**STANDARD SEVEN: INSTITUTIONAL RESOURCES**

Central continues to be mindful of its institutional resources and through careful contingency planning, has met the challenges of the last few years. Central renews its efforts of enhanced student recruitment, robust private-sector fundraising, and a dedicated commitment to financial responsibility.

**HUMAN RESOURCES**

7.1) Central employs a sufficient number of well qualified personnel to support its mission and strategic objectives. As of Fall 2022, CCSU had 877 full- and 527 part-time employees with Faculty comprising approximately 60 percent of the workforce (see Data Form 7.1). As mentioned in Standard Six, Faculty and administrative faculty have specified degree/educational requirements; during the hiring process, candidates must meet or exceed the position requirements. Progress toward meeting diversity goals is measured in Goal 1, Metric 1 of the SP2030, specifically, Central strives to have its Faculty and staff mirror the diversity of its student body. While CCSU is more diverse than it was in 2018, more progress is needed.

7.2, 7.3) CCSU employees are represented by seven [collective bargaining units](https://www.ccsu.edu/hr/laborrelations/index.html) (CBU), the remainder are non-represented and designated Management/Confidential Professional. Employees within the CBUs are members of the State Employees Bargaining Agent Coalition (SEBAC), which provides an array of fringe benefits and employment conditions and protections. All terms and conditions of employment including compensation, personnel evaluations, merit-based qualifications, and performance management are stipulated in and governed by respective collective bargaining agreements. Contracts for each CBU and related [Human Resources](https://www.ccsu.edu/hr/policies.html) (HR) policies are readily available on the website. In addition, Central prides itself on both its success and compliance with Connecticut General Statutes governing [Affirmative Action](https://www.ccsu.edu/diversity/affirmativeAction.html), Equal Employment Opportunity, Fair Employment Practices as well as the State Employees Personnel and Relations Acts as evidenced in our assessments and approval by the State of Connecticut Auditors of Public Accounts, Connecticut Commission on Human Rights and Opportunities, internal auditors and other external oversight bodies.

7.3) Central has a robust compensation package ensuring faculty, staff, and administrator salaries and other opportunities for supplementary earnings are competitive, merit-based and reflective of market trends. CCSU strives to compensate its employees in line with peer institutions via benchmark salary surveys and in accordance with collective bargaining agreements. In accordance with the AAUP contract (Article 12.5.6), Faculty may appeal for a market pay adjustment to their salary.

Since 2018, Central has navigated the COVID 19 pandemic, a wave of employee retirements due to significant changes in retiree benefits, multiple union contract negotiations, and significant leadership changes at the state agency level. HR continues to expand, refine, and develop its service delivery, technological capabilities, employee and labor relations, training, and professional development opportunities. CCSU Human Resources continues to advance towards building more capacity to enrich transformative initiatives, early intervention, support, and climate culture opportunities.

FINANCIAL RESOURCES

(7.4, 7.5) Central has a robust budget process that emphasizes a conservative balanced budget approach; allocations reflect judgment of the best fiscal course to meet the Mission of the University. Divisional and University contingency plans coupled with the non-critical position vacancies continue to be important tools in remaining flexible while addressing budgetary challenges. An example of this flexibility was demonstrated when the pandemic forced the Central to pivot to remote learning in March 2020. In alignment with our Mission, Central immediately reprioritized funding to student support and began to isolate expenses directly related to COVID-19. Soon after, the CSCU System Office issued guidance allowing Central to refund the unused Spring 2020 portion of student room and board charges. Ultimately, federal CARES Act funds helped to supplement the refunds along with COVID related spending on additional technology and other facilities expenses.

(7.5) The University continues to complete analyses at key points throughout the year to project shortfalls and to determine contingency plans. Like many universities, in FY2021, Central experienced unprecedented revenue declines due to reduced enrollment, decreased housing occupancy, and strict limitations on other revenue sources. In response, CCSU implemented multiple reduction plans throughout the year; these reductions, totaling $13.1M were made permanent and included the elimination of 46 full-time vacant positions in order to produce a balanced budget. The budget reduction, combined with an infusion of the one-time Institutional & Supplemental Federal HEERF funding to help offset lost revenues, allowed Central to set additional funds aside for key investments (future projects, upgrades, etc.) while also increasing its reserves by $23.7M between FY2020 and FY2022.

(7.6) CCSU continues to be fiscally stable despite enrollments not yet rebounding to pre-pandemic levels and state appropriations not keeping up with cost drivers. For example, the [fringe benefit expense](http://www.ccsu.edu/fiscalaffairs/historicalexpenditureinformation.html) has increased by $14.1 million (24 percent) since 2018 and was the fastest growing expense during the time period. Additionally, in FY 2022, the State provided approximately 45 percent of Central’s revenue through a State Appropriation and Fringe Recovery via a biennial budget process, which included $4.7M of one-time American Rescue Plan Act (ARPA) deficiency funding. CCSU had to cover the remaining 55 percent by relying on its history of fiscal stability and long-range resource planning. Despite these challenges, Central had an unrestricted reserve balance of $58.8 million as of June 30, 2022 (as noted in Data Form 7.2 and the [CSU Audited Financial Statements](http://www.ccsu.edu/fiscalaffairs/auditedfinancialstatementsandauditreports/index.html)) and was still able to allocate [XX percent](https://www.ccsu.edu/fiscalaffairs/historicalexpenditureinformation.html) of its resources in FY2022 to academic affairs, academic support and student services (see Historical IPEDS Expenses by Program) (7.9). (7.12) Central has a long history of analyzing trends and assessing risks and opportunities as part of its budgeting process. The University community is kept apprised of the fiscal picture through the biweekly meetings of the UPBC (see Standard Two).

(7.7, 7.8) In accordance with [C.G.S Section 10a](https://www.cga.ct.gov/current/pub/chap_185.htm#sec_10a-1) and its [bylaws](http://www.ct.edu/regents/bylaws), the BOR has the sole authority and autonomy in all budget and finance matters. As part of the State of Connecticut’s budget process, the BOR approves the institution’s biennial budget requests, mid-year adjustments, and sets tuition and fees for the University. The State Legislature appropriates general fund dollars to the CSUs, and appropriations are apportioned to each of the CSUs based on the BOR-approved general fund allocation methodology. In addition, CCSU submits an annual Spending Plan, which serves as the annual operating budget, to the BOR for approval each spring, and a mid-year update in January which includes the previous year’s results and an updated current year forecast. The spending plan is used by CCSU and the BOR to manage and report on the financial condition of the institution, however it differs from the audited financial statements in that construction is not included.

7.10) In keeping with CCSU’s other fiscal policies, the Office of Financial Aid annually reviews and adjusts financial aid policies to ensure the proper support, enrollment, and retention of incoming and continuing students. To better serve the student population, Central, in combination with the CCSU Foundation, have worked together to expand financial aid resources and support.

(7.11) Central maintains financial integrity and fiduciary responsibility by adhering to Federal, State and regulatory requirements. The Chief Budget and Compliance Officer (CBCO) reports directly to the President, is a member of ExCom, and the primary role of this position is to advocate for the University. The CBCO is responsible for managing and overseeing Central’s financial resources and all of the traditional financial functions as shown in the [Fiscal Affairs](https://www.ccsu.edu/fiscalaffairs/Fiscal%20Affairs%20Organizational%20Chart%20-%20Revised%2002-15-2023.pdf) [Organizational Chart](https://www.ccsu.edu/fiscalaffairs/). Reporting to the CBCO, the Controller manages an experienced and well qualified team for financial accounting, reporting, budgeting, and auditing. (7.12) In accordance with State Comptroller requirements, the CBCO and University President sign-off on a suite of [Annual Internal](http://www.osc.ct.gov/manuals/InternalCntl/qcontents.htm) [Control Questionnaire](http://www.osc.ct.gov/manuals/InternalCntl/qcontents.htm)s. These analyses provide a foundation for decision making and risk assessment/management and the results are available to the Auditors of Public Accounts. Additionally, Central has several mechanisms to preserve the integrity of its finances, including the evaluation and assessment of internal controls.

The annual Spending Plan sets forth a proposed expenditure to meet current service cost increases, as well as budget impacts for new and expanded programs. The budget model assigns responsibility to the ExCom members for all controllable costs, including faculty and staff positions. Monthly financial reports are systematically generated and sent to the appropriate employee in charge of oversight. Periodic financial updates are provided to ExCom members. To help put spending into perspective and improve transparency, Fiscal Affairs maintains a [Historical Expenditure Information](https://www.ccsu.edu/fiscalaffairs/historicalexpenditureinformation.html) website that shows spending for the University and by division and department. (7.13, 7.14) The UPBC, which is deeply involved in the budget process, has a standing agenda item for the CBCO to update the committee on the latest fiscal picture or developments. Every spring, ExCom members who are requesting additional funding or reallocation of resources, submit their [budget needs](https://www.ccsu.edu/fiscalaffairs/budget_guidelines.html), which are aligned with the SP2030 or other University priorities, to the UPBC. The budgeting [process](https://www.ccsu.edu/fiscalaffairs/FY24%20Budget%20Calendar.pdf) UPBC follows includes feedback from the campus community which is used in deliberations before making a recommendation to the President and IPC for consideration. Upon approval, the University rolls all unit budgets into a University-wide spending plan budget which is presented to the BOR. The contingency planning described above, as well as the President’s reallocation of resources to meet budget reductions and contingencies, are the tools CCSU uses to address operating shortfalls and are consistent with Goal 5 Objective 2 of the SP2030.

(7.15) In addition to exercising thoughtful stewardship of resources, Central also strives to increase revenue by cultivating an entrepreneurial culture in support of academic excellence (SP2030 Goal 5 Objective 1). To ensure that academic program development or modification is done thoughtfully, CCSU adopted the [Integrated Planning Pathway](https://www.ccsu.edu/ipc/proposals.html), developed by the IPC, to establish a transparent and integrated process to review and evaluate proposals from across the campus. This process ensures that all aspects of a new program or proposal have been evaluated with respect to facilities and technological needs, budgetary impact, and compatibility (or lack of) with other academic programs. This process is managed by the UPBC and IPC with the President having the final decision-making authority. Once academic programs have been approved to move forward, Central then follows the [Academic Programs Proposals](http://www.ct.edu/academics/approval) [and Approval Process](http://www.ct.edu/academics/approval), established by the BOR. This is a second layer of evaluation to ensure a quality program that is aligned with the university mission, that there is demand for the program, and that the institution has adequate resources to support the program.

(7.16) The Office of State Ethics publishes the [Code of Ethics Statutes and Regulations](https://nam10.safelinks.protection.outlook.com/?url=http%3A%2F%2Fwww.ct.gov%2Fethics%2Fcwp%2Fview.asp%3Fa%3D2313%26Q%3D311896%26ethicsNav%3D%257C&data=05%7C01%7Cykirby%40ccsu.edu%7C9c30c926578145f34d1a08db2001dda9%7C2329c570b5804223803b427d800e81b6%7C0%7C0%7C638138964614268820%7CUnknown%7CTWFpbGZsb3d8eyJWIjoiMC4wLjAwMDAiLCJQIjoiV2luMzIiLCJBTiI6Ik1haWwiLCJXVCI6Mn0%3D%7C3000%7C%7C%7C&sdata=3KqMW1BfTXuMKa2NwL%2FatP7fN6U91r6ekY6Znr3bh30%3D&reserved=0) that CCSU adheres to. For example, as required by statue, when entering into any large state contract, as defined by the state, contract having a cost greater than $500,000, CCSU provides the summary of state ethics laws and the chief executive officer and appropriate parties must agree to comply with the provisions of state ethic laws. 7.17) The University posts closing entries and provides supplementary data and schedules to the external auditors and the BOR for the creation of the consolidated Connecticut State University System [audited financial statements](http://www.ccsu.edu/fiscalaffairs/auditedfinancialstatementsandauditreports/index.html). In addition to the financial statement audits, the State Auditors of Public Accounts (APA) also examine the University’s financial records, as part of a variety of audits which are available on the [Fiscal Affairs website](http://www.ccsu.edu/fiscalaffairs/auditedfinancialstatementsandauditreports/index.html). The University President and CBCO execute CCSU’s management report letters for the APA audits. The BOR Audit Committee receives and reviews the audited financial statements and APA audits. The processes and procedural oversight, limits the number of audit issues.

**CCSU FOUNDATION**

(7.18 & 7.19) The [CCSU Foundation](http://www.ccsu.edu/ccsufoundation/), Inc. (Foundation) is a means of obtaining private contributions to support CCSU educational programs and research. Incorporated under the Connecticut law, the nonprofit organization is governed by an independent Board of Directors, which includes members of the faculty, student body, alumni, and the general public. In 2022, the Foundation and University updated the operating agreement between the two organizations. Since the last self-study, the Foundation has codified a set of operational policies and procedures to govern the organization, developed and adopted charters for all Board subcommittees, engaged in updating memorandums of understanding which provide funds or funding by ensuring compliance with the [Uniform Prudent Management of Institutional Funds Act](https://www.cga.ct.gov/current/pub/chap_802c.htm#sec_45a-535), and developed policies and procedures for social giving or “crowdsourced gifts.” The Foundation’s successful communication efforts include literature explaining the importance of private gifts to a tax-supported institution followed by prompt acknowledgement of every donor gift. The Foundation employs independent certified public accountants who conduct an [annual audit](http://www.ccsu.edu/ccsufoundation-old/files/2017%20CCSUF%20Financial%20Statements.pdf) which is available to the public, as is their most recent [Form 990 tax return](http://www.ccsu.edu/ccsufoundation/files/CCSUF-2014%20Form%20990%20Public%20Inspection%20Copy.pdf).

In alignment with Goal 2 of the SP2030, some of the highest priorities for fundraising include scholarships for students, academic development, library, and intercollegiate athletics. Central’s fundraising efforts, which are aligned with Goal 5 of the SP2030, have enabled the Foundation to increase its scholarship support to students to over $2.8 million in FY2022, an increase by more than 100 percent since the last self-study. CCSU continues to grow its endowment, now valued at $91 million (March 2023); to help provide some context, this is more than the combined value of the endowments at the other CSUs.

(7.19) [Central’s fiscal policies](https://www.ccsu.edu/fiscalaffairs/businessServices.html) are available on the relevant webpage associated with the fiscal activity, be it [purchasing](https://www.ccsu.edu/purchasing/index.html), [travel](https://www.ccsu.edu/fiscalaffairs/travel/index.html), or other transactions. In addition, CCSU abides by the BOR [budget policies and resolutions](https://www.ct.edu/regents/archives#list), which are also publicly available. Throughout the year, additional guidance is provided via emails to the University community to emphasize proper procedures such as timely deposits and end of year fiscal guidelines. In addition, each department has documented internal procedures available on the Fiscal Affairs shared drive.

(7.20) The University maintains financial integrity and fiduciary responsibility by adhering to Federal, State, and regulatory requirements. The Controller position manages a team for financial accounting. reporting, and auditing. The Accounting Department evaluates banking transactions daily, monitors the approximate $80 million cash balance to ensure that the University can meet its obligations, and reconciles cash and appropriation ledgers. The University identifies opportunities for improvement by examination of the Annual Internal Control Questionnaire, Independent Third Party APA Audits, and periodic review of processes and procedures. At the CSCU System level, a common chart of accounts was implemented, allowing a uniform method of recording financial transactions. (7.10) In keeping with CCSU’s other fiscal policies, the Office of Financial Aid annually reviews and adjusts financial aid policies to ensure the proper support, enrollment and retention of incoming and continuing students. To better serve the student population, CCSU, in combination with the CCSU Foundation, have worked together to expand financial aid resources and support.

INFORMATION, PHYSICAL, AND TECHNOLOGICAL RESOURCES

(7.21) Central’s resources are sufficient and appropriate to meet its Mission and its deliveries of academic programs, be it physical or technological. Since the 2018 report, CCSU has finished several large-scale renovations or additions and ensured campus facilities either meet or exceed requirements of the Americans with Disabilities Act. The new Applied Innovation Hub serves several engineering programs with laboratories dedicated to electrical simulation machines, the study of electronic circuitry, cybersecurity, and networking. In addition, Central recently debuted its [XR Lab](https://www.cga.ct.gov/ce/tfs/20210823_i4.0%20Working%20Group/20220105/CCSU_STEM_DrToro_Presentation.pdf) (combination of virtual reality, mixed reality, and augmented reality), the first of its kind in the State of Connecticut, specializing in the use of virtual and augmented applications to solve business problems across multiple disciplines.

(7.24, 7.25) Central continues to commit extensive information technology resources in support of its academic mission. For example, in response to increased needs for Cloud-based academic technology, the University has created two new positions to support cloud resource administration addressing a growing student and faculty need. Additionally, CCSU initiated an $8.9M upgrade to its network infrastructure in 2022. This upgrade is increasing, updating, and replacing more than 350 switching devices, routers, and core network devices as well as over 1600 wireless access points. To ensure that academics are well supported, the enterprise network is designed to interconnect building, classrooms, and end-devices as well as serve as an aggregation point between newer campus services and devices ranging from IP-based security cameras, code-blue phones, electronic door locks, and HVAC systems.

(7.25, 7.26) In 2020, Central hired its first Deputy CIO & Chief Information Security Officer who is responsible for maintaining security and compliance on campus. The institution continues to abide by policies created by the CSCU System Office as the guide for its cybersecurity standards and compliance. In addition, Central has executed a number of improvements to its campus-based cybersecurity implementation and completes both disaster recovery tests and penetration tests (cybersecurity) annually; disaster recovery services are maintained at Eastern Connecticut State University.

(7.23) Central has various processes in place to ensure operational and technological safety, and continues to reduce and control its hazardous waste. The [Office of Environmental Health and Safety](https://www.ccsu.edu/ehs/) works with the campus community on waste reduction and education, compliance with state and federal regulations, and promotes environmental sustainability. In addition, Central’s Police Department is focused on ensuring health, safety, and providing a stable work and learning environment for our campus. Officers participate in trainings like Crisis Intervention and Law Enforcement Active De-escalation Strategies that are designed to build upon and expand the skills of officers and enhance campus safety.

(7.22, 7.24) The Elihu Burritt Library (Library) continues to evolve from a primarily print-oriented facility to include online resources via the library website, which provides Faculty, staff, and students access to over 123,000 academic e-journals and magazines, over 90 research databases and a collection of 293,478 eBooks. To further support the campus community, Central has added streaming video services from Kanopy, a provider of documentaries and other educational films to the already ample physical and technological resources and facilitates student research All electronic resources are available 24 hours a day via remote access. In addition, the Library has added chat reference services and online research guides to help support the campus community.