to be bid prior to the 1989 Legislative Session.

In September 1988, the University undertook the design of the Animal Science livestock center to be located south of Laramie on property provided by the City of Laramie. Mr. Baccari said the property, a portion of the Monolith Ranch, lies south of the University's Paradise Farm and east of the Laramie Country Club on Highway 230.

Vice President Baccari told members of the Physical Plant and Equipment Committee that the bids for the livestock center were received on January 6, 1989, and are good for ninety days to April 6, 1989, pending an appropriation by the 1989 Legislature. The 1989 Legislature appropriated \$4,600,000 for the livestock center construction.

Bids were received from five Wyoming resident bidders; Westates Construction, Sheridan; Ainsworth/Benning, Gillette; Russell Construction, Douglas; Kloefkorn/Ballard, Casper; and Spiegelberg Lumber and Building Company, Laramie. The cumulative total, including all alternates, ranged from a low of \$4,238,100 to a high of \$4,528,200 with only \$16,500 separating the two low bidders.

Mr. Baccari said the low bidder was Russell Construction Company, Douglas, with the bid as follows:

Base bid	\$2,978,000
Feed mill alternate	754,000
Pelleting mill alternate	109,000
Swine building alternate	389,000
Fencing around sheep building	<u>8,100</u>
Total bid	<u>\$4,238,100</u>

The funds remaining in the appropriation represent the remaining design fees for construction administration by the architect, utility service and tap fees,

a small contingency and administrative costs, such as construction material testing, observer salaries, etc.

Mr. Baccari advised that the transfer of land to the University by the City is subject, in part, to a lease that will expire on May 1, 1992. The City will transfer on April 5, 1989, free and clear title to 95 acres on which the Stock Farm will be constructed. Additionally, the City has escrowed title to the remaining acreage that shall be delivered to the University upon request after May 1, 1992.

Vice President Baccari noted in the Physical Plant and Equipment Committee meeting that the City Council will vote on Tuesday, April 4, 1989, to approve extension of water, terms and conditions of such extension and the rates. Also, when water is extended and connected, the University is obligated to maintain the pipeline connection and all water lines and hydrants on the site to which the water has been extended.

Mr. Baccari further reported that the City's water line passes under the Laramie Country Club's lagoons that border the subject property. The City has visited with the University to discuss its need to address this problem, and it has suggested the following solutions:

- °Relocate the water line, in which case the University would be asked to grant the City an easement for a new water line at a location to be decided mutually by the parties.
- °Relocate the lagoons, in which case the University may be asked to transfer 10 acres to the City in a location to be decided mutually by the parties and to grant an easement for a sewer line to the new location. The City offered to transfer the 10 acres on which the existing lagoons are sited to the University; however, the University advised the City it would not accept the land.
- °Acceptance of the Country Club's waste water by the University to be treated in the Stock Farm lagoons. Again the City also offered to transfer title to the 10 acres on which the Country Club's lagoons are currently sited. The University advised the

City that it would not accept the Country Club's effluent or the land.

°As an alternative, the City suggested that it might construct lagoons that it would own and operate to receive effluent from both the UW Stock Farm and the Country Club. Under this arrangement the University of Wyoming would pay the City sewage fees rather than operate its own lagoon. The University indicated that it would consider the suggestion if the City chose to pursue it.

The City is still considering its options to solve the water line problem, and the University has not entered into any agreement with the City for a solution.

Trustees authorized acceptance of the bid of Russell Construction Company to award a contract for construction in the amount of \$4,238,100.

TEMPORARY EASEMENT,
UNIVERSITY PROPERTY,
CROOK COUNTY, WYOMING

Mr. Sharratt noted in the Physical Plant and Equipment Committee meeting that Mr. Robert

Sweet has asked the University to grant him a temporary easement to cross land the University owns in Crook County, Wyoming. Mr. Sweet is planning to remove timber on lands that are adjacent to the University's property and has requested an easement to allow him to transport cut logs. The temporary easement is requested for the balance of 1989, and will expire December 31, 1989.

The University acquired this land in 1978 in a bequest from Ella E. Schloredt. The land is currently leased to Don Kokesh, Upton, Wyoming, and Mr. Kokesh has given written consent for this easement as long as Mr. Sweet only crosses this land when the ground is frozen or dry.

Based on a recommendation of the Physical Plant and Equipment Committee, it was moved by Mr. Sharratt, seconded by Mr. Jorgensen and carried that Trustees of the University of Wyoming, in consideration of one dollar (\$1.00), grant Mr. Sweet a temporary easement through December 31, 1989, across the SE¼ SE¼ of Section 15, T 49N R 64W in Crook County, Wyoming, as described in Enclosure 10,

yellow, on the condition that Mr. Sweet only crosses the land when the ground is frozen or dry.

STATUS OF AFTON
PROJECT

Vice President Baccari provided the following update to members of the Physical Plant and Equipment Committee with regard to the Afton project:

The 1986 Legislature appropriated \$325,000 of a requested \$678,825 for the relocation of the dairy farm from Laramie to Afton, Wyoming. In May 1986, the Governor froze the funds and the 1987 Legislature deappropriated the funds.

By the time the Governor had frozen the funds, the University had advertised for architectural services and completed interviews. At the April 11, 1986, meeting, the Trustees selected Bruce Hawtin, Architect, of Jackson, Wyoming, for the architectural services.

The 1988 Legislature appropriated \$30,000 for the design of the facilities at Afton to relocate the dairy operations. Those funds were insufficient to design facilities of the magnitude required for the research farm.

The facilities being proposed for design and construction include a milking barn and adjacent medical/confinement center, two free stall barns, renovating the existing barn, a new shop and feed storage building, manure handling facilities, holding ponds and septic systems in compliance with D.E.Q. regulations, silo, farm offices and county extension offices. The county will support their office construction.

The 1989 Legislature appropriated \$817,960, the amount requested for the upgrade of facilities in Afton. The appropriation includes all construction, design, equipment and administrative cost, including a small contingency.

The relocation of the dairy operations to Afton does not include the transfer of that portion of the dairy herd required to support the needs of Laramie based instructional programs in the College of Agriculture and to supply the needs of students served through the University's food services operations.

However, research programs in the areas of reproductive physiology, reproductive immunology and disease control will be relocated.

Continuing programs in nutrition, food supplements, forages, forage preservation, etc., on milk yield and milk quantity will be expanded at the Afton Center.

During 1988 the Facilities Planning Office and the College of Agriculture undertook the process of developing a program document for a detailed definition of facility needs. That document, at this writing, is being put into final form and will be the basis of negotiations with the architect for services.

The anticipated schedule is to complete negotiations with the architect for approval of the agreement at the May Trustee meeting. The design and bidding for the project should be completed in time for construction to begin in the spring of 1990.

STATUS OF AMERICAN
HERITAGE CENTER/ART MUSEUM

Vice President Baccari and Mr. Roger Baalman,
Director of Facilities Planning, briefly

discussed the status of the American Heritage Center/Art Museum with members of the Physical Plant and Equipment Committee. Mr. Baccari noted that in September 1986, a national design competition was held with presentations from architectural associations each having a firm of national prominence. The successful association was Antoine Predock, Architect, Albuquerque, New Mexico, with Banner Associates, Inc., Laramie, Wyoming. The agreement with the architect was approved by the Trustees at their July 15, 1988 meeting. That agreement has since been executed.

Mr. Baccari said funding for the project is provided by an equal match of appropriated state funds and University funds raised by the Centennial Campaign. The 1989 Legislature, through the 1989 appropriation of \$5,136,660 from the GnMA account, has fulfilled the State's funding obligation for the project of nearly \$9.5 million. As of December 31, 1988 the Centennial Campaign has raised

approximately \$7.2 million in pledges, gifts, bequests and unrestricted funds for the project. Those funds include a \$400,000 challenge grant from the National Endowment for the Arts.

The AHC/AM Planning Committee and the Facilities Planning Office, working with the American Heritage Center and the Art Museum, began meeting with representatives of the architect on March 7-8, 1989 to redefine the program for the construction of the facility. The anticipated schedule is to complete the project design and bidding for a spring 1990 construction start. The construction duration will be approximately two years.

Vice President Baccari said the site for the facility will be in the parking area between the Stadium and the Animal Science/Molecular Biology Building on east campus. A realignment of 22nd Street and redevelopment of the parking lot will hopefully take place during the construction period. The City of Laramie, using matching funds from the federal Highway Administration, is in the process of defining and surveying the street right-of-way. Construction funds are not as yet available. In their March 24-25, 1988 meeting, the Trustees provided a conditional right-of-way to the City of Laramie for 22nd Street and Harney Street extensions.

STATUS OF TELECOMMUNICATIONS
PROJECTS

As an item for information only, Mr. Robert
Aylward, Manager of Telecommunication

Services, provided members of the Physical Plant and Equipment Committee with a brief report on the status of telecommunications projects at the University. Mr. Aylward said the University converted to its own telephone network in January 1989, after major software problems which continued to cause major failures in the system. The final acceptance of the switches from Northern Telecom will be contingent upon complete correction of the software problems. In addition to the telephone switches, the University converted to a voice

messaging system and a computerized billing system. Due to the billing system's complexity, the University has also had its share of problems with this system.

PROGRESS REPORTS AND
CHANGE ORDERS

As a matter of information only, Progress Reports and Change Orders were provided to the

members of the Physical Plant and Equipment Committee.

HONORARY DEGREE
COMMITTEE

The Honorary Degree Committee met in Executive Session on March 30, 1989 to consider nomina-

tions for the honorary degree. Those in attendance were committee members Brian Miracle, Jeri Kirk, and David Updike, along with faculty committee members Ian Adams, Arthur Simpson and Barbara Chatton. President Roark presided over the meeting, and Trustee Ford Bussart attended in his capacity as a member of all board committees. Other Trustees also attended the committee meeting.

President Roark reported to the full Board that following full and open discussion of each candidate for the honorary degree in the Honorary Degree Committee meeting, it was recommended that no honorary degrees be awarded at the May 1989 Commencement. Trustees accepted the recommendation from the Honorary Degree Committee.

ATHLETIC COMMITTEE

President Bussart called upon Chairman Dray for a report from the Athletic Committee

meeting held earlier in the day on March 31. Committee members Dray, Brown, Kirk, Mickelson, Miracle, Skiles, Updike, and ex officio members Bussart and Roark attended the committee meeting, along with other Trustees and University staff. Based on the committee meeting, the following recommendations and reports were presented to the full Board.

FOOTBALL TICKET POLICY

Coach Paul Roach told members of the Athletic Committee that the average student attendance

at the football games for the 1988 season was 3,138. Therefore, Coach Roach

said he had proposed to students, and received their approval, that student seating be reduced to 6,000 with the following two guarantees:

- °that the seats be sold on a game day basis only
- °at no time would any student with a current Validine card be turned away

Coach Roach asked the Athletic Committee to permit a provision to allow a reduction in the identified east and west student sections to 6,000 tickets, and authorize ticket prices in these sections to be reduced from \$12.00 per ticket to \$8.00 per ticket on a game day basis.

Upon a recommendation from the Athletic Committee, it was moved by Mr. Dray, seconded by Mr. Bonner, and carried that Trustees of the University of Wyoming authorize the Athletic Department to limit the student seating to 6,000 on a game day basis, and sell the remainder of the tickets in the identified student sections for \$8.00 per ticket on a game day basis, and that season tickets for end-line section seats outside the student section be reduced from \$65.00 to \$42.00.

**INCREASE IN PARKING FEES
FOR ATHLETIC EVENTS**

Coach Roach told members of the Athletic Committee that the University of Wyoming charges the lowest parking fee of any WAC school with the exception of UTEP, who has preferred parking for booster club members only. Therefore, a \$1.00 increase in parking fees for athletic events was recommended.

Based on a recommendation from the Athletic Committee, it was moved by Mr. Dray, seconded by Mr. Mickelson, and carried that Trustees of the University of Wyoming authorize parking fees for athletic events to be \$2.00 per passenger vehicle or pick-up truck, \$3.00 for R.V. parking, \$5.00 for R.V. overnight parking, and \$50.00 for the football and basketball seasons in the paved "S" parking lot, effective with the 1989 football season.

HANDLING CHARGE FOR ATHLETIC TICKETS

Coach Paul Roach discussed the current \$1.00 handling charge for athletic ticket orders, and informed members of the Athletic Committee that it is not adequate to maintain a positive cash position. He said that over the past few years, credit card service charges and postage have continually increased and the charge has not been raised accordingly.

Upon a recommendation from the Athletic Committee, it was moved by Mr. Dray, seconded by Mr. Bonner, and carried that Trustees of the University of Wyoming authorize the handling charge for athletic ticket orders received by phone or mail be increased to \$2.00, effective immediately.

REPORT ON THE FIRST YEAR OPERATION OF THE ARENA-AUDITORIUM, CONCESSIONS, AND NOVELTIES

As an item for information only, Coach Roach reported on the first year operation of the Arena-Auditorium, concessions, novelties, and parking, and handed out summary statements regarding such to members of the Athletic Committee.

\$100,000 TO ACADEMIC AFFAIRS FROM ATHLETICS

Due to a tremendously successful football season and careful fiscal responsibility, the Athletic Department was able to transfer \$100,000 from the Athletic budget to the Office of the Provost and Vice President for Academic and Student Affairs to be used for faculty travel, as the Provost so determines. Coach Roach said it was his pleasure to be able to share this money with the academic community, and Provost Karnig expressed his appreciation to Coach Roach for the generosity of the gift.

ATHLETIC UPDATE

Coach Roach was asked during the meeting of the Athletic Committee to comment on the situation with Brigham Young University and other universities. Coach Roach said that meetings have been held with athletic directors and presidents, and

that another meeting is scheduled within the next 30 days. Coach Roach said that he believed the situation has been somewhat overpublicized.

ATHLETIC INSURANCE COVERAGE During the Budget Committee meeting on March 30, 1989, questions were raised by Mr. Updike with regard to an enclosure in the Trustees' Report (Enclosure 11) dealing with a schedule of insurance coverage at the University of Wyoming. At the Budget Committee meeting it was requested that the questions be researched and a report be brought back to the Athletic Committee during its meeting on March 31, 1989.

During the Athletic Committee meeting, Mr. David Baker addressed the questions raised by Mr. Updike by saying that with regard to the recreational vehicles (snowmobiles), 10 are owned by the Athletic Department and the remainder have academic uses in departments such as Physics, Zoology, the Wyoming Water Research Center, and the National Park Service.

With regard to the motorcycles, Mr. Baker said they are used by the Wyoming Water Research Center, Department of Geology and Geophysics, and the Department of Range Management.

Mr. Baker said that the athletic insurance that is purchased from NACDA is underwritten by the All American Life Insurance Company, Chicago, Illinois. The premium of \$49,730 includes the standard major medical policy, the catastrophic policy and the travel policy. The standard policy has a two thousand dollar deductible and is a secondary policy. Any personal medical insurance of the athlete is primary. The policy is identified with NACDA, according to Mr. Baker, because the program was created to meet a need identified by the National Association of Athletic Directors. Athletes are expressly excluded from the UW student health insurance program, therefore, medical insurance is provided for this high risk exposure.

Mr. Baker further explained to the Athletic Committee that for the 1988-89 general liability policy, the CIGNA home office excluded liability coverage for anyone participating in noncompetitive skiing, rodeo, horsemanship, trampolines, and mountain climbing. This exclusion was renegotiated with a premium adjustment of \$11,282.

DEVELOPMENT COMMITTEE

President Bussart called upon Chairman Miracle for a report from the Development Committee meeting held earlier in the day on March 31, 1989. Committee members Miracle, Dray, Kirk, Schutte, Updike, and ex officio members Bussart and Roark attended the committee meeting, along with other Trustees and University staff. Based on the committee meeting, the following recommendation and report was presented to the full Board.

APPROVAL OF GIFT
POLICY GUIDELINES

Vice President Simpson explained to members of the Development Committee that for several months the Development Office has been developing fund raising policy and gift guidelines. The Development Office has submitted a draft statement, Enclosure 11, pink. The document covers most fundraising situations without the burden of dated details which would cut short the document's usefulness.

Based on a recommendation from the Development Committee, it was moved by Mr. Miracle, seconded by Mr. Mickelson, and carried that Trustees of the University of Wyoming approve the gift policy guidelines as shown in Enclosure 11.

NAMED GIFT CRITERIA

Vice President Simpson told members of the Development Committee that the University does have a commitment to name a room after the Chicago Alumni group. He explained that dedicating space is a good way to motivate people, and that in the Art Museum competition, naming rooms is a valuable tool in fundraising. Dr. Simpson

said that the Development Office staff feels it would be beneficial to have criteria to use in fundraising efforts.

Based upon a recommendation from the Development Committee, it was moved by Mr. Miracle, seconded by Mr. Dray, and carried that Trustees of the University of Wyoming approve the Named Gift Criteria, effective immediately, as shown in Enclosure 12, green.

W. R. COE/CHARLES CHACEY
KUEHN ESTATE COMMITTEE

President Bussart called upon Chairman
Mickelson for a report from the W. R.

Coe/Charles Chacey Kuehn Estate Committee meeting held earlier in the day on March 31, 1989. Committee members Mickelson, Miracle, Schutte, and ex officio members Bussart and Roark attended the committee meeting, along with other Trustees and University staff. Based on the committee meeting, the following report was presented to the full Board.

QUARTERLY REPORT, W. R. COE
SCHOOL, W. R. COE ESTATE,
AND CHARLES CHACEY KUEHN ESTATE
FUNDS

As an item for information only, Mr. John Vann,
Investment Adviser to the Coe/Kuehn Committee,
presented to members of the Coe/Kuehn

Committee, the quarterly investment report for the quarter ending December 31, 1988.

COMMITTEE OF THE WHOLE

President Bussart reported on the meeting of
the Committee of the Whole held earlier in the

day on March 31, 1989. Present were Bonner, Brown, Bussart, Dray, Hammons, Jorgensen, Kirk, Mickelson, Miracle, Schutte, Sharratt, Updike, and ex officio members Roark, Simons and Skiles. Based on the committee meeting, the following recommendation and reports were presented to the full Board.

ACCEPTANCE OF GRANT
FROM US WEST COMMUNICATIONS
TO THE COLLEGE OF LAW

President Bussart reviewed for members of the
Committee of the Whole that US WEST

Communications has made a conditional grant of \$75,000 to the College of Law to be used in planning an addition to the Law Library. Total planning costs are estimated to be \$147,000.

Based on a recommendation from the Committee of the Whole, it was moved by Mr. Dray, seconded by Mr. Brown, and carried that Trustees of the University of Wyoming accept the \$75,000 grant from US WEST Communications as follows:

- a. The College of Law must obtain, by commitment or in cash, the additional \$72,000 necessary to complete the planning phase of the Law Library addition.
- b. The College of Law must submit to the US WEST Foundation a detailed fund-raising plan for the funds necessary to construct the Law Library addition.
- c. The College of Law must agree not to submit a proposal to the US WEST Foundation for funds to construct the addition to the Law Library.

LEGISLATIVE
RETROSPECTIVE

Mr. Vern Shelton reported to members of the
Committee of the Whole on legislative

retrospective. He said that although there were some rough spots along the way, it was a good legislative session for the University of Wyoming. He expressed thanks to the Trustees for their involvement, counsel, and assistance.

Mr. Shelton said that more than 115 bills with UW implications were introduced during the 1989 session. These ranged from creation of a state telecommunications division and establishment of an education policy implementation council to giving the University a seat on the Economic Development and Stabilization Board and providing a benefit adjustment for retirees.

During their final meeting of the session, members of the Joint Appropriations Committee voted unanimously to have the co-chairmen and two other members of the committee continue informal sessions with University Trustees.

They feel, according to Mr. Shelton, those sessions are very beneficial and go far in expanding communication between the campus and the capitol.

REPORT ON UNIVERSITY OF
WYOMING TECHNOLOGY
TRANSFER FOUNDATION

Vice President DeVries updated members of the Committee of the Whole on the progress of the University of Wyoming Technology Transfer Foundation (UWTTF). He noted that changes to the Bylaws and approved contracts were included for the Trustees' information as enclosures in the March 1989 Trustees' Report.

PROPOSAL FOR UNIVERSITY
STUDIES PROGRAM AND PROGRESS
REPORT ON NORTH CENTRAL
ASSOCIATION SELF-STUDY

Dr. Judith Powell, ACE Fellow and Assistant to the President, 1988-89, briefly reviewed for members of the Committee of the Whole, a proposal for a University Studies Program and provided a progress report on the North Central Association Self-Study, 1988-89.

NEW BUSINESS

Ms. Lisa Skiles introduced Mr. David Miller to the Trustees. Mr. Miller is the new ASUW President.

RESOLUTION FOR
LISA SKILES

On behalf of the Trustees, Mr. Sharratt read the following resolution to Ms. Lisa Skiles:

To have had the privilege of knowing and working with Lisa Skiles is to have been associated with a truly remarkable person. Every adjective which conveys feelings of warmth and friendliness may be used to express her dynamic personality. Those words which imply an engaging and charming manner also may be used if they, at the same time, suggest a quiet sense of humor, a deep-seated loyalty, a purposefulness, and an advocacy which are often hidden behind a true modesty.

To have been associated with Lisa Skiles for the past year is to have had a rare opportunity of working with an outstanding student body president -- dedicated to her fellow students and committed totally to the welfare of her alma mater.

Therefore, Trustees of the University of Wyoming:

Join in commending Lisa Skiles as she ends her term as President of the Associated Students of the University of Wyoming and in

extending warmest best wishes for continuing success in all endeavors.

NEWSPAPER COLUMN

Mr. Updike suggested that a news brief column be prepared to be sent regularly to local news media around the state. Each column would carry a credit line identifying the local Trustee and providing his or her telephone number. Trustees were asked to contact Mr. Vern Shelton if they are interested in the column.

FACULTY SENATE

Dr. Max Rardin, Chair of Faculty Senate, extended a welcome to new Trustees on behalf of the Faculty Senate.

SCHEDULE OF MEETING
DATES FOR 1989-90

It was noted that a schedule for Trustee meeting dates for 1989-90 will be adopted at the Trustees' annual meeting in May. It was suggested that perhaps Trustees might wish to consider scheduling monthly meetings for 1989-90.

TRUSTEES AWARD OF MERIT

Mr. Updike questioned whether or not Trustees previously took action to award Trustees Award of Merit to retiring Trustees. It was asked that the Trustee minutes be checked to verify this action.

PRESIDENT ROARK
NEWS RELEASE - PHYSICIANS

President Roark announced to Trustees that according to Dr. Arnold Krause, Program Director of the University of Wyoming Family Practice Residency Program at Cheyenne, ten new resident physicians will be moving to Cheyenne on July 1, 1989 for training as family doctors. President Roark noted that the program recruited five physicians to continue their training as second year residents and five doctors to begin as first year resident physicians. They will join the five residents who will be promoted to third year residents for a total of 15 residents. Recruiting and rebuilding the program has continued with the addition of two family family practice physician faculty members. Dr. Krause hopes

to have two more hired by this summer, and anticipates having a doctor of pharmacy faculty member added by this fall. President Roark continued by saying that even though some physicians are leaving established office practices in Wyoming, three of the six residents graduating from the Cheyenne program in June are remaining in Wyoming to practice.

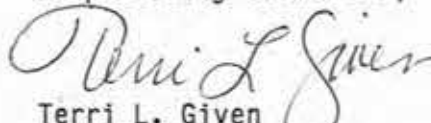
1989 TRUSTEES' SYMPOSIUM

Following brief discussion, it was moved by Mr. Dray, seconded by Mr. Bonner, and carried that Trustees of the University of Wyoming ask the administration to look towards cooperation with Trustees for a symposium in August 1989 on the campus in Laramie to deal with the issue of education in Wyoming. It was further stated that three Trustees be appointed to work with the administration on an ad hoc basis to plan the symposium.

ANNOUNCEMENT AND DATE
OF NEXT MEETING

The next meeting of the Trustees is the annual meeting, scheduled for May 12-14, 1989. There being no further business to come before the Trustees, the meeting adjourned at 4:25 p.m.

Respectfully submitted,


Terri L. Given
Deputy Secretary

FY90 BUDGET BY PROGRAM

	FACULTY	STAFF	FULL-TIME	PART-TIME	EMPLOYER	TOTAL	TRAVEL	EQUIPMENT	GRANTS &			SPECIAL SERVICES	TOTAL
			PERSONAL SERVICES	PERSONAL SERVICES	PAID BENEFITS	PERSONAL SERVICES			SUPPORT SERVICES	AID PAYMENT	NON-OPERATING EXPENDITURES		
Total Instruction & Research	721.337	387.913	35,667,394	5,640,743	7,541,311	48,849,448	9,055,166	456,024	1,188,977	137,190	750,000	227,294	60,664,09
Total Extension & Public Service	36.833	97.667	4,317,606	285,862	958,634	5,562,102	335,614	120,857	18,933	1,750	0	5,599	6,044,85
Total Intercollegiate Athletics	24.500	18.000	1,209,937	133,075	275,393	1,618,405	1,098,701	765,630	24,351	1,201,388	15,498	120,500	4,844,47
Total MORP	0.000	189.000	3,937,923	335,212	971,424	5,244,559	5,846,519	5,333	146,999	0	0	80,498	11,323,90
Total General Services	3.000	151.750	3,778,641	249,822	885,225	4,913,688	1,509,811	118,161	25,382	44,257	187,079	186,805	6,985,18
Total Student Serv. & Stu. Aid	1.000	83.000	2,026,747	455,095	511,668	2,993,510	360,208	35,989	53,347	3,036,240	29,613	28,390	6,537,29
Total School of Human Medicine	14.000	86.000	2,739,164	123,627	535,412	3,398,203	557,779	48,463	0	2,932,373	0	308,600	7,245,41
Total Wyo Water Res. Center	3.000	4.000	221,727	42,095	54,819	318,641	37,655	8,270	0	325,000	0	0	689,56
TOTAL SECTION 1	803.670	1017.330	53,899,139	7,265,531	11,733,886	72,898,556	18,801,453	1,558,727	1,457,989	7,678,198	982,190	957,686	104,334,79
SALARY INCREASE			2,306,000										2,306,00

J S. SF. 52. 90
MO 3/16/89

SUMMARY OF SOURCE OF FUNDS FOR SECTION 11

(FY 1990)

	<u>Federal Contracts & Grants</u>	<u>Sales & Services</u>	<u>Gifts & Grants</u>	<u>Student Loans & Grants</u>	<u>Pledged Revenue</u>	<u>Debt Service</u>	<u>Total</u>
Resident Instruction & Research	\$ 9,244,790	\$3,017,568	\$7,263,542	\$	\$	\$	\$19,525,920
Extension and Public Service	1,682,133	2,232,260	<87,656>				3,826,737
Intercollegiate Athletics		1,896,770	141,640				2,038,410
Maint. Operation & Repair of Plant		349,416					349,416
General Services	795,357	<272,014>	814,188				1,337,531
Student Services & Student Aid	112,749	<696,643>	246,966	<1,192,858>	15,997,287		14,467,501
Capital Expenditure					125,000	275,000	400,000
Debt Service						4,405,142	4,405,142
Total	<u>\$11,835,029</u>	<u>\$6,527,377</u>	<u>\$8,378,680</u>	<u>\$<1,192,858></u>	<u>\$16,122,287</u>	<u>\$4,680,142</u>	<u>\$46,350,657</u>

University of Wyoming
Section II (267)
FY 1990

	<u>Full-Time Salaries</u>	<u>Part-Time Salaries</u>	<u>Employer Paid Benefits</u>	<u>Total Personal Services</u>	<u>Support Services</u>	<u>Travel</u>	<u>Equipment</u>	<u>Grants and Aid Payments</u>	<u>Special Services</u>	<u>Operating Expenditures</u>	<u>Capital</u>	<u>Total</u>
Resident Instruction & Research	\$3,211,737	\$2,663,644	\$1,483,593	\$ 7,358,974	\$ 2,805,650	\$1,153,473	\$4,317,572	\$2,954,433	\$<158,014>	\$1,093,832	\$	\$19,525,920
Extension and Public Service	831,571	296,755	260,421	1,388,747	909,986	400,337	217,329	329,505	389,209	191,624		3,826,737
Intercollegiate Athletics	423,657	151,175	117,583	692,415	<36,231>	930,630	15,000	163,910	119,216	153,470		2,038,410
Maint. Operation & Repair of Plant	158,153	48,864	43,977	250,994	43,752	390	26,672	-0-	1,396	26,212		349,416
General Services	<103,035>	<17,868>	6,810	<114,093>	791,840	96,903	389,284	378,824	242,247	<447,474>		1,337,531
Student Services & Student Aid	2,087,397	1,734,168	629,071	4,750,636	4,576,877	58,967	522,048	2,415,126	<458,782>	2,602,629		14,467,501
Capital Expenditure											400,000	400,000
Debt Service					4,405,142							4,405,142
Total	<u>\$6,609,480</u>	<u>\$4,876,738</u>	<u>\$2,841,455</u>	<u>\$14,327,673</u>	<u>\$13,497,016</u>	<u>\$2,640,700</u>	<u>\$5,487,905</u>	<u>\$6,241,798</u>	<u>\$135,272</u>	<u>\$3,620,293</u>	<u>\$400,000</u>	<u>\$46,350,657</u>

University of Wyoming

Section IV (Operating)

FY 1990

	<u>Full-Time Salaries</u>	<u>Part-Time Salaries</u>	<u>Employer Paid Benefits</u>	<u>Total Personal Services</u>	<u>Support Services</u>	<u>Travel</u>	<u>Special Services</u>	<u>Non-Operating Expenses</u>	<u>Capital</u>	<u>Total</u>
Office of Development	360,572	3,792	74,365	438,729	85,406	62,780	39,525	-	-	626,440

Summary of Source of Funds for Section IV (Operating)

	<u>General Fund</u>	<u>IW Funds</u>	<u>Total</u>
Office of Development	356,398	270,042	626,440

UNIVERSITY OF WYOMING
LARAMIE, WYOMING

ENTITY IDENTIFICATION NUMBER 1836000331A1

FINANCIAL AND COMPLIANCE REPORT

FOR THE YEARS ENDED JUNE 30, 1988 AND 1987

DATED OCTOBER 28, 1988

C O N T E N T S

	Page
AUDITEE AND AUDITOR INFORMATION	1
INTRODUCTION	2
HIGHLIGHTS OF AUDIT RESULTS	3 and 4
INDEPENDENT AUDITORS' REPORT ON THE FINANCIAL STATEMENTS AND SUPPLEMENTARY INFORMATION	5
FINANCIAL STATEMENTS	
Statements of federal program cash receipts and disbursements	6-9
Statement of changes in student financial assistance program balances - cash basis	10-13
Notes to financial statements	14 and 15
SUPPLEMENTARY INFORMATION	
Analyses of Perkins Loan Program - cash flow	16
FEDERAL CONTRACTS AND GRANTS	17-28
INDEPENDENT AUDITORS' REPORT ON:	
Internal accounting controls	29 and 30
Internal controls used in administering student financial assistance programs	31-33
INDEPENDENT AUDITORS' REPORT ON:	
Compliance	34 and 35
Compliance with laws and regulations related to student financial assistance programs	36 and 37
Schedule of findings and questioned costs	38-63
INDEPENDENT AUDITORS' COMMENTS ON RESOLUTION OF MATTERS RELATING TO PRIOR AUDIT FINDINGS	64-69
CORRECTIVE ACTION PLAN	70-81

UNIVERSITY OF WYOMING
AUDITEE AND AUDITOR INFORMATION

AUDITEE

University of Wyoming
P.O. Box 3314 University Station
Laramie, Wyoming 82070

AUDITOR

James Hearne, Partner In-Charge
McGladrey & Pullen
P.O. Box 1088
Cheyenne, Wyoming 82003
(307) 634-2151

DATES WHEN AND SITE WHERE THE AUDIT WAS PERFORMED

The audit was performed between June 20, 1988 and October 28, 1988 at the following auditee facility.

<u>Location</u>	<u>Description of Facility</u>	<u>Dates Visited</u>
Laramie, Wyoming	Student Financial Aid Offices and Office of Contracts and Grants	Various between June 20, 1988 and October 28, 1988

AUDITEE'S ACCREDITING ORGANIZATION

North Central Association of Colleges and Schools

USE OF A SFA PROGRAM CONSULTANT/SERVICER

The Auditee does not use a SFA Program Consultant/Service.

UNIVERSITY OF WYOMING

INTRODUCTION

Background

The University of Wyoming is a land-grant institution which was founded in 1886. Located in Laramie, the University is Wyoming's only four-year institution of higher learning. The University's campus consists of 780 acres and 79 major buildings. More than 240 undergraduate and degree programs are offered the near 10,000-member student body through the University's seven academic colleges; Agriculture, Arts and Sciences, Commerce and Industry, Education, Engineering, Health Sciences, and Law.

The University expended approximately \$37,310,000 under direct federal contracts and grants during the two years ended June 30, 1988. This does not include expenditures of federal money received as pass-through from other state agencies or other sub-grantors. These expenditures are summarized by sponsoring agencies in the following statements of federal program cash receipts and disbursements.

Scope of Audit

The examination was made in accordance with generally accepted auditing standards and the standards for financial and compliance audits contained in the Standards for Audits of Governmental Organizations, Programs, Activities and Functions issued by the U.S. General Accounting Office.

The primary audit objectives were to determine whether (1) the University has implemented and utilized appropriate financial and administrative systems and controls to effectively discharge its management responsibilities for federal awards, (2) the University is in material compliance with the uniform administrative requirements of OMB Circular A-110 as required by federal awarding agencies, OMB Circular A-21 Cost Principle and Terms and Conditions of Federal Awards, and (3) the financial reports submitted to federal agencies contain complete and reliable financial data and are presented in accordance with the terms of applicable agreements and Attachment G in Circular A-110, Financial Reporting Requirements.

The examination was conducted on the campus of the University of Wyoming located in Laramie, Wyoming.

The audit procedures were only performed on federal contracts and grants received directly by the University from a federal agency. The financial statements of the University of Wyoming have not been audited and are therefore not included in this report.

HIGHLIGHTS OF AUDIT RESULTS

As noted in the report on Compliance and Findings, Recommendations and the University's Response section of this report, twenty three violations were noted during our examination. They are summarized as follows:

College Work Study

Due to a mathematical error, the available funds to the Department of Education were understated by \$100 on the Application and Fiscal Operations Report (FISAP).

Pell Grant

Eleven instances were found where there was no documentation of refund computation/allocation. Per institutional policy, documentation of possible refunds should be included in each withdrawing student's file.

Adjustments to Pell Grant accounts are not being made in a timely manner. The result is that the University has unexpended funds of \$861 due back to the granting agency.

Guaranteed Student Loans (GSL)

There were 2 instances of overawards, 1 instance of underaward and 1 instance of miscalculation in the award calculation for GSL's.

The overawards were due to errors in calculating the expected family contributions and resulted in a \$7 and \$246 overaward. The \$246 overaward was offset by a \$246 underaward of a supplemental loan to the student (SLS).

The underaward was due to an error in calculating the financial aid award by \$200.

The miscalculation in the GSL award was due to an error in calculating the Students expected contribution. There was no overaward as the student's only financial aid was a GSL that covered only a part of total school expense.

Perkins Loan

The University is not sending notices to students who drop below 1/2 time status informing them of when their grace period begins and ends on a consistent basis.

The institutional capital contribution was made after the Federal capital contribution. Per Perkins Loan Program requirements, the institutional capital contributions should be made at or before the Federal capital contribution is made.

The Application and Fiscal Operations Report (FISAP) for the years ended June 30, 1988 and 1987 contains errors in relation to how the report should read. The result of the misstatements could be an over or underawarding in the following year.

An instance was noted where a student's account was credited for a repayment of an overaward made by another student.

Highlights (Continued)

The loan subsidiary listing as of June 30, 1987 cannot be located. Loan records are required to be retained for 5 years.

Upward Bound

Stipends paid to students in the program for the last quarter of each year is being applied to the next fiscal year. As a result, expenditures are not being properly matched with grant awards.

The Financial Status Report for the Upward Bound Program was filed 114 days late due to manual reports needed to complete the Status Report not being done on a timely basis.

Supplemental Education Opportunity Grant (SEOG)

Supplemental Educational Opportunity Grant (SEOG) received a refund of \$300 when the refund should have gone to the Pell Grant Program according to University policy. Any refund should go to Perkins Loan Program first, Pell Grant Program second and SEOG Program third. In this case, however, the SEOG Program incorrectly received the money before the Pell Grant.

A \$350 overaward in the SEOG Program should have been applied to financial aid in the next semester but was not. The institutional oversight resulted in an overawarding of financial aid.

Department of Energy Oil Shale Project DE-FC21-86LC11084 (DOE)

The Financial Status Report was filed with incorrect financial information due to using accrual basis instead of cash basis financial records. Also, the Federal Assistance Budget Information form is being filed with incorrect information. The form should show requested funding for the upcoming continuation period or any changes in projected costs.

The laboratory facilities constructed for the Oil Shale Project were expensed instead of being properly recorded as a capital asset.

Various reports have been filed late or have yet to be filed.

National Science Foundation EPSCOR Project (NSF)

Because of the University not being aware of guideline limitations, consulting fees paid to visiting speakers exceed the standard rate authorized by NSF by \$446.

On two occasions, equipment over \$1,000 was purchased without a proper search for similar equipment already owned. NSF Guidelines state that a search must be made before the equipment is bought.

In a published article made with the support of NSF funds, acknowledgement of support was not included. NSF Guidelines state that the acknowledgement of NSF support will appear in every publication made with the support of NSF funds.



McGLADREY & PULLEN

Certified Public Accountants and Consultants

INDEPENDENT AUDITORS' REPORT ON THE FINANCIAL STATEMENTS AND SUPPLEMENTARY INFORMATION

To the Board of Trustees
University of Wyoming
Laramie, Wyoming

We have examined the accompanying statements of federal program cash receipts and disbursements of federal contracts and grants received directly by the University of Wyoming and changes in student financial assistance program balances for the years ended June 30, 1988 and 1987. Our examination was made in accordance with generally accepted auditing standards and the standards for financial and compliance audits contained in the Standards for Audits of Governmental Organizations, Programs, Activities and Functions issued by the U.S. General Accounting Office and, accordingly, included such tests of the accounting records and such other procedures as we considered necessary under the circumstances.

As described in Note 1 to the financial statements, the accompanying statements are prepared on the cash basis of accounting and, accordingly, they are not intended to be presented in conformity with generally accepted accounting principles.

As described more fully in the notes to the financial statements, the accompanying statements have been prepared in the format and following the instructions of the U.S. Office of Management and Budget (OMB) as set forth in the Guidelines for Audits of Federal Awards to Educational Institutions (working draft).

In our opinion, the aforementioned statements present fairly the cash receipts and disbursements of federal contracts and grants received directly by the University of Wyoming and changes in student financial assistance program balances for the years ended June 30, 1988 and 1987, in conformity with the University's cash basis of accounting, as described in Note 1 to the financial statements, applied on a consistent basis.

Our examination was made for the purpose of forming an opinion on the statements of federal program cash receipts and disbursements of federal contracts and grants received directly by the University of Wyoming and changes in student financial assistance program balances taken as a whole. The schedules listed in the table of contents as supplementary information are presented for purposes of additional analysis and are not a required part of the statement of cash receipts and disbursements referred to above. Such information has been subjected to the auditing procedures applied to federal contracts and grants cash balances referred to above and, in our opinion, is fairly stated in all material respects in relation to the statements of federal cash program receipts and disbursements taken as a whole.

McGladrey & Pullen
Cheyenne, Wyoming
October 28, 1988

UNIVERSITY OF WYOMING

STATEMENT OF FEDERAL PROGRAM CASH RECEIPTS AND DISBURSEMENTS
Year Ended June 30, 1987

Grants, Contracts and Other Agreements
Sponsoring Agency

	DOE	AID	DOD	Interior	NSF	NASA	HHS
Cash balances (deficit), June 30, 1986	\$ (153,750)	\$ (419,847)	\$ (179,735)	\$ (293,452)	\$ 21,543	\$ (128,726)	\$ (19,539)
Receipts:							
Federal awards for:							
Research and development	\$ 524,448	\$ 38,000	\$ 694,479	\$ 1,325,159	\$ 1,981,837	\$ 565,892	\$ 596,726
Instruction	-	1,503,813	391,023	-	-	-	115,851
Other sponsored projects	-	-	204,919	52,178	182,909	-	206,131
Total receipts	\$ 524,448	\$ 1,541,813	\$ 1,290,421	\$ 1,377,337	\$ 2,164,746	\$ 565,892	\$ 918,708
Disbursements:							
Research and development	\$ 603,749	\$ 68,343	\$ 838,022	\$ 1,300,683	\$ 2,114,227	\$ 544,458	\$ 598,312
Instruction	-	1,192,100	437,516	-	-	-	119,877
Other sponsored projects	-	-	223,459	25,301	232,345	-	204,085
Total disbursements	\$ 603,749	\$ 1,260,443	\$ 1,498,997	\$ 1,325,984	\$ 2,346,572	\$ 544,458	\$ 922,274
Other changes, principal and in- terest received	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net increase (de- crease) in cash balance	\$ (79,301)	\$ 281,370	\$ (208,576)	\$ 51,353	\$ (181,826)	\$ 21,434	\$ (3,566)
Cash balances (deficit), June 30, 1987	\$ (233,051)	\$ (138,477)	\$ (388,311)	\$ (242,099)	\$ (160,283)	\$ (107,292)	\$ (23,105)

See Notes to Financial Statements.

Grants, Contracts and Other Agreements
Sponsoring Agency

Grants, Contracts and Other Agreements Sponsoring Agency								Student Loans
USDA	Education	Arts And Humanities	EPA	NCAR	Land Grant	Other	Total	Education
\$ (54,334)	\$ (45,114)	\$ (2,020)	\$ (8,823)	\$ 4,068	\$ 100,322	\$ (39,838)	\$(1,219,245)	\$ 436,321
\$ 333,602	\$ -	\$ -	\$ 26,776	\$ -	\$ -	\$ 51,749	\$ 6,138,668	\$ -
154,750	580,358	(2,722)	21,705	-	-	-	2,764,778	-
35,602	3,520,162	7,118	-	30,000	3,260,891	41,363	7,541,273	-
\$ 523,954	\$4,100,520	\$ 4,396	\$ 48,481	\$ 30,000	\$3,260,891	\$ 93,112	\$16,444,719	\$ -
\$ 385,466	\$ -	\$ -	\$ 27,439	\$ -	\$ -	\$ 47,627	\$ 6,528,326	\$ -
138,597	582,953	-	17,902	-	-	-	2,488,945	-
62,866	3,529,561	8,776	-	34,068	3,189,585	28,696	7,538,742	886,105
\$ 586,929	\$4,112,514	\$ 8,776	\$ 45,341	\$ 34,068	\$3,189,585	\$ 76,323	\$16,556,013	\$ 886,105
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 826,156
\$ (62,975)	\$ (11,994)	\$ (4,380)	\$ 3,140	\$ (4,068)	\$ 71,306	\$ 16,789	\$ (111,294)	\$ (59,949)
\$ (117,309)	\$ (57,108)	\$ (6,400)	\$ (5,683)	\$ -	\$ 171,628	\$ (23,049)	\$(1,330,539)	\$ 376,372

UNIVERSITY OF WYOMING

STATEMENT OF FEDERAL PROGRAM CASH RECEIPTS AND DISBURSEMENTS
Year Ended June 30, 1988

	Grants, Contracts and Other Agreements Sponsoring Agency						
	DOE	AID	DOD	Interior	NSF	NASA	HHS
Cash balances (deficit), June 30, 1987	\$ (233,051)	\$ (138,477)	\$ (388,311)	\$ (242,099)	\$ (160,283)	\$ (107,292)	\$ (23,105)
Receipts:							
Federal awards for:							
Research and development	\$1,127,082	\$ 57,000	\$1,277,238	\$ 916,545	\$2,750,574	\$ 587,746	\$ 693,364
Instruction	-	1,483,742	443,404	-	-	-	303,481
Other sponsored projects	-	-	150,551	-	177,400	-	30,155
Total receipts	\$1,127,082	\$1,540,742	\$1,871,193	\$ 916,545	\$2,927,974	\$ 587,746	\$1,027,000
Disbursements:							
Research and development	\$ 896,479	\$ 23,428	\$1,972,317	\$ 771,804	\$2,732,438	\$ 534,437	\$ 765,265
Instruction	-	1,646,359	374,479	-	-	-	314,773
Other sponsored projects	-	-	124,303	25,571	138,012	-	28,341
Total disbursements	\$ 896,479	\$1,669,787	\$2,471,099	\$ 797,375	\$2,870,450	\$ 534,437	\$1,108,379
Other changes, principal and in- terest received	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net increase (de- crease) in cash balance	\$ 230,603	\$ (129,045)	\$ (599,906)	\$ 119,170	\$ 57,524	\$ 53,309	\$ (81,379)
Cash balances (deficit), June 30, 1988	\$ (2,448)	\$ (267,522)	\$ (988,217)	\$ (122,929)	\$ (102,759)	\$ (53,983)	\$ (104,484)

See Notes to Financial Statements.

Grants, Contracts and Other Agreements
Sponsoring Agency

Grants, Contracts and Other Agreements Sponsoring Agency								Student Loans
USDA	Education	Arts And Humanities	EPA	NCAR	Land Grant	Other	Total	Education
<u>\$ (117,309)</u>	<u>\$ (57,108)</u>	<u>\$ (6,400)</u>	<u>\$ (5,683)</u>	<u>\$ -</u>	<u>\$ 171,628</u>	<u>\$ (23,049)</u>	<u>\$(1,330,539)</u>	<u>\$ 376,372</u>
\$ 493,360	\$ -	\$ -	\$ 82,595	\$ -	\$ -	\$ 62,135	\$ 8,047,639	\$ -
60,470	712,434	16,496	17,818	-	-	-	3,037,845	-
<u>66,937</u>	<u>4,101,230</u>	<u>61,484</u>	<u>-</u>	<u>-</u>	<u>2,821,930</u>	<u>9,599</u>	<u>7,419,286</u>	<u>-</u>
<u>\$ 620,767</u>	<u>\$4,813,664</u>	<u>\$ 77,980</u>	<u>\$ 100,413</u>	<u>\$ -</u>	<u>\$2,821,930</u>	<u>\$ 71,734</u>	<u>\$18,504,770</u>	<u>\$ -</u>
\$ 527,013	\$ -	\$ -	\$ 96,226	\$ -	\$ -	\$ 57,749	\$ 8,377,156	\$ -
51,006	739,869	16,146	30,070	-	-	-	3,172,702	-
<u>41,136</u>	<u>4,100,739</u>	<u>65,769</u>	<u>-</u>	<u>-</u>	<u>2,950,527</u>	<u>9,210</u>	<u>7,483,608</u>	<u>834,886</u>
<u>\$ 619,155</u>	<u>\$4,840,608</u>	<u>\$ 81,915</u>	<u>\$ 126,296</u>	<u>\$ -</u>	<u>\$2,950,527</u>	<u>\$ 66,959</u>	<u>\$19,033,466</u>	<u>\$ 834,886</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 816,370</u>
<u>\$ 1,612</u>	<u>\$ (26,944)</u>	<u>\$ (3,935)</u>	<u>\$ (25,883)</u>	<u>\$ -</u>	<u>\$ (128,597)</u>	<u>\$ 4,775</u>	<u>\$ (528,696)</u>	<u>\$ (18,516)</u>
<u>\$ (115,697)</u>	<u>\$ (84,052)</u>	<u>\$ (10,335)</u>	<u>\$ (31,566)</u>	<u>\$ -</u>	<u>\$ 43,031</u>	<u>\$ (18,274)</u>	<u>\$(1,859,235)</u>	<u>\$ 357,856</u>

UNIVERSITY OF WYOMING

STATEMENT OF CHANGES IN STUDENT FINANCIAL
ASSISTANCE PROGRAM BALANCES - CASH BASIS
Year Ended June 30, 1987

	Grants						
	Pell Grant Program	Supplemental Educational Opportunity Grant Program	College Work- Study Program	Upward Bound Projects	Native American Training In Vital Education	Wyoming Leadership In Educational Administration Development	Special Services
Program balance (deficit), be- ginning June 30, 1986	\$ (25,564)	\$ 2,260	\$ (47)	\$ (17,283)	\$ -	\$ -	\$ (6,030)
Additions:							
Federal authori- zation	\$2,649,312	\$ 333,381	\$ 349,916	\$ 198,748	\$ -	\$ -	\$ 97,290
Institutional matching con- tribution	-	-	80,992	-	-	-	-
Interest:							
Collected	-	-	-	-	-	-	-
Income	-	-	-	-	-	-	-
Reimbursement of cancelled loans	-	-	-	-	-	-	-
Loan principal collected	-	-	-	-	-	-	-
	<u>\$2,649,312</u>	<u>\$ 333,381</u>	<u>\$ 430,908</u>	<u>\$ 198,748</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 97,290</u>
Deductions:							
Grant awards	\$2,633,178	\$ 338,156	\$ -	\$ 13,658	\$ -	\$ -	\$ -
Wages	-	-	405,033	87,269	-	-	73,606
Funds advanced to students	-	-	-	-	-	-	-
Administrative expenses	-	16,551	29,727	98,574	-	-	21,844
	<u>\$2,633,178</u>	<u>\$ 354,707</u>	<u>\$ 434,760</u>	<u>\$ 199,501</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 95,450</u>
Other (credits) and charges:							
Transfers between programs	\$ -	\$ 14,197	\$ (14,197)	\$ -	\$ -	\$ -	\$ -
College Work- Study Program, Carryforwards	-	-	17,976	-	-	-	-
	<u>\$ -</u>	<u>\$ 14,197</u>	<u>\$ 3,779</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Program balance (deficit), ending June 30, 1987	<u>\$ (9,430)</u>	<u>\$ (4,869)</u>	<u>\$ (120)</u>	<u>\$ (18,036)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (4,190)</u>

See Notes to Financial Statements.

Grants					Loans
Talent Search Projects	Computer Assisted Model For The Learning Disabled	Drug Free Schools And Communities Program	Other	Sub-Total	Perkins Loan Program
\$ (7,650)	\$ -	\$ -	\$ 9,200	\$ (45,114)	\$ 436,321
\$ 103,446	\$ 71,381	\$ -	\$ 40,725	\$3,844,199	\$ 150,474
-	-	-	-	80,992	16,719
-	-	-	-	-	91,939
-	-	-	-	-	10,590
-	-	-	-	-	13,745
-	-	-	-	-	542,689
<u>\$ 103,446</u>	<u>\$ 71,381</u>	<u>\$ -</u>	<u>\$ 40,725</u>	<u>\$3,925,191</u>	<u>\$ 826,156</u>
\$ -	\$ -	\$ -	\$ -	\$2,984,992	\$ -
80,977	53,818	-	31,245	731,948	-
-	-	-	-	-	858,670
21,917	26,692	-	22,916	238,221	27,435
<u>\$ 102,894</u>	<u>\$ 80,510</u>	<u>\$ 31,245</u>	<u>\$ 54,161</u>	<u>\$3,955,161</u>	<u>\$ 886,105</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	17,976	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 17,976</u>	<u>\$ -</u>
<u>\$ (7,098)</u>	<u>\$ (9,129)</u>	<u>\$ -</u>	<u>\$ (4,236)</u>	<u>\$ (57,108)</u>	<u>\$ 376,372</u>

UNIVERSITY OF WYOMING

STATEMENT OF CHANGES IN STUDENT FINANCIAL ASSISTANCE PROGRAM BALANCES - CASH BASIS
Year Ended June 30, 1988

	Grants						
	Pell Grant Program	Supplemental Educational Opportunity Grant Program	College Work-Study Program	Upward Bound Projects	Native American Training In Vital Education	Wyoming Leadership In Educational Administration Development	Special Services
Program balance (deficit), beginning June 30, 1987	\$ (9,430)	\$ (4,869)	\$ (120)	\$ (18,036)	\$ -	\$ -	\$ (4,190)
Additions:							
Federal authorization	\$3,166,267	\$ 343,133	\$ 337,912	\$ 184,657	\$ 124,136	\$ 97,200	\$ 109,984
Institutional matching contribution	-	-	71,457	-	-	-	-
Interest:							
Collected	-	-	-	-	-	-	-
Income	-	-	-	-	-	-	-
Reimbursement of cancelled loans	-	-	-	-	-	-	-
Loan principal collected	-	-	-	-	-	-	-
	<u>\$3,166,267</u>	<u>\$ 343,133</u>	<u>\$ 409,369</u>	<u>\$ 184,657</u>	<u>\$ 124,136</u>	<u>\$ 97,200</u>	<u>\$ 109,984</u>
Deductions:							
Grant awards	\$3,157,204	\$ 343,407	\$ -	\$ 12,170	\$ 78,253	\$ -	\$ -
Wages	-	-	357,166	99,108	28,515	27,150	91,829
Funds advanced to students	-	-	-	-	-	-	-
Administrative expenses	-	175	47,039	78,178	31,589	85,767	19,478
	<u>\$3,157,204</u>	<u>\$ 343,582</u>	<u>\$ 404,205</u>	<u>\$ 189,456</u>	<u>\$ 138,357</u>	<u>\$ 112,917</u>	<u>\$ 111,307</u>
Other (credits) and charges, transfers between programs	\$ -	\$ 5,044	\$ (5,044)	\$ -	\$ -	\$ -	\$ -
	<u>\$ -</u>	<u>\$ 5,044</u>	<u>\$ (5,044)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Program balance (deficit), ending June 30, 1988	<u>\$ (367)</u>	<u>\$ (274)</u>	<u>\$ -</u>	<u>\$ (22,835)</u>	<u>\$ (14,221)</u>	<u>\$ (15,717)</u>	<u>\$ (5,513)</u>

See Notes to Financial Statements.

Grants					Loans
Talent Search Projects	Computer Assisted Model For The Learning Disabled	Drug Free Schools And Communities Program	Other	Sub-Total	Perkins Loan Program
\$ (7,098)	\$ (9,129)	\$ -	\$ (4,236)	\$ (57,108)	\$ 376,372
\$ 106,046	\$ 68,642	\$ 52,400	\$ 53,055	\$4,643,432	\$ 93,730
-	-	-	-	71,457	10,414
-	-	-	-	-	103,259
-	-	-	-	-	13,138
-	-	-	-	-	30,951
-	-	-	-	-	564,878
<u>\$ 106,046</u>	<u>\$ 68,642</u>	<u>\$ 52,400</u>	<u>\$ 53,055</u>	<u>\$4,714,889</u>	<u>\$ 816,370</u>
\$ -	\$ -	\$ -	\$ 10,077	\$3,601,111	\$ -
82,208	52,872	34,717	27,661	801,226	-
-	-	-	-	-	817,154
22,755	13,831	26,951	13,733	339,496	17,732
<u>\$ 104,963</u>	<u>\$ 66,703</u>	<u>\$ 61,668</u>	<u>\$ 51,471</u>	<u>\$4,741,833</u>	<u>\$ 834,886</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>\$ (6,015)</u>	<u>\$ (7,190)</u>	<u>\$ (9,268)</u>	<u>\$ (2,652)</u>	<u>\$ (84,052)</u>	<u>\$ 357,856</u>

UNIVERSITY OF WYOMING
NOTES TO FINANCIAL STATEMENTS

Note 1. Basis of Presentation

The accompanying statements of federal program cash receipts and disbursements have been prepared in the format as set forth in the working draft of the publication, Guidelines for Audits of Federal Awards to Educational Institutions. The purpose of the statements is to present a summary of those contracts and grants of the University for the years ended June 30, 1988 and 1987, which have been awarded by the federal government. For purposes of the statements, federal contracts and grants include all federal assistance and procurement relationships entered into directly between the University and the federal government and do not include sub-awards from non-federal organizations made under federally sponsored agreements. Because the statements present only a selected portion of the activities of the University, they do not intend to and do not present the financial position, changes in cash balances, current funds revenue, expenditures, and other changes of the University. For reporting purposes, federal contracts and grants have been classified into two types:

1. Contracts and grants other than student financial aid, principally sponsored research and training activities, and
2. Student financial aid.

The accompanying statements of federal program cash receipts and disbursements and changes in student financial assistance program balances reflect only cash received and disbursed under federal financial assistance programs received directly by the University. Therefore, receivables and payables, inventories, long-lived assets, accrued revenue and expenditures which are material in amount are not reflected in the accompanying financial statements which are not intended to present the financial position or results of operations of the University in conformity with generally accepted accounting principles.

- ° Awards other than student financial aid - Deductions for direct costs are recognized as incurred using the cash basis of accounting and the cost accounting principles contained in the U.S. Office of Management and Budget (OMB) Circular A-21, Cost Principles for Educational Institutions. Under those cost principles, certain types of costs are not allowable or are limited as to reimbursement. Moreover, deductions include a portion of costs associated with general university activities (indirect costs) which are allocated to federal awards under negotiated formulas commonly referred to as indirect cost rates. In the accompanying statements, restricted contracts and grants, and other agreements are recognized when funds are received from the federal government.

NOTES TO FINANCIAL STATEMENTS

- ° Student Financial Aid - Deductions are recognized on the cash basis for awards made to students and allowable administrative costs of running such programs. Additions, in turn, are recognized when advances are received from the federal government.

Student loan programs are funded by the federal government under various programs. Activity related to these loan programs in the accompanying statements includes capital transactions such as federal and University contributions and loans cancelled. It also reflects operating items, e.g., revenue received from interest earned on loans and disbursements for administrative and collection costs.

Since the majority of federal contracts and grants are operated under a cost reimbursement basis, these contracts and grants normally have accumulated disbursements in excess of receipts until the final reimbursement is received. These advances are financed through the General Fund of the University.

Note 2. Summary of Sponsoring Agencies

The full names of the sponsoring agencies included on the accompanying statement of federal program cash receipts and disbursements are as follows:

DOE	- Department of Energy
AID	- Agency for International Development
DOD	- Department of Defense
Interior	- Department of Interior
NSF	- National Science Foundation
NASA	- National Aeronautics and Space Administration
HHS	- Department of Health and Human Services
USDA	- United States Department of Agriculture
Education	- Department of Education
Arts and Humanities	- National Foundation on the Arts and the Humanites
EPA	- Environmental Protection Agency
NCAR	- National Center for Atmospheric Research
Land Grant	- Federal money received in connection with the University's Land Grant Designation

For purposes of the statement, individual agencies from which the University received less than 1% of the total direct federal awards received have been combined as "Others". These agencies include the following:

1. National Research Council (NRC)
2. Peace Corp. (PC)
3. Small Business Administration (SBA)
4. Bionational Agricultural Research and Development Fund (BARD)
5. Counsel of Economic Advisors (CEA)
6. Veterans Administration (VA)

UNIVERSITY OF WYOMING
Laramie, Wyoming

FEDERAL CONTRACTS AND GRANTS
July 1, 1986 through June 30, 1988

Contract or Grant Number

Department of Agriculture (continued)

Forest Service

00-8555-2-425
030783UW1
23-87-17
23-88-11
2610
28-C3-281
28-C6-372
28-C6-373
28-C6-385
28-C6-394
28-C7-417
28-C7-421
28-K4-329
28-K5-360
28-K7-439
40-82FT-5-856
40-8508-5-987
40-8508-7-385
40-8508-7-386
40-8508-7-519
40-8508-8-217
43-82X9-6-733
43-82X9-7-0582
43-8508-6-485
43-8508-6-486
43-8508-6-494
43-8508-7-622
43-8508-7-644
53-8555-3-00015

Rocky Mountain Forest and Range
Experiment Station

28-C6-369
28-C6-370
28-C6-381
28-C6-382
28-G4-318

Department of Commerce

Department of Commerce

40RANT6T4477
40RANT6T6417
40RANT7T4880
40RANT7T7497
40RANT8T3339

UNIVERSITY OF WYOMING
Laramie, Wyoming

FEDERAL CONTRACTS AND GRANTS
July 1, 1986 through June 30, 1988

	<u>Contract or Grant Number</u>
<u>Department of Commerce - Continued</u>	
National Oceanic and Atmospheric Administration	40RANR507252 40RANR606023 N088AA-D-CP054
<u>Department of Defense</u>	
Army Corp of Engineers	111585UW1
Navy - Office of Naval Research	061686UW1 A87006 A88013 N00014-75-C-1180 N00014-77-C-0503 N00014-85-G-0219 N00014-85-K-0470 N00014-85-K-0689 N00014-86-C-0843 N00014-87-K-0079 N00014-87-K-0480 N00014-87-K-0674 N0002487RC32530 N0002487RC32572 N0002487WR05123 N0002488WR04850 N0002488WR23402 N0002488WR38487 N0002488WR39157 N0002488WR39178 N60530-86-W-ED24 N60530-86-W-FX41 N60530-87-W-484U
ROTC	No Assigned Number No Assigned Number
Air Force	AFOSR-85-0038 AFOSR-85-0058 AFOSR-85-0117 AFOSR-88-0057 F25606-87-D0007 F33600-85-C-0257 F33600-85-C-0586 F33600-86-R-0253

UNIVERSITY OF WYOMING
Laramie, Wyoming

FEDERAL CONTRACTS AND GRANTS
July 1, 1986 through June 30, 1988

	<u>Contract or Grant Number</u>
<u>Department of Defense - Continued</u>	
Army	050787UW1 082786UW1 DAAG29-84-K-0002 DAAG29-84-K-0135 DAAL03-88-K-0030 DAAL03-86-G-0164 DACA39-86-K-0009 DACA89-84-K-0012 DAMD17-86-C-6061 R06880006
<u>Department of Health and Human Services</u>	
Alcohol, Drug Abuse and Mental Health Administration	5T01MH1792503
Human Development Services	08CT0047-01
Health Resources Administration	1D15PE5801101 1D23NU0064201 5R01NU0105802
Health Services Administration	2A11NU0032607 2A11NU0032608
National Institute of Health	1D15PE1805001 1K04AI0066301 1K04AI0066302 1K04NS0096801 1R01CA4576901 1R01EY0672701 1R01HL3428601 1R29AI2453101 1R29AI2503101 1S10RR0278201 1S10RR0395401 1S15NS2542601 2S03RR0318703 2S03RR0318704 2S03RR0318705 2S07RR0715710 2S07RR0715711 2S07RR0715712 2S07RR0715713 5D15PE1805002

UNIVERSITY OF WYOMING
Laramie, Wyoming

FEDERAL CONTRACTS AND GRANTS
July 1, 1986 through June 30, 1988

Contract or Grant Number

Department of Health and Human Services
(Continued)

National Institute of Health
(Continued)

5G08LM0386103
5K04AI0066303
5K04NS0096802
5K04NS0096803
5K04NS0096804
5R01AM3463602
5R01DK3463602
5R01GM3265003
5R01HD1763903
5R01HD1870210
5R01HD1870211
5R01HD1870212
5R01HD1916003
5R01NS1374810
5R01NS1374811
5R01NS1374812
5R01NS2018503
5R01NS2018504
5R01NS2018505
5R23HL3444402
7R23NS2487901
7R23NS2487902

Public Health Service

1D10NU2808901
2A11NU0032609
3R01NS1374812S1
5D15PE1805003
5D15PE5801102
5D23NU0064202

Department of the Interior

Bureau of Land Management

AA851-CT0-31
WY-010-PH5-027
WY-030-IA5-01
WY-030-PH7-301
WY-039-CT9-0014
WY-910-CA7-111TK1
WY-910-CA7-111TK2

Bureau of Mines

G1154156
G1164156
G1174156

UNIVERSITY OF WYOMING
Laramie, Wyoming

FEDERAL CONTRACTS AND GRANTS
July 1, 1986 through June 30, 1988

	<u>Contract or Grant Number</u>
<u>Department of the Interior (Continued)</u>	
Bureau of Reclamation	2-01-60-09200 2-07-81-V0256 3-07-60-16500 6-PG-60-18510 7-PC-40-07370
Department of the Interior	062185UW3 80-1140
National Park Service	050885UW1 14-16-0009-1542 W010 CA-1463-5-0001 CX-2000-5-0023 PX-1200-5-0872 PX-1200-5-A044 PX-1200-7-0781 PX-1200-8-0906
Fish and Wildlife Service	030587UW1 89100-86 83440-01535 14-16-0009-1542 W06 14-16-0009-1542 W07 14-16-0009-1542 W011 14-16-0009-1542 W029 14-16-0009-1542 W033 14-16-0009-1542 W034 14-16-0009-1542 W044 14-16-0009-1542 W046 14-16-0009-1542 W048 14-16-0009-1542 W053 14-16-0009-1542 W054 14-16-0009-1542 W055 14-16-0009-1542 W058 14-16-0009-1542 W059 14-16-0009-1542 W061 14-16-0009-1542 W064 14-16-0009-1542 W066 14-16-0009-1542 W067 14-16-0009-1542 W068 14-16-0009-1542 W069 14-16-0009-1542 W070 14-16-0009-1542 W071 14-16-0009-1542 W072 14-16-0009-1542 W073 14-16-0009-1542 W074 14-16-0009-1542 W075

UNIVERSITY OF WYOMING
Laramie, Wyoming

FEDERAL CONTRACTS AND GRANTS
July 1, 1986 through June 30, 1988

Contract or Grant Number

Department of the Interior (Continued)

Fish and Wildlife Service
(Continued)

14-16-0009-1542 W076
14-16-0009-1542 W077
14-16-0009-1542 W078
14-16-0009-1542 W079
14-16-0009-1542 W080
14-16-0009-1542 W081
14-16-0009-1542 W082
14-16-0009-1542 W083
14-16-0009-1542 W084
14-16-0009-1542 W085
14-16-0009-1542 W086
14-16-0009-1542 W087
14-16-0009-1542 W088
14-16-0009-1542 W089
14-16-0009-1542 W090
14-16-0009-1542 W091

Geological Survey

14-08-0001-21956
14-08-0001-G-0154
14-08-0001-G-1262
14-08-0001-G-1459
14-08-0001-G-1600

National Aeronautics and Space
Administration

A39603C
NAG1-277
NAG1-454
NAG1-674
NAG2-134
NAG2-252
NAG2-355
NAG5-913
NAGW-1276
NAGW-430
NAGW-602
NAGW-874
NAGW- 918
NAS1-16305
NAS1-17735
NAS1-18495
NAS2-11612
NAS2-470

National Foundation for the Arts
and Humanities

National Endowment for the Arts

52-4431-0391
88-5533-0006

UNIVERSITY OF WYOMING
Laramie, Wyoming

FEDERAL CONTRACTS AND GRANTS
July 1, 1986 through June 30, 1988

Contract or Grant Number

National Foundation for the Arts
and Humanities (Continued)

National Endowment for the Humanities ES-21102-85
FV-20742-87

Wyoming Council for the Humanities 003-87
005-88
006-87
008-88
009-88
018-87
045-86
061-87
072-87
086-87
104-88
112-88
126-88
210-87

National Science Foundation

National Center for Atmospheric Research S2012
06747-86

National Science Foundation AST-8203036
AST-8712280
ATM-8021349
ATM-8218488
ATM-8303191
ATM-8500894
ATM-8502517
ATM-8505760
ATM-8512676
ATM-8514781
ATM-8611185
ATM-8700514
ATM-8700514
ATM-8702993
ATM-8702993
ATM-8712227
ATM-8715294
BNS-8303420
BNS-8406804
BNS-8810903
BSR-8306228

UNIVERSITY OF WYOMING
Laramie, Wyoming

FEDERAL CONTRACTS AND GRANTS
July 1, 1986 through June 30, 1988

Contract or Grant Number

National Science Foundation (Continued)

National Science Foundation
(Continued)

BSR-8316924
BSR-8604214
BSR-8607187
BSR-8700690
BSR-8708267
BSR-8803221
BSR-8805983
BSR-8807911
CBT-8802626
CDR-8614115
CEE-8404266
CHE-8415089
CHE-8418603
CHE-8521204
CHE-8722088
DCB-8416273
DCB-8545072
DCR-8514233
DCR-8602555
DEB-8200742
DMB-8606824
DMB-8611424
DMS-8503372
DMS-8504360
DMS-8712021
DPP-8314487
DPP-8414695
DPP-8515472
DPP-8520910
DPP-8521176
DPP-8619252
DPP-8715913
DPP-8716127
DPP-8722171
EAR-8205211
EAR-8306567
EAR-8400227
EAR-8407117
EAR-8407654
EAR-8408357
EAR-8409663
EAR-8417308
EAR-8418139
EAR-8418350
EAR-8418390
EAR-8419125
EAR-8419153

UNIVERSITY OF WYOMING
Laramie, Wyoming

FEDERAL CONTRACTS AND GRANTS
July 1, 1986 through June 30, 1988

Contract or Grant Number

National Science Foundation (Continued)

National Science Foundation
(Continued)

EAR-8507061
EAR-8508118
EAR-8511919
EAR-8512083
EAR-8520632
EAR-8607324
EAR-8609290
EAR-8615736
EAR-8617812
EAR-8618633
EAR-8706070
EAR-8707041
EAR-8707293
EAR-8707296
EAR-8707435
EAR-8708159
EAR-8713373
EAR-8720703
INT-8213159
INT-8514247
INT-8613040
INT-8613988
INT-8714039
ISI-8418094
MSM-8805399
OCE-8709929
PCM-8308738
RCD-8550799
RCD-8758129
RII-8513768
RII-8610680

Small Business Administration

SBA-2815-MA-87

Veteran's Administration

V509P-3997

Environmental Protection Agency

68-03-3503
6B0869NASA
6V0825NAEX
7B0884NAEX
8ACV63M065
CR811243-03-0
CR811244-02-0
CR813928-01-0
CR814647-01-0
T008402-02-0
T008466-01-0
T008466-02-0

UNIVERSITY OF WYOMING
Laramie, Wyoming

FEDERAL CONTRACTS AND GRANTS
July 1, 1986 through June 30, 1988

	<u>Contract or Grant Number</u>
<u>Department of Energy</u>	DE-AC02-76ER02197
	DE-AC02-80ER10624
	DE-AC02-82ER60071
	DE-AC02-82ER60072
	DE-AC21-84LC11049
	DE-AC21-84MC21207
	DE-AC21-85LC11060
	DE-AC22-83PC60015
	DE-AP20-82LC00476
	DE-AP21-88MCO4846
	DE-AS07-83ID12469
	DE-AS20-82LC10887
	DE-AS20-82LC10943
	DE-AT20-80LC10442
	DE-FG02-86ER13547
	DE-FG02-87ER13805
	DE-FG02-87ER40333
	DE-FG07-85ID12607
	DE-FG21-86LC11084
	DE-FG22-84PC70812
	DE-FG22-86PC90538
<u>Department of Education</u>	G008300684
	G008400576
	G008540614
	G008630152
	G008630152-88
	G008630470
	G008640241
	G008640241-88
	G008710590
	G008720047
	G008720047-88
	G008720268
	G008740091
	G008740091-88
	G008745152
	G008745152-88
	P007A84577
	P008502966
	P008614577
	P008634577
	P008644577
	P008702966
	P008714577
	P008734577
	P008744577
	P008802966

UNIVERSITY OF WYOMING
Laramie, Wyoming

FEDERAL CONTRACTS AND GRANTS
July 1, 1986 through June 30, 1988

	<u>Contract or Grant Number</u>
<u>Department of Education - Continued</u>	P008814577 P008834577 P033A84577 P044A80222 P063P87150 P094880111 NDSL
<u>Other</u>	
Agency for International Development	020786UW1 033186UW1 051587UW1 6490113 PDC-5542-G-SS-5083-00
Bionational Agricultural Research and Development Fund	US-865-84
Council of Economic Advisors	071185UW1
National Research Council	111881UW1
Peace Corp	186-85-3049 186-88-3272



McGLADREY & PULLEN

Certified Public Accountants and Consultants

To the Board of Trustees
University of Wyoming
Laramie, Wyoming

We have examined the financial statements of federal program cash receipts and disbursements of federal contracts and grants and changes in student financial assistance program balances received directly by the University of Wyoming for the years ended June 30, 1988 and 1987, and have issued our report thereon dated October 28, 1988. As part of our examination, we made a study and evaluation of the University's system of internal accounting control to the extent we considered necessary to evaluate the system as required by generally accepted auditing standards and the standards for financial and compliance audits contained in the U.S. General Accounting Office Standards for Audits of Governmental Organizations, Programs, Activities and Functions. For the purpose of this report, we have classified the significant internal accounting controls into the following categories:

- Receipts cycle
- Disbursements cycle
- Payroll cycle

Our study included all of the internal accounting control categories listed above. The purpose of our study and evaluation was to determine the nature, timing and extent of the auditing procedures necessary for expressing an opinion on the financial statements. Our study and evaluation was more limited than would be necessary to express an opinion on the system of internal accounting control taken as a whole or on any of the categories of controls identified above.

The management of the University of Wyoming is responsible for establishing and maintaining a system of internal accounting control. In fulfilling that responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of control procedures. The objectives of a system are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles.

Because of inherent limitations in any system of internal accounting control, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the system to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the degree of compliance with the procedures may deteriorate.

Our study and evaluation made for the limited purpose described in the first paragraph would not necessarily disclose all material weaknesses in the system. Accordingly, we do not express an opinion on the system of internal accounting control of the University of Wyoming taken as a whole or any of the categories of significant internal accounting controls identified in the first paragraph.

However, our study and evaluation and our examination disclosed the following condition that we believe results in more than a relatively low risk that errors, irregularities or noncompliance in amounts that would be material to a student financial assistance program may occur and not be detected within a timely period.

The Federal Student Financial Assistance Handbook requires that you must counsel borrowers under GSL, SLS OR PLUS loans before completion of the student's course of study or at the time of departure regarding:

- General information on the average indebtedness
- Average anticipated monthly repayment of all loans
- Review of available repayment options

We recommend that this interview be performed or that a form letter be developed and mailed to that effect to fulfill the required communication.

This condition was considered in determining the nature, timing and extent of the audit tests to be applied in our examination of the statements of federal program cash receipts and disbursements of federal contracts and grants received directly by the University of Wyoming and changes in student financial assistance program balances for the years ended June 30, 1988 and 1987, and this report does not effect our report on those financial statements.

This report is intended solely for the use of the University of Wyoming, the cognizant agency and other federal agencies and should not be used for any other purpose.

McGladrey & Pullen

Cheyenne, Wyoming
October 28, 1988



McGLADREY & PULLEN

Certified Public Accountants and Consultants

To the Board of Trustees
University of Wyoming
Laramie, Wyoming

We have examined the statements of changes in student financial assistance program balances of the University of Wyoming for the years ended June 30, 1988 and 1987, and have issued our report thereon dated October 28, 1988. As part of our examination, we made a study and evaluation of the internal control systems, including applicable internal administrative controls, used in administering student financial assistance programs to the extent we considered necessary to evaluate the systems as required by generally accepted auditing standards, the standards for financial and compliance audits contained in the "Standards for Audit of Governmental Organizations, Programs, Activities and Functions," issued by the U.S. General Accounting Office and the "Students Financial Assistance Programs" audit guide issued in May, 1988 by the U.S. Department of Education. For the purpose of this report, we have classified the significant internal accounting and administering controls used in administering the student financial assistance programs into the following categories:

Accounting:

- Receipts cycle
- Disbursements cycle
- Payroll cycle
- Cash management
- Loans receivable accounting and maintenance

Administrative:

- Coordination of student aid
- Disbursements to award recipients
- Establishing student financial need
- Institutional eligibility determination and maintenance
- Loan collection
- Overpayment determination
- Refund calculation
- Student eligibility to participate in programs
- Student enrollment status
- Student file maintenance and recordkeeping

The management of the University of Wyoming is responsible for establishing and maintaining internal control systems, including those used in administering student financial assistance programs. In fulfilling that responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of control procedures. The objectives of internal control systems are to provide management with reasonable, but not absolute, assurance that transactions are executed in accordance with management's authorization; resources are safeguarded against waste, loss and misuse; financial statements are prepared in accordance with generally accepted accounting principles; reliable data are obtained, maintained and fairly disclosed in financial reports; and with respect to student financial assistance programs, resource use is consistent with laws, regulations and policies.

Because of inherent limitations in any system of internal accounting and administrative controls used in administering student financial assistance programs, errors, irregularities or noncompliance may nevertheless occur and not be detected. Also, projection of any evaluation of the systems to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the degree of compliance with the procedures may deteriorate.

Our study included all of the applicable control categories listed above. With respect to internal control systems used in administering student financial assistance programs, our study and evaluation included considering the types of errors, irregularities and noncompliance that could occur, determining the internal control procedures that should prevent or detect such errors, irregularities and noncompliance, determining whether the necessary procedures are prescribed and are being followed satisfactorily and evaluating any weaknesses.

Our study and evaluation was more limited than would be necessary to express an opinion on the internal control systems used in administering the student financial assistance programs of the University of Wyoming. Accordingly, we do not express an opinion on the internal control systems used in administering the student financial assistance programs of the University of Wyoming.

However, our study and evaluation and our examination disclosed the following condition that we believe results in more than a relatively low risk that errors, irregularities or noncompliance in amounts that would be material to a student financial assistance program may occur and not be detected within a timely period.

The Federal Student Financial Assistance Handbook requires that you must counsel borrowers under GSL, SLS OR PLUS loans before completion of the student's course of study or at the time of departure regarding:

- General information on the average indebtedness
- Average anticipated monthly repayment of all loans
- Review of available repayment options

We recommend that this interview be performed or that a form letter be developed and mailed to that effect to fulfill the required communication.

This condition was considered in determining the nature, timing and extent of the audit tests to be applied in 1) our examination of the statements of changes in student financial assistance program balances for the years ended June 30, 1988 and 1987, and 2) our examination and review of the University's compliance with laws and regulations, noncompliance with which we believe could have a material effect on the allowability of program expenditures for each student financial assistance program. This report does not affect our reports on the statements of changes in student financial assistance program balances and on the University's compliance with laws and regulations dated October 28, 1988.

This report is intended solely for the use of management, the Board of Trustees and the U.S. Department of Education and should not be used for any other purpose. This restriction is not intended to limit the distribution of this report which, upon acceptance by the University of Wyoming and the U.S. Department of Education, becomes a matter of public record.

McGladrey & Pullen

Cheyenne, Wyoming
October 28, 1988



McGLADREY & PULLEN

Certified Public Accountants and Consultants

To the Board of Trustees
University of Wyoming
Laramie, Wyoming

We have examined the financial statements of federal program cash receipts and disbursements of federal contracts and grants and changes in student financial assistance program balances received directly by the University of Wyoming for the years ended June 30, 1988 and 1987, and have issued our report thereon dated October 28, 1988. As part of our examination, we made a study and evaluation of those internal administration methods and procedures established by the University of Wyoming to administer and account for these contracts and grants in accordance with the significant administrative requirements OMB Circular A-110, Uniform Administrative Requirements Applicable to Recipients of Federal Awards. This review was performed in accordance with the financial and compliance elements of the governmental audit standards and the U.S. Office of Management Budget (OMB) Guidelines for Audits of Federal Awards to Educational Institutions (working draft). For the purpose of this study, the Guidelines classify the following OMB A-110 requirements as significant: Attachment F, Standard for Financial Management System (includes cost principles and the indirect cost process for educational institutions, OMB Circular A-21), Attachment G, Financial Reporting Requirements; Attachment N, Property Management Standards; and Attachment O, Procurement Standards. We also made a study and evaluation of significant administrative requirements established to administer and account for federal awards. Our study included tests of compliance with such procedures during the years ended June 30, 1988 and 1987 for the federal contracts and grants reported in the statements of federal program cash receipts and disbursements.

We understand that procedures and systems in conformity with the criteria contained in these significant administrative requirements are considered by OMB to be adequate for its purposes in accordance with the provisions of Attachment P of OMB Circular A-110. Based on this understanding and our study and evaluation, we believe the University of Wyoming's procedures and systems were adequate in all material respects for the agency's purposes, in relation to the federal contracts and grants to which this report refers. Conditions that we believe are not in conformity with the criteria referred to above are described in the Schedule of Findings and Questioned Costs section of this report.

In addition, our examination also included tests of controls to ensure compliance with the provisions of certain major program terms and conditions identified in Sections 3.28, 3.29 and 3.3, Compliance Requirements of Guidelines. Based upon our examination, we found that for the tested charges made to selected contracts and grants, the University of Wyoming complied with the material terms and conditions of the federal award agreements except as described in the Schedule of Findings and Questioned Costs section of this report.

Further, based on our examination and the procedures referred to above, except as discussed in the preceding paragraph, nothing came to our attention to indicate that the University of Wyoming had not complied with the material terms and conditions identified in the first paragraph above of the University of Wyoming's Federal contracts and grants.

This report is intended solely for the use of the University of Wyoming, the cognizant audit agency and other federal audit agencies and should not be used for any other purpose.

McGladrey & Pullen

Cheyenne, Wyoming
October 28, 1988



McGLADREY & PULLEN

Certified Public Accountants and Consultants

To the Board of Trustees
University of Wyoming
Laramie, Wyoming

We have examined the statements of changes in student financial assistance program balances of the University of Wyoming for the years ended June 30, 1988 and 1987, and have issued our report thereon dated October 28, 1988. Our examination was made in accordance with generally accepted auditing standards, the standards for financial and compliance audits contained in the "Standards for Audit of Governmental Organizations, Programs, Activities and Functions," issued by the U.S. General Accounting Office and guidance contained in the "Students Financial Assistance Programs" audit guide issued in May, 1988 by the U.S. Department of Education and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

The management of the University of Wyoming is responsible for the University's compliance with laws and regulations. In connection with the examination referred to above, we selected and tested transactions and records from each of the following programs which represent all of the Student Financial Assistance Programs administered by the University:

- College Work-Study Program
- Guaranteed Student Loan Program
- Parents Loans for Undergraduate Students
- Pell Grant Program
- Perkins Loan Program
- Supplemental Educational Opportunity Grant Program
- Supplemental Loans for Students

The purpose of our testing of transactions and records from those financial assistance programs was to obtain reasonable assurance that the University of Wyoming had, in all material respects, administered each program in compliance with laws and regulations, noncompliance with which we believe could have material effect on the allowability of program expenditures.

Our testing of transactions and records selected from student financial assistance programs disclosed instances of noncompliance with those laws and regulations. All instances of noncompliance that we found and the program to which they relate are identified in the accompanying schedule of findings and questioned costs, and we considered them in evaluating whether the University of Wyoming administered its student financial assistance programs in compliance, in all material respects, with those laws and regulations that we believe could have a material effect on the allowability of program expenditures for each student financial assistance program.

In our opinion, subject to the effect of the ultimate resolution of those instances of noncompliance referred to in the preceding paragraph, for the years ended June 30, 1988 and 1987 the University of Wyoming administered the

- College Work-Study Program,
- Guaranteed Student Loan Program,
- Parents Loans for Undergraduate Students,
- Pell Grant Program,
- Perkins Loan Program,
- Supplemental Educational Opportunity Grant Program,
- Supplemental Loans for Students

programs in compliance, in all material respects, with laws and regulations, including those pertaining to financial reports, noncompliance with which we believe could have a material effect on the allowability of program expenditures.

McLadray & Fullen

Cheyenne, Wyoming
October 28, 1988

UNIVERSITY OF WYOMING
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Two Years Ended June 30, 1988

Questioned
Costs

Finding 1

Mathematical errors in the Application and Fiscal Operations Report (FISAP) for the year ended June 30, 1988

\$ None

Programs:

College Work Study (CWS)

Conditions:

In Part V, Section B, Line 8, total funds available for 1987-88 is reported as \$343,625. Amount should be \$343,725.

Criteria:

Instructions for preparing FISAP report explain how to calculate the total amount.

Cause:

Mathematical error in addition.

Effect:

Misstatement of available funds to Department of Education.

Recommendation:

FISAP report should be independently reviewed and recalculated to help catch and prevent such errors.

Auditee Response:

We concur with this finding. This error was noted after submission, but prior to the audit.

UNIVERSITY OF WYOMING
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Two Years Ended June 30, 1988

Questioned
Costs

Finding 2

Overaward of a guaranteed student loan (GSL) and a corresponding underaward of a supplement loan to student (SLS)

\$ None

Programs:

Guaranteed Student Loan

Conditions:

In calculating the expected family contribution, the smaller of 1) the calculated contribution from taxable income or 2) a minimum contribution from taxable income was used instead of the greater of the two. This resulted in an overaward in the guaranteed student loan of \$246 and an underaward in the supplemental loan to student of the same amount.

Sample Size	50 students	\$ 113,418 of loans
Population Size	4,171 students	\$3,762,658 of loans

Criteria:

The family contribution formula, 1987-88 handbook from the United States Department of Education, Office of Student Financial Assistance 34CFR682.301, states that the greater of calculated contribution from taxable income or a minimum contribution from taxable income shall be used in the calculation.

Cause:

The wrong parameter was erroneously used to calculate expected family contribution.

Effect:

Guaranteed student loans were overawarded by \$246 and supplemental loans to students were underawarded by the same amount.

Recommendation:

Greater care be taken in computing the expected family contribution so that these types of errors do not occur.

UNIVERSITY OF WYOMING
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Two Years Ended June 30, 1988

Questioned
Costs

Finding 2 (continued)

Auditee Response:

The minimum self-help was originally used because the student was only attending the University of Wyoming for one semester (Spring) and that figure was larger than half the calculated annual family contribution (FC). This information was listed on the Preliminary Analysis Report (PAR). When it was learned that the student was in attendance at another college for the fall semester, the information (minimum self-help) on the PAR was divided in half. (The student would not be required to provide the minimum at each school.) This figure should have been compared to half the calculated annual FC, but unfortunately was not.

Finding 3

Miscalculation on award of a guaranteed student loan (GSL)

\$ None

Programs:

Guaranteed Student Loan

Conditions:

The students adjusted gross income was incorrectly understated by \$6,000 which could result in an overawarding of a guaranteed student loan if a student is receiving the maximum financial aid available.

Sample Size	50 students	\$ 113,418 of loans
Population Size	4,171 students	\$3,762,658 of loans

Criteria:

Federal Register, Vol. 51, No. 61 3-31-86

Rules and Regulations, Table B - Explains the proper method to calculate a student adjusted gross income.

Cause:

Manual addition error not corrected.

Effect:

Potential overawarding of guaranteed student loans.

UNIVERSITY OF WYOMING
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Two Years Ended June 30, 1988

Questioned
Costs

Finding 3 (continued)

Recommendation:

All calculations should be double checked and recalculated.

Auditee Response:

The Adjusted Gross Income (AGI) was miscalculated due to an addition error. This allowed the Family Contribution (FC) to be shown as zero instead of \$2,480. Since the cost of attendance was \$5,268 and the student received no other financial aid, he was still eligible for the \$2,500 GSL he received. No overaward occurred.

Finding 4

Overaward of a guaranteed student loan (GSL)

\$ 7

Programs:

Guaranteed Student Loan

Conditions:

In calculating the students expected family contribution, the amount of \$1,200 was used instead of the computed amount of \$1,207, which resulted in an overawarding in the guaranteed student loan.

Sample Size	50 students	\$ 113,418 of loans
Population Size	4,171 students	\$3,762,658 of loans

Criteria:

The family contribution formula, 1987-88 handbook from the United States Department of Education, office of Student Financial Assistance, explains the proper calculation for the expected family contribution.

Cause:

Amount erroneously recorded.

Effect:

Overawarding of guaranteed student loans.

UNIVERSITY OF WYOMING
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Two Years Ended June 30, 1988

Questioned
Costs

Finding 4 (continued)

Recommendation:

Calculations should be double checked to prove accuracy of amounts.

Auditee Response:

Information was manually transferred to the Preliminary Award Report (PAR) on December 15, 1987. Apparently a \$7 contribution from assets was missed or waived. That information was not reported on the PAR. The GSL was processed on February 3, 1988, using the information from the PAR, for that is where all awards and adjustments are shown. Since the \$7 variance was not noted on the PAR, the financial aid officer failed to include it on the GSL application, thus allowing the overaward.

Finding 5

Guaranteed student loan underawarded to student

\$ None

Programs:

Guaranteed Student Loan

Conditions:

University made an error in calculating the amount of financial aid for the student by understating it by \$200.

Sample Size	50 students	\$ 113,418 of loans
Population Size	4,171 students	\$3,762,658 of loans

Criteria:

The Federal Student Financial Aid Handbook gives guidelines for calculating financial aid.

Cause:

Error in computing amount of financial aid.

Effect:

Amount awarded to student for guaranteed student loan was too low.

UNIVERSITY OF WYOMING
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Two Years Ended June 30, 1988

Questioned
Costs

Finding 5 (continued)

Recommendation:

All calculations be double checked and recalculated before loan approval/disbursement.

Auditee Response:

This "error" occurred in the calculation of a Fall Semester only GSL. This was discovered and corrected on the Spring Semester GSL. Ultimately, there was no overaward or underaward for the year.

Finding 6

Notification to students of the initiation grace period on their Perkins Loan

\$ None

Programs:

Perkins Loan

Conditions:

Four instances were noted where notification to students who dropped below 1/2 time status was not sent to inform them that their grace period for loan repayment had begun.

Sample Size	6 students	\$ 16,770 of loans awarded
Population Size	2,257 students	\$3,307,130 of outstanding loan balance

Criteria:

The Federal Student Financial Aid Handbook (34 CFR 674.8) states that notices must be sent 30 days into the grace period and 30 days before the grace period expires.

Cause:

1) Letters not copied and put into file and/or 2) budget restraints limit the notices from being sent.

Effect:

Possible increase in delinquent loan rates due to students not knowing and planning for repayment.

UNIVERSITY OF WYOMING
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Two Years Ended June 30, 1988

Questioned
Costs

Finding 6 (continued)

Recommendation:

Notices should be sent as outlined in the Federal Student Financial Aid Handbook.

Auditee Response:

The University agrees, but it should be noted that student status for each borrower is reviewed each semester and all students falling outside the guidelines of student status (i.e., not enrolled or enrolled for less than 6 cr. hr.) are notified and exit interviews with payment schedules are mailed at that time.

Finding 7

The institutional capital contribution has been made late for years ended June 30, 1988 and 1987.

\$ None

Programs:

Perkins Loan

Conditions:

The Federal capital contributions were made on January 7, 1987 and December 22, 1987. The corresponding institutional capital contributions were made on February 4, 1987 and May 27, 1988.

Sample Size	2 contributions
Population Size	2 contributions

Criteria:

Federal Register 34 CFR 674.19 states that the institutional capital contribution shall be made at or before the Federal capital contribution is made.

Cause:

Client oversight.

Effect:

The Institution is in violation of Perkins Loan Program requirements.

UNIVERSITY OF WYOMING

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Two Years Ended June 30, 1988

Questioned
Costs

Finding 7 (continued)

Recommendation:

Institutional capital contributions should be made at or before the Federal capital contribution is made.

Auditee Response:

The University agrees with finding.

Finding 8

The Application and Fiscal Operations Report (FISAP) for the years ended June 30, 1988 and 1987 contains errors in relation to the Perkins Loan Program

\$ None

Programs:

Perkins Loan

Conditions:

<u>Year Ended June 30, 1988</u>	<u>Debits (Credits)</u>		<u>Corrected Balance</u>
	<u>Balance as Reported</u>	<u>Net Adjustment</u>	
Part III, Section A:			
Line 1, Cash on hand and in depository	\$ 358,110	\$ (254)	\$ 357,856
Line 4, Funds advanced to students	16,222,712	3,614	16,226,326
Line 5, Loan principal collected	(8,480,314)	(3,614)	(8,483,928)
Line 16, Interest income on loans	(1,318,138)	254	(1,317,884)

The misstatements noted above as well as other errors flow through to other balances reported in the Fiscal Operations Report as follows:

Part III, Section B - Fund activity (annual) during the 1987-88 Award Year:

Line 3, Loans advanced to students from the loan fund during the 1987-88 award year	817,154	8,570	825,724
Line 5, Total principal and interest repaid by borrowers from all sources during the 1987-88 award year	667,178	11,990	679,168

Part VI, Section A:

Column B - Total Perkins Loan funds expended	825,592	3,746	829,338
Column H - Total funds expended	1,602,497	(8,438)	1,594,059

UNIVERSITY OF WYOMING
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 Two Years Ended June 30, 1988

Finding 8 (continued)

<u>Year Ended June 30, 1987</u>	<u>Debits (Credits)</u>		<u>Corrected Balance</u>
	<u>Balance as Reported</u>	<u>Net Adjustment</u>	
Part III, Section A:			
Line 1, Cash on hand and in depository	\$ 376,432	\$ (60)	\$ 376,372
Line 16, Interest income on loans	(1,212,194)	60	(1,212,134)
The misstatements noted above as well as other errors flow through to other balances reported in the Fiscal Operations Report as follows:			
Part III, Section B:			
Line 5, Total principal and interest repaid by borrowers from all sources during the 1986-87 award year	634,688	(60)	634,628
Part VI, Section A:			
Column B - Total Perkins Loan funds expended	825,592	(8,438)	817,154
Column H - Total funds expended	1,525,974	(8,438)	1,517,536

Criteria:

OMB Circular A-110 requires proper fiscal reporting and the Instructions for Fiscal Operations Report provides proper methods of reporting.

Cause:

Reports for the Perkins Loan Program, prepared by the person in charge of the program, are not reviewed by anyone else prior to submission.

Effect:

Misstatement in the FISAP may lead to misunderstandings regarding administration of fund money and could result in over or under awarding in the following year.

Recommendation:

We recommend that these corrections be submitted to the Department of Education as soon as possible. Preparation of future reports should be adequately documented and reviewed prior to submission of the report.

UNIVERSITY OF WYOMING

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Two Years Ended June 30, 1988

Questioned
Costs

Finding 8 (continued)

Auditee Response:

The corrections were submitted to the Department of Education on 11/22/88 as part of that Department's normal review process for the fiscal operations report.

In reference to the determined finding "effect" - the net error of \$60 will not result in an over/under award in the following year or any subsequent year.

Finding 9

Loan subsidiary listing as of June 30, 1987 cannot be located.

\$ None

Programs:

Perkins Loan

Conditions:

Subsidiary loan ledger for June 30, 1987 could not be located.

Criteria:

The Federal Register 34 CFR 674.19 states that Perkins loan records shall be retained for 5 years.

Cause:

No policy in place to provide for the retention of this loan subsidiary schedule.

Effect:

No supporting documentation for June 30, 1987 FISAP report concerning outstanding Perkins loan balances.

Recommendation:

A records retention policy be established to provide for the retainment of the Perkins loan subsidiary schedule be developed and implemented.

UNIVERSITY OF WYOMING
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 Two Years Ended June 30, 1988

Questioned
Costs

Finding 9 (continued)

Auditee Response:

The University retains all such documentation six years after the close of the audit of the documentation. The University has normally produced only one copy of the loan subsidiary at fiscal year end due to the length of time required for its production and printing.

The University will produce an auditor/examiner copy of the subsidiary report to insure the University's permanent copy is not lost or misplaced.

Finding 10

Expenditures are not properly being applied to the correct fiscal year.

	1988	<u>\$ 1,956</u>
	1987	<u>\$ 1,680</u>
<u>Programs:</u>	1986	<u>\$ 1,956</u>

Upward Bound

Conditions:

Stipend paid to student participants in the program for the last quarter of each year are being applied to the next fiscal year without proper Department of Education approval.

Criteria:

OMB Circular A-110 requires proper accounting of expenditures at time of disbursement and to be matched with its proper grant award.

Cause:

In 1986, the Division of Student Education opportunity changed its accounting process to record 4th quarter stipends in the next year.

UNIVERSITY OF WYOMING
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Two Years Ended June 30, 1988

Questioned
Costs

Finding 10 (continued)

Effect:

Expenditures not properly matched with grant awards.

Recommendation:

That expenditures be recorded in its proper time period or proper approval from the Department of Education be obtained to keep reporting stipends in the current manner.

Auditee Response:

The University concurs with this finding.

Finding 11

Report filed late

\$ None

Programs:

Upward Bound

Conditions:

The Financial Status Report for the Upward Bound Program for 1986-87, due 90 days after award year ending 5/31/87, was not submitted until 204 days after year end (2/19/88).

Criteria:

Instructions for filing of Financial Status Report.

Cause:

Manual reports needed to complete Status Report not completed until February, 1988.

Effect:

Late filing of program results.

Recommendation:

Prioritize reports so that all reports are done timely.

UNIVERSITY OF WYOMING
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Two Years Ended June 30, 1988

Questioned
Costs

Finding 11 (continued)

Auditee Response:

The final financial status report was late in submission because we waited for the cost share to be documented by the department, even though the award did not specify any cost share requirement. UW should have submitted the final financial report without the cost share. Future financial status reports will be submitted more timely if no cost share requirement is designated on the award, but shows only on the green sheet as in the case of Upward Bound. If cost share is required, we are monitoring the requirements closer so that documentation is submitted more timely.

Finding 12

Amounts refunded to Financial Aid Programs was incorrectly allocated.

\$ 300

Programs:

Supplemental Educational Opportunity Grant (SEOG)
Pell Grant

Conditions:

The institution's policy concerning the order of Title IV programs to be refunded is 1) Perkins Loan Program, 2) Pell Grant Program and 3) Supplemental Educational Opportunity Grant Program. However, one instance was noted where the order used was 1) Perkins Loan Program, 2) Supplemental Educational Opportunity Grant Program and 3) Pell Grant Program.

Sample Size	50 refunds/overpayments	\$15,125
Population Size	147 refunds/overpayments	\$41,947

Criteria:

Federal Register 34 CFR 668.22 says that the institution shall establish a policy allocating Title IV HEA program portion refunds. In addition, this policy must be applied consistently.

Cause:

Institutional oversight.

UNIVERSITY OF WYOMING
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Two Years Ended June 30, 1988

Questioned
Costs

Finding 12 (continued)

Effect:

Supplemental Educational Opportunity Grant Program received \$300 more than it should have in the refund and the Pell Grant Program received \$300 less than it should have.

Recommendation:

Apply institutional policy consistently in the future.

Auditee Response:

Although the University institutional refund policy in 1986-87 indicated that the Pell account would normally be refunded before the Supplemental Educational Opportunity Grant (SEOG) account, we believe that judgment may be exercised in individual cases, so long as the entire refund owed to the federal accounts is credited to federal accounts, until the refund is exhausted.

It was our understanding that an institution's refund policy may be revised, since it is an institutional option to determine the order of refunds to federal accounts.

Finding 13

An overaward which was to be applied to the next semester was not carried forward.

\$ 350

Programs:

Supplemental Educational Opportunity Grant (SEOG)

Conditions:

An overaward of SEOG funds that should have been applied toward financial aid in the next semester was not done.

Sample Size	50 refunds/overpayments	\$15,125
Population Size	147 refunds/overpayments	\$41,947

Criteria:

Federal Register 34 CFR 676.14 concerning overawards designates the proper procedures to recover the overaward.

UNIVERSITY OF WYOMING
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Two Years Ended June 30, 1988

Questioned
Costs

Finding 13 (continued)

Cause:

Institutional oversight.

Effect:

Overawarding of financial aid.

Recommendation:

The overaward be corrected, if possible, in the next semester and a second review be put in place to help detect and catch these errors.

Auditee Response:

The \$350 overaward was carried forward as a resource for summer and shows up in the student's assets box on the Preliminary Award Report (PAR). This was combined with student income for the Student Contribution (SC), which did reduce the student's eligibility for campus-based aid. Therefore, the overaward situation was corrected within the award year.

Finding 14

Missing documentation

\$ None

Programs:

Pell Grant

Conditions:

Eleven student files concerning refunds do not have documentation of the refund computation/allocation as required by Institution policy.

Sample Size	50 refunds/overpayments	\$15,125
Population Size	147 refunds/overpayments	\$41,947

Criteria:

Institutional policy says that documentation of possible refunds due from the student will be included in each withdrawing students file.

UNIVERSITY OF WYOMING
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Two Years Ended June 30, 1988

Questioned
Costs

Finding 14 (continued)

Cause:

Documentation misplaced.

Effect:

Possible refund may or may not have been calculated.

Recommendation:

Make effort to see that all documentation is in file.

Auditee Response:

Since all refund amounts and their distribution are documented on the Official Withdrawal Form in each pertinent student's file, we assume this finding concerns the actual calculation procedure used to determine individual distribution percentages. We feel that since this procedure utilizes a standard formula prescribed by federal regulation, recording of the simple mathematical calculations in each file is unnecessary. All the information needed to confirm that the correct dollar amount was refunded to federal accounts is available in each individual student's file. Also, eight of the files in question did not require a calculation, since only one account was involved and thus the entire refund was returned to that account.

Finding 15

A repayment of an overaward incorrectly applied to a student's account

\$ 485

Programs:

Perkins Loan

Conditions:

An instance was noted where a student's account was credited for repayment of an overaward made by another student.

Sample Size	50 refunds/overpayments	\$15,125
Population Size	147 refunds/overpayments	\$41,947

Criteria:

Federal Regulations 34 CFR 674.19 says that proper records and file maintenance should be observed.

UNIVERSITY OF WYOMING
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Two Years Ended June 30, 1988

Questioned
Costs

Finding 15 (continued)

Cause:

Documentation of the overpayment had been erroneously stapled to an incorrect file and thus posted.

Effect:

Detailed repayments on Perkins loans overawards is misstated.

Recommendation:

The Institution make an appropriate entry to remove this misposting. Consider developing a procedure to prevent this from happening in the future.

Auditee Response:

The receipt has been posted to the correct account.

Finding 16

Adjustments to Pell Grant are not timely.

\$ 861

Programs:

Pell Grant

Conditions:

Adjustments to 1986-87 Pell Grant accounts not made in a timely manner.

Criteria:

The Federal Register published April 29, 1987 and the Dear Colleague letter dated February, 1988 stated adjustments may not be made to Pell Award years 1986-87 after December 31, 1987 unless specific circumstances are met.

Cause:

The client neglected to perform a review of 1986-87 accounts until after the deadline had passed.

UNIVERSITY OF WYOMING
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Two Years Ended June 30, 1988

Questioned
Costs

Finding 16 (continued)

Effect:

The client has unexpended funds of \$861 due back to the granting agency.

Recommendation:

Return funds to granting agency and adjust 1986-87 Pell accounts to actual expenditures.

Adjustments may be made to the 1986-87 award year per an audit required by 34CFR690.84.

Auditee Response:

Expenditures of \$861 above authorization was noted by the Pell Grant coordinator and an attempt was made to return that amount to the U.S. Department of Education (USDE) on August 5, 1988. USDE permits late adjustments only upon completion of an audit. This audit opportunity is being used to return the overexpenditures.

Finding 17

Report filed with accrual basis data rather than cash basis data

\$ None

Programs:

Department of Energy Oil Shale Project DE-FC21-86LC11084 (DOE)

Conditions:

1. The Financial Status Report required by the DOE Cooperative Agreement for June 30, 1987 was filed with accrual basis financial information instead of cash basis financial information.
2. In addition, the Federal Assistance Budget Information form has been filed with incorrect information. The form, which is suppose to show requested funding for the upcoming continuation period or any changes in projected costs, is showing a combination of actual expenditures, commitments and projected amounts for the life of the projects, including past budget periods.

UNIVERSITY OF WYOMING
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Two Years Ended June 30, 1988

Questioned
Costs

Finding 17 (continued)

Criteria:

Contract Agreement gives instructions to follow guidelines of OMB Circular A-110, Attachments F and G. These guidelines call for a financial management system which at the University, is done through Contracts and Grants Accounting.

Cause:

1. Principal Investigator was uncertain who was responsible for the report preparation and, as such, prepared it himself from his departmental accrual basis records.
2. The Principal Investigator is preparing the form as he was instructed by the Laramie Project office.

Effect:

Inaccurate reporting of program activity.

Recommendation:

1. We recommend that the Financial Status Report be resubmitted using the correct information as detailed in the University's Accounting Department for Contracts and Grants.
2. We recommend the Principal Investigator obtain proper written authorization for the method used to prepare the Federal Assistance Budget Information form.

Auditee Response:

The Financial Status Reports December 31, 1987 and prior were submitted by the Principal Investigator, using the departmental records. It was reported on an accrual basis. Starting with the March 31, 1988 financial status report, Contracts and Grants Accounting is submitting it with the expenditures that have been processed through the accounting system on a cash basis. The Principal Investigator was informed not to submit any more financial reports that had not been approved by Contracts and Grants Accounting.

The Federal Assistance Budget Information form was completed by the Principal Investigator with the information that was requested by the Contracting Officer of DOE.

UNIVERSITY OF WYOMING
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 Two Years Ended June 30, 1988

Questioned
Costs

Finding 18

Reports have been filed late or not at all.

\$ None

Programs:

Department of Energy Oil Shale Project DE-FC21-86LC11084 (DOE)

Conditions:

The following reports were either filed late or have yet to be filed:

<u>Report/Form</u>	<u>Filing Frequency</u>	<u>Number Of Reports Due As Of 6/30/88</u>	<u>Number Of Reports Filed</u>	<u>Number Of Reports Filed Delinquent</u>
Financial Status	Quarterly	6	1	1
Notice of Energy RD & D Report	Yearly	2	1	0
Technical progress report draft	Quarterly	6	6	6
Continuation application	Yearly	2	2	2

Criteria:

The Cooperative Agreement specifies the due dates of the above documents.

Cause:

There was confusion as of 1) the responsibility of what department was to prepare certain reports 2) the frequency of the notice and application and, 3) misunderstanding of where to send the report draft.

Effect:

The granting agency cannot effectively monitor the progress of the project.

Recommendation:

That reports be filed timely in the future.

UNIVERSITY OF WYOMING
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Two Years Ended June 30, 1988

Questioned
Costs

Finding 18 (continued)

Auditee Response:

The Financial Status Reports should have been submitted by the Contracts and Grants Accounting Office, but they were overlooked. As of the March 31, 1988 statement, Contracts and Grants Accounting is submitting the Financial Status Reports, which are scheduled to be prepared within the 30 days following the end of the quarter. Contracts and Grants Accounting will more closely monitor the financial reporting requirements at the time an account is established for the awards.

The Notice of Energy RD & D Report, Technical progress report draft, and the Continuation application are completed by the Principal Investigator. He is attempting to get them completed on time.

Finding 19

Project construction not properly capitalized.

\$ None

Programs:

Department of Energy Oil Shale Project DE-FC21-86LC11084 (DOE)

Conditions:

The laboratory facilities constructed for the Oil Shale Project were not recorded as a capital asset but instead were expensed as subcontracting expenses.

Criteria:

OMB Circular A-110 Attachment N, Paragraph 6d, requires each property, or asset, to 1) be described, 2) source of funds used to purchase or construct, 3) indicate if title vests with the federal government, 4) date of acquisition, 5) location, 6) use and 7) percentage of federal dollars used to purchase or construct.

Cause:

These expenditures were misclassified.

UNIVERSITY OF WYOMING

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Two Years Ended June 30, 1988

Questioned
Costs

Finding 19 (continued)

Effect:

Expenditures for the project have been overstated, capital outlay disbursements and the Institution's property listing are understated at year end.

Recommendation:

We recommend an adjustment be made in the Institutions records and reports to properly reflect the constructed facility.

Auditee Response:

The laboratory facilities originally were charged as other contracted services. In June, 1988, the expenditure code was changed to subcontract expenses, which exempted it from indirect cost assessment. After discussing the situation with the Cost Analyst and the Property Office, it was determined that the expenditure should be coded as capital outlay for remodeling and additions. This adjustment was made in July, 1988.

Finding 20

Expenditures exceed approved rate

\$ 446

Programs:

National Science Foundation EPSCOR Project (NSF)

Conditions:

Two instances of consulting fees paid to visiting speakers exceeding the standard rate authorized by NSF were noted.

Criteria:

NSF Guidelines states that the daily rate for consulting is \$277.00.

UNIVERSITY OF WYOMING
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 Two Years Ended June 30, 1988

Questioned
Costs

Finding 20 (continued)

Cause:

The Principal Investigator was not aware of guideline limitations.

Effect:

Overstatement of allowable expenditures.

Recommendation:

We recommend that the University either repay the excess expenditure or obtain written authorization for the level of expenditures incurred for consulting services.

Auditee Response:

We concur that EPSCOR was overcharged for the consulting for:

<u>Consultant</u>	<u>Payment</u>	<u>Overpayment</u>
David Burke	\$ 500	\$ 223
David Bezdicek	500	223
	<u>\$1,000</u>	<u>\$ 446</u>

The overpayment of \$446 has been charged to University funds and credited back to the National Science Foundation EPSCOR project.

Finding 21

Capital asset purchase lacked proper documentation of a departmental search for similar equipment.

\$ None

Programs:

National Science Foundation EPSCOR Project (NSF)

UNIVERSITY OF WYOMING
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Two Years Ended June 30, 1988

Questioned
Costs

Finding 21 (continued)

Conditions:

Two equipment purchases costing over \$1,000 did not have evidence that a departmental search had been made to locate similar equipment before their purchase.

Criteria:

NSF Guidelines, general grant conditions, state that a review for each purchase will assure that the equipment is not reasonably available or accessible. University policy further sets the guidelines at a purchase cost of \$1,000 or more, and search to be within the department.

Cause:

Oversight by the University.

Effect:

Possibility of duplicating equipment that is already available and therefore not prudently managing program funds.

Recommendation:

We recommend, in the future, that University guidelines be more closely followed.

Auditee Response:

We agree that the screening documents were omitted from the two equipment purchases. The one purchase was for the EPSCOR Administrative Office, which was a new department so it did not have a department to screen. The purchase by the Plant Science Department was originally obligated on state funds. It is possible that the screening was done, but the screening document was with the state purchase order and not attached to the voucher for payment. Plant Science was also unable to find any documentation of screening. To eliminate omission of the screening process in the future, the new requisition/purchase order/voucher forms have the screening information printed on the front. This is to be completed by the department and checked for completeness by the purchasing department before issuing a P.O. number. The Property Office is also to check for the completeness of the screening process.

UNIVERSITY OF WYOMING
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Two Years Ended June 30, 1988

Questioned
Costs

Finding 23

Acknowledgment of support was not included in a published article related to funded project

\$ None

Programs:

National Science Foundation EPSCOR Project (NSF)

Conditions:

This was an instance noted in a published article where the required acknowledgment of support was not included in the article.

Criteria:

NSF Guidelines state that an acknowledgment of NSF support will appear in every publication made with the support of NSF funds.

Cause:

Oversight on behalf of the author of the published article.

Effect:

Violation of NSF guidelines.

Recommendation:

We recommend that this requirement be expressed to all participants in the EPSCOR project and stress the need to follow this guideline.

Auditee Response:

The published article included acknowledgment of support in part by an NSF-EPSCOR grant to UW. It did not include the grant number. A memo has been sent to all EPSCOR participants reminding them that acknowledgment of support by NSF grant #R11-8610680 be included on every publication which results in whole or in part from NSF/EPSCOR research. Follow-up reminders will be sent at regular intervals.

UNIVERSITY OF WYOMING

INDEPENDENT AUDITORS' COMMENTS ON RESOLUTION
OF MATTERS RELATING TO PRIOR AUDIT FINDINGS
Two Years Ended June 30, 1988

Item No.	Date Of Report In Which Finding Was First Reported	Description	Status of Corrective Action
1.	6/30/86	A requirement of the Somalia Grant from the United States Agency for International Development is that the University is required to prepare seasonal reports for each of the two growing seasons of each year. The University did not have copies of the two 1984 growing seasons reports or a copy of one of the 1985 growing season reports. Through discussions with University personnel, it was determined that these reports have, in fact, been prepared and properly sent to Somalia. However, copies of the reports have not been sent back to the University for their files.	The reports are now on file for each of the growing seasons.
2.	6/30/86	All long-term employees assigned to Somalia are required to prepare an end-of-tour report within one week after returning to the United States. This was not documented as being done by the first group of employees to return. Through discussion with University personnel, it was determined that this group had received a waiver of the requirement to prepare this report, in exchange for completing the annual report. There is no record at the University of an annual report which was to be prepared by the first group of employees after their tour was ended. An annual report was filed and is included in the University's records, but this report was signed and prepared by the new incoming group. University personnel believe the annual report was prepared by the group at the end of their tour and only finalized by the incoming group.	The end-of-tour reports are on file in the International Agriculture Programs Office.

UNIVERSITY OF WYOMING

INDEPENDENT AUDITORS' COMMENTS ON RESOLUTION
OF MATTERS RELATING TO PRIOR AUDIT FINDINGS
Two Years Ended June 30, 1988

Item No.	Date Of Report In Which Finding Was First Reported	Description	Status of Corrective Action
3.	6/30/86	The Somalia contract requires payment requests to be submitted monthly. We noted that this has not been the practice as the University has been had delivering the statements whenever an employee or consultant from the University visits Somalia. As a result, the University is not being reimbursed on a timely basis. It was noted that the University is handling the billing in this fashion because they have had problems with the mail service getting the billings to the project in Somalia.	The billings are being submitted monthly, with attempts to mail them by the 20th of the month following the invoice period.
4.	6/30/86	The University is required to mail a copy of all ocean bills of lading to the Maritime Administration to document that they are using proper shipping companies. We noted that this has not been done in regards to the Somalia project. The procurement officer at the University was unaware of this contract requirement.	The UW procurement officer in charge of the Somalia project sends a copy of the ocean bills of lading to the Maritime Administration. He also has a copy in his files.

UNIVERSITY OF WYOMING

INDEPENDENT AUDITORS' COMMENTS ON RESOLUTION
OF MATTERS RELATING TO PRIOR AUDIT FINDINGS
Two Years Ended June 30, 1988

Item No.	Date Of Report In Which Finding Was First Reported	Description	Status of Corrective Action
5.	6/30/86	<p>All travel incurred with the Somalia contract is to be authorized through University policy. Various exceptions were found in our review of travel expenses related to this contract. Four per diems were found to be \$3-5 over the allowable per diem amount of \$22. Three per diems were paid for \$90 per day rather than the \$60 per day University policy. In our discussions with University personnel on the four \$22 per day exceptions, it was concluded that the proper reimbursement for per diem should have been at \$22 per day. No reason was given for the \$3-5 excess per diems that were provided in these instances. No written waiver or approval could be located. University policy states that actual travel expenses incurred by a University employee in excess of the normal \$60 per day per diem allowance may be reimbursed for out-of-state travel only with specific prior approval of the president and with the recommendation of the vice president or assistants to the president.</p> <p>As a result of discrepancies being found, our testing was expanded to include substantially all per diem relating to the Somalia project. A total of 7 such discrepancies were noted. These payments amounted to \$1,838 in excess of the standard per diem rates.</p>	<p>The University of Wyoming established a policy for the Somalia project to provide \$90 per diem for 2 days travel to and 2 days from Somalia to cover the entire contract period. The three cases where the per diem was paid at \$90 should be allowable charges against the contract (\$180). The four cases that paid per diem \$3-5 over the University rate of \$22 (amounting to \$1,658.13) are disallowable under the contract that was in effect for that time period. The International Ag Office was under the impression that per diem was to be paid using USAID rates. This clause did not become effective until Amendment #2 was finalized. The \$1,658.13 disallowance will be covered with UW sources.</p>

UNIVERSITY OF WYOMING

INDEPENDENT AUDITORS' COMMENTS ON RESOLUTION
OF MATTERS RELATING TO PRIOR AUDIT FINDINGS
Two Years Ended June 30, 1988

Item No.	Date Of Report In Which Finding Was First Reported	Description	Status of Corrective Action
6.	6/30/86	<p>In our review of property and equipment purchases, we noted an item which was in excess of the \$500 capitalization policy set by the Board of Trustees. This purchase was made using federal funds but the item was not properly tagged as a property item which was purchased with federal funds. In our discussion with University personnel, it was determined that efforts are being made to identify all property and equipment purchased by the University. Based on the descriptions that are on the vouchers being presented for payment and the number of vouchers submitted, a misclassification could occur at the department level and not be detected at the accounts payable level because the description of the item being purchased does not identify it as a property and equipment item.</p>	<p>The property system has not been changed since at the time of the last audit, it was viewed by UW as adequate.</p>
7.	6/30/86	<p>In our examination of property and equipment dispositions, it was noted that two items of property originally purchased with federal funds were traded in on new equipment. The difference between the trade in allowance and the purchase price was paid using state funds and the new equipment was given a property code indicating that it was not purchased with federal funds. One item was an electronic typewriter purchased for \$2,182 in which the property item traded in had a trade-in value of \$520 and was originally purchased with federal funds.</p>	<p>Property guidelines regarding federal purchases and trade-ins have been clarified to the Property Personnel. All attempts are made to properly tag acquisitions.</p>

UNIVERSITY OF WYOMING

INDEPENDENT AUDITORS' COMMENTS ON RESOLUTION
OF MATTERS RELATING TO PRIOR AUDIT FINDINGS
Two Years Ended June 30, 1988

Item No.	Date Of Report In Which Finding Was First Reported	Description	Status of Corrective Action
7. Cont.	6/30/86	The other item was purchased for \$1,852 with the property item traded in having a trade-in value of \$207. In accordance with OMB Circular A-110 Attachment N, and the requirement OMB Circular A-21, the University should establish procedures and follow those procedures when disposing of equipment no longer necessary to the award project.	
8.	6/30/86	All transfers between awards, which exceed \$300 are to be approved by the Agency's Award Accountability branch of Division of Grants and Contracts. Two adjustments which were in excess of \$300 were made to the National Science Foundation grants without such approval.	All transfers and adjustments made on NSF awards have been monitored so that any above \$300 will be reported to NSF Award Accountability branch. No such adjustments have been made.
9.	6/30/86	Examination of student files for the Upward Bound Program noted two instances where forms required by the program procedures were not present in the student files. The absence of these forms does not effect program operations as the information is maintained elsewhere in the Upward Bound records.	A student is not enrolled into the project until all documents have been received. These documents include a complete application form, health form, two recommendation forms, a transcript release form and a copy of the latest transcript.
10.	6/30/86	The annual performance report on Upward Bound for the fiscal year June 30, 1985 contained an error in the number of participants in the program. The total number of participants was reported as 126 rather than 130. This error affects the statistical information shown in Section 2 of the report.	The Higher Education Project has implemented an accountability system to ensure an accurate count of students and their status within the project.

UNIVERSITY OF WYOMING

INDEPENDENT AUDITORS' COMMENTS ON RESOLUTION
OF MATTERS RELATING TO PRIOR AUDIT FINDINGS
Two Years Ended June 30, 1988

<u>Item No.</u>	<u>Date Of Report In Which Finding Was First Reported</u>	<u>Description</u>	<u>Status of Corrective Action</u>
11.	6/30/86	Two monthly time reports in the College Work Study area were noted as not being signed by the appropriate supervisor. In the College Work Study policies that are established, the supervisor of the College Work Study employee is required to sign each monthly time report. As a result of this lack of control, unauthorized time reports could be submitted and subsequently paid.	Payroll personnel check all of the time sheets to see that a supervisor's signature and a department head's signature are present. Time sheets are not processed by payroll until the two signatures are acquired.

UNIVERSITY OF WYOMING
CORRECTIVE ACTION PLAN
Two Years Ended June 30, 1988

SECTION I
INTERNAL CONTROL SYSTEM MATTERS

Comments on Current Audit Weakness Findings and Recommendations:

No findings in this section.

Comments on Status of Corrective Actions on Prior Audit Finding:

No findings from prior year in this section.

SECTION II
COMPLIANCE MATTERS

Comments on Current Audit Compliance Findings and Recommendations:

Finding 1

Mathematical errors in Application and Fiscal Operations Report (FISAP) for the year ended June 30, 1988.

Auditee Response

We concur with the finding.

Finding 2

Overawarding Guaranteed Student Loan (GSL) and a corresponding underaward of a Supplemental Loan to Student (SLS).

Auditee Response

We concur with the finding.

Finding 3

Miscalculation and award of a Guaranteed Student Loan (GSL).

Auditee Response

We concur with the finding.

Finding 4

Overawarding of a Guaranteed Student Loan (GSL).

UNIVERSITY OF WYOMING
CORRECTIVE ACTION PLAN
Two Years Ended June 30, 1988

SECTION II
COMPLIANCE MATTERS

Comments on Current Audit Compliance Findings and Recommendations:

Auditee Response

We concur with the finding.

Finding 5

Guaranteed Student Loan underawarded to student.

Auditee Response

We concur with the finding.

Finding 6

Notification to students of the initial grace period on their Perkins Loan.

Auditee Response

We concur with the finding.

Finding 7

The institutional capital contribution has been made late for the years ended June 30, 1988 and 1987.

Auditee Response

We concur with the finding.

Finding 8

The Application and Fiscal Operations Report (FISAP) for the years ended June 30, 1988 and 1987 contains errors in relation to the Perkins Loan Program.

Auditee Response

We concur with the finding.

Finding 9

Loan subsidiary listing as of June 30, 1987 can not be located.

Auditee Response

We concur with the finding.

UNIVERSITY OF WYOMING
CORRECTIVE ACTION PLAN
Two Years Ended June 30, 1988

SECTION II
COMPLIANCE MATTERS

Comments on Current Audit Compliance Findings and Recommendations:

Finding 10

Expenditures are not properly being applied to correct fiscal year.

Auditee Response

We concur with the finding.

Finding 11

Report was filed late.

Auditee Response

We concur with the finding.

Finding 12

Amounts refunded to Financial Aid Program was incorrectly allocated.

Auditee Response

We do not concur with this finding. Although the UW institutional refund policy in 1986-87 indicated that the Pell account would normally be refunded before the Supplemental Educational Opportunity Grant (SEOG) account, we believe that judgment may be exercised in individual cases, so long as the entire refund owed to the federal accounts is credited to federal accounts, until the refund is exhausted.

It is our understanding that an institution's refund policy may be revised, since it is an institutional option to determine the order of refunds to federal accounts.

Finding 13

An overaward which was to be applied to the next semester was not carried forward.

Auditee Response

We concur with the finding.

UNIVERSITY OF WYOMING
CORRECTIVE ACTION PLAN
Two Years Ended June 30, 1988

SECTION II
COMPLIANCE MATTERS

Comments on Current Audit Compliance Findings and Recommendations:

Finding 14

Missing documentation.

Auditee Response

We do not concur with this finding. Since all refund amounts and their distribution are documented on the Official Withdrawal Form in each pertinent student's file, we assume this finding concerns the actual calculation procedure used to determine individual distribution percentages. We feel that since this procedure utilizes a standard formula prescribed by federal regulation, recording of the simple mathematical calculations in each file is unnecessary. All the information needed to confirm that the correct dollar amount was refunded to federal accounts is available in each individual student's file. Also, eight of the files in question did not require a calculation, since only one account was involved and thus the entire refund was returned to that account.

Finding 15

A repayment of an overaward was incorrectly applied to a student's account.

Auditee Response

We concur with the finding.

Finding 16

Adjustments to Pell Grant are not timely.

Auditee Response

We concur with the finding.

Finding 17

Report filed with accrual basis data rather than cash basis data.

Auditee Response

The Financial Status Reports dated December 31, 1987 and prior were submitted by the Principal Investigator, using the departmental accrual basis records. Starting with the March 31, 1988 financial status report, Contracts and Grants Accounting is submitting it with the expenditures that have been processed through the accounting system on a cash basis.

UNIVERSITY OF WYOMING
CORRECTIVE ACTION PLAN
Two Years Ended June 30, 1988

SECTION II
COMPLIANCE MATTERS

Comments on Current Audit Compliance Findings and Recommendations:

Finding 17 (continued)

The Federal Assistance Budget Information form was completed by the Principal Investigator with the information that was requested by the Contracting Officer of DOE.

Finding 18

Reports have been filed late or not at all.

Auditee Response

We concur the reports were filed late.

Finding 19

Project construction was not properly capitalized.

Auditee Response

We concur the construction was not recorded as capital outlay.

Finding 20

Expenditures exceed approved rate.

Auditee Response

We concur that EPSCOR was overcharged for the consulting for:

<u>Consultant</u>	<u>Payment</u>	<u>Overpayment</u>
David Burke	\$ 500	\$ 223
David Bezdicek	500	223
	<u>\$1,000</u>	<u>\$ 446</u>

UNIVERSITY OF WYOMING
CORRECTIVE ACTION PLAN
Two Years Ended June 30, 1988

SECTION II
COMPLIANCE MATTERS

Comments on Current Audit Compliance Findings and Recommendations:

Finding 21

Capital asset purchase lacked proper documentation of a departmental search for similar equipment.

Auditee Response

We agree that the screening documents were omitted from the two equipment vouchers.

Finding 22

Acknowledgment of support was not included in a published article related to funded project.

Auditee Response

The published article included acknowledgment of support in part by an NSF-EPSCOR grant to UW. It did not include the grant number.

Corrective Actions Taken or Planned

Finding 1

Effective immediately, the FISAP report will be more thoroughly checked before submission. Since the error does not affect total compensation earned and thus has no impact on total expenditures, we decided to correct it on the FISAP error edit report due in December, 1988. Electronic FISAP procedures are being investigated for use in future years. When used, mathematical errors will be noted instantaneously.

Finding 2

The new procedure under the Congressional Methodolgy for calculating Family Contribution for loan periods less than nine months will prevent this type of error from occurring.

Finding 3

The change to Congressional Methodology and UW's use of the Student Information System software should virtually eliminate this type of error in the future.

UNIVERSITY OF WYOMING
CORRECTIVE ACTION PLAN
Two Years Ended June 30, 1988

SECTION II
COMPLIANCE MATTERS

Corrective Actions Taken or Planned

Finding 4

Use of the Student Information System software will alert the financial aid officer to such errors.

Finding 5

The underaward was corrected in the following semester, therefore no further corrective action is required.

Finding 6

It should be noted that student status for each borrower is reviewed each semester and all students falling outside the guidelines of student status (i.e., not enrolled or enrolled for less than 6 cr. hr.) are notified and exit interviews with payment schedules are mailed at that time.

Finding 7

An effort will be made in the future to make the contributions timely.

Finding 8

The corrections were submitted to the Department of Education on November 22, 1988 as part of that Department's normal review process for the fiscal operations report.

In reference to the determined finding "effect" - the net error of \$60 will not result in an over/under award in the following year or any subsequent year.

Finding 9

The University retains all such documentation six years after the close of the audit of the documentation. The University has normally produced only one copy of the loan subsidiary at fiscal year end due to the length of time required for its production and printing.

The University will produce an auditor/examiner copy of the subsidiary report to insure the University's permanent copy is not lost or misplaced.

UNIVERSITY OF WYOMING
CORRECTIVE ACTION PLAN
Two Years Ended June 30, 1988

Corrective Actions Taken or Planned

Finding 10

A memorandum was sent to all outreach staff, November 8, 1988, instructing them to submit grade reports in a timely manner to ensure that stipends for the fourth quarter are issued as quickly as possible and are posted to the correct fiscal year.

Finding 11

Future financial status reports will be submitted timely if no cost share requirement is designated on the award, but shows only on the green sheet as the case of Upward Bound. If cost share is required, we are monitoring the requirements closer so that documentation is submitted more timely.

Finding 12

UW's financial aid refund policy has been revised to show a change in the order of refunds to federal accounts and specifically states that the order may be altered in individual cases at the discretion of the financial aid officer.

Finding 13

Use of the Student Information System software now makes any carryforward amount more easily recognizable because a separate account has been established to handle this.

Finding 14

A worksheet will be included in the appropriate students' files.

Finding 15

The receipt has been posted to the account.

Finding 16

Appropriate papers will be submitted to the U.S. Department of Education along with a copy of this audit requesting the appropriate adjustment.

Finding 17

Future financial reports will be prepared by the Contracts and Grants Accounting Office in order that expenditures will be reported on a cash basis as processed by the UW accounting system.

UNIVERSITY OF WYOMING
CORRECTIVE ACTION PLAN
Two Years Ended June 30, 1988

Corrective Actions Taken or Planned

Finding 18

Contracts and Grants Accounting will more closely monitor the financial reporting requirements when an account is established for the awards.

The Principal Investigator is attempting to get the Notice of Energy RD & D Report, Technical Progress Report Draft, and the Continuation application completed on time.

Finding 19

The Principal Investigator and the personnel who process the payments for his project are aware now of how to code the costs of construction. Contracts and Grants Accounting will examine future awards for possibilities of construction. If such possibilities appear, we will coordinate with the department(s) involved and get the correct coding put on the payments.

Finding 20

The overpayment of \$446 has been charged to University funds. Copies of the 10/88 version of the NSF Grant General Conditions are being sent to all NSF Principal Investigators in order that they be aware of the maximum rate for consulting, in addition to the other basic requirements.

Finding 21

To eliminate omission of the screening process in the future, the new requisition/purchase order/voucher forms have the screening information printed on the front. This is to be completed by the department and checked for completeness by the Purchasing Department before issuing a P.O. number. The Property Office is also to check for the completeness of the screening process.

Finding 22

A memo has been sent to all EPSCOR Participants reminding them that acknowledgment of support by NSF grant #R11-8610680 be included on every publication which results in whole or in part from NSF/EPSCOR research. Follow-up reminders will be sent at regular intervals. Copies of the 10/88 version of the NSF Grant General Conditions are being sent to all NSF Principal Investigators in order that they be aware of the acknowledgment of support terms, in addition to the other basic requirements.

UNIVERSITY OF WYOMING
CORRECTIVE ACTION PLAN
Two Years Ended June 30, 1988

Comments on Status of Corrective Actions on Prior Audit Findings - 1986

Finding 1

A requirement of the Somalia Grant from the United States Agency for International Development is that the University is required to prepare seasonal reports for each of the two growing seasons of each year. The University did not have copies of the two 1984 growing seasons reports or a copy of one of the 1985 growing seasons reports. Through discussions with University personnel, it was determined that these reports have, in fact, been prepared and properly sent to Somalia. However, copies of the reports have not been sent back to the University for their files.

The reports are now on file in the International Agriculture Programs Office for each growing season.

Finding 2

All long-term employees assigned to Somalia are required to prepare an end-of-tour report within one week after returning to the United States. This was not documented as being done by the first group of employees to return. Through discussion with University personnel, it was determined that this group had received a waiver of the requirement to prepare this report, in exchange for completing the annual report. There is no record at the University of an annual report which was to be prepared by the first group of employees after their tour was ended. An annual report was filed and is included in the University's records, but this report was signed and prepared by the new incoming group. University personnel believe the annual report was prepared by the group at the end of their tour and only finalized by the incoming group.

The end-of-tour reports are on file in the International Agriculture Programs Office. It was accepted by the granting agency and therefore, it is believed by University personnel that no problems exists.

Finding 3

The Somalia contract requires payment requests to be submitted monthly. We noted that this has not been the practice as the University has been hand delivering the statements whenever an employee or consultant from the University visits Somalia. As a result, the University is not being reimbursed on a timely basis. It was noted that the University is handling the billing in this fashion because they have had problems with the mail service getting the billings to the project in Somalia.

The billings are being submitted monthly, with attempts to mail them by the 20th of the month following the invoice period.

UNIVERSITY OF WYOMING
CORRECTIVE ACTION PLAN
Two Years Ended June 30, 1988

Comments on Status of Corrective Actions on Prior Audit Findings - 1986

Finding 4

The University is required to mail a copy of all ocean bills of lading to the Maritime Administration to document that they are using proper shipping companies. We noted that this has not been done in regards to the Somalia project. The procurement officer at the University was unaware of this contract requirement.

The UW procurement officer in charge of the Somalia project sends a copy of the ocean bills of lading to the Maritime Administration. He also retains a copy in the International Agriculture Programs Office.

Finding 5

All travel incurred with the Somalia contract is to be authorized through University policy. Various exceptions were found in our review of travel expenses related to this contract. Four per diems were found to be \$3-5 over the allowable per diem amount of \$22. Three per diems were paid for \$90 per day rather than the \$60 per day University policy. In our discussions with University personnel on the four \$22 per day exceptions, it was concluded that the proper reimbursement for per diem should have been at \$22 per day. No reason was given for the \$3-5 excess per diems that were provided in these instances. No written waiver or approval could be located. University policy states that actual travel expenses incurred by a University employee in excess of the normal \$60 per day per diem allowance may be reimbursed for out-of-state travel only with specific prior approval of the president and with the recommendation of the vice president or assistants to the president.

As a result of discrepancies being found, testing was expanded to include substantially all per diem relating to the Somalia project. A total of 7 such discrepancies were noted. These payments amounted to \$1,838 in excess of the standard per diem rates.

The University of Wyoming established a policy for the Somalia project to provide \$90 per diem for 2 days travel to and 2 days from Somalia to cover the entire contract period. This was the USAID rate for Washington, D.C. at the time the policy was established. The three cases where the per diem was paid at \$90 should be allowable contract charges (\$180). The four cases that paid per diem \$3-5 over the University rate of \$22 (amounting to \$1,658.13) are disallowable under the contract that was in effect for that time period. The International Ag Office was under the impression that per diem was to be paid using USAID rates. This clause did not become effective until Amendment #2 was finalized. The \$1,658.13 disallowance has been covered with UW sources.

UNIVERSITY OF WYOMING
CORRECTIVE ACTION PLAN
Two Years Ended June 30, 1988

Comments on Status of Corrective Actions on Prior Audit Findings - 1986

Finding 6

In our review of property and equipment purchases, we noted an item which was in excess of the \$500 capitalization policy set by the Board of Trustees. This purchase was made using federal funds but the item was not properly tagged as a property item which was purchased with federal funds. In our discussion with University personnel, it was determined that efforts are being made to identify all property and equipment purchased by the University. Based on the descriptions that are on the vouchers being presented for payment and the number of vouchers submitted, a misclassification could occur at the department level and not be detected at the accounts payable level because the description of the item being purchased does not identify it as a property and equipment item.

The property system has not been changed, since at the time of the last audit, it was viewed by UW as adequate.

Finding 7

In our examination of property and equipment dispositions, it was noted that two items of property originally purchased with federal funds were traded in on new equipment. The difference between the trade-in allowance and the purchase price was paid using state funds and the new equipment was given a property code indicating that it was not purchased with federal funds. One item was an electronic typewriter purchased for \$2,182 in which the property item traded in had a trade-in value of \$520 and was originally purchased with federal funds. The other item was purchased for \$1,952 with the property item traded in having a trade-in value of \$207. In accordance with OMB Circular A-110 Attachment N, and the requirement OMB Circular A-21, the University should establish procedures and follow those procedures when disposing of equipment no longer necessary to the award project.

Property guidelines regarding federal purchases and trade-ins have been clarified to the Property Personnel. All attempts are made to properly tag acquisitions.

Finding 8

All transfers between awards, which exceed \$300, are to be approved by the Agency's Award Accountability branch of Division of Grants and Contracts. Two adjustments which were in excess of \$300 were made to the National Science Foundation grants without such approval.

All transfers and adjustments made on NSF awards have been monitored so that any above \$300 will be reported to NSF Award Accountability branch. No such adjustments have been made since the previous audit.

UNIVERSITY OF WYOMING
CORRECTIVE ACTION PLAN
Two Years Ended June 30, 1988

Comments on Status of Corrective Actions on Prior Audit Findings - 1986

Finding 9

Examination of student files for the Upward Bound Program noted two instances where forms required by the program procedures were not present in the student files. The absence of these forms does not effect program operations as the information is maintained elsewhere in the Upward Bound records.

A student is not enrolled into the project until all documents have been received. These documents include a complete application form, health form, two recommendation forms, a transcript release form and a copy of the latest transcript.

Finding 10

The annual performance report on Upward Bound for the fiscal year June 30, 1985 contained an error in the number of participants in the program. The total number of participants was reported as 126 rather than 130. This error affects the statistical information shown in Section 2 of the report.

The Higher Education Project has implemented an accountability system to ensure an accurate count of students and their status within the project.

Finding 11

Two monthly time reports in the College Work Study area were noted as not being signed by the appropriate supervisor. In the College Work Study policies that are established, the supervisor of the College Work Study employee is required to sign each monthly time report. As a result of this lack of control, unauthorized time reports could be submitted and subsequently paid.

Payroll personnel check all of the time sheets to see that a supervisor's signature and a department head's signature are present. Time sheets are not processed by payroll until the two signatures are acquired.

UNIVERSITY OF WYOMING
DEPARTMENT OF INTERCOLLEGIATE ATHLETICS

FINANCIAL REPORT

JUNE 30, 1988

C O N T E N T S

	Page
INDEPENDENT AUDITORS' REPORT ON THE FINANCIAL STATEMENT	1
FINANCIAL STATEMENT	
Statement of cash receipts and disbursements	2 and 3
Notes to financial statement	4 and 5
INDEPENDENT AUDITORS' REPORT ON THE SUPPLEMENTARY INFORMATION	6
SUPPLEMENTARY INFORMATION	
Schedule of Cowboy Joe Club receipts	7



McGLADREY & PULLEN

Certified Public Accountants and Consultants

To the Board of Trustees
University of Wyoming
Laramie, Wyoming

We have examined the statement of cash receipts and disbursements of the University of Wyoming Department of Intercollegiate Athletics for the year ended June 30, 1988. Our examination was made in accordance with generally accepted auditing standards and the National Collegiate Athletic Association Financial Audit Guidelines and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

As described in Note 1 to the financial statement, the accompanying statement is prepared on the cash basis of accounting and, accordingly, it is not intended to be presented in conformity with generally accepted accounting principles.

In our opinion, the financial statement referred to above presents fairly the cash transactions of the University of Wyoming Department of Intercollegiate Athletics for the year ended June 30, 1988, in conformity with the University's cash basis of accounting policy, as described in Note 1 to the financial statement, applied on a basis consistent with the preceding year.

McGladrey & Pullen

Cheyenne, Wyoming
November 21, 1988

UNIVERSITY OF WYOMING
DEPARTMENT OF INTERCOLLEGIATE ATHLETICS

STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
Year Ended June 30, 1988
(Page 1 of 2)

	<u>Football</u>	<u>Basketball</u>	<u>Other Sports</u>	<u>Non Program Specific</u>	<u>Total</u>
Receipts:					
Restricted gifts	\$ 2,000	\$ -	\$ -	\$ 1,000	\$ 3,000
Unrestricted gifts	-	-	-	50	50
Regular season and consignment ticket sales	1,063,178	850,670	15,037	-	1,928,885
Student activity fees	-	-	-	154,749	154,749
Guarantees	300,000	23,425	3,779	-	327,204
Broadcast fees	1,000	500	-	41,596	43,096
Handling fees	-	-	-	16,192	16,192
Share of Western Ath- letic Conference TV royalties	161,320	40,061	-	-	201,381
Holiday Bowl receipts	412,162	-	-	-	412,162
Share of Western Ath- letic Conference Tournament receipts	-	48,035	-	-	48,035
Share of Western Ath- letic Conference Bowl game participation	16,884	-	-	-	16,884
Other tournament clinics	569	15,876	22,473	-	38,918
Share of NCAA receipts	-	403,890	-	-	403,890
State appropriations (Note 2)	1,047,911	317,920	611,852	842,502	2,820,185
Other University support	112,503	34,099	65,746	90,487	302,835
Miscellaneous receipts	-	-	281	8,970	9,251
Advertising receipts	25,393	31,359	-	-	56,752
Program sales	25,673	16,998	-	-	42,671
Cowboy Joe Club	50	50	29,118	1,052,403	1,081,621
Restricted Endowment receipts	-	-	3,167	-	3,167
Nonoperating income	-	-	-	31,000	31,000
Training table fees	-	-	-	71,554	71,554
Bunkhouse receipts	-	-	-	362	362
Facility rentals	-	-	-	838	838
Concessions	-	-	943	-	943
Lab fees	-	-	-	390	390
Used/lost equipment	-	-	320	3,199	3,519
Bus pool	-	-	-	469	469
Total receipts	<u>\$3,168,643</u>	<u>\$1,782,883</u>	<u>\$ 752,716</u>	<u>\$2,315,761</u>	<u>\$8,020,003</u>

UNIVERSITY OF WYOMING
DEPARTMENT OF INTERCOLLEGIATE ATHLETICS

STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
Year Ended June 30, 1988
(Page 2 of 2)

	<u>Football</u>	<u>Basketball</u>	<u>Other Sports</u>	<u>Non Program Specific</u>	<u>Total</u>
Disbursements:					
Salaries:					
Coaches	\$ 311,949	\$ 137,004	\$ 351,901	\$ -	\$ 800,854
Other	26,811	15,720	220	914,191	956,942
Employer paid benefits	66,868	29,944	84,711	167,145	348,668
Travel:					
Team	483,850	96,636	256,228	513	837,227
Recruiting	189,009	107,124	38,563	19,220	353,916
Other	29,644	19,813	13,210	58,867	121,534
Financial aid	322,250	65,490	456,678	163,255	1,007,673
Equipment	20,976	2,632	9,686	56,649	89,943
Support services	244,884	111,996	65,285	655,344	1,077,509
Publicity	59,841	28,851	2,363	119,010	210,065
Telephone	45,285	28,541	27,202	91,915	192,943
Insurance	-	-	-	59,761	59,761
Officials	30,629	26,339	15,069	-	72,037
Guarantees (Note 3)	400,000	39,100	2,625	-	441,725
Film	33,682	150	-	13,739	47,571
Merchandise	-	-	-	140,840	140,840
Medical	-	-	-	57,438	57,438
Contractual	21,321	20,758	2,281	48,326	92,686
Nonoperating expenditures	10,333	-	-	1,310	11,643
Ticket office operating expenses	35,958	34,538	189	19,899	90,584
Remittance of consignment ticket sales	258,538	160,197	10,406	-	429,141
Total disburse- ments	<u>\$2,591,828</u>	<u>\$ 924,833</u>	<u>\$1,336,617</u>	<u>\$2,587,422</u>	<u>\$7,440,700</u>
Receipts over (under) dis- bursements	<u>\$ 576,815</u>	<u>\$ 858,050</u>	<u>\$ (583,901)</u>	<u>\$ (271,661)</u>	<u>\$ 579,303</u>
Cash balance, beginning					<u>1,465,816</u>
Cash balance, ending					<u>\$2,045,119</u>

See Notes to Financial Statement.

UNIVERSITY OF WYOMING
DEPARTMENT OF INTERCOLLEGIATE ATHLETICS

NOTES TO FINANCIAL STATEMENT

Note 1. The Reporting Entity and Significant Accounting Policy

Reporting entity:

The financial statement presents the cash transactions of the Department of Intercollegiate Athletics for the University of Wyoming, a State university, and are not intended to present fairly the financial position and results of operations of the University of Wyoming taken as a whole in conformity with generally accepted accounting principles.

The financial statement also includes the activities of the Cowboy Joe Club, Inc. The purpose of the Cowboy Joe Club, Inc. is to promote the University of Wyoming by providing financial support. The Cowboy Joe Club is a non-profit organization exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code.

Significant accounting policy:

Basis of accounting:

The Department's accounts are maintained on a cash basis, and the statement of cash receipts and disbursements reflects only cash received and disbursed. The Cowboy Joe Club receipts and disbursements also consist of trade-outs (gifts-in-kind) that are valued at fair market value at date of use. Receivables, payables and accrued income and expenses, which may be material in amount, are not reflected and the statement is not intended to present the financial position or results of operations or changes in financial position in conformity with generally accepted accounting principles.

The cash portion of Cowboy Joe Club's receipts are controlled by the Cowboy Joe Club and transfers of cash to the control of the University of Wyoming, Department of Intercollegiate Athletics, are limited to approximately \$180,000 annually. Trade-outs (gifts-in-kind) totaled \$184,576 for the year ended June 30, 1988.

Note 2. Major Source of Receipts

The University of Wyoming Department of Intercollegiate Athletics received appropriations of approximately \$2,820,000 from the State of Wyoming General Fund. This represents approximately 35% of the Athletic Department receipts.

NOTES TO FINANCIAL STATEMENT

Note 3. Commitments

At June 30, 1988, the Athletic Department had approximately \$480,000 of encumbrances against 1988 fiscal year budget appropriations.

The University of Wyoming Department of Intercollegiate Athletics is also liable for approximately \$60,500 of guaranteed payments related to reciprocal athletic contest contract guarantees with colleges and universities from outside the Western Athletic Conference, which will be performed within the next year.



McGLADREY & PULLEN

Certified Public Accountants and Consultants

To the Board of Trustees
University of Wyoming
Laramie, Wyoming

Our examination was made for the purpose of forming an opinion on the statement of cash receipts and disbursements of the University of Wyoming Department of Intercollegiate Athletics taken as a whole. The supplementary information is presented for purposes of additional analysis and is not a required part of the financial statement. Such information has been subjected to the auditing procedures applied in the examination of the financial statement of the University of Wyoming Department of Intercollegiate Athletics and, in our opinion, is fairly stated in all material respects in relation to the statement of cash receipts and disbursements taken as a whole.

McGladrey & Pullen

Cheyenne, Wyoming
November 21, 1988

UNIVERSITY OF WYOMING
DEPARTMENT OF INTERCOLLEGIATE ATHLETICS

SCHEDULE OF COWBOY JOE CLUB RECEIPTS
Year Ended June 30, 1988

	<u>Football</u>	<u>Basketball</u>	<u>Other Sports</u>	<u>Non - Program Specific</u>	<u>Total</u>
Cowboy Joe Club, Inc. receipts:*					
Gifts, program:					
Restricted	\$ 50	\$ 50	\$ 12,768	\$ -	\$ 12,868
Unrestricted	-	-	-	653,637	653,637
Investment income	-	-	-	29,098	29,098
Special events	-	-	-	180,762	180,762
Merchandise	-	-	-	168,473	168,473
Miscellaneous	-	-	16,350	15,513	31,863
U. W. Foundation	-	-	-	4,920	4,920
Total	<u>\$ 50</u>	<u>\$ 50</u>	<u>\$ 29,118</u>	<u>\$1,052,403</u>	<u>\$1,081,621</u>

* Included in receipts are trade-outs (gifts-in-kind), which are valued at fair market value at the date of use.

Senate Bill #1625

Title: ASUW and Student Publications Loan and Deficit Contractual Agreement

Date: February 21, 1989

Sponsor: Jim Willox

1. Whereas Student Publications currently owes ASUW \$99,094.45 from
2. equipment loans, and whereas Student Publications has a operating deficit
3. of \$80,905.55 and whereas Student Publications has taken steps to avoid a
4. deficit in the future, and whereas the total of these two amounts is
5. \$180,000, and whereas the proposed contract has been approved by the
6. Student Publications Board, be it enacted by the Student Senate of the
7. Associated Students of the University of Wyoming that it accept the
8. proposed contract, and furthermore ASUW shall recommend to the trustees
9. that \$80,905.55 be removed from the ASUW Reserve to pay the Student
10. Publications deficit and furthermore the attached contract shall be part
11. of the body of this bill.

Referred to: Committee of the Whole

Date of Passage: March 14, 1989

Signed:

David R. Miller
ASUW Chairperson

"Being enacted on March 16, 1989, I do hereby sign my name hereto
and approve this Senate action."

Lisa Skiles
ASUW President



THE UNIVERSITY OF WYOMING
LARAMIE, WYOMING 82071

CONTRACTUAL AGREEMENT BETWEEN ASUW STUDENT GOVERNMENT AND THE
STUDENT PUBLICATIONS BOARD
March 16, 1989

BACKGROUND

1. The Student Publications Board currently has a contractual agreement with ASUW to repay the purchase of the Compugraphic Typesetting equipment that they are presently using. The original contract called for a ten year payback period of \$14,000 annually to begin in FY 88. The Student Publications Board has defaulted on this first payment.
2. In the early fall of 1988, a deficit operating account for Student Publications was discovered. This account was replaced by new accounts but was never cleared of revenues and expenses and officially closed. At present this account totals (\$80,905.55).

PROPOSAL

1. The Student Publications Board and ASUW Student Government would like to renegotiate the original contract in the light of these new findings.
2. It is proposed that funds from the ASUW Reserve (#0-22005) be transferred, in order to close this deficit account (#0-26106) in the amount of \$80,905.55. This would result in an agreed amount of \$180,000, which is to be considered the value of all past and current loans to be repaid to the ASUW Reserve.
3. Student Publications will make payments from generated revenues at three designated periods. The total annual payment will be \$12,000 to be paid in three \$4,000 payments by means of an IDR or Budget Transfer. These payments will be made on November 30th, Feb 28th, and May 31st by the ASUW Business Manager. These payments will begin in FY 90 and continue for 15 years or until the specified payments equal \$180,000.
4. The payment of interest on this total amount will be accomplished through an advertising space exchange with THE BRANDING IRON. An accounts receivable will be established with a credit balance each semester for 585 column inches (approximately a half page per week). This account will be titled ASUW ADVERTISING EXCHANGE and will be maintained separately from all other ASUW Services/Activities accounts. This will be charged out at the established student rate of the current year. All advertising to be handled through this account will be delegated by the ASUW President to one of the Presidential Executives.
5. All such advertising will be treated in the same manner as other such advertising. The BI shall use the customary fonts used

for other advertising and bordered in like manner. All advertising shall carry the statement: ASUW PAID ADVERTISEMENT. The BI Editor, Student Publications Ad Manager, and the ASUW Presidential Executive shall meet annually to discuss any further specific agreements.

6. An exception will be made in the advertising exchange when the use of an insert is desired. These inserts may be 1 to 4 pages in length. ASUW will be responsible for the cost of printing such inserts. Before printing, these inserts must be approved by the Student Publications Ad Manager. These inserts will be delivered to the BI printer three days prior to distribution. The insert must follow the guidelines for "Preprinted Inserts" in the rate card. An insert shall be equivalent to 80 column inches (approximately one full page) and shall be limited to two inserts per semester.

CONDITIONS

1. This contract will be binding upon the ASUW Student Government and the Student Publications Board until the full amount of \$180,000 has been repaid. This contract may be renegotiated only by mutual agreement of the ASUW President and the Chairman of the Student Publications Board.

2. If the Student Publications Board should default in payment for one fiscal year, this contract will be breached. This will require a renegotiation of the contract for the remaining balance which will include the defaulted amount. If a renegotiated contract cannot be agreed upon, the Vice-President of Finance will be requested to appoint an arbitrator.

3. The Student Publications Board wishes to have the right of additional partial/full payments whenever additional revenues have been received in a fiscal year. This contract will be fulfilled at the time all designated payments equal \$180,000.

4. This contract will become binding upon signing by the ASUW President with the consent of the ASUW Senate, Student Publications Board Chairman with the consent of the Student Publications Board, ASUW Business Manager, and the approval of the UW Board of Trustees' President.

ASUW PRESIDENT DATE

STUDENT PUBLICATIONS BOARD CHAIRPERSON DATE

A. Keramine Lupton _____ *21 March '89*
ASUW BUSINESS MANAGER DATE

UW BOARD OF TRUSTEES, PRESIDENT DATE

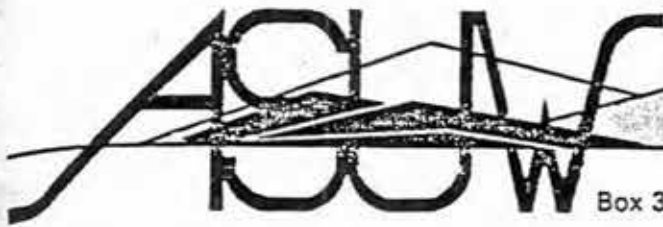
University of Wyoming, Student Government, Wyoming Union
Box 3625, University Station, Laramie, Wyoming 82071 Phone (307)766-5204

**A PROPOSAL TO ESTABLISH THE
ASUW CAREER EXPLORATION OPPORTUNITIES PROGRAM
CEOP**

**Prepared by:
Jim Jarrard
ASUW Senator
February, 1989**

**"Now it is time we turn our energies to an agenda of
action...;an agenda that is challenging, one calling for
understanding, imagination, commitment, and courage from
all who love and care about this University."**

**UW President Terry Roark
Agenda: 2000**



University of Wyoming, Student Government, Wyoming Uni
Box 3625, University Station, Laramie, Wyoming 82071 Phone (307)766-52

ASUW Career Exploration Opportunities Program
February, 1989

FOREWARD

As students of Wyoming's only University, we are often asked by people within and outside the UW campus environment to state our opinions about the value of academic programs offered at UW. While we agree there are many superior academic programs at UW, many UW students believe they should receive more opportunities to perfect their professional skills and to learn more about the realities of the workplace and world.

I agree with UW Centennial Committee members. "We are a bridge between a rural state and an increasingly urban world....The University of Wyoming is not only a place where students explore and master a specialized body of knowledge but also a community where students prepare for many jobs and for a life which values intellect, skill, and knowledge both within and beyond the workplace."

With this quotation in mind, I offer this proposal to you--a proposal to establish an important program for all full-fee-paying students in all areas-of-study at our University--a program which will assist our University to promote the positive professional attributes of its student body--a program to enable UW students to more effectively compete in regional, national, and international marketplaces--a program which will assist in meeting important goals outlined in Agenda: 2000.

As elected leaders of the Associated Students of the University of Wyoming, we must become more committed to establishing and managing programs which work to enhance the value of educations and lives of UW students. It is time for the ASUW Student Senate to take an appropriate and active role in University affairs to make the "University Experience" as well-rounded as it can be for all students. The Career Exploration Opportunities Program will be a positive addition to a new beginning for the University of Wyoming.

Jim Jarrard
ASUW Senator

The ASUW Career Exploration Opportunities Program will meet or assist in meeting the following objectives outlined in Agenda: 2000:

"OBJECTIVE----Double the number of internship opportunities available for students in all colleges. Internships may be inside and outside the University and should be an integral part of the student's academic curriculum, with responsibility for supervision vested in academic units."

"OBJECTIVE----Provide an international educational travel and study opportunity for at least 25 percent of UW undergraduates. This includes the provision of scholarship assistance for those students unable to participate otherwise."

"OBJECTIVE----Establish the UW Industrial Associates Program as a link between the University of Wyoming and 200 major corporations which have UW graduates in senior management positions."



The University of Wyoming

CENTER FOR CAREER PLANNING AND PLACEMENT

Box 3195, Univ. Station, Laramie, WY 82071 (307) 766-2398

February 6, 1989

Jim Jarrard
ASUW Senator
ASUW Office
Wyoming Union
CAMPUS

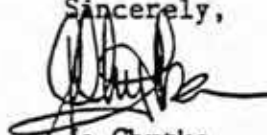
Dear Mr. Jarrard:

Thank you for drafting and sponsoring the ASUW proposal to establish the ASUW Career Exploration Opportunities Program. I think this is an excellent idea and appreciate your taking the initiative to do this.

I am highly supportive of the concept and program. If it becomes a reality, I will do all that I can to assure its success. This program can be of great value to current and future University of Wyoming students. I have spoken with Dr. Jim Hurst, Associate Vice President of Academic/Student Affairs and he is very supportive of the concept. He has indicated that he would consider this funding request when listing priorities for the Student Affairs 1991-92 biennium expansion budget.

If you have any questions, concerns, or need further information from me please do not hesitate to contact me. Thanks again for all your efforts. I hope you are successful.

Sincerely,



Jo Chytka
Director

JC:jt

c: Dr. Jim Hurst

Cooperative Education Program
College of Engineering
Box 3295 University Station
Laramie, Wyoming 82071-3295
(307) 766-2805
(307) 766-6268
(307) 766-2240

UNIVERSITY OF WYOMING

February 14, 1989

Mr. Jim Jarrard
ASUW Senator
University of Wyoming
Campus

Dear Mr. Jarrard:

I am writing this letter to express my strong support for your proposal to establish an ASUW Career Exploration Opportunities Program, CEOP.

As you are aware the College of Engineering two years ago introduced an optional undergraduate Cooperative Education Program, a concept in experiential learning new to the University of Wyoming. The program combines relevant employment in industry for a period of four to six months followed by continuation of coursework at the University in the student's chosen field. Cooperative education provides paid work experience with academic credit in the selected major.

Cooperative Education is a three-way relationship between the student, the University, and the employer, and each benefits:

Advantages for the Employer Include:

Students are an excellent source of temporary and potentially permanent personnel, saving employers thousands of recruiting/training dollars.

As a percentage of candidates interviewed, co-op students were hired thirteen times more frequently (40%) than recent college graduates (3%). The percentage of minority group members hired was twice as high among co-op students (33%) than among recent college graduates (16%).

Co-ops can be used to free higher paid professionals for more demanding work.

Mr. Jim Jarrard
February 14, 1989
Page 2

The co-op students can be thoroughly indoctrinated in company or organizational practices while still at a formative level.

Hiring co-op students increases an employer's visibility on campus.

Advantages for the Student Include:

Applying classroom knowledge to actual work situations often increases academic motivation.

Career objectives can be evaluated in the light of actual job requirements.

Development of skills in human relations and communications occurs through interaction with co-workers and the supervisor.

Savings from wages contribute to educational expenses.

Useful employment contacts for the future are made.

Advantages for University Include:

Classroom learning environment is enhanced by the presence of co-op students with industry experience.

Employer contacts create opportunities to bring industry speakers into the classroom, providing up-to-date information to students.

Co-op provides opportunities for student feedback on the relevance of individual academic courses.

Due to the current economic down-turn in the State of Wyoming and the region many students who are otherwise qualified, drop out of college due to economic reasons can also rely on the co-op income for continuation towards the completion of their degrees. Because of the relative lack of professional job opportunities in Laramie and the surrounding area coupled with the rural nature of the state, the potential benefits of co-op are even more important for the University than on most other campuses in the United States. A trial period represented by a co-op placement can also help tremendously in the cultural transition of our undergraduates moving from rural backgrounds to the professional jobs they are offered in large metropolitan areas.

I very strongly endorse your proposal to establish the ASUW Career Exploration Opportunities Program. I appreciate your taking time to consult me on a number of occasions. I am also impressed with the quality of your proposal which reflects the time and effort you have put in on this matter which has the potential of benefiting a large segment of the student body. The successful implementation of this program will enhance the existing Co-op and Internship Programs in all the seven colleges of this university and act as a badly needed information clearing house for both the potential employers and the UW students.

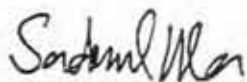
Mr. Jim Jarrard
February 14, 1989
Page 3

The College of Engineering has received two U.S. Department of Education grants totalling \$58,000 during the current fiscal year for the establishment of the Co-op Program. Our second year funding request for an amount of \$57,000 is currently under review. If ASUW and the UW Administration approves this proposal, future year funding requests can ask for partial funding from the U.S. Department of Education for this new position. In addition, to underscore the importance and timeliness of your proposal I am ready to partially match your funding from our grant by the following:

- (a) For FY 1990 - \$2,000 to \$5,000 for a marketing type intern to collect data on all existing intern/co-op programs on campus which will lead towards better awareness of student need.
- (b) For FY 1991 (subject to our current proposal being funded by the U.S. Department of Education) - \$4,000 to \$8,000 for partial funding for salary and/or other expenses in your proposed program.
- (c) For FY 1992 and beyond - include partial funding requests from U.S. Department of Education in all future proposals.

If I can be of any further assistance, please do not hesitate to contact me.

Sincerely,



Sadrul Ula
Director, Cooperative Education Program
College of Engineering

/ss



THE
UNIVERSITY
OF WYOMING

February 21, 1989

Associate Vice President
Academic Affairs

Student Affairs

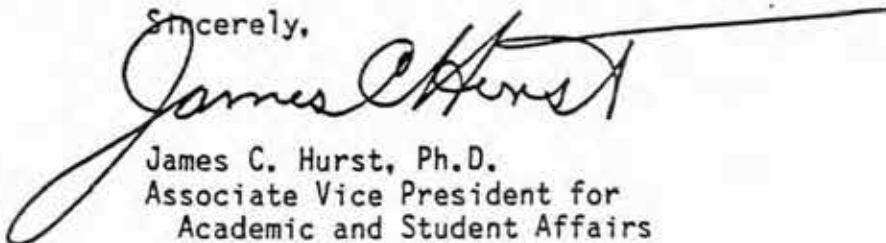
Jim Jarrard
ASUW Senator
Wyoming Union
Campus

Dear Jim:

Apparently in an earlier letter in which I intended to express support for the idea of a Career Exploration Opportunities Program (CEOP), my concern for budget deficits that currently exist in the Division of Student Affairs and my desire to be straightforward in not promising too much to too many people, gave the impression that I was reluctant in my support for the creation of a Career Exploration Opportunities Program. I would like for you and others to know that I think the idea is superb and I commend you for your efforts to develop the idea. I would also like for you to know that I am clearly supportive of the creation of a CEOP and would want very much to do that if the funds can be available. I particularly appreciate, Jim, your understanding that there are some priorities within the Division of Student Affairs that are mandated and must have a higher priority. I can assure you however, that the CEOP will be on our list of requests and we will work diligently towards securing the funding for its support.

I believe that your proposal for CEOP reflects the quality of work that I have come to expect from you personally and from ASUW in general. I do appreciate and value the fact that you have seen this need and have taken steps to offer a proposal designed to address it. I look forward to working with you in attempting to get it into place.

Sincerely,



James C. Hurst, Ph.D.
Associate Vice President for
Academic and Student Affairs

JCH:kls
cc: Lisa Skiles
Jo Chytka



THE
UNIVERSITY
OF WYOMING

Academic Affairs

Student Affairs

February 13, 1989

Jim Jarrard
ASUW Senator
ASUW Office
Wyoming Union
Campus

Dear Jim:

Thank you for your visit last Friday, February 10, 1989 during which we discussed circumstances surrounding the possible funding for the proposed ASUW Career Exploration Opportunity Program. As we discussed, there are two different budget periods that we must consider. The first budget period is the second half of this biennium which begins July 1, 1989. I explained in our meeting that there are three areas that we must address in FY 90, and those are budget deficits accumulating in the Registrar's Office and Student Financial Aid. These deficits, Jim, are the result of our efforts to improve services to students. In the case of the drug education project, we must proceed with this as directed by federal mandate. Currently, I am exploring every possible source to find funds to cover our current deficits.

New requests for the biennial budget which will begin July 1, 1990 will be developed and submitted this spring. The three mandates noted above will retain priority treatment for our biennial requests. The priorities that emerge after those three items will be the result of discussion with the agency directors within the Division of Student Affairs. You can be assured that both I and Jo Chytka will present your ASUW proposal at that time. It is impossible for me to say at this early date where our collective wisdom and judgement will place your proposal, but the interest of ASUW in this service is a strong and persuasive factor.

I will keep you informed as we move along during the next few weeks in developing our biennial requests. To summarize, I do not anticipate any Student Affairs funding being available for the 1990 fiscal year. In our deliberations about funding requests for the next biennium, your proposal and project will be given all due consideration.

Thank you for your interest and leadership. I truly appreciate your efforts.

Sincerely,

James C. Hurst, Ph.D.
Associate Vice President for
Academic and Student Affairs

JCH:kls

SENATE BILL #1621

Title: Career Exploration Opportunities Program

Introduced: February 7, 1989

Thesis: The ASUW Career Exploration Opportunities Program (CEOP) is a pilot program of ASUW to provide information and counseling to all full-fee-paying UW students who are interested in extra-curricular work experience opportunities.

Sponsor/Author: Jim Jarrard

Co-Sponsors: Mark Peterson, Chris Spooner, Kathy Brunett Schrawyer, Doug Ota, Jim Willox, Jeff Stewart, Kate Mowry, Dawn Agar, David Miller, Kevin McDonald, Suzanne Taheri, Michelle Kautzman, Caitlin Long, Jill Jerome, Ken Worley, Mike Taheri, Jill Jacobsen, Kristen Alleman, Doug Hecox, John Shaw, Westline Larson, Brent Lowry, Brian Godard, Mark Litzau, Steve Pouliot, James Wilson, J. Kenneth Noble, Nelson Nelson, Sheila Kloefkorn, Lori Nelson, Dan Dockham, Jaimie Bright.

1. Be it enacted by the Associated Students of the University of Wyoming
2. that: Whereas efforts to assist all University of Wyoming students to
3. find and obtain extra-curricular work experience opportunities at UW are
4. not organized for the benefit of all UW students, whereas UW Centennial
6. Committees and UW President Terry Roark have explicitly communicated the
7. need at UW to coordinate efforts to assist students in receiving extra-
8. curricular work experience opportunities, whereas the Career Exploration
9. Opportunities Program will be considered a "priority item" in UW Student
10. Affair's expansion budget request for the next biennium, whereas the
11. UW College of Engineering has been awarded significant grants from the
12. U.S. Department of Education to help develop a program like CEOP, whereas
13. the University of Wyoming is an important "bridge between a rural state
14. and an increasingly-urban world," ASUW transfer a total of \$42,380 from
15. ASUW reserve to a special account managed by the ASUW business manager to
16. organize and fund the ASUW Career Exploration Opportunities Program. A

17. maximum of \$30,880 will be used in FY 1990 for the project, and a total of
18. \$11,500 will be saved in the special ASUW account to be used only
19. for funding the ASUW Career Exploration Opportunities Program during FY
20. 1991, pending administrative approval of proposed monetary contributions.
21. After FY 1991, ASUW will no longer fund the Career Exploration
22. Opportunities Program. Any money unused in FY 1990 will be reverted back
23. to the ASUW reserve. The following pages of the attached proposal are
24. included in this legislation and will become effective upon passage:
25. Pages 1-11.

Referred to: Budget and Planning, Academic Affairs, Constitution

Date of Passage: 2-21-1989

Signed: Michael J. ...

ASUW Senate Chairman

"Being enacted on February 22, 1989, I do hereby sign my name hereto and approve
this Senate action."

Lisa Skilton
ASUW President

Passed: Unanimous Consent

ASUW Career Exploration Opportunities Program
CEOP

I. Purpose:

Provide information and counseling to UW students about internship and extra-curricular work experience opportunities.

- . To facilitate career decision-making through skill development and career investigation.
- . To offer a variety of experiences designed to test the realities of career choices.

II. Information and Counseling Components:

.. Cooperative Education

- . Career-related, part-time and summer jobs, both on and off campus.
- . Internships (with or without possible college credit).
- . Internship information panels, advertisements, posters, bulletins, and mailings and meetings with student organizations about opportunities.

III. Personnel:

Hire a full-time staff person

Position Description (This portion may be revised by CEOP Board or Council):

Title: Program Coordinator, Career Exploration Opportunities Program

Department: Center Career Planning and Placement

Purpose and Primary Function: To solicit, develop, and organize career exploration opportunities for all full-fee-paying students in all colleges in all majors at the University of Wyoming. To meet goals and complete responsibilities established by the ASUW CEO Board or Council.

Duties and Responsibilities:

1. Obtain and organize information about extra-curricular employment opportunities for UW students from all departments in all colleges at the University of Wyoming. Communicate this information to UW students.

2. Solicit new ideas from UW administrators, college deans, faculty and students and outside sources about how to improve CEOP.

3. Extensively utilize contacts with UW alumni and work in close cooperation with UW college deans to actively solicit CO-OP and other work experience opportunities for UW students.

4. Provide introduction to career planning workshops and lectures to UW students, especially freshmen and sophomores.

5. Provide paid extra-curricular work experience opportunities, when appropriate, to full-fee-paying UW students in the CEOP office.

6. Apply for grants and other sources of funding which can be used to assist in funding career exploration opportunities for UW students.

7. Supervise office intern(s) and other staff, as appropriate.

8. Other duties and responsibilities mandated by CEOP Board or Council.

Reports to: Director, Center Career Planning and Placement

Skills, Knowledge, Abilities:

(Minimum entry requirements):

1. Extensive professional experience in career planning and placement, communication or related field.

2. B.S. or B.A. and some professional experience outside UW.

3. Ability to create professional and hospitable office environment.

4. Office skills include: phone, typing, writing, filing, management.

Location of CEOP Office: Knight Hall, second floor

IV. Overview of ASUW Student Government's role:
Administration and funding of CEOP:

The Career Exploration Opportunities Program is a pilot program of the Associated Students of the University of Wyoming. Section V. (Administration) and section VI. (Funding) of this proposal outline ASUW's role in administration and funding of CEOP during FY 1990, FY 1991 and fiscal year 1992 and beyond.

In FY 1990, ASUW Student Government will coordinate, administer and fund the CEOP, with broad-based control of all CEOP transactions and operations. In FY 1991, ASUW will begin to "phase out" the CEOP program and turn it over to an administrative council under the UW Office of Student Affairs. In FY 1992, ASUW will no longer play a role in funding the program, but will maintain considerable input in CEOP operations. The CEOP will become an important and highly-beneficial service to all full-fee-paying students in all areas of study at the University of Wyoming, and is designed to be a major contributor to meet the goals outlined in Agenda: 2000.

V. Administration:

Year 1, FY 1990:

Administration: ASUW Student Government under the direction of the
ASUW Career Exploration Opportunities Board
(A temporary board established by the ASUW
Senate)

Membership of Board:

- .ASUW President
- .ASUW Vice President
- .UW Assoc. Vice President Acad./Student Affairs
- .Two ASUW Senators
(Nominated in a cooperative motion between
the ASUW president and ASUW vice president.
Membership of student senators confirmed by
the ASUW Senate)
- .Director UW Center Career Planning and Placement
- .Dr. Sadru'l Ula, Director CO-OP Program
- .Ex-officio membership: ASUW business manager.
CEOP Program Coordinator.

Chairperson: ASUW President

Vice Chair: ASUW Vice President

- .Board chair does have vote on all matters. Tie votes
will be broken in executive session by ASUW
President, ASUW Vice President and UW Vice President
Student Affairs.
- .Board will meet at least once every month during the

academic year after all guidelines are established and CEOP director is hired and program is fully operational.

.2/3 vote of ASUW CEO Board to hire and fire CEOP program coordinator.

.CEOP will be included in goals for ASUW president and vice president summer internship program. Senate appointments to ASUW CEO Board will be made as soon as possible following the ASUW general election for the 1989-1990 academic year.

.Regulations under ASUW Constitution, by-laws and finance policy apply to all CEOP and Board decisions during FY 1990, unless otherwise mandated in this legislation.

.Solicitation of ideas from administrators, college deans, faculty and students about how to strengthen CEOP strongly recommended.

.Appeals process: 1) CEOP Supervisor
2) ASUW CEO Board

Year 2, FY 1991:

Administration: UW Office of Student Affairs

The following Student Affairs advisory council will oversee and administer Career Exploration Opportunities Program: "Career Exploration Opportunities Council."

Membership of Council:

.ASUW President

.ASUW Vice President

.UW Vice President Student Affairs

.Three ASUW Senators (Nominated by ASUW President in consultation with ASUW Vice President. Confirmation by ASUW Senate)

.Director UW Center Career Planning and Placement

.Dr. Sadrul Ula, Director CO-OP Program

.Ex-officio membership: ASUW Business Manager

.Ex-officio membership: UW Office Student Affairs Business Manager

.Ex-officio membership: CEOP Program Coordinator

Chairperson: Elected by majority vote

Vice Chair: Elected by majority vote

.Council will meet once each month during the

academic year and whenever chair and/or majority of voting members deem appropriate.

.3/4 vote of Council to hire and fire program coordinator.

.Appeals process: 1) CEOP Supervisor
2) Career Exploration Opportunities Council

.Solicitation of ideas from UW administrators, college deans, faculty, staff and students about how to continue strengthening CEOP strongly recommended. Appropriate minutes of Council meetings will be forwarded to associate deans of all colleges at UW and ASUW Senators and Executives.

.During the spring semester of 1990, additional funding will be sought from the UW administration and Board of Trustees to make funding from ASUW unnecessary.

Year 3, FY 1992

Administration: Same as during FY 1990 except:

.Chairman: UW Vice President Student Affairs or his designate on Board.

.Membership of ASUW business manager on CEOP Council will be eliminated.

.Secretarial and administrative services will be shifted from ASUW office to UW Office of Student Affairs.

.Two ASUW Senate positions will be eliminated from Council and replaced with two appointments from UW Vice President Student Affairs. Appointments can be UW staff, students or faculty.

VI. Funding:

-6-

Expenses (FY 1990):

\$20,000 Salary, Program Coordinator

4,000 Yearly benefits

3,500 Additional expenses including advertising, brochures, internship stipend, telephone, etc.

\$27,500

3,380 Computer/printer/software/installation and service expenses

Refer to: "Equipment Acquisition," pg. 7, Sect. 7.

\$30,880 Total Expense, FY 1990

Funding Source (FY 1990):

\$30,880 ASUW Reserve

Note: CEOP account(s) will be administered by ASUW business manager and secretarial services provided by ASUW.

During FY 1990 and FY 1991, the program will be called "ASUW Career Exploration Opportunities Program" and posters, letterhead, etc., etc. will contain the ASUW logo.

Expenses (FY 1991):

\$20,000 Salary, Program Coordinator

4,000 Yearly benefits

3,500 Additional expenses including advertising, brochures, internship stipend, telephone, etc.

\$27,500

Funding Sources (FY 1991):

\$11,500 ASUW Reserve

4,000 UW Employee Benefits Pool*

12,000 Student Affairs Expansion Budget*

\$27,500

*Upon administrative approval.

Note: CEOP accounts will be administered by the UW office of Student Affairs.

During FY 1991, secretarial services for Council provided by ASUW.

Note: Proposed CEOP budget will be submitted to ASUW Budget and Planning Committee and approved by that committee and the ASUW Senate prior to the transfer of \$11,500 to the UW Office of Student Affairs or any part of Section 1 in the UW Budget.

Projected Expenses (FY 1992):

\$20,000 Salary, Program Coordinator
4,000 Yearly Benefits
3,500 Additional expenses including advertising, brochures, internship
stipend, telephone, etc.
\$27,500

Funding Source (FY 1992):

\$27,500 Student Affairs Expansion Budget*
4,000 UW Employee Benefits Pool*

\$31,500

*Upon administrative approval.

Note: Pending administrative approval of additional funding for CEOP, ownership of computer equipment and other equipment purchased in FY 1990 to pilot CEOP will be shifted at the beginning of FY 1992 to the CEOP in exchange for positive, permanent publicity about ASUW Student Government in all CEOP brochures, posters and office(s). The ASUW logo and the following statement will be included in that publicity of ASUW by CEOP: "The Career Exploration Opportunities Program is a pilot program of the Associated Students of the University of Wyoming."

VII. Equipment Acquisition

Note: Computer equipment will be purchased through the UW Office of Computer Services.

Note: the following equipment is compatible with other appropriate UW computer systems.

Zenith Computer and Color Monitor (Item #ZSF-159-13)
Cost: \$1,799.00

Avetex 1200I Internal Modem
Cost: \$81.00

Panasonic Printer (with near-letter-quality)
Cost: \$500.00

Computer Installation, Software, and Office Equipment
Cost: \$1,000.00

Total Equipment Acquisition: \$3,380

VIII. General Information:

- . Work experiences available through CEOP will vary in length and range from one month to one year or more in duration.
- . Students may work between 10 and 20 hours per week and attend school concurrently (parallel work experience or part-time job) or they may work full-time for a specified period (alternate work experience or summer job).
- . Hourly salaries or stipends will be recommended. In some cases, students will be able to arrange for academic credit through their college deans.
- . Categories in which CO-OP/internship/work experiences will be found include the arts, business, communications, education, state and national and international government entities, humanities, science and technical areas.
- . Extra-curricular work experience opportunities will be offered, whenever deemed necessary by program coordinator, to students for pay in CEOP office.
- . All full-fee-paying UW students may use CEOP services free of charge while they are enrolled and up to six months after graduation.
- . During FY 1990 and FY 1991 and FY 1992, ASUW presidents, vice presidents and senators and executives will utilize ASUW space in the Branding Iron to promote CEOP.
- . Objective letters of recommendation which accurately reflect students' performances in work environments will be requested from employer supervisors, when appropriate.
- . In October, 1989, the ASUW CEO Board will hold a meeting with all UW deans and/or associate deans and UW administrators to discuss program components including college credit and new ideas for extra-curricular work experiences both within and outside the University of Wyoming.
- . Performance of Program Coordinator will be reviewed by Board or Council in the latter part of April, 1990 and will be reviewed again in the latter part of April, 1991.

IX. Benefits to students:

The ASUW Career Exploration Opportunities Program (CEOP) will enhance the career decision-making process by providing information about CO-OP and internship and other work experience opportunities and employment and career counseling which will allow students to:

- . Learn more about the work environment.
- . Gain valuable experience that can be used to compete effectively for future employment.
- . Clarify career goals.
- . Acquire knowledge not ordinarily taught in the classroom.

X. Benefits to employers:

The CEOP will be a valuable resource for businesses and organizations that wish to:

- . Acquire additional personnel with a fresh outlook for short and long-term projects.
- . Develop a pool of qualified applicants for career positions.
- . Be informed of new developments, concepts and methods in various fields-of-study.
- . Invest in and establish University employment opportunity relations.

XI. Recommendations about employer participants:

Employer participants should provide:

- . An CO-OP/intern/work experience supervisor to whom the student will report and who will objectively critique student performance upon completion of job.
- . Schedules of meetings to discuss the work, set goals, determine and communicate progress, etc.
- . A clear statement of what is to be accomplished as well as the professional skills to be developed.

XII. Recommendations about student participants:
Student participants should be:

- . Enthusiastic about work experience opportunities.
- . Capable of making a commitment to be dependable, punctual and reliable.
- . Aware of the tasks to be performed as well as the required number of hours to be worked.
- . Aware of out-of-pocket expenses which may be necessary to participate.

The following pages are official suggestions which should be used by the CEOP Board to establish goals and policy for the CEOP. The following is printed in University of Wyoming Centennial Committees, Report to the Trustees * October 1987:

SECTION C

STUDENT EDUCATION - EMPLOYMENT INTERNSHIPS SUBCOMMITTEE REPORT

May, 1987

Fee Busby, Chair

One of the questions posed to the Statewide Activities Committee was how internship programs could be used by the University to improve educational programs and increase the presence of the University in the state. We defined internship programs as "work experience related to the student's major for which the student receives academic credit and is supervised in his or her work by both the employer and a faculty member in the student's academic department." Part I of this report summarizes findings of current situations on campus, and Part II summarizes findings from other land grant universities.

PART I

SUMMARY OF A SURVEY OF UNIVERSITY OF WYOMING STUDENT EDUCATION - EMPLOYMENT INTERNSHIP PROGRAMS AND SUBCOMMITTEE RECOMMENDATIONS

Fee Busby

1. Questionnaires were sent to all academic departments on campus. Questions were designed to find out how programs are administered by departments who have already created internships, if other departments are interested in creating internships, and how existing or proposed internships could be improved.

2. Out of questionnaires distributed, 26 were returned. Fifteen departments indicated they have internships. Average enrollment is 17 students per year. The range in the number of students is 1 to 105.
3. Eleven departments indicated they did not currently offer an internship but seven of these indicated they were interested in starting such a program.
4. All departments that now offer internships provide some faculty supervision of students' work.
5. Credit for internships ranged from 1 hour for general assistance in campus facilities, such as Gallery 234, to 12 hours for full-time employment in a business or agency. Decisions on the credit to be given for an internship are made by individual departments.
6. Grading of internships at UW are about evenly split between the standard A-F and pass-fail grading. All departments indicate that students must write reports or submit portfolios of work to receive a grade. About one-third of the respondents indicated that the intern's employer participated in the grading.
7. Almost all existing programs indicated that additional help to recruit students and employers, match students with employers, supervise students,

and grade students was necessary to further improve internship programs. Travel funds for supervision of students will be necessary to further expand the programs outside of Laramie or Cheyenne.

8. Based on the high percentage of questionnaire respondents that indicated they already have an internship program or that indicated an interest in starting a program, It is recommended that a task force be established within Academic Affairs to develop a campus-wide plan for offering education-employment internship programs at UW.

9. Based upon information provided by departments, three ideas of how to proceed are presented:

a. A central internship office to work with departments and academic standards committee to establish equitable standards for all students would be acceptable. The central office could also assist in some of the administrative work required. Included is recruitment of prospective employers and general monitoring of individual internship programs. The office that comes closest to this now is the Center for Career Planning and Placement.

b. We are missing many opportunities on campus to place students in internship programs through existing employment opportunities. The current summer work program is an example of where internships could have been established as part of campus employment. Such internships would aid in student education, as do all internships, but would also assist the University in getting the work done in a more professional manner (i.e., place students in jobs related to their major and include a professor from the major department in the supervision of work).

c. As a way of increasing internship opportunities and of providing improved supervision of internship programs, we might identify departments such as Adult Education, Sociology, Vocational Education, Business Administration, and Political Science where administering an internship in another department would serve as a worthwhile internship experience (i.e., a student in Adult Education would work as an intern in the Range Management Department to administer an internship program for Range Management students).

An abundant amount of information has been provided by UW departments and other universities about how internship programs are administered. This information should be maintained and made available to UW departments that are interested in establishing or further developing internship programs and to the University task force assigned to further develop internship programs and opportunities at UW.

PART II

SUMMARY OF A SURVEY OF LAND-GRANT UNIVERSITIES' STUDENT EDUCATION - EMPLOYMENT INTERNSHIP PROGRAMS

Charles Guerin

The following is a summary of 28 responses to a survey I sent to U.S. land-grant universities regarding student internship programs (see survey at the end of this section).

In response to question one, "Do you have an internship program?", 27 of the 28 responded yes, averaging 359 students per institution. The highest number of students participating was 950, the smallest number was 40 students.

Regarding the recruitment of students to the internship program, in most cases (twelve of the 28 universities) students are recruited to the program through advertising and word of mouth. In seven of the universities, internships are required for specific academic degrees or programs. In four cases, students participate only after being recommended to the program. Five of the 28 universities did not respond to the question.

When asked how employers were identified to participate in the program, many universities indicated they used a variety of methods. A relatively standard method is the formation of an active registry of employers in an office of cooperative education or career planning. Thirteen institutions indicated they use these offices in matching employers with interns. Eight indicated they rely on long-standing relationships between departments and business. In eleven instances, the program relies most heavily on the students and faculty to identify prospective employers. Employers are also identified through referrals, federal and private internship announcement bulletins, and job fairs.

When asked how they matched students and employers, in ten cases there is an established process for matching student needs with employer needs. In many cases, student applications are pre-screened and forwarded to the employer. In most cases (eleven), students choose among available internship positions and independently interview for those positions. In most cases the final placement is through a collaboration between the employer, the student, and the professor in the program.

When asked how they provided supervision, all indicated they have a professor responsible to supervise each student. Sixteen indicated the professor actually visits the student on site. Seven indicated they have established on site supervisors. All who responded indicated there is an evaluation process which might include papers, interviews with student and employer, and evaluation forms. Many (twelve) indicated the presence of an initial contract outlining the responsibilities of the student, the faculty advisor, and the employer.

When asked about grades and credit, there was no standard which emerged. About 50% use pass/fail, 50% A-F. Credits range from one to twelve hours and depend on the length of the experience and are designated through consultation with the academic supervisor.

No single department area appears to be most active in internship programs. Business, engineering, communications, nursing, English, physical education, music, accounting, psychology, agriculture, and political science were mentioned as areas with strong internship programs.

When asked if there are university-wide standards applied to internship programs, seven answered yes, and seventeen no. The yeses applied mostly to a standard number of hours on the job in relation to credit hours awarded.

The average annual cost of administering internship programs is \$125,000 with the high at \$350,000 per year and the low at \$9,000 per year for the thirteen institutions who volunteered a figure. Some run their programs on a shoestring, others are fixed within departmental budgets.

Of the 28 respondents to the survey, eleven universities do have centralized offices dealing with student internships; thirteen, however, do not. Programs vary from highly structured, well-funded programs to very small haphazard attempts. If any trend could be assessed, it is that universities are

very interested in such programs, and those which do not have programs are very interested in creating them. There was a sense that such programs are highly useful and beneficial, but also that they are complex and expensive to administer well. Those institutions which do have programs were thoughtful in sending extensive material outlining their programs. This material will be extremely beneficial in formulating, improving, and coordinating internship programs at the University of Wyoming.

Continued

University of Wyoming Internship Program
Survey of Land Grant Universities

1. Do you currently have student internship programs available to students at your university?

___ Yes (If yes, how many students participate annually ___) ___ No

2. What methods are used to identify or recruit students for your internship program?

3. What methods are used to identify or recruit employers for the internship program?

4. How do you match students and employers?

5. How do you provide supervision to the student to insure a quality educational experience?

6. How do you grade internship students (A-F/pass-fail)? How much credit is offered? Are reports required (etc.)?

7. What departments are most active in your internship program?

8. Are there university-wide standards which apply to all internship programs (Grading, credit hours, criteria for considering a job opportunity for an internship)?

___ Yes ___ No

If yes, would you share with us the nature of those standards.

9. What is the annual cost of administering your internship program?

\$ ___ per year

10. Do you have a central university office responsible for coordinating or placing students in your internship program from various departments and colleges?

___ Yes ___ No

STANDARD PERSONAL SERVICES CONTRACT
MANAGEMENT CONSULTANT SERVICES AGREEMENT

THIS AGREEMENT, made and entered into this 30th day of
March, 1989, by and between the University of Wyoming,
hereinafter referred to as the First Party, and

NCHEMS Management Services, Incorporated
(Name of Individual or Firm)

P.O. Drawer P., Boulder, Colorado 80302
(Address)

hereinafter referred to as the Second Party;

WHEREAS, the First Party, in the exercise of its lawful duties, has determined upon the necessity of the performance of services incident to the Management Consultant Services Agreement as described in the attached Exhibit "A".

WHEREAS, the First Party has concluded that either its personnel are not available to perform said function, or it would not be feasible to utilize its personnel to perform said function;

WHEREAS, the Second Party is available and would be qualified to perform such function;

WHEREAS, for the hereinbefore stated reasons, the First Party desires to avail itself of the services of the Second Party;

NOW, THEREFORE, it is hereby and herewith mutually agreed by and between the parties hereto as follows:

1. The Second Party will perform the services which are described with particularity in the attached Exhibit "A" which is made a part hereof as if fully incorporated herein.
2. For the services as hereinbefore set forth the First Party agrees to pay the Second Party, in the manner or method hereinafter described, the sum not to exceed \$157,500 as described in the attached Exhibit "A".

3. The period within the current fiscal year in which the subject services are to be performed is from March 30, 1989, to November 30, 1989.
4. At the expiration of this agreement, it may, at the option of the parties hereto, be extended only upon the same terms and conditions as set forth herein.
5. The First Party is not liable for Social Security contributions pursuant to Section 418, 42 U.S. Code, relative to the compensation of the Second Party during the period of this agreement.
6. The First Party shall have the right to terminate and cancel this agreement at any time, upon sufficient notice.
7. The Second Party certifies by his signature hereinafter that he (for the purpose of this paragraph and Paragraph 9, "he" is construed to mean "they" if more than one person is involved, then "he" is construed to mean any person with an interest therein) will not attempt in any manner to influence any specifications to be restrictive in any way respect, nor will he attempt in any way to influence any purchasing of services or commodities by the First Party.
8. The Second Party hereby certifies by his signature hereinafter that he is legally entitled to enter into the subject contract.
9. During the performance of this contract, the Second Party agrees as follows:
 - (1) The Second Party will not discriminate against any employee or applicant for employment because of race, creed, color, sex, national origin, age, veteran status or handicap. The Second Party will take affirmative action to ensure that applicants are employed, and that employees are treated during employment without regard to their race, creed, color, sex, national origin, veteran status, handicap or age. Such action shall include, but not be limited to the following: employment, upgrading, demotion or transfer; recruitment or recruitment advertising; layoff or termination; rates of pay or other forms of compensation; and selection for training, including apprenticeship. The Second Party agrees to post in conspicuous places, available to employees and applicants for employment, notices to be provided setting forth the provisions of this nondiscrimination clause.
 - (2) The Second Party will, in all solicitations or advertisements for employees placed by or on behalf of the Second Party, state that all qualified applicants will receive consideration for employment without regard to race, creed, color, sex, national origin, veteran status, handicap or age.

(3) The Second Party will send to each labor union or representative of workers with which he has a collective bargaining agreement or other contract or understanding, a notice to be provided advising the said labor union or workers' representative of the Second Party's commitments under this section, and shall post copies of the notice in conspicuous places available to employees and applicants for employment. The Second Party will take such action with respect to any subcontract or purchase order as the administering agency may direct as a means of enforcing such provisions, including sanctions for noncompliance.

In case the work to be performed is paid for in whole or in part with funds obtained from the Federal Government or borrowed on the credit of the Federal Government pursuant to a grant, contract, loan, insurance or guarantee, or undertaken pursuant to any Federal program involving such grant, contract, loan, insurance or guarantee, during the performance of this contract, the Second Party, in addition, agrees to the following:

(4) The Second Party will comply with all provisions of Executive Order No. 10925 of March 6, 1961, as amended by Executive Order 11114 of June 22, 1963, and of the rules, regulations and relevant orders of the President's Committee on Equal Employment Opportunity created thereby.

(5) The Second Party will furnish all information and reports required by Executive Order 10925 of March 6, 1961, as amended by Executive Order 11114 of June 22, 1963, and by the rules, regulations and orders of the said Committee, or pursuant thereto, and will permit access to his books, records and accounts by the administering agency and the Committee for purposes of investigation to ascertain compliance with such rules, regulations and orders.

(6) In the event of the Second Party's noncompliance with the nondiscrimination clauses of this contract or with any of the said rules, regulations or orders, this contract may be cancelled, terminated or suspended in whole or in part and the Second Party may be declared ineligible for further Government contracts or Federally-assisted construction contracts in accordance with procedures authorized in Executive Order No. 10925 of March 6, 1961, as amended by Executive Order 11114 of June 22, 1963, and such other sanctions may be imposed and remedies invoked as provided in the said Executive Order or by rule, regulation or order of the President's Committee on Equal Employment Opportunity, or as otherwise provided by law.

(7) The Second Party will include the provisions of paragraphs (1) through (7) in every subcontract or purchase order unless exempted by rules, regulations or orders of the President's Committee on Equal Employment Opportunity issued pursuant to Section 3030 of Executive Order 10925 of March 6, 1961, as amended by Executive Order 11114 of June 22, 1963, so that such provisions will be binding upon each

subcontractor or vendor. The Second Party will take such action with respect to any subcontract or purchase order as the administering agency may direct as a means of enforcing such provisions, including sanctions for noncompliance: Provided, however, that in the event a Second Party becomes involved in, or is threatened with, litigation with a subcontractor or vendor as a result of such direction by the agency, the Second Party may request the United States to enter into such litigation to protect the interests of the United States.

FIRST PARTY:

BY: Daniel L. Gaccan

TITLE: Vice President for Finance

SECOND PARTY:

Robert P. [Signature]
President, WCHEMS Management Services, Inc.

EXHIBIT A

WORKSCOPE

Background

The members of the Board of Trustees of the University of Wyoming have identified a series of strategic questions faced by the Board and administration of the University. These questions have been raised under the rubric of conducting an institutional audit at the University. Loosely paraphrased, these questions are as follows:

1. Is the administrative staffing pattern for the University appropriate? Are there too many or too few administrators and are they reasonably allocated by function?
2. Are faculty workloads appropriate? Is the University understaffed or overstaffed with regard to academic personnel, and are they allocated to organizational units appropriately given the mission of the institution?
3. Is the range of programs offered by the University necessary in a state as sparsely populated as Wyoming? Are there programs that should be cut because of known inefficiencies?

4. Are all the resources of the institution being used efficiently and effectively or are there possible improvements?
5. How are the administration and the trustees viewed by faculty and staff? Is there a morale problem on the campus? If so, is the salary issue the largest contributor to the problem?
6. Could tuition be raised substantially over a period of years without large negative impact and, if so, should a larger burden be placed on out-of-state students?
7. What are the computer needs, both hardware and software, of the University now and in the foreseeable future?
8. What are the options for the University given its desire to maintain high standards of excellence within an environment of severe resource limitation? Are there ways to save \$10 million, \$20 million, \$30 million?
9. To what extent are the problems of high cost education in the state of Wyoming a function of sparse population and diseconomies of scale?
10. Could centralization of purchasing and publishing save resources?

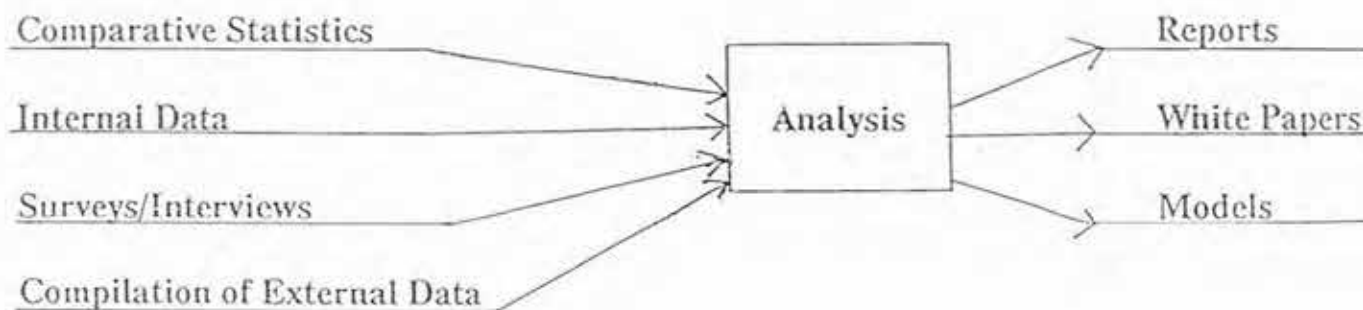
At the request of the Board of Trustees, representatives of NCHEMS Management Services, Inc., on January 13, 1989, made an oral presentation and proposal to the University of Wyoming for conducting a series of activities designed to address these questions. At that time it was noted that several of the questions (for example, those dealing with faculty and staff morale and their perceptions of Board and administration, tuition levels, and computer needs) could be treated as independent studies. It was also noted, however, that the other questions raised by the Board were best viewed as broad strategic questions facing the University. The questions require reexamination of the mission of the University, the priorities of the University with regard to programs offered and clientele served, the current utilization of resources within the University, and steps that the University might take to reallocate resources to operate more efficiently and to better serve the priority needs of the institution. In addition, it was noted that two questions, those dealing with centralized publishing and printing, were of a quite different kind. NMSI staff suggested that in-depth analysis of these two institutional functions be undertaken as a separate activity and only if initial analyses provided prima facie evidence that these two functions were performing inefficiently and that they, more than other groups or functions within the institution, were deserving of special attention.

At the conclusion of the presentation it was agreed that NMSI would undertake a study in accordance with the presentation if funds were appropriated by the legislature for this purpose. Since that time the funds have been

appropriated. Given this background, NMSI has been asked to submit a written proposal indicating the activities that would be undertaken and the products provided. This proposal is presented in response to that request.

General Approach

Because so many of the questions raised by the trustees are interrelated, it is not cost-effective to address the questions independently. Instead, NMSI proposes an integrated approach in accordance with the following general schema:



As reflected in this diagram, NMSI proposes to undertake a project that consists of three kinds of activities:

1. Collection of a wide range of data
2. Analysis of the data gathered
3. Preparation of a series of reports and other products that respond to the specific questions raised by the members of the Board of Trustees and the administration of the University.

In undertaking these activities, NMSI will adopt the stance that the underlying issue is one of developing a strategic plan for the University, which will include identifying the priorities for the University, fitting the University within its broader environment, particularly the state of Wyoming, and identifying approaches to building resources and allocating them in such a way as to most effectively serve these priorities. As a consequence, the processes used in carrying out the project will be oriented not just to getting answers to specific questions but to informing a consensus-building process within the University and its critical constituencies concerning the mission of the institution and steps the University might take to better serve that mission. The consensus-building activities will include the issuance of interim reports to the Trustees of the University as these various studies progress.

Proposed Activities

A. Data Collection Activities

In order to acquire the data necessary to address the questions raised by the Board of Trustees, a variety of data acquisition activities are suggested. These include compilation of data from the internal records of the University, development of comparative statistics about other institutions, compilation of existing statistics about the state of Wyoming, and interviews. Each of these data acquisition activities is described briefly below.

1. Compilation of Data from Internal Records of the University

Many of the data necessary for addressing the questions identified reside in the internal records of the University. These data include those concerning trends in sources and uses of institutional funds, personnel resources assigned to the various units of the University, the allocation of these resources to functions (i.e., instruction, research, public service, administration, etc.), activity levels in the various units of the institution (student credit hours produced, majors, etc.), trends in staffing, workload patterns for support services, class-size distributions in various academic departments,

course selections and majors of out-of-state students, and faculty turnover and subsequent employment of those individuals who have resigned from the University. NMSI staff will approach the compilation of such data in the following general fashion:

a. Develop Data Specifications

As the initial step, NMSI staff will identify the array of data needed. As a minimum, data for the most recent fall term will be required. It would be preferable to have data for multiple years so that trends can be established.

b. Conduct Site Visit

NMSI staff will come to the University for two days of meetings. During these two days, NMSI staff will meet with the President and others at the executive level at the institution to further define the array of questions to be addressed. Most of the time, however, will be spent with individuals at the institution who are in the possession of the basic records or data that will be needed to carry out the analyses. These individuals will include institutional research staff, registrar, provost, and the deans. It will be the intent that NMSI staff rather than University of Wyoming staff compile most of these data and conduct the analyses.

As a consequence, NMSI staff will endeavor to gather hard-copy versions of the required data and bring them back to Boulder for subsequent analysis. In instances where this cannot be accomplished, we will ask University of Wyoming staff to compile data and forward them to us.

c. Follow-Up Activities

It is expected that the compilation of University data will be an ongoing activity. As a consequence, NMSI staff will anticipate ongoing contact with University staff via telephone. These conversations will serve two purposes--they will provide a vehicle for clarifying the specifics of the data request and provide an avenue for requesting additional data as new questions emerge from the analyses.

2. Comparative Statistics

Several of the analyses to be conducted require compilation of statistics from a broader range of institutions. In some cases, institutions would be peer institutions for the University of Wyoming. In other cases (particularly with regard to faculty/student ratios or faculty productivity measures, data at the discipline or departmental level from a wide variety of other universities are most important.

To acquire such data, NMSI staff will

a. Select a Set of Peer Institutions for the University of Wyoming

NMSI staff will devise a set of criteria that we believe will result in identification of institutions most like the University of Wyoming. These criteria will include size (with consideration of economies of scale), breadth and depth of program, program emphasis, land grant status, unique state mission, research activity, etc. A member of the NMSI staff (Paul Brinkman) will visit the campus to discuss these criteria and identify potential others through conversations with University administrators. Using these criteria, we will select a set of peer institutions using data available through the NCHEMS data base. During a subsequent visit, the institutions identified through this process will be reviewed and an attempt made to develop consensus within the institution about the selection of peer groups. The objective is to identify a group of institutions that NMSI staff and University administrators feel are both justifiable and credible to external constituents as the basis for comparative analysis.

b. Develop Data Collection Instrument

No national survey collects all of the necessary data about

institutional administrative staffing pattern. As a consequence, it will be necessary to collect some original data. During the visit to finalize the peer group the administration will also be asked to review the data collection instrument developed by the NMSI staff and the associated instructions to be utilized in collecting these data. In previous work we have found it best to have the President of the requesting institution write a letter to his/her colleagues in other institutions seeking their cooperation. To maintain integrity in the process, however, we suggest that responses be sent directly to NMSI.

c. Distribute Data Collection Instrument and Follow-Up

NMSI staff will prepare materials to be forwarded from the University of Wyoming to collect any necessary data from peer institutions. The primary data to be collected will be those dealing with administrative staffing patterns at the institutions. NMSI staff will receive the information from the selected peer institutions and will follow up with those institutions who have not responded.

d. Extract Data from NCHEMS Data Bases

Many of the data needed from institutions other than University of Wyoming are contained in data bases resident at NCHEMS. These data include expenditure patterns of peer institutions, sources of revenue and faculty salary levels at these institutions, and faculty utilization/faculty productivity data by various fields and disciplines. Once the peer groups are identified, these data will be extracted from NCHEMS data bases.

3. Surveys

NMSI proposes to conduct two quite different surveys in Wyoming. One of these will be designed to acquire information about institutional functioning, campus morale, and faculty and staff perceptions of the administration and Board of Trustees. The second will be designed to acquire information about the priorities of the state of Wyoming and the role of the University in responding to those priorities. This survey instrument will be designed to acquire responses from political, business, and civic leaders within the state of Wyoming. The processes to be utilized in these two surveys are slightly different and are described separately below.

The survey of University faculty and administrators will be based on the Institutional Performance Survey, a survey instrument developed through research activities at NCHEMS and specifically designed to get at the kinds of issues identified by the trustees. In addition to a standard set of questions, the instrument provides for up to 25 questions specifically tailored to the issues within the institution where the survey is being administered. With this in mind, the steps that NMSI staff will take are as follows:

- a. Work with Institutional Committee to Identify Additional Questions

NMSI staff will come to the University campus to meet with an appropriate committee of faculty and administrators to review the IPS instrument and to discuss the additional issues and questions to be appended to the standard instrument. In-as-much as the University is preparing for a North Central accrediting visit, it may well be that a subcommittee of the self-study committee is the best vehicle for identifying these questions. Such a relationship would also serve to help ensure that the questions addressed are not redundant with those of the survey already conducted as part of the self-study process.

b. Prepare Proposed Survey Instrument

Based on the discussions at this meeting, NMSI staff will prepare a draft of the survey instrument to be utilized.

c. Review of Proposed Draft Instrument

NMSI staff will meet a second time with the faculty and administrative committee to reach final agreement on the contents of the survey instrument. At the same time, the NMSI staff will meet with senior University administrators to obtain their concurrence in the questions to be asked and to forestall inclusion of any questions deemed inappropriate or unacceptable by these individuals. It would be the intent of NMSI to keep senior officials informed at every step so that the prospects for disagreements between senior administrators and faculty and staff committee members is minimized, if not precluded entirely.

d. Distribution of Questionnaires

Questionnaires will be distributed to all salaried employees of the University (faculty and administrators) as well as members of the Board of Trustees. In order to ensure confidentiality, provisions will be made in the design of the questionnaire to

provide business reply mailers that will allow the questionnaires to be returned directly to NCHEMS rather than through an administrative office or committee at the University. The timing of the circulation of the survey instruments will be determined in conversation with the appropriate committees and University administrators. The particular concern is that the instrument gather data at an appropriate point in the semester and at the same time not conflict with other survey instruments already developed and utilized as part of the North Central study.

e. Creation of Data Files

Data entry and the development of a data file suitable for subsequent analysis will be carried out by NMSI staff.

The development of the survey instrument dealing with state priorities and the role of the University in addressing those priorities will be accomplished through the following process:

a. Background Research

NMSI staff will acquire printed documents and other materials (such as the Governor's State of the State address) to identify the general themes regarding state priorities. These will be

augmented through interviews with individuals such as staff members of legislative and executive branches of state government and members of the media who have been observers of the Wyoming scene and who have some perspective on major issues facing the state. The specific individuals to be interviewed will be identified in concert with, and approved by, the President of the University.

Based on these background perceptions and conceptual work done by NCHEMS staff on the contributions of higher education to state priorities, a preliminary draft survey instrument will be developed.

b. Instrument Review

This very preliminary survey instrument will then be reviewed with the committee having oversight over the institutional audit project as well as other individuals considered key to acceptance and credibility of the process. (Such individuals may include Governor's staff members, legislative leaders, etc.). The purpose will be to gather information that will not only ensure that the right questions are asked but that they are asked in a way that can be readily interpreted in the context of policy debates within the state of Wyoming.

c. Revision of Instrument

It is anticipated that the instrument will be processed through at least one review cycle and possibly more before the instrument is finalized. At each step of the process, the project oversight committee and any other individuals identified as key will have a chance to review the instrument and provide suggestions as to ways it might be improved. The objective of the process will be to achieve the development of a survey instrument that is viewed by all participants as addressing the right issues and asking the appropriate questions in the appropriate ways.

d. Development of a Mailing List

Simultaneously with the development of the instrument, NMSI staff will begin the process of compiling a mailing list for the instrument. In some cases, the mailing list will be comprised of classes of individuals (all legislators, all school superintendents in the state, etc.). In addition, names of specific individuals considered opinion leaders in the state or individuals who have particular interests and insights will be

solicited. The intent would be to develop a list of 600-800 individuals, a group large enough to represent a broad perspective on issues in the state.

- e. NMSI staff will take the responsibility for mailing the survey instruments and receiving the completed survey instruments. Nonrespondents will be followed up; a total of three waves of questionnaire mailings will be conducted.

- f. Data Entry

Data entry and the development of the necessary analytic files will be conducted by NMSI staff.

4. Compilation of Contextual Data

Many of the data items required for an "environmental scan" in the context of strategic planning activities are available from sources outside the University or other normal higher education sources. These data items include information on state population and demographics, personal/family incomes of the residents of the state, characteristics of the state economy, the residence and migration of college students, tuition levels at out-of-state institutions attended by Wyoming graduates, high school enrollment/graduation trends, and

enrollments in other higher education institutions in the state (in this case the two-year institutions). NMSI staff will rely on its own data resources as well as those available through various state agencies. NMSI will compile these data from the appropriate sources, relying where necessary on University of Wyoming staff to identify state agencies already in possession of the critical items.

5. Interviews

As indicated above, numerous of the data acquisition activities in some way rely on interview techniques as an element within a broader data collection activity. With regard to collecting data necessary to make an informed set of recommendations about computer needs at the institution, however, interview techniques become the primary source for necessary information. NMSI staff will come to the University for approximately one week to interview the major users of administrative computing, major academic users of computing, and those individuals responsible for the operation of the computer center and the development and maintenance of software systems.

B. Data Analysis

The data collected through these various approaches will be analyzed by NCHEMS staff. The analyses performed will primarily take the form of

straightforward frequency counts, distribution of variables, etc., rather than sophisticated statistical techniques. Our experience indicates that these are the types of analyses that are most appropriate to the task and furthermore are more likely to yield results in a form that is understandable and accepted by a wide range of audiences.

In one area, NMSI staff will undertake analyses of a more extensive variety. Because so many of the questions asked by the Board of Trustees deal with the issues of alternative policies and trade-offs, NMSI staff will construct a microcomputer-based model that will provide the mechanism for investigating the costs and/or savings of various policy alternatives (the inclusion or deletion of programs, changing faculty salary levels, and altering faculty/student ratios or levels of faculty productivity).

C. Products of the Project

As a result of the project activities, NMSI staff will prepare a series of products to be delivered to University of Wyoming. These include:

1. A Report on Faculty/Staff Morale and Institutional Functioning

This report will summarize the results of the institutional performance survey and will provide interpretation of the major

findings. This report will specifically address the Board of Trustees questions about faculty and salaried staff morale and perceptions about administrators and the Board of Trustees.

2. A White Paper on the Mission, Role, and Scope of the University in the Context of the Priority Needs of the State

This report will deal with the concept of institutional mission, role and scope, describe the mission of the University of Wyoming as it is currently being acted out, and identify the mission areas and clientele groups which are identified in the state priority survey as being important. The analytic results will be the identification of those areas in which the University's current mission as it is being carried out differs in significant ways from the mission expected by the political and opinion leaders of the state of Wyoming.

3. White Paper on Tuition Levels

This report will synthesize what the research literature has to say about how students react to changes in tuition. It will also compare University tuition levels with those of peer institutions, with income levels of the University's students, and with tuition levels at non-Wyoming institutions that attract significant numbers of Wyoming

students. It will also deal with tuition levels in the public institutions in those states from which Wyoming attracts out-of-state students. The report will culminate with a discussion of the extent to which tuition could be raised without significant negative impacts on enrollment and on revenue and the relative levels of tuition for in-state versus out-of-state students.

4. Report on Computing (Hardware/Software Needs of the University)

This report will include a set of recommendations for both hardware and software for the University. As an additional element, the report will deal with recommendations concerning the reporting relationships of the director of the University computing center as well as the appropriate responsibilities of this individual.

5. Report on Resource Allocation and Utilization within the University

This report will contain findings in a number of areas including

- a. The appropriateness of administrative staffing
- b. The level of faculty utilization
- c. Identification of areas that are over (and under) funded
- d. Recommendations for University resource guidelines (guidelines dealing with such things as release time for sponsored and

University research)

- e. Description of financial consequences of selected major policy actions (changes in size, programmatic offerings, etc.)

This report will deal with many of the financial and policy consequences of shifting the mission of the institution in selected areas and of changing policies through which the University pursues its mission.

6. Microcomputer Model to Investigate Potential Financial Consequences of Strategic Policy Initiatives

The microcomputer model developed by NCHEMS for analyses of several of the interrelationships as described previously will be made available to the University for subsequent use.

General Understandings

A series of general principles will govern the conduct of this project. They include the following principles:

1. A committee composed of members of the Board of Trustees and potentially others will be in place and provide oversight for the

project. NMSI staff will make periodic interim reports to this group and seek their advice on important matters, particularly those dealing with involvement of legislators and others in key aspects of the project.

2. NMSI recognizes the ongoing work of the North Central Association Self-Study Committee and will endeavor to undertake its activities in such a way that they are supportive of the activities of this group.
3. Other studies (e.g., those within the mandate of the Education Development Council) are now being conducted in the state of Wyoming on issues related to the University's institutional audit. NMSI staff will seek to familiarize themselves with these other activities and undertake activities in such a way that they are reinforcing to the efforts of other groups to the extent possible.
4. Release of any information will come through the University of Wyoming rather than NMSI.
5. NMSI staff will rely on the University for provision of data but will undertake the required analyses themselves rather than creating additional workload for University staff.

6. The Second Party shall have the right to partially or completely cancel this agreement upon seven (7) days written notice to the First Party.
7. All services provided by the Second Party pursuant to this agreement shall be performed by the Second Party as an independent contractor, and the Second Party shall have full power to select the means, manner, and method of performing the services without detail, control, or direction by the First Party. The First Party shall direct the Second Party only as to the final products or services to be delivered.
8. This agreement is the entire agreement between the parties and shall not be modified or amended except in writing signed by the parties hereto.

Budget and Staffing

The work conducted in this project will be performed by senior NMSI staff, primarily by Paul Brinkman, Dennis Jones, and Robert Lisensky (resumes for these individuals are attached). Total cost of the project is \$157,500. This

cost covers professional staff time, materials, survey mailing expenses, and travel expenses. Reimbursement of the amount of the contract will be made to NMSI according to the following schedule of payments.

April 1, 1989	\$ 5,000
May 1, 1989	\$ 20,000
June 1, 1989	\$ 20,000
July 1, 1989	\$ 20,000
August 1, 1989	\$ 17,500
September 1, 1989	\$ 20,000
October 1, 1989	\$ 20,000
November 1, 1989	\$ 20,000
Completion of project	\$ 15,000
	<hr/>
	\$157,500

If approval to begin is received by March 30, 1989, the project will be completed by November 30, 1989. A tentative schedule of activities is attached.

COOPERATIVE AGREEMENT

THIS AGREEMENT, made and entered into this _____ day of _____, 198___, by and between the Northwest Community College District Board, operating Northwest Community College, Powell, Wyoming, and the Trustees of the University of Wyoming, Laramie, Wyoming, WITNESSETH THAT:

WHEREAS, Northwest Community College, hereinafter referred to as "Community College," and the University of Wyoming, hereinafter referred to as the "University," wish to cooperate in providing educational programs;

WHEREAS, the Wyoming State Legislature has, pursuant to Wyoming Statute Section 21-18-205 (Laws 1977), granted to the Community College District Board the authority to enter into an agreement with the Trustees of the University to provide cooperative educational programs; and

WHEREAS, the Wyoming State Legislature has, pursuant to Wyoming Statute Sections 21-17-108, and 21-17-109 (Laws 1977), granted to the Trustees of the University the authority to enter into an agreement with the Community College District Board to provide cooperative educational programs;

NOW THEREFORE, for and in consideration of the mutual covenants and agreements herein contained, the parties hereto agree as follows:

ARTICLE ONE

The University of Wyoming will offer a selection of upper division (junior and senior) and graduate level courses at the Community College.

1. The University will offer approximately one dozen upper division courses on the Community College campus. Initially, the new selection of upper division courses will be (a) rotated on a three-year cycle, and (b) be selected primarily from the social sciences, fine arts and humanities. The courses will be selected by University faculty, who will consult with Community College faculty with regard to the suitability of and need for potential offerings.
2. All upper division courses taught by the University on the Community College campus will be offered with the approval of the Dean of Instruction at the Community College. The Community College will provide classroom space with attendant operational support for each approved class.
3. The University Libraries will provide needed books and related materials for upper division classes at the Community College campus as well as provide access to research materials. The librarians at the Community College will provide professional support in circulating the materials to students in upper division courses.

ARTICLE TWO

The Community College and the University will jointly offer, on the Community College campus, a cooperative educational program in

Social Science. This program shall entail a course of required post-secondary study that, when successfully completed, may result in the award of two degrees. An Associate Degree shall be awarded by the Community College following completion of the first four semesters of prescribed study. A Bachelor of Arts or Bachelor of Science in Social Science shall be awarded by the University following completion of the Associate Degree described herein (or equivalent coursework) and an additional four semesters of prescribed study.

The Bachelor of Arts/Bachelor of Science in Social Science, a degree program already in existence within the College of Arts and Sciences, will be offered at the facilities of the Community College through a cooperative effort between the Community College and the University. Both institutions desire to serve the population of the Community College service area with a baccalaureate degree track offered in a format attractive to non-traditional students.

1. Students in the cooperative degree program will enroll at the Community College for the first two years of prescribed coursework (credits 1-69 plus required P. E.), and then will enroll with the University for the remaining coursework prescribed for the degree (credits 70-120).
 - a. Freshman and sophomore level courses required or recommended for the Associate and Baccalaureate Degrees will be offered by the Community College.
 - b. Junior and senior level courses required or recommended for the Bachelor of Arts/Bachelor of Science in Social Science will be offered by the University.

2. The Community College will provide classroom space, with attendant operational support, for all courses required in the curriculum for the degree.
3. Both institutions will yearly assess enrollments in the degree track to monitor cost effectiveness of the joint degree program.
4. The Community College will assist the University in advertising the availability of the joint degree program to the residents of the Powell area.

ARTICLE THREE

Both institutions wish to promote a smooth transfer of students from degree tracks at the Community College to degree tracks at the University. Toward that end, the University will work with the Community College in articulating selected curricula for Associate of Arts and Associate of Science degree at the Community College to the corresponding curricula for Bachelor of Arts and Bachelor of Science degrees at the University.

For selected majors or programs, University and Community College faculty will specify the sequence of Community College courses a student should follow in the first two years of study. Those students completing the courses so specified at the Community College with at least the required minimum GPA set by the relevant University program will be assured admission to the University with junior standing in the designated major.

University personnel will be present on the Community College campus and available to advise students during the Community College's registration periods.

ARTICLE FOUR

It is further agreed:

1. Instruction for University of Wyoming off-campus graduate degree programs, when offered in the Northwest Community College service area, will be offered on the Community College campus by mutual agreement.

The University is currently offering courses leading to the M.Ed., M.P.A. and M.S. in Speech Pathology degrees in the Northwest Community College service area; however, it is not anticipated that these programs will continue to be offered there indefinitely. New degree options may be developed for delivery off-campus based upon need and available resources.

2. The University and the Community College will continue to explore the need for BSN programs in the Northwest Community College service area and will, if a need exists, develop a plan for the cooperative delivery of nursing courses at a future date. The actual implementation of such programs will depend upon the availability of new resources.
3. The College of Education is examining a proposal to implement an integrated five year teacher education program. This proposal calls for prospective teachers to complete an undergraduate degree in an academic subject area and a second, professional degree in education. The teacher education course work will be offered on-campus in Laramie while the student teaching experience will, in most cases, be done off-campus.

Assuming the proposed five year program is implemented, the University and the Community College will develop a plan to articulate academic course work for adult, site-bound

students interested in completing all, or a portion, of an A & S College undergraduate degree as a pre-requisite for entering the professional teacher education program.

4. When students in University degree programs require access to microcomputer equipment, the Community College will provide such access. If a fee is charged for the use of microcomputers, the fee assessed students enrolled in University courses will be charged at the same rate as the fee charged Community College students.
5. The Community College will provide office space where University faculty and students can discuss academic course work and and advisement issues.

ARTICLE FIVE

Prior to the inception of cooperative educational programs described herein, this document must be approved by the Community College's Curriculum Committee, and the Dean of Instruction, and the President of the Community College; by the University's Dean of the College of Arts and Sciences, by the University Academic Planning Committee, by the University Provost and Vice President for Academic and Student Affairs; and by the Northwest Community College District Board and the Trustees of the University of Wyoming.

Following initial approval, the responsibility for review and modification of the curriculum shall rest with the appropriate curriculum committees of the Community College and the University.

A Memorandum of Implementation will be prepared to describe administrative details of admission, registration and records, business operations, and the like. The Memorandum of Implementation will take effect when signed by the Provost and Vice President for Academic and Student Affairs (for the University) and the Dean of Instruction (for the Community College).

ARTICLE SIX

This agreement may be terminated by either the Community College or the University following twelve (12) months of written notice, provided, however, that all students then enrolled in the last two years of prescribed coursework for the B.A./B.S. in Social Science will be provided an opportunity, over a reasonable period of time, to complete their designated courses of study and receive their degrees.

ARTICLE SEVEN

This Agreement shall be subject to annual review in order to consider any amendment, alteration or change.

IN WITNESS WHEREOF, the parties have executed this Agreement the day and year first written above.

For the Northwest Community
College District Board:

For the University of Wyoming
Board of Trustees:

President

President

For the Northwest Community
College:

For the University of Wyoming:

President

President

GRANT OF TEMPORARY EASEMENT

The Trustees of the University of Wyoming, in consideration of one Dollar (\$1.00) and the agreements contained herein, grants to Robert Sweet, P. O. Box 726, Upton WY 82730, the right, except as herein limited, to pass over the real property described as follows:

An easement thirty (30) feet in width, across the SE $\frac{1}{4}$ SE $\frac{1}{4}$ of Section 15 in Township 49 North, Range 64 West.

This grant is made on the following terms:

1. This temporary easement expires December 31, 1989.
2. Grantee agrees to pass over the land only when the ground is frozen or dry.
3. Grantee agrees to indemnify and hold Grantor harmless from any cause of action of for damage which may arise from Grantee's use of this easement.

IN WITNESS WHEREOF, the parties have executed this instrument at Laramie, Wyoming this _____ day of _____, 1989.

ROBERT SWEET

STATE OF WYOMING)
COUNTY OF ALBANY)

The foregoing was acknowledged before me by Robert Sweet.

Notary Public

My Commission expires: _____

UNIVERSITY OF WYOMING

By _____

STATE OF WYOMING)
COUNTY OF ALBANY)

The foregoing was acknowledged before me by Daniel L. Baccari, Deputy Treasurer, Board of Trustees, University of Wyoming.

Notary Public

My Commission expires: _____

Guidelines/caml4

TABLE OF CONTENTS

~~Executive Summary~~

Introduction

- I. General Policy
- II. Guidelines for Policy Implementation
 - A. Coordinating Appeals for Funds ~~and Approaches to Donors~~
 - B. Coordinating Appeals to Corporations and Foundations
 - C. Minimum Funding Requirements
 - D. Preparing Fund-Raising Literature
 - E. Maintaining Prospect Files
 - F. Involving Volunteers in Fund-Raising Efforts
 - G. Accepting, Recording and Acknowledging Gifts
 - H. Reporting Private Philanthropy
 - I. Public Statements Regarding Gifts
- III. Guidelines for Areas of Special Consideration
 - A. Gifts-in-Kind
 - 1. Intangible Personal Property
 - 2. Tangible Personal Property
 - 3. Real Estate
 - 4. Life Insurance
 - B. Appraisals of Gifts-in-Kind
 - C. Restricted Gifts
 - D. Control of Donated Funds
 - E. Payments to Individuals from Foundation Funds

Guidelines/caml4

The University of Wyoming
Fund-Raising Policy and Guidelines

Introduction

The Trustees of the University of Wyoming are committed to pursue consistent, coordinated and aggressive efforts to raise funds from the private sector to further the University's mission and help it achieve the excellence made possible by private dollars. To accomplish this, a statutorily separate entity, the University of Wyoming Foundation, was established as an umbrella organization to receive private gifts for the benefit of the University. The UW Foundation is a non-profit, corporate entity exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code. The purposes of the Foundation, as set forth in its Charter, are to secure private support for the University of Wyoming and to administer the gifts and manage the assets thus accumulated.

The UW Foundation enhances private fund-raising by virtue of the following:

1. Establish credibility -- The Foundation Board of Directors, representing private-gift donors, serves to guarantee that funds will be used only for the purposes for which they were given. This Board does not answer to State agencies and its sole charge is to act in the donor's behalf for the benefit of the University.

2. Marshal Volunteers -- One of the Foundation's most important purposes is to provide a formal mechanism for identifying and using volunteers. The Foundation defines roles for the volunteers and involves them in fund raising.

3. Allow Life Income Agreements -- Life income arrangements (charitable remainder annuity trusts, unitrusts, gift annuities, etc.) are methods of giving which can provide major endowment potential for the University. Wyoming statutes generally prohibit the University from incurring debt, such as the obligation to make payments of a life interest to beneficiaries. The UW Foundation has greater flexibility and can provide the mechanism for accepting these life income agreements.

4. Increase Investment Potential -- The UW Foundation provides the opportunity for pooling assets for investment purposes to take advantage of higher-yield investments and diversification. Further, it is not bound by State statutes which tend to reduce the investment flexibility of the University. Additionally, the Foundation's Investment Committee, in coordination with professional investment counsel, determines investment policy thereby relieving the University of this responsibility related to private gift dollars.

5. Ensure Integrity of Private Funds -- The UW Foundation is governed by a majority of Directors who are not employed by the University. This alleviates the fear that State budgeted funds will be reduced in proportion to private gift support. It further protects against State control of private monies.

Additionally, the Trustees have authorized, and secured funding for, the establishment of the University Office of Development. The staffing of this office includes a professional fund-raising team and various support personnel. Office of Development personnel also handle the day by day business activities and record keeping requirements of the UW Foundation, which, in turn, funds a portion of the Development Office budget.

With these mechanisms and personnel in place, it is the object of this document to establish institutional "policy and guidelines" covering the solicitation of private support for the University. Following is an enumeration of this policy and guidelines which have been approved by the President of the University and the Board of Directors of the UW Foundation and adopted by the University of Wyoming Trustees.

I. General Policy

The purposes of the Office of Development are (1) to create an awareness within the private sector of the financial needs of the University which are not met by State or federal support and (2) to

implement plans by which these financial needs can be met through private gift support. To fulfill these purposes, the Office of Development shall institute an organized program for obtaining gift support from alumni, friends, faculty and staff, corporations and foundations on both an annual and specific-case basis. The general policy of the Trustees is stated in UNIREG 33:

The solicitation of private gifts by anyone, for the benefit of the University of Wyoming, or any agency thereof, shall require the prior approval of the Vice President for Development, Alumni Relations and University Relations.

II. Guidelines for Policy Implementation

To maximize the productiveness of the development effort, the guidelines that govern fund raising for the benefit of the University, including all its functional units, are defined below.

A. Coordinating Appeals for Funds ~~and Approaches to Donors~~

It shall be the responsibility of the Office of Development to serve as the coordinating agency for all fund-raising programs and for all solicitation of funds from individuals, corporations, foundations or other private organizations in order to avoid an excessive number of solicitations in the

name of the University. Written requests to undertake such programs or solicitations should be channeled through the appropriate dean/department head.

Examples of programs to be coordinated through the Office of Development include:

1. Plans to raise funds from alumni on an annual basis, similar to, or as a part of, the Development Office's Annual Fund.
2. Establishment of an "associates", "friends", or "membership" program designated to solicit financial support.
3. Special fund-raising efforts appealing to various constituency groups for support of scholarships, memorials, fellowships, professorships, chairs, etc.
4. Plans to raise private funds for the construction, expansion or renovation of a University building, regardless of other sources of funding.
5. Requests of private sources for the funding of new or existing academic programs.

B. Coordinating Appeals to Corporations and Foundations

It shall be the responsibility of the Office of Development to coordinate the cultivation and solicitation of corporations and private foundations. Such coordination is necessary to avoid an inappropriate number of solicitations to any one source of corporate or foundation funds. University departments contemplating proposals to corporations should notify the Office of Development in advance so that this information will be properly reflected in the prospect files.

C. Minimum Funding Requirements

The Office of Development shall maintain up-to-date information (available to potential donors) of gift amounts, as prescribed by the Trustees, required to name buildings, endow professorships, endow chairs, endowed (named) scholarships, etc.

D. Preparing Fund-Raising Literature

The preparation or assembling of any literature (brochures, booklets, letters, etc.) to be used to attract private funds to the University shall be coordinated through the Office of Development so that the most accurate information appropriate to a particular fund-raising effort is reflected. Accordingly, this office shall also be responsible for

maintaining a master calendar incorporating the schedule of all fund-raising mailings and solicitations.

E. Maintaining Prospect Files

It shall be the responsibility of the Office of Development to establish and maintain prospect and resource files for the purpose of providing timely and relevant information about prospective individual donors, foundations and corporations.

F. Involvement of Volunteers in Fund-Raising Efforts

Whenever volunteers are to be involved in fund-raising efforts, it shall be the responsibility of the Office of Development to assist in the selection and recruitment of the volunteers and to provide them with training, as necessary, and information in order for them to be effective in the solicitation of funds.

G. Accepting, Recording and Acknowledging Gifts

It shall be the responsibility of the Office of Development to officially record and acknowledge receipt of all gifts to the University and the UW Foundation including cash and gifts-in-kind of whatever nature. A complete record of all donors to the University and the Foundation shall be maintained and shall be kept strictly confidential. Donor anonymity will be protected whenever requested by the donor.

All gifts shall be acknowledged by letter; acknowledgment letters for gifts of \$1,000 or more shall be signed by the President of the University. Specific gifts may also be acknowledged by deans, department heads or others who deem it appropriate.

All cash gifts shall be forwarded to the Office of Development for deposit to the appropriate University or Foundation account. Gifts-in-kind and restricted gifts can present special problems, which are addressed later in this document. For acceptance, recording and acknowledgment purposes, all such gifts shall be reviewed by the Office of Development in conjunction with the unit designated to receive the gift and the Legal Services Office, if necessary.

H. Reporting of Private Philanthropy

It shall be the responsibility of the Office of Development to compile records on all private giving and provide reports on same periodically, or as requested, to University officials, the Trustees, the Foundation Board of Directors and appropriate agencies such as the Council for Financial Aid to Education.

I. Public Statements Regarding Gifts

It shall be the responsibility of the Vice President for

Development, Alumni Relations and University Relations, in coordination with the University's Communications Services Office, to initiate the preparation of all public statements concerning gifts to the University and the Foundation. Coordination should also include beneficiary departments, if applicable, in the case of restricted gifts.

III. Guidelines for Areas of Special Consideration

A. Gifts-in-Kind -- For federal tax purposes, Gifts-in-kind fall into four categories:

1. Intangible Personal Property (securities, patents, copyrights, installment obligations, partnership interests, mineral royalties, trade names and trademarks, etc.) -- Gifts of intangible personal property are generally intended for resale (negotiable securities) or to be held for income production. Intangible personal property gifts are not subject to the related-use rule, which applies to gifts of tangible personal property, and donors are usually eligible for a charitable contribution deduction equivalent to full fair market value. All intangible personal property gifts should be forwarded to the Office of Development for recording, acknowledgment and placement with the Vice President for Finance or the Treasurer of UW Foundation, as appropriate.

2. Tangible Personal Property (vehicles, personal papers, antiques, stamp collections, rare coins, works of art, books, jewelry, gemstones, equipment, livestock, etc.) -- Gifts of tangible personal property are, most often, intended for use by the charity, in this case the University or the Foundation. The Office of Development and the recipient department should review such gifts carefully to ensure that acceptance will not involve financial commitments or other obligations disproportionate to the usefulness of the gift. Consideration should be given to the costs of maintenance, cataloging, shipping, insurance, space requirements for display or storage, etc.

In many cases, gifts of tangible personal property receive adverse tax treatment or are subject to certain limitations depending, in part, on whether or not the property is put to a use related to the charity's exempt function. The question of related use is an item by item consideration and is not necessarily determined merely by the fact that the charity retains the property. The burden of proof ultimately falls upon the donor. Accordingly, potential donors of such property should be cognizant of the possible pitfalls associated therewith.

3. Real Estate -- Outright gifts of real property can be both advantageous to the donor and lucrative to the charity.

However, some of the cautions described above concerning tangible personal property gifts apply as well to real estate gifts. Each proposed gift of real estate should be investigated carefully by the Office of Development. Often, real estate gifts are not readily marketable and the University and/or the Foundation should be prepared to assume the related expenses (legal, maintenance, insurance and taxes) and the additional staff time required for managing the property. Real estate gifts obviously tainted with the self-interest of the donor should be avoided.

Proposed contributions of real property subject to debt (most commonly a mortgage) should be reviewed with extreme caution. Such gifts can involve serious tax consequences for both the donor (bargain sale rules) and the charity (unrelated debt-financed income). If the Foundation is expected to assume the indebtedness on the property (the University cannot legally assume such debt), the proposed gift will not be accepted unless the University wants the subject property for its own use and has the financial capacity to lease the property from the Foundation for at least an amount equivalent to the debt-service requirements.

4. Life Insurance -- A gift of a life insurance policy often presents an appealing way of making an outright charitable gift. It allows a donor to satisfy his/her philanthropic

desires now and frequently permits a much larger gift than could otherwise be made currently.

A charitable contribution deduction is allowed for a gift of a life insurance policy if it is made irrevocable by naming the University or the Foundation the owner and beneficiary of the policy. If premium payments are continuing on the policy, the donor will receive additional contribution deductions by making periodic cash contributions to the University or Foundation equal to the premium amount, in which case the receiving entity will make the premium payments.

- B. Appraisals of Gifts-in-Kind -- When gifts-in-kind are accepted and it is the intent of the donor to receive a charitable contribution deduction, it shall be the responsibility of the donor, not the University or the Foundation, to obtain an independent appraisal for tax purposes. Employees of the University shall not become involved in the appraisal process. Direct involvement of the University or the Foundation in securing appraisals could result in the appraisal's accuracy and objectivity being challenged by the Internal Revenue Service. (For gifts over \$5,000 in value, an employee of the donee is, in fact, not considered a qualified appraiser under IRS regulations.)

It is in the donor's best interest that neither the University nor the Foundation provide directly or be responsible for securing the services of appraisers in connection with property gifts.

- C. Restricted Gifts -- Acceptance of a gift which has various restrictions on its use established by the donor, imposes a legal obligation to comply with those restrictions. Therefore, it is necessary that the nature and extent of these obligations be clearly understood. The terms of all restricted gifts should be reviewed with utmost care to ensure that they do not detract from the usefulness and desirability of the gift to the University. If the proposed terms of a gift are deemed unacceptable, the donor will be requested to remove or modify such restrictions. A gift will be refused or returned when its restricted purpose (1) is inappropriate or not conducive to the best interest of the University or the Foundation, (2) is to promote or prohibit the present or future employment of any individual by the University, or to augment the wages of a specific employee named by the donor, (3) is clearly a commercial endeavor, or (4) would obligate the University or the Foundation to undertake responsibilities, financial or otherwise, which they may not have the ability, or be willing, to meet.

- D. Control of Donated Funds -- Only donated funds over which the University or the Foundation has full and unconditional control will be receipted as charitable contributions for federal tax purposes. IRS regulations prohibit donors from retaining control over donated funds, by whatever means, and receiving a charitable contribution deduction.

Donors may restrict their gifts to specific uses, if acceptable to the institution, but may not retain the right to revoke the gift or redirect its use at their discretion. In funding scholarships, donors may establish selection criteria in general terms, e.g., students in a particular field of study, students from a particular geographical location, etc., but may not retain the right unto themselves to select individual recipients of the scholarship awards.

(NOTE: Many service clubs, and even some individuals, provide annual scholarship funds for specific individuals selected by the donor organization or individual when a tax deduction is not a consideration. The University of Wyoming is pleased to handle these "pass through" awards for students attending the University and this section of the Guidelines is not intended to prohibit or discourage this type of student support in any way.)

E. Payments to Individuals from UW Foundation Funds -- Direct payments to employees (faculty or staff, full- or part-time) or students of the University representing compensation, honoraria, or scholarship awards, from contributed funds or the income generated thereon held by the UW Foundation, are prohibited. If the Foundation holds certain funds from which compensation payments are permissible, payments to the employees will be processed through the University Payroll Office and said funds will be transferred from the Foundation to the University. Likewise, funds held for faculty or staff honoraria and student scholarships will be transferred to the University as required and be distributed to recipients by the appropriate University Department.

ATTACHMENT A
Named Gift Criteria
(March 29, 1989)

These criteria will change with economic conditions and University priorities. Their purpose is to set reasonable minimum limits for named-gift opportunities.

A. Endowments

Endowments may be named for a donor or an honoree when financial and other criteria are met.

Only commonly accepted types of endowments are listed here. Colleges or departments may recommend special activities to donors and suggest appropriate amounts of funding provided that the activities are consistent with Gift Policy Guidelines and approved by the Office of Development before donors are solicited.

1. University Excellence -- \$5,000 or more

Endowments may be established for the University as a whole and not designated for a college or program area. The President of the University will allocate the income. Trustees have authority for final approval.

2. College or Program Excellence -- \$5,000 or more

Endowments may be designated for colleges or programs but the income may be unrestricted. The dean or program head determines how the income is to be spent.

3. Faculty Enrichment

a. Chairs -- \$1,000,000 - \$3,000,000

Contributions to establish an endowed chair create a new faculty position. Such a chair may be filled with distinguished visiting scholars on a rotating basis or by a permanent appointee. A named chair must be consistent with the mission of the University, in accord with established University procedures and meet the criteria established by the academic unit housing the chair.

b. Professorships -- \$350,000 - \$750,000

Contributions to endow a professorship may be used to fund an existing position as well as to establish a new position.

Endowments of \$350,000 are recommended for junior faculty positions and \$750,000 for senior faculty positions.

c. Visiting Professorships -- \$200,000 - \$350,000

Endowments for this purpose provide funding for eminent visiting professors on short-term contract with the University of Wyoming.

d. Emeritus Professor Funds -- \$150,000

Endowments support work by a retired member of the University of Wyoming faculty or an eminent retiree from another institution.

e. Distinguished Lectureship -- \$100,000

Endowed lectureships support the expenses of bringing guest speakers to the campus.

f. Faculty Excellence Awards -- \$75,000

Faculty Excellence Awards recognize outstanding faculty performance in teaching, research or service.

g. Faculty Speaker Funds -- \$50,000

Faculty speaker funds cover expenses of off-campus lectures by UW faculty.

4. Student Enrichment

a. Undergraduate/graduate Scholarship Funds -- \$10,000

Endowments support student scholarship awards for tuition, fees, room and board, etc. Such scholarship funds may be restricted to students in specific colleges, to students from specific geographical areas, etc., as per UW Gift Guidelines.

b. Graduate Fellowships and Awards --- \$75,000 - \$300,000

Endowments support graduate and post-graduate students through fellowships, prizes, awards, loans and grants.

c. Presidential Scholarships/Fellowships -- \$50,000 - \$75,000

Endowments support merit-based student awards authorized through a Presidential Scholarship Program.

Minimum endowment for a Presidential Scholarship Program is \$50,000. Minimum endowment for a named Presidential Graduate Fellowship is \$75,000.

NOTE: Donors are also encouraged to make scholarship contributions of any amount to the University's General Scholarship Fund or a specific college's General Scholarship Fund. Scholarship awards from these funds are distributed on the basis of academic achievement and financial need.

B. Buildings and Places

The President, the Development Advisory Council or the Joint Development Committee may recommend names for new or existing physical plant facilities, rooms, wings, improvements, landscaping or recreational areas based on contributions meeting the criteria set forth below. Final approval rests with the Trustees.

1. Campus Landmarks and Landscaping -- Total Direct Costs
2. Current Facilities -- 25% of Replacement Cost

Previously constructed facilities which are unnamed can be named by a donor or a donor's designee through a substantial contribution of approximately 25% or more of the replacement cost of the facility.

3. New Facilities -- 50% of Construction Cost

Fifty percent or more of the estimated construction cost of the building and, where possible, additional endowment support to defray operational cost, is required to name capital projects funded by private funds at the University. Certain exceptions can be made by the Trustees depending on the funding plans for a specific capital campaign project.

In general, naming criteria for funding rooms, wings and improvements also require contributions of fifty percent or more of the estimated construction cost.

C. Opportunities for Non-Endowed Named Gifts

1. Non-endowed scholarships may be named if there is a commitment by the donor to fund the scholarship at a rate of \$1,000 per year for at least five years.
2. Non-endowed awards may be named if there is a commitment by the donor to fund the award at a rate of \$1,000 per year for at least five years.
3. Major gifts-in-kind (equipment, art works, collections, etc.), valued at a minimum of \$15,000, may be named.
4. Gifts of real property accepted and held by the University for research, extension or instruction may be named.
5. Student loan funds may be established and named with a minimum contribution of \$5,000.