

## MEMORANDUM

**TO:** VSCS Audit and Risk Management Committee  
Sue Zeller, Chair  
David Silverman, Vice-Chair  
David Durfee  
Mary Moran  
Shawn Tester

**FROM:** Sharron Scott, Chief Financial & Operating Officer

**DATE:** February 8, 2023

**SUBJECT:** Audit & Risk Management Committee Meeting scheduled for February 13, 2022

The Audit and Risk Management Committee of the VSC Board of Trustees will meet immediately following the Finance & Facilities Committee meeting. The estimated start time is approximately 2:30, however, the meeting will begin immediately following the close of Finance & Facilities on Monday, February 13.

The Audit & Risk Management Committee meeting will focus on two primary agenda items. The first is review and approval of the Internal Audit Plan for FY2023. The second key agenda item is a review of progress on the FY2022 Internal Audit recommendations regarding the chart of accounts. Following this review we will answer questions from the committee regarding progress on the Uniform Guidance Single Audit finding 2022-001 related Northern Vermont University.

Should you have any questions regarding these materials, or any other matter, please contact me at [Sharron.Scott@vsc.edu](mailto:Sharron.Scott@vsc.edu) or 802.224.3022.

**CC:** VSCS Board of Trustees  
Council of Presidents  
Business Affairs Council

**Vermont State Colleges Board of Trustees  
Audit & Risk Management Committee Meeting  
Zoom Meeting/YouTube Livestream**

**February 13, 2023  
Immediately following Finance & Facilities  
Estimated Start time: 2:00 p.m.**

**AGENDA**

1. Call to order
2. Comments from the public – sign up here: [www.vsc.edu/signup](http://www.vsc.edu/signup)
3. Review Minutes of the *October 17, 2022 Meeting of the Audit & Risk Management Committee*
4. Review and Approval of FY2023 *Internal Audit Plan: Cybersecurity*
5. Progress review:  
  
*FY2022 Internal Audit: Chart of Accounts*  
*Uniform Guidance Single Audit Finding 2022-001*
6. Other Business
7. Adjourn

# Meeting Materials

**ITEM 1:** October 17, 2022 Audit & Risk Management Committee Minutes

**ITEM 2:** Internal Audit Plan: Cybersecurity

**ITEM 3:** Progress Update:

- a) *FY2022 Internal Audit Chart of Accounts*
- b) *Uniform Guidance Single Audit Finding 2022-001*

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**ITEM 1: Minutes of October 17, 2022**

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**Minutes of the VSC Board of Trustees Audit & Risk Management Committee meeting held Monday, October 17, 2022 at 1:00 p.m. via ZOOM - UNAPPROVED**

*Note: These are unapproved minutes, subject to amendment and/or approval at the subsequent meeting.*

The Vermont State Colleges Board of Trustees Audit & Risk Management Committee met on October 17, 2022, via Zoom

Committee members present: Sue Zeller (Chair), David Silverman (Vice Chair), David Durfee, Mary Moran, Shawn Tester

Other Trustees Present: Lynn Dickinson

Presidents: Parwinder Grewal, Joyce Judy

Chancellor's Office Staff: Donny Bazluke, Network/Security Analyst  
Pat Moulton, Executive Director Workforce Development  
Jen Porrier, Administrative Director  
Sarah Potter, Chief Human Resources Officer  
Sharron Scott, Chief Financial/Operating Officer  
Toby Stewart, System Controller  
Patty Turley, General Counsel  
Meg Walz, Program Manager, Library Coordinator  
Yasmine Ziesler, Chief Academic Officer

From the Colleges: Sarah Chambers, Coordinator of Instructional Technology, Castleton University  
Laura Jakubowski, Chief Budget & Finance Officer, Castleton University  
Andy Pallito, Dean of Administration, Community College of Vermont  
David Rubin, Dean of Administration, Vermont Technical College  
Dannielle Spring, Chief Budget & Finance Officer, Northern Vermont University  
David Tabaruka, Controller, Community College of Vermont

From the Public: AJ Chauvin, Audit Supervisor, O'Connor & Drew  
Chris Evans, Audit Senior, O'Connor & Drew  
Kieth Goldie, Audit Partner, O'Connor & Drew

1. Chair Zeller called the meeting to order at 1:00 p.m.
2. Public Comment

There was no public comment.

3. Approval of the Minutes of the May 9, 2022 Meeting of the Audit Committee

**Trustee Moran moved and Trustee Tester seconded the motion to approve the May 9, 2022 meeting minutes. The motion was approved unanimously.**

4. Review and Approval of FY2022 Draft Audited Financial Statements and Uniform Guidance Single Audit
  - a. Required Communications
  - b. Presentation of FY2022 Draft Financial Statements
  - c. Presentation of Uniform Guidance Single Audit
  - d. Executive Session with O'Connor & Drew

Chair Zeller introduced Kieth Goldie and Chris Evans from O'Connor & Drew, the external auditors for the VSCS. Mr. Goldie and Mr. Evans presented the FY2022 draft financial statements and uniform guidance single audit found [here](#) on pages 9-117.

Mr. Goldie presented the financial statements to the Committee. He noted the VSCS received an unmodified opinion on the financial statements and that there were no material weaknesses or significant deficiencies cited on the Report on Internal Control over Financial Reporting or Compliance and Other Matters. Mr. Goldie directed the Committee's attention to the implementation of the new Government Accounting Standards Board (GASB) pronouncement 87, which records the Right of Use (ROU) of leased assets together with a corresponding liability. O'Connor and Drew restated FY2021 to reflect application of this new standard allowing comparison of the data. Mr. Goldie advised that GASB 96 on Subscription-Based Information Technology Arrangements (SBITA) will be implemented following June 15, 2022. This pronouncement will impact the financial statements for FY2023 and will require restatement of the FY2022 financial statement.

Mr. Evans presented the uniform guidance single audit to the Committee. He noted the VSCS received an unmodified opinion on the financial statements and federal awards. However, Mr. Evans reported the internal controls on major programs had a material weakness due to a failure to report student enrollment status at Northern Vermont University for the 2021-2022 academic year. Mr. Evans noted that this issue has been fully rectified by the University and O'Connor and

Drew have audited the adjustments. Further, Mr. Evans reviewed Management's Corrective Action Plan.

Executive Session:

**At 1:58 p.m. Trustee Zeller moved that the Audit Committee of the VSC Board of Trustees enter executive session, pursuant to 1 V.S.A. § 313(a)(3), for the purpose of evaluating public officers or employees, consistent with the Government Auditing Standards. Along with the members of the Board of Trustees present, the Committee invited Kieth Goldie and Chris Evans from the firm O'Connor & Drew, P.C. to attend, and upon request, invited the General Counsel and CFO to join the session. Trustee Tester seconded the motion and it was approved unanimously.**

The Committee exited executive session at 2:30 p.m.

**Trustee Silverman moved and Trustee Moran seconded the motion to recommend to the Board the approval of Resolution 2022-016, Acceptance of the FY2022 Audited Financial Statements and Single Audit Report. The motion was approved unanimously.**

5. Other Business

There was no other business.

6. Adjourn

Chair Zeller adjourned the meeting at 2:32 p.m.

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**ITEM 2: Internal Audit Plan: Cybersecurity**

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# Internal Audit Plan

## Fiscal Year 2022-2023

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### Cyber Security



# 1. GENERAL INFORMATION

## 1.1 Purpose/Objective

The Internal Audit process seeks to evaluate and improve the effectiveness of risk management, control and governance processes, as well as add value by improving an organization's operations. Assessing internal processes and controls ensures that resource use is consistent with laws, regulations, and policies; safeguards against waste, loss, and misuse; and that reliable data is obtained, maintained, and fairly disclosed in reports.

The overall objectives of an internal audit are to determine whether the colleges:

- Managed and used resources in an efficient, effective, and economical manner.
- Administered funds in compliance with applicable laws, regulations, policies and procedures.
- Implemented internal controls to prevent or detect material errors, irregularities, and prevents significant risk.

The specific objective in this audit is to:

- Assist management with the assessment of the adequacy of the Vermont State Colleges System's cybersecurity systems. Objectively assess the System's current cybersecurity capabilities and resources, and provide recommendations for investments and improvements that reduce risk.

## 1.2 Scope

The Vermont State Colleges internal audit group, through the direction and oversight of the Audit Committee of the Board of Trustees, prepares an internal audit plan, conducts the annual internal audit and issues a final report to the Committee. The audit is of the current fiscal year. The scope of the FY2023 internal audit includes the assessment of the System's

- Internal and external cybersecurity risks
- Capabilities and resources to address risk
- Threat resilience (threat assessment)
- Recommendations for improvement

### **Controls/Cyber Systems Audit**

Consistent with cyber security best practices and insurance requirements:

1. Are hardware and software update policies adequate and in compliance?
2. Does the VSC have adequate system administrator control processes?
3. Does the VSC have adequate malware and phishing detection services?
4. Does the VSC have adequate controls in place to detect unauthorized system access?
5. Are employees and students trained on phishing?

6. Is system access limited to the minimum necessary to perform work, and is access eliminated when no longer needed?
7. Does the VSC have adequate data backup and restoration functionality that is tested regularly?
8. Is a security review conducted for all software connected to VSC systems?
9. Is FERPA protected student information secured? Is data access limited to those with a need to know basis?

### **Best Practices Review**

1. Educause – non-profit association with a mission to advance higher education through the use of information technology
2. Vermont State College’s cyber insurance vendor
3. Cybersecurity standards organizations such as NIST, ISO, FERPA

## **1.3 Overview**

Recently the Vermont State Colleges system consolidated information technology functions into a single shared services organization. This newly consolidated function, fully operational by June 30, 2023, is responsible for the full range of IT activities, including all aspects of cybersecurity.

Over the past several years, cyber threats have increased with weekly, if not daily, news of data breaches, cyber ransom, and attacks. Organizations as near as the UVM Medical Center have been compromised, resulting in months of painstaking recovery. According to the Federal Bureau of Investigation, common cybercrimes include the compromising of business email, identity theft, ransomware, spoofing, and phishing.<sup>1</sup> 71% of all cyberattacks in 2021 were against higher education organizations, the Vermont State Colleges system is not immune to this trend.

Ransomware and other threats are evolutionary, meaning that each year they become more advanced, and the tools and techniques required to deal with them must evolve. What was an effective technology to deal with computer viruses ten years ago is no longer effective today.

As part of the internal audit plan, we will conduct a high-level examination of:

- Maturity and effectiveness of our current cyber security capabilities
- Identify critical capabilities missing or depreciated based on best practices and through interviews with IT security members
- Assess visibility and awareness of senior leadership as it pertains to information security. Answer the questions; Is senior leadership aware and accepting of the risk and likelihood, and potential impact of a security incident.
- Recommend strategies for addressing cybersecurity risks staging the implementation

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<sup>1</sup> <https://www.fbi.gov/investigate/cyber>

## 2. AUDIT EVALUATION

### 2.1 Matrix

#### DESIGN MATRIX (PAYROLL AND BENEFITS ADMINISTRATION)

Objectives	Information Required & Sources	Scope and Methodology	Limitations	What this analysis will likely say
<b>What are the objectives this audit is trying to address?</b>	<b>What information is needed to address the objective? From where will the information be received?</b>	<b>How will each objective be addressed?</b>	<b>What are the design limitations and how will it affect the audit?</b>	<b>What are the expected results of the work?</b>
To assess whether information security has the necessary capabilities and resources to protect the organization	Existing policies, procedures, and status of current software and systems	Inquiry and review of best practices.	Availability of internal resources is limited. To mitigate this issue, external resources will be identified to assist	Identified gaps in actual performance relative to documented policies and procedures
Identify gaps in cybersecurity policies, practices, and funding	Interviews IT staff, security team, senior leadership	Interviews and walk-throughs with personnel relevant to audit objectives	A portion of the audit will use inquiry as our testing method; therefore, we will rely on personnel's responses, which is not the most reliable form of supporting documentation.	Recommendations to reduce cyber risk in accordance with best practices
Offer recommendations for addressing gaps in policies and practices	Examination of 3 <sup>rd</sup> party information and best practices for an effective security program	Test / Evaluate a sampling of the existing processes		

## 3. AUDIT PLAN

### 3.1 Method of Internal Audit

1. Using the cybersecurity insurance renewal application as a foundation, interview members of the IT security team to understand our current capabilities and their limitations
2. Document threats facing the organization as well as the organization's mitigation strategies
3. Review and document the organization's current capabilities and identify the minimum requirements for an effective security program
4. Assess the general level of understanding of cybersecurity risks at the managerial, administrative, and operational levels
5. Review existing policies and procedures and test compliance

### 3.2 Procedures

1. Review written policies and procedures regarding cyber management
2. Review past threats and resolutions
3. Select statistically significant sample to test cyber management policies and procedures
4. Interview a selected sample of managerial, administrative, and operational personnel
5. Document best practices in cyber security
6. Compare to VSCS policies, procedures, and practices
7. Draft report
8. Present to Audit Committee

### 3.3 Roles and Responsibilities

#### Audit Team (name, role, title, institution)

- Sharron Scott, Chief Financial & Operating Officer
- Tony Hashem, Information Security Officer
- Kellie Campbell, Chief Information Officer
- Donny Bazluke, Network Security Analyst
- Ken Bernard, Security Analyst
- Gayle Malinowski, Director of IT Operations
- ~~TBD, Cybersecurity Consulting firm~~

#### Internal Stakeholders

- Board of Trustees
- Chancellor and Presidents
- Information Technology Security
- Students, Faculty, and Staff of the Vermont State Colleges

### 3.4 Milestones

<b>Activity</b>	<b>Estimated Completion Date</b>
<b>Completion of Audit Plan</b>	February 13, 2023
<b>Completion of Audit Fieldwork / Report to Management</b>	March 31, 2023
<b>Comments back from Management</b>	April 3, 2023
<b>Final Report Issued to Audit Committee</b>	April 7, 2023
<b>Vermont State Colleges Audit Committee Review</b>	April 17, 2023

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**ITEM 3a: Progress Update: *FY2022 Internal Audit Chart  
of Accounts***

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## INTERNAL AUDIT CHART OF ACCOUNTS PROGRESS UPDATE

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The focus of the FY2022 Internal Audit was the Chart of Accounts for the Vermont State Colleges. The chart, built in the early 2000s, had diverged across the system since its inception. Key contributing factors to divergence included inconsistencies in allocation methodologies, misunderstandings in how and why transactions are coded a certain way, and changes in the best practices in financial accounting since its implementation in the early 2000s.

The internal audit addressed two main areas of potential inconsistency and divergence: employee incurred actions (or inactions) and preventative control flaws. Additionally, the audit identified key detective controls that are currently in place or should be in place to correct issues after the fact. A series of recommendations, designed to bring the Vermont State Colleges into compliance best practices in higher education accounting and reporting, were offered and have been actively worked. The following is a summary of progress on these recommendations.

### **1. Map the Program codes for residential and dining services to the auxiliary enterprise function**

VSC provides residential and dining services to its students, activities generally reported in the functional category of *auxiliary enterprises*, in which the revenues and expenses are specifically identified for these services. VSC reports the expenses in the functional category of *student services* which overstates that category. Residential and dining services expenses for fiscal years 2021 and 2020 that were reported as student services were approximately \$6,932,000 and \$8,362,000, respectively.

#### ***Recommendation #1***

- Add a Program code category for auxiliary enterprises and create codes for residential and dining services within that category.

#### ***Management Update February 13, 2023***

- We agree with the objective of tracking auxiliary enterprises. We are currently exploring the use of a program codes (the department) versus activity codes to accomplish this objective.

### **2. Correct the functional coding of shared expenses within the OC to follow the NACUBO definitions.**

Most of the expenses incurred in the Office of the Chancellor are recorded using Program codes that are classified as administration (*institutional support*). However, some expenses are more correctly reported as *academic support*, including activities for course development, grant and contract administration, and the libraries. Student recruiting expenses should be reported as *student services*, and employee benefits should be reported in the functions in which the employee salaries are charged. The incorrect classifications inflate the amount that the VSC spends on administration when compared with its peers.

***Recommendation #2***

- Examine the expenses incurred in the OC and correct the functional classifications as needed.

***Management Update February 13, 2023***

- As part of the shared services model and budget creation for FY24, the IPEDS functional expense categorization will be incorporated into the chart of account structure.

**3. Correct the Program code used to record expenses associated with instruction spaces**

Three of 52 purchase journal expense transactions tested were facilities-related expenses for CCV recorded to a Program within the *academic support* function.

CCV records all facility-related expenses (other than leases for space) for twelve academic centers using program 46502, *special academic programs*, which rolls up to the functional expense category code of *academic support*. Academic coordinators (advisors), other center staff, learning centers, computer labs, and classrooms are located in the academic centers. Most of these expenses should be recorded in the functional category of *instruction*, instead of *academic support*. This has understated instruction expenses and overstated academic support expenses when compared with the other VSC institutions. Additionally, expenses reported in the Finance section of the IPEDS are based on functional expense categories the misstatement makes it appear that CCV spends more on academic support when compared with its peers.

***Recommendation #3:***

- Record CCV facility-related expenses to the correct functional category based on the use of the facility.
- Correct the functional expense classifications for fiscal year 2022.

***Management Update February 13, 2023***

- This is an on-going task that will be prioritized as part of the chart of accounts implementation.

**4. Provide training in functional categories for all roles responsible for financial reporting**

Very little training has been provided to employees related to functional expense categories, including the people responsible for setting up new codes in the Program chart segment. Without training, there is an overreliance on assigning codes that are similar to existing programs, without knowing whether the existing code is associated with the correct functional category.

***Recommendation 4:***

- Provide training in functional expense categories for all people responsible for financial reporting and chart of accounts maintenance.



***Management Update February 13, 2023***

- Planning has started with the physical plant group and will be expanded as part of the chart of accounts project plan. Thorough training on the new chart of accounts will be provided to all budget managers.

**5. Monitor expenses by both natural and functional classifications**

Quarterly budget to actual reports are shared with the Finance Committee of the governing board. However, the expenses are presented only by the natural classification and not by the functional category. While natural classification is easier to understand and more useful for identifying actionable adjustments, comparing budget to actual by the functional classification is important for identifying where expenses may be recorded to incorrect Programs (and functions).

***Recommendation 5:***

- Include a report of expenses by functional category in the annual budget approval process
- At periodic intervals during the year, provide a report to the governing board comparing budget to actual expenses by functional category, to identify inaccuracies in functional classification.

***Management Update February 13, 2023***

- We will review this task after the implementation of the chart of accounts.

**6. Review segment code combinations to ensure all expense Object codes are available by Entity, Activity, Program and Location**

In one of 52 Purchase Journal expense transactions tested, the incorrect Object code was selected because the correct Object code was not associated with the correct segment codes for Entity, Activity, Program, and Location.

***Recommendation 6:***

- Review the current list of code combinations, create new combinations that are likely to be used, and deactivate those that are no longer needed.
- In conjunction with the merger and chart of accounts refresh, consider implementing a new series of expense Object codes for non-compensation expenses and create new valid code combinations based on budgets and business practices.

***Management Update February 13, 2023***

- Expense coding is being evaluated as part of the chart of accounts project and will be incorporated into training materials for budget managers.

## 7. Develop definitions and instructional materials to aid in transaction coding

Of the 52 purchase journal expense transactions tested, incorrect Object codes were entered for four transactions, and incorrect Program codes were entered for two other transactions, resulting in an error rate of 11.5 percent (6/52).

Resources available for coding transactions to the correct Activity, Program, and Object (expense category) consist of an unsearchable list of segment codes and names. (A page of the 59-page list is pictured in Appendix E.). Explanations and definitions to aid in selecting the correct codes have not been developed. CCV provides a one-page job aid of the most commonly used codes (also pictured in Appendix E).

The lack of definitions and explanations causes people to rely on the labels to select the correct codes, leading to inconsistencies in reporting. Examples include:

- Object 54100 *mileage reimbursement* for vehicle fuel and tire service, rather than more accurate *vehicle-maintenance* or *travel* codes.
- Object 53110 *office supplies* used for nearly all supplies, when there is also 53120 *educational supplies* and 53150 *general supplies*. No printed guidance exists to help employees choose the correct codes.
- Program code 53550 *physical plant administration* used when 55201 *Residence hall* is the correct Program code.

### **Recommendation #7**

- Develop definitions and guidance for the segment codes.
- Prioritize those that are used by the most employees, such as programs and non-compensation expenses.
- Add expense codes that are missing and would be useful to have.

### **Management Update February 13, 2023**

- Training guides will be created as part of the chart of accounts project.

## 8. Strengthen controls over P-Card and petty cash disbursements, to require explanations of the business purpose of the expense.

P-Card programs and petty cash funds are useful for streamlining the purchase of low-cost items or reimbursing individuals for out-of-pocket business expenses. However, the requirements to document the business purpose for the expense is the same as it is for invoices paid by VSC's Accounts Payable area.

One of the selected purchase journal expense transactions was a reimbursement of petty cash, for which there were three expense transactions. Two of the three expenses were missing any description of the business purpose for the expense, which prevented an evaluation of the accuracy of the Program or Object codes.

Of the 48 P-Card transactions selected for testing, 29 of the transactions were missing any description of the business purpose for the expense in the P-Card reports that had been submitted for approval. The VSC Controller had to fill in the blanks from his institutional knowledge or by following up with the P-Card holders.

Based on the test sample, documentation of the P-Card expenses is inadequate, and could result in overspending or fraudulent purchases.

***Recommendation #8***

- Ensure that all P-Card purchases and petty cash reimbursements are supported by documentation that clearly states the business purpose for the expense.
- Remind P-Card approvers that proper documentation includes an explanation of the business purpose.
- Reinforce that approval should be withheld until documentation and an explanation of the business purpose is provided.

***Management Update February 13, 2023***

- As part of the transformation process, we are revising the purchasing policies and anticipate these will be brought to the Finance & Facilities Committee during 2023. The policy adjustments will incorporate these recommendations.

**9. Evaluate the use of the P-Card Program to assess whether the cost/benefit goals of the Program have been met.**

Very high-dollar routine transactions, such as heating oil (\$406,000), waste services (\$186,000) and advertising (\$403,000) were paid using the P-Card. Generally, these types of expenses are procured using a requisition/purchase order process that documents product or service specifications, establishes payment terms, and tracks encumbrances. Procurement via P-Card may bypass all of these safeguards.

Additionally, some monthly P-Card reports exceed 100 pages, making it difficult to track invoices by vendor or retrieve supporting documentation for expenses.

The widespread use of the P-Card for high-dollar, routine expenses has shifted vendor payments from a central Accounts Payable function to P-Card holders in the colleges for which procuring, tracking and documenting expenses is not their primary responsibility.

***Recommendation #9***

- Revisit the motivation for encouraging P-Card use for high-dollar, routine transactions and evaluate whether the expected benefits have been achieved.
- Consider implementing a structured requisition/procurement process to enhance controls over vendor selection and pricing, product and service specifications, payments terms and open encumbrances.

***Management Update February 13, 2023***

- As part of the transformation process, we are revising the purchasing policies, inclusive of P-Cards and anticipate these will be brought to the Finance & Facilities Committee during 2023.

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**ITEM 3b:      Progress Update: *Uniform Guidance Single  
Audit Finding 2022-001***

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**UNIFORM GUIDANCE SINGLE AUDIT FINDING PROGRESS UPDATE**

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The Vermont State Colleges had a single finding on its Uniform Guidance Single Audit. This finding was considered a material weakness as none of the students at Northern Vermont University were reported to the National Student Loan Database during fiscal year 2022. With significant help from the Higher Education Assistance Group, Information Technology, and most importantly the Registrar and his team at Community College of Vermont, this issue has been successfully resolved.

**UNIFORM GUIDANCE SINGLE AUDIT FINDING**

**Finding number:** 2022-001  
**Federal agency:** U.S. Department of Education  
**Programs:** Student Financial Assistance Cluster  
**CFDA #:** 84.007, 84.033, 84.038, 84.063, 84.268  
**Award year:** 2022

The Federal Government requires the Colleges to report student enrollment changes to the National Student Loan Data System (“NSLDS”) within 60 days. During our inquiry with management, one of the Colleges failed to report enrollment status changes, inclusive of graduation status records to the National Student Loan Data System (“NSLDS”) from Summer 2021 through Spring 2022.

**Cause:** One of the Colleges did not have the proper review procedures in place to ensure enrollment status changes were being reported to NSLDS.

**Effect:** The Colleges did not report the students' correct effective dates to NSLDS or were not reported within the required timeframe, which may impact the students' loan grace periods.

**Recommendation:** We recommend that management review its control procedures for reporting student financial aid data to the NSLDS to ensure proper controls are in place to ensure that all information is reported correctly and done with the required timeframe.

## MANAGEMENT'S CORRECTIVE ACTION PLAN

### **Corrective Action Plan:**

#### October 2022

An external consultant (Higher Education Assistance Group) was contracted to bring current NVU's required reporting for enrollment and student program status changes through the Spring 2022 term. This work was complete September 9. Letters/Notifications were issued to United Educators (August 10) and impacted students (week of September 5). Ongoing, NVU has received support from the registrar at our sister institution Community College of Vermont (CCV). CCV's registrar has coordinated with the National Student Clearinghouse and submitted the first of term enrollment file for Fall 2022 on 10/3/22. NVU plans to hire a registrar soon and ongoing enrollment reporting will fall within the responsibilities of this new hire. Additionally, the Vermont State Colleges System registrar team will perform monthly checks to confirm that enrollment reporting for NVU has been completed.

#### February 2023

1. All records have been successfully updated in the Clearinghouse for all NVU, Castleton, and Vermont Tech
2. Vermont Tech and Castleton have not experienced issues with reporting.
  - a. The issue at NVU has been resolved by:
    - i. The VSCS contracted with consultants to bring NVU enrollment records up to date through Summer 2022.
    - ii. The CCV registrar's office reported Fall 2022 enrollment monthly for NVU at both the undergraduate and graduate level using the VSCS standard reporting process.
    - iii. During the Fall 2022 term the CCV registrar's office also reported all missing degree completers to the Clearinghouse
    - iv. Beginning with Spring 2023, Ferrilli consultants are working with NVU to follow the VSCS standard reporting process for Clearinghouse reporting.
3. Additional mitigation strategies:
  - a. The coordination between the NVU registrar's office and the CCV registrar's office has resulted in a higher level of oversight of the NVU reporting process.
  - b. As a result of transformation, NVU will no longer be responsible for reporting its data. Rather, the NVU campuses will be campuses of Vermont State University and Vermont State will be responsible for reporting Vermont State Enrollment.
  - c. While a precise plan for Vermont State's enrollment reporting has not yet been developed, we will work with our consultants to review both our standard reporting process documentation and procedures and best practices around system oversight of enrollment reporting.