



UTAH SYSTEM OF
HIGHER EDUCATION

MEMORANDUM

TAB C

November 20, 2020

Internal Audits on Tuition and Fees

In an effort to improve institution accountability for the use of tuition and fee revenue, the Utah Board of Higher Education Audit Committee assigned the internal auditors to complete the following tuition and fee audits since March 2019:

- Course fees (all institutions)
- Differential tuition (all institutions)
- Use of new tuition and fee revenue for the following institutions:
 - Salt Lake Community College
 - Weber State University
 - Dixie State University
 - Utah Valley University
 - University of Utah

The internal auditors made 13 recommendations to the Board of Higher Education to strengthen governance over the approval, modification, and use of tuition and fee revenue at degree-granting institutions. These audit recommendations addressed the following:

- Course fee governance and accountability
- Differential tuition governance, intent, and accounting
- Institution accountability for the use of tuition (general and differential) and fee revenue
- Required documentation and support for tuition and fee modification requests

The Board could create a workgroup, similar to the student fee workgroup, to oversee the implementation of the audit recommendations.

Commissioner's Recommendation

The Commissioner recommends that the Utah Board of Higher Education Finance and Facilities Committee establish a workgroup to oversee the implementation of recommendations made in these seven internal audit reports.