

Western Illinois University

Board of Trustees Meeting

March 12, 2026

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WESTERN ILLINOIS UNIVERSITY BOARD OF TRUSTEES

March 12, 2026
Western Illinois University
Macomb, Illinois

March 12, 2026 University Union, Capitol Room, Macomb

Motion to Convene to Open Session – 8:30 a.m.

Action

Roll Call

Action

Public Comments

Chairperson’s Remarks

Chair Polly Radosh

President’s Remarks

President Kristi Mindrup

Review of Previous Meeting Minutes

Review and approval of October 17, 2025 Retreat, December 10, 2025 closed and open session minutes.

Advisory Groups Verbal Updates

1. Student Government Association, Jace Green
2. Faculty Senate, Jeremy Robinett
3. Civil Service Employees Council, Natalie Divan
4. Council of Administrative Personnel, Lorette Oden

Leadership Verbal Updates

1. Government Relations, Zach Messersmith
2. Provost and Academic Vice President, Mark Mossman
3. Vice President for Student Success, Justin Schuch
4. Vice President for Finance and Administration, Ketra Roselieb

Agenda Topic

Reports and Discussion Items

Report No. 26.3/1
Report on Contributions
(Interim Executive Director of Development, Amy Crosby)

Report No. 26.3/2
Purchases of \$100,000 -- \$499,999.99 or Exempt
(Vice President for Finance and Administration, Ketra Roselieb)

Report No. 26.3/3
Report on Externally Sponsored Grants and Contracts for the 2nd Quarter
(Provost and Academic Vice President, Mark Mossman)

Report No. 26.3/4
Annual Debt Compliance & Management Report
(Vice President for Finance and Administration, Ketra Roselieb)

Report No. 26.3/5
Budget and Financial Data for Quarter ending December 31, 2025
(Vice President for Finance and Administration, Ketra Roselieb)

Resolutions and Action Items

Resolution No. 26.3/1 **Action**
Purchases of \$500,000 and Over
(Vice President for Finance and Administration, Ketra Roselieb)

Resolution No. 26.3/2 **Action**
Fiscal Year 2027 Housing and Dining Rates Recommendation
(Vice President for Finance and Administration, Ketra Roselieb and Vice President for Student Success, Justin Schuch)

Resolution No. 26.3/3 **Action**
Fiscal Year 2027 Student Health Insurance Fee Recommendation
(Vice President for Finance and Administration, Ketra Roselieb)

Resolution No. 26.3/4 **Action**
Presentation of the Internal Auditing Department Charter
(Director of Internal Auditing, John Murphy)

Old Business

New Business

Next Meeting

June 11, 2026 Closed and Open Session – Quad Cities Campus in the Riverfront Hall

Adjourn

Action

- The meetings audio will be streamed live at <https://www.youtube.com/user/WesternIllinoisU>
- Public comments will be held to a total of 30 minutes. Comments will be limited to 3 minutes for those speaking in person and 500 words for those writing. Written comments cannot be submitted on behalf of another individual. Those who wish to have their comments read, please email them directly to Athena Brooks at AM-Brooks@WIU.edu by 12:00 p.m. (noon) on Wednesday, March 11, 2026.
- Trustees will meet in person.

WESTERN ILLINOIS UNIVERSITY BOARD OF TRUSTEES

March 12, 2026

Review and Approval of the Meeting Minutes of:
October 17, 2025 Retreat, December 10, 2025 Open and Closed Session

Minutes will be available for review at:

http://www.wiu.edu/board_of_trustees/minutes/index.php

WESTERN ILLINOIS UNIVERSITY BOARD OF TRUSTEES

March 12, 2026

Report No. 26.3/1 -- Report on Contributions



Fundraising Progress Report July 1, 2025 - June 30, 2026

Pledges Made	Planned Gifts (FV)*	Total Pledges
\$ 467,798	\$ 250,000	\$ 717,798
Cash Gifts	Gifts-in-Kind	Total Receipts
\$ 3,236,287	\$ 49,311	\$ 3,285,598

	Overall Total	Goal	% to Goal
Fiscal Year	\$ 4,003,397	\$10,000,000	40%
Campaign	\$ 71,687,086	\$ 100,000,000	71.7%

*Discounted Present Value for the 1 planned gift pledge(s):
\$ 129,048

Deferred gifts not included in totals:

PURPOSE: Record of fiscal year goals and progress
 AUDIENCE: Internal use for administrators, development officers, and board members
 NOTES: Cash Gifts do not include pledge payments.
 Gifts-in-kind do not include service or noncharitable gifts-in-kind.
 Printed on 2026-02-26

Fundraising Progress Report July 1, 2025 - June 30, 2026

COLLEGE/UNIT	PLEDGES	GIFTS	GIFTS-IN-KIND	PLANNED GIFTS	FISCAL YEAR TOTAL	PREVIOUS FY TOTAL
CAS	92,438	300,884	874	250,000	644,196	779,967
CBT	10,433	176,748	0	0	187,181	1,896,754
COEHS	9,267	167,584	0	0	176,851	1,621,829
COFAC	65,446	474,391	569	0	540,407	1,242,770
LEJA	3,452	230,998	0	0	234,450	24,119
ATHLETICS	50,874	454,797	31,311	0	536,982	716,813
STUDENT SUCCESS	15,978	89,410	14,250	0	119,638	163,275
LIBRARY	229	10,563	1,220	0	12,012	8,051
HONORS	210	40,450	0	0	40,660	45,670
GLOBAL STUDIES	1,345	1,430	0	0	2,775	7,580
QC	924	31,025	0	0	31,949	34,881
ALUMNI	659	11,010	0	0	11,669	44,471
BGS	100	2,030	0	0	2,130	4,605
UNIV SCHOLARSHIPS	13,105	132,914	0	0	146,019	326,798
TRI-STATES RADIO	163,616	280,768	0	0	444,384	312,192
WQPT	8,552	696,235	1,087	0	705,874	699,174
OTHER	31,168	135,052	0	0	166,220	1,142,874
UNIVERSITY TOTALS:	467,798	3,236,287	49,311	250,000	4,003,397	9,071,823

PURPOSE: Record of fiscal year progress by unit

AUDIENCE: Internal use for administrators, development officers, and board members

NOTES: Gifts do not include pledge payments.

Radio is separate from COFAC; Parent and Family Association is separate from Student Success.

Gifts-in-kind do not include service or noncharitable gifts-in-kind.

Printed on 2026-02-26

Annual Fund Report July 1, 2025 - June 30, 2026

COLLEGE/UNIT	TOTAL PLEDGE AMT	PREV FY PLEDGE AMT	AVERAGE PLEDGE AMT	PLEDGES PAID	OUTRIGHT GIFTS	*TOTAL RECEIVED	*PREV FY RECEIVED
CAS	6,139	10,781	92	3,843	69,901	73,745	75,760
CBT	5,765	15,751	81	3,550	53,144	56,694	67,625
COEHS	5,704	8,360	88	3,355	29,870	33,225	71,375
COFAC	5,855	17,348	167	4,617	71,072	75,688	144,459
LEJA	952	2,150	68	588	8,735	9,323	16,864
ATHLETICS	19,430	93,871	442	21,244	234,166	255,410	423,098
STUDENT SUCCESS	2,749	2,764	131	1,571	41,161	42,732	71,229
LIBRARY	229	524	76	193	6,913	7,106	6,760
HONORS	0	0	0	0	10,200	10,200	210
GLOBAL STUDIES	125	420	63	50	1,080	1,130	3,215
QC	0	2,030	0	0	25	25	514
ALUMNI	300	2,170	75	100	4,795	4,895	24,443
BGS	100	2,200	100	100	1,830	1,930	3,715
UNIV SCHOLARSHIPS	12,063	12,935	241	11,112	69,457	80,569	111,412
TRI-STATES RADIO	163,616	137,645	358	101,693	249,672	351,365	310,407
WQPT	8,552	15,616	143	2,947	595,173	598,120	668,493
OTHER	21,761	32,993	262	18,972	43,856	62,828	71,500
Total	253,341	357,558	259	173,933	1,491,050	1,664,983	2,071,079

****Total Annual Fund: \$1,744,391**

PURPOSE: Record of fiscal year Annual Fund totals by Unit; includes Phonathon and President's Scholarship totals.

AUDIENCE: Internal use for administrators, development officers, and board members.

NOTES:

*Total Received equals Income (Pledges Paid + Cash).

**Total Annual Fund equals sum of Pledges and Cash.

Radio is separate from COFAC; Parent and Family Association is separate from Student Success.

Printed on 2026-02-26

Phonathon Report July 1, 2025 - June 30, 2026

COLLEGE/UNIT	TOTAL PLEDGE AMT	PREV FY PLEDGE AMT	AVERAGE PLEDGE AMT	PLEDGES PAID	OUTRIGHT GIFTS	*TOTAL RECEIVED	*PREV FY RECEIVED
CAS	5,035	8,961	80	3,130	60	3,190	6,285
CBT	5,465	12,051	78	3,350	110	3,460	7,315
COEHS	4,614	6,980	72	2,645	0	2,645	4,025
COFAC	1,185	4,975	54	750	10	760	1,400
LEJA	952	2,150	68	588	0	588	670
ATHLETICS	957	2,083	120	800	0	800	1,275
STUDENT SUCCESS	880	835	73	425	100	525	405
LIBRARY	120	415	60	120	0	120	115
HONORS	0	0	0	0	0	0	0
GLOBAL STUDIES	125	420	63	50	50	100	75
QC	0	0	0	0	0	0	0
ALUMNI	250	2,120	83	50	0	50	1,495
BGS	100	2,200	100	100	0	100	1,860
UNIV SCHOLARSHIPS	9,155	9,485	199	8,560	865	9,425	8,845
TRI-STATES RADIO	1,120	0	373	620	0	620	200
WQPT	200	130	100	100	0	100	0
OTHER	4,887	4,450	64	2,763	110	2,873	1,205
Total	35,046	57,255	90	24,051	1,305	25,356	35,170

****Total Phonathon: \$36,351**

PURPOSE: Record of fiscal year Phonathon totals by Unit.
 AUDIENCE: Internal use for administrators, development officers, and board members.
 NOTES:
 *Total Received equals Income (Pledges Paid + Cash).
 **Total Phonathon equals sum of Pledges and Cash.
 Radio is separate from COFAC; Parent and Family Association is separate from Student Success.
 Printed on 2026-02-26

WESTERN ILLINOIS UNIVERSITY
BOARD OF TRUSTEES

March 12, 2026

Report No. 26.3/2 -- Purchases of \$100,000 -- \$499,999.99 or Exempt

Purchases of \$100,000 - \$249,999

None

Purchases of \$250,000 - \$499,999

Receiving Presidential Approval

Vendor	Type of Purchase	Annual Amount (unless otherwise noted)	Number of Bids
Kemper Construction Inc; Canton, IL	University Union basement floor office renovations.	\$410,000.00	4

Purchases \$500,000 and above

Exempt from BOT Approval

None

WESTERN ILLINOIS UNIVERSITY BOARD OF TRUSTEES

March 12, 2026

Report No. 26.3/3 -- Externally Sponsored Grants and Contracts for the
2nd Quarter

**Western Illinois University
Board of Trustees Report
Office of Sponsored Projects and Research Compliance
March 2026**

Report on Externally Sponsored Grants, Contracts and Research Compliance Activities

Summary: This report provides information on externally sponsored grants and income-producing contracts received by the University including information on grants and awards for FY23, FY24, FY25 and FY26 to date. Additional information is provided to update the Board on operational changes, new continuing education opportunities, research compliance improvements and the status of the goals set forth in the December 2025 Report to the Board.

The following tables are useful in reviewing grant and contract information across the past three fiscal years. In FY25 we see that submissions were slightly above FY23. Awards fell off towards the end of FY25 in part due to the Government Shutdown. Fortunately, we’ve seen an uptick in submissions and awards in FY26 to date.

Proposals Submitted FY23-FY25

FY23		FY24		FY25	
Number Submitted	Amount Requested	Number Submitted	Amount Requested	Number Submitted	Amount Requested
94	\$30,544,186	138	\$63,604,330	99	\$28,098,794

Proposals Awarded FY23-FY25

FY 23		FY24		FY25	
Number Awarded	Amount Awarded	Number Awarded	Amount Awarded	Number Awarded	Amount Awarded
88	\$18,449,768	87	\$20,580,977	67	\$14,916,894

Proposals Submitted and Awarded in FY26 to Date

FY26 Q1 (July 1 – September 30, 2025)

<u>Grants Submitted</u>	<u>Dollars Requested</u>	<u>Grants Awarded</u>	<u>Dollars Awarded</u>
16	\$6,866,310	6	\$875,060

FY26Q2 (October 1, 2025- December 31,2025)

Grants Submitted	Dollars Requested	Grants Awarded	Dollars Awarded
13	\$10,285,257	4	\$305,000

FY26 Q3 (January 1, 2026 – March 2, 2026)

Grants Submitted	Dollars Requested	Grants Awarded	Dollars Awarded
23	\$17,744,526	6	\$4,428,015.

Totals FY 26 to Date

Grants Submitted	Dollars Requested	Grants Awarded	Dollars Awarded
52	\$34,896,093	16	\$5,608,075

WIU Master Grant Strategy Document

In order to optimize grant development and project necessary timelines a Master Grant Strategy document was developed in December 2025. The document was again updated in March 2026. The attached WIU Master Grant Strategy Document represents a comprehensive institutional resource for strategic grant development and portfolio management. This living document tracks high-priority funding opportunities across six strategic categories, with combined potential funding ranging from \$2 million (conservative) to \$19.5 million+ (optimistic) over a multi-year period.

This master planning document was developed through a systematic environmental scan and analysis process conducted by the Office of Sponsored Projects. The development methodology included:

- A comprehensive review of federal funding opportunities from NSF, ED, HRSA, USDA, and NIH aligned with WIU's mission and capacity
- An analysis of foundation funding priorities from major national funders including Kellogg, Spencer, Lumina, and nursing-focused philanthropies
- An assessment of technology partnership opportunities (Microsoft, Google, Anthropic) providing both in-kind support and direct funding
- An evaluation of each opportunity against institutional strategic priorities, regional needs, and probability of success
- The integration of critical federal policy alerts affecting nursing education and STEM programs and
- Budget modeling across conservative, moderate, and optimistic funding scenarios

The document synthesizes information from multiple federal Notices of Funding Opportunities (NOFO's), foundation guidelines, and strategic partnerships into a single integrated planning tool.

The strategy document contains seven integrated worksheets:

- Executive Dashboard - High-level portfolio overview with critical federal funding alerts and category summaries
- All Opportunities - Comprehensive catalog organized by category with key details on funders, amounts, deadlines, and status
- Master Timeline - Integrated development calendar showing key actions and deadlines across all categories
- Priority Matrix - Strategic prioritization framework identifying high-impact/high-feasibility opportunities
- Key Contacts - Master directory of federal program officers, foundation contacts, and institutional stakeholders
- Budget Planning - Multi-scenario funding projections (conservative/moderate/optimistic) with category breakdowns
- Detailed Trackers - References to six supplementary category-specific tracking documents for granular project management

This document serves multiple strategic functions for institutional planning and governance:

For Strategic Planning:

- Portfolio approach to grant development, balancing high-risk/high-reward opportunities with stable funding sources
- Multi-year budget forecasting across conservative (\$2M), moderate (\$7.5M), and optimistic (\$19.5M+) scenarios
- Identification of resource needs and capacity gaps for institutional investment decisions
- Alignment of grant activities with institutional strategic priorities in AI education, student success, undergraduate research, and nursing workforce development

For Operational Management:

- Integrated timeline for coordinating proposal development across multiple concurrent opportunities
- Contact directory for federal and foundation program officers to support relationship management
- Tracking system for monitoring deadlines, required materials, and proposal status
- Risk monitoring through critical alerts on federal policy changes affecting major programs

For Resource Allocations:

- Identification of cost-share and matching fund requirements for institutional budgeting
- Assessment of faculty/staff capacity needs to support proposal development
- Evaluation of infrastructure investments needed for competitiveness (e.g., grant management systems, evaluation partnerships)
- Analysis of potential return on investment across different funding categories

The document tracks opportunities across six strategic categories:

- *AI & Technology Curriculum* - \$500K to \$5M+ potential
- Focus: NSF EducateAI, USDA Distance Learning, Kellogg Foundation, Spencer Foundation
- Alignment: Rural AI education gap, K-12 teacher preparation, regional workforce needs
- *Student Success & Retention* - \$500K to \$5M+ potential
- Focus: Title III, TRIO programs, FIPSE innovations (to reopen this year)
- Alignment: First-generation student support, retention initiatives, institutional strengthening
- *Technology Partnerships* - \$100K to \$1M+ potential
- Focus: Microsoft M365, Google Education partnerships, Anthropic
- Alignment: Infrastructure enhancement, in-kind support, faculty development
- *Undergraduate Research* - \$200K to \$3M+ potential
- Focus: NSF IUSE, NIH U-RISE, REU sites, equipment grants
- Alignment: Student research experiences, STEM pipeline, faculty scholarship
- Nursing Education - \$200K to \$5M+ potential
- Focus: HRSA Nurse Corps, IL Nursing Scholarships, NLN programs, Jonas Foundation

This master document will be updated quarterly to reflect:

- New funding opportunities aligned with institutional priorities
- Changes in federal/foundation funding landscapes
- Awards received and implementation status
- Lessons learned and success factors for continuous improvement
- Evolving regional needs and partnership opportunities

The Office of Sponsored Projects will continue environmental scanning and strategic analysis to ensure WIU maintains a robust, diversified portfolio of external funding opportunities supporting our mission to serve rural Illinois and beyond.

Accomplished Goals since the December Report to the Board

The December Report to the Board included goals and objectives to be accomplished each quarter. A summary of tasks completed January - March 2026 follows. All strategic initiatives outlined in the December 2025 Board Report have been launched, with substantial completion of most first-quarter objectives. Work by goal follows.

GOAL 1: EXPAND FACULTY AND STAFF ENGAGEMENT IN EXTRAMURAL FUNDING

Tasks Completed:

✓ Academic Department Outreach Initiated

Scheduling process launched for presentations in each college.

✓ Individual Faculty Consultations Underway

Initiated outreach to faculty members who have not previously submitted grant proposals. Identified 15+ potential new grant seekers across STEM, nursing, education, and humanities departments for targeted mentorship through spring 2026.

GOAL 2: SUPPORT INTELLECTUAL PROPERTY DEVELOPMENT AND COMMERCIALIZATION

Tasks Completed:

✓ Intellectual Property Inventory Launched

Initiated comprehensive inventory process to identify faculty innovations, creative works, and research outputs with commercialization potential. Survey instruments have been developed and will be distributed to faculty in order to identify IP-eligible work.

✓ IP Resource Guide Development Initiated

A draft informational guide on intellectual property processes, copyright procedures, patent pathways, and available resources has been compiled. The final version targeted for completion in April 2026 with planned distribution through faculty development channels.

GOAL 3: STRENGTHEN RESEARCH COMPLIANCE (EXPORT CONTROLS FOCUS)

Tasks Completed:

✓ Export Controls Policy Review Initiated

Comprehensive assessment of current Export Controls policies and procedures launched.

✓ Export Controls Training Materials Developed

Training curriculum developed for faculty and staff engaged in international collaborations or work with controlled technologies. First training session scheduled for April 2026, targeting faculty with active international research partnerships.

GOAL 4: HIRE PRE-AWARD SPECIALIST

Tasks Completed:

✓ Position Description Completed

Pre-Award Specialist position description developed emphasizing advanced skills in proposal development, budget preparation, and sponsor relations. Position announcement will be posted in March.

✓ Performance Metrics Framework Established

Developed comprehensive performance metrics focused on proposal quality, submission volume, funding success rates, faculty satisfaction, and turnaround time for proposal review. Metrics will be implemented by June 2026.

GOAL 5: CULTIVATE STRONG RESEARCH AND GRANTS CULTURE

Tasks Completed:

✓ Research Culture Survey Prepared for Distribution

Faculty research culture survey has been finalized and prepared for spring 2026 distribution. Survey instrument designed to assess driving forces and barriers to grant development, faculty support needs, and institutional research climate. Results will inform strategic adjustments to research support services.

✓ Grants Communication Strategy Developed

A framework has been established for regular sharing of funding opportunities, success stories, proposal tips, and compliance updates.

GOAL 6: PURSUE GRANT FUNDING FOR TEACHING AND LEARNING

Tasks Completed:

✓ Teaching and Learning Funding Opportunities Guide Compiled

Comprehensive resource guide developed identifying federal, state, and foundation funding opportunities focused on instructional quality, pedagogical innovation, and faculty development. Guide includes opportunities from Department of Education, NSF IUSE program, Spencer Foundation, Carnegie Corporation, and teaching-focused private foundations.

✓ Initial Teaching Enhancement Proposals in Development

Working with faculty on two curriculum enhancement proposals targeting NSF IUSE and Department of Education FIPSE programs. Focus areas include AI integration in teacher preparation and innovative STEM pedagogy for rural learners.

GOAL 7: PURSUE GRANT FUNDING FOR STUDENT SUCCESS

Tasks Completed:

✓ Student Success Funding Opportunities Guide Compiled

Resource guide developed targeting student retention, persistence, graduation, and career readiness initiatives. Includes Department of Education programs (Title III, TRIO, GEAR UP), NSF S-STEM scholarships, and foundation opportunities from Lumina, ECMC, Kresge, and Strada Education foundations.

GOAL 8: SUPPORT UNDERGRADUATE RESEARCH GRANT DEVELOPMENT

Tasks Completed:

✓ Undergraduate Research Funding Sources Identified

Compiled comprehensive list of funding sources supporting undergraduate research including NSF REU sites, NIH initiatives, American Chemical Society PRF, Council on Undergraduate Research programs, and foundation opportunities.

✓ Faculty Consultations on Undergraduate Research Mentoring Initiated

Met with faculty across biology, chemistry, physics, mathematics, and psychology to explore interest in mentoring undergraduate researchers and developing related proposals. Identified potential PIs for NSF REU site development and NIH U-RISE training grant.

GOAL 9: REVIEW AND UPDATE POLICIES AND PROCEDURES

Tasks Completed:

✓ Comprehensive Policy and Procedure Inventory Completed

Full inventory conducted of all existing policies and procedures related to sponsored projects, research compliance, and intellectual property. Documentation organized into categories: pre-award processes, post-award management, compliance requirements, cost accounting, subrecipient monitoring, and IP protection.

✓ Policy Gap Analysis Initiated

Identified gaps, outdated language, and inconsistencies requiring revision. Priority areas identified include: Export Controls procedures, intellectual property disclosure processes, conflict of interest policies alignment with federal regulations, and cost-share documentation requirements. Revision process scheduled for completion by May 2026.

✓ Annual Policy Review Cycle Framework Established

Developed structured annual review cycle to maintain alignment with evolving federal regulations, sponsor requirements, and institutional priorities. Review schedule established with quarterly checkpoints and annual comprehensive assessment.

GOAL 10: SECURE FOUNDATION FUNDING (TECHNOLOGY & WORKFORCE DEVELOPMENT)

Tasks Completed:

✓ Comprehensive Foundation Research and Targeting Completed

Conducted extensive research identifying foundations whose missions align with WIU's priorities in technology, workforce development, and regional education. Compiled detailed profiles of 25+ high-priority foundations including Gates, Kellogg, Lumina, Joyce, Ascendium, Strada, ECMC, Kresge, and nursing-focused philanthropies (Jonas, Robert Wood Johnson, Helene Fuld Health Trust).

✓ WIU Master Grant Strategy Document Developed

Created comprehensive strategic planning tool tracking 120 high-priority funding opportunities across six categories: AI & Technology Curriculum, Student Success & Retention, Technology Partnerships, Undergraduate Research, Nursing Education, and Foundation Partnerships. Document includes:

✓ Foundation Outreach Strategy Initiated

Began relationship development with foundation program officers through introductory communications. Identified opportunities for Letters of Inquiry to Kellogg Foundation (rural AI education), Spencer Foundation (education research), and Lumina Foundation (postsecondary success initiatives).

✓ Foundation Funding Resource Guide Created

Developed faculty-facing resource guide including foundation application timelines, eligibility requirements, LOI processes, and tips for successful proposals. Guide organized by funding priority areas (technology, workforce development, student success, nursing education) with direct links to foundation websites and program guidelines.

ADDITIONAL ACCOMPLISHMENTS

✓ Major Grant Submission - FIPSE Priority 2 AI-Ready Rural Educators

Successfully submitted \$4 million proposal to U.S. Department of Education FIPSE program targeting 400 rural K-12 teachers and 18,000+ students across 35 Illinois school districts. The grant scored well but was not awarded. The proposal will be revised and resubmitted during the next round.

✓ Regional Employer Analysis for Grant Justification

Conducted comprehensive analysis of chemistry and mathematics workforce needs in Western Illinois-Eastern Iowa corridor (Macomb, Quincy, Burlington, Quad Cities). Documented 154-217 annual hiring needs with \$18.4M-\$24.6M annual economic impact projections. Analysis supports STEM workforce development proposals and demonstrates regional return on investment for grant-funded programs.

SECOND QUARTER PRIORITIES (APRIL - JUNE 2026)

Building on first quarter accomplishments, the following priorities will guide second quarter activities:

- Complete academic college presentations and expand faculty consultations (target: 20 new faculty engagements)
- Hire and onboard Pre-Award Specialist with comprehensive training on WIU systems and faculty research interests
- Deliver Export Controls training sessions and complete compliance resource guide
- Distribute faculty research culture survey and analyze results for strategic planning
- Submit initial foundation proposals (minimum 3) targeting technology, workforce development, and student success
- Complete policy revisions and draft new procedures supporting expanded services
- Develop and submit undergraduate research proposals (minimum 2)
- Monitor FIPSE status and prepare for a second submission.

The first quarter of 2026 represents progress in establishing the infrastructure, strategic frameworks, and faculty engagement systems necessary to expand WIU's externally funded research portfolio. All ten strategic goals outlined in the December 2025 Board Report have been launched, with the majority of first-quarter objectives completed on schedule.

This Report to the Board of Trustees was prepared by Mary Pat Wohlford, Ph.D. Director of the Office of Sponsored Projects and Research Compliance and Authorized Organizational Representative

Questions can be sent to Mary Pat at mp-wohlford@wiu.edu

WESTERN ILLINOIS UNIVERSITY BOARD OF TRUSTEES

March 12, 2026

Report No. 26.3/4 -- Annual Debt Compliance & Management Report

ANNUAL DEBT COMPLIANCE AND MANAGEMENT REPORT

Pursuant to its responsibilities as set forth in the Debt Compliance and Management Policy (the “*Policy*”) adopted by Western Illinois University (“*WIU*”), on June 12, 2015, the Compliance Committee has conducted the annual review required by the Policy and has prepared this report to determine whether Debt (as defined in the Policy) complies with covenants and other ongoing requirements applicable to each issue of Debt. The following sets forth a summary demonstrating WIU’s compliance with such covenants and requirements.

RECORDS

The Compliance Committee has all of the records required under the Policy.

TAX COMPLIANCE

- (a) *Arbitrage Rebate Liability*. At this time, the Board does not have any rebate liability to the U.S. Treasury.
- (b) *Contract Review*. The Compliance Committee has reviewed copies of all contracts and agreements of the Board, including any leases, with respect to the use of any property owned by WIU and acquired, constructed or otherwise financed or refinanced with the proceeds of the Debt and other records. At this time, each issue of the Debt complies with the Federal tax requirements applicable to such issue, including restrictions on private business use and private loans.
- (c) *IRS Examinations or Inquiries*. The Internal Revenue Service (the “*IRS*”) has not commenced an examination of any issue of the Debt. The IRS has not requested a response to a compliance check, questionnaire or other inquiry.

CONTINUING DISCLOSURE

- (a) The Compliance Committee has reviewed the agreements of the Board with respect to each issue of Debt to determine whether the Annual Financial Information and Audited Financial Statements were filed to the MSRB website in a timely manner. All such information was filed within the times required by all Undertakings.

- a. Draft FY25 Financial Statements have been submitted within the time frame prescribed by all undertakings and will be replaced with Audited Financial Statements, when available.
- (b) The Compliance Committee has conducted a review and confirmed that there were no other Reportable Event Disclosures made this year.

OTHER COVENANTS AND REQUIREMENTS

All issues of Debt are in compliance with all other covenants and other ongoing requirements applicable to each such issue under the related Debt documents. Based upon the foregoing, the Compliance Committee believes that no further action is necessary at this time.

RECOMMENDATIONS RE: EFFECTIVENESS OF THE POLICY; OTHER MATTERS

The Compliance Committee has consulted with other WIU staff, counsel, the Municipal Advisor and other professionals in order to evaluate the effectiveness of the Policy and compliance. The Compliance Committee has no recommendations for change in the Policy.

Members of the Compliance Committee:

Ketra Roselieb: Vice President for Finance and Administration
Jessica Dunn: Director of Financial Affairs, Controller
Deanna Eden: Assistant Comptroller, Business Services
Kaitlin Denney, Accounting Associate, Business Services
James McNulty: Municipal Advisor, Blue Rose Capital Advisors

WESTERN ILLINOIS UNIVERSITY BOARD OF TRUSTEES

March 12, 2026

Report No. 26.3/5 -- Budget and Financial Data for Quarter ending
December 31, 2025

All Funds						
	FY2026 Budget	FY2026	% of Budget	FY2025 Budget	FY2025	% of Budget
Revenue						
State Appropriations	\$ 57,394,765	\$ 29,618,699	51.6%	\$ 56,826,500	\$ 32,274,417	56.8%
Assessed Tuition	38,200,000	21,099,220	55.2%	43,000,000	23,657,742	55.0%
Assessed Room and Board	14,625,000	8,111,025	55.5%	18,641,280	9,974,239	53.5%
Sales	2,125,100	1,100,964	51.8%	2,547,800	1,390,860	54.6%
Assessed Student Fees	3,878,050	1,834,517	47.3%	4,315,934	2,674,977	62.0%
Other	59,639,770	26,247,923	44.0%	61,536,786	29,992,812	48.7%
Total Revenue	<u>\$175,862,685</u>	<u>\$ 88,012,348</u>	50.0%	<u>\$186,868,300</u>	<u>\$ 99,965,047</u>	53.5%
Expenditures						
Personnel Services	\$ 91,600,000	\$ 37,448,589	40.9%	\$ 98,100,000	\$ 42,082,620	42.9%
FICA/Medicare/Fringe	6,645,000	4,443,538	66.9%	2,360,000	1,755,286	74.4%
Commodities	2,450,000	1,145,470	46.8%	2,825,000	1,136,131	40.2%
Operation of Automotive Equip	515,000	198,939	38.6%	400,000	210,680	52.7%
Travel	2,005,000	578,929	28.9%	515,000	235,483	45.7%
Contractual Services	37,700,000	16,949,674	45.0%	41,600,000	19,349,826	46.5%
Permanent Improvements	750,000	218,427	29.1%	630,000	207,783	33.0%
Equipment	2,230,000	1,062,062	47.6%	3,220,200	1,823,648	56.6%
Telecommunication Services	250,500	76,748	30.6%	300,850	91,012	30.3%
Awards/Grants & Matching Funds	29,450,000	12,780,800	43.4%	33,900,000	15,970,438	47.1%
CMS Health Insurance	1,969,800	2,018,210	102.5%	3,294,800	1,805,826	54.8%
Other	13,834,700	3,132,224	22.6%	13,754,150	5,375,337	39.1%
Total Expenditures	<u>\$189,400,000</u>	<u>\$ 80,053,610</u>	42.3%	<u>\$200,900,000</u>	<u>\$ 90,044,070</u>	44.8%

The Board of Trustees approved the Western Illinois University Fiscal Year 2026 All Funds Budget by source of funds and estimated object of expenditure on September 26th, 2025 (see Western Illinois University Board of Trustees Resolution No. 25.9/1). Per Board approval, Western Illinois University is authorized to spend up to \$189.4 million during Fiscal Year 2026, and the President is authorized to make technical adjustments in budgets if necessary.

Following the approval of institutional spending plans, the Western Illinois Board of Trustees shall receive quarterly revenue and expenditure reports to review the University's financial status and compliance with institutional spending plans.

The table above outlines the approved All Funds Budget for the current year, along with year-to-date revenue and expense data. Fiscal Year 2025 data is also provided for comparative purposes. Revenue projections are based on factors including enrollment, retention rates, occupancy numbers, and other historical data. The budgeted expenditures are mainly comprised of personnel services, contractual services, and financial aid obligations.

WESTERN ILLINOIS UNIVERSITY BOARD OF TRUSTEES

March 12, 2026

Resolution No. 26.3/1 -- Purchases of \$500,000 and Over

Resolution:

WHEREAS Western Illinois University has a need for website redesign services; and,

WHEREAS the above-mentioned project has been administered in accordance with the Illinois Procurement Code and all other pertinent statutes and rules;

THEREFORE, be it resolved that the Board of Trustees approves the contracting for:

Website Redesign Services

ITEM DESCRIPTION:	Provide services for website redesign to improve accessibility, enhance the user experience, optimize marketing performance, strengthen brand identity, improve operational efficiency, and position WIU competitively in the higher education landscape.
COST:	\$550,000.00 (not to exceed)
RECOMMENDED VENDOR:	Carnegie; Westford, MA
BID SUMMARY:	Sole Economically Feasible Source
FUND SOURCE:	Appropriated

WESTERN ILLINOIS UNIVERSITY BOARD OF TRUSTEES

March 12, 2026

Resolution No. 26.3/2 -- Fiscal Year 2027 Housing and Dining Rates Recommendation

Resolution:

WHEREAS housing and dining rates are to be established annually by the Western Illinois University Board of Trustees; and,

WHEREAS the Board of Trustees carefully considered the Fiscal Year 2027 Housing and Dining rates; and,

WHEREAS general guidelines established by the Illinois Board of Higher Education were followed; and,

WHEREAS appropriate groups on campus were involved in the establishment of housing and dining rates for FY2027; and,

WHEREAS the double occupancy housing and dining rate would be an academic year increase of \$474.00 or 3.99-percent; and,

WHEREAS Western Illinois University maintains a commitment to access and affordability:

THEREFORE, be it resolved in accordance with the priorities and goals of *Higher Values in Higher Education* that the Board of Trustees approves housing and dining charges for FY2027 (effective Fall Semester 2026) as enumerated in the FY2027 Housing and Dining Rates Recommendation document which follows.

FY2027 Housing and Dining Rates

	FY2024	FY2025	FY2026	Proposed FY 2027		
				FY2027	\$ Change	% Change
HOUSING AND DINING RATES						
<u>Academic Year (Fall and Spring)</u>						
Housing and Dining - Double Occupancy	\$ 10,920.00	\$ 11,320.00	\$ 11,888.00	\$ 12,362.00	\$ 474.00	3.99%
Housing and Dining - Single Occupancy	13,890.00	14,411.50	15,136.00	15,738.00	602.00	3.98%
Housing and Dining - Super Single	14,220.00	14,755.00	15,496.00	16,112.00	616.00	3.98%
Housing and Dining - Super Double	11,520.00	11,920.00	12,488.00	12,962.00	474.00	3.80%
Housing and Dining - Suite Double	11,520.00	11,920.00	12,488.00	12,962.00	474.00	3.80%
Housing and Dining - Suite Single	16,560.00	17,149.00	17,958.00	18,632.00	674.00	3.75%
Housing and Dining - Grote Hall Double Occupancy	11,870.00	12,270.00	12,838.00	13,312.00	474.00	3.69%
Housing and Dining - Grote Hall Single Occupancy	13,757.50	14,225.00	14,880.00	15,426.00	546.00	3.67%
Housing - Double Occupancy Westbrook House	6,470.00	6,730.00	7,068.00	7,352.00	284.00	4.02%
Housing - Single Occupancy Westbrook House	8,090.00	8,420.00	8,842.00	9,196.00	354.00	4.00%
<u>Break Housing</u>						
¹ Acad. Year Break Housing (Thanksgiving, Winter, Spring)	\$ 480.00	\$ 500.00	\$ 525.00	\$ 548.00	\$ 23.00	4.38%
Summer Break Housing (May & August)	370.00	380.00	399.00	416.00	17.00	4.26%
<u>Summer Semester</u>						
Housing - Double Occupancy	\$ 830.00	\$ 865.00	\$ 909.00	\$ 946.00	\$ 37.00	4.07%
Housing - Single Occupancy	1,245.00	1,295.00	1,360.00	1,415.00	55.00	4.04%
Housing - Double Occupancy Westbrook House	1,294.00	1,346.00	1,414.00	1,471.00	57.00	4.03%
Housing - Single Occupancy Westbrook House	1,618.00	1,684.00	1,769.00	1,840.00	71.00	4.01%
<u>Additional Fees</u>						
Res Net	\$ 240.00	\$ 250.00	\$ 260.00	\$ 270.00	\$ 10.00	3.85%

¹Housing charge is divided by break session

WESTERN ILLINOIS UNIVERSITY
BOARD OF TRUSTEES

March 12, 2026

Resolution No. 26.3/3 -- Fiscal Year 2027 Student Health Insurance Fee
Recommendation

Resolution:

WHEREAS Western Illinois University has reviewed the Student Health Insurance options for Western Illinois University students; and

WHEREAS Western Illinois University proposes that the Student Health Insurance Program rate increase with Fiscal Year 2027 to \$1,075.00 per half year or \$2,150.00 per full year; and

WHEREAS special provisions have been made for students attending outside the designated terms of August 1 to January 31 and February 1 to July 31; and

THEREFORE, be it resolved that the Board of Trustees approves the Western Illinois University Student Health Insurance Program rate for the Fiscal Year 2027 as proposed.

WESTERN ILLINOIS UNIVERSITY BOARD OF TRUSTEES

March 12, 2026

Resolution No. 26.3/4 -- Presentation of the Internal Auditing Department Charter

Resolution:

WHEREAS Western Illinois University has a need to periodically review and present the Internal Auditing Department Charter to University management and the Board of Trustees for compliance with the *State of Illinois Fiscal Control and Internal Auditing Act* and the *Institute of Internal Auditors Professional Practices Framework® (IPFF®)*. The (IPFF®) is composed of the three components: *Global Internal Auditing Standards, Topical Requirements; and, Global Guidance*.

WHEREAS the WIU Internal Auditing Department Charter has been updated with changes to meet the requirements of the new Global Internal Auditing Standards and includes the purpose, relative mandates, organizational structure and authority of the department; statement of professional practice; statement of independence, and objectivity; departmental objectives and responsibilities; the types of internal audit services provided; and the duties and responsibilities of the department; and, interaction with management and the Board of Trustees.

WHEREAS the Internal Auditing Charter includes the primary responsibilities of the Internal Audit Department, which includes: developing a two-year risk based audit schedule that is updated and approved annually; performing audit assurance engagements, consulting services, special investigations, and follow-up reviews on audit findings issued; reporting material results of audits, reviews, and investigations to University management and the Audit Committee; and providing an annual summary of the Internal Auditing Department activities to the University President and Audit Committee by September 30th for the previous fiscal year:

THEREFORE, be it resolved that the Board of Trustees approves the Internal Auditing Department Charter as presented.

Western Illinois University Internal Auditing Department Charter

Purpose

The purpose of the internal audit function is to strengthen Western Illinois University's and its related organizations' ability to create, protect, and sustain value by providing the Board of Trustee (BOT) Audit Committee and management with independent, risk-based, and objective assurance, advice, insight, and foresight.

The internal audit function enhances Western Illinois University's:

- Successful achievement of its objectives.
- Governance, risk management, and control processes.
- Decision-making and oversight.
- Reputation and credibility with its stakeholders.
- Ability to serve the public interest.

Western Illinois University's internal audit function is most effective when:

- Internal auditing is performed by competent professionals in conformance with The IIA's Global Internal Audit Standards™, which are set in the public interest.
- The internal audit function is independently positioned with direct accountability to the BOT through the Audit Committee.
- Internal auditors are free from undue influence and committed to making objective assessments.

Mandate

The Fiscal Control and Internal Auditing Act (30 ILCS 10/ Articles 1, 2 and 3) FCIAA) is the state legislation that mandates the internal audit activities of state agencies. It is the policy of the State of Illinois that the chief executive officer of every State agency is responsible for effectively and efficiently managing the agency and establishing and maintaining an effective system of internal control. Western Illinois University is a designated agency as defined in FCIAA. The President of the University, as the chief executive officer of Western Illinois University is responsible for the development and implementation of the program of Internal Auditing.

The university president along with the BOT Audit Committee have appointed and delegated a qualified Chief Internal Auditor with the responsibility of establishing guidelines which provide direction to the overall internal audit function in-line with the requirements of FCIAA (30 ILCS 10/2003).

In accordance with FCIAA Article 2, the State of Illinois Internal Audit Advisory Board has adopted the mandatory elements of The Institute of Internal Auditors' International Professional Practices framework, which are the Global Internal Audit Standards and Topical Requirements which all State auditors must adhere.

Commitment to Adhering to the Global Internal Audit Standards

On an annual basis, the chief audit executive will report to the BOT Audit Committee and the University's President the internal audit function's conformance with the Standards, as assessed through a quality assurance and improvement program.

Authority

The internal audit function's authority is created by its direct reporting relationship to the President of Western Illinois University and the BOT through the Audit Committee. Such authority allows for unrestricted access to the President and the BOT Audit Committee.

The President and the BOT Audit Committee authorizes the internal audit function to:

- Have full and unrestricted access to all functions, data, records, information, physical property, and personnel pertinent to carrying out internal audit responsibilities. Internal auditors are accountable for confidentiality and safeguarding records and information.
- Allocate resources, set frequencies, select subjects, determine scopes of work, apply techniques, and issue communications to accomplish the function's objectives.
- Obtain assistance from the necessary personnel of and other specialized services from within or outside Western Illinois University or Western Illinois Foundation to complete internal audit services, as deemed necessary.

Independence, Organizational Position, and Reporting Relationships

The chief audit executive will be positioned at a level in the organization that enables internal audit services and responsibilities to be performed without interference from management, thereby establishing the independence of the internal audit function. While the President is responsible under the Fiscal Control and Internal Auditing Act for establishing and maintaining internal controls, the internal audit function remains independent and does not design, implement, or operate those controls. The chief audit executive will report functionally to the BOT Audit Committee and administratively to the Western Illinois University president. This positioning provides the organizational authority and status to bring matters directly to senior management and escalate matters to the BOT Audit Committee, when necessary, without interference and supports the internal auditors' ability to maintain objectivity.

The chief audit executive will confirm to the BOT Audit Committee, at least annually, the organizational independence of the internal audit function. If the governance structure does not support organizational independence, the chief audit executive will document the characteristics of the governance structure limiting independence and any safeguards employed to achieve the principle of independence. The chief audit executive will disclose to the BOT Audit Committee any interference internal auditors encounter related to the scope, performance, or communication of internal audit work and results. The disclosure will include communicating the implications of such interference on the internal audit function's effectiveness and ability to fulfill its mandate.

Changes to the Mandate and Charter

Circumstances may justify a follow-up discussion between the chief audit executive, BOT Audit Committee, and senior management on the internal audit mandate or other aspects of the internal audit charter. Such circumstances may include but are not limited to:

- A significant change in the Global Internal Audit Standards.
- A significant reorganization within the organization.
- Significant changes in the chief audit executive, BOT Audit Committee, and/or senior management.

- Significant changes to the organization’s strategies, objectives, risk profile, or the environment in which the organization operates.
- New laws or regulations that may affect the nature and/or scope of internal audit services.

BOT Audit Committee Oversight

The BOT Audit Committee is responsible for the oversight of the internal audit function as required by Domain III of the *Global Internal Audit Standards*. To ensure the function’s effectiveness, the Board and Senior Management establish the following **Essential Conditions**:

- **Mandate and Charter:** The BOT Audit Committee reviews and approves the internal audit mandate and charter at least annually to ensure they remain aligned with the University’s strategy and the *Global Internal Audit Standards*.
- **Strategy and Risks:** The BOT is responsible for communicating with the CAE about the University’s strategy and risks.
- **Chief Audit Executive (CAE) Relationship:** The BOT Audit Committee maintains a direct reporting relationship with the CAE. This includes participation in the appointment, performance evaluation, and compensation of the CAE, and ensuring the CAE is qualified and positioned at a level to exercise independent judgment.
- **Resource Sufficiency:** The BOT Audit Committee, in coordination with the University President, ensures the internal audit function is provided with sufficient resources, including budget and qualified personnel, to fulfill the internal audit mandate and execute the approved audit plan.
- **Quality Oversight:** The BOT Audit Committee provides oversight of the Quality Assurance and Improvement Program (QAIP). This includes reviewing the results of internal and external assessments and ensuring management takes appropriate action to address deficiencies.
- **Open Communication:** The BOT Audit Committee provides the CAE with unrestricted access to its members and ensures the CAE has a standing invitation to meet with the Committee at least annually without management present.

Chief Audit Executive Roles and Responsibilities

Ethics and Professionalism

The chief audit executive will ensure that internal auditors:

- Conform with the Global Internal Audit Standards, including the principles of Ethics and Professionalism: integrity, objectivity, competency, due professional care, and confidentiality.
- Internal Audit Strategy: The CAE will develop and maintain a multi-year Internal Audit Strategy that outlines how the function will fulfill its mandate and achieve its objectives. This strategy must be reviewed with the BOT Audit Committee and Senior Management and updated in response to changes in the University’s risk profile or strategic direction.
- Understand, respect, meet, and contribute to the legitimate and ethical expectations of the organization and be able to recognize conduct that is contrary to those expectations.
- Internal auditors will exercise professional skepticism by maintaining a questioning mind and critically assessing the reliability of information obtained during engagements.

- Encourage and promote an ethics-based culture in the organization.
- Report organizational behavior that is inconsistent with the organization's ethical expectations, as described in applicable policies and procedures.

Objectivity

The chief audit executive will ensure that the internal audit function remains free from all conditions that threaten the ability of internal auditors to carry out their responsibilities in an unbiased manner, including matters of engagement selection, scope, procedures, frequency, timing, and communication. If the chief audit executive determines that objectivity may be impaired in fact or appearance, the details of the impairment will be disclosed to appropriate parties.

Internal auditors will maintain an unbiased mental attitude that allows them to perform engagements objectively such that they believe in their work product, do not compromise quality, and do not subordinate their judgment on audit matters to others, either in fact or appearance.

Internal auditors will have no direct operational responsibility or authority over any of the activities they review. Accordingly, internal auditors will not implement internal controls, develop procedures, install systems, or engage in other activities that may impair their judgment, including:

- Assessing specific operations for which they had responsibility within the previous year.
- Performing operational duties for Western Illinois University or its affiliates other than those for the Internal Audit Department.
- Initiating or approving transactions external to the internal audit function.
- Directing the activities of any Western Illinois University employee that is not employed by the internal audit function, except to the extent that such employees have been appropriately assigned to internal audit teams or to assist internal auditors.

Internal auditors will:

- Disclose impairments of independence or objectivity, in fact or appearance, to appropriate parties and at least annually, such as the chief audit executive, BOT Audit Committee, management, or others.
- Exhibit professional objectivity in gathering, evaluating, and communicating information.
- Make balanced assessments of all available and relevant facts and circumstances.
- Take necessary precautions to avoid conflicts of interest, bias, and undue influence.

Managing the Internal Audit Function

The chief audit executive has the responsibility to:

- Annually, develop a flexible, risk-based two-year internal audit plan that considers the input of management and the BOT Audit Committee. Discuss the plan with senior management and submit the plan for review by the BOT Audit Committee for feedback and concurrence. The Audit Plan should be approved by the University President by June 30 of each year.
- Communicate the impact of resource limitations on the internal audit plan to the BOT Audit Committee and senior management.
- Review and adjust the internal audit plan, as necessary, in response to changes in Western Illinois University's business, risks, operations, programs, systems, and controls.
- The chief audit executive will develop and maintain an internal audit strategy that guides the function toward the fulfillment of the internal audit mandate and is aligned with the University's strategic objectives

- In developing the internal audit strategy and risk-based audit plan, consider institution-specific risks as well as relevant statewide risks, compliance priorities, and oversight concerns identified by State of Illinois authorities, including the SIAAB, where applicable.
- Communicate with the BOT Audit Committee and senior management if there are significant interim changes to the internal audit plan.
- The chief audit executive is responsible for coordinating with and potentially relying on the work of other internal and external assurance and advisory providers. The CAE will communicate to the BOT Audit Committee the basis for such reliance and any gaps in coverage.
- Report to the President and the BOT Audit Committee by September 30 of each year the scope and results of audits and adequacy of management's corrective actions.
- Ensure internal audit engagements are performed, documented, and communicated in accordance with the Global Internal Audit Standards, the Fiscal Control and Internal Auditing Act and any other relevant laws and/or regulations.
- Follow up on engagement findings and confirm the implementation of recommendations or action plans and communicate the results of internal audit services to the BOT Audit Committee and senior management periodically.
- Ensure the internal audit function collectively possesses or obtains the knowledge, skills, and other competencies and qualifications needed to meet the requirements of the Global Internal Audit Standards and fulfill the internal audit mandate.
- Identify and consider trends and emerging issues that could impact Western Illinois University and communicate to the BOT Audit Committee and senior management as appropriate.
- Consider emerging trends and successful practices in internal auditing.
- Establish and ensure adherence to methodologies designed to guide the internal audit function.
- Ensure adherence to Western Illinois University's relevant policies and procedures unless such policies and procedures conflict with the internal audit charter or the Global Internal Audit Standards. Any such conflicts will be resolved or documented and communicated to the BOT Audit Committee and senior management.

Communication with the BOT - Audit Committee and Senior Management

The chief audit executive will report periodically to the BOT Audit Committee and senior management regarding:

- The internal audit function's mandate.
- The internal audit plan and performance relative to its plan.
- Internal audit budget.
- Significant revisions to the internal audit plan and budget.
- Potential impairments to independence, including relevant disclosures as applicable.
- Results from the quality assurance and improvement program, which include the internal audit function's conformance with the IIA's Global Internal Audit Standards and action plans to address the internal audit function's deficiencies and opportunities for improvement.
- Significant risk exposures and control issues, including fraud risks, governance issues, and other areas of focus for the BOT Audit Committee that could interfere with the achievement of Western Illinois University's strategic objectives.
- Results of assurance and advisory services.
- Resource requirements.
- Management's responses to risk that the internal audit function determines may be unacceptable or acceptance of a risk that is beyond Western Illinois University's risk appetite.

Quality Assurance and Improvement Program

The chief audit executive will develop, implement, and maintain a quality assurance and improvement program that covers all aspects of the internal audit function. The program will include external and internal assessments of the internal audit function's conformance with the Global Internal Audit Standards, as well as performance measurement to assess the internal audit function's progress toward the achievement of its objectives and promotion of continuous improvement. The program also will assess, if applicable, compliance with laws and/or regulations relevant to internal auditing. Also, if applicable, the assessment will include plans to address the internal audit function's deficiencies and opportunities for improvement.

Annually, the chief audit executive will communicate with the BOT Audit Committee and senior management about the internal audit function's quality assurance and improvement program, including the results of internal assessments (ongoing monitoring and periodic self-assessments) and external assessments. Periodic internal and external assessments will be conducted under the guidelines provided by the State Internal Audit Advisory Board. The internal audit function shall comply with directives, guidance, and quality assurance requirements issued by the State of Illinois Internal Audit Advisory Board (SIAAB), which may supplement or exceed the Global Internal Audit Standards. External assessments will be conducted at least once every five years by a qualified, independent assessor or assessment team from outside Western Illinois University; qualifications must include at least one assessor holding an active Certified Internal Auditor® credential. Public sector competencies and knowledge as well as knowledge of the Global Internal Audit Standards should be considered when selecting external assessors. Results of external quality assessments will be communicated to senior management and the BOT Audit Committee and made available to the SIAAB upon request.

Scope and Types of Internal Audit Services

The scope of internal audit services covers the entire breadth of the organization, including all of activities, assets, and personnel of Western Illinois University and its related organizations. The scope of internal audit activities also encompasses but is not limited to objective examinations of evidence to provide independent assurance and advisory services to the BOT Audit Committee and management on the adequacy and effectiveness of governance, risk management, and control processes for Western Illinois University.

The nature and scope of advisory services may be agreed with the party requesting the service, provided the internal audit function does not assume management responsibility. Advisory services may also include those less formal in nature such as providing advice, facilitation, and training. Opportunities for improving the efficiency of governance, risk management, and control processes may be identified during advisory engagements. These opportunities will be communicated to the appropriate level of management. Internal audit engagements may include evaluating whether:

- Risks relating to the achievement of Western Illinois University's strategic objectives are appropriately identified and managed.
- The actions of Western Illinois University's officers, directors, management, employees, and contractors or other relevant parties comply with Western Illinois University's policies, procedures, and applicable laws, regulations, and governance standards.
- The results of operations and programs are consistent with established goals and objectives.
- Operations and programs are being carried out effectively, efficiently, ethically, and equitably.
- Established processes and systems enable compliance with the policies, procedures, laws, and regulations that could significantly impact Western Illinois University.

- The integrity of information and the means used to identify, measure, analyze, classify, and report such information is reliable.
- Resources and assets are acquired economically, used efficiently and sustainably, and protected adequately.

Internal audit engagements also include conducting or assisting in the investigation of suspected fraudulent activities within or against Western Illinois University and notifying management and the BOT Audit Committee, of the results, as well as law enforcement as appropriate. This will be done in collaboration with the University Ethics Office.

Acknowledgments/Signatures

John Murphy, Chief Audit Executive

Date

Kristi Mindrup, President, WIU

Date

Erika Lowe Mullins, WIU BOT - Audit Committee Chair

Date

Approved by the WIU BOT

Date