AGENDA

1. CALL TO ORDER/ROLL CALL/WELCOME

2. ACTION ITEMS

   a. SOU, Approval of Land Lease For Student Housing and Dining Facilities (Morris)................. 1
      Southern Oregon University is seeking the Finance and Administration Committee’s approval of a land lease and development agreement for a third party to construct student housing and dining facilities on its main campus on land owned by the Board of Higher Education for use by SOU students.

   b. Internal Control Policy (Green).................................................................................................................. 3
      In order to provide clarity regarding the responsibilities of the executive officers within the Oregon University System, it is important to establish a formal policy on internal controls. The following policy places the responsibility for establishing and maintaining an internal control structure with the Chancellor and each OUS university president, and establishes internal control standards.

3. REPORT ITEM

   a. Internal Control Self-Assessment for CO (Kenton/Green)................................................................. 7
      In response to a best practices comment from the System’s external auditors, Moss-Adams LLP, the Chancellor’s Finance and Administration division has performed a self-assessment of its control environment. This report discusses the results of that self-assessment.

4. ADJOURNMENT
SOU, Approval of Land Lease For Student Housing and Dining Facilities

Southern Oregon University is seeking the Finance and Administration Committee’s approval of a land lease and development agreement for a third party to construct student housing and dining facilities on its main campus on land owned by the Board of Higher Education for use by SOU students. Earlier, this year SOU entered into a pre-development agreement with American Campus Communities (ACC) to study the feasibility of building a 206-unit (702 bed) student housing facility and affiliated food service facilities located on the University’s main campus. The result of that contract is a finding that such a project as described in this docket and two attachments would be feasible, thus the campus now would like to take the next step in securing the Committee’s approval to move forward with the project.

If approved, SOU intends to enter into two sets of agreements: 1) with the Collegiate Housing Foundation (CHF) to lease its land for a term of 40 years, and 2) with ACC and CHF to construct and manage the facilities. A schematic detailing the intended relationships between the parties is available is the PowerPoint presentation contained in Attachment A.

Essentially, SOU will lease the land to CHF. SOU will also enter into an agreement with ACC and CHF to design and build a student housing and dining project to SOU’s specifications as described in the attached. CHF will apply for revenue bond funding in the amount of $59.6 million from the Oregon Facilities Authority (OFA) (see application contained within Attachment B). CHF will use to the OFA bond proceeds to pay for the development, design, and construction of the facilities and to establish needed debt service and capitalized interest reserves. Once the project is constructed ACC’s work will be completed. SOU will manage the project, collect all rents, and remit available monies to CHF in accordance with the bond repayment schedules and to cover their costs. CHF will pay the trustee as required in the bond indenture agreements. At the end of each year, there will be an audit and a final accounting and settle-up on the project. SOU’s consideration for the land lease will be any funds remaining at the conclusion of this annual settle-up process each year.

Attachment B also includes a great deal of background and need for the project as well as detailed financial projections for the project. OFA will require that CHF acquire bond insurance to guarantee the debt is repaid. The project will require that, at all times, the project maintain a debt service reserve equal to one-year of debt service. SOU and its partners recently conducted a housing market study that concluded that there is a market for additional student housing of this type at SOU. The project proformas include all existing debt on SOU’s housing facilities, adequate vacancy factors and other conservative assumptions and otherwise indicate the project’s financial viability. Although there is no recourse to SOU should the project lack capacity to repay the bonds, it is in SOU’s best interest to keep this project viable as it is a key element to their recruitment and retention of students.

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1. [http://ous.edu/sites/default/files/state_board/meeting/dockets/ddoc111216-FA-1.pdf](http://ous.edu/sites/default/files/state_board/meeting/dockets/ddoc111216-FA-1.pdf)
2. [http://ous.edu/sites/default/files/state_board/meeting/dockets/ddoc111216-FA-2.pdf](http://ous.edu/sites/default/files/state_board/meeting/dockets/ddoc111216-FA-2.pdf)
SOU and its partners are planning to present this project to the Oregon Facilities Authority in January 2012, thus would like the Committee to approve it in advance of that presentation.

Board policy requires that leases with a term exceeding 15 years or consideration exceeding $15 million over the term be approved by the Finance and Administration Committee. Said polices also require Committee approval is such that transfers of interest include requirements to make improvements to Board-owned property (see OAR 580-60-0050 below).

580-060-0050

Transfers of Interests in Real Property

(2) Authority to Execute Agreements: The Institution President or designee is authorized to execute documents transferring such interests for real property owned or controlled by the Board or real property for the use of the Institution if the term of the agreement and all extensions do not exceed ten years or the consideration for the transfer of an interest does not exceed $5 million over the term of the agreement. The Chancellor or designee may approve transfers of interest if the term of the agreement and all extensions do not exceed 15 years or the consideration for the transfer of an interest does not exceed $15 million over the term of the agreement. All other transfers of interests for real property will be approved by the Finance and Administration Committee of the Board.

(3)(a) Improvements to Board-Owned Property: The Institution President or designee will obtain prior approval of the Finance and Administration Committee of the Board for agreements permitting the construction on or renovation to Board-owned property if such improvements exceed $5 million during the term of the agreement. To obtain approval from the Finance and Administration Committee of the Board, the Institution must specify where funding for operations and maintenance will come from.

(b) If the Institution permits construction on or renovation to Board-owned property, the Institution must approve all plans and specifications prior to the commencement of work and obtain record drawings upon termination of the agreement or completion of the work, whichever first occurs.

Stat. Auth.: ORS 351

STAFF RECOMMENDATION TO THE COMMITTEE

In accordance with the requirements of Oregon Administrative Rule 580-60-0050 (2-3) staff recommend that the Finance and Administration Committee approve both the land lease with Collegiate Housing Foundation and authorize SOU to enter into an agreement with American Campus Communities and Collegiate Housing Foundation to construct a student housing and dining facility on Board owned property as outlined in this docket item.

(Committee action required.)
OUS, Internal Control Program Policy

BACKGROUND
In order to provide clarity regarding the responsibilities of the executive officers within the Oregon University System, it is important to establish a formal policy on internal controls. The following policy places the responsibility for establishing and maintaining an internal control structure with the Chancellor and each OUS university president and establishes internal control standards.

STAFF RECOMMENDATION TO THE COMMITTEE
Staff recommends that the Committee approve the following internal control policy and forward to the full Board for approval in January 2012.

(Committee action required.)

PROPOSED BOARD POLICY:

OREGON UNIVERSITY SYSTEM

SECTION: Section 2 – Finance and Administration
TITLE: Internal Controls
NUMBER: 1.XXX
EFFECTIVE DATE:

POLICY/PURPOSE
The Oregon University System (System) shall establish and maintain an effective system of internal controls. Internal controls are designed to assure that the System, its universities, and the Chancellor’s Office meet their mission, promote performance leading to effective accomplishment of objectives and goals, safeguard assets, provide accurate and reliable financial and other key data, promote operational efficiency and economy, and encourage adherence to applicable laws, regulations and prescribed management policies and practices. The control model for the System is the Integrated Framework of Internal Control as promulgated by the congressionally established Committee of Sponsoring Organizations (COSO).

GUIDING PRINCIPLES
The System’s internal control and risk assessment practices shall help ensure that:

1) Chancellor’s Office and university activities and operations function effectively and efficiently;
2) Chancellor’s Office and university activities and operations comply with laws, regulations, and System policies and standards;
3) Chancellor’s Office and university processes result in accurate and reliable financial information and reports;
4) Chancellor’s Office and university resources are adequately protected;
5) All material risks facing the Chancellor’s Office and each university, including, but not limited to, strategic, operational, financial, compliance, and reputational, are routinely identified and assessed, and appropriately managed;
6) Control activities and other mechanisms are proactively designed to address and manage significant risks;
7) Information critical to identifying risks and meeting the Chancellor’s Office’s and each university’s mission and strategic objectives is communicated through established channels throughout the System; and
8) Controls are monitored and identified problems are addressed in a timely manner.

POLICY RATIONALE
This policy is intended to ensure that the Chancellor’s Office and each System university has a system of accountability for and oversight of its operations and to assist the Chancellor’s Office and universities in reaching their goals and meeting their objectives.

KNOWLEDGE OF THIS POLICY
All System personnel.

DEFINITIONS
Internal Control
A process, affected by the Board, management, and other personnel, designed to provide reasonable assurance regarding the achievement of objectives in the following categories:

- Effectiveness and efficiency of operations
- Reliability of financial reporting
- Compliance with applicable laws and regulations

The components of internal control are:

- Control Environment
- Risk Assessment
- Control Activities
- Information and Communication
- Monitoring

Control Environment
The control environment sets the tone of an organization, influencing the control consciousness of its people. It is the foundation for all other components of internal control, providing discipline and structure. Control environment factors include the integrity, ethical values, and competence of the entity’s people; management’s philosophy and operating style; the way management assigns authority and responsibility, and organizes and develops its people; and the attention and direction provided by the board of directors.
**Risk Assessment**
Every entity faces a variety of risks from external and internal sources that must be assessed. A precondition to risk assessment is establishment of objectives, linked at different levels and internally consistent. Risk assessment is the identification and analysis of relevant risks to achievement of the objectives, forming a basis for determining how the risks should be managed. Because economic, industry, regulatory, and operating conditions will continue to change, mechanisms are needed to identify and deal with the special risks associated with change.

**Control Activities**
Control activities are the policies and procedures that help ensure management directives are carried out. They help ensure that necessary actions are taken to address risks to achievement of the entity’s objectives. Control activities occur throughout the organization, at all levels and in all functions. They include a range of activities as diverse as approvals, authorizations, verifications, reconciliations, reviews of operating performance, security of assets and segregation of duties.

**Information and Communication**
Pertinent information must be identified, captured, and communicated in a form and timeframe that enable people to carry out their responsibilities. Information systems produce reports, containing operational, financial, and compliance-related information, that make it possible to run and control the business. They deal not only with internally generated data, but also information about external events, activities, and conditions necessary to informed business decision-making and external reporting. Effective communication also must occur in a broader sense, flowing down, across, and up the organization. All personnel must receive a clear message from top management that control responsibilities must be taken seriously. They must understand their own role in the internal control system, as well as how individual activities relate to the work of others. They must have a means of communicating significant information upstream. There also needs to be effective communication with external parties, such as customers, suppliers, regulators, and shareholders.

**Monitoring**
Internal control systems need to be monitored—a process that assesses the quality of the system’s performance over time. This is accomplished through ongoing monitoring activities, separate evaluations or a combination of the two. Ongoing monitoring occurs in the course of operations. It includes regular management and supervisory activities and other actions personnel take in performing their duties. The scope and frequency of separate evaluations will depend primarily on an assessment of risks and the effectiveness of ongoing monitoring procedures. Internal control deficiencies should be reported upstream, with serious matters reported to top management and the Board.

**RESPONSIBILITIES**

**A. Chancellor**
The Chancellor, through directed leadership, shared values, and a culture that emphasizes accountability, is responsible for ensuring that an effective Systemwide internal control system is established and maintained for the Systemwide operations of
the Chancellor’s Office. Similarly, the Chancellor is also responsible for ensuring that such a system is established and maintained in the Chancellor’s Office. Notwithstanding any delegation made by the Chancellor to administer this policy, the Chancellor shall be responsible to the Board for the faithful execution of this policy, consistent with the other policies of the Board and applicable law.

B. University Presidents
Each university president, through directed leadership, shared values, and a culture that emphasizes accountability, is responsible for ensuring that an effective internal control system is established and maintained for his/her university. Notwithstanding any delegation made by the president to administer this policy, the president shall be responsible to the Board for the faithful execution of this policy, consistent with the other policies of the Board and applicable law.

POLICY PROVISIONS
A. Internal Control System Elements
The internal control system at all System universities and the Chancellor’s Office shall be developed using the COSO model that includes the following elements:
- Control Environment
- Risk Assessment
- Control Activities
- Information and communication
- Monitoring

B. Chancellor’s Office Participation in Recruitments for Certain University Administrators Responsible for Internal Controls and Financial Management
In order to enable the Chancellor’s Office to establish and maintain an effective internal control system over its Systemwide operations, as well as carry out its Systemwide management and oversight responsibilities, Chancellor’s Office finance and administration personnel will participate in the recruitment process for the following key university management positions:
- Vice President for Finance and Administration
- Associate/Assistant Vice President for Finance and Administration
- Director of Budgets/Chief Budget Officer
- Director of Business Affairs/Controller

These positions have a responsibility both to their university’s President and to the Chancellor and Board with respect to the establishment and maintenance of the internal control system and to the financial management of their university. The participation by the Chancellor’s Office in these recruitments will focus primarily on whether the candidates for these offices possess the appropriate education/credentials, experience, knowledge, and skills to be successful in the position.

DOCUMENT HISTORY
- Approved by the Finance and Administration Committee on XXX
- Approved by the Board of Higher Education on XXX
- Effective date of this policy is XXX
OUS, Internal Control Environment Self-Assessment

BACKGROUND
Included in Moss-Adams’ “best practices” letter from the 2009-2010 financial statement audit was a recommendation that the Board “obtain a self assessment of each institution’s finance and accounting departments that focuses on staffing levels, skill sets, education, and experience of its personnel.” This was in reference to the auditors concerns regarding the System’s control environment.

It should be noted that profound changes in the overall organization structure within the System have occurred over the past 15 years. These changes have significantly impacted the authority and responsibility of finance staff at all levels of the organization. In addition, further change is currently being sought. The concern of the auditors stems primarily from those changes and potential future changes, not evaluations of specific employee performance or competence.

CONTROL ENVIRONMENT DEFINED
The control environment, as established by the university’s administration, sets the tone of an organization and influences the control consciousness of its people. Likewise, leaders of each department, area, or activity within the university establish a local control environment. It is the foundation for all other components of internal control, providing discipline and structure. Control environment factors include:

- Integrity and ethical values;
- Management philosophy and operating style;
- Organizational structure;
- Assignment of authority and responsibility;
- Human resource policies and practices; and
- Competence and integrity of personnel.

ACTION PLAN FOR RECOMMENDED SELF-ASSESSMENTS
Assessment of Certain Control Environment Attributes
The institution president and the Chancellor will perform a self-assessment designed to help ensure that certain general policies and procedures are in place that foster a strong “tone at the top.” The assessment process should ensure that:

- The ethics and conflict of interest policies codified by ORS 244 have been communicated to all personnel at least annually.
- The System’s financial irregularities policy has been communicated to all personnel at least annually.
- The institution’s information security policy has been communicated to all personnel at least annually.
• All System and institution policies are made available via the institution’s web site as appropriate.
• At least annually, the institution president has communicated a “tone at the top” letter that emphasizes the importance of having good internal controls and compliance with procedures, policies, rules, regulations, and laws. The letter should also clearly assign the responsibility for internal controls and compliance upon each officer and employee. The letter should contain references to the applicable policies, procedures, regulations and laws.
• All officers and selected staff have been trained on the basics of internal controls, where internal controls exist, and the importance of each employee’s role in the internal control system. The level of training and education may vary depending upon the degree of responsibilities of the employee. Training should include familiarizing the employees in communicating improvements of internal controls as well as reporting possible waste, fraud, or abuse in conformance with applicable policies and procedures.
• An appropriate employee background check process is in place.
• An ongoing risk assessment and mitigation plan is in place.
• Other processes and procedures designed to foster a strong internal control environment have been considered and implemented as appropriate.

Assessment of Staffing Levels, Skill Sets, Education, and Experience
As noted above, the auditor’s recommendation focused on the staffing levels, skills, education, and experience of System finance and accounting personnel. In order to perform the recommended self assessment, a review of the entity’s organization structure is necessary to identify the departments to be assessed. To be most responsive to the focus of the external auditors, this review is focused on the Controller/Business Affairs and Budgets and Fiscal Planning units within the Finance and Administration (F&A) divisions of the Chancellor’s Office and each institution.

The president of the university (the Chancellor for the Chancellor’s Office) is primarily responsible for leading and facilitating this review. Chancellor’s staff briefed the presidents on this project in August and provided high-level training regarding the COSO framework for internal control. The vice president for finance and administration (the vice chancellor for finance and administration for the Chancellor’s Office) is primarily responsible for conducting this review. The vice president for finance and administration and the department head for each area selected in this process should perform the following:

• Validate the department’s mission and objectives, confirming that the following specific responsibilities are included in both the Finance and Administration and the Controller/Business Affairs divisions mission and objectives:
  o Develop and maintain a sound internal control structure,
  o Ensure that the financial statements of the university are prepared in conformity with GAAP (Generally Accepted Accounting Principles) and OUS policies are included in the department’s mission and objectives.
• Assess the department’s organization structure against its mission and objectives, confirming that the controller/business affairs and the budgets and fiscal planning units are appropriately segregated.
• Assess the skill sets, education, training, and experience of departmental personnel against both its organization structure and its mission and objectives, ensuring that the combination of these attributes possessed by key personnel is appropriate.
• Evaluate whether the department has adequate human and financial resources to ensure the effective and efficient attainment of its mission and objectives.
• Develop an action plan to appropriately address any deficiencies noted.

Each institution and the Chancellor’s Office will report the results of their self-assessments to the Board’s Finance and Administration Committee, utilizing a standard reporting format developed by the Chancellor’s Office.

RESULTS OF SELF-ASSESSMENT
Assessment of Control Environment Attributes
The Chancellor sent a letter to all CO staff discussing the importance of fostering a safe and ethical workplace environment. That letter (see Appendix A), included links to the following policies:
• Ethics and Conflict of Interest
• Financial Irregularities
• Information Security
• All other CO and System policies

The associate vice chancellor for finance and administration and controller provided high-level internal control training to the Chancellor and campus presidents in August 2011. Additionally, an internal control training session will be held this winter for all Chancellor’s Office employees. The training session will include the basics of internal controls, where internal controls exist, and the importance of each employee’s role in the internal control system, and will discuss how to communicate recommended/implemented improvements of internal controls as well as how to report possible waste, fraud, or abuse in conformance with applicable policies and procedures. Additionally, the Chancellor’s Office has implemented an employee background check process pursuant to OAR 580-023-0106.

In order to continuously monitor risks and to assess and implement risk mitigation strategies, the finance division of the Chancellor’s Office will include in its regular staff meetings an agenda item to discuss emerging risk areas and plans for appropriate mitigation of those risks. Annually, each department head within Finance and Administration will review their identified risks and related mitigation strategies and procedures to help ensure appropriate internal controls are in place. In addition, the internal control training noted above will be conducted for each new employee within the first six months of employment and for all Chancellor’s Office employees every two years.
Assessment of Staffing Levels, Skill Sets, Education, and Experience

Mission Validation
The vice chancellor for finance and administration met with the associate vice chancellor for finance and administration and controller and the assistant vice chancellor for budgets and fiscal planning to discuss the mission of the Finance and Administration division of the Chancellor’s Office. The discussion centered on both the Controller’s and Budget’s divisions, and the position descriptions of the vice chancellor, associate vice chancellor, and assistant vice chancellor were reviewed (see Appendix B). The specific missions of both divisions were confirmed and the position descriptions for those key positions were modified to incorporate specific responsibilities for developing and maintaining an internal control structure, as well as specific references to conformance with GAAP principles.

Organization Structure
The organization structure (see Appendix C) of the Controller’s and Budgets and Fiscal Planning divisions were reviewed by the associate vice chancellor and assistant vice chancellor, respectively, to ensure that they adequately support the achievement of the unit’s mission. The structures are appropriately segregated to ensure that the responsibilities for accounting and financial reporting are vested in individuals separate from those responsible for budgets and fiscal planning. The organization structures for both units were evaluated as adequately supporting their mission.

Skill Sets, Education, Training, and Experience
The skill sets, education, training, and experience of the vice chancellor for finance and administration and all employees within both the Controller’s and Budgets and Fiscal Planning’s organization were compiled and evaluated in conjunction with their related position responsibilities. All employees, including the senior level administrators, possessed appropriate and relevant undergraduate and/or graduate degrees and experience where required. Of the 29 full-time filled positions within these units, 14 have bachelor’s degrees in accounting, 21 have either a bachelor’s or master’s degree in either accounting or business administration, three have an active CPA license, and three have either an inactive CPA license or have passed the CPA exam. Both the controller and the director of accounting and reporting possess current, active Oregon CPA licenses, which is required of those positions. (See Appendix D for the education and experience of the senior level Chancellor’s Office positions.) With the exception of the items noted below, both the associate vice chancellor and the assistant vice chancellor concluded that the skill sets, education, training, and experience of their staff are sufficient to support the mission of their respective departments.

1. The magnitude of financial activities within the OUS requires that it have sufficient expertise in researching, interpreting, and applying the various and voluminous provisions of the Internal Revenue Code. That expertise does not currently exist within OUS. At various times, tax professionals have been engaged in a consultancy capacity to provide tax advice relative to a specific transaction or class of transactions or a specific area of taxation. This has been an effective means to reduce the identified risks associated with those specific situations. However, the OUS does not currently possess
the expertise called for in an organization of its size and complexity. It should be noted that the University of Oregon has retained a firm to provide advice and counsel regarding tax issues. While it is recognized that some institutions of a similar size have a full-time tax expert, the resources within the Chancellor’s Office are limited.

In order to ensure that the OUS has sufficient expertise in the taxation area, the Chancellor’s Office will retain such services on a contractual basis and work with campus administrations to develop a reasonable and fair cost allocation methodology.

2. The staffing within the areas under review is very experienced. Of the 29 positions within the Chancellor’s finance and administration, controller’s, and budgets and fiscal planning divisions, over 20 percent of the incumbents have 30+ years of work experience and over 50 percent have over 25+ years of work experience. This increases the risk of significant turnover and loss of corporate knowledge in the near future. An issue that exacerbates this risk is that there are numerous distinct areas of technical expertise represented in a relatively lean organization, increasing the risk that the loss of a single individual will negatively impact ongoing operational responsibilities. In order to mitigate this risk, it will be important to ensure that for each position, desk manuals are developed and maintained as appropriate, cross-training is performed where feasible, additional professional training is obtained, and that succession planning be made a priority. Additionally, it is important to be intentional with respect to allocation of resources toward initiatives that enhance job satisfaction to help ensure retention of staff.

In order to mitigate this risk, both the associate vice chancellor and assistant vice chancellor will develop desk manuals and cross-training plans for all positions as appropriate, with priority given to those positions that are responsible for daily and monthly transaction processing and those that are of a highly technical nature. The vice chancellor, associate vice chancellor, and assistant vice chancellor will also develop a succession plan for the key positions within the departments under review. In addition, continuing education efforts will be targeted to support these initiatives.

**Human and Financial Resources**
The associate vice chancellor and assistant vice chancellor considered their staffing levels in relation to their respective mission and noted the following:

1. With continued devolution of responsibilities and authorities to the campuses, it becomes more critical to have a comprehensive and up-to-date policy manual and that all affected OUS employees be adequately trained in order to ensure that the policies are followed. Many years ago, the Chancellor’s Office staffed a policy office with 2.5 FTE dedicated to this endeavor. Subsequent to Measure 5, this office was eliminated in favor of imbedding that responsibility within each finance officer’s duties. The continued reductions in the Chancellor’s Office budget over the past number of years, coupled with the continued devolution of authorities and responsibilities to the campuses and
normal employee turnover throughout OUS, has significantly increased the risk of outdated and incomplete policies.

In the past month, a Policy Council has been established within the Chancellor’s Office. Among its goals is to develop a plan to address this risk, including any resource requirements, to be presented to the Chancellor’s Executive Cabinet in January 2012.

2. The provision of technical training, including both Banner training and technical accounting and budgeting training, to campus staff that necessarily arises from changes in law, policy, best practices, employee turnover, etc., is critical to a strong internal control environment. The Chancellor’s budget office has worked to develop historical information relating to the budget and its components as a resource for transition management. For the controllership function, the current decentralized model included the establishment of the controllership function within each campus, yet OUS remains a single legal entity with a single set of audited financial statements. Accordingly, the complete delegation of the controllership function is not possible and responsibility for complete and accurate accounting records and financial disclosures, as examples, remains at the System-level. This requires that the System office have the resources to provide such technical training, prioritized based on an assessment of risk. Due to the limited staffing within the Chancellor’s Office, this is an ongoing challenge. Currently, this is done sporadically, when time permits.

The vice chancellor, associate vice chancellor and assistant vice chancellor will work with their campus counterparts to assess the level of need and develop a plan to address this condition once the campuses have completed their self-assessments, which should specifically address this condition. In addition, both the associate vice chancellor and the assistant vice chancellor will work with their campus counterparts to develop both a controller and budget officer orientation packet that will assist incoming business and budget officers in understanding the related control environment.

3. Campus administrative units have faced significant resource constraints over the past years and that has impacted Chancellor’s Office operations. Many times, the Chancellor’s Office is called-upon to provide assistance in problem-solving and in performing accounting and reporting functions for the campuses. This requires that already thin resources be allocated to activities that are not related to the OUS core mission; creating a de-facto service center. This has been particularly evident in the areas of Banner functional support of fixed assets, encumbrances, and payroll processing, but also impacts other areas.

In order to address this condition, the associate vice chancellor will begin discussions with campus administrations around a charge-for-service model that will recognize the resources used and the costs incurred where they originate and help ensure that the Chancellor’s Office has the resources needed to carry out its mission.
Other Issues Noted During the Review
The following issues were noted during this self-assessment that, while outside the general scope of the review, should be addressed.

1. The smaller campuses are challenged to maintain/retain adequate staffing of payroll and HR offices, including adequate backup staffing, to ensure that the payroll will be processed timely and accurately. While the Chancellor’s Office could provide backup to run the basic payroll processes, we are not in a position to attest to the accuracy of the data, nor do we have the technical expertise to assist campuses that utilize time and attendance systems. To more fully assess this risk, the associate vice chancellor will request that each campus specifically address this issue during their self-assessments.

2. The level of technical support from OSU is not sufficient to address programming efforts aimed at improving the payroll system. To address this risk, the associate vice chancellor will discuss resource needs with the OSU CIO.

3. Campus capital planning has not been coordinated/integrated with the strategic planning process to ensure the efficient deployment of capital financing. The director of capital planning and construction for the Chancellor’s Office is currently working to address this issue.
APPENDIX A

MEMORANDUM

To: Chancellor’s Office Staff

From: George Pernsteiner, Chancellor

Date: November 11, 2011

Subject: Fostering an Ethical and Secure Workplace

The Oregon University System aspires to be a great organization, and our success depends on you. It depends on people who innovate and are committed to improving our outcomes responsibly, people who dedicate themselves to satisfying customers, helping partners, and improving the communities in which we do business; people who are accountable for achieving big, bold goals with unwavering integrity, people who are leaders, who appreciate that to be truly great, we must continually strive to do better ourselves and help others improve.

We must expect the best from ourselves because who we are as an organization and as individuals is as important as our ability to deliver the best education, research and public service outcomes. How we manage our business internally—and how we think about and work with customers, partners, governments, vendors and communities—impacts our productivity and success. It’s not enough to just do the right things; we have to do them the right way. All Chancellor’s Office employees are entrusted with the public’s money and with that comes a responsibility to be prudent stewards and to safeguard, preserve and protect these funds and this trust. We take these responsibilities seriously.

In order to support these values, it is important that all Chancellor’s Office employees read and understand the key laws, rules and policies that are intended to help ensure that we meet these core goals. These are:

- ORS Chapter 244, which codifies ethics and conflict of interest policies that you are required to follow as you conduct Chancellor’s Office business. See the guide for public officials at http://www.oregon.gov/OGEC/docs/Public_Official_Guide/2010-10_PO_Guide_October_Final_Adopted.pdf
- The OUS financial irregularities policy that sets forth your responsibilities regarding and the process for reporting known or suspected financial irregularities. See the policy at http://www.ous.edu/dept/cont-div/fpm/audi-10-100
• The OUS information security policy that sets forth your responsibilities relating to the security of electronic information systems and confidentiality of data. See the policy at http://www.ous.edu/dept/cont-div/policy/cobpp/10-01

As a further resource, a more comprehensive listing of state laws and rules, as well as board and OUS policies that guide our operations can be found at http://www.ous.edu/state_board/polipro

All Chancellor’s Office employees are responsible for understanding and complying with ORS 244, applicable government regulations, and Chancellor’s Office and OUS policies. As Chancellor’s Office employees, we also have a responsibility to raise compliance and ethics concerns through our established channels. This is the way to ensure that the Oregon University System is and continues to be a great organization of great people.

If you have any questions regarding any of these policies, please ask your supervisor for clarification or for a resource who can respond to your question. Thank you.
APPENDIX B

OREGON UNIVERSITY SYSTEM
UNCLASSIFIED SERVICE POSITION DESCRIPTION

Working Title: Vice Chancellor for Finance and Administration ( ) New Position
Department: Finance and Administration ( ) Revised Date: 11/30/11
Employee Name: Jay Kenton (X) Exempt (from overtime)
Reports To: Chancellor ( ) Non-Exempt (overtime eligible)
Actual FTE: 1.0 Job Group: 10

GENERAL DESCRIPTION OF THE POSITION

The Vice Chancellor for Finance and Administration is the senior administrative official of the Oregon University System and a part of the chancellor’s senior staff. The Vice Chancellor will assist in the development of policy recommendations to the State Board of Higher Education and will be part of the team responsible for advocating for and helping to achieve the short and long term objectives of public higher education in the State of Oregon.

Reporting to the Chancellor, the Vice Chancellor for Finance and Administration is responsible for the Systemwide financial, human resource, and administrative management, including supervision of staff engaged in collective bargaining, human resources, controllership, financial management and reporting, and operating and capital budgets and their processes.

DESCRIPTION OF SPECIFIC DUTIES AND PERCENTAGE OF TIME

The Vice Chancellor for Finance and Administration shall be responsible for the following activities:

System of Internal Controls: Establish and maintain, through directed leadership, shared values, and a culture that emphasizes accountability, an effective Systemwide internal control system for the Systemwide operations of the Chancellor’s Office, as well as for the Chancellor’s Office operations. Notwithstanding any delegation made by the Vice Chancellor for Finance and Administration to establish and maintain such an internal control system, the Vice Chancellor for Finance and Administration shall be responsible to the Chancellor and Board for the faithful execution of this activity, consistent with the other policies of the Board and applicable law.

Human Resources: Develop and monitor System and institution personnel policies for academic, administrative, and classified staffs; supervise staff engaged in collective bargaining agreements and ratify collective bargaining agreements.

Controllership: Establish and implement financial management, fiscal and accounting procedures, standards, and policies, as well as provide System guidance and direction to universities regarding financial issues that, among other goals, ensure that the System accounting records and financial statements are maintained in conformity with Generally Accepted Accounting Principles and related OUS policy. Provide selected Systemwide accounting services, including financial reporting. Establish and oversee policies, standards, and reporting associated with the “Fifth Site” and the aggregation of data from all universities and the chancellor’s office. Guide Systemwide efforts to enhance effectiveness of business management activities at the institutions and the Chancellor’s Office and assist institutions in their business management practices. Supervise the investment of System funds. Oversee the issuance and management of debt. Monitor financial plans and operations of the universities. Provide periodic reports to the State Board of Higher Education regarding the financial operations of the universities and the System.
**Planning and Budgeting:** Review requests, prepare, and submit recommendations for the approval of master campus plans, capital construction programs, projects and priorities, building planning standards and space use objectives, major land acquisitions, etc. Develop operating and capital budget policies, procedures, requests, allocations, and allotments. Monitor operating and capital budget results versus performance standards. Present capital and operating budgets on behalf of the State Board of Higher Education to the executive and legislative branches of the state government.

**Information Services:** Guide Systemwide data analysis and research to provide planning, management, and accountability data. Develop and administer System communications and data networking support, policies and procedures; and provide administrative data processing services for the Chancellor’s Office, including System database.

**Purchasing and Contracting Services:** Supervise the development of purchasing policies and contracting practices, including construction contracting and MWESB outreach activities.

**Risk Management:** Oversee implementation of a coordinated university system risk management program. Supervise the operations of a risk management department responsible for central property, tort, liability, and workers compensation insurance coverage, including budget and cost allocations to campuses and development of loss control programs.

**Board Support:** Staff the State Board of Higher Education Finance/Budget/Audit/Personnel/Real Estate Committee.

**Overall:** Chair the OUS Administrative Council, provide liaison with the Department of Administrative Services, Legislative Fiscal Office and other local, state, and federal government agencies, as appropriate.

**AFFIRMATIVE ACTION AND DIVERSITY RESPONSIBILITIES**
Responsibility to support progress in the elimination of past and present discrimination includes: complying with Chancellor’s Office policies, procedures, and practices that promote affirmative action, equal opportunity, and diversity; encouraging employees to know, understand, comply with and support equal employment, affirmative action, diversity and inclusion of a multicultural workforce; fostering an environment supportive of affirmative action efforts related to recruitment, selection, promotion, transfer, and training; monitoring workplace conditions to prevent unlawful discrimination and harassment of employee; assisting Human Resources and Purchasing/Contract Services by identifying areas of concern and developing and implementing strategies for resolution.

Number of employees directly supervised:
- Unclassified: 5
- Classified: 0
- Student: 0

**EXPERIENCE AND EDUCATION REQUIRED (MINIMUM QUALIFICATIONS)**
- Five or more years of senior management experience, preferably in higher education or a large public agency
- An advanced degree (terminal degree preferred) in business, education, public administration, or related field
SPECIAL (PREFERRED) QUALIFICATIONS

- Demonstrated ability to promote the acquisition and management of financial resources in a complex, service oriented environment while assuring the integrity of budgetary and fiscal processes and reporting
- An understanding of and commitment to the mission and culture of public higher education

KNOWLEDGE, SKILLS & ABILITIES

- Demonstrated ability to communicate effectively orally and in writing to a wide variety of people, including faculty, labor organizations, legislative bodies, business organizations, and community organizations
- Demonstrated ability to resolve conflicts effectively and deftly
- Demonstrated ability to lead change

WORKING CONDITIONS

Based on criteria under OAR 580-023-0111(5), it has been determined that this position is a critical or security sensitive position that requires a criminal background check.

Employee Signature  Date  Supervisor Signature  Date

________________________________________
Human Resources  Date
OREGON UNIVERSITY SYSTEM
UNCLASSIFIED SERVICE POSITION DESCRIPTION

Working Title: Associate Vice Chancellor for Finance & Administration and Controller (X) New Position
Department/Org: Controller's Division (X) Revised Date: 11/30/11
Employee Name: Michael J. Green (X) Exempt (from overtime)
Reports To: Vice Chancellor for Finance & Administration ( ) Non-Exempt
Actual FTE: 1.0

GENERAL DESCRIPTION OF THE POSITION

The Associate Vice Chancellor for Finance/Controller reports to the Vice Chancellor for Finance and Administration and provides leadership for the controllership function within the Oregon University System. The Associate Vice Chancellor for Finance/Controller is responsible for providing leadership and accountability throughout OUS through effective performance management of staff and by establishing financial policies, procedures, controls and reporting systems for the following functional areas within the Controller's Division: Accounting and Reporting, Treasury Operations, Banner Standards Management, Payroll Operations, and Chancellor's Office Business Services.

The Associate Vice Chancellor for Finance/Controller provides financial accounting, analysis, and reporting for use by the Board, Chancellor, University System leadership, creditors, grantors, state executives, legislators, donors, and other agencies that have a financial interest in OUS to enable them to have confidence in the financial management of OUS. The Associate Vice Chancellor for Finance/Controller and staff are responsible for providing complete, accurate, and timely business services in a manner that exemplifies quality customer service. The Associate Vice Chancellor for Finance/Controller will also maintain effective working relationships with financial managers at related university foundations.

The Associate Vice Chancellor for Finance/Controller also is responsible to establish and maintain, through directed leadership, shared values, and a culture that emphasizes accountability, an effective Systemwide internal control system for the Systemwide operations of the Chancellor's Office, as well as for the Chancellor's Office operations. Notwithstanding any delegation made by the Associate Vice Chancellor for Finance/Controller to establish and maintain such an internal control system, the Vice Chancellor for Finance/Controller shall be responsible to the Vice Chancellor for Finance and Administration, Chancellor and Board for the faithful execution of this activity, consistent with the other policies of the Board and applicable law.

The Associate Vice Chancellor for Finance/Controller provides effective management in planning, organizing, and directing the Controller's Division, including developing and monitoring of the Controller's Division operating budget. He/she is responsible for developing and maintaining an appropriate internal control environment, creating a customer-oriented service organization, preparing and overseeing the preparation of OUS audited financial statements and Annual Financial Report, administering agency-wide distributed administrative data processing systems, including general ledger, purchasing-A/P, fixed assets, human resources-payroll, and financial consolidation and reporting, and assuring appropriate stewardship of resources of OUS funds and assets. The Associate Vice Chancellor for Finance/Controller motivates teams of employees to achieve increased levels of productivity and commitment to the controllership function, and demonstrates the capacity to fully understand and manage the myriad complex accounting, financial reporting, and business-related issues of a multi-campus university system in partnership with other institutional leaders.
This position exercises considerable independent judgment and makes high level decisions on a diverse and complex range of system-wide fiscal policies, procedures, and operations. Wise decisions result in perceptive long range strategic plans, effective, efficient, and economical operations, strong internal controls, compliance with legal, tax, and federal funding requirements, timely, consistent and useful internal and external reports, and prompt, accurate, and service oriented interaction with vendors, employees, and the general public. Sound decisions also result in the avoidance of negative press coverage, fines and penalties by taxing authorities, critical audit findings, grievances by collective bargaining groups, and lawsuits by vendors, employees, and others. These actions have direct impact on the financial activities of OUS.

In addition to the responsibilities described below, this position serves in the absence of the Vice Chancellor for Finance and Administration.

DESCRIPTION OF SPECIFIC DUTIES AND PERCENTAGE OF TIME

35% – Provide leadership and oversight of the financial condition of OUS by:
  • Assuring OUS financial accounting and reporting is in compliance with Generally Accepted Accounting Principles
  • Directing the preparation of the OUS Financial Statements
  • Developing financial policies and procedures, and participating in OUS planning and policy-making committees
  • Directing coordination of year-end closing activities with member universities, chancellor’s office departments, and the external auditors, and guiding and coordinating the preparation of all supporting schedules for financial reports and statements
  • Developing, preparing, and analyzing management reports on the financial health of OUS and its member institutions, and reporting the results to the board, OUS management, institution management, and other stakeholders of OUS
  • Working with the Finance and Administration Budget Division in developing, recommending, and monitoring financial benchmarks and indicators of OUS and member institutions financial health, and working with OUS and institution leadership in evaluating institution recommendations for corrective actions as appropriate

30% – Provide leadership in the proper accounting and reporting of financial results and preparation of financial statements, and ensure internal controls and safeguards for OUS’s assets by:
  • Establishing policies and monitoring processes designed to ensure the integrity, accuracy and timeliness of accounting entries made throughout OUS, ensuring timely periodic and year end closing of financial results
  • Working with the independent public auditors to effectively and efficiently complete the annual financial and federal compliance audit
  • Planning, directing, and leading strategic programs, activities, and business processes pertaining to internal controls for OUS
  • Establishing policies and monitoring processes designed to ensure that an adequate and effective system of internal controls exists throughout OUS
  • Assuring compliance with applicable OUS, board, State of Oregon, and federal policies, procedures, laws, and regulations relating to accounting and fiscal matters and functions
  • Reviewing, re-engineering, and implementing efficient and effective administrative data processing and reporting systems and procedures
  • Participating with other senior officials of OUS in institutional planning, policy development, and problem resolution
  • Interpreting financial accounting policies for staff and other OUS personnel
  • Working with related institution foundation fiscal representatives
30% – Provide leadership and ensure accountability for Business Services by:

- Providing leadership and vision for integrated financial accounting and reporting systems for the OUS community
- Providing executive oversight of the day-to-day activities and operations of the specialized departmental units within the Controller’s Division including:
  - Treasury Operations - cash management, investment management, debt management, and Unrelated Business Income tax reporting
  - Banner Systems Management - data consistency, configuration management relating to distributed administrative data processing systems, and computer system security and access to system-wide data warehouses and databases
  - Payroll Operations (includes TDI and PERS program management) - payroll and non-resident alien tax reporting, vendor/tax payment
  - Accounting and Reporting (includes accounting and financial reporting noted above), including facilities and administrative cost rate proposal preparation and negotiation for regional universities and oversight of process for Oregon State University, Portland State University, and University of Oregon and coordination with Chancellor's Office Facilities Division of plant fund accounting and monitoring
  - Management of Optional Retirement Plan Trust
  - Chancellor’s Office business services (including also 1099 reporting for selected universities)
- Implementing, reviewing, and enforcing policies, laws, rules, regulations, and established standards for areas of responsibility
- Developing long-range strategic action plans for treasury management and payroll operations
- Overseeing, developing, planning, and monitoring of the Controller's Division budget and other resources
- Hiring, assigning, reviewing, training, evaluating, performing corrective action, and supervising functional managers
- Developing, implementing, educating, and delivering effective training programs for areas of responsibility

5% – Represents OUS by:

- Participating in professional and leadership development programs and organizations, which benefit professional contributions to OUS
- Participating in or chairing OUS leadership committees such as Administrative Council, Directors of Business Affairs and Budget Officers groups, and other groups as appropriate
- Serving as liaison/advocate for OUS institutions and maintaining close and collaborative working relationships with other Finance and Administration leaders, OUS administration including the Chancellor and senior leadership, institution leadership, the Board, the state Department of Administrative Services, the Legislative Fiscal Office, external agencies, audit firms and a wide variety of OUS, state and community leaders and clientele
- Performing other duties as assigned by the Vice Chancellor for Finance and Administration

Number of employees supervised:  

<table>
<thead>
<tr>
<th>Category</th>
<th>% of time spent in supervision</th>
</tr>
</thead>
<tbody>
<tr>
<td>Unclassified</td>
<td>6</td>
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<tr>
<td>Classified</td>
<td>0</td>
</tr>
<tr>
<td>Student</td>
<td>0</td>
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</table>

Unclassified 6
Classified 0
Student 0
AFFIRMATIVE ACTION AND DIVERSITY RESPONSIBILITIES

Responsibility to support progress in the elimination of past and present discrimination includes: complying with Chancellor's Office policies, procedures, and practices that promote affirmative action, equal opportunity, and diversity; encouraging employees to know, understand, comply with and support equal employment, affirmative action, diversity and inclusion of a multicultural workforce; fostering an environment supportive of affirmative action efforts related to recruitment, selection, promotion, transfer, and training; monitoring workplace conditions to prevent unlawful discrimination and harassment of employee; assisting Human Resources and Purchasing/Contract Services by identifying areas of concern and developing and implementing strategies for resolution.

EXPERIENCE AND EDUCATION REQUIRED (MINIMUM QUALIFICATIONS)

- Active Certified Public Accountant license
- Bachelor's degree in a related field
- Demonstrated comprehensive knowledge of accounting theory, principles and practices
- Demonstrated leadership, communication, team building, and organizational skills within a complex and diverse organization
- Experience as a controller or assistant controller, including a minimum of ten years of progressively responsible accounting, management, and supervisory experience in a major, complex organization, this includes designing, installing and maintaining complex computerized accounting systems, records and procedures, establishing internal controls, analyzing and interpreting financial information and reports and recommending management action, preparing financial management reports, complex consolidated financial statements and schedules requiring financial analysis; and preparing narrative reports
- Demonstrated knowledge of federal and state financial regulations and applicable OMB Circular regulations

SPECIAL (PREFERRED) QUALIFICATIONS

- Master's degree in business administration or accounting;
- Experience in higher education and with college or university fund accounting;
- Experience with the BANNER finance system;
- Experience working with land grant university operations;
- Active participation in professional organizations related to accounting, business, and/or higher education

WORKING CONDITIONS

Based on criteria under OAR 580-023-0111(5), it has been determined that this position is a critical or security sensitive position that requires a criminal background check.

<table>
<thead>
<tr>
<th>Employee Signature</th>
<th>Date</th>
<th>Supervisor Signature</th>
<th>Date</th>
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<tr>
<th>Human Resources Signature</th>
<th>Date</th>
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</table>
OREGON UNIVERSITY SYSTEM  
UNCLASSIFIED SERVICE POSITION DESCRIPTION

<table>
<thead>
<tr>
<th>Working Title:</th>
<th>Asst. Vice Chancellor for Budget Operations</th>
<th>New Position</th>
</tr>
</thead>
<tbody>
<tr>
<td>Department:/Org:</td>
<td>Budget &amp; Management</td>
<td>(X) Revised Date: 11/30/2011</td>
</tr>
<tr>
<td>Employee Name:</td>
<td>Janice K. Lewis</td>
<td>(X) Exempt (from overtime)</td>
</tr>
<tr>
<td>Reports To:</td>
<td>Vice Chancellor Finance &amp; Administration</td>
<td>( ) Non-Exempt (overtime eligible)</td>
</tr>
<tr>
<td>Actual FTE:</td>
<td>1.0</td>
<td>Job Group: 10</td>
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</tbody>
</table>

GENERAL DESCRIPTION OF THE POSITION

Serves as the primary senior budget administrator, working with the Vice Chancellor for Finance and Administration to ensure that the division provides OUS with efficient and effective budget planning and operations and campus budget services. Under the supervision of the Vice Chancellor for Finance and Administration, the Assistant Vice Chancellor: 1) provides leadership for the budget staff in the Chancellor’s Office; 2) directs OUS budget operations, serving as a key budget liaison to the OUS campuses, the Oregon Department of Administrative Services Budget and Management Division, and the Legislative Fiscal Office; 3) provides senior-level budgetary input on the formulation and refinement of Board policies pertaining to budget issues; 4) develops and compiles OUS tuition and fee policy/books; and 5) manages and participates in key projects and studies as required.

DESCRIPTION OF SPECIFIC DUTIES AND PERCENTAGE OF TIME

50% – Directs OUS budget operations:
- Develops goals, objectives, policies, and procedures related to the operating budgets
- Supervises, coordinates, and evaluates operational procedures related to the operating budgets
- As a key liaison, facilitates budget-related issues with DAS Budget and Management and Legislative Fiscal Office, as appropriate, within the budget development process and legislative cycles
- Serves as an important OUS liaison and consultant to campus budget operations, participates in formulation and refinement of Board policies on campus budget issues, and interprets Board policies for campuses within the budget context
- Facilitates the Resource Allocation Model (RAM) process; ensures that procedures are clearly defined and fairly interpreted within existing Board policies guidelines; reviews pertinent data, including campus enrollment data; and reviews other RAM variables as applicable to existing Board policies and budget processes
- Coordinates and oversees fiscal impact analysis of legislation
- Prepares Board dockets related to budget operations issues
- Establish and maintain effective Systemwide internal controls applicable to the Budget Operations of OUS

20% – Provides senior-level budgetary input on Board policies:
- Develops budget goals and objectives based on interpretation of Board policies and goals
- Identifies major budget issues, conducts studies and makes recommendations for changes
- Develops, recommends, and initiates changes in policies related to system-wide budgeting
- Provides advice, support, and educational services on campus budget issues as needed
- Analyzes and presents pertinent issues to the Administrative Council, the Board Committee on Finance and Administration and Legislature.

15% – Develops and compiles OUS tuition and fee policy/books:
- Provides leadership to the Board and the campuses in developing OUS tuition and fee policy
- Develops and compiles OUS fee books
- Prepares Board dockets related to tuition and fee policies, rates, and related issues

15% – Manages and participates in key projects and studies as required:
- Provides senior-level participation in inter-institutional work groups under leadership of the Chancellor’s Office.
- Provides the Chancellor's Office and intuitions with financial and data analysis as needed using appropriate and current analytic methods and tools
- Manages and conducts ad hoc policy and budget projects at the highest level
- Attends OUS Administrative Council meetings and Budget and Business Officers’ joint meetings
- Participates in Finance and Administration senior management and planning meetings
- Establishes priorities to achieve professional goals; participates in professional associations and development activities to remain informed regarding new development in the field

Number of employees supervised: % of time spent in supervision 25%

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<tbody>
<tr>
<td>Unclassified</td>
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<tr>
<td>Classified</td>
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<tr>
<td>Student</td>
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AFFIRMATIVE ACTION AND DIVERSITY RESPONSIBILITIES
Responsibility to support progress in the elimination of past and present discrimination includes: complying with Chancellor’s Office policies, procedures, and practices that promote affirmative action, equal opportunity, and diversity; encouraging employees to know, understand, comply with and support equal employment, affirmative action, diversity and inclusion of a multicultural workforce; fostering an environment supportive of affirmative action efforts related to recruitment, selection, promotion, transfer, and training; monitoring workplace conditions to prevent unlawful discrimination and harassment of employee; assisting Human Resources and Purchasing/Contract Services by identifying areas of concern and developing and implementing strategies for resolution.

EXPERIENCE AND EDUCATION REQUIRED (MINIMUM QUALIFICATIONS)
- Bachelors of Business Administration, Management or Public Administration from an accredited college or university or equivalent degree and experience required.

SPECIAL (PREFERRED) QUALIFICATIONS
- Master’s degree in Business Management, Management, or Public Administration preferred
- Progressively responsible professional experience in business management with a preference for senior-level budgeting experience in higher education.
- Experience working with diverse constituencies, including campus administrative and academic officials (e.g., president, provosts, vice president of finance & administration, and campus budget officers and business managers) and state executive and legislative budget officials. Experience with OUS budget issues, policies, and practices preferred.
- Ability to document and present information and ideas clearly and effectively. Ability to work effectively with institution and Chancellor’s Office management and staff. Ability to work and effect change in an environment of group decision-making and to lead and manage in a complex, decentralized environment.
- Demonstrated ability to work both as a team member and independently. Experience should demonstrate use of strong organizational, analytical, interpersonal, and communication skills.
KNOWLEDGE, SKILLS & ABILITIES

- Advanced use of computer databases for business uses (preference: Sunguard/SCT Banner information systems, Excel, Access). Experience with statistical methods, and knowledge and experience with a variety of software and computer applications are desired.

WORKING CONDITIONS

Based on criteria under OAR 580-23-0111(5), it has been determined that this position is a critical or security sensitive position that requires a criminal background check.

This position is based in Corvallis, Oregon, and requires regular travel within the state for meetings with campuses, state agencies, Board, and other constituents. Overnight travel may be required.

Employee Signature       Date       Supervisor Signature       Date

Human Resources       Date
## APPENDIX D

### OUS Finance and Administration

#### Staff Education and Experience Summary – Director Level and Above

<table>
<thead>
<tr>
<th>Department</th>
<th>Position Title</th>
<th>Education/Certifications / Specialized Training</th>
<th>Related Work Experience</th>
</tr>
</thead>
<tbody>
<tr>
<td>F&amp;A</td>
<td>Vice Chancellor for Finance and Administration</td>
<td>PhD Public Administration and Policy</td>
<td>28 years of public higher education experience includes -</td>
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<tr>
<td></td>
<td></td>
<td>Masters of Education</td>
<td>• 5 years Assistant Director of Business Affairs</td>
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<td></td>
<td>BS Accounting</td>
<td>• 8 years Director of Business Affairs</td>
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<td></td>
<td>• 6 years Assistant Vice President for Finance and Planning</td>
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<td></td>
<td>• 3 years Vice President for Finance and Administration and CFO</td>
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<tr>
<td></td>
<td></td>
<td></td>
<td>• 6 years Vice Chancellor for Finance and Administration and CFO</td>
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<tr>
<td>Controller’s</td>
<td>Associate Vice Chancellor for Finance and Administration and Controller</td>
<td>AA Business</td>
<td>26 years of experience includes -</td>
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<td></td>
<td></td>
<td>BS Accounting</td>
<td>• 5 years of public accounting experience</td>
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<td></td>
<td></td>
<td>Oregon CPA since 1987</td>
<td>• 21 years of higher education experience internal auditing experience includes –</td>
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<td></td>
<td></td>
<td>o 4 years internal auditing</td>
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<td></td>
<td></td>
<td>o 2 years as manager of accounting</td>
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<tr>
<td></td>
<td></td>
<td></td>
<td>o 15 years as controller</td>
</tr>
<tr>
<td>Budgets and Fiscal Planning</td>
<td>Assistant Vice Chancellor for Budgets and Fiscal Planning</td>
<td>BS Accounting</td>
<td>30 years of higher education experience includes –</td>
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<tr>
<td></td>
<td></td>
<td>Illinois CPA (Inactive)</td>
<td>• 4 years accounting</td>
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<td>• 2 years internal audit and financial research director</td>
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<td></td>
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<td></td>
<td>• 3 years Controllership</td>
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<td>• 11 years Finance, Business Affairs and Budgeting</td>
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<tr>
<td>Controller’s</td>
<td>Director of Accounting and Reporting</td>
<td>BA Accounting</td>
<td>13 years of experience includes -</td>
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<td></td>
<td></td>
<td>Oregon CPA since 2001</td>
<td>• 3 years State of Oregon Audits Division</td>
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<td></td>
<td>• 10 years higher education experience includes -</td>
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<td></td>
<td></td>
<td>o 2 years Internal Audit</td>
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<td>o 6 years Higher Education Accounting and Reporting</td>
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<tr>
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<td></td>
<td>o 2 years VP F&amp;A Higher Education</td>
</tr>
<tr>
<td>Department</td>
<td>Position Title</td>
<td>Education/Certifications / Specialized Training</td>
<td>Related Work Experience</td>
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</tbody>
</table>
| Controller’s     | Director, Budget and Business Services | BS Communications MBA                                | 21 years higher education experience includes –  
• 8 years office management  
• 9 years business services management  
• 4 years Director of Budget and Business Services |
| Controller’s     | Director, Treasury Operations | BA Business Administration MBA CFM, CMA              | 24 years of experience includes –  
• 22 years banking experience includes –  
  o Consumer lending  
  o Accounting  
  o Financial analysis  
  o Liquidity management  
  o Investment management  
  o Asset/liability management  
  o Vice President of Finance  
  o Chief Financial Officer  
• 2 years higher education experience includes –  
  o Transition to Internal Bank  
  o Cash, Investment, and Debt Management  
  o Management of Internal Lending Program |
| Controller’s     | Director, Banner Standards Management | BS Accounting                                      | 28 years of experience includes -  
• 2 years public accounting experience  
• 26 years finance and MIS experience includes –  
  o 7 years Health Care  
  o 19 years Higher Education |
| Controller’s     | Director, Payroll Operations | BS Accounting BA Liberal Studies                    | 24 years higher education payroll operations and management experience |