

Appendix A

List of Recommendations

Recommendation 1-1	We recommend the State Board of Higher Education ensure an effective process for fee establishment, monitoring, and use of fee moneys collected from students exists to enhance consistency and the accountability of these fees.
Recommendation 1-2	We recommend North Dakota State University establish monitoring guidelines related to fund cash balances of fee moneys and take appropriate action when significant amounts are identified.
Recommendation 1-3	We recommend the University of North Dakota establish monitoring guidelines related to fund cash balances of fee moneys and take appropriate action when significant amounts are identified.
Recommendation 1-4	<p>We recommend North Dakota State University make improvements with accounting procedures for fee moneys collected from students. At a minimum, the University should ensure:</p> <ul style="list-style-type: none"> a) Revenues are adequately tracked using PeopleSoft/ConnectND; and b) Use of fee moneys is specifically tracked within PeopleSoft/ConnectND.
Recommendation 1-5	<p>We recommend the University of North Dakota make improvements with accounting procedures for fee moneys collected from students. At a minimum, the University should ensure:</p> <ul style="list-style-type: none"> a) Revenues are adequately tracked using PeopleSoft/ConnectND; and b) Use of fee moneys is specifically tracked within PeopleSoft/ConnectND.
Recommendation 2-1	We recommend North Dakota State University Technology Department make improvements with the monitoring of technology fee moneys collected from students which are transferred for projects.
Recommendation 3-1	We recommend North Dakota State University ensure program fee moneys collected from students are used appropriately and for their intended purposes. If the new success tuition model is implemented, the University should ensure additional tuition is expended on reasonable and necessary costs specific to the program area.
Recommendation 3-2	We recommend North Dakota State University College of Engineering and Architecture ensure program fee moneys collected from students are used to benefit those students and discontinue retaining 5% for the Dean's use. If the new student success tuition model is implemented, the University should ensure moneys collected from additional tuition are appropriately expended and not retained for potentially unnecessary purposes.

Appendix A

List of Recommendations

- Recommendation 3-3** We recommend North Dakota State University College of Engineering and Architecture no longer pay for Graduate Research Assistants with program fee moneys collected from students. If the new student success tuition model is implemented, the University should ensure additional tuition is expended appropriately.
- Recommendation 3-4** We recommend the University of North Dakota ensure program fee moneys collected from students are used appropriately and for their intended purposes.
- Recommendation 3-5** We recommend the State Board of Higher Education make improvements related to program fees. At a minimum, the Board should:
- a) Ensure program fees exist for specific and intended purposes according to policy; and
 - b) Identify requirements for changes in use of program fees previously approved.
- Recommendation 4-1** We recommend North Dakota State University ensure appropriate course fees are charged to students. At a minimum, the University should:
- a) Comply with State Board of Higher Education policy related to establishment of course fees; and
 - b) Perform a review of current course fees to ensure compliance with Board policy.
- Recommendation 4-2** We recommend North Dakota State University ensure course fee moneys collected from students are used appropriately. At a minimum, the University should:
- a) Use course fees in compliance with State Board of Higher Education policies; and
 - b) Use course fees for the purposes for which the fee was approved.
- Recommendation 4-3** We recommend the University of North Dakota ensure appropriate course fees are charged to students. At a minimum, the University should:
- a) Comply with State Board of Higher Education policy related to establishment of course fees; and
 - b) Perform a review of current course fees to ensure compliance with Board policy.
- Recommendation 4-4** We recommend the University of North Dakota ensure course fee moneys collected from students are used appropriately. At a minimum, the University should:
- a) Use course fees in compliance with State Board of Higher Education policies; and
 - b) Use course fees for the purposes for which the fee was approved.

Appendix A List of Recommendations

- Recommendation 4-5** We recommend the University of North Dakota make improvements to the recording process of course/class fees to ensure an accurate listing of fees is maintained.
- Recommendation 4-6** We recommend the State Board of Higher Education make improvements related to course fees. At a minimum, the Board should:
- a) Require approval outside of the colleges and universities for establishment of a course fee;
 - b) Identify approval requirements for changes in use of course fees previously approved; and
 - c) Develop criteria and/or an improved definition of a course fee.
- Recommendation 5-1** We recommend North Dakota State University make improvements with transcript, Graduate School application, and similar type fees to ensure moneys collected are used to pay related expenses.
- Recommendation 5-2** We recommend the University of North Dakota make improvements with transcript, Graduate School application, orientation, and similar type fees to ensure moneys collected are used to pay related expenses.
- Recommendation 6-1** We recommend North Dakota State University ensure goods and/or services are purchased in compliance with established procurement requirements.
- Recommendation 6-2** We recommend North Dakota State University make improvements with payments for the use of personal vehicles by employees. At a minimum, the University should:
- a) Reimburse employees using personal vehicles only for the actual, documented miles traveled in performance of their official duty; and
 - b) Eliminate the use of gas cards at a privately owned gas station by employees using personal vehicles.
- Recommendation 6-3** We recommend the University of North Dakota be good stewards of public funds. At a minimum, the University should:
- a) Adhere to State Board of Higher Education Policy 308.1 and use good judgment to ensure good value is received for every expenditure;
 - b) Avoid unnecessary and/or unreasonable use of public funds to ensure funds are available for essential purposes; and
 - c) Create and maintain an organizational culture of accountability and stewardship of public resources.
- Recommendation 6-4** We recommend the University of North Dakota ensure meal reimbursements are made in compliance with state law, policies, and procedures. At a minimum, the University should reimburse employees only when:
- a) Employees are engaged in the discharge of a public duty; and
 - b) Conferences, seminars, or other meetings attended by employees did not have the meal included in a registration fee.

Appendix A
List of Recommendations

Recommendation 6-5

We recommend the University of North Dakota establish a policy which requires an agreement to be signed for extended off-campus use of University property.