**Approver Guide for Course Fee Requests**

Table of Contents

[Introduction 1](#_Toc43563405)

[1. Course Fee Audit Worksheet Preview 2](#_Toc43563406)

[Unit Workflow 2](#_Toc43563407)

[Course Information 3](#_Toc43563408)

[Enrollment Information 3](#_Toc43563409)

[Fee Information 4](#_Toc43563410)

[Campuses 5](#_Toc43563411)

[Expense Categories 6](#_Toc43563412)

[Personnel 6](#_Toc43563413)

[Accrual Category 7](#_Toc43563414)

[Specialized Equipment 7](#_Toc43563415)

[**Shared Accruals** 8](#_Toc43563416)

[**Specialized Equipment Per Student Cost Total** 8](#_Toc43563417)

[Manual Cross-Check 9](#_Toc43563418)

[Account Information 9](#_Toc43563419)

[Details 10](#_Toc43563420)

[ABOR 10](#_Toc43563421)

[Summaries 10](#_Toc43563422)

# Introduction

A thorough review can identify and resolve known issues up-front and improve submission success and prevent denials at the university levels of review. Each section of the course fee audit worksheet is presented with details about what questions an approver should ask and confirm. Red icons highlight information or fields addressed in the details.

For any questions regarding this guide or course fees in general, contact CourseFees@nau.edu .

# Course Fee Audit Worksheet Approver Review

## Unit Workflow

|  |  |  |  |
| --- | --- | --- | --- |
| Initiated By: |       | Date |       |
| Chair Approval (print name) |       | Initial |       | Approval via Attachment\* | [ ]  | Date |       |
| Dean Designee Approval |       | Initial |       | Approval via Attachment\* | [ ]  | Date |       |
| Other Dept. Approval |       | Initial |       | Approval via Attachment\* | [ ]  | Date |       |

\*Approvals documented by email must be uploaded with the Course Fee Worksheet.

**Are fields complete for this step of the review?**

Is the Initiator name listed?

Did approvers in the workflow before you indicate

 -name

 -initial OR attachment

 -date

If any names, initials, or dates are missing, either return the worksheet to the individual or contact the individual for permission to edit. If you are permitted as an editor to make changes to the worksheets for your unit, you must save the document after making changes to preserve the edits.

**If worksheet is approved, did you complete all fields related to your approval?**

-name

 -initial OR attachment

 -date

## Course Information

Use the [Master Course Fee List](https://in.nau.edu/academic-affairs/program-course-fees/) for existing fee information

|  |  |
| --- | --- |
| Subject Catalog # (Ex. PSY 101) |        |
| Course ID (Ex. 006445) |       |
| Topic Title if fee is only applied to this title |       |
| \*Each cross-listed or co-convened course must have its own course fee audit worksheet.  |
| **Topic Title blank?**Topic Title only applies to topics courses and will only be listed if a title is to have a unique fee. It is okay for the Topic Title to be blank unless you have knowledge that it should be completed.  |

## Enrollment Information

AY 20-21 estimated annual enrollment is calculated from actual enrollment in 2019 Summer, Fall, Winter and 2020 Spring. Use the [Course Fees Enrollment report](https://in.nau.edu/academic-affairs/program-course-fees/) to determine Est. Annual Enrollment.

|  |  |
| --- | --- |
| Est. Annual Enrollment |       |
| Enrollment Data from CF Enrollment Report? |  |
| If No, explain how enrollment was calculated |       |

**Is Est. Annual Enrollment is empty?**

**Does ‘Choose from Drop down’ appear in the second field (as shown)? It should display Yes or No.**

**Is the explanation field empty when ‘No’ appears in the second field?**

Edit or return to the worksheet initiator for an edit.

## Fee Information

|  |  |
| --- | --- |
| Effective Term |   |
|  Fee Type | Flat Fee |
| Current Fee Amount zero if New fee: | $      | Proposed Fee Amount: | $      |
| Request Type |  |
| New Fee Reason |  |
| Fee Increase Reason |  |
| Fee Decrease Reason |  |
| Edit- Same Reason |  |
| Cancellation Reason |  |

\*If pursuing a per unit fee, email Coursesfees@nau.edu before completing the worksheet.

**Is the Current Fee or Proposed Fee Amount blank?**

**Is a Request Type identified?**

**Does the Request Type match the logic of the Current and Proposed Fee Amounts?**

New should be zero for Current Fee Amount.

Edit Increase should have a Current Fee Amount smaller than the Proposed Fee Amount.

Edit Decrease should have a Current Fee Amount larger than the Proposed Fee Amount.

Edit Same should have matching Fee Amounts.

Cancel should be zero for Proposed Fee Amount

**Does the Reason selected match the Request Type?** For example, an item from the drop-down menu for New Fee Reason has been selected for a Request Type of New.

**Any edits to Proposed Fee Amount affect cost per student- return to worksheet initiator.**

All other issues can be edited or returned to the worksheet initiator for edit.

## Campuses

|  |
| --- |
| Campuses (Select all applicable)  |
|  Flagstaff Mountain | [ ]  | Online | [ ]  | \*Yuma - if selected see Guide  | [ ]  |
| Statewide Campuses |
| Central Arizona College | [ ]  | Chandler-Gilbert Cmty Coll | [ ]  | Eastern Arizona College | [ ]  |
| Estrella Mountain Cmty Coll | [ ]  | Glendale Cmty Coll | [ ]  | Mesa Cmty Coll | [ ]  |
| Mohave Cmty Coll | [ ]  | NAU - East Valley | [ ]  | NAU - North Valley | [ ]  |
| NAU - Yavapai | [ ]  | Navajo-Hopi | [ ]  | Northland Pioneer College | [ ]  |
| Paradise Valley Cmty Coll | [ ]  | Phoenix Biomedical | [ ]  | Phoenix College | [ ]  |
| Pima Cmty Coll, Downtown | [ ]  | Pima Cmty Coll, West | [ ]  | Scottsdale Cmty Coll | [ ]  |
| South Mountain Cmty Coll | [ ]  | Yavapai College | [ ]  |  |  |

\*If fee applies to both Yuma and Flagstaff Mountain campuses, separate worksheets are required. …….…

Do not check Yuma and Flagstaff Mountain on the same form; provide submitter with two worksheets.

**Are Flagstaff Mountain and Yuma campuses selected together?**

Return to worksheet initiator with notification that separate worksheets are required.

## Expense Categories

 The following applies to all Personnel, Travel/Third Party, and Materials/Software expenses.

 Fees collected must be spent in full each year-- for accrued expenses see Accrual Category.

1. Course fees are for exclusive use. Fees are course specific, benefit only the students paying the fees, and benefit all students enrolled in the course. See Guide for details.
2. Prohibited use of course fee funding: per NAU policy, the listed prohibitions may not be funded with course fees. Please note these items are not discouraged or prohibited from use; however, funding must come from a source other than course fees.

See Guide for typical expenses in this category.

**Only one expense category is shown here. The same questions apply to Travel/Third Party and Materials/Software categories.**

**Is there an Expense Inventory on file for the course fee? It is recommended that Expense Inventories are kept in a dedicated folder in the unit’s records for course fees.**

**Is any dollar entry missing a description?**

**Are any prohibited use items listed in a description?**

**Is the checkbox blank?**

Edit or return to the worksheet initiator for an edit.

### Personnel

*Prohibited use of course fees for personnel:*

* + *Any instructor of record including GA’s and TA’s.*
	+ *Reader-graders, problem set graders, or similar.*
	+ *Guest speakers, presenters, or similar. See Guide for qualifying Specified Guest Instructor.*
	+ See Guide for typical expenses in this category.

In the Description, indicate costs per term (include ERE where applicable) and then record total expense for the year.

**Example** Descriptor: Peer facilitators (3@$300) each Fall, Spring, Summer.

Total: $2700

Check compliance when this section is complete.

|  |  |
| --- | --- |
| Description | Total  |
|       | $      |
|       | $      |
|       | $      |
|       | $      |
|       | $      |
| Subtotal | $0.00 |
| Per Student Cost | $      |

[ ]  Checking this box, the person preparing this worksheet confirms compliance in all Personnel costs with (1) expenditure within the academic year, (2) assurance of exclusive use, and (3) prevention of prohibited use.

## Accrual Category

The following applies to all accruals.

1. Expense must require an accrual of funds for more than one year and have a useful life of more than one year.
2. Exclusive use: course fee accruals must be course specific, benefit only the students paying the fees, and benefit all students enrolled in the course.
	1. An accrued expense may be shared across multiple courses (e.g., computers in a lab, special equipment in a clinical classroom).
	2. And an accrued expense may be in multiple rooms (e.g. 2 treadmills located in 2 different classrooms).
3. Prohibited use of course fee funding: per NAU policy, listed accruals may not be funded with course fees. Please note these items are not discouraged or prohibited from use; however, funding must come from a source other than course fees.

**The following apply to all entries with a numbered Description.**

**Is the description missing?**

**Are any prohibited use items listed in the description?**

**If computers or audiovisual equipment is referenced in the description, is the Computers checkbox checked?**

**Are all fillable fields complete? ‘# of Units’ through Primary Room**

Edit or return to the worksheet initiator for an edit.

See Guide for explanation on completing data fields below.

### Specialized Equipment

*Prohibited use of accrual:*

* + *Any items intended for general use and not specific to the student’s benefit from enrollment in the course, e.g., items for department/program use, general printing/copiers, multi-use/classroom furniture, whiteboards, or similar.*
	+ *Any items with useful life one year or less.*
	+ *Technology or Audiovisual covered by the IT Central Tech Fee.*
	+ *Software covered by general university licensing.*
	+ *Improvements requiring reconstruction of spaces.*

**For accruals funded by and used by more than one class, do not enter individually; use Shared Accruals entry.**

See Guide for explanation on completing data fields below. Check compliance when section is complete.

|  |  |
| --- | --- |
| Description 1:  |       |
| Computers or A/V include laptops, tablets, etc. | # of Units | Cost per Unit include all taxes, extra fees | Total Amount | Expense Date – Enter fiscal year of purchase | Useful Life in years | Per Student Cost | Primary Room |
|[ ]        | $      | $0.00 |       |       | $      |       |

|  |  |
| --- | --- |
| Description 2:  |       |
| Computers or A/V include laptops, tablets, etc. | # of Units | Cost per Unit include all taxes, extra fees | Total Amount | Expense Date - Enter fiscal year of purchase | Useful Life in years | Per Student Cost | Primary Room**For Description 2-4 see prior page.****For Shared Accruals****Is there separate documentation of shared accruals accounting?****Shared accruals documents will be filed by the Fiscal Operations Manager in the VPAA shared drive.****Is the item list missing?** **Are any prohibited use items listed?****Is the per student cost verification checkbox checked?****If computers or audiovisual equipment is referenced in the description, is the Computers checkbox checked?****Is Per Student Cost or Primary Room missing?****For Specialized Equipment Per Student Cost Total****Does the Total reflect the sum of all Per Student Cost entries for accruals?****Is the checkbox blank?**Edit or return to the worksheet initiator for an edit.  |
|[ ]        | $      | $0.00 |       |       | $      |       |

|  |  |
| --- | --- |
| Description 3:  |       |
| Computers or A/V include laptops, tablets, etc. | # of Units | Cost per Unit include all taxes, extra fees | Total Amount | Expense Date - Enter fiscal year of purchase | Useful Life in years | Per Student Cost | Primary Room |
|[ ]        | $      | $0.00 |       |       | $      |       |

|  |  |
| --- | --- |
| Description 4:  |       |
| Computers or A/V include laptops, tablets, etc. | # of Units | Cost per Unit include all taxes, extra fees | Total Amount | Expense Date - Enter fiscal year of purchase | Useful Life in years | Per Student Cost | Primary Room |
|[ ]        | $      | $0.00 |       |       | $      |       |

### **Shared Accruals**

|  |  |
| --- | --- |
| Shared Accruals list items with accrual used by multiple courses |       |
| Verify per student cost is the same for each student in all classes listed | Computers or A/V include laptops, tablets, etc. | Per Student Cost | Primary Room |
|[ ] [ ]  $      |       |

### **Specialized Equipment Per Student Cost Total**

|  |  |
| --- | --- |
| **Specialized Equipment Per Student Cost Total** **(This field does not auto-calculate – please add Specialized Equipment per student costs)** | $0.00 |

[ ]  Checking this box, the person preparing the worksheet confirms compliance in all Accrual Costs with (1) necessity to accrue, (2) assurance of exclusive use, and (3) prevention of prohibited use.

## Manual Cross-Check

Enter the Per Student Cost from each section and compare with Proposed Fee.

|  |
| --- |
| Is your total fee amount correct?  |
|  | Personnel Per Student Cost | $      |
|  | Travel/Third Party Per Student Cost | $      |
|  | Materials/Software Per Student Cost | $      |
|  | Specialized Equipment Per Student Cost Total | $      |
|  | Total Per Student Cost | $0.00 |
|  | Proposed Fee (If discrepancy, check per student costs or update Proposed Fee Amount) | $0.00 |

**Do Total Per Student Cost and Proposed Fee match?**

Request edits from the worksheet initiator.

## Account Information

|  |  |
| --- | --- |
| Department ID |       |
| Department Name |       |
| Fund Code |       |

**Is any account information missing?**

Request edits from the worksheet initiator.

## Details

### ABOR

**Does the Purpose Statement provide the annual amount with an *overview* of purchases, expected outcomes and student benefits that is adequate for auditing and compelling to approvers?**

**Does the Justification provide purchase details validating the annual amount and link data or descriptions to concrete outcomes further clarifying analysis by auditors and approvers?**

1. **Purpose ABOR** (1000 characters or less) – will be duplicated in ABOR form.

Provide a **general** picture of what the course fees will provide and the proposed outcomes that will result in added student benefit. Include the annual cost amount. See Guide for annual cost calculation and tips and examples.

|  |
| --- |
|  |

1. **Justification ABOR** (1000 characters or less) – will be duplicated in ABOR form.

Provide **specific** details about itemized costs that support the annual cost and identify if funding will be 100% course fees or augmented by other sources. If space allows include more details about student benefit. See Guide for tips and examples.

|  |
| --- |
|  |

**Does the Exclusive Use statement explain *how* controls will be used in such a way that auditors and approvers can visualize the mechanics and efficacy of the controls’ ability to assure students who paid the fees are the ones benefiting from the fee?**

1. **Exclusive Use AUDIT** (1000 characters or less) – required for Audit

Describe the **controls** used to guarantee that only the students paying the fee benefit from the services or materials purchased with the fee.

|  |
| --- |
|  |

### Summaries

If entries above are 250 characters or less, copy and paste into corresponding field below.

If entries exceed 250 characters, list critical elements for University Committee consideration below.

1. **Purpose Summary for University Committee** (250 characters or less)

|  |
| --- |
|       |

**Do summaries effectively communicate the key elements in a way that University Committee members can easily assess the strength and validity of the request without having to read the detailed statements?**

1. **Justification Summary for University Committee** (250 characters or less)

|  |
| --- |
|       |

1. **Exclusive Use Summary for University Committee** (250 characters or less)

|  |
| --- |
|       |

**See the next three pages for detailed guidelines, examples, and tools that are provided in the initiators guide for those filling out the worksheets.**

##   Details-

###  Purpose

1. Purpose ABOR- 1000 characters (~150 words) to provide a *broad overview* of **instructional tools** that will be provided, the **outcomes**, and the **student benefit**. Identify the anticipated **annual cost** (multiply the annual enrollment by the proposed fee amount for the annual cost).

***Eight thousand dollars*** *funds five expenses proven to improve overall student performance in the class and in the field. First, classroom support and experiment manipulatives increase engagement in classroom sessions via hands on experiential learning and have reduced the DFW rate for the course. Next, field trips deepen understanding of critical principles in (the class discipline) covered in XYZ certification resulting in improved scores. Also, guaranteed online access to the XYZ certification has improved completion rates necessary for accreditation. Finally, exposure to industry-standard technology in the classroom improves students’ general marketability in the field.* This entry is 93 words/676 characters

###  Justification

1. Justification ABOR- 1000 characters (~150 words) to provide **specific expenditure details** justifying the **annual cost** and the **percentage** course fees will provide for necessary funding. If room allows include more student benefit details.

*Course fees fund* ***100%****. 1. Three thousand dollars funds three in-class peer mentors each term. Peer mentors support primary instruction. Examples of activity include augmenting weekly group sessions and conducting exam reviews. The DFW rate has dropped 25% since starting the peer mentor program. 2. One thousand dollars funds materials like example a, example b for in-class experiments. 3. Two thousand dollars covers trip field trip expenses each term (e.g., transport and entry) where students work through field experiences related to XYZ certification with discipline experts. Average certification scores have improved 10% since the field trip was initiated. 4. One thousand dollars funds the online XYZ certification, ensuring that each student completes the course with this professional requirement. 5. And one thousand dollars maintains tablets using industry standard software deemed a minimum requirement for employment in the field.* This entry is 138 words/952 characters

Tips-

* [Use a chart to help translate expenses and data into details.](#For_the_chart)
* Use a numbering format instead of paragraphs. Spaces eat up character count.
* Consider ABOR and audit as an ‘outside’ audience- use general descriptors versus discipline specific language or acronyms.
* Write in flexibility for potential changes in categories. Note the broad descriptions in the purpose and use of ‘examples’ in the justification that leave room for additions or changes in a category.

###  Exclusive Use

1. Exclusive Use AUDIT- 1000 Characters (~100 words). Assume details from the ABOR purpose and justification are known when explaining the[**controls**](#_Types_of_Controls) used to assure only students paying the fee benefit from the services or materials purchased with the fee. Detail *how* the controls will work.

***Enrollment*** *in NAU 350 is required for students to receive assistance from the course peer mentors, attend the XYZ field trip, or access online XYZ certification. Course materials are stored in a* ***locked cabinet*** *and maintained for exclusive use of NAU 350 students. Tablets are a shared expense across multiple courses but are managed through* ***inventory control*** *for the exclusive use of students enrolled in NAU 350, 450, and 550.* This entry is 69 words/428 characters.

##  Summaries for University Committee members are truncated for inclusion in reports.

* Copy and paste if original description is 250 characters or less.
* If summarizing, start with bare bones, then flesh out details as character limit allows.
1. Purpose Summary- 250 characters (~35 words). If summarizing, prioritize **instructional tools** and **student benefits** from the full descriptions.

**Bare bones:** *classroom support & manipulatives: reduced the DFW rate; field trips: improved certification scores; certification access: improved completion rates; industry-standard technology: improved marketability.* This entry is 22 words/203 characters.

**Final:** *Increased engagement via hands on experiential learning, 25% reduced DFW rate, improved scores and completion rate for XYZ certification required by accreditation, and standard technology usage improving marketability.* This entry is 28 words/220 characters.

1. Purpose Justification- 250 characters (~35 words). If summarizing, prioritize **specific expenditure details** from the full description.

**Bare bones:** *Peer mentors, experiment materials, field trip, XYZ certification access, tablets .*This entry is 10 words/82 characters.

**Final:** *Six peer mentors, in-class experiment materials, XYZ field trip, access XYZ online certification, and class set of tablets with industry standard technology.* This entry is 22 words/158 characters.

1. Exclusive Use Summary- 250 characters (~35 words). If summarizing, prioritize [**controls**](#_Types_of_Controls).

**Bare bones:** *Enrollment, locked storage, inventory controls.* This entry is 5words/47 characters.

**Final:*****Enrollment required*** *for access to class peer mentors and the XYZ field trip. Materials kept in* ***locked storage*** *accessible to instructors. Tablets are managed through* ***inventory control*** *for the exclusive use of students enrolled in NAU 350, 450, and 550.* This entry is 40 words/250 characters

To use a chart, start with the expense details that will be used in the justification. Next, translate expenses into broader instructional tools/approaches for the purpose statement. These broader categorizations potentially build in flexibility and the ability to account for changes as needed. For example, if a field trip were canceled one term due to extenuating circumstances a substitute activity could be funded (just be sure to document on the expense inventory). Next identify the expected outcome of the instruction, also part of the purpose statement. Finish with direct benefits available to students. Include data regarding student benefits in the justification, if available.

|  |  |  |  |
| --- | --- | --- | --- |
| **Expense/ cost (Justification)** | **Instructional Tools (Purpose)** | **Outcomes (Purpose)** | **Student Benefits (Both)** |
| Peer mentors/ $3,000 | Classroom support | Increased engagement and individual support | Reduced DFW/25% drop since start |
| Materials a; materials b/ $1,000 | Experiment manipulatives | Experiential learning | Deeper understanding |
| Transport and entry/2,000 | Field trips | Deepen understanding of XYZ certification principles | Improved scores Improved on XYZ certification/average up 10% |
| Online certification/ $1,000 | Online access XYZ | Improved certification completion | Improved completion rates of XYZ certification/ 95% |
| 5 tablets/ $1,000 | Technology | Familiarity with industry technology | Improved marketability |