

Washburn University Board of Regents Meeting

Kansas Room, Memorial Union

Thursday, 10/19/2023

3:30 - 5:00 PM CT

I. Call to Order

II. Roll Call

Ms. Buhler
Mr. Dicus
Mr. Dietrick
Mr. Fisher
Mr. Hulse
Mr. Nave
Mr. Padilla
Mr. Romero
Mrs. Sourk

III. Approval of Minutes of Past Meeting(s)

A. Approval of the Minutes of the September 14 Meeting

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IV. Officer Reports

A. Chair's Report

B. President's Report

C. Committee Report(s)

1. Audit Committee - Regent Hulse

V. New Business

A. Consent Agenda

1. Liquidated Claims Approval - July 2023 - Luther Lee

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2. Liquidated Claims Approval - August 2023 - Luther Lee

Liquidated Claims - August 2023 - Page 12

B. Action Items

1. Academic Programs - Laura Stephenson

a. Additional Certification for Engineering Drafting and Design Program

Additional Certification for Engineering Drafting and Design Program - Page 13

2. Eminentes Universitatis - Luther Lee

Eminentes Universitatis - Page 19

3. Washburn University Policies, Regulations, and Procedures Manual - Section B. Recruitment and Employment - Cynthia Holthaus

*Washburn University Policies, Regulations, and Procedure Manual - Recruitment and
Employment - Page 20*

4. Fiscal Year 2023 External Audit Report - Luther Lee

Audit Report - RubinBrown Presentation - Page 22

Audit Committee FY23 Presentation - Page 36

5. Henderson Renovation Project - Construction Manager at Risk - Luther Lee

Henderson Renovation Project - Page 48

6. Plass Refresh Project - Design Services - Luther Lee

Plass Refresh Project - Design Services - Page 49

7. Audio Visual Upgrade for Conference Room at Washburn Institute of Technology - Luther Lee

Audio Visual Upgrade for Conference Room at Washburn Tech - Page 50

8. McVicar House Sewer Line Relocation - Luther Lee

McVicar House Sewer Line Change Order - Page 51

VI. Next Meeting Date

A. Board of Regents Meeting - Strategic Planning - October 19, 2023

B. Board of Regents Meeting - December 7, 2023

VII. Adjournment

WASHBURN UNIVERSITY OF TOPEKA
BOARD OF REGENTS
MINUTES
September 14, 2023

I. Call to Order

Chairperson Buhler called the meeting to order at 4:00 p.m. in the Kansas Room of the Memorial Union on the Washburn University campus.

II. Roll Call

Present were: Ms. Buhler, Mr. Dicus, Mr. Dietrick, Mr. Fisher, Mr. Nave, Mr. Romero, and *Ms. Sourk.

*Participated via Zoom protocol.

III. Fiscal Year 2024 Revenue Neutral Rate Hearing

Chairperson Buhler described the process that would be followed and then declared the hearing open for public comment at 4:02 pm. Ms. Buhler then asked if anyone present wished to speak at the open hearing. Secretary Fried announced no one had signed up to speak in advance. With no one responding to Ms. Buhler's question, she closed the hearing at 4:04 pm.

It was moved by Regent Romero and seconded by Regent Nave to approve the revenue neutral rate published. A roll call vote was taken, and the results were as follows:

Regent Buhler – aye
Regent Dicus – aye
Regent Dietrick – aye
Regent Fisher – aye
Regent Nave – aye
Regent Romero – aye
Regent Sourk – aye

IV. Fiscal Year 2024 Public Budget Hearing

Chairperson Buhler described the process that would be followed and then declared the hearing open for public comment at 4:10 pm. Secretary Fried announced that no one had signed up to speak at the hearing. Ms. Buhler then asked if anyone present wished to speak at the hearing. No one responded. Ms. Buhler closed the public hearing at 4:12 pm. It was moved by Regent Dicus and seconded by Regent Nave to approve the budget as published. Motion passed.

V. Approval of Minutes of the June 15, 2023, and July 6, 2023, meetings

It was moved by Regent Romero and seconded by Regent Dietrick to approve the Minutes of the June 15, 2023, and July 6, 2023, meetings. Motion passed.

VI. Officer Reports

A. Chair's Report

Chair Buhler reported there is a lot happening on campus and in the community. In July, the University held the ribbon cutting of the new Law School and the naming Robert J. Dole Hall.

Ms. Buhler welcomed Jake Fisher to the Board and recognized Regent Romero who will be honored at the upcoming Law Alumni Awards as a "Graduate of the Last Decade." Ms. Buhler thanked Capitol Federal for their leadership gift for the enhancement of Lee Arena.

Regent Buhler reminded everyone of the Inauguration Ceremony, October 27, in Lee Arena. It is open to the public and all are welcome.

B. President's Report

President Mazachek shared the academic year is off to a great start. Thrilled to have students, faculty, and staff back on campus. In-person events have been well attended and there is lots of energy on campus. People are happy to be back together and are looking for opportunities to connect. Housing contracts are up, occupancy rate is over 90% and the University added new sections of introductory courses due to increases in enrollment. Retention rates are also increasing.

Dr. Mazachek talked about the impact of the Scholarship Program. The University presented the first ever scholarship to the queen of the Fiesta Mexicana this week. The queen and her family represent our motto well, Non Nobis Solum.

President Mazachek shared the Strategic Planning process kicked off this week with a community input forum and the launch of a campus-wide survey. Dr. Mazachek shared a slide of the timeline. The Strategic Planning team is working hard to ensure all voices are heard on campus. The first review of the plan will be in early November.

Dr. Mazachek reported Dr. Cardona, Secretary of Education, was here in Topeka recently and is excited about the programs working in our community to ensure more educators in our schools. Dr. Mazachek called on Zach Frank, Dean of the School of Applied Studies to give an update.

Dr. Frank shared the Para to Professional Teacher Program started in 2016 with a grant from KBOR. The focus was on Special Ed and STEM because of the need in both areas. In 2022 that grant was renewed. Dr. Cherry Steffen helped identify areas of need and the program had the largest group ever. Dr. Frank also recognized the collaborative efforts with Dr. Kelly Erby in the College of Arts and Sciences.

President Mazachek reported our athletic teams are in full swing. The Sorority recruitment was held last weekend and all chapters met their quota. The Kansas Book Festival will be held this weekend on campus. The I-Read event is tonight, and the book is Separate No More. The Career Fair was held yesterday. It was our largest group ever of employers and students. Forge Fest will be held tomorrow night on campus. This is a great opportunity for our students to get connected with the Topeka community. Finally, Washburn partnered with Visit Topeka and attracted the international conference, The Academy of African Business and Development. Dr. Norma Juma was instrumental in this effort.

VII. New Business

A. Consent Agenda

It was moved by Regent Dicus and seconded by Regent Dietrick to approve the Consent Agenda. Motion passed.

- 1. Liquidated Claims Approval – May 2023**
- 2. Liquidated Claims Approval – June 2023**
- 3. Faculty/Staff Personnel Actions**

B. Action Items

1. Website Refresh Project with EAB

Lori Hutchinson, Executive Director of Strategic Communications and Marketing, shared students' first impression of a campus is very important and is usually from an online website. The Targeted .Edu Content Strategy (TECS) is a project designed to modernize and position Washburn's websites including Washburn University, Washburn School of Law, and Washburn Tech as a key marketing initiative. Research identifies an institution's website as the most important recruitment tool when attracting new students. Washburn has partnered with EAB to refresh all three websites.

Sean Tivan, Senior Director, Agency Services with EAB, shared a presentation on the Targeted .Edu project and the services they provide. It will include a refresh of all 3 websites. Because EAB also provides Washburn's platforms for recruiting, TECS uses technology designed to drive, engage, and capture users into Washburn's

enrollment funnel. Prospective students visiting our websites will be quickly placed in our recruitment campaigns and will begin receiving our ads and emails instantly. The last major website project for Washburn University began in 2017.

Regent Dietrick shared the importance of it covering all 3 campuses for the University. Washburn's current websites are old and outdated, and the cost is very reasonable. It was moved by Regent Dietrick and seconded by Regent Fisher to approve the Targeted .Edu Content Strategy (TECS) website project with EAB. Motion passed.

2. Addition to Employee Benefits – Paid Parental Leave

Cynthia Holthaus, Chief of Staff, President's Office, shared the addition of a new employee benefit, paid parental leave. This initiative was brought forth to the President by Staff Council. The Council presented a very thorough plan in cooperation with Human Resources which included research from other universities in Kansas who offer such a benefit.

Ms. Holthaus shared this is a very important benefit that will help Washburn become an employer of choice. The leave will offer 8 weeks of paid leave for the primary caregiver and 4 weeks of paid leave for the secondary caregiver, after one year of continuous employment. An adjusted amount of leave will be offered after 6 months of employment.

It was moved by Regent Romero and seconded by Regent Dietrick to approve the new employee benefit of paid parental leave. Motion passed.

3. Health Plan Renewal

Vice President for Administration and Treasurer, Luther Lee, presented the item. Mr. Lee stated that the employee benefits committee met with Watco Benefit Group to develop the 2024 proposal. Blue Cross and Blue Shield of Kansas estimate a 15% increase in costs, but for the seventh year in a row, there will not be an increase on the employee portion of the premiums. In some cases, the premium will decrease.

Mr. Lee noted the recommended enhancements to the medical plan include changing Washburn's mail order provider to Amazon, adding Extended Supply Network for 90-day refills, adding weight management services, and offering carrier screening prior to and during pregnancy. He recognized Donna Cuevas in Human Resources for all her hard work in a short period of time to help make this recommendation possible.

Mr. Lee introduced Greg Watkins from Watco. Mr. Watkins works closely with Blue Cross as a consultant. He provided an overview of how they assisted Washburn in developing a proposal that is most beneficial to our employees.

It was moved by Regent Nave and seconded by Regent Dicus to approve the renewal of the University Health Plan for one year. Motion passed.

4. Eminentes Universitatis

Vice President Luther Lee presented the next item. Washburn University awards the Eminentes Universitatis designation to long-term employees who meet the following requirements: employed as a technical instructor, staff employee for ten years or more; retire in good standing; and service performed has been meritorious. Today, Washburn is pleased to recommend this honor be bestowed on Donna Haverkamp.

Ms. Haverkamp began her service at the School of Law in 1985. She was promoted to the Dean's Office in 1988. She became Student Records Administrator in 2007. Donna has demonstrated exceptional dedication, competence, and contributions to our institution. She has received multiple awards from the University for her exceptional work, including two student-initiated awards in 2021 and 2023. Ms. Haverkamp retired September 1.

It was moved by Regent Fisher and seconded by Regent Romero to approve bestowing the status of Eminentes Universitatis to Donna Haverkamp. Motion passed.

5. Pinegar, Smith & Associates Agreement

Cynthia Holthaus, Chief of Staff, presented the item. For the past 13 years, Pinegar, Smith and Associates have represented Washburn University for both local and national legislation. They are incredibly respected in our community and very trustworthy. The work of their firm has been a key factor in Washburn's financial stability and institutional success.

Ms. Holthaus noted the work their firm did regarding House Bill 2092, which changed the statute that describes how regents are appointed by the Mayor. The annual rate for this proposal is \$94,478.00 plus travel and miscellaneous expenses. The President recommends the Board of Regents approve the contract submitted by Pinegar, Smith and Associates to provide legislative services for Washburn University.

It was moved by Regent Dicus and seconded by Regent Dietrick to approve the contract for legislative services submitted by Pinegar, Smith and Associates. Motion passed.

6. Henderson Renovation Project – Design Services

Vice President for Administration and Treasurer Luther Lee presented the item. In December 2021, the Board approved moving forward with fund raising and beginning the formal design process for the Henderson Resource Learning Center. The initial total project budget for the renovation and update is \$35,000,000 with funding

provided through a combination of private sources, bond proceeds, and University reserves.

Mr. Lee noted Washburn published an RFP for the design services for the project. The top three ranked firms were invited to campus for interviews. A Washburn committee comprised of facilities, purchasing and academic departments met with each firm. The evaluation of the firms was based on their experience on similar projects, ability to meet the schedule, proximity to campus, and cost services. Washburn recommends GastingerWalker to be awarded the design services contract for this project. The initial estimate of costs is \$2,484,785.

It was moved by Regent Dietrick and seconded by Regent Dicus to approve the contract for the Henderson Renovation Project to GastingerWalker. Motion passed.

Regent Sourk left the Zoom at 5:06 pm.

7. Renewal of Casualty and Property Insurance Policies

Vice President Lee presented this item. This is for renewal of casualty insurances. Mr. Lee introduced Brett Taylor and Sarah Van Ryn, representatives from IMA.

Mr. Taylor stated the property insurance market has been very volatile in the past several years. Factors such as natural disasters, rising construction costs, and an evolving risk landscape have led to conservative approaches. For Washburn, the largest concern is from convective storms such as wind and hail.

Mr. Taylor shared Washburn had been in the MHEC program since 2011, until last year. IMA was able to successfully find a preferable partner for property insurance, QBE, providing Washburn with improved pricing as well as improved deductibles. The MHEC program was dissolved in 2023.

Mr. Taylor stated for the General Liability package, there is a premium increase of 9% which is mostly due to the market. He shared good news that due to the strong efforts of Washburn's IT security team and additional cyber security investments; Washburn has a much-improved risk profile this year, which resulted in a 20% rate reduction and improved terms in the Cyber renewal.

Answering a question from Regent Romero on how Washburn earned the reductions, Mr. Taylor shared it was driven by the market. It was moved by Regent Dietrick and seconded by Regent Nave to approve the renewal of the casualty insurance policies. Motion passed.

8. Stoffer Science Hall Room Renovation

Vice President Luther Lee presented this item. The Stoffer Science Hall Room 111 is a laboratory space that was not updated during the Stoffer Science Hall Remodel

Project in 2008. The University issued an RFP for the renovation of the room and received three bids. A bid evaluation committee from the University evaluated the bids and recommended awarding the bid to Kelley Construction.

Regent Dicus asked about the bid from Kelley Construction being significantly lower than the other bids. Mr. Lee shared the team carefully vetted the bid and the University have used them in the past.

Motion by Regent Dietrick and seconded by Regent Romero to approve the renovation of Stoffer Science Hall Room 111 to Kelley Construction. Motion passed.

9. Henderson Hybrid Technology Classroom Updates

Vice President for Administration and Treasurer Luther Lee presented this item to update the technology in physical classrooms in Henderson. The proposal would accommodate a hybrid instruction model that would more seamlessly connect both remote students and on-campus students simultaneously. Cytek Media provided quotes using state contract 42599 for updating the technology in Henderson 103, 104 and 118. Mr. Lee noted that the new equipment can be removed and relocated during future renovation to Henderson.

Regent Dietrick shared Cytek Media is a reputable company and will do a great job. Motion by Regent Dicus and seconded by Regent Romero to award the contract to Cytek Media for installation of new learning environment technology in Henderson classrooms. Motion passed.

10. Ruckus Wireless Equipment for Campus

Vice President Luther Lee noted we have 650 wireless points across campus and 80% of them are at their end of life. Using technology funds from 2022 and 2023, replacement equipment would be ordered for 375 access points. Yellow Dog Networks provided the quote using a state contract.

Regent Buhler asked if this quote includes Washburn Tech. Mr. Lee shared it does not as they will be evaluated separately. Regent Nave inquired on the location of Yellow Dog Networks. Vice President Lee share they are located in Kansas City.

A motion by Regent Nave and seconded by Regent Fisher to approve the contract to Yellow Dog Networks. Motion passed.

11. TouchNet Renewal

Vice President Luther Lee presented this item. TouchNet provides payment services including a payment gateway for student tuition payments supporting credit, debit, and ACH transactions. It also provides eBill, eRefund, and payment plan options. TouchNet has been doing an excellent job providing these services for many years.

A question was asked about the length of the contract. Mr. Lee shared it is an annual contract. Motion by Regent Romero and seconded by Regent Dietrick to approve the renewal to TouchNet. Motion passed.

12. Adobe Agreement Ratification

Vice President Luther Lee noted in January 2023, a KBOR panel led by Kansas University began discussions with SH International to contractually reduce the cost of Adobe per seat. The panel then worked with a committee made up of other Kansas schools to discuss and negotiate the cost for Adobe products for all participating schools. The pricing in this three-year agreement is better than the University's standalone agreement with Adobe. Due to timing requirements for the contract, the agreement needed to be signed before the next board meeting. Mr. Lee contacted Chair Buhler for her approval to proceed with the contract.

Motion by Regent Dicus and seconded by Regent Fisher to ratify Chair Buhler's approval to purchase Adobe software from SH International. Motion passed.

VIII. Executive Session

Chair Buhler moved that the Board recess for an executive session immediately following a 5-minute break into executive session for 15 minutes for consultation with General Counsel which would be deemed privileged in the attorney-client relationship.

The subject of this executive session will be for General Counsel to provide legal advice to the Board on one or more items and the potential legal responsibilities of and/or legal consequences for such items. Regent Nave seconded the motion. Motion passed.

The meeting moved into executive session at 5:22 pm.

The meeting reconvened at 5:42 pm.

IX. Adjournment

Motion by Regent Nave and seconded by Regent Dietrick to adjourn the meeting. Motion passed.

Meeting Adjourned at 5:45pm.

Marc Fried
Secretary, Board of Regents

Washburn University Board of Regents

SUBJECT: Liquidated Claims Approval – July 2023

DESCRIPTION: Listed below is a summary by fund of all claims processed during the month of July 2023.

To the best of my knowledge and belief, I certify that the liquidated claims submitted in this transmittal are in compliance with all applicable laws and University policies.

Luther Lee, Vice President for Administration & Treasurer

WASHBURN UNIVERSITY		Total Claims
Fund #	Fund Name	
1.	General Fund	\$3,124,399
2.	Debt Retirement & Construction Fund	-0-
3.	Building and Construction Fund	3,895,829
4.	Endowment Fund	-0-
5.	Student Loan Fund	-0-
7.	Tort Claim Fund	-0-
8.	Restricted and Agency Fund	369,976
9.	Plant Fund	-0-
10.	Smoothing Fund	-0-
12.	Capital Improvement	-0-
13.	Government and Research Fund	22,567
	Sub-Total	7,412,771
	Payroll	3,570,238
	Payroll Withholding ACH Transactions	2,532,095
	Total	\$13,515,104

WASHBURN INSTITUTE OF TECHNOLOGY		
1.	General Fund	\$198,020
3.	Building and Construction Fund	-0-
5.	Student Loan Fund	-0-
8.	Restricted and Agency Fund	47,794
13.	Government and Research Fund	39,780
	Sub-Total	285,594
	Payroll	392,169
	Payroll Withholding ACH Transactions	221,165
	Total	\$898,928

Washburn University Board of Regents

SUBJECT: Liquidated Claims Approval – August 2023

DESCRIPTION: Listed below is a summary by fund of all claims processed during the month of August 2023.

To the best of my knowledge and belief, I certify that the liquidated claims submitted in this transmittal are in compliance with all applicable laws and University policies.

Luther Lee, Vice President for Administration & Treasurer

WASHBURN UNIVERSITY		Total Claims
Fund #	Fund Name	
1.	General Fund	\$8,220,636
2.	Debt Retirement & Construction Fund	-0-
3.	Building and Construction Fund	1,724,663
4.	Endowment Fund	-0-
5.	Student Loan Fund	1,500
7.	Tort Claim Fund	535
8.	Restricted and Agency Fund	573,181
9.	Plant Fund	-0-
10.	Smoothing Fund	-0-
12.	Capital Improvement	-0-
13.	Government and Research Fund	28,534
	Sub-Total	10,549,049
	Payroll	3,207,429
	Payroll Withholding ACH Transactions	2,384,959
	Total	\$16,141,437

WASHBURN INSTITUTE OF TECHNOLOGY		
1.	General Fund	\$354,567
3.	Building and Construction Fund	204,143
5.	Student Loan Fund	-0-
8.	Restricted and Agency Fund	15,265
13.	Government and Research Fund	22,890
	Sub-Total	596,865
	Payroll	391,128
	Payroll Withholding ACH Transactions	128,454
	Total	\$1,116,447

Washburn University Board of Regents

SUBJECT: Additional Certification for Engineering Drafting and Design Program

DESCRIPTION:

The Engineering Drafting & Design program at Washburn Tech will add a Certificate A to the already existing Certificate C. Implementation will begin August 2024.

Based on recommendations from the industry advisory board and student interest, the Engineering Drafting & Design will offer a Certificate A for 24 credits in addition to the existing Certificate C (48 credits). This addition will allow the program to have two exit points. This allows students to enter into industry faster but still go on for additional instruction. The program changes were approved by the Engineering Drafting & Design Advisory Board and the Washburn Tech Curriculum Committee.

FINANCIAL IMPLICATIONS:

There is not a need for any additional expenses for this program change.

RECOMMENDATION:

Dr. JuliAnn Mazachek recommends the Board of Regents approve the additional Certification to the Engineering Drafting & Design program.

New Program Request Form

CA1

General Information

Institution submitting proposal	Washburn University Institute of Technology
Name, title, phone, and email of person submitting the application (<i>contact person for the approval process</i>)	Dr. Tara Lindahl Assistant Dean, Academic Services 785-670-3338 Tara.lindahl@washburn.edu
Identify the person responsible for oversight of the proposed program	Jaime Chapman, Technical Instructor
Title of proposed program	Engineering Drafting & Design
Method of program delivery (face to face, online, hybrid)	Face to face, online
Proposed suggested Classification of Instructional Program (CIP) Code	15.1302
CIP code description (from nces.ed.gov/ipeds)	A program that prepares individuals to apply technical skills and advanced computer software and hardware to the creation of graphic representations and simulations in support of engineering projects. Includes instruction in engineering graphics, two-dimensional and three-dimensional engineering design, solids modeling, engineering animation, computer-aided drafting (CAD), computer-aided design (CADD), and auto-CAD techniques.
Standard Occupation Code (SOC) associated to the proposed CIP code	17-3011; Architectural and Civil Drafters
SOC description (from onetonline.org)	Prepare detailed drawings of architectural and structural features of buildings or drawings and topographical relief maps used in civil engineering projects, such as highways, bridges, and public works. Use knowledge of building materials, engineering practices, and mathematics to complete drawings.
Number of credits for the degree <u>and</u> all certificates requested	Cert C 48 Cert A 24
Proposed Date of Initiation	Fall 2024
Specialty program accrediting agency	None
Industry-recognized certification(s) to be earned by students	AutoCAD Certified User

Signature of College Official _____ Date _____

Signature of KBOR Official _____ Date _____

Narrative

Completely address each one of the following items for new program requests. Provide any pertinent supporting documents in the form of appendices, (i.e., minutes of meetings, industry support letters, CA-1a form).

Institutions requesting subordinate credentials need only submit the following sections:

1) General Information, 2) Program Rationale, 3) Complete catalog descriptions (including program objectives) for the proposed program, 4) List by prefix, number, title, and description all courses (including prerequisites) to be required or elective in the proposed program, 5) List any pertinent program accreditation available (rationale for seeking or not seeking accreditation and plan to achieve accreditation), and 6) Program Approval at the Institution Level.

Program Rationale

Students and advisory board members requested a Certificate A to be added to the program to add an additional exit point. This allows students that are not able to complete the entire Certificate C to still be counted as completers, especially for those post-secondary students that are going into industry. The Certificate A provides an introduction to Engineering Drafting and the Certificate C goes into more detail in architectural and civil drafting. The current capacity for the entire program is 16 students. Advisory board members provided recommendations for course offerings and the instructor and Assistant Dean developed the program of study.

Program Description and Requirements

Program Objectives

The Engineering Drafting & Design program provides related and hands-on experience in the proper use of drafting tools and equipment; preparing drawings and reproductions; and developing skills, knowledge, and techniques for use in a variety of areas in the profession. Related theory and technical instruction includes the study of applied algebra, geometry, and trigonometry, as well as scientific and physical principles of numerous construction and manufacturing materials and techniques. Students will learn the fundamentals of computer-aided drafting (CAD), emphasizing the use of computer hardware and software in processing and retrieving drawing and data files.

Course Descriptions

TED108 Introduction to Drafting (3 credits)

Introduces the application of fundamental drawing types which includes geometric construction, orthographic views, sections, auxiliary views, and development. Students are instructed in the care and use of the tools and equipment.

TED115 Technical Math for Drafters (3 credits)

This course is a math review of practical skill as related to the drafting workplace where the students utilize fractions, decimals, simple equations, powers and roots, ratios and proportion, plane geometry, right triangles, oblique triangles, computation of areas and volumes, and use of charts and graphs. Additionally, Part II of this course students will utilize plane geometry, right triangles, oblique triangles, trigonometric natural and co- functions, solutions of triangles right and oblique, computation of areas and volumes, and use of charts and graphs.

TED128 Computer Aided Drafting I (3 credits)

First course in a sequence introducing AutoCAD software as a drafting tool. Instruction will be given in file handling, basic commands function, drafting techniques, presentation, and plotting. Architectural and mechanical applications will be used in lab exercises to demonstrate AutoCAD commands. Work will be completed with AutoCAD.

TED135 Computer Aided Drafting II (3 credits)

Second course in a sequence covering intermediate AutoCAD commands including attribute blocks, dimensioning, external references, object linking/embedding, and advanced drawing set-up, and user coordinate systems. Work will be completed with AutoCAD.

Prerequisite: TED128 Computer Aided Drafting I

TED138 Machine Design (4 credits)

This course is an introductory to fundamentals, theory, terminology, and practical construction methods in the machine disciplines. Use of actual working drawing used as reference to industry standards. Students will use a combination of drawing board and CAD in this segment. Practical skills refinement in methods, materials identification and labeling, and drafting techniques and standards used in various types of drawings used in for the machine industries are taught.

TED145 Computer Aided Drafting III (4 credits)

This course will introduce students to 3D mechanical and industrial design software- solid edge. Developing fundamental knowledge in the areas of part and assembly modeling, using adaptive features, utilizing work groups, surfacing basics, data management, and lay-out presentation.

Prerequisite: TED128 Computer Aided Drafting I & TED135 Computer Aided Drafting II

TED148 Industrial Design (4 credits)

This course will be using the acquired knowledge from the Machine Design and CAD III courses to produce industrial design projects. Additionally, students will be learning the methods and standards used in various areas including: precision sheet metal design, part design, weldments, assemblies, & mechanisms.

TED208 Architectural Design I (3 credits)

Students will learn tools and techniques used in industry to create a 3-story commercial building with Revit (3D parametric, BIM software). Featuring tools to make sections, elevations, schedules, design layouts, and details, students will wrap up their project by creating a set of construction documents. The modeling of Mechanical, Electrical, and Plumbing systems will also be introduced

TED215 Architectural Design II (3 credits)

Introducing the fundamental aspects of architectural drafting and focusing on residential house design, students will plan, design and model a residential house plan. Their projects will include making a construction set of documents including: sections and elevations, schedules, design lay-outs, and details.

Prerequisite: TED208 Architectural Design I

TED228 Civil Design I (3 credits)

First course in a sequence introducing civil drafting applications using civil, mapping, and survey products. Drawings will be developed to include plats, related civil infra-structure, public utilities, contours, and roads utilizing AutoCAD.

TED235 Civil Design II (3 credits)

Second course in a sequence introducing students to the different types of software used in industry. Students will use software such as Civil 3D, ArcGIS, and others to create the same type of projects featured in the TED Civil I course.

Prerequisite: TED228 Civil Design I

TED238 Structural Design (3 credits)

Introducing the fundamental aspects of structural design, students will learn the methods and standards used in industry. Students will be utilizing Tekla Structures (3D parametric, BIM software) for their projects. Students will also be able to apply this course to the Architectural and Civil design courses.

TED245 Workplace Skills (3 credits)

Upon successful completion of this course, the student should be able to identify the job skills necessary to have a successful career in the field of their choice. Topics included listening skills, oral communication, human relations, decision making/problem solving, how to work as a team, time and resource management, work ethics, career planning and resume building.

TED248 Manufacturing Design & 3D Printing (3 credits)

Focusing on manufacturing materials and processes, CAD and CAM software, students will create projects using industry methods and standards. Utilizing 3D printing to simulate the design process, students will be able to make prototypes of their projects and fix any design flaws before the completion of their projects.

TED255 Presentations & Special Projects (3 credits)

During this course students will focus on creating advanced presentations, videos and simulations utilizing previously introduced software such as Inventor, Tekla structures, Revit, etc. Hololens and other technologies related to the industry will be introduced and implemented. Students will have the opportunity to fine tune their skills by working on special projects with a chosen area of focus within the industry.

TED260 Drafting Internship

Professional work experience with an industry partner in the area of engineering drafting. The internship is the practical application of technical and workplace skills. The grade will be awarded on a pass-fail basis, as determined by the supervising instructor.

Prerequisites: Instructor permission, at least a 2.5 overall GPA, and meet the general qualifications specified by the sponsoring business

Program Accreditation

The advisory board does not recommend any program accreditation. The program recently completed Program Review and the process did not result in recommendation for program accreditation, but will maintain the four-year college program review cycle.

Program Approval at the Institution Level

- Provide copies of the minutes at which the new program was approved from the following groups:
 - Program Advisory Committee: Approved by advisory board on November 11, 2022.
 - Curriculum Committee: Approved by college curriculum committee on September 12, 2023
 - Governing Board: Approved by WUBOR on October 19, 2023.

Program Proposal Submission

- Please enter proposed program into the Kansas Higher Education Data System (KHEDS)
- Please create a PDF of all documents, and submit the completed application to the following:

April Henry
Director of Workforce Development
ahenry@ksbor.org

Charmine Chambers
Associate Director for Workforce Development/Data/Finance, cchambers@ksbor.org

CA2a Program Revision Application Program Comparison Chart

Name of Institution Washburn University Institute of Technology

List all courses in Current Program below. <i>Note the courses to be changed with an * before the course</i>		List all courses in the Revised Program below. <i>Note the NEW courses with ** before the course</i>	
Current Program Title: Engineering Drafting & Design		Proposed Program Title:	
Current Program Courses	Number of Credits	Proposed Program Courses	Number of Credits
TED108 Introduction to Drafting	3	TED108 Introduction to Drafting	3
TED115 Technical Math	3	TED115 Technical Math for Drafters	3
TED128 Computer Aided Drafting I	3	TED128 Computer Aided Drafting I	3
TED135 Computer Aided Drafting II	3	TED135 Computer Aided Drafting II	3
TED138 Machine Design	4	TED138 Machine Design	4
TED145 Computer Aided Drafting III	4	TED145 Computer Aided Drafting III	4
TED148 Industrial Design	4	TED148 Industrial Design	4
TED208 Architectural Design I	3	TED208 Architectural Design I	3
TED215 Architectural Design II	3	TED215 Architectural Design II	3
TED228 Civil Design I	3	TED228 Civil Design I	3
TED235 Civil Design II	3	TED235 Civil Design II	3
TED238 Structural Design	3	TED238 Structural Design	3
TED245 Workplace Skills	3	TED245 Workplace Skills	3
TED248 Manufacturing Design & 3D Printing	3	TED248 Manufacturing Design & 3D Printing	3
TED255 Presentation & Special Projects	3	TED255 Presentation & Special Projects	3
		Or **TED 260 Drafting Internship	3
Total Credits in Current Program	48	Total Credits in Revised Program	24/48

Highlighted courses indicate Certificate A.

Signature of College Official _____ Date _____

Signature of KBOR Official _____ Date _____

Submit the completed application and supporting documents to the following:

Director of Workforce Development
Kansas Board of Regents
1000 SW Jackson, Ste. 520
Topeka, KS 66612-1368

Washburn University Board of Regents

SUBJECT: Eminentes Universitatis

DESCRIPTION:

Washburn University awards the “Eminentes Universitatis” designation to long-term employees who meet the following requirements: employed as a technical instructor, staff employee or equivalent for a period of ten years or more; retire in good standing; and service performed must be judged to have been meritorious. At this time, we have one employee meeting these requirements.

Lou Olsen, Benefits Specialist, will retire after 39 years of service to Washburn University. She began her career at Washburn in the Registrar’s Office as a Clerk II on October 22, 1984, and then transferred to the Personnel Office (now named Human Resources Office) on April 25, 1986. Mrs. Olsen has demonstrated dedication to Washburn and its’ employees throughout her career and has twice received the Outstanding Service Award for support staff. She has been an active supporter of Washburn athletics; she and her husband are long-time football and basketball season ticket holders, as well as being long time donors to Washburn. They are both members of the Washburn Alumni Association, served on the board of the Ichabod Athletic Club and they also received the Honorary Ichabod Award in 2022 for their dedication to Washburn. Mrs. Olsen retires October 24, 2023.

FINANCIAL IMPLICATIONS:

None.

RECOMMENDATION:

President Mazachek recommends the Board of Regents bestow the status of “Eminentes Universitatis” to Lou Olsen.

Washburn University Board of Regents

SUBJECT: Washburn University Policies, Regulations, and Procedures Manual -
Section B. Recruitment and Employment

DESCRIPTION:

The Washburn University Policies, Regulations and Procedures Manual (WUPRPM) Section B contains language related to the recruitment and employment of individuals to fill University positions.

We recently updated this policy in an effort to recruit and retain talent in a more timely and agile manner. However, the language still includes Board approval for Vice President and President positions. Since then, we have initiated a confidential Vice President search (Provost and Vice President of Academic Affairs). The search firm we engaged shared that in their expertise and recent experience, the Vice President level searches are increasingly competitive. The best candidates are aggressively recruited so a timely offer is important. Our current process of requiring board approval will be a concern to candidates. The uncertainty of whether they will be approved could make them reluctant to accept a position at Washburn, especially because they will likely have other offers.

Keeping with past practice, the Board will continue to be involved with the Vice President hires through the interview process and the opportunity to give input to the President. To attract and retain talent at the Vice President level, and due to the confidential nature of these types of searches, we request an update to the policy that leaves approval of Vice President positions to the President.

FINANCIAL IMPLICATIONS:

None.

RECOMMENDATION:

President Mazachek recommends the Board of Regents approve amendments to Section B. Recruitment and Employment of the Washburn University Policies, Regulations, and Procedures Manual.

WUPRPM. Board Policies

B. Recruitment and Employment

Revision Date: October 20, 2023

B. Recruitment and Employment

5.1. Board Approval Requirement. Approval by the Board shall be required when the appointment is that of President or ~~Vice President~~.

Washburn University

DRAFT

June 30, 2023



**Auditor
Communications**

DRAFT 

Board of Governors and Management

Board of Regents, Audit Committee and
Members of Management
Washburn University of Topeka
Topeka, Kansas

We have audited the financial statements of the business-type activities and the discretely presented component units of Washburn University of Topeka (the University) as of and for the years ended June 30, 2023 and 2022, and the related notes to the financial statements, which collectively comprise the University's basic financial statements, and have issued our report thereon dated _____*, 2023. Professional standards require that we provide you with information about our responsibilities under auditing standards generally accepted in the United States, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated June 20, 2023. Professional standards also require that we communicate to you the following information related to our audit.

This information is intended solely for the information and use of the Board of Regents and Management of the University and is not intended to be and should not be used by anyone other than these specified parties.

October 19, 2023



Auditor Communications



QUALITATIVE ASPECTS OF ACCOUNTING PRACTICES

- Management is responsible for the selection and use of appropriate accounting policies
- Significant accounting policies are described in Note 1 to the financial statements
- The University implemented Governmental Accounting Standards Board (GASB) Statement No. 96, *Subscription Based Information Technology Agreements* (SBITAs), which changed the accounting policies for accounting for SBITAs and is further described in Note 1 to the financial statements. No other new accounting policies were adopted and none were changed
- No transactions entered into during the year lacked authoritative guidance or consensus
- No transactions were recorded outside of the period they occurred in
- There were no instances where a significant accounting practice acceptable under the applicable financial reporting framework isn't appropriate
- No significant unusual transactions were noted

COMMENTS

The prior period was not restated for GASB 96, SBITAs, therefore comparability of the statements due to this approach is altered.

DRAFT



Auditor Communications

QUALITATIVE ASPECTS OF ACCOUNTING PRACTICES (CONTINUED)

ACCOUNTING ESTIMATES

Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were:

Depreciable lives of capital assets are based on management's estimate of the assets' useful lives.

Allowance for uncollectible student accounts receivable is calculated utilizing historical collection percentages.

Self-insurance accrual is based on known claims information and historical trends.

We evaluated the key factors and assumptions used to develop the estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

DISCLOSURES

The disclosures to the financial statements are neutral, consistent, and clear. Certain financial statement disclosures are particularly sensitive because of their significance to the users of the financial statements. The most sensitive disclosures affecting the financial statements are:

Cash and Investments (Note 3)

Receivable from Washburn University Foundation (Note 4)

Noncurrent Liabilities (Note 6)

Risk Management (Note 8)

Disclosures related to the Foundations, which are discretely presented component units (Notes 11 and 12)



Auditor Communications

CORRECTED AND UNCORRECTED MISSTATEMENTS

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole.

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures.

There were no uncorrected or corrected misstatements made during the audit.

DRAFT



Auditor Communications

OTHER REQUIRED COMMUNICATIONS

- The auditors' report contains an emphasis of matter related to the implementation of GASB 96, *SBITAs*
- The auditors' report contains reference to another auditor for the audits of the Foundation and Law School Foundation
- No significant matters resulted in consultation outside our engagement team
- There were no significant difficulties in dealing with management in performing or completing our audit
- There were no disagreements with management related to financial accounting, reporting or auditing matters
- Management didn't consult with other independent accountants
- No other audit findings or issues noted
- Management representation letter is attached

COMMENTS

No further comments

DRAFT



Appendix A
*Management
Representation Letter*

DRAFT

RubinBrown LLP
1200 Main Street
Suite 1000
Kansas City, Missouri 64105

This representation letter is provided in connection with your audits of the financial statements of the business-type activities and the aggregate discretely presented component units of Washburn University of Topeka (University) as of June 30, 2023 and 2022 and for the years then ended, and the related notes to the financial statements, for the purpose of expressing opinions as to whether the basic financial statements present fairly, in all material respects, the respective financial position of the University and the respective changes in financial position and cash flows, where applicable, of the University in accordance with accounting principles generally accepted for governments in the United States of America (U.S. GAAP). We understand that you did not audit the financial statements of the Washburn University Foundation or the Washburn Law School Foundation, the discretely presented component units, for the years ended June 30, 2023 and 2022. Those financial statements were audited by other accountants whose reports thereon have been furnished to you, and your opinion, insofar as it relates to the amounts included for the Washburn University Foundation and the Washburn Law School Foundation, is based solely on the reports of other accountants.

We understand we are responsible for management decisions and functions, for designating a qualified employee to oversee any nonattest services you provide, for evaluating the adequacy and results of the services performed and accepting responsibility for such services.

Certain representations in this letter are described as being limited to matters that are material. Misstatements, including omissions, are considered material if there is a substantial likelihood that individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

We confirm, to the best of our knowledge and belief, as of _____* the following representations made to you during your audit.

Financial Statements

- 1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter for the preparation and fair presentation of the financial statements of the various opinion units referred to above in accordance with U.S. GAAP.
- 2) The financial statements referred to above are fairly presented in conformity with U.S. generally accepted accounting principles and include all properly classified funds and other financial information of the primary government and all component units required by generally accepted accounting principles to be included in the financial reporting entity.
- 3) We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
- 4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- 5) Significant assumptions used by us in making accounting estimates are reasonable.

- 6) All related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.
- 7) All events subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed.
- 8) The effects of all known actual or possible litigation and claims have been accounted for and disclosed in accordance with U.S. GAAP.
- 9) With regard to items reported at fair value:
 - a. The underlying assumptions are reasonable, and they appropriately reflect management's intent and ability to carry out its stated courses of action.
 - b. The measurement methods and related assumptions used in determining fair value are appropriate in the circumstances and have been consistently applied.
 - c. The disclosures related to fair values are complete, adequate, and in conformity with U.S. GAAP.
 - d. There are no subsequent events that require adjustments to the fair value measurements and disclosures included in the financial statements.
- 10) All component units, as well as joint ventures with an equity interest, are included and other joint ventures and related organizations are properly disclosed.
- 11) All funds and activities are properly classified.
- 12) All net position components have been properly reported.
- 13) All revenues within the statement of revenues, expenses, and changes in net position have been properly classified as operating revenues, nonoperating revenues, capital grants and special items.
- 14) All expenses have been properly classified in or allocated to functions and programs in the statement of revenues, expenses, and changes in net position, and allocations, if any, have been made on a reasonable basis.
- 15) All interfund and intra-entity transactions and balances have been properly classified and reported.
- 16) Deposit and investment risks have been properly and fully disclosed.
- 17) An allowance for loan losses has been properly identified and recorded.
- 18) Capital assets are properly capitalized, reported, and if applicable, depreciated.
- 19) All required supplementary information is measured and presented within the prescribed guidelines.
- 20) Nonexchange and exchange financial guarantees, either written or oral, under which it is more likely than not that a liability exists have been properly recorded, or if we are obligated in any manner, are disclosed.

Information Provided

- 21) We have provided you with:
 - a. Access to all information, of which we are aware that is relevant to the preparation and fair presentation of the financial statements of the various opinion units referred to above, such as records, documentation, meeting minutes, and other matters;
 - b. Additional information that you have requested from us for the purpose of the audit; and
 - c. Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
 - d. Minutes of the meetings of the Board or summaries of actions of recent meetings for which minutes have not yet been prepared.
- 22) All transactions have been recorded in the accounting records and are reflected in the financial statements.
- 23) We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.

- 24) We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
 - a. Management;
 - b. Employees who have significant roles in internal control; or
 - c. Others where the fraud could have a material effect on the financial statements.
- 25) We have no knowledge of any instances, that have occurred or are likely to have occurred, of fraud and noncompliance with provisions of laws and regulations that have a material effect on the financial statements or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance, whether communicated by employees, former employees, vendors (contractors), regulators, or others.
- 26) We have no knowledge of any instances that have occurred or are likely to have occurred, of noncompliance with provisions of contracts and grant agreements that has a material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.
- 27) We have no knowledge of any instances that have occurred or are likely to have occurred of abuse that could be quantitatively or qualitatively material to the financial statements or other financial data significant to the audit objectives.
- 28) We have taken timely and appropriate steps to remedy fraud, noncompliance with provisions of laws, regulations, contracts, and grant agreements, or abuse that you have reported to us.
- 29) We have a process to track the status of audit findings and recommendations.
- 30) We have identified for you all previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
- 31) We have provided views on your reported audit findings, conclusions, and recommendations, as well as our planned corrective actions, for the report.
- 32) We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.
- 33) We have disclosed to you the identity of all the University's related parties and the nature of all the related party relationships and transactions of which we are aware.
- 34) There have been no communications from regulatory agencies concerning noncompliance with or deficiencies in accounting, internal control, or financial reporting practices.
- 35) The University has no plans or intentions that may materially affect the carrying value or classification of assets and liabilities.
- 36) We have disclosed to you all guarantees, whether written or oral, under which the University is contingently liable.
- 37) We have identified and disclosed to you the laws, regulations, and provisions of contracts and grant agreements that could have a direct and material effect on financial statement amounts, including legal and contractual provisions for reporting specific activities in separate funds.
- 38) There are no violations or possible violations or laws or regulations, or provisions of contracts or grant agreements whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency, including applicable budget laws and regulations.
- 39) There are no other liabilities or gain or loss contingencies that are required to be accrued or disclosed by GASB 62.
- 40) We have disclosed to you all known actual or possible litigation, claims and assessment whose effects should be considered when preparing the financial statements
- 41) The University has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset or future revenue been pledged as collateral, except as disclosed to you.
- 42) We have complied with all aspects of grant agreements and other contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
- 43) We have disclosed to you all significant estimates and material concentrations known to management that are required to be disclosed in accordance with GASB-62. Significant

estimates are estimates at the balance sheet date that could change materially within the next year. Concentrations refer to volumes of business, revenues, available sources of supply, or markets or geographic areas for which events could occur that would significantly disrupt normal finances within the next year.

44) We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.

45) With respect to Supplementary Information:

- a. We acknowledge our responsibility for presenting the Supplementary Information in accordance with accounting principles generally accepted in the United States of America, and we believe the Supplementary Information, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America. The methods of measurement and presentation of the Supplementary Information have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.
- b. If the Supplementary Information is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information no later than the date we issue the supplementary information and the auditors' report thereon.

Single Audit

46) With respect to federal awards, we represent the following to you:

- a. We are responsible for understanding and complying with, and have complied with, the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).
- b. We are responsible for the preparation and presentation of the schedule of expenditures of federal awards (SEFA) in accordance with the Uniform Guidance.
- c. We believe the SEFA, including its form and content, is fairly presented in accordance with the Uniform Guidance.
- d. We acknowledge our responsibility for presenting the SEFA in accordance with the requirements of the Uniform Guidance, and we believe the SEFA, including its form and content, is fairly presented in accordance with the Uniform Guidance. The methods of measurement or presentation of the SEFA have not changed from those used in the prior period, and we have disclosed to you any significant assumptions and interpretations underlying the measurement or presentation of the SEFA.
- e. We are responsible for including the auditors' report on the SEFA in any document that contains the schedule and that indicates that the auditor has reported on such information.
- f. We have identified and disclosed all of our government programs and related activities subject to the Uniform Guidance compliance audit.
- g. When the SEFA is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the SEFA no later than the date of issuance by the University of the SEFA and the auditors' report thereon.

- h. We have, in accordance with the Uniform Guidance, identified in the SEFA, expenditures made during the audit period for all awards provided by federal agencies in the form of grants, federal cost-reimbursement contracts, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, food commodities, direct appropriations, and other assistance.
- i. We have provided to you our interpretations of any compliance requirements that are subject to varying interpretations.
- j. We have made available to you all federal awards (including amendments, if any) and any other correspondence relevant to federal programs and related activities that have taken place with federal agencies or pass-through entities.
- k. We have received no requests from a federal agency to audit one or more specific programs as a major program.
- l. We have identified and disclosed to you all amounts questioned and any known noncompliance with the direct and material compliance requirements of federal awards, including the results of other audits or program reviews, or stated that there was no such noncompliance. We also know of no instances of noncompliance with direct and material compliance requirements occurring subsequent to period covered by the auditors' report.
- m. We have disclosed to you any communications from federal awarding agencies and pass-through entities concerning possible noncompliance with the direct and material compliance requirements, including communications received from the end of the period covered by the compliance audit to the date of the auditors' report.
- n. We have made available to you all documentation related to compliance with the direct and material compliance requirements, including information related to federal program financial reports and claims for advances and reimbursements.
- o. Federal program financial reports and claims for advances and reimbursements are supported by the books and records from which the basic financial statements have been prepared.
- p. The copies of federal program financial reports provided to you are true copies of the reports submitted, or electronically transmitted, to the respective federal agency or pass-through entity, as applicable.
- q. We have monitored subrecipients, as necessary, to determine if they have expended subawards in compliance with federal statutes, regulations, and the terms and conditions of the subaward and have met the other pass-through entity requirements of the Uniform Guidance.
- r. We have issued management decisions for audit findings that relate to federal awards we make to subrecipients and such management decisions are issued within six months of acceptance of the audit report by the Federal Audit Clearinghouse. Additionally, we have followed-up ensuring that the subrecipients have taken the appropriate and timely action on all deficiencies detected through audits, on-site reviews, and other means that pertain to the federal award provided to the subrecipient from the pass-through entity.
- s. We have considered the results of subrecipients' audits and have made any necessary adjustments to our own books and records.
- t. We have properly classified amounts claimed or used for matching in accordance with related guidelines in the Uniform Guidance, as applicable.
- u. We have charged costs to federal awards in accordance with applicable cost principles.
- v. We are responsible for and have accurately prepared the summary schedule of prior audit findings to include all findings required to be included by the Uniform Guidance, and we have provided you with all information on the status of the follow-up on prior audit findings by federal awarding agencies and pass-through entities, including all management decisions.

- w. We have disclosed to you the findings received and related corrective actions taken for previous audits, attestation engagements, and internal or external monitoring that directly relate to the objectives of the compliance audit, including findings received and corrective actions taken from the end of the period covered by the compliance audit to the date of the auditor's report.
- x. The reporting package does not contain personally identifiable information.
- y. We have disclosed all contracts or other agreements with service organizations and disclosed to you all communications from these service organizations relating to noncompliance at the organizations.
- z. We have reviewed, approved, and taken responsibility for the financial statements and related notes and an acknowledgment of the auditor's role in the preparation of this information.
- aa. We have disclosed to you the nature of any subsequent events that provide additional evidence with respect to conditions that existed at the end of the reporting period that affect noncompliance during the reporting period.

In addition:

- bb. We are responsible for understanding and complying with the requirements of federal statutes, regulations, and the terms and conditions of federal awards related to each of our federal programs and have identified and disclosed to you the federal statutes, regulations, and the terms and conditions of federal awards that are considered to have a direct and material effect on each major federal program; and we have complied with these direct and material compliance requirements
- cc. We are responsible for establishing and maintaining, and have established and maintained, effective internal control over compliance for federal programs that provide reasonable assurance that we are managing our federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal award that could have a material effect on our federal programs. Also, no changes have been made in the internal control over compliance or other factors that might significantly affect internal control, including any corrective action taken by management with regard to significant deficiencies and material weaknesses in internal control over compliance, have occurred subsequent to the period covered by the auditors' report.
- a. We are responsible for and have accurately completed the appropriate sections of the Data Collection Form and we are responsible for taking corrective action on audit findings of the compliance audit and have developed a corrective action plan that meets the requirements of the Uniform Guidance.

JuliAnn Mazachek, President

Luther Lee, Vice President of Administration and Treasurer



Audit Committee

October 19, 2023

WASHBURN
UNIVERSITY

Presentation Agenda

- Review and discussion
 - Fiscal Year 2022-23 Highlights
 - Financial Statements
 - Footnotes
- Questions
- Contact information if you have any follow up questions
 - Luther Lee, VP Administration and Treasurer
 - luther.lee@washburn.edu
 - 785-670-1745

FY 2023 Financial Highlights

- Report from Rubin Brown is a DRAFT at this point.
- Just like last year will have one combined report for our audit (Financial Statements and Single Audit).
- We ended FY23 in a positive financial position.
- As required and consistent with prior years, includes the separate financial statements for the Washburn University Foundation and Washburn Law School Foundation.

FY 2023 Financial Highlights

COMPOSITE FINANCIAL INDEX

The composite financial index (CFI) is a measure of financial health used widely throughout higher education. It is utilized by the Higher Learning Commission, Washburn's accrediting body, and rating agencies. It relies on information from audited financial statements and utilizes four core ratios measuring various aspects of an organization's financial well-being.

The target range for public institutions is 1.1 to 10.0.

Description	Target	FY 2023	FY 2022	FY 2021	FY 2020	FY 2019
Composite Financial Index	3-7	7.32	5.55	9.50	4.74	5.10
Primary Reserve Ratio	< .40 x	1.26	1.16	1.38	0.98	0.98
Net Operating Revenue Ratio (%)	2 - 4 %	9.62%	3.15%	19.62%	2.68%	3.14%
Return on Net Position (%)	3 - 4 %	5.06%	-2.67%	19.83%	-0.24%	3.08%
Viability Ratio	1.25 - 2.00 x	3.30	3.00	2.82	2.37	2.33

Primary Reserve Ratio: Measures the sufficiency and flexibility of resources.

Net Operating Revenue Ratio: Indicates whether an entity is living within its means.

Return on Net Position Ratio: Measures total economic return on total net position.

Viability Ratio: Indicates whether debt is being managed strategically.

Statements of Net Position

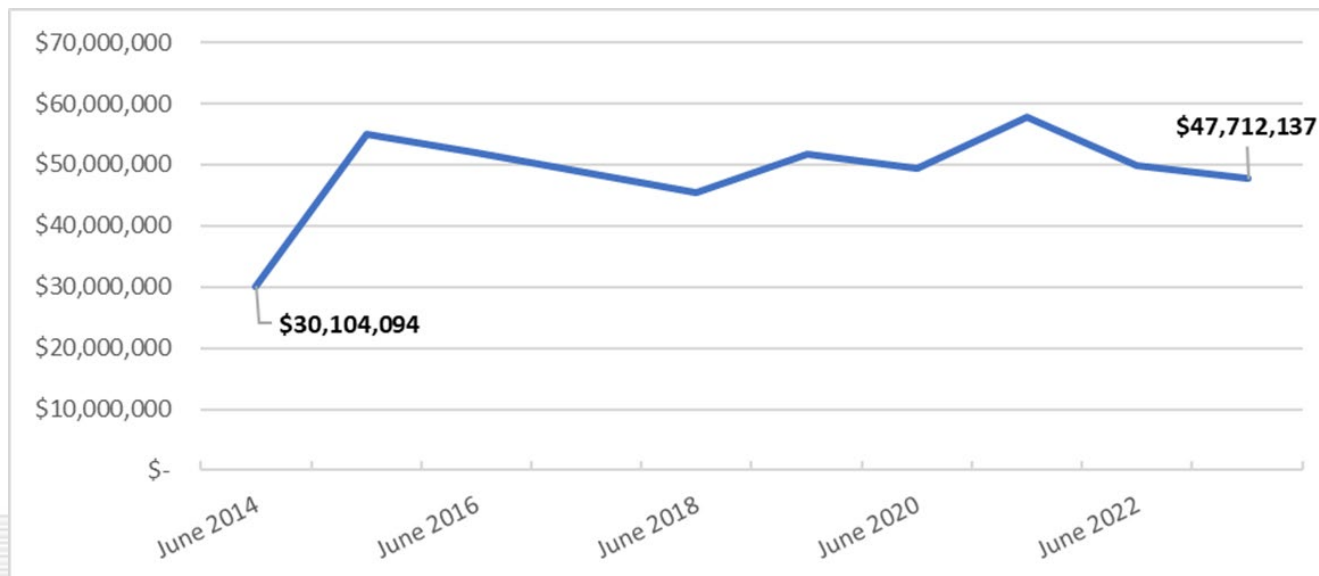
- Cash & Cash Equivalents
 - Increased \$10.1 million over FY 2022.
 - Includes Current and Non-Current Restricted Cash.

Statements of Net Position

- Capital Assets, Net
 - Increased \$3.7 million
 - Asset additions exceeded increase in Accumulated Depreciation.
- Asset Additions:
 - Completion of School of Law
 - Village Apartment #3 Refresh
 - White Concert Hall Stage Lift
 - Several other smaller projects at various buildings on campus

Statements of Net Position

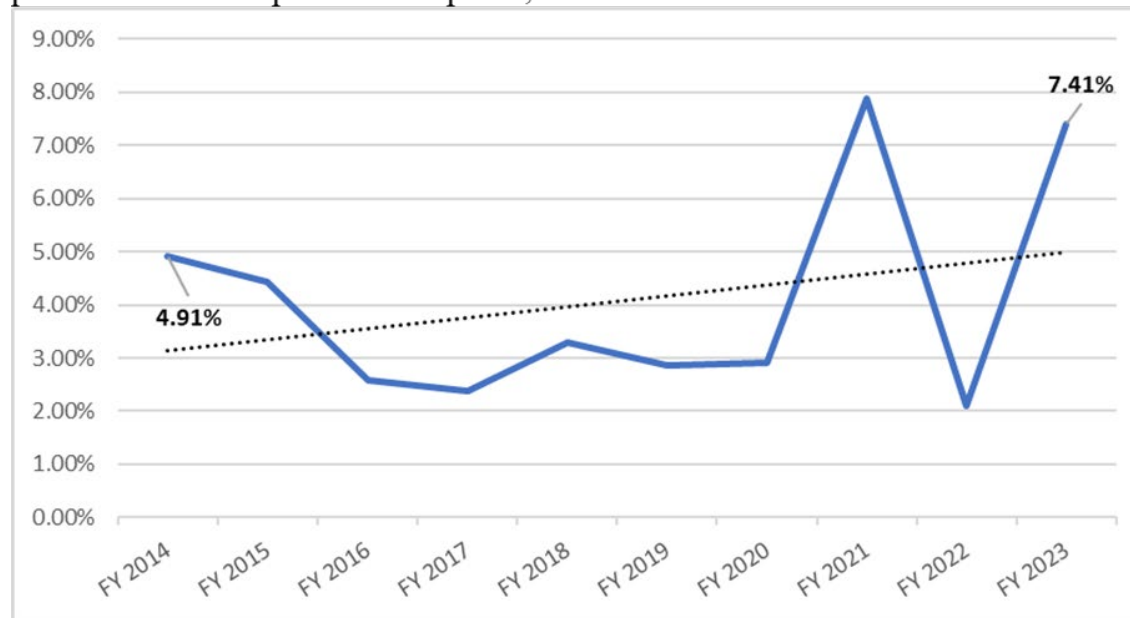
- Capital Leases and Bonds Payable
 - Principal Outstanding
 - 6/30/2022 \$49.9 million
 - 6/30/2023 \$47.7 million
 - Decrease due to reduction in principal debt payments



Statements of Net Position

DEBT SERVICE COVERAGE RATIO

Debt service coverage illustrates the portion of the University's net operating income, plus interest and depreciation expense, available to fund debt service over time.

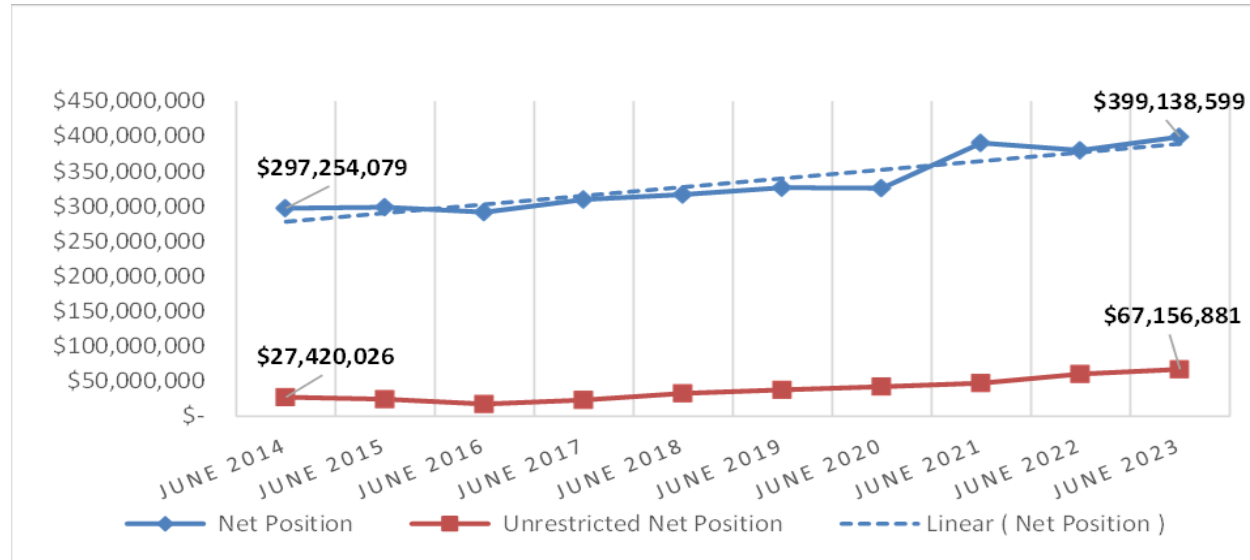


A debt service coverage ratio of 1 or above indicates that the University is generating sufficient net operating income to cover its annual principal and interest payments. As a general rule of thumb, an ideal debt service coverage ratio should be 2 or higher.

Statements of Net Position

NET POSITION

This measure illustrates the growth in the University's net position over time after taking into consideration all assets and liabilities, including those of the Washburn University Foundation and Washburn Law School Foundation.



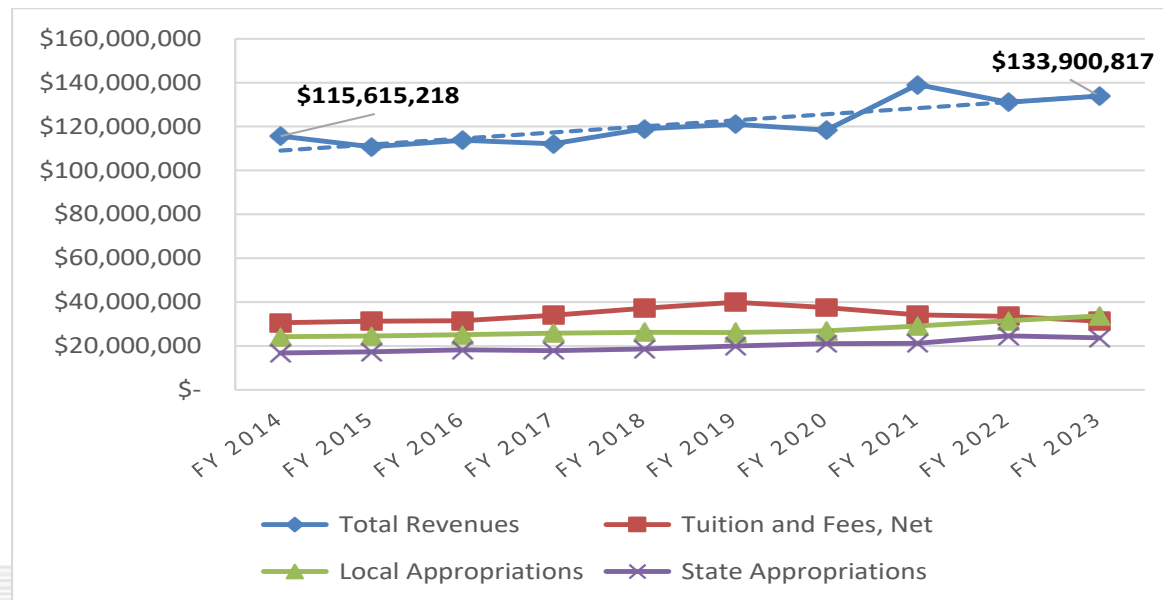
On an annualized basis Net Position increased 4.7% and 3.8%, respectively, over the five and 10-year periods ending June 30, 2023.

Statements of Revenues, Expenses & Changes in Net Position

- Revenues

- Total Revenues up \$2.7 million or 2.1% from FY 2022.
- Increase is attributable primarily to an increase in investment income.

REVENUES – NET OF SCHOLARSHIP ALLOWANCES

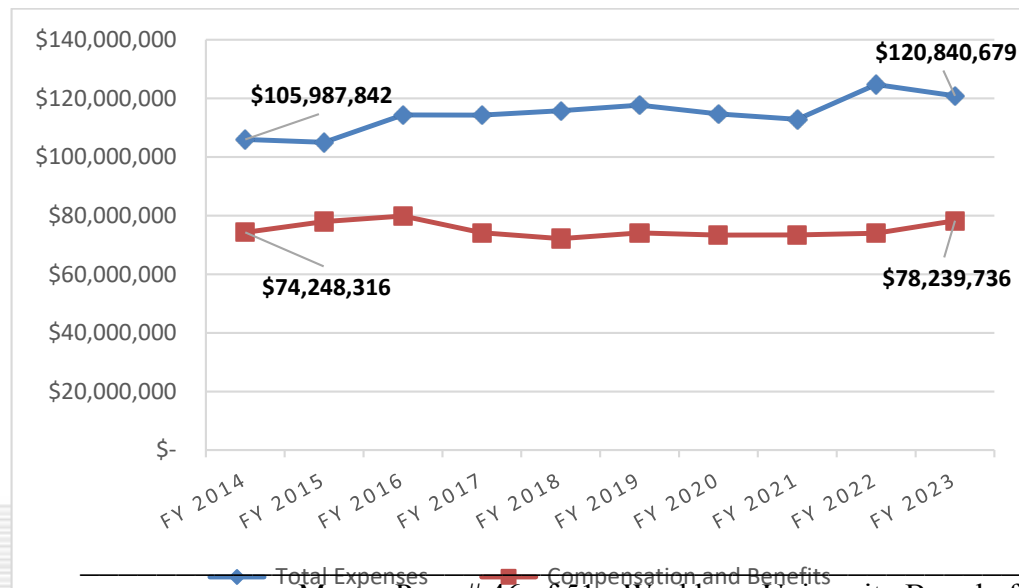


Statements of Revenues, Expenses & Changes in Net Position

- Expenses

- Total Expenses down \$3.8 million or 3.1% from FY 2022.
- Operating Expenses such as travel, student events and services began to increase, but not at full pre COVID-19 level.

EXPENSES



Footnotes

- Footnotes
 - One new technical accounting change in FY 2023.
 - GASB 96 related to accounting for Subscriptions.
 - Effective beginning in 2023.
 - Changes are reflected in our FY 23 numbers.
 - Pronouncement requires disclosure of Subscription Based Information Technology Arrangements (SBITA).
 - Any web based subscription which extends over one (1) year.
- Single Audit

Washburn University Board of Regents

SUBJECT: Henderson Renovation Project – Construction Manager at Risk

DESCRIPTION:

In December 2021, the Board approved a renovation of the Henderson Resource Learning Center building. The total project budget of \$35,000,000 includes the costs for the design and construction.

Washburn developed and published an RFP for the Construction Manager at Risk (CMAR) firm for the project. During design, the CMAR provides pre-construction services which include cost estimates, constructability reviews, detailed project scheduling, phase planning, and swing space support. As the design phase nears completion, the CMAR will produce the Guaranteed Maximum Price (GMP) which provides the total cost for which they will perform the construction of the project. This method provides price and schedule certainty for Washburn on this project.

Proposals were received for the package from five CMAR firms. The proposals were reviewed and ranked. The top four ranked CMAR firms were invited to campus for interviews. Personnel from Facilities, Purchasing, and Academics participated in the interviews. The evaluation of the firms was based primarily on the team members being proposed, their experience on similar projects, their preparedness for the interview, and the cost of their services.

Washburn recommends McCownGordon to be awarded the CMAR contract for this project. McCownGordon proposes a Pre-construction fee of \$10,000. The overall estimate for construction is currently \$26m-\$28m. McCownGordon proposes a fee of 2.5% for this project. The total cost of construction will be determined when the GMP is finalized.

FINANCIAL IMPLICATIONS:

The cost of the renovation work will be funded through a combination of private sources (\$15,000,000), bond proceeds (\$10,000,000) and University Reserves (\$10,000,000).

RECOMMENDATION:

President Mazachek recommends the Board of Regents approve the Construction Management at Risk contract for the Henderson Renovation Project to McCownGordon.

Washburn University Board of Regents

SUBJECT: Plass Refresh Project – Design Services

DESCRIPTION:

In March 2023, the Board approved capital funds to refresh the 1731 Plass Building for the relocation of the University Library into the vacated Law Building. The capital funds were combined with university reserve funds to provide a total budget of \$4,275,000.

The objective of the project is to refresh the current 1731 Plass Building to update finishes and upgrade restrooms, classrooms, and offices in preparation for Washburn University’s Main Library, The Center for Student Success and Retention, Honors, the Leadership Institute, LinC, Career Services, the Writing Center, and the Richard E. Shermoen Mathematics Learning Lab to relocate to this building. Additionally, the project will evaluate and consider mechanical, electrical, and plumbing upgrades that will be required in the building for future projects.

Washburn issued an RFP for the design services of the project. Proposals were received for the package from seven design firms. The design firms’ proposals were reviewed and ranked. The evaluation of the firms was based primarily on the team members being proposed, their experience on similar projects, their ability to meet the schedule, their proximity to campus, and the cost and cost certainty of their services.

Washburn recommends Schwerdt Design Group (SDG) to be awarded the design services contract for this project. SDG’s proposed fee for this project is \$210,000 for the initial refresh project and \$230,000 for the mechanical system design for future implementation.

The remaining budget amount of \$3,835,000 will be utilized for refresh project with an anticipated completion of Summer 2024 to allow for use during the Fall 2024 semester.

FINANCIAL IMPLICATIONS:

The cost of the design services will be funded through previously approved capital project funds.

RECOMMENDATION:

President Mazachek recommends the Board of Regents approve the design services contract for the Plass Refresh Project to Schwerdt Design Group in the amount of \$440,000.

Washburn University Board of Regents

SUBJECT: Audio Visual Upgrade for Conference Room at Washburn Tech

DESCRIPTION:

The conference center at Washburn Tech is used throughout the year for events for Washburn Tech and rented by external visitors. The equipment in this space is from varying periods of time. This proposal upgrades all equipment within the conference center, allowing for video playback in the space, the audio to be played without feedback, and to ensure the equipment works together. Cytek Media Systems provided the quote using state contract 42599 for integrated solution with local servicing for new learning environment technology systems for Washburn Tech Conference Room. Total cost for the Audio-Visual portion of this project is \$121,006.

FINANCIAL IMPLICATIONS:

An expenditure of \$121,006 will be funded from of Washburn Tech capital outlay.

RECOMMENDATION:

President Mazachek recommends the Board of Regents approve the award of a contract to install a new integrated Audio Visual & Sound System to Cytek Media Systems in the amount of \$121,006.

Washburn University Board of Regents

SUBJECT: McVicar House Sewer Line Relocation

DESCRIPTION:

At the June 2023 Board of Regents meeting, the Board approved the construction of a new president's residence. The project is currently under construction and progressing well.

During the planning of the house on the lot, it was discovered that the garage will sit over the top of the existing city sewer line that serves the neighbors to the north and continues south past the WU Foundation building. The city requires that the sewer line be relocated prior to approving the garage for construction. A similar situation occurred during the addition and renovation work to the Foundation building.

Thiessen Design Company, the contractor selected to build the McVicar House, has worked with the city to determine their needs and provided a change order request of \$124,603 to install the new sewer line and repair the site to allow for the garage to be built as designed.

FINANCIAL IMPLICATIONS:

This change order of \$124,603 plus a 5% contingency for a total of \$130,833 will become a part of the project, which is entirely funded by private gifts and revenue from the Washburn University Foundation.

RECOMMENDATION:

President Mazachek recommends the Board of Regents approve the change order for the Sewer line relocation to Thiessen Design Company in the amount of \$130,833.