

WESTERN WASHINGTON UNIVERSITY ITEM SUBMITTED TO THE BOARD OF TRUSTEES

TO: Members of the Board of Trustees

FROM: Sue Sharpe, Chair, Board of Trustees
Earl Overstreet, Chair, Audit Committee
Chase Franklin, Chair, Governance Committee

DATE: April 13, 2018

SUBJECT: **Board Governance Reports and Approval of Charter Revisions**

PURPOSE: Action Item

Purpose of Submittal:

The Board of Trustees Governance Committee, as part of its oversight responsibilities, undertook a comprehensive review of the board committee structure. For review and guidance, the Governance Committee consulted with President Randhawa, Brent Carbajal, Provost and Vice President for Academic Affairs, and Kerena Higgins, Assistant Attorney General. Following the comprehensive review, the Governance Committee recommends discontinuing the Governance Committee, implementing an Executive Committee, creating a Student Success Committee and also recommends that language be adopted that defines the purpose of the Board of Trustees Committee Charters.

The Board of Trustees Audit Committee, as part of its oversight responsibilities, undertook a comprehensive review of the Board Audit Committee Charter. For review and guidance, the Audit Committee consulted with President Randhawa, Richard Van Den Hul, Vice President for Business and Financial Affairs, and Antonia Allen, Director, Office of the Internal Auditor. Following the comprehensive review, the Board Audit Committee recommends that the committee henceforth be known as the Finance, Audit, and Enterprise Risk Management Committee.

Proposed Motion:

MOVED, that the Board of Trustees of Western Washington University, upon recommendation of the Board of Trustees Governance Committee, discontinue the Governance Committee and implement an Executive Committee as defined in the Executive Committee charter that includes responsibilities that were previously assigned to the Governance Committee. Further, that the Board adopt language that defines the Board of Trustees Committee Charters. And, that the Board of Trustees Rules of Operation be updated to reflect the Executive Committee Charter and the inclusion of the defining committee charter language.

Proposed Motion:

MOVED, that the Board of Trustees of Western Washington University, upon recommendation of the Board of Trustees Governance Committee, approve the Student Success Committee Charter. Further, that the Board of Trustees Rules of Operation be updated to reflect the Student Success Committee Charter.

Proposed Motion:

MOVED, that the Board of Trustees of Western Washington University, upon recommendation of the Board of Trustees Audit Committee, approve revisions to the Audit Committee Charter, henceforth known as the Finance, Audit, and Enterprise Risk Management Committee Charter. Further, that the Board of Trustees Rules of Operation be updated to reflect the revised Finance, Audit, and Enterprise Risk Management Committee Charter.

Supporting Material:

- Finance, Audit, and Enterprise Risk Management Committee Charter in strike-through format
- Finance, Audit and Enterprise Risk Management Committee Charter with edits incorporated
- Student Success Committee Charter
- Executive Committee Charter
- Board of Trustees Committee Charter All in One Document

Executive Committee Charter

Purpose:

The purpose of the Executive Committee is to ensure the integrity of the Board and enhance Board performance, and facilitate presidential evaluation and compensation.

Responsibilities:

The Committee is responsible for:

- Facilitating presidential evaluation and compensation review.
- Identifying the expertise and experience needed by the Board during Board members' transition and, as appropriate, communicating this to the Governor.
- Recommending strategic conversation themes as well as locations for upcoming Board meetings.
- Reviewing and making recommendations on the structure, format, and implementation of Board meetings and agendas.
- Serving in an advisory capacity to the University president as needed.
- Monitoring and advocating best practices in higher education governance.
- Ensuring the Board members have adequate orientation and ongoing education on governance issues and practices.
- Overseeing the timing and process of periodic Board self-assessment.
- Monitoring compliance with conflict of interest policy.

Membership:

The Committee shall typically consist of the chair of the board, the vice chair of the board and the immediate past chair of the board. The University president shall serve as an ex-officio member of the committee.

Operations:

The Committee will meet on the call of the chair of the board.

Student Success Committee Charter

Purpose:

Western Washington University aspires to advance inclusive success, increase its impact in Washington and beyond, and enhance the quality of its education programs and student learning experiences and its research and creative work. Directed by the Board of Trustees, the purpose of the Student Success Committee is to develop an understanding of Western's academic affairs and student affairs, with the intention of providing strategic oversight to advance student success at the University.

Responsibilities:

The Committee is advisory in nature and assists the Board of Trustees in ensuring that the University makes substantive progress in its mission fulfillment goals.

The Committee will provide strategic oversight of matters related to advancing student success, including undergraduate education, graduate education, and outreach and extended education programs:

- Progress towards the University's academic performance goals, including student persistence and graduation rates, educational quality, and faculty hiring and development.
- Access and affordability of educational programs in serving the education needs of Washington.
- Progress on graduate education goals and the graduate student experience.
- Delivery of outreach and extended education programs.
- Advancing diversity and equity initiatives, climate and culture.

The Board may refer to the Committee other matters related to the general welfare of students, staff and faculty, including, for example, student safety, health and wellness, and policies governing student conduct and student organizations.

Membership:

The Student Success Committee shall consist of three trustees selected by the Board, and the Student Trustee. The Committee's liaison to the Board is the Chair of the Student Success Committee. Additionally, the President in consultation with the Board Chair shall appoint one or more ex-officio members from among the officers of the University, who will serve as staff and primary liaison(s) to the Committee.

Operations:

The Student Success Committee shall meet at least four (4) times annually. Additional meetings may occur as the Committee or its chair deems advisable. Depending on the agenda, the Committee will invite members of the administration, faculty, students or others to attend meetings and provide pertinent information. The Committee will keep adequate meeting notes

of all its proceedings, and will report on its actions and activities at the next meeting of the Board.

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Western Washington University
Audit Finance, Audit, and Enterprise Risk Management
Committee Charter

Role

The Finance, Audit, and Enterprise Risk Management (ERM) Committee of the Board of Trustees assists the Board of Trustees in fulfilling its responsibility for oversight of the following:

- The integrity of the University's financial operations, physical plant, and financial health;
 - The quality and integrity of the accounting, auditing, and reporting practices of the University, and such other duties as directed by the Board; with particular focus on effective internal controls, advising the University on business and financial risk as identified in any audit process, and compliance with significant applicable legal, ethical, and regulatory requirements;
 - The identification, assessment, monitoring and response to enterprise risks, in fulfillment of the University's mission and strategic plan.
- ~~and such other duties as directed by the Board. The Committee's role includes a particular focus on the University's processes to assure effective internal controls, to advise the University on business and financial risk as such is identified in any audit process, and to comply with significant applicable legal, ethical, and regulatory requirements.~~

General Responsibilities

The Committee serves in an advisory capacity to assure the demonstrable integrity, accountability, completeness, and effectiveness of University policies and their implementation, guided by analytical consideration of the magnitude of potential institutional risks and vulnerabilities.

The Committee will ~~oversee~~ provide strategic oversight of matters related to:

- Financial performance of the institution;
- Plans for issuance of debt for long-term financing of capital projects;
- ~~matters related to the f~~ Financial statements of the University and other official financial information provided to the public;
- The system of internal controls, including compliance with applicable policies, procedures, and risk management;
- Integration of enterprise risk identification, assessment, response, and monitoring into existing decision-making strategic planning and budgeting processes;
- The annual independent audit process, including recommending to the Board the appointment, compensation, retention, and oversight of the independent auditors engaged to audit the financial statements of the University;
- The effectiveness of the internal audit program; and,
- Interactions with the state auditor, as appropriate; and,
- Undertake an annual evaluation of the Committee's performance.

~~b) the system of internal controls, including compliance with applicable policies and procedures and risk management; c) the annual independent audit process, including~~

recommending to the Board of Trustees the appointment, compensation, retention and oversight of the independent auditors engaged to audit the financial statements of the University; d) the effectiveness of the internal audit program; and e) the interactions with the state auditor, as appropriate.

The Committee will review and make recommendations further recommends to the full Board broad policy for ensuring to ensure sound financial and risk management, accurate financial reporting, sound risk management, and institutional compliance with applicable legal, ethical and regulatory requirements. ethical behavior. The Committee's duties do not replace or duplicate established responsibilities and delegations for University leadership and management. Further, the Audit Committee does not act on behalf of the Western Washington University Board of Trustees, conduct hearings, or take testimony or public comment.

Membership

The membership of the Committee consists of three trustees selected by the Board. The Committee's liaison to the Board is the Chair of the Finance, Audit and ERM Committee. The Vice President for Business and Financial Affairs will generally serve as staff and primary liaison to the Committee except for the internal audit function for which the Director of Internal Audit shall be the staff and liaison to the Committee. The Audit Committee shall include or have access to a financial expert as appropriate.

Operations

The Committee meets at least four times a year. Additional meetings may occur as the Committee, or its chair deems advisable. As appropriate, the Committee will invite members of the administration, faculty, staff or others to attend meetings and provide pertinent information. The Committee will cause to be kept adequate minutes of all its proceedings, and will report on its actions and activities at the next meeting of the Board.

Communications

With respect to the Committee's auditing functions, the The internal auditor, independent auditors and state auditor report directly to the Committee. The Committee maintains free and open communication with the internal auditors, the independent auditors, the state auditor, and management, including periodic private sessions with each of these parties.

Relationship between Finance, Audit and ERM Committee, University Leadership, Internal Auditor, Independent Auditors, and State Auditor

The Committee relies on the expertise and knowledge of the University's leadership team, the internal auditor, the independent auditors and the state auditor in carrying out its oversight responsibilities. The President of the University is responsible to the Board and with the counsel of the Audit Committee, for ensuring that internal controls are reasonable, and for determining that the University's financial statements are complete, accurate and in accordance with generally accepted accounting principles. The independent auditors are responsible for auditing the University's financial statements. The state auditor's responsibilities are established by law and carried out pursuant to the policies and procedures dictated by the Washington State Auditor's Office. The internal auditor is responsible for providing an independent appraisal function which evaluates the University's activities to assist the Board of Trustees, President and University leadership team in the discharge of their oversight, management, and operating responsibilities.

Audit Committee Responsibilities

Responsibilities to be Evaluated in the Annual Committee Performance Assessment

In performing its audit oversight responsibilities, the Audit Committee shall:

General:

- 1.** Review the coordination of audit efforts to ensure completeness of coverage, reduction of redundant efforts, the effective use of audit resources, and the use of independent auditors other than the state auditor.
- 2.** Meet with the President in private session to discuss any matters the Committee or the President believes should be discussed privately ~~with the Audit Committee.~~
- 3.** Review policies and procedures with respect to transactions between the University and trustees, or affiliates of trustees.
- 4.** Review with management and the independent auditor the effect of any regulatory and accounting initiatives, as well as off-balance-sheet structures, if any.
- 5.** ~~Undertake an annual evaluation of the Committee's performance.~~

Internal Controls, Risk Assessment and Financial Reporting:

1. Inquire of the University leadership team, the internal auditor, the independent auditors and the state auditor about significant risks or exposures, review the University's policies and processes for risk assessment and risk management, and assess the steps management has taken to control such risk to the University.
2. Consider and review the University's internal controls with management and appropriate auditors related to:
 - a. The University's assessment of the effectiveness of its internal controls and any auditor's attestation and report on ~~about~~ the University's assessment.

- b. The adequacy of the University's internal controls including computerized information system controls and security.
 - c. Any related significant internal control findings and recommendations of the independent auditors or state auditor together with management responses.
3. Periodically, review with the President and the appropriate auditors the University's critical accounting policies.
 4. Review and oversee procedures for: (a) receipt, retention and treatment of complaints received by the University regarding accounting, internal accounting controls, and auditing matters; and (b) the confidential, anonymous submission of employee concerns regarding accounting or auditing matters.

Internal Audit Program:

1. Annually review the Internal Audit Charter and make recommendations to the Board of Trustees. Review the responsibilities, functions and performance of the University's internal audit program and consult with management with respect thereto.
2. Participate in the annual audit planning risk assessment process. Review and make recommendation to the Board of Trustees for approval of the risk-based annual audit plan.
3. At least four times a year on such dates as specified by the Committee Chair, receive updates from the Office of the Internal Auditor on the status of the annual audit plan and other matters. Receive and review all reports issued by the Office of the Internal Auditor and ensure that management responds appropriately to issues raised.
4. Ensure that the internal audit function has an external quality assurance review every five years at a minimum or a lesser period of time at the discretion of the Committee. Review the results of the independent external quality assurance review and periodic internal assessments, and monitor the implementation of the action plans to address recommendations raised. Review and concur with the President's appointment, evaluation, replacement, reassignment, or dismissal of the Director of the Office of the Internal Auditor.
5. Review and concur with the President on the appropriate organizational structure, staffing and budget for the Office of the Internal Auditor to ensure functional independence and to enable it to effectively carry out the internal audit program's responsibilities.
6. ~~Receive and review all audit, consultation and investigation reports issued by the Office of the Internal Auditor and ensure that management responds appropriately to issues raised.~~
7. ~~Review and make recommendation to the Board of Trustees regarding the Internal Audit schedule. Receive periodic updates from the Office of the Internal Auditor on the status of the audit schedule.~~
1. ~~Annually review the Internal Audit Charter, policies and procedures and recommend changes to the Board of Trustees, as needed.~~

- ~~2. Inquire of the Internal Audit Director regarding any difficulties encountered in the course of audits, consultations and special investigations, including any restrictions on the scope of work or on access to required information.~~
6. Review and make recommendations as appropriate related to the President's appointment, evaluation, replacement, reassignment, remuneration or dismissal of the Director of the Office of the Internal Auditor.
7. Meet with the Director of the Office of the Internal Auditor in private session to discuss any matters the Committee or the internal auditor believes should be discussed privately. with the Audit Committee, and report the results of such meetings to management.

External Audit Activities:

1. Recommend to the Board of Trustees the appointment or replacement of the independent auditors and approve the terms on which the independent auditors are engaged for the ensuing fiscal year. The Committee shall solicit the input of management in the selection process.
2. Evaluate the independent auditors' qualifications, performance, and independence, including that of the lead partner.
3. Pre-approve any non-audit services provided by the independent auditors, including tax services.
4. Ensure the periodic rotation of lead or concurring partner for the independent auditor and establish appropriate interval for rotation.
5. Resolve any disagreements between management and the independent and/or state auditors.
6. Ensure receipt from the independent auditors of a formal written statement delineating all relationships between the auditors and the University or any other matter that may impact the objectivity and independence of the auditors.
7. Review with the independent auditor, state auditor and University President the scope and plan for the various audits.
8. Upon completion of each audit performed by the independent and state auditors, conduct a detailed review of the audit report with management and the appropriate auditor and discuss any significant findings, recommendations, and management's responses.
9. Review with management, the independent auditor and state auditor, all matters required to be communicated with the Committee under generally accepted auditing standards.
10. Inquire of the independent and state auditors any difficulties encountered in the course of audits, including any restrictions on the scope of work or ~~on~~ access to required information.

11. Meet with the independent auditors and state auditor in private sessions to discuss any matters the Committee or the auditors believe should be discussed privately with the Audit Committee, and report the results of such meetings to management. In order to assure independence, private sessions shall be held at least once a year.
12. Receive and review all outside audit, investigation and regulatory findings and reports of the University including, but not limited to, those from the State Auditor's Office Whistleblower Program, Executive Ethics Board, and Internal Revenue Service. Ensure that management responds appropriately to issues raised.

Approved by ~~the~~ Board of Trustees April 22, 2005
Revision Approved by Board of Trustees August 3, 2007
Revision Approved by Board of Trustees June 11, 2010
Draft Revision – December 6, 2017



Finance, Audit, and Enterprise Risk Management Committee Charter

Purpose:

The Finance, Audit, and Enterprise Risk Management (ERM) Committee of the Board of Trustees assists the Board of Trustees in fulfilling its responsibility for oversight of the following:

- The integrity of the University's financial operations, physical plant, and financial health;
- The quality and integrity of the accounting, auditing, and reporting practices of the University, with particular focus on effective internal controls, advising the University on business and financial risk as identified in any audit process, and compliance with significant applicable legal, ethical, and regulatory requirements;
- The identification, assessment, monitoring and response to enterprise risks, in fulfillment of the University's mission and strategic plan.

Responsibilities:

The Committee serves in an advisory capacity to assure the demonstrable integrity, accountability, completeness, and effectiveness of University policies and their implementation, guided by analytical consideration of the magnitude of potential institutional risks and vulnerabilities.

The Committee will provide strategic oversight of matters related to:

- Financial performance of the institution;
- Plans for issuance of debt for long-term financing of capital projects;
- Financial statements of the University and other official financial information provided to the public;
- The system of internal controls, including compliance with applicable policies, procedures, and risk management;
- Integration of enterprise risk identification, assessment, response, and monitoring into existing decision-making strategic planning and budgeting processes;
- The annual independent audit process, including recommending to the Board the appointment, compensation, retention, and oversight of the independent auditors engaged to audit the financial statements of the University;
- The effectiveness of the internal audit program;
- Interactions with the state auditor, as appropriate; and,
- Undertake an annual evaluation of the Committee's performance.

The Committee will review and make recommendations to the Board to ensure sound financial and risk management, accurate financial reporting, and institutional compliance with applicable legal, ethical and regulatory requirements. The Committee's duties do not replace or duplicate established responsibilities and delegations for University leadership and management. Further, the Committee does not act on behalf of the Western Washington University Board of Trustees, conduct hearings, or take testimony or public comment.

Membership:

The membership of the Committee consists of three trustees selected by the Board. The Committee's liaison to the Board is the Chair of the Finance, Audit and ERM Committee. The Vice President for Business and Financial Affairs will generally serve as staff and primary liaison to the Committee except for the internal audit function for which the Director of Internal Audit shall be the staff and liaison to the Committee. The Committee shall include or have access to a financial expert as appropriate.

Operations:

The Committee meets at least four times a year. Additional meetings may occur as the Committee, or its chair deems advisable. As appropriate, the Committee will invite members of the administration, faculty, staff or others to attend meetings and provide pertinent information. The Committee will cause to be kept adequate minutes of all its proceedings and will report on its actions and activities at the next meeting of the Board.

Communications:

With respect to the Committee's auditing functions, the internal auditor, independent auditors and state auditor report directly to the Committee. The Committee maintains free and open communication with the internal auditors, the independent auditors, the state auditor, and management, including periodic private sessions with each of these parties.

Relationship between Finance, Audit and ERM Committee, University Leadership, Internal Auditor, Independent Auditors, and State Auditor

The Committee relies on the expertise and knowledge of the University's leadership team, the internal auditor, the independent auditors and the state auditor in carrying out its oversight responsibilities. The President of the University is responsible to the Board and with the counsel of the Committee for ensuring that internal controls are reasonable, and for determining that the University's financial statements are complete, accurate and in accordance with generally accepted accounting principles. The independent auditors are responsible for auditing the University's financial statements. The state auditor's responsibilities are established by law and carried out pursuant to the policies and procedures dictated by the Washington State Auditor's Office. The internal auditor is responsible for providing an independent appraisal function which evaluates the University's activities to assist the Board of Trustees, President and University leadership team in the discharge of their oversight, management, and operating responsibilities.

Responsibilities to be Evaluated in Annual Committee Performance Assessment

In performing its audit oversight responsibilities, the Committee shall:

General:

1. Review the coordination of audit efforts to ensure completeness of coverage, reduction of redundant efforts, the effective use of audit resources, and the use of independent auditors other than the state auditor.
2. Meet with the President in private session to discuss any matters the Committee or the President believes should be discussed privately.
3. Review policies and procedures with respect to transactions between the University and trustees, or affiliates of trustees.
4. Review with management and the independent auditor the effect of any regulatory and accounting initiatives, as well as off-balance-sheet structures, if any.

Internal Controls, Risk Assessment and Financial Reporting:

1. Inquire of the University leadership team, the internal auditor, the independent auditors and the state auditor about significant risks or exposures, review the University's policies and processes for risk assessment and risk management, and assess the steps management has taken to control such risk to the University.
2. Consider and review the University's internal controls with management and appropriate auditors related to:
 - a. The University's assessment of the effectiveness of its internal controls and any auditor's attestation and report on the University's assessment.

- b. The adequacy of the University's internal controls including computerized information system controls and security.
 - c. Any related significant internal control findings and recommendations of the independent auditors or state auditor together with management responses.
3. Periodically, review with the President and the appropriate auditors the University's critical accounting policies.
4. Review and oversee procedures for (a) receipt, retention and treatment of complaints received by the University regarding accounting, internal accounting controls, and auditing matters; and (b) the confidential, anonymous submission of employee concerns regarding accounting or auditing matters.

Internal Audit Program:

1. Annually review the Internal Audit Charter and make recommendations to the Board of Trustees.
2. Participate in the annual audit planning risk assessment process. Review and make recommendation to the Board of Trustees for approval of the risk-based annual audit plan.
3. At least four times a year on such dates as specified by the Committee Chair, receive updates from the Office of the Internal Auditor on the status of the annual audit plan and other matters. Receive and review all reports issued by the Office of the Internal Auditor and ensure that management responds appropriately to issues raised.
4. Ensure that the internal audit function has an external quality assurance review every five years at a minimum or a lesser period of time at the discretion of the Committee. Review the results of the independent external quality assurance review and periodic internal assessments, and monitor the implementation of the action plans to address recommendations raised.
5. Review and concur with the President on the appropriate organizational structure, staffing and budget for the Office of the Internal Auditor to ensure functional independence and to enable it to effectively carry out the internal audit program's responsibilities.
6. Review and make recommendations as appropriate related to the President's appointment, evaluation, replacement, reassignment, remuneration or dismissal of the Director of the Office of the Internal Auditor.
7. Meet with the Director of the Office of the Internal Auditor in private session to discuss any matters the Committee or internal audit believes should be discussed privately.

External Audit Activities:

1. Recommend to the Board of Trustees the appointment or replacement of the independent auditors and approve the terms on which the independent auditors are engaged for the ensuing fiscal year. The Committee shall solicit the input of management in the selection process.

2. Evaluate the independent auditors' qualifications, performance, and independence, including that of the lead partner.
3. Pre-approve any non-audit services provided by the independent auditors, including tax services.
4. Ensure the periodic rotation of lead or concurring partner for the independent auditor and establish appropriate interval for rotation.
5. Resolve any disagreements between management and the independent and/or state auditors.
6. Ensure receipt from the independent auditors of a formal written statement delineating all relationships between the auditors and the University or any other matter that may impact the objectivity and independence of the auditors.
7. Review with the independent auditor, state auditor and University President the scope and plan for the various audits.
8. Upon completion of each audit performed by the independent and state auditors, conduct a detailed review of the audit report with management and the appropriate auditor and discuss any significant findings, recommendations, and management's responses.
9. Review with management, the independent auditor and state auditor, all matters required to be communicated with the Committee under generally accepted auditing standards.
10. Inquire of the independent and state auditors any difficulties encountered in the course of audits, including any restrictions on the scope of work or access to required information.
11. Meet with the independent auditors and state auditor in private sessions to discuss any matters the Committee or the auditors believe should be discussed privately with the Audit Committee, and report the results of such meetings to management. In order to assure independence, private sessions shall be held at least once a year.
12. Receive and review all outside audit, investigation and regulatory findings and reports of the University including, but not limited to, those from the State Auditor's Office Whistleblower Program, Executive Ethics Board, and Internal Revenue Service. Ensure that management responds appropriately to issues raised.

Approved by Board of Trustees April 22, 2005 Revision
Approved by Board of Trustees August 3, 2007 Revision
Approved by Board of Trustees June 11, 2010
Draft Revision – December 6, 2017

Western Washington University Board of Trustees Board of Trustees Committee Charters

The Board of Trustees Committee Charters enhance the purpose and advance the work of the Board. The Charters allow the board to focus its work, which largely occurs in its committees, on discussions of key institutional issues and responsibilities that align with the Board's governance roles.

There are two standing committees of the Board established to facilitate the business of the Board and the University: the Student Success Committee, and the Finance, Audit, and Enterprise Risk Management Committee. These committees provide opportunities for board members to gain deeper understanding of specific areas or issues, increase engagement of board members with relevant university constituents on specific topics, and leverage individual board member's expertise. In addition, a special committee of the Board, the Executive Committee, ensures effective Board performance, and meets, as needed, on the call of the Chair of the Board.

All matters considered by the standing committees requiring action shall be referred to the Board for action.

A majority of the committee's voting members shall constitute a quorum.

Executive Committee Charter

Purpose:

The purpose of the Executive and Governance Committee is to ensure the integrity of the Board and enhance Board performance, and facilitate presidential evaluation and compensation.

Responsibilities:

The Committee is responsible for:

- Facilitating presidential evaluation and compensation review.
- Identifying the expertise and experience needed by the Board during Board members' transition and, as appropriate, communicating this to the Governor.
- Recommending strategic conversation themes as well as locations for upcoming Board meetings.
- Reviewing and making recommendations on the structure, format, and implementation of Board meetings and agendas.
- Serving in an advisory capacity to the University president as needed.
- Monitoring and advocating best practices in higher education governance.
- Ensuring the Board members have adequate orientation and ongoing education on governance issues and practices.

- Overseeing the timing and process of periodic Board self-assessment.
- Monitoring compliance with conflict of interest policy.

Membership:

The Committee shall typically consist of the chair of the board, the vice chair of the board and the immediate past chair of the board. The University president shall serve as an ex-officio member of the committee.

Operations:

The Committee will meet on the call of the chair of the board.

Student Success Committee Charter

Purpose:

Western Washington University aspires to advance inclusive success, increase its impact in Washington and beyond, and enhance the quality of its education programs and student learning experiences and its research and creative work. Directed by the Board of Trustees, the purpose of the Student Success Committee is to develop an understanding of Western's academic affairs and student affairs, with the intention of providing strategic oversight to advance student success at the University.

Responsibilities:

The Committee is advisory in nature and assists the Board of Trustees in ensuring that the University makes substantive progress in its mission fulfillment goals.

The Committee will provide strategic oversight of matters related to advancing student success, including undergraduate education, graduate education, and outreach and extended education programs:

- Progress towards the University's academic performance goals, including student persistence and graduation rates, educational quality, and faculty hiring and development.
- Access and affordability of educational programs in serving the education needs of Washington.
- Progress on graduate education goals and the graduate student experience.
- Delivery of outreach and extended education programs.
- Advancing diversity and equity initiatives, climate and culture.

The Board may refer to the Committee other matters related to the general welfare of students, staff and faculty, including, for example, student safety, health and wellness, and policies governing student conduct and student organizations.

Membership:

The Student Success Committee shall consist of three trustees selected by the Board, and the Student Trustee. The Committee's liaison to the Board is the Chair of the Student Success Committee. Additionally, the President in consultation with the Board Chair shall appoint one or more ex-officio members from among the officers of the University, who will serve as staff and primary liaison(s) to the Committee.

Operations:

The Student Success Committee shall meet at least four (4) times annually. Additional meetings may occur as the Committee or its chair deems advisable. Depending on the agenda, the Committee will invite members of the administration, faculty, students or others to attend meetings and provide pertinent information. The Committee will keep adequate meeting notes of all its proceedings, and will report on its actions and activities at the next meeting of the Board.

Finance, Audit, and Enterprise Risk Management Committee Charter

Purpose:

The Finance, Audit, and Enterprise Risk Management (ERM) Committee of the Board of Trustees assists the Board of Trustees in fulfilling its responsibility for oversight of the following:

- The integrity of the University's financial operations, physical plant, and financial health;
- The quality and integrity of the accounting, auditing, and reporting practices of the University, with particular focus on effective internal controls, advising the University on business and financial risk as identified in any audit process, and compliance with significant applicable legal, ethical, and regulatory requirements;
- The identification, assessment, monitoring and response to enterprise risks, in fulfillment of the University's mission and strategic plan.

Responsibilities:

The Committee serves in an advisory capacity to assure the demonstrable integrity, accountability, completeness, and effectiveness of University policies and their implementation, guided by analytical consideration of the magnitude of potential institutional risks and vulnerabilities.

The Committee will provide strategic oversight of matters related to:

- Financial performance of the institution;
- Plans for issuance of debt for long-term financing of capital projects;

- Financial statements of the University and other official financial information provided to the public;
- The system of internal controls, including compliance with applicable policies, procedures, and risk management;
- Integration of enterprise risk identification, assessment, response, and monitoring into existing decision-making strategic planning and budgeting processes;
- The annual independent audit process, including recommending to the Board the appointment, compensation, retention, and oversight of the independent auditors engaged to audit the financial statements of the University;
- The effectiveness of the internal audit program;
- Interactions with the state auditor, as appropriate; and,
- Undertake an annual evaluation of the Committee's performance.

The Committee will review and make recommendations to the Board to ensure sound financial and risk management, accurate financial reporting, and institutional compliance with applicable legal, ethical and regulatory requirements. The Committee's duties do not replace or duplicate established responsibilities and delegations for University leadership and management. Further, the Committee does not act on behalf of the Western Washington University Board of Trustees, conduct hearings, or take testimony or public comment.

Membership:

The membership of the Committee consists of three trustees selected by the Board. The Committee's liaison to the Board is the Chair of the Finance, Audit and ERM Committee. The Vice President for Business and Financial Affairs will generally serve as staff and primary liaison to the Committee except for the internal audit function for which the Director of Internal Audit shall be the staff and liaison to the Committee. The Committee shall include or have access to a financial expert as appropriate.

Operations:

The Committee meets at least four times a year. Additional meetings may occur as the Committee, or its chair deems advisable. As appropriate, the Committee will invite members of the administration, faculty, staff or others to attend meetings and provide pertinent information. The Committee will cause to be kept adequate minutes of all its proceedings and will report on its actions and activities at the next meeting of the Board.

Communications:

With respect to the Committee's auditing functions, the internal auditor, independent auditors and state auditor report directly to the Committee. The Committee maintains free and open communication with the internal auditors, the independent auditors, the state auditor, and management, including periodic private sessions with each of these parties.