

**DRAFT - Scholarship Office Audit**



Office of the Internal Auditor

Audit Report 2017-08.05

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## EXECUTIVE SUMMARY

### Why we audited the scholarship office

Utah State Board of Regents policy R567, Internal Audit Program, section 4.4 states: “In addition to audits required by policy, institution internal auditors shall conduct risk-based audits for their institutions, as assigned by the institution audit committee.” This audit was conducted because of risks identified during the Admissions office audit. The primary concerns were regarding the budgeting and awarding processes of tuition scholarships and waivers. The objectives of this audit were to evaluate the effectiveness and efficiency of awarding scholarships and waivers and to determine if the awarding process was performed in compliance with the Snow College scholarship policies and procedures.

### What we found

- Awarding of private scholarships and budgeting for the awards were not administered consistently and in accordance with college policies or best practices.
- There were inadequate budget controls and monitoring to prevent over-awarding of resident tuition waivers.
- Changes made to waiver requirements and award amounts, to prevent over awarding, were reactive and not aligned with any strategic enrollment management strategies. These changes may not fully resolve the issue of over-awarding.
- Scholarship funds and waivers were comingled in the same account and were recorded using the same fund codes.
- Scholarship office did not administer tuition waivers using the most efficient procedures. Manual time consuming tasks were performed instead of using automated procedures for recording awards in the student information system.
- Scholarship and tuition waiver deferrals were not administered in accordance with college policies or best practices.
- Snow College scholarship policy was outdated and incomplete. Also, policy language did not appropriately differentiate between scholarships and waivers.

### What we recommend

Implementation of these recommendations should be done in collaboration with the scholarship office, admissions, financial aid, advancement, administration and the enrollment management committee.<sup>1</sup>

- 1) To more effectively administer private scholarships, standard procedures for budgeting for private scholarships should be established. As part of this process, annual budget amounts for each individual private scholarship should be reviewed and determined in collaboration with administration, advancement and the scholarship office. As part of this review process, private

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<sup>1</sup> An enrollment management committee was recently formed by Snow College to implement a strategic enrollment management plan.

scholarship budgets, and awards offered and issued should be evaluated to properly align with strategic enrollment management plans and donor expectations as defined in donor contracts. If deemed necessary to carry forward larger balances, the scholarship office should have the funds transferred back to the investments to potentially yield higher returns.

- 2) To establish more effective budget controls and monitoring, additional budgeting and forecasting procedures should be established to more accurately and consistently determine budgets and baselines for tuition waivers. Also, additional tracking and reporting procedures should be implemented to more closely and accurately monitor the tuition waivers against the budget amounts. Additional role clarification and accountability for monitoring tuition waivers should also be defined.
- 3) To more effectively manage changes to the scholarships and waivers, the scholarship office should coordinate with the enrollment management committee to ensure the available awards and eligibility requirements properly align with the enrollment strategies, while maintaining compliance with policy.
- 4) To establish more accurate reporting of waivers and scholarships the scholarship office should create separate fund codes to be used for waivers and scholarships. In addition, policy language should be revised to differentiate between scholarships and waivers.
- 5) To more efficiently process scholarships and waivers, a review for the need and use of the scholarship eligibility forms should be conducted. In addition, other procedures for awarding scholarships should be reviewed to determine areas where additional efficiencies can be obtained. For example, scholarship open house procedures may be able to be improved to process the admissions and award letters while the student and parents are present. This would potentially eliminate the need for the scholarship eligibility forms, and would greatly improve the turnaround time for acceptance and award notification.
- 6) To more effectively administer scholarship and waiver deferrals, the scholarship office should continue to improve their procedures and coordinate with the financial aid, admissions and other offices. Also, to be in compliance with policy, they should implement a deferral review and approval process with the scholarship appeals committee.
- 7) To more effectively administer scholarships and waivers and as part of the current Snow College policy revision project, Snow College should review and update the scholarship policy. Clarification on the College's position on award amounts and housing should be included in the policy. The College should consider making the Scholarship policy simpler with a focus on goals and priorities and relegate matters such as specific waivers and amounts to a separate procedure section. Doing this will make the policy more easily adapted to comply with changing laws, rules and regulations.

Snow College should also consider forming a scholarship oversight committee or provide additional oversight for exceptions to scholarship policy such as approving awards that exceed the allowable limits.

## SCHOLARSHIP BACKGROUND INFORMATION

### Mission

The Scholarship Office “promotes awareness, accountability and streamlines scholarships for students, faculty and staff and community stakeholders to access and implement by properly managing the budget.” The Scholarship Office works to provide financial assistance to students in the form of tuition waivers and scholarships. To accomplish this the Scholarship Office has the following objectives:

- 1) **Tracking scholarships and waivers** - Maintain a balanced budget and monitor the awards and budget to prevent over awarding of scholarships and waivers.
- 2) **Assist students and parents** - Communicate with and assist students and parents in the scholarship application and award accept processes.
- 3) **Verify eligibility and award** - Verify eligibility for scholarships and waivers each semester and issue award letters.
- 4) **Create Scholarships** – Identify need and establish criteria for scholarships, set up individual scholarships in Banner, set up reporting in Argos.
- 5) **Promote scholarships and waivers** - Promote scholarships and waivers to students, faculty and staff.

### Budget / Funding

The scholarship manager is responsible to oversee the budgets for scholarships to ensure they aren't over-awarded. The scholarship manager is also the fund custodian of the majority of the funds used to award private scholarships. Budget amounts for private scholarships are determined based on the donation amounts from private donors, and interest earned on endowments. Interest earned on endowments is applied to the fund balance for each private award at the end of each fiscal year. Budget amounts for tuition waivers and departmental scholarships are established by the VP Finance and Administrative Services and the Budget Director. The Scholarship Office has an annual operational expense budget of \$5,000.

### Scholarship Office Organization

In October 2016 a new scholarship manager was hired to replace the former manager who transferred to a different position at Snow College. The scholarship manager reports to the budget director. The office is staffed by the scholarship office manager, one part-time employee and one student worker. The part-time employee and student worker provide administrative support to the scholarship office manager.

### Scholarships and Waivers

Scholarships are awards that are funded through a variety of sources and represent actual money that is used to help cover the cost of a student's education. Scholarships may be funded through private donors, the Board of Regents, or Snow College resources. Private scholarships are typically established by the donors and award recipients may also be selected by the donors. Scholarships are actual cash awards and are issued to students that meet the requirements specified by the donors or college.

Tuition waivers are reductions in tuition that are granted to qualifying students. Through state statute Snow College is authorized to award resident students up to ten percent of revenues generated through resident paid tuition. In addition, there are non-resident waivers and some departmental waivers that are used to help keep the cost of education affordable for non-resident status students. The main purpose of tuition waivers is to:

- 1) Help keep college in the State of Utah affordable
- 2) Attract top performing students
- 3) Retain students through completion<sup>2</sup>

Resident and non-resident tuition waivers are offered through the admissions office and are based primarily on academic achievement and where the student resides. Tracking the scholarships and waivers to prevent over-awarding is one of the primary responsibilities of the scholarship office and is also the biggest challenge. This challenge is primarily due to the scholarship office having the responsibility to stay within budget, but has no oversight or control over the departments that are responsible for recruiting and awarding scholarships and waivers.

### **Compliance Requirements**

The scholarship office has an approved scholarship policy which includes the award and eligibility requirements for most of the scholarships and waivers that can be awarded by Snow College. The policy also includes procedures for appeals, deferments, award limits and issuing and signing awards contracts.

Scholarship office is required to maintain compliance with Snow College and Utah State Board of Regents policies and procedures. Board of Regents policies that apply most specifically to the Scholarship office include:

- Board of Regents policy R513, Tuition Waivers and Reductions
- Board of Regents policy R512, Determination of Resident Status

The scholarship office is also required to adhere to the award criteria established by private scholarship donors. Award criteria from private donors is typically established in a donor agreement which is facilitated through the advancement office.

### **Strategic Enrollment Management**

Snow College Administration has recently committed resources to the development of a strategic enrollment management plan. "A strategic enrollment management plan is an institution-wide responsibility and the central focus of the institution's overall strategic plan. Strategic enrollment management focuses on what is best for students and how to ensure their success while addressing all aspects of the institution's mission." Strategic Enrollment Management is a comprehensive approach to integrating all of the programs, practices, policies, and planning related to achieving the optimal recruitment, retention, and graduation of students with "optimal" defined by the mission, academic vision, and strategic plan of the institution."<sup>3</sup>

The scholarship office interfaces with the financial aid department and the admissions department and plays an important role in enrollment management.

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<sup>2</sup> Henrie, K. (2017, July). Issue Brief. Retrieved from <https://higheredutah.org/wp-content/uploads/2013/03/2017-4-Tuition-Waivers-Kimberly-Henrie.pdf>

<sup>3</sup> A Practical Guide to Strategic Enrollment Management Planning in Higher Education,



# AUDIT OVERVIEW

## Audit Purpose

Utah State Board of Regents policy R567, Internal Audit Program, section 4.4 states: “In addition to audits required by policy, institution internal auditors shall conduct risk-based audits for their institutions, as assigned by the institution audit committee.” This audit was conducted based on concerns that arose during the audit of admissions and at the approval of the Snow College Finance and Facilities Committee (Audit Committee).

## Scope and Objectives

The overall objective for this audit was to determine if the scholarship office was effective and efficient in their operations and to review compliance with Snow College policies and procedures. Fiscal years 2014 – 2018 were used for trend analysis and evaluation of effectiveness and efficiency in budgeting and awarding of scholarships and waivers.

Pell grants, student loans, and other awards that are managed through the Financial Aid department were excluded from the scope of this audit.

## Risk Assessment

A risk assessment was conducted as part of this audit to determine the areas of risk to the effectiveness and efficiency of operations and identify potential control weaknesses. The risk assessment was used to identify control areas that posed the greatest threats to the overall mission and goals of Snow College.

Using the results of the risk-assessment, an audit program was developed to conduct audit tests of the areas of highest risk. The following were identified as areas of risk:

- 1) Scholarship and waiver budget overruns
- 2) Reduced tuition revenues and non-compliance due to over-awarding of waivers
- 3) Ineffective use of allocated scholarship and waiver resources due to strategic misalignment.
- 4) Awards not aligning with the established criteria due to inaccurate, incomplete or unenforced policies and procedures
- 5) Students choosing other institutions due to lower award amounts and delays in awarding scholarships and waivers
- 6) Inadequate revenues for Snow College due to over-awarding of tuition waivers

## Audit Program Test Objectives

An audit program was developed with the following test objectives:

- 1) Determine if the scholarship office is efficient in awarding scholarships and waivers and sending award letters to students.
- 2) Determine if award criteria and amounts for resident tuition waivers aligns with Snow College strategic enrollment strategies and with resident tuition waivers awarded by other USHE institutions.
- 3) Determine if students that received awards met the eligibility requirements and received the proper award amounts. Also determine if the award amounts were in compliance with Snow College policy.
- 4) Perform trend analysis for deferred awards. Determine if the scholarship office accurately reported on and budgeted for the deferred scholarships.
- 5) Review the process for awarding scholarships and waivers and determine if the process is efficient and effective.

- 6) Determine if scholarship amounts awarded were appropriate and in compliance with Snow College policies and procedures.
- 7) Review trends of awards including the budgeted, offered and paid amounts for each type of award.

### **Audit Methodology and Procedures**

ACL (Audit Command Language) is a data analytics software tool that was used for several of the audit tests. Information for this audit was imported and organized using ACL and then exported to excel spreadsheets for further analysis. Information for this audit include:

- Scholarship Office, interviews and reports
- Financial and Student system (Banner)
- Budget Office, interviews and reports
- Advancement Office, interviews and reports

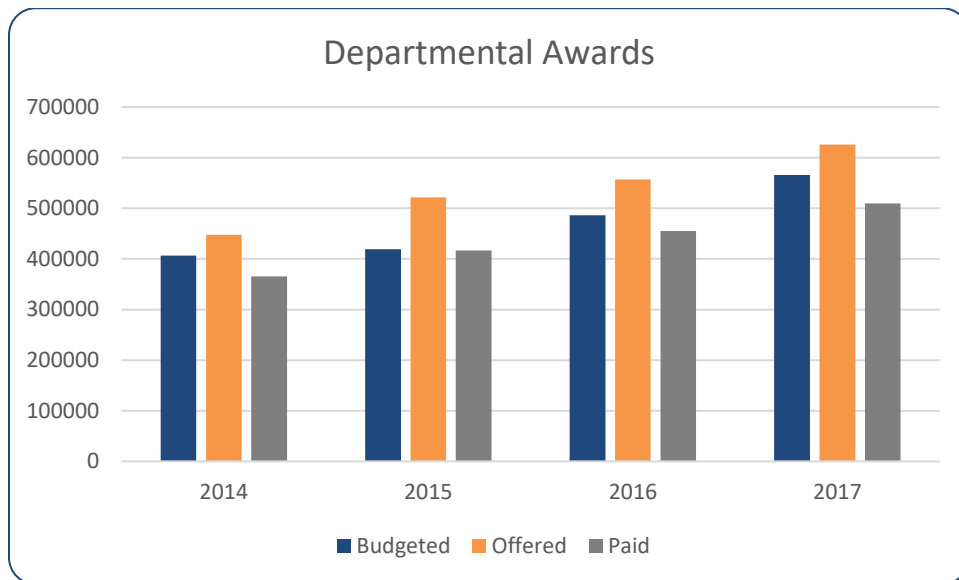
The audit included the following procedures:

- Risk assessment to identify highest risk areas to be included
- Interviews with Snow College employees
- Review of scholarships and waivers recorded in Banner
- Review of Scholarship Office and Utah Board of Regents policies and procedures
- Interviews with Snow College employees
- Reviews and analysis of other Scholarship Office records

Sufficient and appropriate audit procedures have been conducted and evidence gathered to support the accuracy of the conclusions reached and contained in this report. The conclusions were based on a thorough review of controls in the Scholarship Office. The audit was conducted in accordance with the *International Standards for the Professional Practice of Internal Auditing*. The evidence gathered meets professional audit standards and is sufficient to provide senior management with the proof of the conclusions derived from the internal auditor.

## CONCLUSIONS, FINDINGS AND RECOMMENDATIONS

One of the primary responsibilities of the scholarship office is to track scholarships and waivers, maintain a balanced budget and monitor award activities to prevent over awarding. The scholarship office utilizes scholarship budget worksheets to record and track all awards. In addition to the worksheets, they also use internally developed spreadsheets called “scholarship clearance memos” to track scholarships that are awarded by other departments. The following chart shows the overall trends for departmental scholarships:



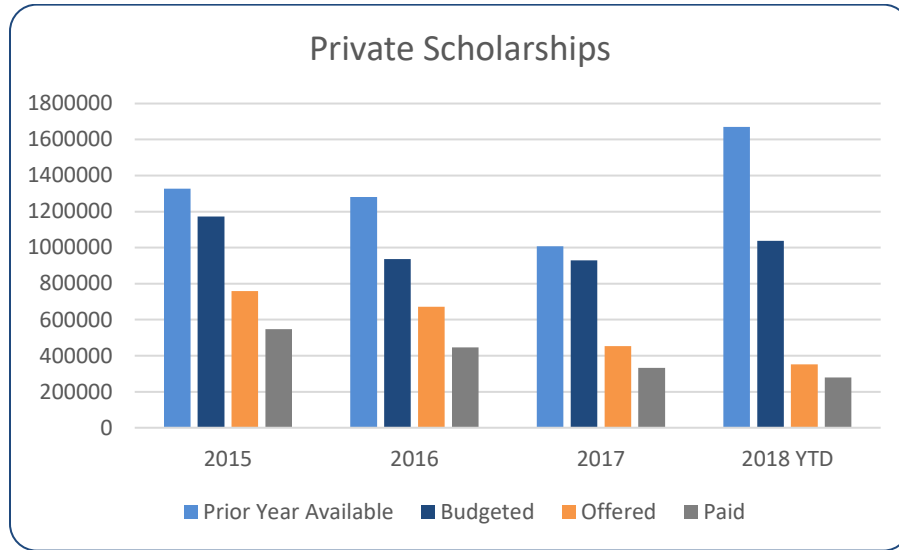
While some individual departmental awards went over budget the cumulative amount of the awards did not exceed the budgeted amounts. Scholarship offers exceeded the awarded amount each year mainly due to scholarship offers being declined and then re-offered to alternate candidates. Once an offer is declined the scholarship can be awarded to another qualifying student.

Private scholarships are another type of award available to students. Private scholarships are typically funded through private donations and interest earnings on those donations. The advancement office raises private scholarship funds, works with the scholarship office to ensure that awards are made appropriately, and serves as an interface between donors and the scholarship office. The controller’s office in conjunction with the advancement office, is responsible to ensure the funds are properly invested and that the investment earnings are allocated to the scholarship office for award.

Once the donated funds and interest earnings are available for award they are transferred to accounts that are managed by the Scholarship office. The scholarship office is responsible to oversee the funds that are made available for scholarship awards to ensure that they stay within budget and to ensure funds are used as intended by the donors.

The scholarship office was instructed that wherever possible, the budget amount should be less than the amount available in the account. There were no specific instructions on how much should be retained. In some cases, funds were not awarded because donors established specific criteria for the awards and no qualifying candidates applied.

The following chart shows the overall trends for private scholarships:



For fiscal year 2018 there was a significant decrease in the budgeted amount for private scholarships when compared to the amount available.

### **Finding #1 – Inconsistent administration in budgeting and awarding private scholarships**

During fiscal year 2018, only sixty-two percent of the available funds were included in the budget amount, yet in prior years, higher percentages of the available funds were allocated in the budgets. The budget amounts were determined by the scholarship manager and the scholarship manager was instructed to make sure they did not award all the funds that were available in the accounts. Although the budget amounts were inconsistent from year to year, there were some individual private scholarships that were still over-awarded.

Funds left over in the scholarship accounts roll forward to the next fiscal year for award. Additionally, interest earnings on investments are deposited into the scholarship accounts. Large amounts that are carried forward may potentially be reinvested to yield higher returns. In addition, some awards should be paid out in full each year as per the donor contracts.

### **Recommendation #1 – Establish standard procedures for budgeting for private scholarships**

To prevent future over-awarding or under-awarding of private scholarships, it is recommended that standard budgeting procedures for private scholarships be established. As part of this process, annual budget amounts for each individual private scholarship should be reviewed and determined in collaboration with administration, advancement and scholarship. As part of this review process, private scholarship budgets, and awards offered and issued should be evaluated to properly align with strategic enrollment management plans and donor expectations as defined in donor contracts.

If it is deemed necessary to carry forward larger balances, with the approval of the advancement office the scholarship office should have the funds transferred back to the investments to potentially yield higher returns.

## Finding #2 - Inadequate budget controls and monitoring for resident waivers

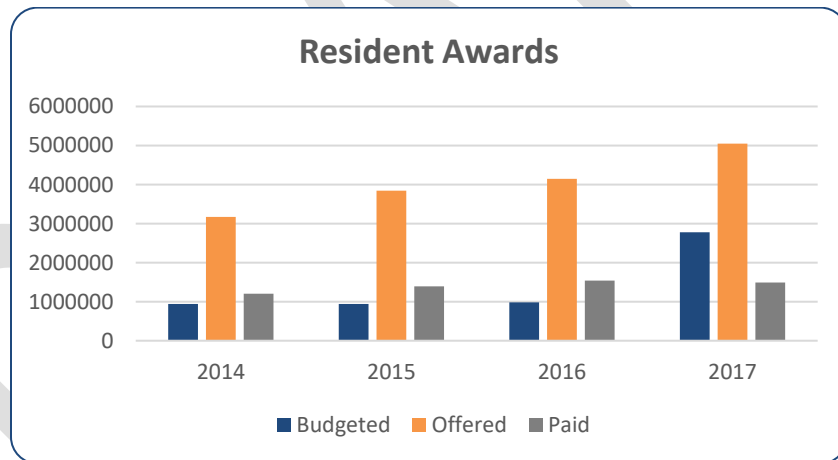
Tuition waivers are awards that are issued to students that meet certain academic standards. The main difference between tuition waivers and scholarships is that tuition waivers are reductions in tuition, rather than funded awards. Snow College offers a variety of resident and non-resident tuition waivers.

*Utah State Board of Regents policy R513, "Tuition Waivers and Reductions", section R513-3, pursuant to §53B-8-101 states: "The president of each institution may waive all or part of the tuition in behalf of meritorious or impecunious resident students to an amount not exceeding 10 percent of the total amount of tuition which, in the absence of the waivers, would have been collected from all Utah resident students at the institution."*

Although the scholarship office is responsible for establishing and tracking the budgets for resident and non-resident waivers they have little control over the number of waivers that are offered to students. To be eligible for a resident tuition waiver the student must meet all the following requirements:

1. Be a resident of the State of Utah
2. Complete the admissions process and be accepted
3. Achieve the proper index score<sup>4</sup>

Resident awards in the following chart include resident academic tuition waivers, resident scholarships awarded by Snow College using general fund, and other resident tuition waivers such as the Diversity, Sterling Scholar, and Utah National Guard:



The scholarship office uses a budget worksheet to monitor the resident waivers. The scholarship office monitors the waivers that are offered, accepted and paid on the budget worksheet and sends reports to the budget office and administration.

Budget amounts for waivers are used to determine if the college is in danger of over-awarding and are typically established using forecasting and trends. However, for fiscal year 2017, the scholarship office increased the budget amount by \$1.7 million dollars which was not based on enrollment forecasts or

<sup>4</sup> Index scores are calculated using the students cumulative high school grade point average, at the time of admissions, and the highest ACT score.

past performance and exceeded the amount available to award. This resulted in a baseline for monitoring waivers that exceeded the allowable ten percent for resident waivers.

In-state tuition waivers are paid to all qualifying students regardless of the budget amount. It is important however, that the amounts awarded be monitored to prevent over-awarding and that the baseline used to monitor the awards is in-line with the projected number of enrollments.

### **Recommendation #2 – Implement consistent budget controls for tuition waivers**

It is recommended that additional budgeting and forecasting procedures are established to more accurately and consistently establish budgets and baselines for tuition waivers. It is also recommended that additional tracking and reporting procedures be implemented to more closely and accurately monitor the tuition waivers against the budget amounts. Also additional role clarification and accountability for monitoring tuition waivers should be defined.

### **Finding #3 – Established award criteria and amounts may result in over-awarding**

The scholarship office has responsibility to ensure the amounts awarded stay within the budgeted amounts for scholarships and waivers. For in-state tuition waivers the budgeted amount should not exceed ten percent of the total amount of tuition which, in the absence of the waivers, would have been collected from all Utah resident students at the institution. In addition to establishing and monitoring the budget amounts, the scholarship office also recommends the criteria that should be used to determine award recipients.

*Issue Brief to the Board of Regents on Tuition Waivers Conclusion states: “It is important for the Board to understand institution enrollment strategies for the next 10 years and identify how to assess how effective the institutions are meeting their enrollment strategies and how tuition waivers will be utilized to support that strategy.”<sup>5</sup>*

During fiscal year 2017 there were changes made to the criteria and award amounts to reduce the number of full tuition resident waivers that were being issued. These changes occurred in response to the discovery of over-awarding of full-tuition waivers but were not established as part of an enrollment management strategy.

The primary purpose at Snow College for the use of tuition waivers is to recruit students. The waivers help keep the tuition costs affordable and attract top performing students. The admissions office has the primary responsibility for recruiting and the scholarship office processes the awards for all students that meet the established criteria.

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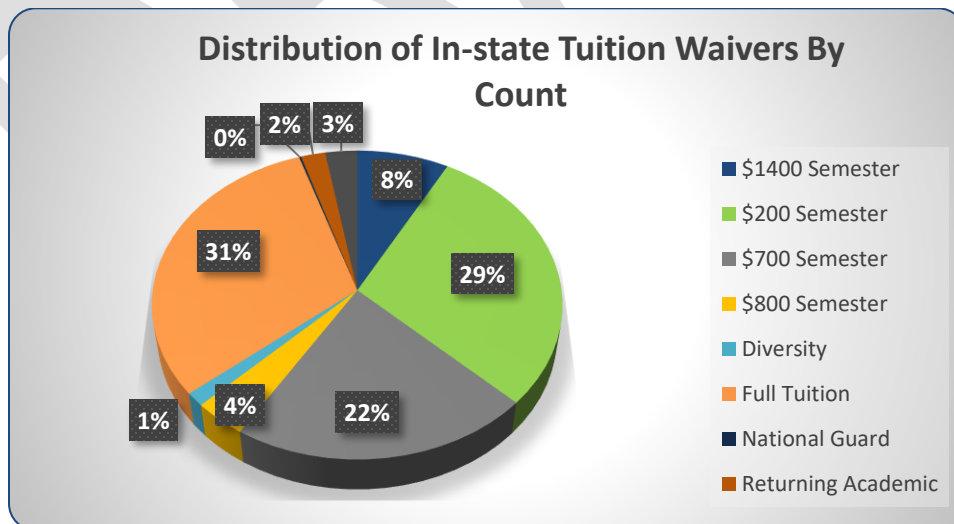
<sup>5</sup> Henrie, K. (2017, July). Issue Brief. Retrieved from <https://higheredutah.org/wp-content/uploads/2013/03/2017-4-Tuition-Waivers-Kimberly-Henrie.pdf>

The following chart illustrates the index scores and award types that were used which resulted in over-awarding:

|            |     | Grade Point Average (GPA) |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
|------------|-----|---------------------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|
|            |     | 4                         | 3.9 | 3.8 | 3.7 | 3.6 | 3.5 | 3.4 | 3.3 | 3.2 | 3.1 | 3   | 2.9 | 2.8 | 2.7 | 2.6 | 2.5 | 2.4 | 2.3 | 2.2 | 2.1 | 2   |
| ACT Scores | 36  | 173                       | 171 | 170 | 168 | 166 | 164 | 162 | 160 | 158 | 156 | 154 | 152 | 150 | 148 | 146 | 144 | 142 | 140 | 138 | 136 | 134 |
|            | 35  | 171                       | 169 | 167 | 165 | 163 | 161 | 159 | 157 | 155 | 153 | 151 | 149 | 147 | 145 | 143 | 141 | 139 | 137 | 135 | 133 | 131 |
|            | 34  | 168                       | 166 | 164 | 162 | 160 | 158 | 156 | 154 | 152 | 150 | 148 | 146 | 144 | 142 | 140 | 138 | 136 | 134 | 132 | 130 | 128 |
|            | 33  | 165                       | 163 | 161 | 159 | 157 | 155 | 153 | 151 | 149 | 147 | 145 | 143 | 141 | 139 | 137 | 135 | 133 | 131 | 129 | 127 | 125 |
|            | 32  | 163                       | 161 | 159 | 157 | 155 | 153 | 151 | 149 | 147 | 145 | 143 | 141 | 139 | 137 | 135 | 133 | 131 | 129 | 127 | 125 | 123 |
|            | 31  | 160                       | 158 | 156 | 154 | 152 | 150 | 148 | 146 | 144 | 142 | 140 | 138 | 136 | 134 | 132 | 130 | 128 | 126 | 124 | 122 | 120 |
|            | 30  | 158                       | 156 | 154 | 152 | 150 | 148 | 146 | 144 | 142 | 140 | 138 | 136 | 134 | 132 | 130 | 128 | 126 | 124 | 122 | 120 | 118 |
|            | 29  | 155                       | 153 | 151 | 149 | 147 | 145 | 143 | 141 | 139 | 137 | 135 | 133 | 131 | 129 | 127 | 125 | 123 | 121 | 119 | 117 | 115 |
|            | 28  | 152                       | 150 | 148 | 146 | 144 | 142 | 140 | 138 | 136 | 134 | 132 | 130 | 128 | 126 | 124 | 122 | 120 | 118 | 116 | 114 | 112 |
|            | 27  | 150                       | 148 | 146 | 144 | 142 | 140 | 138 | 136 | 134 | 132 | 130 | 128 | 126 | 124 | 122 | 120 | 118 | 116 | 114 | 112 | 110 |
|            | 26  | 147                       | 145 | 143 | 141 | 139 | 137 | 135 | 133 | 131 | 129 | 127 | 125 | 123 | 121 | 119 | 117 | 115 | 113 | 111 | 109 | 107 |
|            | 25  | 145                       | 143 | 141 | 139 | 137 | 135 | 133 | 131 | 129 | 127 | 125 | 123 | 121 | 119 | 117 | 115 | 113 | 111 | 109 | 107 | 105 |
|            | 24  | 142                       | 140 | 138 | 136 | 134 | 132 | 130 | 128 | 126 | 124 | 122 | 120 | 118 | 116 | 114 | 112 | 110 | 108 | 106 | 104 | 102 |
|            | 23  | 139                       | 137 | 135 | 133 | 131 | 129 | 127 | 125 | 123 | 121 | 119 | 117 | 115 | 113 | 111 | 109 | 107 | 105 | 103 | 101 | 99  |
|            | 22  | 137                       | 135 | 133 | 131 | 129 | 127 | 125 | 123 | 121 | 119 | 117 | 115 | 113 | 111 | 109 | 107 | 105 | 103 | 101 | 99  | 97  |
|            | 21  | 134                       | 132 | 130 | 128 | 126 | 124 | 122 | 120 | 118 | 116 | 114 | 112 | 110 | 108 | 106 | 104 | 102 | 100 | 98  | 96  | 94  |
|            | 20  | 132                       | 130 | 128 | 126 | 124 | 122 | 120 | 118 | 116 | 114 | 112 | 110 | 108 | 106 | 104 | 102 | 100 | 98  | 96  | 94  | 92  |
| 19         | 129 | 127                       | 125 | 123 | 121 | 119 | 117 | 115 | 113 | 111 | 109 | 107 | 105 | 103 | 101 | 99  | 97  | 95  | 93  | 91  | 89  |     |
| 18         | 126 | 124                       | 122 | 120 | 118 | 116 | 114 | 112 | 110 | 108 | 106 | 104 | 102 | 100 | 98  | 96  | 94  | 92  | 90  | 88  | 86  |     |
| 17         | 124 | 122                       | 120 | 118 | 116 | 114 | 112 | 110 | 108 | 106 | 104 | 102 | 100 | 98  | 96  | 94  | 92  | 90  | 88  | 86  | 84  |     |
| 16         | 121 | 119                       | 117 | 115 | 113 | 111 | 109 | 107 | 105 | 103 | 101 | 99  | 97  | 95  | 93  | 91  | 89  | 87  | 85  | 83  | 81  |     |

| Award      | Amount per Semester |
|------------|---------------------|
| Elite      | Full Tuition        |
| Excellence | \$800               |
| Honors     | \$200               |

These index scores combined with award amounts resulted in over-awarding of resident tuition waivers. The following chart shows that thirty-one percent of all in-state tuition waivers paid between 2013 – 2017, were full-tuition waivers:



This next chart illustrates the revised index scores and award types that are currently used for in-state academic tuition waivers:

|            |     | Grade Point Average (GPA) |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
|------------|-----|---------------------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|
|            |     | 4.0                       | 3.9 | 3.8 | 3.7 | 3.6 | 3.5 | 3.4 | 3.3 | 3.2 | 3.1 | 3.0 | 2.9 | 2.8 | 2.7 | 2.6 | 2.5 | 2.4 | 2.3 | 2.2 | 2.1 | 2.0 |
| ACT Scores | 36  | 173                       | 171 | 169 | 167 | 165 | 163 | 161 | 159 | 157 | 155 | 153 | 151 | 149 | 147 | 145 | 143 | 141 | 139 | 137 | 135 | 133 |
|            | 35  | 171                       | 169 | 167 | 165 | 163 | 161 | 159 | 157 | 155 | 153 | 151 | 149 | 147 | 145 | 143 | 141 | 139 | 137 | 135 | 133 | 131 |
|            | 34  | 168                       | 166 | 164 | 162 | 160 | 158 | 156 | 154 | 152 | 150 | 148 | 146 | 144 | 142 | 140 | 138 | 136 | 134 | 132 | 130 | 128 |
|            | 33  | 165                       | 163 | 161 | 159 | 157 | 155 | 153 | 151 | 149 | 147 | 145 | 143 | 141 | 139 | 137 | 135 | 133 | 131 | 129 | 127 | 125 |
|            | 32  | 163                       | 161 | 159 | 157 | 155 | 153 | 151 | 149 | 147 | 145 | 143 | 141 | 139 | 137 | 135 | 133 | 131 | 129 | 127 | 125 | 123 |
|            | 31  | 160                       | 158 | 156 | 154 | 152 | 150 | 148 | 146 | 144 | 142 | 140 | 138 | 136 | 134 | 132 | 130 | 128 | 126 | 124 | 122 | 120 |
|            | 30  | 158                       | 156 | 154 | 152 | 150 | 148 | 146 | 144 | 142 | 140 | 138 | 136 | 134 | 132 | 130 | 128 | 126 | 124 | 122 | 120 | 118 |
|            | 29  | 155                       | 153 | 151 | 149 | 147 | 145 | 143 | 141 | 139 | 137 | 135 | 133 | 131 | 129 | 127 | 125 | 123 | 121 | 119 | 117 | 115 |
|            | 28  | 152                       | 150 | 148 | 146 | 144 | 142 | 140 | 138 | 136 | 134 | 132 | 130 | 128 | 126 | 124 | 122 | 120 | 118 | 116 | 114 | 112 |
|            | 27  | 150                       | 148 | 146 | 144 | 142 | 140 | 138 | 136 | 134 | 132 | 130 | 128 | 126 | 124 | 122 | 120 | 118 | 116 | 114 | 112 | 110 |
|            | 26  | 147                       | 145 | 143 | 141 | 139 | 137 | 135 | 133 | 131 | 129 | 127 | 125 | 123 | 121 | 119 | 117 | 115 | 113 | 111 | 109 | 107 |
|            | 25  | 145                       | 143 | 141 | 139 | 137 | 135 | 133 | 131 | 129 | 127 | 125 | 123 | 121 | 119 | 117 | 115 | 113 | 111 | 109 | 107 | 105 |
|            | 24  | 142                       | 140 | 138 | 136 | 134 | 132 | 130 | 128 | 126 | 124 | 122 | 120 | 118 | 116 | 114 | 112 | 110 | 108 | 106 | 104 | 102 |
|            | 23  | 139                       | 137 | 135 | 133 | 131 | 129 | 127 | 125 | 123 | 121 | 119 | 117 | 115 | 113 | 111 | 109 | 107 | 105 | 103 | 101 | 99  |
|            | 22  | 137                       | 135 | 133 | 131 | 129 | 127 | 125 | 123 | 121 | 119 | 117 | 115 | 113 | 111 | 109 | 107 | 105 | 103 | 101 | 99  | 97  |
|            | 21  | 134                       | 132 | 130 | 128 | 126 | 124 | 122 | 120 | 118 | 116 | 114 | 112 | 110 | 108 | 106 | 104 | 102 | 100 | 98  | 96  | 94  |
|            | 20  | 132                       | 130 | 128 | 126 | 124 | 122 | 120 | 118 | 116 | 114 | 112 | 110 | 108 | 106 | 104 | 102 | 100 | 98  | 96  | 94  | 92  |
| 19         | 129 | 127                       | 125 | 123 | 121 | 119 | 117 | 115 | 113 | 111 | 109 | 107 | 105 | 103 | 101 | 99  | 97  | 95  | 93  | 91  | 89  |     |
| 18         | 126 | 124                       | 122 | 120 | 118 | 116 | 114 | 112 | 110 | 108 | 106 | 104 | 102 | 100 | 98  | 96  | 94  | 92  | 90  | 88  | 86  |     |
| 17         | 124 | 122                       | 120 | 118 | 116 | 114 | 112 | 110 | 108 | 106 | 104 | 102 | 100 | 98  | 96  | 94  | 92  | 90  | 88  | 86  | 84  |     |
| 16         | 121 | 119                       | 117 | 115 | 113 | 111 | 109 | 107 | 105 | 103 | 101 | 99  | 97  | 95  | 93  | 91  | 89  | 87  | 85  | 83  | 81  |     |

| Award        | Amount per Semester |
|--------------|---------------------|
| Presidential | Full Tuition        |
| Excellence   | \$1,000             |
| Dean         | Half Tuition        |
| Honors       | \$200               |

To determine the likelihood of over-awarding, an analysis was performed using 5665 freshman admissions applications. The index score and award amounts were determined using the current award schedule. The average index score for these students was 117. The following table shows the total resident award amounts that Snow College would have paid out had each of these students enrolled at Snow College:

| Description  | Count | Amount            | %           |
|--|-------|-------------------|-------------|
| <b>Presidential Awards</b> (Index >= 150) Max 100 awards | 100   | \$ 163,800        | 1.8%        |
| <b>Excellence Awards</b> (Index >= 146)                  | 455   | \$ 455,000        | 4.9%        |
| <b>Dean Awards</b> (Index 135 to 145)                    | 788   | \$ 645,372        | 7.0%        |
| <b>Honors Awards</b> (Index 110 to 134)                  | 2294  | \$ 458,800        | 4.9%        |
| <b>Total Award Amount (18.6% Tuition)</b>                | 3637  | \$1,722,972       | 18.6%       |
| <b>Potential Over-award</b>                              |       | <b>\$ 795,045</b> | <b>8.6%</b> |

*Total resident tuition for 5665 students = \$9,279,270*

The Honors waiver is the lowest value award worth \$200 per semester. This award is paid out at a rate of twelve percent of the in-state tuition rate. More than sixty percent of the students would qualify for a tuition waiver.



The criteria also places more emphasis on how well the students perform on the ACT test rather than their high school grade point average. An article in “Diverse Issues in Higher Education” stated: “Higher education officials said it is actually a student’s high school grade point average, not a standardized test score, that is the best predictor of how that student will perform in college.”<sup>6</sup>

### **Recommendation #3 – Include scholarships and waivers in strategic enrollment management plans**

Snow College is currently in the process of developing a strategic enrollment management plan. It is recommended that this planning effort include how scholarships and waivers will be utilized to best support their strategies while staying in compliance with state statute. It is also recommended that additional oversight be provided to the scholarship office in establishing award criteria for the waivers.

### **Finding #4 – Scholarship awards and tuition waivers recorded using the same fund codes**

To help stay within budget, and to provide more funds for resident awards, Snow College allocated \$400,000 annually using institutional resources as additional scholarship funds. This was done to supplement the resident tuition waivers and to help ensure each qualified student received the proper award. These funds were transferred to the same account in Banner that was used for resident tuition waivers. In addition, the same fund codes were used to award waivers and Snow College funded scholarships. The Snow College Scholarship Policy language also interchangeably uses the term “scholarship” for cash awards and waivers making it difficult to differentiate between the two types of awards. Waivers are issued as a reduction in tuition and scholarships are funded awards.

Awarding waivers and scholarships from the same account, using the same fund codes, and using incorrect terminology, may result in inaccurate budgeting, accounting and reporting.

### **Recommendation #4 – Differentiate between waivers and scholarships**

It is recommended that policy language be updated to differentiate between waivers and scholarships. In addition, separate fund codes should be established for the waivers and scholarships to allow for more effective budgeting, reporting and tracking of each type of award.

### **Finding #5 – Inefficient and unnecessary manual procedures and paperwork**

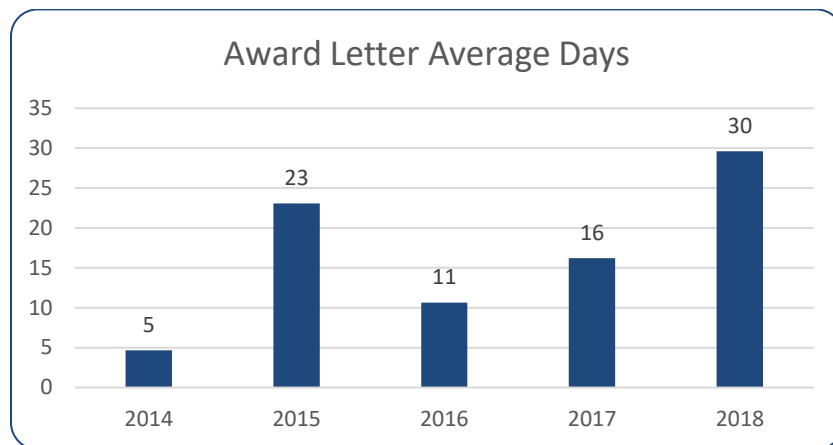
The Scholarship Office is responsible to ensure awards are properly recorded in Banner for all eligible students. Awards can either be entered in a batch processing screen or can be entered directly into the award screen. The batch processing screen is where multiple awards can be entered and award letters generated. See appendix A for a detailed flowchart of the batch processing steps.

To help improve efficiency of award entry and to reduce errors, Information Technology had previously developed a process to automate the data entry steps for all resident tuition waivers. This process updated the batch processing screen with all students that had been accepted at Snow College, calculated their index and created an award letter. The scholarship office manager was unaware of this automated procedure and manually entered all awards in Banner.

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<sup>6</sup> C. (2014, March 24). Educators Say GPAs Better Indicator of College Success. Retrieved January 22, 2018, from <http://diverseeducation.com/article/61386/>

The following chart illustrates the average number of days it took to send the award letter following completion of the admissions application process:



The average days for award letters increased in fiscal years 2017 and 2018 primarily due to the scholarship office not using the automated procedures for resident waivers. Once the scholarship manager was made aware of this issue, she implemented the automated procedures. The increase in fiscal year 2015 was due to changes in index scores which required additional testing of the process prior to sending award letters.

Scholarship award letters are contingent on the admissions process being completed and student's admissions information, such as the ACT scores and GPA, being entered into Banner. Some of the recruiting events held by the Admissions office are the scholarship open houses. The students that attend the scholarship open houses typically bring their ACT scores and high school transcripts with them to verify eligibility for scholarships. The admissions office completes "scholarship eligibility forms" to document the waivers that were offered to each student at the scholarship open houses. The admissions office completes the eligibility forms and provides copies to the students and the scholarship office.

The use of the eligibility forms creates potentially unnecessary paperwork and procedures for the scholarship office and admissions office. An improvement that could help improve efficiency and effectiveness of scholarship awarding would be to process applications and scholarships and present students with acceptance and award letters in lieu of the eligibility forms.

#### **Recommendation #5 – Review manual procedures and streamline application and scholarship awarding**

It is recommended that a review for the need and use of the scholarship eligibility forms be conducted. In addition, other procedures for awarding scholarships should be reviewed to determine areas where additional efficiencies can be obtained. For example, scholarship open house procedures may be able to be improved to process the admissions and award letters while the student and parents are present. This would potentially eliminate the need for the scholarship eligibility form, and would greatly improve the turnaround time for acceptance and award notification.

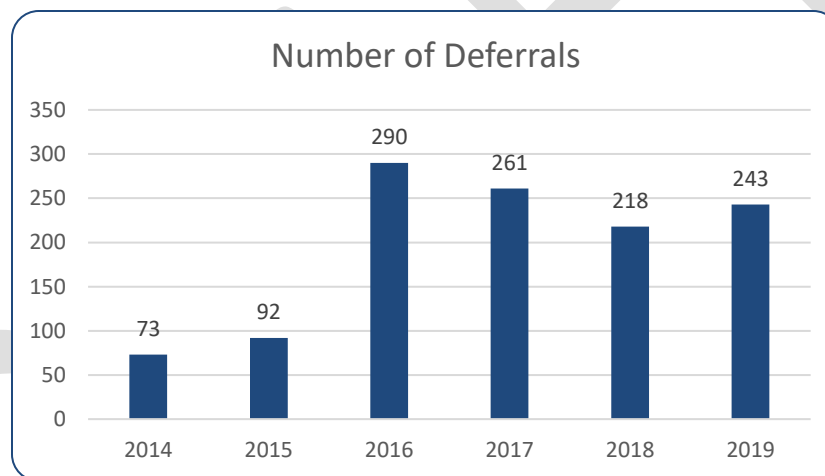
## Finding #6 – Deferrals not administered in accordance to policy or best practices

Waivers and some scholarships can be deferred for various reasons including medical leave, church service, and employment. Each award contract identifies whether or not it is deferrable and the Snow College scholarship policy also identifies awards that are deferrable. If a student chooses to defer an award, they initiate the process by completing a “Leave of Absence Form”. The form is an online form which, once completed by the student, is automatically submitted to various departments such as Scholarship, Financial Aid and Admissions.

*Snow College Scholarship Policy, section 15.16.1 states: “Deferments being requested for personal reasons such as employment, internship, illness, etc. will be reviewed and decided on by the scholarship appeals committee.”*

Currently, the scholarship appeals committee does not review or make decisions on deferments. The decisions for approving deferments are being made by the scholarship office manager.

The following chart illustrates the number of scholarships that were deferred and which academic year they would be returning:



The increased number of deferrals starting in 2015 was primarily due to the change in LDS missionary ages.

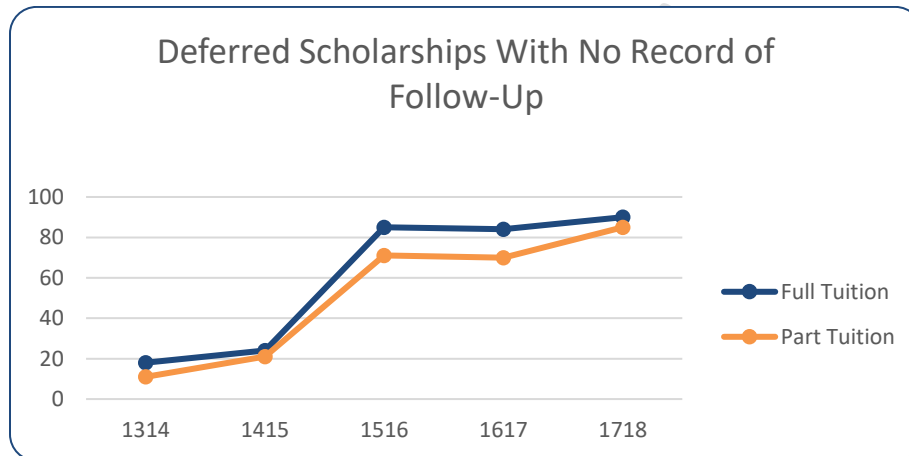
*Snow College Scholarship Policy, section 15.16.1 states: “Scholarships will be held for a period of 32 months. A student must submit documentation with the Leave of Absence Form supporting the reason for interrupting their education. The deferment will not be processed without supporting documentation”*

According to the scholarship manager, deferred awards are not reviewed or approved by the scholarship appeals committee. Also, some students took a leave of absence, without submitting the proper documentation or forms, yet still had their awards reinstated. There were also deferred awards where the leave exceeded 32 months but the awards were reinstated. Reinstatement of these awards were approved by Administration.

*Snow College Scholarship Policy, section 15.16.1 states: “The scholarship office must be notified of when the student plans on returning or enrolling; this is the student’s responsibility.”*

There are currently no procedures to follow-up with students that deferred scholarships. Although it is the student’s responsibility to notify Snow College of their intent to return, there may be a recruiting opportunity to provide more proactive assistance to those that deferred scholarships.

The following chart illustrates the number of full tuition and part tuition scholarships that have been deferred with no record of follow-up:



Deferrals were tracked on a spreadsheet, which contained several inaccuracies and was missing important information that could have been used to follow-up with the students once they reached their targeted return date. To resolve the inconsistencies on the spreadsheets and to more consistently administer deferrals, the scholarship office recently made the following improvements to the deferral tracking procedures:

1. Separate fund codes were set up to track the deferred awards.
2. Deferrals were set up in Banner to allow for better budgeting and tracking.
3. Budget tracking worksheets included the deferred awards.

Additional coordination with financial aid, admissions and other departments would help facilitate and streamline the budgeting, tracking and follow-up of deferred scholarships.

### **Recommendation #6 – Establish and update policies and procedures for approving and following up on deferred scholarships**

It is recommended that the scholarship office work with admissions, financial aid and other departments to update the Snow College Scholarship policy and ensure policy language is consistent with enrollment management strategies. Also, the scholarship appeals committee should review and approve deferrals as per the current policy.

It is also recommended that the scholarship office, admissions and financial aid implement standard procedures as part of the strategic enrollment management plan to follow-up with students who deferred awards and are approaching their return dates.

## **Finding #7 – Scholarship policy outdated and incomplete**

*Snow College Scholarship Policy, section 15.2.9 states, “Snow College reserves the right to change scholarship values and criteria without notice, from year to year” ... Section 15.3 identifies all types of freshmen academic scholarships and waivers that are available to award.*

Section 15.3 of the scholarship policy is outdated. The section specifically identifies each resident academic waiver, criteria for eligibility, and whether or not the award is deferrable. Awards and criteria in this section were changed in 2017, yet the policy was never updated.

Since the policy provides the provision that Snow College can change scholarship values and criteria without notice, the specific award types and criteria could be removed from the scholarship policy and documented and referenced through a separate schedule.

*Snow College Scholarship Policy, section 15.7.2.9 states, “Students cannot be awarded more than full tuition + \$700.00 per semester, unless authorized by the Scholarship Office.”*

Some students were awarded more than full tuition + \$700.00 per semester. Over-awarding occurred when students received a combination of academic resident waivers and departmental or performance related scholarships. For example, one of the students that was over-awarded received a full tuition academic waiver and a \$3000 performance scholarship. According to the scholarship manager the performance scholarship was awarded to cover housing expenses. The student did not stay in Snow College housing and was given the funds to pay for private housing.

There was no policy language on the requirements and allowable amounts for housing awards. Also, the current policy language gives the scholarship office sole authority to override the award amount limits.

### **Recommendation #7 – Update the scholarship policy and establish additional policy language for housing awards**

It is recommended that Snow College perform a review and update the scholarship policy. Clarification on the College’s position on award amounts and housing should be included in the policy. Snow college is currently in the process of updating and revising policies. The College should consider making the Scholarship policy simpler with a focus on goals and priorities and relegate matters such as specific waivers and amounts to a separate procedure section. This will make the policy more flexible and adaptable to comply with changing law, rules and regulations.

Snow College should also consider forming a scholarship oversight committee or provide additional oversight for exceptions to scholarship policy such as approving awards that exceed the allowable limits.

## MANAGEMENT RESPONSE

Internal Audit discussed the findings and recommendations with administration, advancement, budget and the scholarship office. Administration appreciated the thorough review of scholarships and agrees with the recommendations.

The following are written responses to this report from the scholarship office:

### **Finding #1 – Inconsistent administration in budgeting and awarding private scholarships**

#### **Response – Somewhat agreed**

- The amount of private funds that were offered for FY2018 YTD were based from the amount of funds from FY 2017.
- Private funds are awarded May, June and July as per the procedural timeline established by earlier predecessors
- The amount reflected in the 2018 YTD chart did not become available to offer until September 2017. The scholarship office was informed to save that amount for awarding in summer 2018 to go towards students for FY 2019.
- The Scholarship office became custodian of the majority private scholarships as of midsummer 2017. Prior to then, the Advancement office had complete authorization of some private scholarship funding that the Scholarship office did not have budget access over it.

### **Recommendation #1 – Establish standard procedures for budgeting for private scholarships**

#### **Response - Agreed**

- Scholarship office will continue to meet with the Advancement & Budgeting offices.
- Financial Controller's office is not mentioned in recommendation but the Scholarship office has met with this department before in regards to Private scholarships and is confident it would continue to be beneficial to do so.
- Instead of meeting in February (per procedural timeline established by earlier predecessors) with said parties, it may be more prudent to meet in October (as opposed to waiting later) since the private scholarships funding is typically updated in the system by September with the Financial Controllers' office.
- It may be beneficial for the Advancement and Budgeting Office to establish the budget for Private scholarship awarding (set amount/percentage for incoming freshmen and returning/transfer students) which will then allow the Scholarship office to :
  - Manage the budget
  - Protect the budget
  - Award students

## **Finding #2 - Inadequate budget controls and monitoring for resident waivers**

### **Response – Agreed**

- The awarding process for in-state tuition waivers has been a huge concern with the Scholarship office and has been shared with Budgeting Director, predecessor, and Administration upon hire and continues to be a concern.

## ***Recommendation #2 – Implement consistent budget controls for tuition waivers***

### **Response - Agreed**

- The Scholarship office will continue to share awarding updates with the newly appointed Strategic Enrollment Committee

## **Finding #3 – Establishing award criteria and amounts may result in over-awarding**

### **Response - Agreed**

## ***Recommendation #3 – Include scholarships and waivers in strategic enrollment management plans***

### **Response - Agreed**

- Scholarship office recommends all Residential and Non-residential criteria (GPA, ACT, index score rubric) to be re-assessed and modified. Standardized Aptitude exams (ACT/SAT) are not accurate depictions of a student’s ability to perform academically across the various populations that we serve. There are many reports that indicate four years of high school performance vs Standardized Aptitude exams have shown more worthwhile with determining a student’s ability to succeed on a college/university level.
- Scholarship office recommends using the ACT/SAT when the minimum GPA is not met
- Scholarship office has noticed overall positive verbal feedback from parents and students who have applied for the Presidential Scholarship. Feedback has included they enjoyed the competitiveness and sense of feeling “accomplished” for their hard work.
  - Presidential (full tuition candidates as of January 31; Criteria: Essay, 150+ Index score, 3 letters of recommendations)
    - Applied: 92
    - Completed application packet: 64
    - Transcripts not turned in: 4
    - Missing letters of recommendations: 7
    - Index score too low: 12
- <https://www.pbs.org/newshour/education/nail-biting-standardized-testing-may-miss-mark-college-students>

- [https://www.washingtonpost.com/news/answer-sheet/wp/2017/04/12/the-complete-list-of-test-optional-colleges-and-universities-as-of-now/?utm\\_term=.be1c37c462f2](https://www.washingtonpost.com/news/answer-sheet/wp/2017/04/12/the-complete-list-of-test-optional-colleges-and-universities-as-of-now/?utm_term=.be1c37c462f2)
- <https://www.fairtest.org/university/optional>

#### **Finding #4 – Scholarship awards and tuition waivers recorded using the same fund codes**

**Response - Agreed**

##### ***Recommendation #4 – Differentiate between waivers and scholarships***

It is recommended that policy language be updated to differentiate between waivers and scholarships. It is also recommended that separate fund codes be established for the waivers and scholarships to allow for more effective budgeting, reporting and tracking of each type of award.

**Response - Agreed**

- Scholarship policy was written prior to current Scholarship Manager
- Scholarship office was advised to maintain fund codes for waivers as much as possible from Administration. Scholarship office is in agreement with establishing new fund codes which will allow “more effective budgeting, reporting and tracking of each type of award” – Auditor. (i.e., Academic Excellence has changed Residential tuition amounts about three times in the past 4 years)

#### **Finding #5 – Inefficient and unnecessary manual procedures and paperwork**

**Response - Somewhat agreed**

- Scholarship office unable to speak to fiscal year 2017 increased average for days with award letters since current manager was not hired at that time
- As shared in Finding #5, current Scholarship Manager was unaware of the automated index score implemented which did delay the process with awarding incoming freshmen for fiscal year 2018. Additionally, delayed reporting was also due to waiting for transcripts to be updated into the system from Admissions office. The Admissions Office was working as fast as they could with the system that was in place at that time. Since then, there has been improvement with awarding for FY 2019.
- Scholarship office has worked with IT throughout aid year 2017-18 to improve automation process for awarding incoming freshmen for aid year 2018-19 (FY 2019) to make it more streamlined. Enhanced reports are now generated to minimize duplication/inefficient processes.

##### **Recommendation #5 – Review manual procedures and streamline application and scholarship awarding**

**Response – Agreed**

- “For example, scholarship open house procedures may be able to be improved to process the admissions and award letters while the student and parents are present. This would potentially



eliminate the need for the scholarship eligibility form, and would greatly improve the turnaround time for acceptance and award notification.” –Auditor

- Scholarship Office recommends her office and Admissions office work more cohesively together to have potential incoming freshmen receive award letter during Scholarship Open House.
  - i.e., Scholarship Office use student worker phone as a “Scholarship Hotline” during Scholarship Open House. Scholarship office can immediately award waiver in system (once student is accepted to Snow College with a Badger ID), email Scholarship/Waiver contract to recruiter, Recruiter print on site using mobile printer, and give to student directly. As a wrap-around service, the Scholarship office can phone the student the following week to congratulate and ask if there are any questions to help facilitate their processing with saying “Yes” to Snow College. Financial Aid and Advisement can follow up also.

### **Finding #6 – Deferrals not administered in accordance to policy or best practices**

#### **Response - Agreed**

- Agree with all info. Additionally, the Scholarship office was advised, in 2017(fiscal year 2018), by Administration to award all deferments and those who did not complete the paperwork who had earned an Academic waiver.

### ***Recommendation #6 – Establish and update policies and procedures for approving and following up on deferred scholarships***

#### **Response - Agreed**

- Deferments come frequently and may not be a good use of the Scholarship Appeals time and talent. Additionally, deferring to the committee would be very time consuming for the Scholarship office and the Scholarship Appeals Committee. Scholarship recommends that once a definitive decision is made regarding a deferral policy, that the Scholarship continue to do Leave of Absence/Deferment. Deferring a student for medical/military/church related reasons has not been an issue. Keeping track of it in the past has but we have already put a system in place with IT support to remedy it for budgeting and awarding.
- Scholarship office recommends consistency with policy and procedures. Either we re-instate academic waivers for ALL students who leave Snow College for an extended time and return OR we honor those who complete the deferment form with supporting documentation.

### **Finding #7 – Scholarship policy outdated and incomplete**

#### **Response - Agreed**

- The Scholarship office does not track if students stay in college housing but rely on the Athletic and Residential Life department to do so.

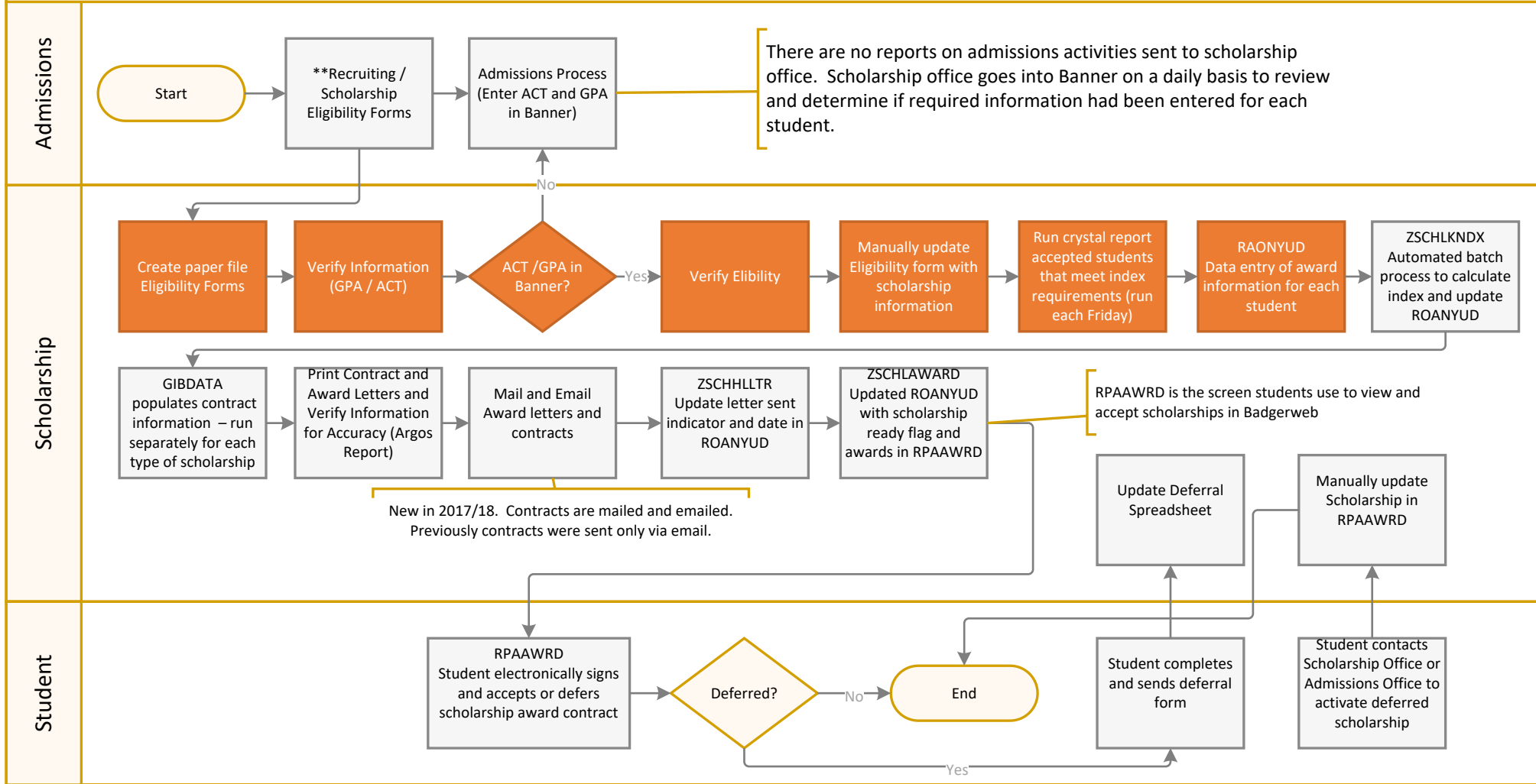
**Recommendation #7 – Update the scholarship policy and establish additional policy language for housing awards**

**Response - Agreed**

- **Scholarship office would also recommend Residential and Performance Based to be included in regards to updating the scholarship policy.**

DRAFT

# Appendix A - Academic Waivers Awarding Process



**KEY**

- ROANYUD – Banner screen used to set up batch process for awarding scholarships
- RPAAWRD – Banner screen used to award scholarships. Some information on this screen can be viewed by students in Badgerweb.
- GLBDATA – Banner batch process used to populate contract information.
- ZSCHLNDX – Banner batch process to calculate scholarship index using GPA and ACT scores. Index information is populated in the ROANYUD screen
- ZSCHLLTR – Banner batch process to record dates when letters were sent out. Dates are populated in the ROANYUD screen
- ZSCHLAWARD – Banner batch process to award scholarships. Scholarship awards are recorded in RPAAWRD using information previously recorded in ROANYUD.

Inefficient procedures for manual data entry of awards in Banner