

Memo

To: Legislative History
From: Katrina Green, Assistant Dean, Curriculum Management and Academic Planning,
Undergraduate Studies
Allison Nicholson, Special Assistant, Office of the CFO
Date: October 11, 2024
Re: Changes to Policy 6-406: Special Course Fees and Special Program Fees

Background

- A University of Utah Internal Audit was released March 2024, with several recommendations on how Policy 6-406 could be amended, as well as recommendations for strengthening internal controls related to accounting of course and program fees.
- Policy changes are also required to be compliant with [USHE Policy R517](#), Course and Program Fees, which was amended in September 2022. The primary modification is changing the authority to give final approval to the University of Utah Board of Trustees. The Special Fee Committee was modified to a recommending or advisory role.
- Instead of making red-line changes to the existing policy, the policy drafting team decided it would be better to repeal and rewrite the policy, to streamline the policy so it is based on process, and provide more clarity for policy readers.
 - The policy provisions largely did not change; it is reorganized and consolidated based on process instead of repeating the process description for each individual fee.
- This policy was discussed at the August and September 2024 IPC meetings, the Academic Affairs Policy Coordination group, and provided to CAD for review and comment.

Key Changes

Substantive Changes

- Added requirement that Board of Trustees give final approval to all special fees.
 - Removed requirement that Special Program Fees go to University Budget Advisory Committee (UBAC), which no longer exists. Instead of only Special Program Fees going to UBAC, now all special fees would go to the cognizant SVP before going to Board of Trustees for final approval.
- Added a representative from the SVPHS's Office to the Special Fee Review Committee.
- Added requirement that the Special Fee Committee ensure the timing of the reviews is completed to meet notification and billing cycles.
- Added requirement that course-offering units provide information on whether different sections of a course have different fee amounts, and if so, provide justification.
- "Seat fee" was added as a type of program fee. This is ***not a new fee created or required by this policy***. Some programs are currently charging these fees, without consistent review by the Special Fee Committee. By including seat fees in the policy, we are clarifying that these fees are subject to the same process as all other program fees, and required to be reviewed by the Special Fee Review Committee and approved by the Board of Trustees.
- Clarified that income from special fees must be deposited into activities that are tied to state fund types (previously it stated that fees may not be deposited into "gift activities (Fund 6000)").

- Additional language added related to fiscal justification of new or revised fees, i.e., the Course-offering Unit needs to submit information on fee carryforward balance, and the Special Fee Review Committee analyzes the financial justification of the fee.
- Removed the provision that the President, upon cognizant VP recommendation, may approve specific exceptions to the policy. Rule 1-001 already provides the President authority to appoint a Policy Officer, who “is authorized to allow exceptions to the Policy in appropriate cases.”

Organizational and Style Changes

- Consolidated several defined fees into either “Special Course Fees,” “Special Program Fees,” or a “Key Deposit.”
 - Private instruction fees and breakage fees were defined terms with their own sections describing how they are approved and reviewed. All the language was identical to that affecting course fees, because they are associated with courses. The definition section was streamlined to embed these types of fees in the “Special Course Fee” definition.
 - Similar with Program fees.
- Restructured the policy to describe the process instead of describing each fee and repeating the same process several times.
- Included reference to Board of Higher Education policy on allowable uses of special fees.
- Made technical and conforming amendments to active voice and clarifying sentence structure.

Policy Review Process

Entity	Reviewed?
Academic Affairs Budget Office	Reviewed by Jason Atuaia and Kimberly Adamson
Campus Budget Office	Reviewed by Sandy Hughes
Health Sciences Budget Office	Reviewed by Catalina Ochoa and Wendy Hobson-Rohrer
Special Fee Review Committee	Reviewed by Katrina Green and Committee members
Undergraduate Studies	Reviewed by Chase Hagood, Karen Paisley
Income Accounting	Reviewed by Steffany Forrest
Graduate School	Reviewed by Darryl Butt
Academic Affairs Policy coordination group (representatives from several units)	Reviewed September 11, 2024
Institutional Policy Committee	Reviewed August 9 and September 13, 2024
Council of Academic Deans (CAD)	Reviewed via survey by September 25, 2024
Senate Advisory Committee on Academic Policy	On October 17, 2024 Agenda