

## Senate Agenda

Friday, May 28, 2021

10:30 a.m.

Zoom Conference:

<https://us02web.zoom.us/j/88092461985?pwd=U0lreXJHWek2NkphTzR6MFdmL1ZZUT09>

Meeting ID: 880 9246 1985

Passcode: 194317

### 1. Acknowledgement of the Traditional Territory

As we begin this Nipissing University Senate meeting, I would like to acknowledge that we are in the territory of the Robinson-Huron Treaty of 1850 and that the land on which we gather is the Nipissing First Nation Traditional Territory and the traditional territory of the Anishnabek. We respect and are grateful to hold this event on these lands with all our relatives.

### 2. Approval of the Agenda

### 3. Adoption of the Minutes of the Senate Meeting of: May 14, 2021

### 4. Business Arising From the Minutes

- Board of Governors response to questions (members of the university community that were unable to attend the Board meeting via Zoom as opposed to via livestream, and concerns regarding the attendance of a Board member and what the Board will do to ensure representation)
- A request that Senate be provided with the Price Waterhouse Coopers (PWC) Report (*reminder that the report is to be used for internal purposes and not shared externally*)
- Update on outdoor teaching space (Dean of Teaching)
- COVID-19 Update

### 5. Reading and Disposing of Communications

CRP-NU communication

### 6. Reports From Other Bodies

- A. (1) President
- (2) Provost and Vice-President Academic and Research (report attached)

- (3) Vice-President Finance and Administration
  - Presentation of the 2020-2021 Operating Budget
- (4) Board of Governors
- (5) Alumni Advisory Board
- (6) Council of Ontario Universities (Academic Colleague)
- (7) Joint Board/Senate Committee on Governance
- (8) NUSU
- (9) Indigenization Steering Committee
- (10) Others

B. Reports from Senate members

**7. Question Period**

**8. Reports of Standing Committees and Faculty Councils**

**Senate Executive Committee**

Motion 1: That the Report of the Senate Executive Committee dated May 20, 2021 be received.

Motion 2: That the Annual Report of the Senate Executive Committee dated May 20, 2021 be received.

**Academic Awards, Appeals and Petitions Committee**

Motion 1: That the Annual Report of the Academic Awards, Appeals and Petitions Committee dated April 27, 2021 be received.

**Academic Curriculum Committee**

Motion 1: That the Annual Report of the Academic Curriculum Committee dated May 11, 2021 be received.

**Academic Quality Assurance and Planning Committee (AQAPC)**

Motion 1: That the Annual Report of the Academic Quality Assurance and Planning Committee dated May 20, 2021 be received.

**By-Laws and Elections Committee**

Motion 1: That the Annual Report of the By-Laws and Elections Committee dated May 20, 2021 be received.

**Honorary Degrees Committee**

Motion 1: That the Annual Report of the Honorary Degrees Committee dated April 30, 2021 be received.

**Joint Committee of the Board and Senate on Governance**

Motion 1: That the Annual Report of the Joint Committee of the Board and Senate on Governance Committee dated May 20, 2021 be received.

**Research Committee**

Motion 1: That the Annual Report of the Research Committee dated May 3, 2021 be received.

**Senate Budget Advisory Committee**

Motion 1: That the Annual Report of the Senate Budget Advisory Committee dated May 20, 2021 be received.

**Teaching and Learning Committee**

Motion 1: That the Report of the Teaching and Learning Committee dated April 22, 2021 be received.

Motion 2: That the Annual Report of the Teaching and Learning Committee dated May 6, 2021 be received.

9. **Other Business**

10. **Amendment of By-Laws**

11. **Elections**

- Elect one (1) EPS faculty Senate representative to serve on the Board of Governors for a three-year term effective July 1, 2021 to June 30, 2024.

12. **New Business**

Motion 1: That Senate consider receipt of the Report on Graduation Applicants dated May 27, 2021.

Motion 2: That Senate receive the Report on Graduation Applicants dated May 27, 2021.

Motion 3: That Senate grant approval to graduate the students listed in the Report on Graduation Applicants dated May 27, 2021.

13. **Announcements**

14. **Adjournment**

**Nipissing University**  
**Minutes of the Academic Senate Meeting**

**May 14, 2021**

**10:30 a.m.**

**Zoom Remote Conferencing**

**Members Present:**

A. Vainio-Mattila (Vice-Chair), J. McAuliffe, P. Maher, J. Nadeau, P. Radia, D. Iafrate, N. Black

A. Ackerman, A. Burk, D. Campbell, N. Colborne (Speaker), K. Lucas, C. McFarlane, S. Renshaw, S. Srigley, R. Vernescu, S. Winters

J. Allison, C. Anyinam, K. Ferguson, C. Greco, D. Hay, R. Hoffman, T. Horton, A. Kociolek, D. Lafrance Horning, T. McParland, L. Peachey, P. Ravi, G. Raymer, A. Schinkel-Ivy, T. Sibbald, P. Zou

O. Pokorny

K. Wilcox, B. Ray

J. McIntosh, J. Gagnier, S. Pecoskie-Schweir, E. Wilson, M. Murray

**Absent With Regrets:**

C. Sutton (Interim Chair)

S. Connor, H. Earl, A. Hatef, L. Hoehn, N. Kozuskanich, M. Litalien, M. Saari, M. Tuncali, H. Zhu

C. Irwin

A. Wagner

E. Lougheed

M. (Fichaud) Parsons

**Approval of the Agenda of the Senate Meeting of:** May 14, 2021

Motion 1: Moved by N. Black, seconded by S. Srigley that the agenda of the Senate meeting of May 14, 2021 be approved.  
Carried

**Adoption of the Minutes of the Senate Meeting of:** April 9, 2021

Motion 2: Moved by T. McParland, seconded by C. McFarland that the minutes of the Senate meeting of April 9, 2021 be adopted with a revision.  
Carried

The Speaker opened the meeting with a welcome to the traditional territory:

As we begin this Nipissing University Senate meeting, I would like to acknowledge that we are in the territory of the Robinson-Huron Treaty of 1850 and that the land on which we gather is the Nipissing First Nation Traditional Territory and the traditional territory of the Anishnabek. We respect and are grateful to hold this event on these lands with all our relatives.

### **Reports From Other Bodies**

The report of the Interim President was deferred to the May 28, 2021 Senate meeting.

The Provost and Vice-President Academic and Research provided a report. The report is attached to the minutes.

The Senate representative on the Board of Governors, Bobby Ray, reported that the Board of Governors last met on May 6, 2021. The Board received and thanked Dr. Jim McAuliffe for a presentation he provided on his work as the Dean of Graduate Studies and Research. Board officers were elected and the results will see Marianne Berube return as Chair, while Stuart Kidd was made Vice-Chair and David Smith Vice-Chair, Pro Tem.

In response to a question as to why members of the university community were unable to attend the open session of the Board of Governors meeting via Zoom, as opposed to via livestream, Senator Ray advised that this question will be reviewed with the Board and discussed further at the next Senate meeting.

In response to a concern expressed regarding the attendance of a Board member and what the Board will do to ensure representation, Senator Ray advised that this question will be reviewed with the Board and discussed further at the next Senate meeting.

Following a request for an update on the Presidential Search, Senator Ray advised that he was not authorized to speak on this subject as the discussion was held during the closed meeting of the Board.

The Alumni Advisory Board provided a report. The report is attached to the minutes.

The report of the Council of Ontario Universities Academic Colleague was deferred to the May 28, 2021 Senate meeting.

NUSU VP, Advocacy and Awareness, Sarah Pecoskie-Schweir, provided a report. The report is attached to the minutes.

In follow up to a notice of presentation provided by the Dean of Arts and Science at the April 9, 2021 Senate meeting, the A&S Ad Hoc Committee on Indigenization and Decolonization provided a presentation complementing the work of the Indigenization Steering Committee. The presentation is attached to the minutes.

Following discussion, the motion, which supports the work of the A&S Ad Hoc Committee on Indigenization and Decolonization, was presented:

Motion 3: Moved by P. Radia, seconded by D. Campbell that the following commitments be supported and upheld by the Nipissing University Senate:

- Commitment to tracking and implementing TRC recommendations and decolonizing methodologies in the Faculty of Arts & Science programs and curricula;
- Commitment to adequate funding and supports for the Indigenization and decolonizing process;
- Commitment to proper training on the culture and ethics of relationship-building.

Carried

### **Question Period**

In answer to a question regarding fall planning and how in person space will be offered to students, the Registrar advised that student registration will open in June and that courses could be offered to 4<sup>th</sup>, 3<sup>rd</sup>, 2<sup>nd</sup>, and then 1<sup>st</sup> year students, and registration may be restricted to on-site delivery. First year courses could be restricted and then opened up to other students.

In response to a question regarding over subscription of first year courses to 2<sup>nd</sup>, 3<sup>rd</sup>, and 4<sup>th</sup> year students, the Registrar advised that this situation will be monitored to ensure that, if possible, more courses can be opened up.

Following a request to be advised of the total monetary value of NU's liabilities, the Assistant Vice-President, Finance and Infrastructure reported that the audit and financial statements are available on the website. The total liability as of April 30, 2020 was \$101 million, this information is found on our audited financial statements which are on our website. The total liability for this fiscal year, as of April 30, 2021, will be available after the audit has been completed and is approved in September.

Following a request that Senate be provided with the Price Waterhouse Coopers (PWC) report. The Provost advised that this request will be forwarded to the Finance Department, and a response will be discussed under Business Arising from the Minutes at the May 28 Senate meeting.

In response to a request for an update on outdoor teaching space, the Provost advised that a list of courses appropriate for this type of delivery is being developed. An update will be provided at the May 28 Senate meeting.

Following a request for an update on the status of how the university is preparing to re-open, the Provost advised that the Health Unit guidelines are being followed, and that COU, on behalf of the sector, has written several letters to the Minister. Michelle Banks, HR Generalist, Health, Safety & Wellness, provided updates on cleaning protocols, classroom space, air circulation and ventilation. She advised that she sits on a university-wide committee that puts forth recommendations that will be provided to the COU for the Ministry. If further information is required, please email Ms. Banks.

In response to a request that further COVID-19 updates be shared at the May 28 Senate meeting, Ms. Banks advised that information could be shared if it is developed and available.

In answer to a request to provide further information on improving the ventilation of classrooms, David Drenth, Director of Facility Services, advised that he has taken part in a number of seminars on new technology and that best practices are being monitored. Air purifiers will be available in the larger classrooms.

**Reports of Standing Committees and Faculty or University Councils****Senate Executive Committee**

Motion 4: Moved by A. Vainio-Mattila, seconded by C. McFarland that the Report of the Senate Executive Committee dated May 6, 2021 be received.  
Carried

**Academic Curriculum Committee**

Motion 5: Moved by A. Vainio-Mattila, seconded by S. Winters that the Report of the Academic Curriculum Committee dated May 3, 2021 be received.  
Carried

**Faculty of Arts and Science****Indigenous Studies and Political Science****Non-substantive:**

Bank the Certificate in Indigenous Leadership.

**Liberal Arts and Liberal Science Admission**

Motion 6: Moved by A. Vainio-Mattila, seconded by D. Campbell that Senate approve to decrease the admission average to 60% for Liberal Arts and Liberal Science degrees, effective FW22 term.  
Carried

**Faculty of Education and Professional Studies****School of Business****Non-substantive:**

The name of ADMN 4206 be changed from International Management to International Business.

**School of Nursing****Non-substantive:**

The course title for NURS 1006 Professional Self-Awareness be changed as outlined in the attached document and in line with the major modification proposal.

**Non-substantive:**

The academic calendar course description for NURS 1006 Professional Self-Awareness be changed as outlined in the attached document and in line with the major modification proposal.

Motion 7: Moved by A. Vainio-Mattila, seconded by C. McFarlane that Senate consider motions 8-39 as an omnibus motion.  
Carried

Motion 8: Moved by A. Vainio-Mattila, seconded by C. McFarland that Senate approve motions 8-39 as an omnibus motion.  
Carried

Motion 9: Moved by A. Vainio-Mattila, seconded by C. McFarland that Senate approve the learning objectives for NURS 1006 Professional Nursing 1 be changed as outlined in the attached document.

**Non-substantive:**

The course title for NURS 1016 Nursing and Health be changed as outlined in the attached document and in line with the major modification proposal.

**Non-substantive:**

The academic calendar course description for NURS 1016 Nursing and Health be changed as outlined in the attached document and in line with the major modification proposal.

Motion 10: Moved by A. Vainio-Mattila, seconded by C. McFarland that Senate approve that the learning objectives NURS 1016 Introduction to Holistic Nursing be changed as outlined in the attached document and in line with the major modification proposal.

**Non-substantive:**

The pre-/co- requisites for NURS 1037 Health Assessment be changed as outlined in the attached document and in line with the major modification proposal.

Motion 11: Moved by A. Vainio-Mattila, seconded by C. McFarland that Senate approve that the learning objectives NURS 1037 Health Assessment be changed as outlined in the attached document and in line with the major modification proposal.

Motion 12: Moved by A. Vainio-Mattila, seconded by C. McFarland that Senate approve that NURS 1516 Introduction to Health Concepts across the Lifespan be added to the academic calendar as outlined in the attached template in line with the major modification proposal.

Motion 13: Moved by A. Vainio-Mattila, seconded by C. McFarland that Senate approve that NURS 1707 Nursing Practice Experience 1 be added to the academic calendar as outlined in the attached template and in line with the major modification proposal.

Motion 14: Moved by A. Vainio-Mattila, seconded by C. McFarland that Senate approve that NURS 1526 Introduction to Patho-pharmacology be added to the academic calendar as outlined in the attached template and in line with the major modification proposal.

Year 2 Motions

**Non-substantive:**

The course title for NURS 2016 Health Challenges be changed as outlined in the attached document and in line with the major modification proposal.

**Non-substantive:**

The course description for NURS 2016 Health Challenges be changed as outlined in the attached document.

Motion 15: Moved by A. Vainio-Mattila, seconded by C. McFarland that Senate approve that the learning outcomes for the course NURS 2016 Care of Individuals and Families Experiencing Health Challenges be changed as outlined in the attached document.



**Non-substantive:**

The course title for NURS 2047 Professional Foundations in Nursing be changed as outlined in the attached document and in line with the major modification proposal.

**Non-substantive:**

The academic calendar course description for NURS 2047 Professional Foundations in Nursing be changed as outlined in the attached document.

Motion 16: Moved by A. Vainio-Mattila, seconded by C. McFarland that Senate approve that the learning outcomes for the course NURS 2047 Professional Nursing 2 be changed as outlined in the attached document.

**Non-substantive:**

The academic calendar course description for NURS 2036 Development of Nursing Knowledge be changed as outlined in the attached document and in line with the major modification proposal.

Motion 17: Moved by A. Vainio-Mattila, seconded by C. McFarland that Senate approve that the learning outcomes for the course NURS 2036 development of Nursing Knowledge be changed as outlined in the attached document.

**Non-substantive:**

The course title for NURS 2037 Pharmacology be changed as outlined in the attached document and in line with the major modification proposal.

Motion 18: Moved by A. Vainio-Mattila, seconded by C. McFarland that Senate approve that the learning outcomes for the course NURS 2037 Advanced Patho-pharmacology be changed as outlined in the attached document.

Motion 19: Moved by A. Vainio-Mattila, seconded by C. McFarland that Senate approve that NURS 2706 Nursing Practice Experience 2 be added to the academic calendar as outlined in the attached template and in line with the major modification proposal.

Motion 20: Moved by A. Vainio-Mattila, seconded by C. McFarland that Senate approve that NURS 2517 Therapeutic Relationships be added to the academic calendar as outlined in the attached template and in line with the major modification proposal.

Motion 21: Moved by A. Vainio-Mattila, seconded by C. McFarland that Senate approve that NURS 2707 Nursing Practice Experience 3 be added to the academic calendar as outlined in the attached template and in line with the major modification proposal.

**Year 3 Motions:****Non-substantive:**

The course title for NURS 3017 Maternal Child Care be changed as outlined in the attached document and in line with the major modification proposal.

**Non-substantive:**

The academic calendar course description for NURS 3017 Nursing Across the Lifespan 1 be changed as outlined in the attached document.

Motion 22: Moved by A. Vainio-Mattila, seconded by C. McFarland that Senate approve that the academic course outcomes for NURS 3017 Nursing Across the Lifespan 1 be changed as outlined in the attached document.

**Non-substantive:**

The course title for NURS 3116 Research I be changed as outlined in the attached document and in line with the major modification proposal.

**Non-substantive:**

The academic calendar course description for NURS 3116 Qualitative Health Research be changed as outlined in the attached document.

Motion 23: Moved by A. Vainio-Mattila, seconded by C. McFarland that Senate approve that the academic course outcomes for NURS 3116 Qualitative Health Research be changed as outlined in the attached document.

**Non-substantive:**

The course title for NURS 3117 Nursing Research II be changed as outlined in the attached document and in line with the major modification proposal.

**Non-substantive:**

The academic calendar course description for NURS 3117 Quantitative Health Research be changed as outlined in the attached document.

Motion 24: Moved by A. Vainio-Mattila, seconded by C. McFarland that Senate approve that the academic course outcomes for NURS 3117 Quantitative Health Research be changed as outlined in the attached document.

**Non-substantive:**

The course title for NURS 3036 Transcultural Nursing be changed as outlined in the attached document and in line with the major modification proposal.

**Non-substantive:**

The academic calendar course description for NURS 3036 Transcultural Nursing be changed as outlined in the attached document.

Motion 25: Moved by A. Vainio-Mattila, seconded by C. McFarland that Senate approve that the academic course outcomes for NURS 3036 Culture, Diversity and Nursing Practice be changed as outlined in the attached document.

Motion 26: Moved by A. Vainio-Mattila, seconded by C. McFarland that Senate approve that the academic course outcomes for NURS 3007 Community Health Nursing be changed as outlined in the attached document.

Motion 27: Moved by A. Vainio-Mattila, seconded by C. McFarland that Senate approve that the NURS 3706 Nursing Practice Experience 4 be added to the academic calendar as outlined in the attached template and in line with the major modification proposal.

Motion 28: Moved by A. Vainio-Mattila, seconded by C. McFarland that Senate approve that NURS 3707 Nursing Practice Experience 5 be added to the academic calendar as outlined in the attached template and in line with the major modification proposal.

- Motion 29: Moved by A. Vainio-Mattila, seconded by C. McFarland that Senate approve that NURS 3516 Population Health be added to the academic calendar as outlined in the attached template and in line with the major modification proposal.
- Motion 30: Moved by A. Vainio-Mattila, seconded by C. McFarland that Senate approve that NURS 3536 Indigenous Health and Wellness be added to the academic calendar as outlined in the attached template and in line with the major modification proposal.
- Motion 31: Moved by A. Vainio-Mattila, seconded by C. McFarland that Senate approve that NURS 3207 Concepts in Mental Health Nursing be added to the academic calendar as outlined in the attached template and in line with the major modification proposal.
- Motion 32: Moved by A. Vainio-Mattila, seconded by C. McFarland that Senate approve that NURS 3517 Concepts in Maternal and Child Health be added to the academic calendar as outlined in the attached template.

Year 4 Motions:

**Non-substantive:**

The course title for NURS 4036 Complex Health Challenges be changed as outlined in the attached document.

**Non-substantive:**

The academic calendar course description for NURS 4036 Complex Health Challenges be changed as outlined in the attached document.

- Motion 33: Moved by A. Vainio-Mattila, seconded by C. McFarland that Senate approve that the learning outcomes for the course NURS 4036 Advanced Care of Individuals with Multi-system Health Challenges be changed as outlined in the attached document.

**Non-substantive:**

The course title for NURS 4436 Concepts of Gerontological Nursing be changed as outlined in the attached document.

**Non-substantive:**

The academic calendar course description for NURS 4436 Concepts of Gerontological Nursing be changed as outlined in the attached document.

- Motion 34: Moved by A. Vainio-Mattila, seconded by C. McFarland that Senate approve that the learning outcomes for the course NURS 4436 Nursing Across the Lifespan 2 be changed as outlined in the attached document.

**Non-substantive:**

The course title for NURS 4067 Principles of Management, Leadership and Change be changed as outlined in the attached document and in line with the major modification proposal.

- Motion 35: Moved by A. Vainio-Mattila, seconded by C. McFarland that Senate approve that the learning outcomes for the course NURS 4067 Leadership and Change in Nursing Practice be changed as outlined in the attached document.

**Non-substantive:**

The course title for NURS 4126 Transition to Professional Practice be changed as outlined in the attached document.

**Non-substantive:**

The academic calendar course description for NURS 4126 Transitions to Professional Practice be changed as outlined in the attached document.

Motion 36: Moved by A. Vainio-Mattila, seconded by C. McFarland that Senate approve that the learning outcomes for the course NURS 4126 Transitions to Professional Practice be changed as outlined in the attached document.

Motion 37: Moved by A. Vainio-Mattila, seconded by C. McFarland that Senate approve that NURS 4706 Nursing Practice Experience 6 be added to the academic calendar as outlined in the attached template and in line with the major modification proposal.

Motion 38: Moved by A. Vainio-Mattila, seconded by C. McFarland that Senate approve that NURS 4704 Integrated Practicum be added to the academic calendar as outlined in the attached template and in line with the major modification proposal.

Motion 39: Moved by A. Vainio-Mattila, seconded by C. McFarland that Senate approve the approval of the BScN Major Modification Proposal as outlined in the attached document.  
Motions 8-39, as omnibus, Carried

**Canadore OTA/PTA Articulation Agreement**

Motion 40: Moved by A. Vainio-Mattila, seconded by G. Raymer that Senate approve that the transfer pathway to the Bachelor of Physical and Health Education for two-year Occupational Therapist Assistant and Physiotherapist Assistant graduates from Canadore College be approved.  
Carried

**Academic Quality Assurance and Planning Committee (AQAPC)**

Motion 41: Moved by A. Vainio-Mattila, seconded by N. Black that the Report of the Academic Quality Assurance and Planning Committee dated April 23, 2021 be received.  
Carried

Motion 42: Moved by A. Vainio-Mattila, seconded by C. McFarland that Senate approve that for Laurentian University students to be considered for a Nipissing University undergraduate degree, they must successfully complete at least 30 Nipissing University credits.  
In addition, students must successfully complete at least 25% of the required courses for each declared area of study; major (double or honours), specialization and minor with Nipissing University, with the following exceptions:

1. A student who applies for a Bachelor of Commerce degree must successfully complete 30 Nipissing Business credits.
2. A student who applies for a Bachelor of Arts in Criminal Justice must successfully complete 30 Nipissing Criminal Justice credits.
3. Students completing an Honours Double Major must successfully complete a minimum of 18 Nipissing credits in each Major.

If approved this policy will take effect immediately and will be temporary to assist Laurentian University students complete their degree. This policy will be valid until September 2024 at which point the need for it will be reviewed.

Carried

### **Teaching and Learning Committee**

Motion 43: Moved by G. Raymer, seconded by J. Allison that the Report of the Teaching and Learning Committee dated March 24, 2021 be received.

Carried

### **Elections**

The Speaker advised of a notice of election for one (1) EPS faculty Senate representative to serve on the Board of Governors for a three-year term effective July 1, 2021 to June 30, 2024. The election will be included in the May 28, 2021 Senate agenda.

### **New Business**

Motion 44: Moved by D. Iafrate, seconded by C. McFarlane that Senate consider receipt of the Graduation Applicants dated May 13, 2021.

Carried

Motion 45: Moved by D. Iafrate, seconded by D. Campbell that Senate receive the Report of Graduation Applicants dated May 13, 2021.

Carried

Motion 46: Moved by D. Iafrate, seconded by A. Vainio-Mattila that Senate grant approval to graduate the students listed in the Report on Graduation Applicants dated May 13, 2021.

Carried

### **Adjournment**

Senate was adjourned at 12:30 p.m.

.....  
C. Sutton (Interim Chair)

.....  
S. Landriault (Senate Secretary)

Senate 14<sup>th</sup> May 2021  
Arja Vainio-Mattila, PVPAR

This week is Nursing Week!

#### Decanal Appointments

- Appointments have been confirmed by the Board. Working through the employment agreement process.

#### Enrolment

- Excellent results so far: a 22% increase in 105's entering 1st year and 38% in 105's entering upper year.
- We've hit our education cap (expecting an intake of 550 students into 1<sup>st</sup> year) for the first time in many years, graduate studies have reached capacity and our nursing applications numbers have increased by over 30%.
- Our mature and transfer student applications have increased significantly this year vs. last year, in fact we're at the top provincially.
  - Specifically, transfer students applying into first year are up 22%, the provincial average is 9%, we're second to UofT.
  - transfer students applying with advanced standing have increased 38%, we have the highest increase in the province.
- We've reached our Education cap this year at 930 FTE's.
- Top four programs are Education, Nursing, Biology & Psychology

#### 3MT

A very successful 3MT was held on 6<sup>th</sup> May with 13 students presenting their theses, and over 90 people joining in audience. The presentations were judged by Chad Evans (ONR), Erin Richmond (City of NB), and Dr. Mark Tremblay (CHEO)

#### Canada Research Chairs

- Environment and Climate Change - committee has made a recommendation, and next steps are being finalized with the candidate.
- Health - CRC Advisory Committee met and will communicate the outcome and institutional strategy with different stakeholders shortly. We will then proceed with a university wide communication.

#### Other news

- The Senate recently approved the Business Co-op programme. The first 2 co-op students have begun their placements this month. One is with the Ontario Public Service and another is with the Township of Strong.
- The Faculty of Arts and Science is piloting "Community Engagement" courses this summer in preparation for development of microcredential delivery. The objectives of this mode of delivery are:
  - to explore how this model could contribute to A&S community and student outreach, but also to revenue generation, and
  - to test a hybrid model of engagement where students and community members participate in the same course (students taking the course for credits; community members taking the course for non-credit/participation only).

The following courses are scheduled to run in the Spring/Summer:

- HIST 1306\*: Animating the Land (this is a summer institute that has run for several years; taught by Erin Dokis; part of Dr. Katrina Srigley's SSHRC research mobilization).
- HIST 3147: Canada's Forgotten War (Dr. Catherine Stoehr-Murton)
- POLI 2706: Conflict Resolution (Dr. Evan Hoffman)
- The Ontario Government has now launched the competition for funding microcredential development. The Teaching Hub will be holding an information session on Monday May 17<sup>th</sup> at 2pm. Please email [teachinghub@nipissingu.ca](mailto:teachinghub@nipissingu.ca) to register.
- Fall Planning: progressing within current public health guidelines, some optimism that these will change when vaccinations reach 70%. Unlikely that Universities will be able to mandate vaccinations, awaiting legal opinion.
- I am attaching a summary of a presentation by Jeffrey Selingo on the hybrid campus for discussion. If Anyone is interested in the full presentation (given to OCAV on May 12<sup>th</sup>), I am happy to forward it.

### **Jeffrey Selingo, The Hybrid Campus Key Findings**

- Hybrid approach adopted in response to COVID is here to stay. Expanding it across campus to student services and the workforce will become a permanent feature after the pandemic and will also make it a more student-centered university.
- "Hybrid campus" is defined as taking the blended education concept and applying it to the whole institution ("...a technology-enabled student experience. This is not only hybrid instruction, but rather a blended, immersive, and digital residential experience that fuses the online and physical worlds across campus").
  - This can encourage pedagogical innovation; improve access, brand loyalty, and better outcomes; help institutional leaders manage costs and pedagogical demands, and personalize the campus experience; and foster institutional resilience.
- Colleges and universities have traditionally ceded online learning to for-profit providers – now is a once-in-a-generation opportunity to reimagine and innovate, even aspects of the institution that have long been seen as intractable.
  - Need to be strategic about what's done in person and what's offered virtually.

### **Three Shifts to the Hybrid Campus**

#### **1) *Rethinking of the academic portfolio***

- Universities should think about what was learned about online education. Students want in-person experiences but these do not have to be in the classroom (experiential learning, etc.)
- Accelerate hybrid education by identifying academic programs and individual courses that can be delivered in a hybrid format.
- Rethink the academic calendar to cycle students through campus beyond the traditional semester schedule, opening up possibilities to increase capacity or use the campus in new ways.
- Employ real-time data on the changing needs of the workforce, and develop flexible academic programs that bend to the needs of learners and the evolving economy (e.g., bundling liberal arts and professional education; microcredentials; "credigrees" where students graduate with both a traditional degree and an industry-recognized skill or credential).
- Share courses in low enrolment but critical areas with other institutions.
- Connect with employers to offer remote internships.
- Improve students' understanding of how and what they learn in different contexts through a virtual curriculum.

- Create professional development programs that employ external training opportunities for faculty members to redesign their courses.
- Adopt a campus-wide approach to the LMS so it can be used as the “backbone” of the hybrid campus, and consider a next-gen student information system that manages students as lifetime learners.
- Embrace new governance processes and structures to provide speed and agility to institutional decision-making.

## **2) *Redefining the student experience for lifetime learning and success***

- Universities have traditionally been focused on retention and graduation of students as a measure of success, but the post-pandemic economy will require constant upskilling and reskilling. This will require most institutions to provide new student experiences.
- Enhance academic advising with e-advising so that face-to-face sessions can focus on relationships and be less transactional.
- Build a virtual community that complements, not competes with, the in-person campus.
- Extend well-being services to the virtual world.
- Build a hybrid career services model to give students a chance to meet more often with employers and alumni mentors.
- Create call centers and chatbots to offer improved customer service in admissions, financial aid, and advising.
- Build deeper ties with alumni to give students agency over their learning and credentials.
- Create “microcampuses” in both local communities and alumni hubs.
- Provide continuing education for alumni to access on a subscription basis.
- Assess and then double-down on those in-person activities that truly deliver value for learners.
- Identify common definitions for student data across campus and metrics to ensure student success, especially in academic advising.
- Establish accountability within new or existing roles to monitor, respond, and improve on key moments along the student journey.
- Design “third-place” spaces away from classroom and residences where students can access synchronous social learning experiences.

## **3) *A reshaping of campus work, workforce and workplace***

- The pandemic has challenged the orthodoxy that all staff must be on campus to effectively support the needs of the campus community, and many institutions are now looking beyond the old status quo.
- Re-architect existing workflows and push outside the bounds of a department or college view to better understand where and how work should be performed across campus.
- Develop a robust technology infrastructure to support hybrid and virtual interactions.
- Build data infrastructure and analytics tools to support a culture of facts and data to understand what is working and what isn’t.
- Provide greater access to Wi-Fi for students, faculty and staff on campus and by supporting connectivity at home.
- Develop and deliver training for faculty and staff to use new tools effectively.
- Provide additional emotional support to faculty and staff, including safe spaces to share ideas and concerns.
- Re-examine what is “core vs. context” on your campus and focus human resources to areas that are critical to the mission of the institution.
- Support the workforce with the transition.
- Identify areas where talent is scarce and develop a plan to close the gap over time.



- Roll out additional capabilities and tools to improve the speed and quality of services.
- Adapt the workplace to extend beyond physical campus boundaries and place silos.
- Support the workforce with smart campus and AI capabilities.

#### **Success Factors for Building the Hybrid University of the Future**

- Ensure strong visionary leadership from the president and vice-presidents and set a vision for the hybrid campus in their own context, then align resources and establish a road map to identify what the university can do itself and where partnerships are needed.
- Inculcate an institutional culture that puts the student at the centre to help facilitate decision-making around investment in hybrid capabilities.
- Employ a data and technology strategy to gain a clear idea of the student journey, and what should be done face-to-face and what can be moved online.
- Explore new financial models and incentives to support hybridization.
- Communicate the vision of the hybrid campus clearly and frequently.

## Alumni Report for Senate – May 14, 2021

### Alumni Communications

- The monthly alumni e-newsletter went out at the end of April and featured our solidarity statement in support of Laurentian, the Homecoming survey and a couple donor features.

### NU Café

- Several workshops and events will be available on the hub in May including an info session for new grads on May 25th and a webinar hosted by 10KC on career development on May 20th.
- Our third book club selection will be ***Braiding Sweetgrass: Indigenous Wisdom, Scientific Knowledge and the Teachings of Plants*** by Robin Wall Kimmerer. Fill out the [Google form](#) to join the discussion as you read along.

### Affinity

- **Graduation Photography** – We have accepted a bid from LifeTouch and are working with them and finance on the contract. We hope to have that agreement in place very soon.
- **TD Insurance** – our Life and Health email campaign will deploy May 7<sup>th</sup> with a follow-up email May 10<sup>th</sup>. We are also co-hosting a financial literacy workshop for first time home buyers scheduled for June 1<sup>st</sup> over Zoom. Alumni will receive an email invitation to this event in the next week.
- **Perkopolis** - As a reminder Perkopolis is now available for staff and faculty with a university email address. Yay!

### Homecoming

- Our survey went out to all alumni in the April e-newsletter and was promoted on social media. We are now analyzing those results and will move forward with a plan in the next few weeks.

### Convocation

- Filming for the alumni address for convocation will begin the week of May 10<sup>th</sup> with 2 of the 4 speakers booked for May 13<sup>th</sup>.
- The NUAAB have agreed to provide funding for the purchase of t-shirts, alumni pins and jar openers for the 2020 grad mailer and the class of 2021 grad boxes.
- There will be an info session for new grads May 25<sup>th</sup> at 6pm through the NU Café as noted above. This session will address ways to get involved after graduation, alumni benefit and offers as well as the importance of updating your contact information.
- As always, we will send out a post-convocation welcome letter to all our 2021 graduates to help celebrate their achievements and welcome them to the alumni association.



**Academic Senate Report**  
**May 14th, 2021**

***Executive Team***

As of May 1st NUSU has a new executive team. My name is Sarah Pecoskie-Schweir, and I am the VP Advocacy & Awareness. I am also the Chief Student Senator. Joe McIntosh, our President, and Joseph Gagnier, our VP Finance & Administration are our two other voting members from NUSU. Emily Wilson, our VP Student Life, is also present at today's meeting.

We also have two new student Senators. Our Arts & Science Student Senator, Madalyn Murray and our Education and Professional Studies Student Senator, Mercedes Parsons who unfortunately was unable to attend today's senate. We will be holding a by-election in September to fill the Graduate Student Senator position.

**Collaborative Nursing Program**

NUSU and NUNS (the Nipissing University Nursing Society) have been advocating for students within the Collaborative Nursing Program. On Monday, May 3rd, Canadore College instructors gave a mark of either unsatisfactory or in progress in their clinical courses to nearly 200 students from 1st to 3rd year. Our assumption is that this was due to students' inability to attend clinical hours at the hospital because of necessary pandemic restrictions, and the further assumption that Canadore College's stance is that virtual simulation and alternative deliveries were insufficient.

We have had to make these assumptions as there was no communication to students, no rationale, or consideration for the stress this would cause our students, which to NUSU is seen as unprofessional and unethical.

It was announced on Wednesday, May 5th that both institutions decided to overturn the grades of the identified nursing classes. We are pleased to see that Nipissing University and Canadore College have acted in the spirit of the Collaborative Program, and that both institutions have made this decision in the spirit of collegiality; however, NUSU and the Nursing Society are continuing our advocacy for our students regarding the other calls to action from our statement on Tuesday, May 4th. To see NUSU's full statement and contact information for further questions, please see NUSU's website and/or social media channels.

With today being the last day of National Nursing Week, we would like to recognize and say thank you to all of our nursing students for persevering through this difficult year, and their service for those working in frontline positions. We would also like to thank Ally Harrison, the Nursing Society's President, for her tireless work, and fierce advocacy for nursing students.

### **Student Centre**

Like all groups right now, NUSU is awaiting updates from the provincial government regarding lockdown measures. We are thankful to David Drenth, Michelle Banks and their team who have been working with us to ensure safety protocols are put in place at our new Student Centre before we return. While the space seems ready to go, the facility is not open as yet. We ask that people refrain from going onto the property and back into the courtyard, as the space is not being maintained or fully monitored at this point. However, we are looking forward to welcoming people into the space and getting the most use for our Nipissing Community as soon as possible. We will ensure updates continue.

### ***Ending***

We are thankful to have student positions and a voice in Academic Senate. We look forward to working with you all for the upcoming academic year.

# **INDIGENIZATION & DECOLONIZATION SUBCOMMITTEE: A RESPONSE TO RECOMMENDATIONS**

**Dr. Cindy Peltier, Chair**

**Current Membership:**

**Dr. Katrina Srigley, Dr. Carly Dokis, Dr. Gillian Phillips, Dr. Tyson  
Stewart, Dr. Nancy Stevens**

**Dr. Leslie Thielen-Wilson, Dr. Wayne Borody**

## INDIGENIZATION STEERING COMMITTEE 2016-2019

- A committee of the Office of the President
- Met monthly as a forum for discussion of issues related to the Indigenization of Nipissing University
- Aimed to respond to the TRC calls, with a particular focus on a local understanding of Indigenization at Nipissing University
- Reports provided to the President, VPAR, Senate, and NUICE
- Comprised of 15 members: faculty, administration, Elder, student and community representation

# INDIGENIZATION STEERING COMMITTEE

Five overall goals of Indigenization will be integrated in the committee's work through subcommittees:

- 1) Governance, Vision Statements and Strategic Plans
- 2) Teaching and Learning
- 3) Student Success for Indigenous Learners
- 4) Community Engagement
- 5) Human Resources

# **INDIGENIZATION STEERING COMMITTEE WORKING GROUPS**

**Governance,  
Strategic  
Planning,  
Policy**

**Human  
Resources**

**Teaching  
and  
Learning**

**Indigenous  
Student  
Success**

**Community  
Engagement**



# PROCESS



- Consider how the Indigenization Strategy can be a tool for change at Nipissing University
- Students
- Faculty
- Staff
- Community
- Recommendations to be provided from each of the 5 working groups on Indigenization

- **Larger Indigenization Steering Committee to meet quarterly**
- **Smaller Indigenization Working Groups to set their own break-out meeting schedules**
- **Informal Chairs for each Working Group**

FACULTY OF ARTS & SCIENCE  
SUBCOMMITTEE ON INDIGENIZATION &  
DECOLONIZATION

## REAFFIRMING 3 COMMITMENTS

- 1) Commitment to tracking and implementing TRC recommendations and decolonizing methodologies in the Faculty of Arts & Science programs and curricula**
- 2) Commitment to adequate funding and supports for the Indigenization and decolonizing process**
- 3) Commitment to proper training on the culture and ethics of relationship-building**

# TRC RECOMMENDATIONS & DECOLONIZING METHODOLOGIES

## **I) Commitment to tracking and implementing TRC recommendations and decolonizing methodologies in the Faculty of Arts & Science programs and curricula**

- Accountability
- What we are already doing well
- Where we can develop
- What we can learn from one another

# COURSES WITH INDIGENOUS CONTENT

- FAVA 1207 Art History II
- FAVA 226 Visualizing Canada pre-1900
- FAVA 2277 Arts and Culture in Modern and Contemporary Canada
- FAVA 3046 Critical Theories of Art History and Visual Studies
- GEND 1006 and 1007 Gender, Power, and Social-Justice
- GEND 2066 Race, Colonization, and Indigeneity
- GEND 3066 Invasion and Resistance
- GEND 3056: Missing/Murdered: Gendered Violence (Offered twice.)
- GEND 3057: Indian Residential Schools: What's Next? (Offered once.)
- GEND 3057: Material Reconciliation: Repatriation, Revenue Sharing, & Repair
- GEND 2036 Environmental Justice
- GEND 2516 Violence, Race, and Law
- GEND 3227 Justice After Atrocity

- HIST 1006 Summer Institute – Gaa Bi Kidwaad Maa Nbisiing
- \*HIST 1006 – History of Women in 20<sup>th</sup> Century Canada
- HIST 1206 – History of Genocide
- HIST 2005 Canadian Social History
- HIST 2377 History of Nursing
- HIST 2016 – Colonialism and Resettlement in the Canadian West
- HIST 2166 Survival: Canada in Global Environmental History
- \*HIS 3146 – Gaa Bi Kidwaad Maa Nbisiing
- \*HIS 3346 – First Nations in Historical Perspectives
- HIS 3146: Early Ontario (proposed but not yet taught)
- \*HIS 3147 – Indigenous Treaties in Canadian
- HIS 3147 – Pontiac's War: Crucible of Early Indigenous Resistance (proposed but not yet taught)
- \*HIS 4385 – Gender in Canadian History
- \*HIS 5106 – Indigenous and non-Indigenous Relations in Canadian History
- HIS 5006 – Historical Methodologies

# COURSES WITH INDIGENOUS CONTENT

- RLCT 2016 Practicing Religion: Rituals Ceremonies and Celebrations
- RLCT 2116 Health, Healing and Religion
- RLCT 3026 Women and World Religions
- RLCT 3507 Religion and the Environment
- ANTR-1006-FA001 Introduction to Anthropology
- ANTR-2006-WI001 Cultural Anthropology
- ANTR-2017-WI001 Contemporary Sociological Theory
- ANTR-2026 Introduction to Archaeology
- ANTR-2027 Archaeology Field Course
- ANTR-3087 Cataloguing and Report Writing
- ANTR-3407-FA001 Anthropological Theory
- ANTR 3027: Anthropology, Aboriginal Peoples and the Law
- ANTR 3006: Anthropology of Development in the Canadian North
- ANTR 3026: Medical Anthropology

- SOCI 4016 Advanced Sociological Theory.
- SOCI/ANTR 4227 Science, Technology and Environment
- SOCI 3057 Demography: Introduction to Population Studies
- ANTR 2056: The Anthropocene
- ANTR 4106: Multispecies Ethnography
  
- All INDG courses
- Indigenous Studies curricula updated to reflect faculty expertise and to engage with topics that have profound relevance for Indigenous communities.
- There are now several cross-listed courses with IS and a new certificate in *Societies in Transition: Reciprocity, Relationship, and Reconciliation Histories* that will foster more interdisciplinary collaborations and create opportunities for engagement with community.
- Going forward we would like to see more Indigenous language course options, especially advanced Ojibwe and Cree courses. Efforts are also underway to revive the *Indigenous Leadership Certificate* which is currently not being offered.

# COURSES WITH INDIGENOUS CONTENT

- EDUC 1446 – Ojibwe Team Teaching
- EDUC 4726 – Diversity and Inclusion
- EDUC 4727 – Emerging and Early Literacy for P/J Divisions
- EDUC 4762 – Proactive Classroom Management
- EDUC 4767 – Science and Technology for P/J Divisions
- EDUC 4776 – Special Needs of Students
- EDUC 4777 – Social Studies in the P/J Divisions
- EDUC 4787 – Visual Arts for the P/J Divisions
- EDUC 4799 – Religious Education (Senior)
- EDUC 4839 – Senior Visual Arts Teachable
- EDUC 4847 – Science and Technology for the J/I Divisions
- EDUC 4867 – Visual Arts for the J/I Divisions
- EDUC 4946 - History, Policy, & Aboriginal Education
- EDUC 4947 – Understanding Indigenous Pedagogies
- EDUC 5462 – Proactive Classroom Management

- EDUC 5536 - Issues in First Nations Education - Grad course
- EDUC 5437 - Indigenous Research - Grad course
- All ITEP courses
- All TILSL program courses
- SWRK 3406 - Indigenous Perspectives and Social Work Practice
- SWRK 4306 - Indigenous Wellness
- SWRK 4316 - Indigenous Child Welfare
- NURS 3036 – Transcultural Nursing
- NURS 4017 – Issues and Trends in Nursing
- NURS 3016 - Family
- NSGD 2016 – Health Challenges
- NSGD 4017 – Current Issues in Nursing
- NSGD 3007 – Community Health Nursing
- NURS 4017 – Issues and Trends
- NSGD 4006 - Informatics
- NSGD 2047 – Professional Foundations

# FUNDING & SUPPORTS FOR INDIGENIZATION & DECOLONIZATION

## **2) Commitment to adequate funding and supports for the Indigenization and decolonizing process**

- Investment to ensure that things are done *in a good way*
- By this we mean investment in terms of funds, time, and expertise that allow for greater reciprocity between Nipissing researchers and communities members, First Nations, and other Indigenous peoples
- Collaborations should reflect an Anishinaabek perspective of honouring long-term benefits and protocols around knowledge production
- RECIPROCITY = RESPONSIVENESS TO COMMUNITY NEEDS (extends beyond the exchange of money and should include all facets such as the sharing of knowledge, resources and time)



# TRAINING ON CULTURE OF ETHICS AND RELATIONSHIP-BUILDING

## **3) Commitment to proper training on the culture and ethics of relationship-building**

- Professional development
- Speaking events and opportunities to share information about our work
- Continue engaging in relationship-building with community partners (e.g., Friendship Feast)
- Working with community partners in teaching and research

## MOTION TO SUPPORT AND UPHOLD COMMITMENTS

**I move that the following commitments be supported and upheld by the Nipissing University Senate:**

- 1) Commitment to tracking and implementing TRC recommendations and decolonizing methodologies in the Faculty of Arts & Science programs and curricula;**
- 2) Commitment to adequate funding and supports for the Indigenization and decolonizing process;**
- 3) Commitment to proper training on the culture and ethics of relationship-building**

# *Ministry of Training, Colleges and Universities*

## Financial Review of Nipissing University

*Strictly Private  
and Confidential  
22 September 2015*

# *Contents*

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## Executive Summary

### Overview

Ministry of Training, Colleges and University (“MTCU,” “the Ministry”), engaged PwC to conduct an external analysis of Nipissing University’s (“NU” or “the University”) financial position, and to make recommendations to develop a multi-year financial plan.

The objectives of the review were to:

- i. Assess the University’s current financial position as a whole and at each of its campuses;
- ii. Review the factors and decisions that have contributed to the deficit position of the institution in previous years, as well as 2014-15 and the projected shortfall in the out-years;
- iii. Review the adequacy of financial controls and oversight at the institution, including but not limited to budgeting / forecasting processes, control mechanisms or processes for managing or controlling expenditures, the quality and timeliness of financial and management information, financial management processes; and
- iv. Develop a detailed multi-year financial plan that would return the University to a balanced financial position as soon as possible.

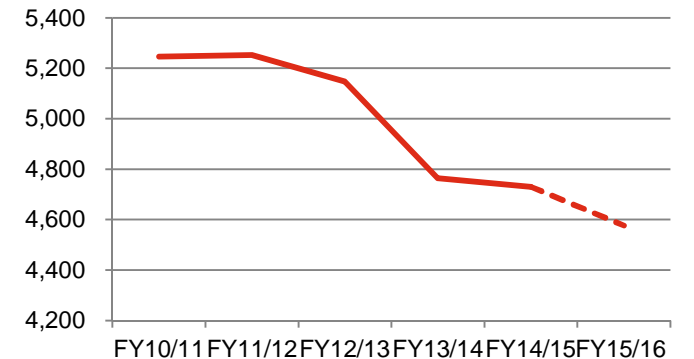
### Current Business Challenges

Historically, NU has achieved years of operating surpluses. However, beginning FY11/12, operating profitability has been declining.

The main drivers of the financial decline include:

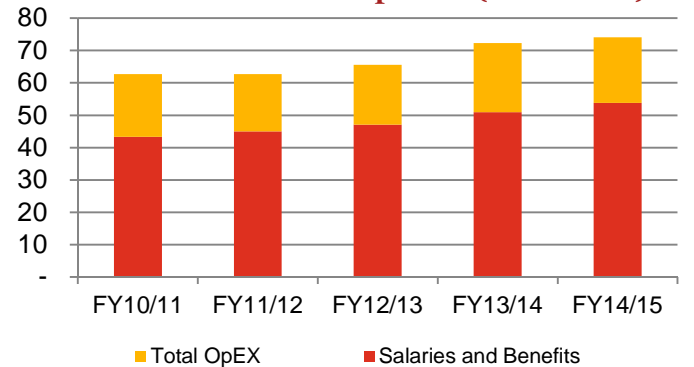
1. Decreasing enrolment and retention;
2. Growth in salaries and benefit expenses; and
3. Growth in operating expenses.

#### Decrease in Enrolments - FTEs



Source: NU historical enrolment models

#### Historical Increase in Expenses (in millions)



Source: Historical financial information

## Executive Summary

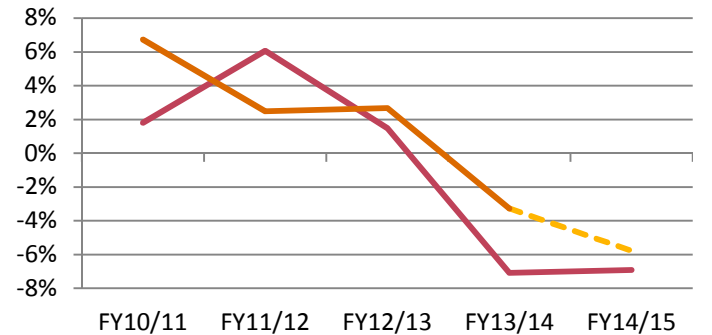
### Current Business Challenges (continued)

NU's current financial management practices have impacted the University's ability to manage the deficit in recent years. The lack of timely and reliable information and strong financial management practices resulted in the absence of long-term strategic plans necessary to manage the declining enrolment and increasing cost pressures.

The declining revenue from enrolment and student retention combined with the increase in expenses has resulted in declining net contribution over the last 3 years. Operating deficits were incurred beginning in FY13/14, with the unaudited annual operating deficit for FY14/15 is \$4.8m.

The declining net contribution has had an adverse impact on cashflow. To cover the operating cash requirement, the University has been using cash and unrestricted investment balances. NU has also increased the operating line of credit in place with an external Bank from \$1m to \$5m in 2015. The line of credit agreement does not include financial covenants.

### Decline in Financial Net Contribution



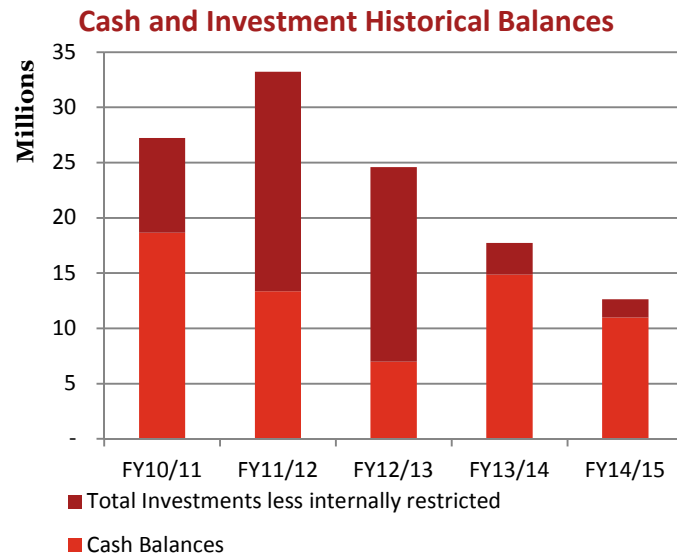
— Operating Fund - Margin — Consolidated - Margin  
 Source: Historical financial information

*Operating Fund Margin – cash inflow from revenue less cash outflows from expenditures related to core operations of the University, including debt repayments.*

*Consolidated Fund Margin – cash inflow from revenue less cash outflows from expenditures across all University activities, including research, capital projects, and endowments.*

## Executive Summary

### Current Business Challenges (continued)



Source: Historical financial information

Achieving financial balance will stop the drawdown from cash reserves. To achieve positive cashflow, further efficiencies will be required.

### Current Initiatives

In the last year, management has implemented initiatives to improve the University's financial health. These include:

- Tighter controls over expenditures including identifying cost saving strategies;
- Establishing a budget committee;
- Staff reductions resulting in \$3.5m in annual savings; and
- Announced closure of the Brantford campus by FY18/19 and Bracebridge campus (closure date to be determined)

However, these strategies are not sufficient for long-term sustainability as the gap between cash inflows and required expenditures will continue to widen.

## Executive Summary Quantifying the baseline

A 5 year “base case” scenario was developed to identify the projected financial position of the University based on the current as-is operating environment, in the absence of new strategies for financial sustainability. The 5 year “base case” was developed and indicates deficits will increase from \$5.4m in FY15/16 to \$9.0m in FY19/20 due to:

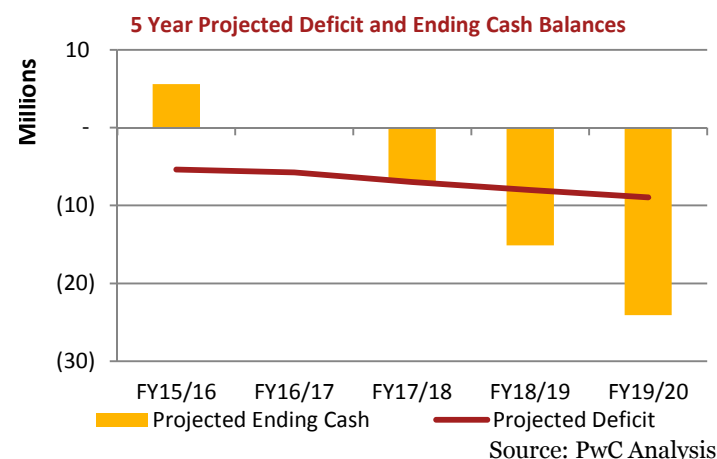
- Increasing revenue from tuition increases and moderate enrolment growth, offset by
- Increasing operating expenses from inflationary pressures and salary changes.

All cash resources and the existing line of credit is projected to be utilized in FY17/18 (refer to section 1.1).

The base case was developed using assumptions determined to be the most objective and reasonable. This does not incorporate the implementation of additional cost-savings initiatives identified as part of this project.

In the body of the report, we detail the upside and downside sensitivity scenarios. In all scenarios, deficits continue throughout FY19/20. The projections shown here are the base case.

Key assumptions and drivers are discussed in the Financial Baseline Section 1 of this report.



In \$ Millions	FY15/16	FY16/17	FY17/18	FY18/19	FY19/20
Total Revenues	73.1	74.2	75.0	76.1	77.7
Total Expenses	(74.6)	(76.6)	(78.8)	(81.2)	(83.7)
Total Cash from Operating	(1.1)	(1.9)	(3.4)	(4.6)	(6.0)
Capital from Operations (net of capital grants)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)
Financing Activities	(4.0)	(3.8)	(3.8)	(3.8)	(3.6)
<b>Total Annual Deficit (excluding Brantford Savings)</b>	<b>(5.4)</b>	<b>(6.0)</b>	<b>(7.4)</b>	<b>(8.7)</b>	<b>(9.9)</b>
Brantford Savings	-	0.2	0.5	0.7	0.9
<b>Total Annual Deficit</b>	<b>(5.4)</b>	<b>(5.8)</b>	<b>(7.0)</b>	<b>(8.0)</b>	<b>(9.0)</b>
Opening Cash	11.0	5.6	(0.1)	(7.1)	(15.1)
<b>Ending Cash Balance</b>	<b>5.6</b>	<b>(0.1)</b>	<b>(7.1)</b>	<b>(15.1)</b>	<b>(24.1)</b>

Source: PwC Analysis



## **Executive Summary**

### **Increasing deficits projections require a long-term strategy for financial sustainability**

Analysis demonstrates that current strategies and practices will not get the University to achieve a sustainable financial position – in fact, not going beyond announced strategies is financially unsustainable.

Recovery will also be challenged when considering relatively flat enrolment projections, and the need to address year over year inflationary pressures, and capital requirements.

A recovery plan must take a balanced approach, recognizing that 68% of NU operating budget is allocated to staff and faculty salaries and benefits.

The recovery plan must recognize that tenured Faculty and collective agreements will create challenges in addressing workforce strategies. However, workforce strategies must be a key component of the recovery as Faculty budgets currently account for 52% of total expenditures.

### **Financial Management and Controls must be strengthened**

In order to successfully support the University through the current challenges, the financial management and control environment must be strengthened. The finance function has a critical role in delivering the University's strategy and achieving financial sustainability.

The current finance structure is resource constrained, focused on transactional activities and is reactive to arising issues. Timely identification of underlying root causes of performance is challenging due to lack of financial information to provide depth and insight.

In order to achieve financial sustainability, the University must address the current challenges:

- **Leadership** – A Chief Financial Officer focused on insight and driving the University towards financial sustainability is critical to effectively managing the University through the current challenges. As part of the Administrative spend reductions, NU eliminated the Chief Financial Officer position which creates a risk in achieving financial sustainability;
- **Performance Monitoring and Reporting** – Current performance monitoring and reporting framework does not provide management with the appropriate level of information on a timely basis for decision making, resulting in the Executive making strategic decisions without a full analysis of the implications.
- **Budgeting and Planning** – The budgeting process has been historically short-term focused, without detailed long-term plans in place to navigate the current challenges. Significant budget to actual variances noted each year indicate a need to enhance rigour in the budgeting process; and
- **Systems and business processes** – Identified weaknesses in the current business processes must be addressed to provide timely, accurate information for management to use in strategic planning and decision making.

## Executive Summary

### Road to Financial Sustainability

PwC developed strategies to address the deficit and transition to financial sustainability. The strategies have been designed to provide a balanced approach that is consistent with the strategic mandate and core values of the University and are independent of any future changes in funding.

The strategies were developed through interviews with management, analysis of data provided by the University and comparison to external benchmarks where applicable.

The opportunities identified fall into 4 broad categories:

- Operating Expenditures – strategies to reduce annual costs to operate the University (section 4.3);
- Program and Workload Management – strategies to reduce total faculty expenditures (section 4.4);
- Revenue Maximization and Financing – strategies to drive enrolment and reduce debt costs (section 4.5); and
- Monetization of Assets – strategies to sell non-core assets for a cash infusion to cover cashflow requirements (section 4.6).

The strategies PwC identified include target annual savings of \$9.1m by FY19/20.

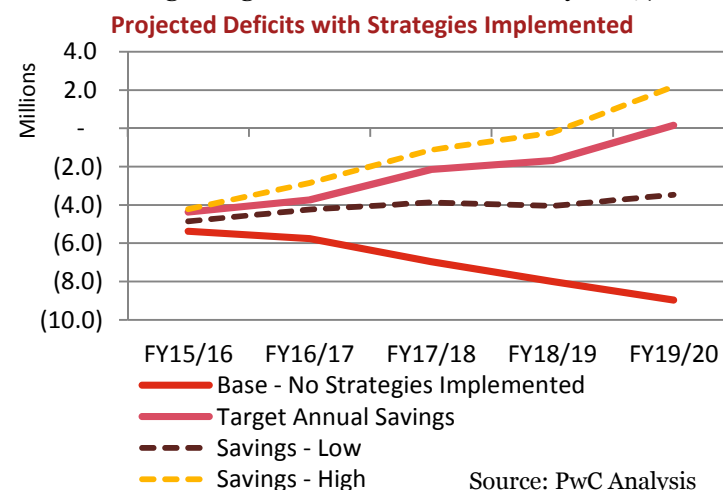
Category	Total Target Savings
Operating Expenditures	\$3.7m
Program and Workload Management	\$2.4m
Revenue Maximization and Financing	\$3.0m
<b>Total Annual Savings</b>	<b>\$9.1m</b>
Monetization of Assets (one-time cash inflow)	\$6.0m

Source: PwC Analysis

### Achieving target savings is critical

The ability to achieve target savings is critical for NU to move to sustainable operations and achieve a sustainable position by FY19/20. The implementation of strategies will be phased over a 5 year period; however, savings must start to be realized in FY15/16 to ensure that cash resources and the existing line of credit are not exhausted.

The realization of targeted savings may vary once detailed plans to develop and implement each strategy are enacted. We have provided a range for each opportunity and details of the estimated achievable savings in this report. The annual savings range from \$5.5m to \$11.1m by FY19/20.



Achieving low savings targets will not get NU to financial sustainability. Achieving the high end of the savings targets generates a positive contribution margin by year 4/5 – however it may be a challenge to achieve all of these. Achieving target annual savings estimates brings NU to balance by year 5, with minimal contribution margin.

Ongoing oversight and review is needed to ensure targets are being met and operating needs are aligned with fiscal circumstances.

## **Executive Summary**

### **Organizational capacity to execute change**

The scale and complexity of implementing changes within the organization requires a robust governance and execution approach. In order to successfully achieve financial sustainability, NU will need to:

- Develop a detailed plan to translate identified strategies into actual savings; and
- Implement a performance management framework to enable the University to manage performance through the period of change.

This requires organizational capacity to design, execute and sustain change. The mix of skills required will likely be different and the level of commitment high. NU will need to invest in capacity and capability to execute the necessary change.

### **Implementing a Performance Management Framework**

An effective Performance Management framework will allow NU to ensure that change initiatives have the desired impact and target savings are achieved. The future framework should include:

- An accountability framework addressing strategic, financial and operational targets;
- The mechanism for sharing critical information (financial or otherwise) with the Board;
- The financial turn-around plan with mechanisms defined for tracking, monitoring and execution with over-sight; and
- Strengthening of the controls environment to successfully identify current performance and manage the long-term financial strategy to eliminate the deficit.

### **Developing the transformation program**

We have outlined strategies and target savings to achieve financial sustainability as part of our report. NU will need to develop a detailed strategy to enact savings identified.

Next steps include:

- Identify a dedicated team to fully develop each strategy;
- Develop an accountability framework for achieving targets;
- Create an oversight framework to ensure an appropriate level of communication with the Executive and Board to allow support and oversight of the transformation program; and
- Implement financial sustainability strategies.

### **Stakeholder support is required to address the current deficit trend**

The scale and complexity of implementing changes within the organization requires a robust governance and execution approach. Successful achievement of the targets will require development of a plan for all key initiatives, disciplined management of each initiative by the Executive with support from the Board.

Achievement of savings will require focused effort led by an experienced team. A strong governance and execution framework will be critical in managing the change.

# ***Financial Baseline***

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## **Financial Baseline Approach**

A 5 year “base case” scenario was developed to identify the projected financial position of the University and quantify the projected gap in order to identify the amount of savings required. The base case is based on the current as-is operating environment, in the absence of new strategies for financial sustainability.

We have identified three scenarios in developing our 5 year forecast; an “As-Is” Base Case as well as upside and downside sensitivity scenarios. These scenarios do not incorporate the implementation of additional cost-savings initiatives, but are designed to capture the potential risks and impact of changes to the underlying assumptions applied in the Base Case.

Below are three scenarios to illustrate long term cash forecast:

### **Forecast at “As-Is” Base Case**

Used as the baseline for this report, the Base Case has been built from NU’s FY15/16 budget, which aligns to the FY14/15 actuals and includes cost-saving strategies and discipline implemented by management to date. This scenario is determined to be the most objective and reasonable.

### **Forecast at Downside scenario**

To illustrate sensitivity with depressed external market assumptions and enrolment trends.

### **Forecast at Upside scenario**

To illustrate sensitivity with moderate improvements to market conditions and enrolment trends.

The following slides outline:

- 5 Year projected deficits and resulting cashflow impact in the “As-Is” Base Case
- 5 Year projected deficits and resulting cashflow impact of the Downside and Upside scenarios
- A high level summary of assumptions applied in each scenario, by type of revenue and expense
- Detailed discussion of assumptions and sensitivity by revenue and expense type

## 5 Year 'As Is' Base Case Forecast

Fiscal 2014/2015 unaudited deficit is approximately \$4.8m.

The 5 year plan indicates that deficits will increase from \$5.4m in FY15/16 to \$9.0m in FY19/20 (line 8 below) without implementing additional strategies to reduce the deficit. The cash balance is projected to decrease from \$11.0m at April 30, 2015 to \$(24.1m) by the end of FY19/20 (line 10 below). The projection shown here is the base case.

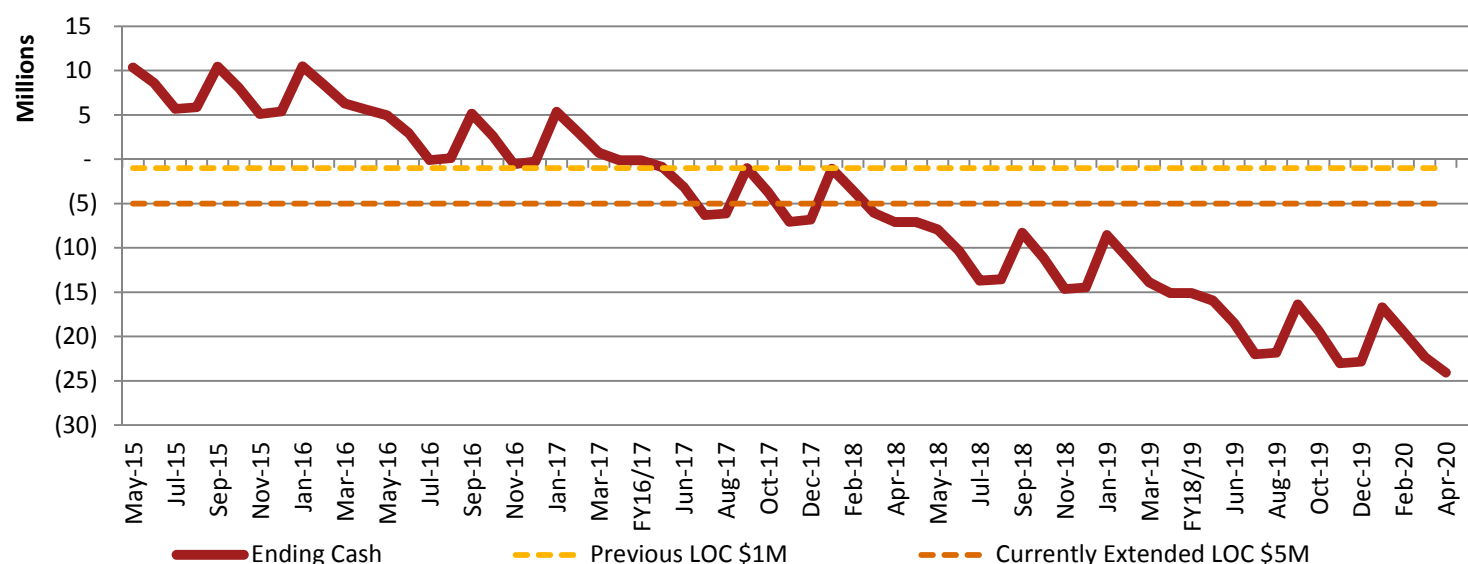
In \$ Millions	FY15/16	FY16/17	FY17/18	FY18/19	FY19/20
<b>(1) Revenue (Cash Inflows)</b>					
MTCU Grants	36.3	35.0	34.6	34.3	34.5
Federal Grants	0.5	0.5	0.4	0.4	0.4
Student Payments - Tuition	25.7	28.3	29.4	30.7	32.0
Student Payments - Other	2.7	2.8	2.8	2.8	2.8
Other income	1.6	1.6	1.6	1.6	1.6
Revenues from Ancillary Fund	6.2	6.1	6.2	6.3	6.4
<b>(1) Total Revenues</b>	<b>73.1</b>	<b>74.2</b>	<b>75.0</b>	<b>76.1</b>	<b>77.7</b>
<b>(2) Expenses (Cash Outflows)</b>					
Salaries and Benefits	(50.5)	(51.8)	(53.2)	(54.8)	(56.5)
Operating and Research	(12.3)	(12.7)	(13.0)	(13.5)	(13.9)
Scholarships and Bursaries	(3.7)	(3.8)	(3.9)	(4.0)	(4.1)
Occupancy Costs	(4.6)	(4.7)	(4.8)	(5.0)	(5.2)
Ancillary Fund - Salaries and Benefits	(2.0)	(2.1)	(2.1)	(2.2)	(2.3)
Ancillary Fund - Operating Expenses	(1.6)	(1.6)	(1.6)	(1.7)	(1.8)
<b>(2) Total Expenses Outflow</b>	<b>(74.6)</b>	<b>(76.6)</b>	<b>(78.8)</b>	<b>(81.2)</b>	<b>(83.7)</b>
Add: Transfers from Schulich Fund	0.5	0.5	0.5	0.5	-
<b>(3) Total Cash from Operating Income</b>	<b>(1.1)</b>	<b>(1.9)</b>	<b>(3.4)</b>	<b>(4.6)</b>	<b>(6.0)</b>
<b>Total Capital Projects</b>	<b>(0.7)</b>	<b>(0.7)</b>	<b>(0.8)</b>	<b>(0.9)</b>	<b>(1.1)</b>
Funding from Facilities Renewal Program	0.3	0.3	0.4	0.6	0.7
Funding from Graduate Capital Grant	0.1	0.1	0.1	0.1	0.1
<b>Total Capital Funding</b>	<b>0.4</b>	<b>0.4</b>	<b>0.5</b>	<b>0.6</b>	<b>0.8</b>
<b>(4) Total Capital Disbursements</b>	<b>(0.3)</b>	<b>(0.3)</b>	<b>(0.3)</b>	<b>(0.3)</b>	<b>(0.3)</b>
<b>(5) Financing Activities</b>					
Principal and Interest on Long-Term Debt (Operating Fund 10)	(1.4)	(1.4)	(1.4)	(1.4)	(1.2)
Principal and Interest on LT Debt (Ancillary Fund 15)	(2.6)	(2.4)	(2.4)	(2.4)	(2.4)
<b>(5) Total Financing Activities</b>	<b>(4.0)</b>	<b>(3.8)</b>	<b>(3.8)</b>	<b>(3.8)</b>	<b>(3.6)</b>
<b>(6) Total Annual Deficit (excluding Brantford savings)</b>	<b>(5.4)</b>	<b>(6.0)</b>	<b>(7.4)</b>	<b>(8.7)</b>	<b>(9.9)</b>
<b>(7) Brantford Cost Saving Opportunities</b>	<b>-</b>	<b>0.2</b>	<b>0.5</b>	<b>0.7</b>	<b>0.9</b>
<b>(8) Total Annual Deficit (including Brantford savings)</b>	<b>(5.4)</b>	<b>(5.8)</b>	<b>(7.0)</b>	<b>(8.0)</b>	<b>(9.0)</b>
<b>(9) Opening Cash</b>	<b>11.0</b>	<b>5.6</b>	<b>(0.1)</b>	<b>(7.1)</b>	<b>(15.1)</b>
<b>(10) Ending Cash Balance</b>	<b>5.6</b>	<b>(0.1)</b>	<b>(7.1)</b>	<b>(15.1)</b>	<b>(24.1)</b>

Source: PwC Analysis

**5 Year 'As Is' Base Case****Projected Month End Cash Trend**

Based on our 5 year cashflow projections, NU will begin using the line of credit by July 2016. Sustained use of a line of credit is not prudent business practice and will limit NU's ability to adapt to unforeseen risks that materialize. The line of credit is only a temporary solution as the University is projected to exceed the \$5m extended line of credit by July 2017, exhausting all current cash and financing arrangements.

These projections are based off of management's FY15/16 budget for both the Operating and Ancillary funds. It includes all liquid assets illustrated above. This is our "As-Is" base case.

**5 Year Projected Month End Cash Balances**

### 5 Year – All Scenarios Long Term Cash Forecast

#### NU identified actions not enough to improve long term cashflow

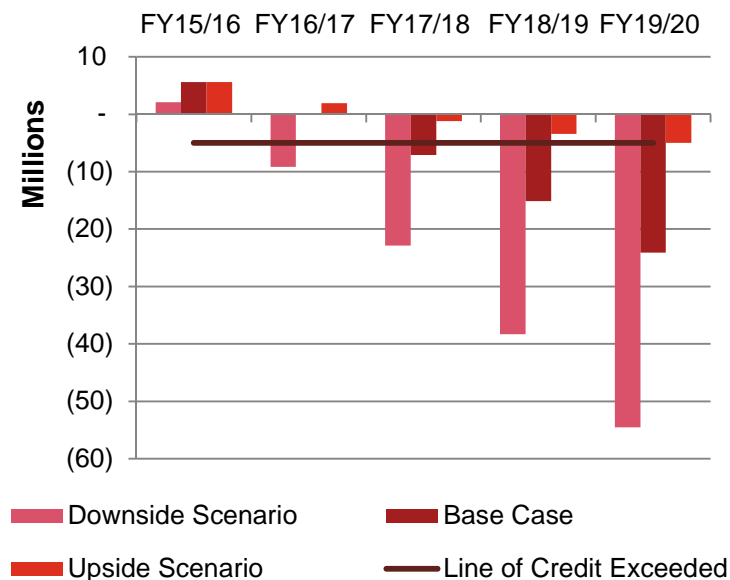
A key step to achieving financial sustainability requires NU to generate positive net cashflows after financing costs on the current outstanding debt obligations and capital expenditure commitments.

However, current operating forecasts indicate that even at the upside base case scenario, NU will continue with operating deficits to FY19/20.

In the graph to the right, it is evident that without implementing additional cost saving strategies, the institution will exceed its current \$5m line of credit by FY17/18 in all 3 base case scenarios.

Please see the following slide on the assumptions made to each scenario and the impacts to cashflows.

#### 3 Scenarios - 5 Year Projected Ending Cash Balances



Source: PwC Analysis

Surplus/(Deficits)	FY15/16	FY16/17	FY17/18	FY18/19	FY19/20	Cumulative 5 Year Cash Impact from Base Case	Ending Cash Balance (FY19/20)
Downside Scenario	(8.9)	(11.3)	(13.7)	(15.4)	(16.2)	\$ (30.0m)	\$(54.1m)
Base Case	(5.4)	(5.8)	(7.0)	(8.0)	(9.0)	-	\$(24.1m)
Upside Scenario	(5.4)	(3.7)	(3.1)	(2.2)	(1.5)	\$ 19.2m	\$(4.9m)

Source: PwC Analysis



<b>5 Year – Summary of Scenarios</b>	<b>Assumptions</b>	<b>“As – Is” Base Case</b>	<b>Upside Sensitivity</b>	<b>Cumulative 5 Year Cash Impact from Base Case</b>	<b>Downside Sensitivity</b>	<b>Cumulative 5 Year Cash Impact from Base Case</b>
	<b>Tuition</b> (section 1.3.2)	<ul style="list-style-type: none"> <li>3% tuition increases</li> <li>Enrolment stable aside from identified changes to Education, Social Work, Phys Ed and Brantford campus.</li> </ul>	“As-Is” Base Case with the exception of: <ul style="list-style-type: none"> <li>Education program enrolments reach the maximum based on the Program Change Agreement with MTCU</li> </ul>	\$ 0.9m	“As-Is” Base Case with the exception of: <ul style="list-style-type: none"> <li>Enrolment adjusted for risk factors, including economic risk factors, out of province intake and intrinsic demand of programs.</li> </ul>	\$ (15.7m)
	<b>Government Grants</b> (section 1.3.4)	<ul style="list-style-type: none"> <li>Based on FY15/16 budget estimated by MTCU’s and extrapolated over 5 years</li> <li>Adjusted for BIU changes</li> <li>Assumed same portion of new Facilities Renewal Program (FRP) to be allocated to NU</li> </ul>	“As-Is” Base Case with the exception of: <ul style="list-style-type: none"> <li>Flat-lined for the next 5 years to FY15/16 budget</li> </ul>	\$ 1.9 m	“As-Is” Base Case with the exception of: <ul style="list-style-type: none"> <li>No FRP to fund required capital expenditures</li> </ul>	\$ (2.2m)
	<b>Salaries &amp; Benefits</b> (section 1.4.1)	<ul style="list-style-type: none"> <li>Minimal step changes needed per current collective agreements , annual increases of 2-3% to FY19/20</li> </ul>	<ul style="list-style-type: none"> <li>Management is able to secure a 0% salary increase with union negotiations (salary freeze) to FY19/20</li> </ul>	\$ 14.5m	“As-Is” Base Case with the exception of: <ul style="list-style-type: none"> <li>Additional inflationary adjustments reaching 3.5% by FY19/20</li> </ul>	\$ (5.2m)
	<b>Operating Expenditures</b> (section 1.4.2)	<ul style="list-style-type: none"> <li>Held constant based on new FY15/16 Budget</li> <li>Built in inflation to reach 3.5% by Fy19/20</li> </ul>	“As-Is” Base Case with the exception of: <ul style="list-style-type: none"> <li>Built in inflation at 2% blended rate across 5 years based on Bank of Canada target of 1-3%</li> </ul>	\$ 1.9m	“As-Is” Base Case with the exception of: <ul style="list-style-type: none"> <li>Adjusted with the annualized percent age increase based on last 3 years</li> </ul>	\$ (4.5m)
	<b>Capital Expenditures</b>	<ul style="list-style-type: none"> <li>All currently planned and committed, no additional capital spend/investment above current levels</li> </ul>	“As-Is” Base Case	\$ nil	“As-Is” Base Case	\$ nil
	<b>Brantford Campus</b>	<ul style="list-style-type: none"> <li>NU saves incremental 25% savings from Brantford campus winding down each year</li> </ul>	“As-Is” Base Case	\$ nil	<ul style="list-style-type: none"> <li>No realizable savings from the winding down of NU’s Brantford campus</li> </ul>	\$ (2.4m)
<b>Cumulative 5 Year Total Impact on Cashflows</b>				<b>\$ 19.2m</b>		<b>\$ (30.0m)</b>

**5 Year Revenue Assumptions**

Cash Inflows from Operations

Below is the 5 year baseline of NU's projected Revenues in the "As-Is" Base Case:

In \$ Millions	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020
<b>(1) Revenue (Cash Inflows)</b>					
MTCU Grants	36.3	35.0	34.6	34.3	34.5
Federal Grants	0.5	0.5	0.4	0.4	0.4
Student Payments - Tuition	25.7	28.3	29.4	30.7	32.0
Student Payments - Other	2.7	2.8	2.8	2.8	2.8
Other income	1.6	1.6	1.6	1.6	1.6
Revenues from Ancillary Fund	6.2	6.1	6.2	6.3	6.4
<b>(1) Total Revenues</b>	<b>73.1</b>	<b>74.2</b>	<b>75.0</b>	<b>76.1</b>	<b>77.7</b>

Source: PwC Analysis

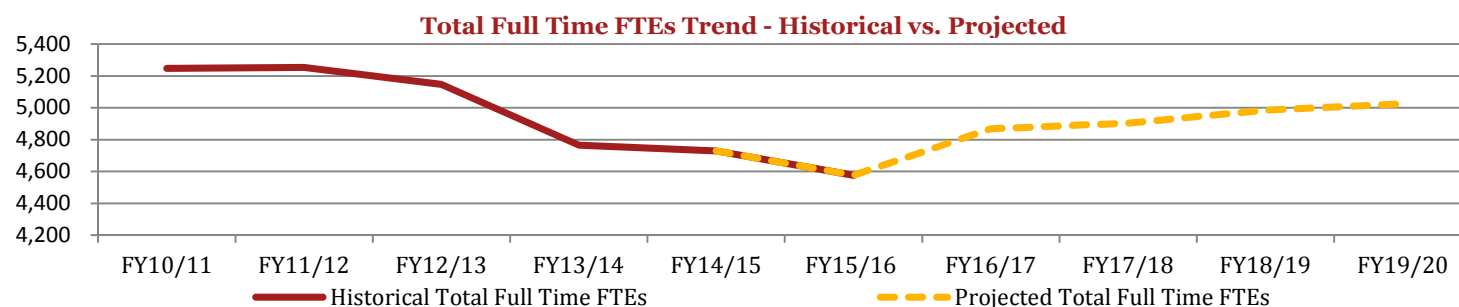
## 5 Year Revenue Assumptions

### Enrolment Assumptions

**Assumptions:** Student Enrolment Numbers are based on management's projected calculation of Full Time Equivalents (FTEs). Estimates remain consistent with FY14/15 FTEs with the following key changes:

- Education Program changes
- New Bachelor of Social Work (BSW) program
- Increased capacity in the Physical Education Program (30 FTEs incoming FY15/16)
- Brantford campus is no longer accepting new students and will be phased out by FY19/20

Management has not assumed significant fluctuations in enrolment in other programs.



Total FTEs by Programs	FY10/11	FY11/12	FY12/13	FY13/14	FY14/15	FY15/16	FY16/17	FY17/18	FY18/19	FY19/20
Arts and Sciences	2,168	1,969	1,835	1,712	1,593	1,609	1,612	1,642	1,697	1,684
Commerce & Business Admin	483	543	572	592	607	563	549	590	602	592
Fine Arts	51	59	50	47	45	49	49	50	58	57
Nursing	311	416	540	608	764	869	925	895	890	903
Physical & Health Education	299	314	325	312	304	349	365	380	405	398
Social Work	-	-	-	-	-	14	47	92	117	117
<b>Total Undergraduate</b>	<b>3,313</b>	<b>3,301</b>	<b>3,322</b>	<b>3,271</b>	<b>3,312</b>	<b>3,452</b>	<b>3,545</b>	<b>3,649</b>	<b>3,769</b>	<b>3,751</b>
Education	862	1,012	948	746	722	466	669	624	601	659
Graduate (Masters and PhD)	139	135	163	156	190	173	192	192	197	197
AQ	822	688	577	457	376	376	383	368	368	368
Other	111	117	138	134	130	109	78	71	50	48
<b>Total - All Programs</b>	<b>5,247</b>	<b>5,253</b>	<b>5,147</b>	<b>4,765</b>	<b>4,730</b>	<b>4,577</b>	<b>4,867</b>	<b>4,904</b>	<b>4,985</b>	<b>5,024</b>

Source: NU Enrolment Models

Enrolment figures have declined since FY10/11. Going forward, management has assumed enrolment consistent with FY14/15 aside from the programs noted above. We note that while projections show increasing enrolment numbers, they do not fully recover to FY10/11 levels.

As at June 1, 2015 FY15/16, approximately 72% of all student applicants applying for full time fall term at NU have confirmed. This is higher than the past 5 years historical average; refer to Appendix 4 for details.

## 5 Year Revenue Assumptions

### Enrolment Assumptions

### Enrolment Forecast

PwC's 5 year financial baseline has been built from NU's enrolment forecasts which shows consistent enrolment with the exception of those program changes identified on previous slide.

### Undergraduate programs

Enrolment for undergraduate programs are projected by program year – below are the first year enrolment trends.

	Projected First Year FTEs High Level Change Summary											
Programs	2014-2015	2015-2016		2016-2017		2017-2018		2018-2019		2019-2020		Notes
Undergraduate (Excl Education)	FTE	FTE	% Change	FTE	% Change	FTE	% Change	FTE	% Change	FTE	% Change	
Arts	320	386	21%	385	0%	386	0%	391	1%	395	1%	(i)
Commerce & Business Admin	77	85	10%	84	-1%	87	3%	86	0%	85	-1%	(ii)
Fine Arts	10	16	63%	16	0%	16	0%	16	0%	16	0%	(iii)
Nursing	108	115	7%	117	2%	117	0%	117	0%	119	2%	(iv)
Physical & Health Education	75	113	51%	113	0%	113	0%	113	0%	113	0%	(v)
Science	65	74	14%	74	0%	74	0%	74	0%	74	0%	(vi)
Social Work	-	14	100%	35	150%	35	0%	35	0%	35	0%	(vii)
Totals	654	802	23%	824	3%	827	0%	833	1%	838	1%	

Source: NU enrolment models

### Graduate and Other Programs

Enrolment for all other programs are forecasted based on total program numbers (all years) as shown below.

	Projected Total Enrolment High Level Change Summary for Education Programs											
Programs	2014-2015	2015-2016		2016-2017		2017-2018		2018-2019		2019-2020		Notes
Education	FTE	FTE	% Change	FTE	% Change	FTE	% Change	FTE	% Change	FTE	% Change	
Education (excl Brantford and ConEd)	457	243	-47%	489	101%	489	0%	489	0%	489	0%	(viii)
Concurrent Education (ConEd)	86	80	-6%	66	-18%	53	-20%	44	-17%	170	286%	(ix)
Education - Brantford Campus	180	143	-21%	113	-21%	82	-28%	68	-18%	-	-100%	(x)
Totals	722	466	-35%	669	43%	624	-7%	601	-4%	659	10%	

	Projected Total Enrolment High Level Change Summary for Graduate, AQ, and Other Programs											
Grad, AQ and Other	FTE	FTE	% Change	FTE	% Change	FTE	% Change	FTE	% Change	FTE	% Change	
Other	62	49	-20%	49	-2%	49	0%	50	4%	48	-5%	(xi)
Graduate (Masters and PhD)	190	173	-9%	173	0%	173	0%	173	0%	173	0%	(xii)
AQ	376	376	0%	383	2%	368	-4%	368	0%	368	0%	(xiii)
Totals	628	598	-5%	605	1%	590	-2%	592	0%	589	0%	

Source: NU enrolment models

For notes on each program, please refer to Appendix 1.

## 5 Year Revenue Assumptions

### Tuition Projections and Assumptions

#### Assumptions

Tuition payment forecasts have two assumption categories: (1) student enrolment numbers (refer to section 1.4.1), and (2) tuition fees.

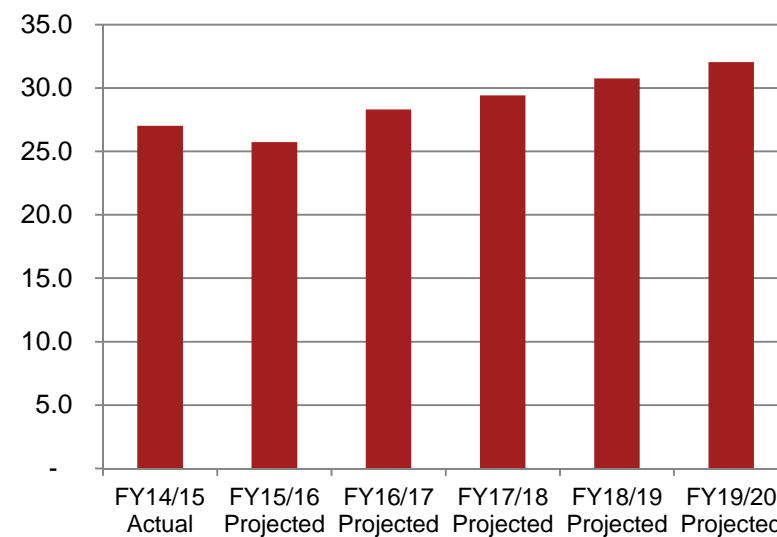
#### Program Tuition (\$) Changes:

- Tuition increase of 3% across all programs (with the exception of Graduate and AQ programs). This is based on the current tuition framework which ends in FY16/17; and
- New BSW Program tuition in line with program approval, with annual increases of 3%.

The bar graph to the right indicates tuition amounts are forecasted to be relatively steady for the next 5 years.

The FY15/16 decrease is primarily due to the lower Education FTEs in FY15/16 for the first year of the new 2-year program.

**Tuition (in millions)**



Source: PwC Analysis

## 5 Year Revenue Assumptions

### Tuition Sensitivity

### Student Tuition – Sensitivity

Student tuition makes up approximately 40% of total operating revenues. The following items have been identified as key drivers for tuition assumptions.

#### Upside:

Education Program: has seen significant change this year. The 5 year forecast has taken a conservative approach in projecting education program enrolments. For the upside scenario, the assumption is that NU would achieve the full maximum FTEs per the Program Change Agreement between NU and MTCU.

#### Downside:

To illustrate the downside sensitivity on the “As-Is” base case scenario, tuition forecast have been adjusted with the percentages below.

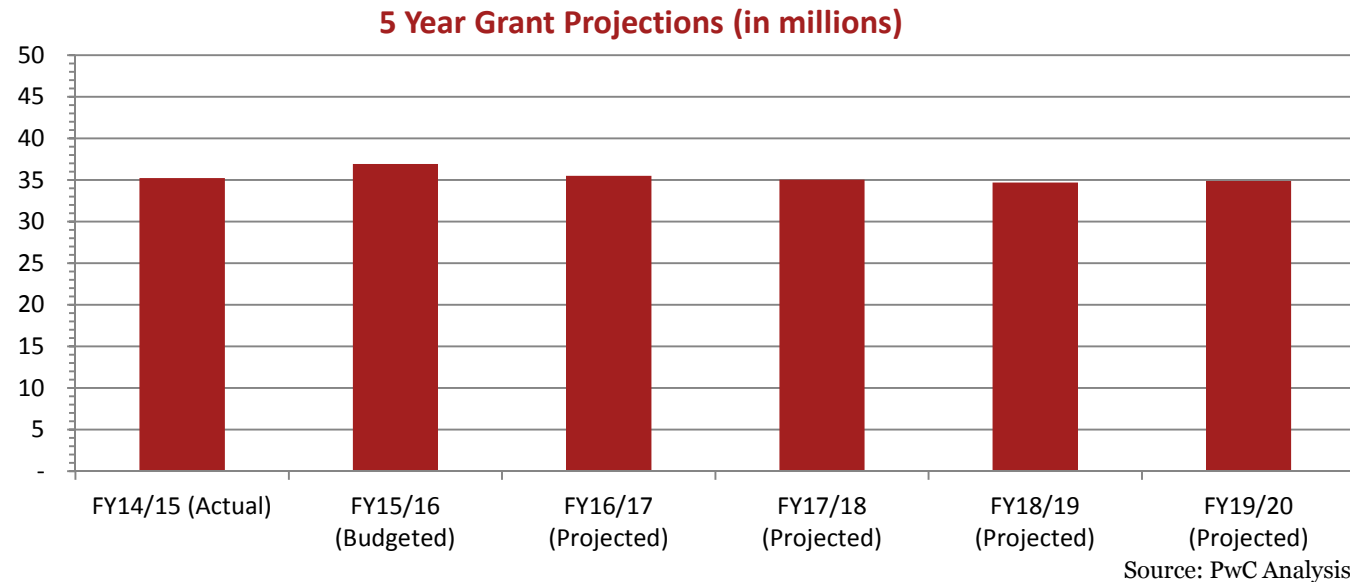
Drivers for Tuition Assumptions	Education Program	All Other Programs	Rationale
Local Economy	-1%	-1%	Factoring in 1% for economic risk
Grade 12 Graduates enrolment in post-secondary	-2%	-2%	Based on decrease in rate of high school graduates enrolling in post-secondary education
Out of Province Intake	0%	0%	NU has insignificant OOP intake ; no affect likely
Intrinsic Demand of Programs Offered	-5%	-2%	Based on recent press releases, closing of campus, and location of campus
Competitive Forces	0%	-1%	Location, attractiveness, quality of program, other universities roll out innovative programs
Reputation of the University	-1%	-5%	Impact of publicly available information around closing of campuses, lay-offs
<b>% Decrease for downside scenario</b>	<b>-9%</b>	<b>-11%</b>	

Source: PwC Analysis

## 5 Year Revenue Assumptions

Government Grant Assumptions

Below is the five year overview of Grant Revenues forecast compared to FY14/15 unaudited actuals.



As illustrated in the graph above, grant projections are relatively consistent for the next five years as a result of minimal changes in projected BIUs. BIUs are calculated based on FTEs as discussed in the tuition slides proceeding.

Government Grants have not been adjusted in the upside or downside scenarios aside from the impact of BIU changes in enrolment as these are based on policy and funding decisions. No assumptions have been made by PwC around potential upside and downside scenarios for funding decisions.

### Basis for Grant Funding Assumptions – Notional vs Actual BIUs

The Education program operating grant has been built into the baseline on the assumption that funding will be provided on actual BIUs not notional BIUs as done historically. This assumption was confirmed with MTCU and impacts the Education program. By FY19/20, NU has projected enrolment in Education Programs of 659 FTEs versus the 929 notional FTE allocation in the Program Change Agreement. The impact of the assumption is a \$1.5m less funding using actual BIUs.

## 5 Year Expenditure Assumptions

Cash Outflows from Operations

Below is the 5 year baseline of NU's projected Expenditures in the "As-Is" Base Case:

In \$ Millions	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020
<b>(2) Expenses (Cash Outflows)</b>					
Salaries and Benefits	(50.5)	(51.8)	(53.2)	(54.8)	(56.5)
Operating and Research	(12.3)	(12.7)	(13.0)	(13.5)	(13.9)
Scholarships and Bursaries	(3.7)	(3.8)	(3.9)	(4.0)	(4.1)
Occupancy Costs	(4.6)	(4.7)	(4.8)	(5.0)	(3.5)
Ancillary Fund - Salaries and Benefits	(2.0)	(2.1)	(2.1)	(2.2)	(2.3)
Ancillary Fund - Operating Expenses	(1.6)	(1.6)	(1.6)	(1.7)	(1.8)
<b>(2) Total Expenses Outflow</b>	<b>(74.6)</b>	<b>(76.6)</b>	<b>(78.8)</b>	<b>(81.2)</b>	<b>(83.7)</b>

Source: PwC Analysis



## **5 Year Expenditure Assumptions**

### Salaries and Benefits Assumptions and Sensitivity

#### **Assumptions:**

##### FY15/16 Budget

- Budget for FY15/16 Salaries and Benefits decreased by \$4.7m from prior year's FY14/15 Budget. This decrease is comprised staffing changes that have been executed and announced, including:
  - \$2.7m Admin and Support Staff for positions eliminated as part of announced restructuring
  - \$1.9m of Faculty for announced LTA position non-renewal and other reallocations of workload
- Additional Admin and Support positions have been identified for potential elimination by management. These are not included in the baseline as a decision has not yet been made to eliminate. Total expense relating to these 13 positions is \$0.9m. Please see Operational Strategies section 4.3 for additional details.

##### FY16/17 – FY19/20

- Incorporated the minimum 2% necessary step increases required by collective agreements. Annual salary increases applied (including step changes for staff and faculty under collective agreements) are:

<b>FY16/17 and Future Years Salaries &amp; Benefit Increases</b>				
<b>Salary Increases</b>	<b>2016/2017</b>	<b>2017/2018</b>	<b>2018/2019</b>	<b>2019/2020</b>
Administrative	2%	3%	3%	3%
Support Staff	2%	3%	3%	3%
Faculty	2%	2%	3%	3%

Source: NU Management

#### **Risks:**

Inherent in the above assumptions are risk of changes to projected salaries amount which would impact the 5 year plan. To add in sensitivity:

Upside: assumes that management secures a 0% increase across the board for all faculty and administrative support staff through the 5 year forecast period.

Downside: additional inflationary adjustments reaching Bank of Canada projected rates of 3.5% by FY19/20 above the increases included in the base case.

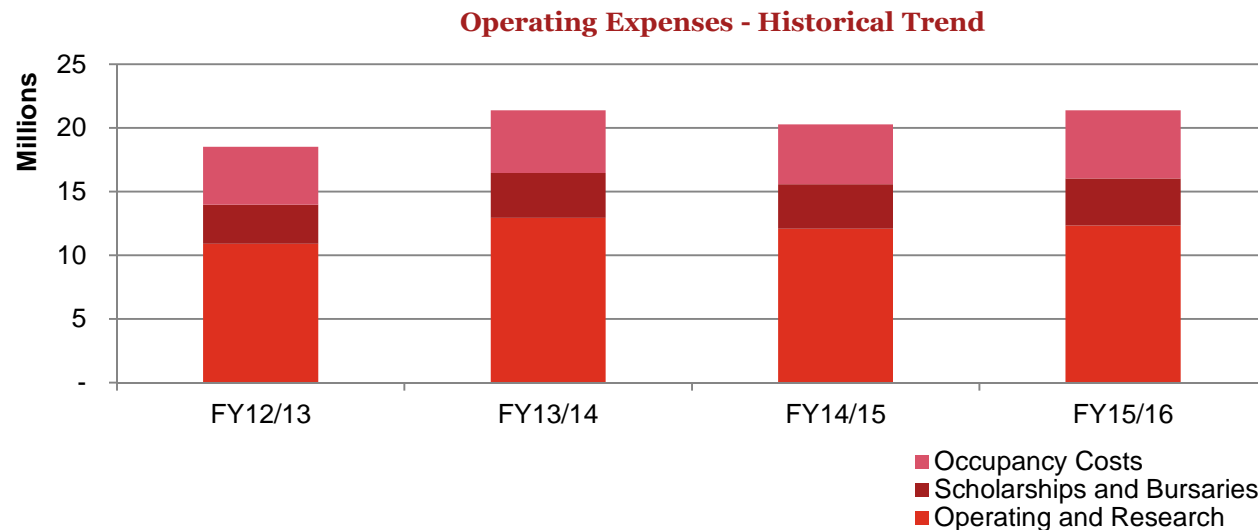
## 5 Year Expenditure Assumptions

### Operating Expenses Assumptions

#### Assumptions:

FY15/16 Operating Expenditures is budgeted from a detailed line-by-line review of the FY14/15 actual spending. In the last three months, management has implemented a new disciplinary focus to help with the University's fiscal situation. This includes the cost saving strategies focusing on cutting marketing, administrative, supplies and any unnecessary costs. FY14/15 actuals came in much lower than what was previously budgeted.

As illustrated below, for the past three years, NU's operating expenditures have remained steady year over year. The FY15/16 Budget is consistent with the trend. The underlying assumption is that management continues with the new direction.



Source: NU historical financial information

#### FY16/17 – FY19/20

PwC's projected 5 year plan for Operating Expenses is built assuming:

- Management continues with its cost saving strategies and disciplines;
- An annual inflationary increase reaching 3.5% at the end of 5 years – in line with Bank of Canada projections; and
- Phasing out the Brantford campus operating expenses between FY16/17 and FY19/20 in line with the campus closure.

## 5 Year Expenditure Assumptions

### Operating Expenses Sensitivity

#### Operating Expenses Sensitivity

Upside: Assumes inflation of 2% blended rate annually to FY19/20 based on the Bank of Canada target rate of 1-3%.

Downside:

Operating expenses is approximately 27% of total expenses in FY14/15 and is comprised of the following categories:

- Operating and Research;
- Scholarship and Bursaries; and
- Occupancy Costs.

Given management's increased efforts to manage costs over the last six months and the detailed line by line review of the University's FY15/16 budget, for the upside and the "As-Is" base case, PwC has assumed that operating expenses will grow with inflationary increases reaching 3.5% by FY19/20.

On the downside sensitivity, PwC conducted a three year historical trend analysis by nature of expense to identify a reasonable increase in operating expenses. The percentage increases for operating expenses are summarized below.

% Increases Year over Year for Operating Expenses					
	2015/16	2016/17	2017/18	2018/19	2019/20
<b>"As-Is" Base Case</b>					
Operating and Research					
Scholarship and Bursaries	2%	2.70%	2.95%	3.20%	3.50%
Occupancy Costs					
<b>Upside</b>					
Operating and Research					
Scholarship and Bursaries	2%	2%	2%	2%	2%
Occupancy Costs					
<b>Downside</b>					
Operating and Research	5%	5%	5%	5%	5%
Scholarship and Bursaries	10%	10%	10%	10%	10%
Occupancy Costs	4%	4%	4%	4%	4%

Source: PwC Analysis

In order to achieve the "As-Is" scenario, management must continue to manage costs within the budget.

# *Financial Management and Controls*

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***High Level Finance  
Function Diagnostic***

The challenges within NU's financial management has impacted the University's ability to manage the deficit in recent years. Timely identification of underlying root causes of performance is challenging due to lack of financial information to provide depth and insight.

The financial management and control environment must be strengthened in order to successfully manage through the current financial challenges and realize savings identified in the strategies for financial sustainability (section 3).

PwC has conducted a high level finance function diagnostic focusing on these 3 areas:

- Board Reporting;
- Budgeting and Forecasting; and
- Financial Management, including specific process controls.

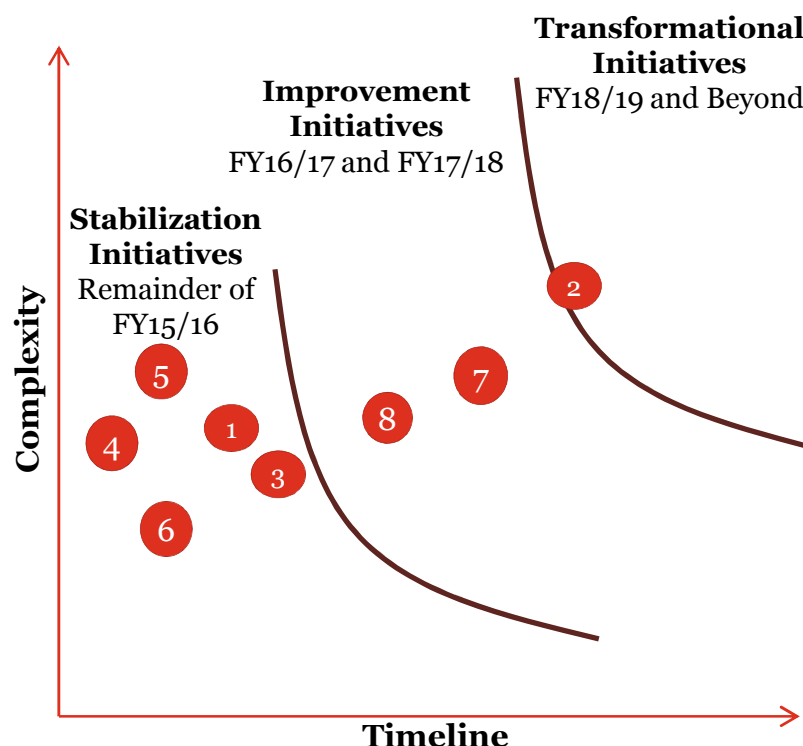
Following the finance function diagnostic are the specific process related internal controls observed during this engagement.

## High Level Finance Function Diagnostic

Through the finance diagnostic, we have identified a number of opportunities that NU must address in order to strengthen the financial management practices and navigate the University through the current challenges.

The recommended timeline for executing these opportunities is shown in the chart below (horizontal axis). This timeline incorporates urgency as well as the complexity involved in enacting the change (vertical axis). Complexity of an opportunity is driven by factors such as the effort required to implement, resources involved, costs and gap from current practices. More complex opportunities may be important to implement earlier due to the urgency and impact on NU's ability to navigate through the current challenges.

Opportunities are designed to mitigate business risks NU is currently exposed to and improve the decision making process to incorporate accurate, reliable and timely information.



### Financial Management and Control Opportunities

#### Budgeting & Planning Process

- 1 Develop a budgeting & planning process with a clear link to the financial metrics set out in the long-term financial strategy
- 2 Implement technology to develop budgets, prepare forecasts and monitor performance against budgets

#### Performance Reporting to the Board

- 3 Develop consistent standards and requirements for reporting to the Board and Finance Committee

#### Financial Strategy & Management

- 4 Establish responsibility framework for the management of the long-term financial strategy, including the elimination of the deficit.
- 5 Develop measureable long-term financial plan and strategy to eliminate the deficit
- 6 Establish formal month-end and quarter-end close procedures
- 7 Implement technology to maintain a consolidated and consistent chart of accounts and integrate systems across business processes
- 8 Implement specific process control findings

## Budgeting & Planning Process

### Current State Observations

#### Budgeting & Planning Process

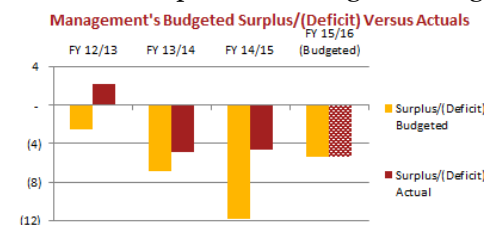
- Budgeting process is manual and time-intensive. The budgeting process is completed and approved months after the start of the fiscal year.
- Lack of transparency and ability to provide accurate budgets.
  - Significant budget to actual variances each year indicate a lack of rigour in the budgeting process.
  - Historically the budget has been prepared on a roll-forward basis with limited analysis of opportunities for savings.
  - Control of the budgets has been decentralized to department heads, with little analysis performed by the finance team and uneven management activities from program to program.
  - Timely identification of underlying root causes of performance is challenging due to lack of financial information to provide depth and insight.
- New Management initiatives:*
  - The FY15/16 budget has been prepared through detailed review on a line-by-line basis.
  - A Budget Committee was established in FY14/15 to review budget requests and discuss opportunities to manage the deficit. Committee members include Provost & VP Academic and Research, VP Administration, Associate VP of Academic, AVP Finance & Human Resources, Manager Budget & Admin Services and Registrar & AVP Institutional Planning.
- Budgeting and forecasting is focused on short-term financial outcomes.
  - No long-term forecasts to assist management in determining the true financial position of the University.
  - Long-term strategy or plans have not been developed in the past to address the financial challenges.

- New Management initiatives:* currently in the early stages of developing a plan to eliminate the deficit but is awaiting output from the project.
- Cashflow forecasts are not consistently used to manage the business.
  - Previously management has not prepared a cashflow forecast to project NU's short or long term cash ending balances.
  - New Management initiatives:* FY15/16 is the first year where management has prepared a short term cashflow forecast. However, cashflow forecasts are developed manually in Excel by pulling in relevant details from balance sheet, loan repayment schedules, and the budget. There is no formal, regular process to update, review and action the forecast.

### Summary of Opportunities

#### Budgeting & Planning Process

- Develop a budgeting & planning process with a clear link to the financial metrics set out in the long-term financial strategy. At a minimum, the process should:
  - Incorporate results-based budgeting, taking attention away from previous years' outcomes and focusing on business drivers (i.e. enrolment), risks and opportunities;
  - Include short and long-term financial strategy; and
  - Include balance sheet (cash) and income statement (deficit) forecasts.
- Implement technology to develop budgets, prepare forecasts and monitor performance against budgets.



**Board Reporting****Current State Observations**

*PwC has not been provided access to the Board's closed meeting minutes so we could not validate a comprehensive view of the board reporting and resulting discussions. The following comments were developed through review of the Board and Audit & Finance Committee agendas and material provided and open meeting minutes.*

**Performance Reporting**

- Board packages are primarily written summaries.
  - Defined financial and non-financial KPIs or scorecards linked to the strategic plan are not presented as part of the package.
- Reporting to the Board has not included detailed analysis of performance against budget and risk mitigation discussions due to limited availability of financial reporting.
  - No pre-defined metrics for discussion of key financial information at the Board meetings.
  - Summaries focus on historical context of deficit rather than strategies and actions to address the constraints.
- Board meetings do not place a timely focus on financial issues or plans to address working capital constraints
  - Short term cashflow forecasts for the current fiscal year are not available historically
  - Capital budgets for the University are not discussed in appropriate detail during Board and Management meetings.

- Historically, budgets showing deficits have been approved without the need for detailed planning outlining actions to eliminate the deficit.

**Summary of Opportunities****Performance Reporting**

3. Develop consistent standards and requirements for reporting to the Board and Finance Committee, including:
  - Frequency of reporting;
  - Regular performance reporting and a KPI scorecard including financial and non-financial metrics which link to the long-term strategic plan; and
  - Process for communicating arising risks and business issues, including types or risks to be reported, communication channels, level of detail and accountability framework to manage identified issues.



## Financial Strategy & Management

### Current State Observations

**Financial Management** refers to NU's finance team's ability to provide accurate and timely financial information used in strategic decision making.

#### Finance Strategy & Operations:

- Finance is focused on compliance & control activities resulting in an imbalance with efficiency and insight.
- No long-term financial strategy or plan is in place to address the current challenges and move to sustainable operations.
- No corporate data strategy, policies or standards. No clear ownership and responsibilities for data quality defined.
- The University does not currently have a Chief Financial Officer. The Finance team is led by the AVP Finance & HR.

#### General Accounting:

- Monthly financial close processes are not performed.
- Accurate data of actual performance and variance analysis against budget is not performed.
- Majority of finance operations are done manually in Excel leading to significant amounts of time spent on integration and manipulation.
- There is no process in place to review and approve manual journal entries.
- Low data consistency.

#### Specific process controls:

- A high-level controls gap analysis was performed on specific financial processes. The gap analysis identified several control enhancements required in the following processes:
  - Purchase to Pay;
  - Payroll;
  - Financial Accounting and Reporting; and
  - Student Revenues and Receivables

### Summary of Opportunities

#### Financial Management

4. Establish a responsibility framework for the management of the long-term financial strategy, including the elimination of the deficit. Framework should define accountability for strategic management at the Transformation Team, Management, and Board levels. The framework should also address the current gap in finance leadership due to the elimination of the CFO position.
5. Develop measureable long-term financial plan and strategy to eliminate the deficit. The plan should include:
  - Strategies and actions to eliminate the deficit;
  - Accountability for executing actions and managing risks;
  - Approach to build capacity of resources dedicated to executing the plan; and
  - Process to monitor performance against targets.
6. Establish formal month-end and quarter-end close process and reporting.
7. Implement technology to maintain a consolidated and consistent chart of accounts and integrate systems across business processes.
8. Implement specific process control findings (refer to sections 3.3.1 to 3.3.5 for observations).

### ***Process Controls Findings***

We have performed a high level internal controls gap analysis on the following transactional processes:

- Purchase to Pay;
- Payroll;
- Financial Accounting and Reporting; and
- Student Revenues and Receivables

In the following few slides we have identified current state observations, gaps to best practice and recommendations for improvement to the controls in place. Addressing these gaps is required to provide accurate, reliable and timely information to form the basis of decision making, allowing NU to manage the current business challenges.

Risk ratings were assigned using the following criteria:

- **High** - Significant associated risk of fraud or error may exist which will impact overall business process and financial reporting.
- **Medium** - Associated risks may exist which may have an adverse impact on the related business process and financial reporting.
- **Low** - Associated risk is low. Limited impact on the business process.

<i>Purchase to Pay</i>	<i>Current State Observations</i>	<i>Risk Ranking</i>	<i>Recommendations</i>
	<ul style="list-style-type: none"> <li>• <b>Segregation of Duties</b> – The abilities to enter/update master data and process transactions in Colleague system are not segregated. The same personnel are responsible for creating vendors, entering invoices, and processing payments. This increases the risk of fraud or error resulting in misappropriation of assets and financial loss.</li> </ul>	High	<ul style="list-style-type: none"> <li>• Incompatible functions such as master data setup and transaction processing should be segregated to reduce the risk of fraud and error. At a minimum, the abilities to enter/update vendors, vouchers/invoices and payment processing should be segregated. Where such functions cannot be fully segregated due to headcount limitations, appropriate monitoring controls such as, the review of activities/transactions on a periodic basis, should be established to cap the risk to an acceptable level.</li> </ul>
	<ul style="list-style-type: none"> <li>• <b>Purchase Requisitions and Orders</b> - Purchase Requisitions are manually generated and approved using requisition forms and the related system functionality in Colleague is not being leveraged. Noted instances where purchases were made by the departments without obtaining multiple quotes. Also noted that purchase requisitions / orders were not always initiated and approved in advance and therefore, related approvals were sought after the fact at the time of invoice processing. In such circumstances, there is a risk of unauthorized purchases being made from unauthorized vendors at wrong prices or terms leading to misappropriation of assets and financial loss.</li> </ul>	High	<ul style="list-style-type: none"> <li>• NU should ensure approvals are obtained for purchasing orders by using requisition and approval functionality in the system. This will streamline the purchasing process and aid in establishing the appropriate monitoring controls to ensure compliance with procurement policies and procedures.</li> </ul>

<i>Purchase to Pay</i>	<i>Current State Observations</i>	<i>Risk Ranking</i>	<i>Recommendations</i>
	<ul style="list-style-type: none"> <li>• <b>Monitoring and Compliance</b> –Purchasing function is decentralized. Currently, there is no designated buyer in the purchasing department who is knowledgeable of the competitive bidding process. Vendor master listing is not reviewed on a periodic basis and contains duplicate vendors. Procurement metrics have not been established and the department lacks adequate monitoring controls related to the purchasing functions (such as review of vendors and spending analytics) to ensure compliance with the organization policies and procedures . There is a risk of unauthorized purchases being made from unauthorized vendors at wrong prices or terms leading to misappropriation of assets and financial loss.</li> </ul>	High	<ul style="list-style-type: none"> <li>• Monitoring controls should be established to periodically review and analyze open purchase orders, vendor master listing and spending analytics / purchasing metrics to ensure continuous compliance with university's procurement policies and procedures.</li> </ul>
	<ul style="list-style-type: none"> <li>• <b>Invoice Matching</b> - 2-Way / 3-Way match process is not systematically enforced in Colleague system. Invoices are manually matched to the purchase order and receipts. The process is prone to human error or oversight and may result in processing of unmatched invoices resulting in financial loss.</li> </ul>	High	<ul style="list-style-type: none"> <li>• The system should be configured to enforce the 2-way / 3-way match process. The Finance management should consider running a custom report that shows all unmatched invoices during the period and review it on a monthly basis to identify and resolve potential issues in a timely manner.</li> </ul>
	<ul style="list-style-type: none"> <li>• <b>AP Sub-ledger Reconciliation</b> - Accounts Payable sub-ledger is not reconciled to the general ledger periodically and only performed at the time of year-end close. Unreconciled differences exist between the sub-ledger and the GL and those have not been fully investigated resulting in financial reporting issues.</li> </ul>	Medium	<ul style="list-style-type: none"> <li>• AP sub-ledger should be reconciled to the general ledger on a monthly basis as part of the month-end close process. This activity should be added as one of the mandatory tasks in the month-end close procedure.</li> </ul>

<i>Purchase to Pay</i>	<i>Current State Observations</i>	<i>Risk Ranking</i>	<i>Recommendations</i>
	<ul style="list-style-type: none"> <li> <b>Vendors of Record</b> –There are preferred supplier relationships established through the Ontario Education Collaborative Marketplace (OECM) and Ontario Ministry of Government Services (MGS). Also, Suppliers who meet the qualifications in a RFP or RFSQ competitive bid process are deemed to be a “Vendor of Record” (VOR). However, it was noted that there is no process for authorizing/approving new vendors (including the vendors who are not considered to be the vendor of record) prior to setting them up in Colleague system. The university is not leveraging the system functionality to flag such vendors in Colleague based on Vendor types and other system flags such as ‘Approved Vendor’. Also noted that payment terms are not negotiated with the vendors and not properly defined in the system. There is a risk that management can order supplies and/or services from unauthorized vendors, or at the wrong prices or payment terms. </li> </ul>	Medium	<ul style="list-style-type: none"> <li> A formal process should be established to review and approve the vendors prior to setting them up in Colleague including authorization and approval of vendors who are not designated as the vendor of record. System flags such as ‘vendor type’ and ‘approved vendor’ should be configured for all vendors to maintain a central repository of vendors of record and to differentiate between vendor of record and other vendors and assist in the spending analytics and monitoring process. </li> </ul>

<i><b>Purchase to Pay</b></i>	<i><b>Current State Observations</b></i>	<i><b>Risk Ranking</b></i>	<i><b>Recommendations</b></i>
	<ul style="list-style-type: none"> <li>• <b>Receiving</b> - Centralized receiving function exists, however there are instances where receiving was done by the departments. Purchases are not accrued at the time of goods receipt resulting in understatement of liabilities and expenses and cut-off issues particularly at the year-end.</li> </ul>	Medium	<ul style="list-style-type: none"> <li>• NU should record the purchase transaction immediately upon receipt of goods/services to assist in the proper month/year-end close process.</li> </ul>
	<ul style="list-style-type: none"> <li>• <b>Procurement Policies and Procedures</b> - Procurement policies exist but are not properly communicated and acknowledged within the organization leading to compliance issues and inappropriate purchases. There is no process in place to review and update these policies and procedures on a periodic basis. This increases the risk of non-compliance with the procurement policy leading to inappropriate purchases.</li> </ul>	Low	<ul style="list-style-type: none"> <li>• Procurements policies should be reviewed on a periodic basis and communicated to all departments in a clear and effective manner. A monitoring mechanism should be established to ensure continuous compliance with the aforesaid policies and procedures.</li> </ul>

<b>Payroll</b>	<b>Current State Observations</b>	<b>Risk Ranking</b>	<b>Recommendations</b>
	<ul style="list-style-type: none"> <li>• <b>Segregation of Duties between HR and Payroll functions</b> – The following HR / payroll functions are currently not segregated leading to segregation of duties conflicts which increases the risk of fraud or error: <ul style="list-style-type: none"> <li>• Employee master setup in Colleague;</li> <li>• Manual update to pay rates / salary and benefits information;</li> <li>• Perform payroll processing;</li> <li>• Review final payroll register;</li> <li>• Print payroll cheques and submit EFT transfer</li> </ul> </li> </ul>	High	<ul style="list-style-type: none"> <li>• The noted payroll functions should be appropriately segregated to reduce the risk of fraud and error. Where such functions cannot be fully segregated due to headcount limitations, appropriate monitoring controls should be established to cap the risk to an acceptable level.</li> </ul>
	<ul style="list-style-type: none"> <li>• <b>Fulltime employees headcount reconciliations for Payroll processing</b> – There is no formal process in place to validate the current full time employees in the payroll system with Human Resource and/or departments to ensure that payroll is being processed only for valid employees. In the absence of such a process, terminated staff may go undetected and may continue to receive salary.</li> </ul>	High	<ul style="list-style-type: none"> <li>• Full-time employees in the payroll system should be reconciled with Human Resources or respective departments on periodic basis to ensure that the payroll payments are made to valid employees only.</li> </ul>
	<ul style="list-style-type: none"> <li>• <b>Payroll Adjustments</b> - The payroll clerk manually updates Colleague system for employee leave adjustments based on the email notification received from Web-Advisor. There is no process in place to reconcile what was submitted through Web-Advisor with what was processed in payroll to ensure completeness and accuracy of leave adjustments. Lack of such process may result in excess payroll disbursements.</li> </ul>	High	<ul style="list-style-type: none"> <li>• Colleague Payroll should be reconciled with Web Advisor for each pay cycle to ensure that all leave requests have been taken into consideration for manual adjustments prior to the payroll processing.</li> </ul>

<i><b>Payroll</b></i>	<i><b>Current State Observations</b></i>	<i><b>Risk Ranking</b></i>	<i><b>Recommendations</b></i>
	<ul style="list-style-type: none"> <li>• <b>Reconciliation between Colleague HR and Finance modules</b> - Payroll register including deductions are not reconciled with the General Ledger for each payroll cycle. Errors or omissions in the payroll feed into the general ledger may not be identified and resolved in a timely manner resulting in financial reporting issues.</li> </ul>	High	<ul style="list-style-type: none"> <li>• Payroll sub-ledger should be reconciled to the general ledger for each pay cycle to ensure that all payroll transactions including taxes and deductions are completely and accurately recorded in the general ledger.</li> </ul>
	<ul style="list-style-type: none"> <li>• <b>Contract End Dates</b> - Not all contract employees have a contract end date defined in Colleague system. The payroll clerk manually maintain this information in 'Significant Dates' repository. The manual process is prone to human error and oversight and may lead to financial loss due to unauthorized payment.</li> </ul>	Medium	<ul style="list-style-type: none"> <li>• Employees' contract end dates should be captured within Colleague HR system to ensure that only valid payroll payments are processed in each pay cycle.</li> </ul>



**Financial Accounting & Reporting****Current State Observations****Risk Ranking****Recommendations**

- |  |      |  |
|--|------|--|
| <ul style="list-style-type: none"> <li>• <b>Chart of Accounts</b> - The current chart of accounts design does not fully meet the University's reporting and regulatory requirements (such as COFO) and does not fully align with budget line items. Lack of properly defined CoA would result in mapping difficulties in doing 'actual' versus 'budget' comparison and to automatically generate financial statements as per regulatory requirements without any manual intervention.</li> </ul> | High | <ul style="list-style-type: none"> <li>• The Finance management should revamp the chart of accounts design to align it with the University's reporting and regulatory requirements (such as COFO) and to enable generation of financial statements without manual intervention.</li> </ul>                             |
| <ul style="list-style-type: none"> <li>• <b>Manual Journal entry approval</b> - There is no process in place to review and approve manual journal entries prior to posting into the general ledger. Ability to enter manual journal entry is not appropriately restricted based on job functions. Lack of such review and approval process may result in inappropriate journal entries being recorded resulting in misstatement of financial statements.</li> </ul>                              | High | <ul style="list-style-type: none"> <li>• Ability to enter manual journal entries should be restricted to Finance personnel only. All manual journal entries should be reviewed and approved by authorized individuals prior to entry into the Colleague Finance module to ensure completeness and accuracy.</li> </ul> |
| <ul style="list-style-type: none"> <li>• <b>Month-end close process</b> - There is no month end close process in place. Consequently, general ledger account reconciliations are also not performed on a monthly basis. These are currently performed once a year, only during the year end close. In the absence of this process, any errors or omissions in financial reporting process may not identified and resolved in a timely manner.</li> </ul>   | High | <ul style="list-style-type: none"> <li>• A formal period-end close process should be established to close the books of account on a monthly basis and to enable systematic generation of financial statements and other management reports without manual intervention.</li> </ul>                                     |

**Financial Accounting & Reporting****Current State Observations****Risk Ranking****Recommendations**

- **Accounting Manual / Policies** - There is no formally defined accounting manual/policies and procedures (except for some areas such as investment accounting) to ensure conformity with generally accepted accounting principles and regulatory (COFO) guidelines. This may result in inconsistent or inappropriate application of accounting principles leading to financial reporting issues.
- **Management Reporting** - The management report presented to the Board on a periodic basis are heavily based on manual entries / adjustments in the spreadsheets and do not always reconcile back to the general ledger balances for that period. The manual adjustments made in the spreadsheets are heavily dependent on the knowledge of one individual in the finance department only. The process is highly manual and prone to human error /oversight impacting the management's decision making process.

High

- The Finance management should establish a financial accounting and reporting framework in line with the generally accepted accounting principles and regulatory (COFO) guidelines to ensure consistent application of the accounting policies and generation of accurate financial statements.

High

- Management reports presented to the board should be systematically generated without significant manual intervention to ensure that appropriate data integrity is intact and backed up by Colleague Finance module (books of accounting record).

**Student Revenues and Receivables****Current State Observations****Risk Ranking****Recommendations**

- |  |        |   |
|--|--------|---|
| <ul style="list-style-type: none"> <li>• <b>Tuition /Ancillary Rates &amp; Billing Rules</b> - No formal process is in place to validate the tuition / ancillary rates (as approved by the Board) and billing rules entered in the Colleague system. The validation is performed by the AR Clerks and AR Manager on a random basis and is not formally evidenced. In the absence of a formally defined validation process, errors in the tuition and ancillary rates and billing rules may not be detected in a timely manner leading to data integrity issues.</li> </ul> | High   | <ul style="list-style-type: none"> <li>• Tuition and ancillary rates and billing rules should be validated by Student Finance department for all possible billing scenarios. Testing scripts should be formally documented and retained for future reference.</li> </ul>                |
| <ul style="list-style-type: none"> <li>• <b>Restricted Access</b> - Ability to enter/update tuition and ancillary rates in Colleague is not restricted. The entire Student AR team including the clerks have the ability to enter/update the rates in the system. Such unrestricted access to master data may result in unauthorized changes.</li> </ul>   | Medium | <ul style="list-style-type: none"> <li>• Access to Colleague Student Finance module should be restricted to prevent unauthorized changes to the master data. Changes to the tuition and ancillary rates and billing rules should be approved prior to input into the system.</li> </ul> |
| <ul style="list-style-type: none"> <li>• <b>Monitoring of Account Receivable Balances</b> - No formal process is in place to review outstanding AR balances. The activity is currently performed by AR clerk with no management oversight and supervision. Lack of proper monitoring control over outstanding student receivables may result in financial loss due to non-recovery of fees.</li> </ul>   | Medium | <ul style="list-style-type: none"> <li>• A formal monitoring mechanism should be established to review outstanding AR balances (AR Aging) on a periodic basis (as part of monthly management meetings) to ensure that actions are taken in a timely manner for recovery.</li> </ul>     |
| <ul style="list-style-type: none"> <li>• <b>Collections</b> - No formal collection process exists for overdue student account balances. Statement of Accounts are not submitted to the students but the information is posted online and accessible via Web Advisor. Lack of a formal collection process may result in financial loss due to non-recovery of fees.</li> </ul>  | Medium | <ul style="list-style-type: none"> <li>• The university should establish a formal recovery mechanism to collect overdue student balances in a timely manner. The management may consider outsourcing the collection function to a third-party collection agency.</li> </ul>             |

**Student Revenues and Receivables****Current State Observations****Risk Ranking****Recommendations**

- |   |      |   |
|---|------|---|
| <ul style="list-style-type: none"> <li>• <b>AR Sub-ledger Reconciliation</b> - Accounts Receivable sub-ledger is not reconciled to the general ledger on monthly basis and only performed at the time of year-end close. Unreconciled differences between the sub-ledger and the GL may not be identified and resolved in timely manner leading to financial reporting issues.</li> </ul> | High | <ul style="list-style-type: none"> <li>• AR sub-ledger should be reconciled to the general ledger on a monthly basis as part of the month-end close process. This activity should be added as one of the mandatory tasks in the month-end close procedure.</li> </ul> |
| <ul style="list-style-type: none"> <li>• <b>Student Sponsorship</b> - Student Sponsorship information is tracked outside Colleague Student and Financial Aid application and the sponsor balances are reflected in the student account receivable.</li> </ul>   | Low  | <ul style="list-style-type: none"> <li>• The Finance management should track student sponsorship information within Colleague Student Finance module so that the student receivable balances in Colleague are complete and accurate.</li> </ul>                       |

# *Strategies for Financial Sustainability*

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## Strategies for Financial Sustainability

PwC developed strategies to eliminate the deficit and transition to financial sustainability. The strategies have been designed to provide a balanced approach that is consistent with the strategic mandate and core values of the University and are independent of any future changes in funding.

The strategies were developed through interviews with management, analysis of data provided by the University and comparison to external benchmarks where applicable. In preparing the forecast, assumptions and estimates were made. In determining these, historical trends, industry knowledge and experience was used.

The opportunities identified fall into 4 broad categories:

- Operating Expenditures;
- Program and Workload Management;
- Revenue Maximization and Financing; and
- Monetization of Assets.

The impact on the overall financial position of the University if the target savings scenario achieved is demonstrated below. In the target scenario, the savings will result in a surplus only by FY19-20.

Opportunity	Target (\$'000)	FY15/16	FY16/17	FY17/18	FY18/19	FY19/20
(1) Opening Cash Position		\$ 10,992	\$ 6,336	\$ 2,504	\$ 1	\$ 3,187
(2) Operating Deficit (PwC Baseline)		\$ (5,379)	\$ (5,761)	\$ (6,968)	\$ (8,003)	\$ (8,969)
(3) Operating Expenditures	\$ 3,669	783	1,588	2,882	2,882	3,669
1 Collaborative Purchasing						
2 Purchasing Cards						
3 Staff Reductions						
4 IT Spend Optimization						
5 Student Services						
6 Administrative Spend						
7 Bracebridge Campus Closure						
Program/Workload Management	\$ 2,400	-	-	600	1,200	2,400
8 Program Contributions						
9 Workload Management						
Revenue Maximization and Financing	\$ 3,050	218	435	1,333	2,232	3,050
10 Debt Restructuring						
11 Revenue - International Students						
12 Revenue - Student Retention						
13 Revenue - Aboriginal Finance Officers						
14 Revenue - Research						
Total Operational Strategies	\$ 5,450	\$ 1,000	\$ 2,023	\$ 4,815	\$ 6,313	\$ 9,119
(4) Total Annual Deficit - Target		\$ (4,379)	\$ (3,737)	\$ (2,153)	\$ (1,690)	\$ 150
Cost to Implement - 15% in year of change	15%	(278)	(94)	(350)	(225)	(421)
Net Savings in Year		\$ (4,657)	\$ (3,831)	\$ (2,503)	\$ (1,914)	\$ (271)
(5) Monetization of Assets	6,000	-	-	-	6,000	-
Brantford						
Bracebridge						
North Bay						
Total Monetization of Assets	\$ 6,000	\$ -	\$ -	\$ -	\$ 6,000	\$ -
Cost to Implement - 15% in year of change		-	-	-	(900)	-
(6) Ending Cash Balance - Target		\$ 6,336	\$ 2,504	\$ 1	\$ 3,187	\$ 2,916

## Sensitivity

The strategies PwC identified include target annual savings of \$9.1m by FY19/20. Ability to achieve savings targets is critical for NU to move to sustainable operations. If the probable targets are not achieved, NU will not be in an operationally sustainable position by FY19/20.

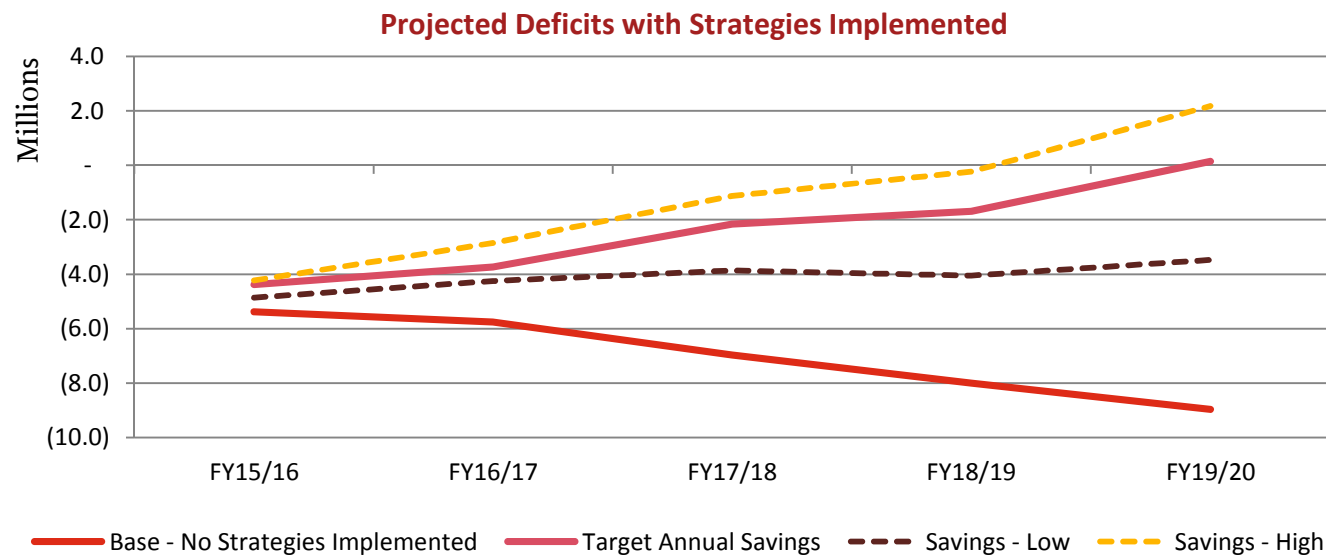
The realization of targeted savings may vary once detailed plans to develop and implement each strategy are enacted. The achievable savings may change as the savings targets are validated, plans to enact are approved by the Executive and Board and strategies are implemented.

We have provided a range for each opportunity and details of the estimated achievable savings in this section of the report. The annual savings range from \$5.5m to \$11.1m by FY19/20. For the sensitivity of target savings by strategy, refer to Appendix 6.

Opportunities have been classified along the following time scale for implementation:

- Short Term: Within 1 fiscal year
- Medium Term: 2-3 years
- Long Term: 3-5 years

Details of each opportunity and savings targets are outlined in this section. Each opportunity will need to be validated, fully designed and then implemented.



## Significance of Program and Workload Management

### Workload Management

The faculty budgets comprise 52% of the total FY15/16 budgeted expenditures, including of \$34.4m in Salary & Benefits and \$3.3m in Operating Expenditures. Reducing the total faculty expenses is critical to successfully reducing the deficit. The PwC savings target of \$2.4m represents 6% of the total faculty budgets.

While the University has made progress to date in achieving savings and further administrative savings have been identified, these are not enough to eliminate the deficit.

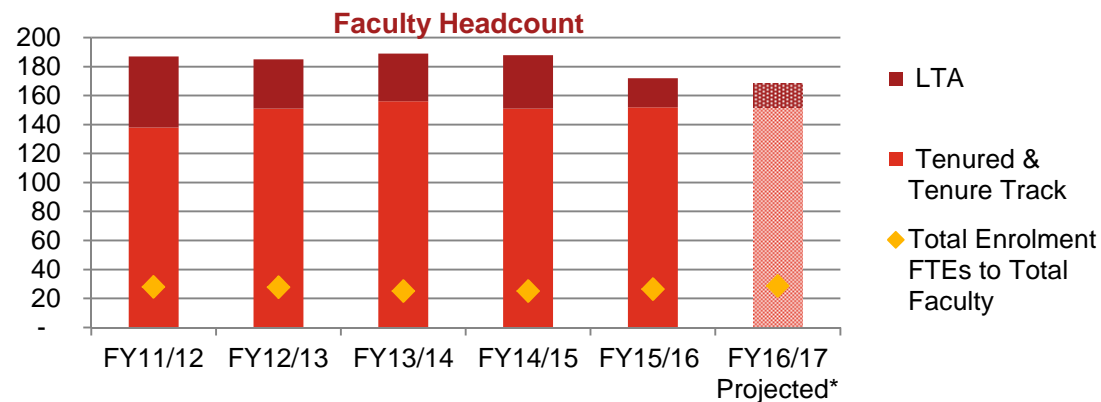
NU has reduced total faculty by 8% since FY11/12. However, the reduction in total faculty headcount has been achieved through the elimination of Limited Term Appointment (LTA) positions, with the total number of Tenured and Tenure Track faculty increasing by 10%. This is not sufficient for NU to navigate through the current challenges given the total faculty costs.

PwC recommends that NU perform a detailed analysis on current program mix and workload to identify opportunities to reduce the total faculty complement. A plan to reduce faculty costs should include the following:

- Reduction of workload releases;
- Establishment and enforcement of targets for average student hours taught through increase in class sizes and reduction in total sections offered;
- Decrease in number of courses offered;
- Reduction in total Tenured and Tenure Track faculty through natural attrition; and
- Incentives for early retirement, targeting faculty in areas with excess capacity.

NU has identified a probable savings target of \$0.7m and best case savings target of \$1.5m by FY19/20, in comparison to the \$2.4m savings included in the PwC target scenario.

If the PwC target savings through program and workload management of \$2.4m (8%) are not achieved, other opportunities must be identified to eliminate the deficit.



Source: NU Faculty Headcount data



# *Strategies Detailed - Operating Expenditures*

## Operating Expenditures

### Collaborative Purchasing

#### Historical Context

Ontario University Procurement Management Association (OUPMA) has created the OECM program by partnering with numerous vendors/contractors. The OECM program encourages collaborative spending which is available to Ontario Universities. Prices offered by these OECM vendors provide cost savings opportunities for which NU may benefit from and such savings are estimated to be typically 5 – 10%.

Based on historical data submitted to OUPMA, NU's collaborative spending as a percentage of the total Operating and Ancillary expenditures in FY2013-14 lagged noticeably behind the average and comparable universities.

Universities	FY13-14 %
Nipissing	5.8%
All Universities	14.5%
Lakehead	15.8%
Laurentian	22.1%

Source: OECM

#### Risk

Purchasing costs may be higher by not using collaborative purchasing power.

#### Opportunity

Review OUPMA list of vendors and compare purchasing terms against current NU vendors for those controllable spend items to identify purchases with lower rates.

Based on the FY15/16 budget, controllable spending eligible for the OECM program (excluding items such as student services, expenses shared with Canadore) is \$12.9m.

Categories for Controllable Spend	Sum FY15/16 Budget (\$ thousands)
Building and Land	812
Communications	205
Equipment Rental and Maintenance	426
Externally Contracted Services	1,615
Furniture and Equipment	1,379
Library Acquisitions	832
Materials and Supplies	666
Other	6,182
Printing and Duplicating	292
Professional Fees	57
Travel	207
Utilities	235
<b>Grand Total</b>	<b>\$ 12,908</b>

#### Non-Financial Impacts

- Procurement time saved by using vendors of record
- Control/process changes required for centralized procurement
- Limitations due to existing contracts
- Arrangement with Canadore College – potential to manage shared expenditure using VOR

#### Timing

Short Term

***Operating Expenditures*****Use of Purchasing Cards**Historical Context

NU does not use purchasing cards for expenses incurred by employees.

NU signed an agreement with Scotiabank in September 2014 for a purchasing card and travel card program. The agreement includes a minimum 3% rebate adjustment on card spend.

In FY13/14, NU had total expenditures of \$3.9m made by employees and charged back to the university.

Risk

Missed opportunity for financial rebates on employee expenditures.

Opportunity

Roll-out Purchasing Cards to employees.

Management is piloting a project for selected employees in the summer 2015, with full roll-out expected for fall.

Non-Financial Impacts

- Time savings on employee expense reports
- Control/process changes required

Timing

Short Term

***Operating  
Expenditures*****Staff Reductions**Historical Context

NU eliminated over 50 positions across administration and contract professors between November 2014 and March 2015, resulting in annual savings to salary and benefits of over \$4m.

Risk

Salary and benefit costs may exceed sustainable levels.

Opportunity

Management has identified additional administrative and support positions for potential elimination. Management has identified 5 positions to be eliminated in FY15/16, with an additional 8 positions which could be eliminated in subsequent years.

Non-Financial Impacts

- Impact on students and services by further reductions
- Capacity to shift work to remaining staff
- Reputational impact of further redundancies

Timing

Medium Term

## **Operating Expenditures**

### **IT Spend Optimization**

#### Historical Context

NU has budgeted IT spend at 6.2% of the operating expense budget for FY15/16. The total budget of \$4.5m includes salaries and benefits of \$2.5m and operating expenses of \$2.0m.

The additional staff reductions noted above would reduce annual salary and benefit expense by \$0.3m, reducing the IT budget to 6.0% of total spend.

NU's IT operating model is highly centralized when compared with other universities. Other than 2 technicians in the Registrar's Office there are no federated IT resources embedded in other departments. Furthermore, major IT expenditures (Datatel, servers, network infrastructure, software licenses) are budgeted centrally within UTS.

#### Risk

IT support and infrastructure available may exceed sustainable levels.

#### Opportunity

Identify required spend and cost saving opportunities across

- infrastructure
- hardware and software
- licenses
- managed services

NU is embarking on an initiative to migrate to a cloud-based IT operating model. This initiative is anticipated to result in significant operating savings (hardware leases, service and maintenance contracts) starting in FY18/19.

### Non-Financial Impacts

- Impact on student experience, faculty and operations by reducing IT infrastructure and support
- Terms of existing contracts

#### Timing

Medium Term

**Operating  
Expenditures****Investment in Student Services**Historical Context

NU made a strategic decision to invest in Students Services in FY14/15 with the dual purpose of enhancing student experience and increasing retention rates.

Current functions include student counselling, athletics, financial aid and special needs. Academic advisement is notably not part of Student Services (limited transaction-type academic advisement is offered by the Registrar's Office).

Risk

Spending in this areas may exceed sustainable levels

Opportunity

Reduce spend to align with previous levels. There is an opportunity to integrate academic advisement services between the Registrar's Office and Student Services, which should lead to better quality and efficiencies.

From a technology perspective, Student Services has implemented ClockWorks case management software and is in the process of implementing Ellucian Early Alerts to target at-risk students. However, usage of both platforms are at early stages, and there are opportunities for further automation. As technology usage increases over time, there is the opportunity for better service quality and efficiencies.

Non-Financial Impacts

- Impact on student experience of current and potential students by reducing support of these areas
- Service quality enhancements will also have a direct impact on student retention, which will result in increase in enrolment-based revenues.

Timing

Medium Term

**Operating  
Expenditures****Administrative Spend Optimization**Historical Context

NU has reduced Administrative spend from the FY14/15 to FY15/16 budget by \$0.8m through a reduction in administrative staff and operating expenses.

Risk

Administrative support may exceed sustainable levels

Opportunity

Reduce spend on administrative services by

- Targeting efficiencies through process improvement and reduction of manual workflows
- Eliminating non-essential spend

Within the Marketing budget, significant savings can be achieved by shifting advertising dollars to digital/social media which are more effective for NU's target demographic.

Savings realization should commence starting FY16/17 and achieve full realization by FY 19/20.

Note that Student Services and IT Services have savings opportunities mentioned separately above. The additional staff reductions noted above includes would reduce annual salary and benefit expense by \$0.7m.

Non-Financial Impacts

- Change in administrative operating model required for substantial savings, including process redesign and reallocation of workloads
- Impact on student experience and operations

Timing

Medium Term

**Operating  
Expenditures****Bracebridge Campus Closure**Historical Context

Nipissing University currently has 3 campuses; the main campus in North Bay, a campus in Bracebridge, and a joint campus in Brantford with Wilfrid Laurier University.

In June 2015, the University announced the decision to close the Bracebridge campus. No plans have been formalized around campus closure and phase out of students.

Bracebridge campus has been operating at a loss. The financial information for FY13/14 excluding overhead included:

	<b>FY13/14</b>
FTE	112
Revenue	\$1.3m
OpEx (excl. Overhead)	\$1.1m
Annual Physical Plant Expenses	\$0.2m
Total Annual Cost	\$1.3m
<b>Annual Loss (Direct Expenses)</b>	<b>(\$0.2m)</b>

Source: NU management analysis

Risk

The campus closure will reduce annual operating expenses; however, the University may not achieve the full potential benefit without a detailed closure plan.

Opportunity

Develop a detailed closure plan to enable the University to identify the optimal closure process and develop strategies to retain students.

Consider the benefit of offering incentives to students to move before the current students graduate in order to reduce overall costs.

Non-Financial Impacts

- NU's ability to retain Bracebridge applicants at North Bay campus
- Capacity at North Bay campus to absorb Bracebridge FTE

Timing

Long Term



# *Strategies Detailed - Program and Workload Management*

## Program and Workload Management

### Program Contributions

#### Historical Context

In FY13/14, NU offered 6 programs which generated negative margins before considering overhead costs.

Program	Direct Loss
Chemistry	(\$0.2m)
Computer Science	(\$0.3m)
Fine Arts	(\$0.1m)
History	(\$0.1m)
Political Science	(\$0.1m)
Arts & Cultural Studies	(\$0.1m)

Source: NU management analysis

All other programs returned a direct profit contribution to overhead. The net gain on programs before overheads was \$17.3m in FY13/14.

NU has retained the services of an external consultant to assist in program prioritization. As part of the project, the consultant considered net contribution per credit (ratio between departmental revenues and costs and the number of credits delivered by that department). Of the 51 departments, 32 were identified as having negative contribution by credits<sup>1</sup>.

#### Risk

NU is offering courses that are making losses on a standalone basis.

### Opportunity

The faculty budgets comprise 52% of the total FY15/16 budgeted expenditures, including of \$34.4m in Salary & Benefits and \$3.3m in Operating Expenditures. Review courses offered within each program and eliminate non-essential courses. Drive enrolment to the loss-making programs to return a target margin or remove programs.

### Non-Financial Impacts

- Requirements to offer these courses as part of the overall program mix
- Impact on student recruitment with less courses offered
- Demand from students to fill additional FTE spaces
- Senate approval required for changes

### Timing

Long Term

1. Contribution by credits is the ratio between departmental revenues and costs and the number of credits delivered by that department. These figures include a proportion of administrative costs; all costs attributable to department or unit operations; the grant, tuition, and research revenue of each department; and sabbatical costs

## Program and Workload Management

### Faculty Workload Management

#### Historical Context

In FY15/16, the total released capacity of Faculty (Tenure, Tenured Track and LTA) is equivalent to 20 FTE.

Faculty	Credits - Full Workload	Credits Released	Released Capacity - %	Released Capacity - FTE
Arts & Science	1230	(126)	10%	(8)
Education	600	(115)	19%	(8)
APS	510	(63)	12%	(4)
<b>Total</b>	<b>2,340</b>	<b>(304)</b>	<b>13%</b>	<b>(20)</b>

Source: NU management analysis

Types of releases include the following:

Type of Release	Released Credits			Total
	A&S	APS	Ed	
Chair	(42)	(12)	(24)	(78)
Director		(21)	(9)	(30)
Dean & Associate Dean			(30)	(30)
SSHRC			(8)	(8)
CRC	(27)		(9)	(36)
Research	(27)	(9)	(9)	(45)
Individualized Study	(12)	(3)		(15)
Other	(18)	(18)	(26)	(62)
<b>Total</b>	<b>(126)</b>	<b>(63)</b>	<b>(115)</b>	<b>(304)</b>

Source: NU management analysis

Nipissing University is in the early stages of assessing faculty workload for opportunities to optimize.

Areas for consideration include:

- Average student hours taught by faculty
- Class sizes
- Workload releases

#### Risk

The current cost structure of delivering programs at NU is not sustainable.

#### Opportunity

The faculty budgets comprise 52% of the total FY15/16 budgeted expenditures, including of \$34.4m in Salary & Benefits and \$3.3m in Operating Expenditures. To eliminate the deficit, management must analyze the current faculty workload, determine targets to rationalize the costs and enact these targets.

Increase average student hours for faculty to reduce total faculty headcount and costs through:

- Reducing workload releases (reduced Chairs and Directors, other releases)
- Establish and enforce targets for average student hours taught by Tenure/Tenured track and reduce LTA position
- Early retirement incentives
- Where appropriate, propose program redundancy in accordance with the Collective Agreement

#### Non-Financial Impacts

- Collective bargaining agreement restrictions on reducing tenure and tenure-track faculty
- Collective bargaining agreement restrictions around course load
- Impact on other activities of reducing workload release (i.e. research)

#### Timing

Long Term

# *Strategies Detailed - Revenue Maximization and Financing*

## Revenue Maximization and Financing

### Debt Restructuring

#### Historical Context

NU carries debt with a total principal outstanding of \$35.5m at February 28, 2015. Interest rates vary and swap arrangements are in place for some loans.

Of the total debt principal outstanding, the range of interest rates are:

Rate	Principal Outstanding
<3%	\$0.7m
3-4%	\$0.0m
4-5%	\$11.7m
>5%	\$23.0m

Source: NU financial information

Debt is held with BMO, RBC, TD, Ontario Infrastructure Projects Corporation and City of Brantford.

#### Risk

Interest expense incurred may be higher than necessary.

#### Opportunity

Work with lenders to investigate opportunities to reduce the average interest rate. The University should look to exit its swap arrangements and renegotiate debt agreements to obtain lower rates. One lender may agree to lower overall rates to obtain the entire loan book.

### Non-Financial Impacts

- Lenders' willingness to renegotiate
- Lenders may apply debt covenants to new arrangements

#### Timing

Short Term

## ***Revenue Maximization and Financing***

### **Revenue Maximization - International Students**

#### Historical Context

International Students at Ontario Universities as a percentage of total enrolment reached 10.09% in FY13/14 per COU data.

NU currently has only 17 International students, less than 0.5% of the total FTE enrolment. Comparable Universities (Lakehead, Laurentian, Trent and Algoma) have International Student FTE ranging from 400-650 students.

NU has retained the services of an external consultant to assist in determining targets for International enrolment and related costs to achieve. The report is expected to be delivered in June 2015.

#### Risk

NU may be missing an opportunity to attract students with higher tuition fees.

#### Opportunity

Implement recommendations from the external consultant to increase International student numbers. Invest in recruitment initiatives designed to attract and drive enrolment of International students.

Tuition fees for International students is higher than for Canadian students, at \$17,000 annually.

### Non-Financial Impacts

- Additional Student Services required to support International students

#### Timing

Medium Term

## **Revenue Maximization and Financing**

### **Revenue Maximization - Student Retention**

#### Historical Context

The University has experienced a decline in retention of students in first year, first-time full-time programs between 2003 and 2012.

Management has conducted an analysis of the trends and noted a marked difference in retention rates between male and female students.

First to second year retention for female students has changed from 88% for the 2003 cohort to 83% for the 2012 cohort, a decline of 6% over the ten year period.

First to second year retention for male students has changed from 86% for the 2003 cohort to 71% for the 2012 cohort, a decline of 17% over the ten year period. These numbers exclude transfer students and students in the BEd program.

#### Risk

Loss of students reduces revenue after year one.

#### Opportunity

Develop a targeted framework to analyze and enhance retention strategies for first year students.

Improving retention of female students from first to second year to 84% (1% increase) would result in 10 incremental students in years 2 through 4. Improving retention of male students from first to second year to 80% (9% increase) would result in 47 incremental students in years 2 through 4.

#### Non-Financial Impacts

- Additional Student Services required to support International students
- Impact of other strategic decisions on retention rates (i.e. driving increased enrolment through reduction of required entrance grades would negatively impact retention).

#### Timing

Medium Term

## ***Revenue Maximization and Financing***

### **Revenue Maximization – Research Revenue**

#### Historical Context

The University has increased Research Revenue from \$0.8m in FY10/11 to \$1.8m in FY14/15. This has been achieved through an increase across all sources of external funding.

#### Risk

NU may not be taking advantage of all opportunities to generate grant revenue.

#### Opportunity

As part of the Recovery Plan prepared by NU in March 2015, management has identified research revenue as an area to investigate to gain additional overhead and/or indirect costs grants that can be applied to support developing research programs.

Review research activities and capacity to identify available opportunities for grant revenue.

#### Non-Financial Impacts

- Research/government grants available
- Capacity of faculty to take on research activities required to generate grants

#### Timing

Medium Term



## ***Revenue Maximization and Financing***

### **Revenue Maximization – Aboriginal Finance Officer Program**

#### Historical Context

Nipissing University has many specific programs and initiatives designed to attract Aboriginal students and support these students through successful completion of programs.

#### Risk

NU may not be taking advantage of all opportunities to increase enrolment and generate revenue.

#### Opportunity

Management has identified the potential to develop a distance learning Aboriginal Finance Officer program. This program would develop students with the skills to help Aboriginal people better manage and govern their communities and organizations through a focus on enhancing finance and management practices and skills.

Establish strategy for Aboriginal Finance Officer Program, which includes financial and non-financial considerations. Develop plan to roll-out program.

### Non-Financial Impacts

- Program approvals required
- Student recruitment strategy and demand for program
- Eligibility for funding
- Implementation costs
- Annual costs to operate program
- Capacity and skill of faculty to teach courses/availability of part-time faculty
- Additional Student Services required to support students

### Timing

Medium Term

# *Strategies Detailed - Monetization of Assets*

## Monetization of Assets

### Monetization of Assets - Brantford

#### Historical Context

Nipissing University currently has 3 campuses; the main campus in North Bay, and campus in Bracebridge, and a joint campus in Brantford with Wilfrid Laurier University.

In December 2014, the University announced the decision to close the Brantford campus. No further enrolments were accepted to the campus and students will be phased out by the end of FY18/19.

#### Risk

The University may be carrying assets that can be monetized to cover cashflow requirements while enacting strategies to eliminate the deficit.

#### Opportunity

Assets at the Brantford campus (by cost and book value) include:

			Cost		Total	Net Book
	Land	Building	Furn & Equip	IT	Cost	Value
						<b>4.30.2015</b>
Brantford	-	4,222	769	-	4,991	3,567

Source: NU financial information

The City of Brantford has the option to repurchase buildings for \$1.00 when the University ceases to use the land and premises for University purposes in the 20 years following the date of the agreement (2007).

Furniture and Equipment was purchased between 2006-2009 and has an expected useful life of 10 years.

### Non-Financial Impacts

- Potential use of Brantford campus Furniture and Equipment assets to replace old asset on other campuses

### Timing

Long Term

**Monetization of Assets****Monetization of Assets - Bracebridge****Timing**

Long Term

Historical Context

Nipissing University currently has 3 campuses; the main campus in North Bay, and campus in Bracebridge, and a joint campus in Brantford with Wilfrid Laurier University.

In June 2015, the University announced the decision to close the Bracebridge campus. No plans have been formalized around campus closure and phase out of students.

Risk

The University may be carrying assets that can be monetized to cover cashflow requirements while enacting strategies to eliminate the deficit.

Opportunity

Assets at the Bracebridge campus slated for closure (by cost and book value) include:

			Cost Furn & Equip	IT	Total Cost	Net Book Value <b>4.30.2015</b>
	Land	Building				
Bracebridge	90	11,712	950	15	12,767	10,312

Source: NU financial information

Land was purchased by NU in 2014.

Buildings include the Academic building completed in 2009 (\$6.5m), the Residence completed in 2011 (\$5.0m), and an additional property purchased in 2014 (\$0.2m).

Furniture and Equipment was purchased primarily in 2009 and has an expected useful life of 10 years.

## ***Monetization of Assets***

### **Monetization of Assets – North Bay**

#### Historical Context

Nipissing University currently has 3 campuses; the main campus in North Bay, and campus in Bracebridge, and a joint campus in Brantford with Wilfrid Laurier University.

The University has announced the decision to close the Brantford and Bracebridge campuses. These campuses will be wound down with all services offered through the North Bay campus following the closures.

The North Bay campus has a portfolio of land and building assets which may not be required for core operations.

#### Risk

The University may be carrying assets that can be monetized to cover cashflow requirements while enacting strategies to eliminate the deficit.

#### Opportunity

Non-core assets on the North Bay campus could be available for sale or sale and lease-back to infuse cash.

Potential options include:

- buildings
- real estate
- student residences

#### Non-Financial Impacts

- Capacity to deliver university services without assets
- Community/donor opposition to sale of assets

#### Timing

Long Term

# *Executing Change*

## **Executing Change**

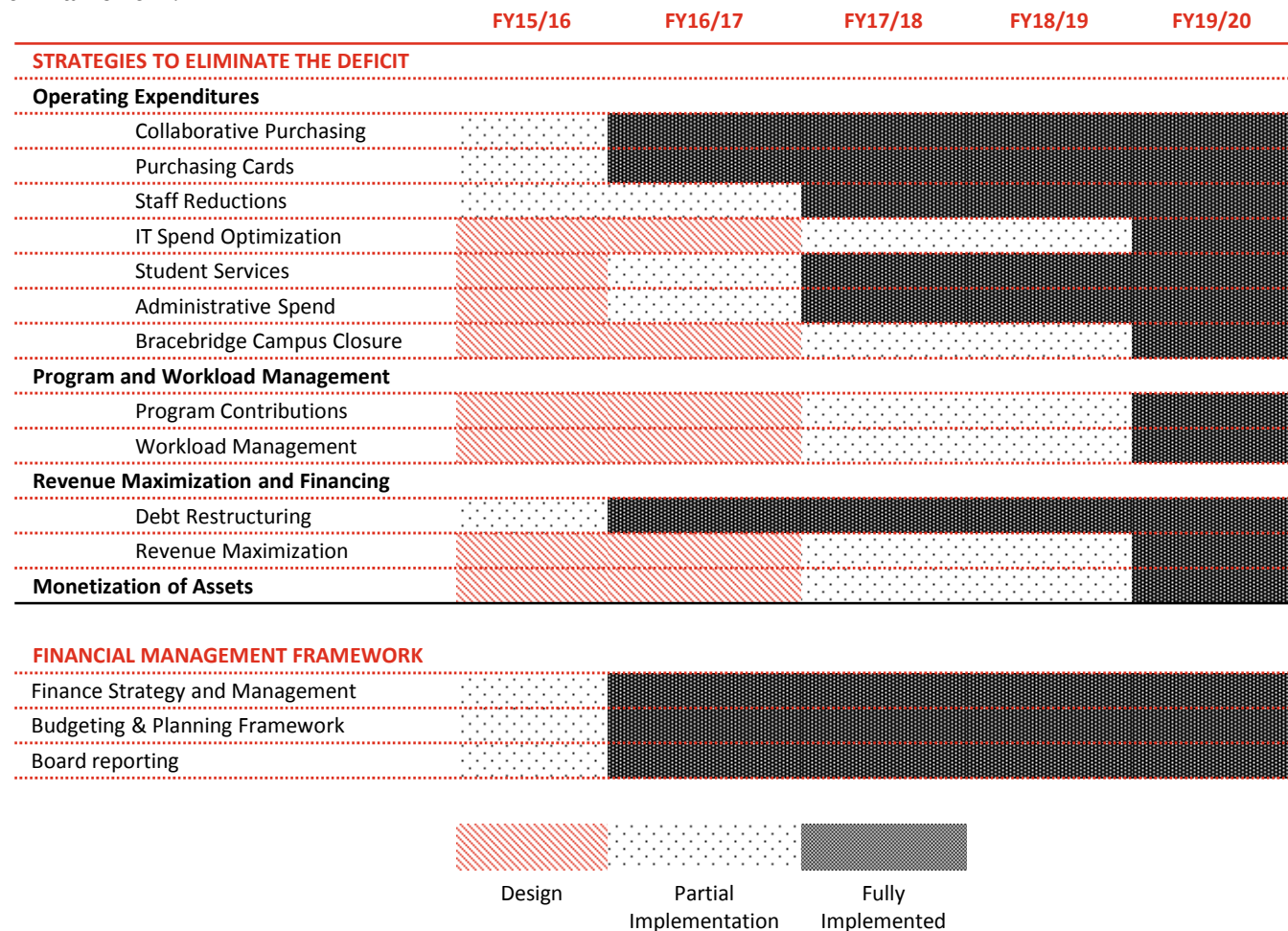
**68**

## Roadmap Illustrative phasing

In order to successfully achieve financial sustainability NU will need to:

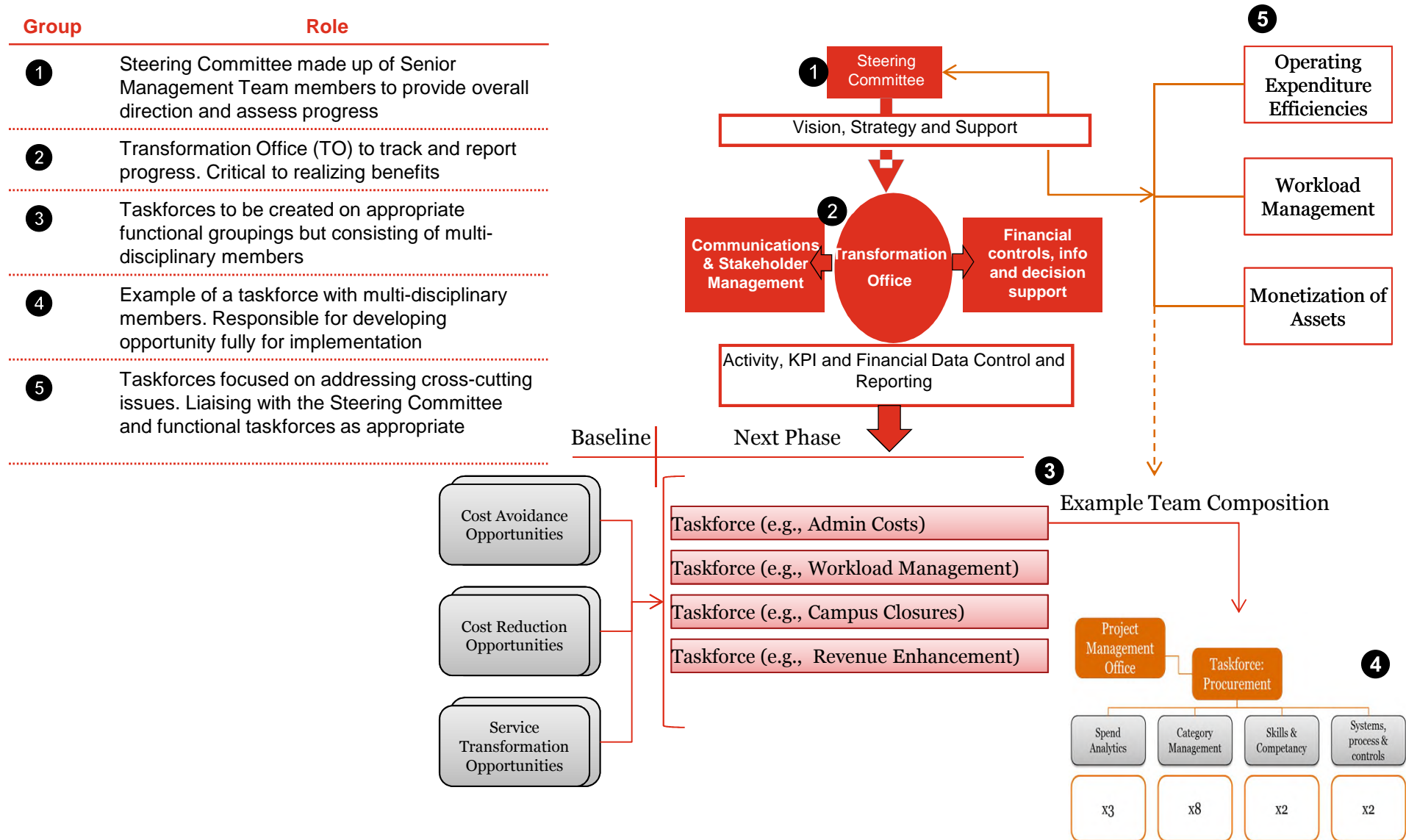
- Develop a detailed plan to translate identified strategies into actual savings; and
- Implement a performance management framework to enable the University to manage performance through the period of change.

The graphic below provides an illustration of the phasing based on our experience. A detailed roadmap will need to be developed once NU has a governance and execution framework in place. We have included a suggested governance and execution framework.



## Executing Change

### Illustrative organization





## **Executing Change**

The key aspects of the framework are:

### **Steering Committee**

The Steering Committee made up of Senior Management Team members to provide overall direction and leadership in the planning, development and implementation of opportunities. The Steering Committee is responsible for:

- Approving each opportunity for implementation;
- Agree and monitor key performance indicators for each work stream;
- Align resources as required to support each work stream;
- Identify and remove barriers to progress;
- Champion consensus decisions and recommendations to facilitate timely execution;
- Provide regular communications and updates to stakeholders.

### **Transformation Office**

The Transformation Office (TO) will support a Transformation Lead who will provide leadership to multiple taskforces.

The TO is responsible for ensuring that the Steering Committee is kept apprised at all times through written and oral updates. All taskforces work with and report through the TO.

The TO will work closely with the NU communications and stakeholder engagement team.

### **Taskforces**

Taskforces are responsible for developing and implementing specified opportunities which are typically grouped by functional area. Each taskforce will require a Subject Matter Specialist who will be responsible for developing the opportunities fully, developing the implementation plan and tracking achievement of key performance indicators.

The key performance indicators will be work stream specific and must align with the overall project plan indicators.

### **Taskforce Structure**

The composition of each taskforce will vary depending on the size of the opportunity, complexity of the change and stage of work. It is important to keep the composition flexible in order to ensure that necessary members can be incorporated through the entire lifecycle e.g. additional members during implementation.

### **Strategic Taskforces**

These Taskforces are responsible for analyzing cost-cutting issues that impact implementation of opportunities. The analysis will support the Steering Committee in deciding the NU approach to addressing the issues. Engagement and negotiations with stakeholders will be supported by these taskforces.

# Appendices

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## Student Enrolment

### **Notes to accompany Projected Enrolment Chart in the Financial Baseline section 1.3.1 to explain high level changes to enrolment projections year over year.**

- (i) *Arts: 21% increase in FY15/16 Arts program enrolment projection is based on course offerings and management's best estimate following an increase in first choice applicants.*
- (ii) *Commerce & Business: 10% increase in FY15/16 Business programs enrolment is driven solely by the distance education program which is a total change of 8 FTEs.*
- (iii) *Fine Arts: The change in Fine Arts is insignificant – a total of 6 FTEs change.*
- (iv) *Nursing program increase is reflective of the Scholar Practitioner Program (SPP) and Registered Practical Nursing (RPN) program demands. Both programs have been forecasted to grow in line with nursing enrolments to date.*
- (v) *The University has increased the Physical Education program capacity by 30 FTEs. First choice applicants indicate the forecasted enrolment is reasonable.*
- (vi) *Science: Projections are based on management's best estimate following an increase in first choice applicants.*
- (vii) *Social Work (BSW) is a new ly approved program at NU and FY15/16 will be the first year for this enrolment. Forecasts are based on management's best estimate to date.*
- (viii) *Education (Consecutive, excluding Brantford) enrolment change is in line with the limits outlined in the Program Change Agreement with MTCU. The 47% decrease is in line with the now 2 year program).*
- (ix) *Education (Concurrent) is no longer taking in new students under the current structure as this program is winding down. The new program structure allows students to take 4 years of undergraduate programs in Arts/Science and in their fifth year enter into Education program courses. The Increase in FY19/20 reflects the first wave of students in their Education year under the new structure and is in line with the MTCU PCA.*
- (x) *Education (Brantford) is no longer accepting new students and by FY19/20 the campus will be completely closed.*
- (xi) *"Other" category consists mainly of transfer students from International placements or other NU students including those in the Aboriginal Programs (ATCP). Courses offered in this category may not necessarily lead to a degree.*
- (xii) *Graduate program enrolment increase is reflective of the split out and new PhD programs. There are less PhD enrolments, but each is worth more.*
- (xiii) *Additional Qualifications (AQ) projections are steady and in line with expectations.*

*Aggregate changes are relatively consistent year over year. In FY15/16 the 7% decrease is mainly due to the decrease in education enrolment netted with an increases from BSW, Physical Education and Nursing. In FY16/17 the increase is mainly from the education program and the BSW program in their second year of changes.*

Please see next slide for historical change summary.

## First Year Enrolment - Historical

### Full Time Equivalents – Historical High Level Change Analysis

#### Undergraduate programs

Enrolments for undergraduate programs are projected by program year – below are the historical first year enrolment trends.

Historical First Year FTEs High Level Change Summary											
Programs	2009-2010	2010-2011		2011-2012		2012-2013		2013-2014		2014-2015	
Undergraduate (Excl Education)	FTE	FTE	% Change	FTE	% Change	FTE	% Change	FTE	% Change	FTE	% Change
Arts	453	436	-3.6%	419	-4.0%	532	27.1%	320	-39.9%	320	0.0%
Commerce & Business Admin	77	77	0.3%	80	3.0%	82	3.0%	78	-5.2%	77	-1.3%
Fine Arts	16	21	28.4%	16	-23.6%	14	-11.3%	10	-30.5%	10	0.0%
Nursing	79	92	16.3%	111	20.1%	114	3.3%	108	-5.6%	108	0.0%
Physical & Health Education	91	86	-5.9%	84	-2.6%	84	0.5%	75	-10.6%	75	0.0%
Science	60	53	-11.7%	55	4.6%	65	18.5%	65	-0.8%	65	0.0%
Social Work	-	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
<b>Totals</b>	<b>776</b>	<b>765</b>	<b>-1.4%</b>	<b>764</b>	<b>-0.2%</b>	<b>892</b>	<b>16.8%</b>	<b>655</b>	<b>-26.5%</b>	<b>654</b>	<b>-0.2%</b>

#### Graduate and Other Programs

Enrolment for all other programs are based on total program numbers. The historical trend for all program years are summarized below.

Historical Total Enrolment High Level Change Summary for Education Programs											
Programs	2014-2015	2015-2016		2016-2017		2017-2018		2018-2019		2019-2020	
Education	FTE	FTE	% Change	FTE	% Change	FTE	% Change	FTE	% Change	FTE	% Change
Education (excl Brantford and ConEd)	704	720	2.3%	646	-10.3%	467	-27.7%	457	-2.1%	457	0.0%
Concurrent Education (ConEd)	-	97	100.0%	269	176.7%	243	-9.8%	214	-11.8%	86	-60.0%
Education - Brantford Campus	42	37	-13.7%	37	1.4%	33	-11.4%	27	-18.6%	180	573.4%
<b>Totals</b>	<b>746</b>	<b>854</b>	<b>14.4%</b>	<b>952</b>	<b>11.5%</b>	<b>742</b>	<b>-22.0%</b>	<b>697</b>	<b>-6.0%</b>	<b>722</b>	<b>3.5%</b>

Historical Total Enrolment High Level Change Summary for Graduate, AQ, and Other Programs											
Grad, AQ and Other	FTE	FTE	% Change	FTE	% Change	FTE	% Change	FTE	% Change	FTE	% Change
Other	31	81	162.5%	81	-0.6%	69	-15.0%	68	-1.2%	62	-8.4%
Graduate (Masters and PHd)	403	376	-6.9%	433	15.3%	466	7.6%	530	13.8%	190	-64.2%
AQ	822	688	-16.3%	577	-16.1%	457	-20.7%	376	-17.8%	376	0.0%
<b>Totals</b>	<b>1,256</b>	<b>1,145</b>	<b>-8.9%</b>	<b>1,091</b>	<b>-4.7%</b>	<b>992</b>	<b>-9.0%</b>	<b>974</b>	<b>-1.8%</b>	<b>628</b>	<b>-35.5%</b>

Source: NU historical enrolment models

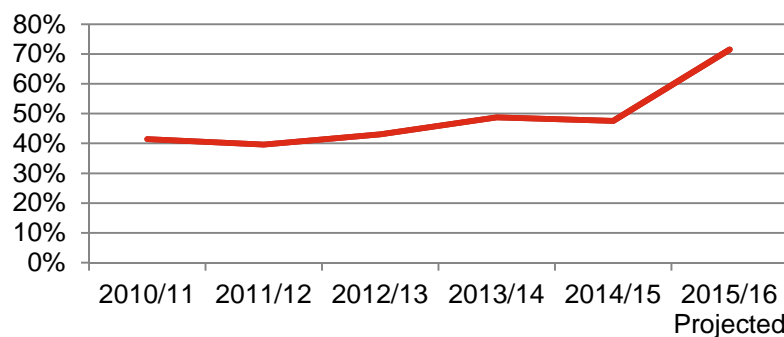
**First Year  
Acceptances – June  
2015**
**First Year Forecasted FTEs compared to Current Acceptance Numbers – as at June 2, 2015**

	FY15/16 1st Year Forecasted	1st Year Acceptance - As at June 1			
<b>Programs</b>	<b>FTEs</b>	<b>101</b>	<b>105</b>	<b>Totals</b>	<b>% Accepted</b>
<b>Undergraduate (Excl Education)</b>		<b>FTE</b>	<b>FTE</b>	<b>FTE</b>	
Arts	386	265.00	75.00	340.00	88%
Commerce & Business Admin	85	44.00	32.00	76.00	90%
Fine Arts	16	16.00	-	16.00	100%
Nursing	115	57.00	-	57.00	50%
Physical & Health Education	113	77.00	9.00	86.00	76%
Science	74	76.00	9.00	85.00	115%
Social Work	14	9.00	-	9.00	64%
<b>Totals</b>	<b>802</b>				<b>0%</b>
<b>Education</b>					
Education (excl Brantford and ConEd)	243	207.00		207.00	85%
<b>Totals</b>	<b>1,045</b>	<b>751.00</b>	<b>125.00</b>	<b>876.00</b>	<b>84%</b>

Excluded from this analysis are Grad, AQ and Brantford Concurrent Education programs

Source: OUAC Report

**% of Confirmed as at June Each Year vs. Final Enrolment**



Source: OUAC Report

## Enrolment Conversion Rates

### Assumptions

To assess the reasonability of NU's enrolment forecast, PwC also performed a high level approach on the conversion rates (the percentage of flow-through students from one program year to the next). Below is a summary of conversion rates for the major program offerings at NU. Please note that the following chart does not include the Education programs. Due to the program changes in FY15/16, Education FTEs have been estimated on an overall basis in line with the Program Change Agreement.

Programs	2011-2012	2012-2013	2013-2014	2014-2015	Historical Avg	Notes
<b>Arts &amp; Science</b>						
Year 2	0.90	0.81	0.80	0.83	0.84	Key change in year 2 from FY15/16 to FY16/17 is the New BSW Program. Given the specialization nature of the program, expect higher conversion rates.
Year 3	1.08	0.94	0.97	0.97	0.99	
Year 4	0.52	0.62	0.79	0.81	0.69	
<b>Commerce &amp; Business Admin</b>						
Year 2	1.10	0.94	0.93	1.10	1.02	College Partnerships - come in usually year 2 in Fall FTE, become year 3 in Winter
Year 3	1.14	1.04	1.06	0.96	1.05	
Year 4	0.94	0.85	1.14	0.92	0.96	
<b>Nursing (BScN)</b>						
Year 2	0.81	0.87	0.96	0.93	0.89	SPP and RPN programs - come in usually year 2 in Fall FTE, become year 3 in Winter
Year 3	1.12	1.00	1.05	1.02	1.05	
Year 4	1.16	1.01	0.92	0.90	1.00	
<b>Education</b>						
Note for education - prescribed in PCA						

Source: NU historical enrolment models

Overall, for each of the categories above, Year 3 indicates a better conversion rate. This is in line with the following expectations:

- NU receives a considerable amount of college transfers who typically transfer into 2<sup>nd</sup> or 3<sup>rd</sup> year students; and
- NU receives significant amount of mature student applicants.

See summary per OUAC report:

	OUAC Report Dates	
	7-May-14	6-May-15
Full time 1st Year - High School Applicants (101)	2,665	2,797
Full time 1st Year - Mature Student Applicants (105)	635	621
<b>% of Mature Student Applicants versus Total Applicants</b>	<b>24%</b>	<b>22%</b>

### Risks:

- Changes to enrolment forecast would decrease revenue which increases the risk of LOC being exceeded before the estimated dates.
- Please see next slide on enrolment sensitivity for additional risks

## Grant Assumptions - Detailed

### Assumptions:

#### FY15/16 Budget

- Determined using the actual FY14/15 provincial and federal grants received.
- Aggregate net change between FY14/15 actuals and FY15/16 Budget amounts to approximately \$84k. Please see below for key changes.

#### Education Grant:

- Based on Education program change, MTCU will be splitting out Education funding from Basic Operating Funding.
  - (+) New Education Transition and Phase-In Grants totaling \$4.5m split out from Operating Grant; and as a result
  - (-) Basic Operating Grant decrease of approx. \$4.4m including Education Enrolment Based Grants

Please see below for summary of MTCU grants to assist NU for the Education Program Changes

Education Grants in Millions	FY14/15 (Actual)	FY15/16 (Budgeted)	FY16/17 (Projected)	FY17/18 (Projected)
Education Transition Grant	-	2.64	-	-
Education Phase-In Grants	-	1.87	1.25	0.62
<b>Impact:</b>	-	<b>4.51</b>	<b>1.25</b>	<b>0.62</b>

Source: MTCU

### Other Major One-off Grants / Applied Each Year:

- (+) New Aboriginal Education & Training Strategy Target Funding of approximately \$180k
- (-) Decrease in Credit Transfer Grant of \$130k; and

### Recurring Grants:

- (+) Increase in NU share of Canadore College Collaborative Nursing Grants of \$1.5m
- (+) Second Entry Nursing Grant (including the 50% share with Canadore College) increase of approximately \$470k;

Grant assumptions for FY15/16 reflect communications between NU and MTCU, including the 2015-16 Preliminary University Operating Transfer Payment Totals (PTOT).

### FY16/17 – FY19/20 Projections

Grant projections for the multi-year plan is driven off of the assumptions applied to FY15/16 budgeted grants. Key assumptions applied include:

- All enrolment based grants (i.e. Basic Operating Grant, and Second Entry Nursing) are based off the change in BIUs forecasted. Please see student tuition assumption slides below for further details on BIU forecasts.
- Education Phase-In Grants for FY16/17 and FY17/18 have been agreed to MTCU's Program Change Agreement with NU.

### Risks:

- Any changes to the current funding structure for Ontario Universities may impact Grant revenue forecasted and overall deficit and cashflow forecasts.

On the next slide is a summary of grant projections.

## Grant Assumptions - Detailed

PROVINCIAL GRANTS	Per Ministry - Actuals FY14/15	Budgeted 2015/16
<b>Basic Operating Grants</b>		
Basic Operating Grant	23,318,610.39	16,196,216.00
Less: International Student Recovery	-	(12,413.00)
Education Enrolment Based Grant	595,595.18	2,639,471.00
Education Phase-In Grant	-	1,868,201.00
<b>Subtotal Basic Operating Grants:</b>	<b>23,914,205.57</b>	<b>20,691,475.00</b>
<b>Mission Related Institutional Specific Grants</b>		
Differentiation Grant	535,300.00	535,300.00
Northern Ontario Grant	1,871,140.00	1,871,140.00
<b>Subtotal Mission Related Institutional Specific Grants</b>	<b>2,406,440.00</b>	<b>2,406,440.00</b>
<b>Enrolment Based Grants</b>		
Undergraduate Accessibility Grant	-	
Graduate Expansion Grant	969,841.40	895,238.00
Second Entry Nursing Grant	3,554,061.32	4,157,405.00
Second Entry Nursing Grant - to Canadore	(125,475.00)	(125,475.00)
Summer Externship - 50% shared with Canadore	14,500.00	14,500.00
Collaborative Grant - 50% from Canadore	1,495,244.00	1,495,244.00
Clinical Grant - 50% from Canadore	47,600.00	47,600.00
<b>Subtotal Enrolment Based Grants</b>	<b>5,955,771.72</b>	<b>6,484,512.00</b>
<b>Performance Based Grants</b>		
Performance Funding for KPI	335,127.65	335,128.00
General Quality Tied to Multi-Year Accountability	1,427,998.98	1,400,000.00
<b>Subtotal Performance Based Grants</b>	<b>1,763,126.63</b>	<b>1,735,128.00</b>
<b>Student Bursaries and Other Flow Through Funding</b>		
Disabled Bursary	421,000.00	400,000.00
Aim for the Top	26,787.00	25,000.00
Ontario Graduate Scholarships	66,667.00	110,000.00
First Generation Bursary	28,240.00	27,400.00
Child Care Bursary	-	-
NOHFC - Marketing Intern	-	18,333.00
<b>Sub-Total Student Bursaries and Other Flow Through</b>	<b>542,694.00</b>	<b>580,733.00</b>
<b>Specific Purpose and other Grants</b>		
Education Transition Fund	-	2,639,471.00
Aboriginal Education & Training Strategy Funded	675,886.00	675,886.00
Aboriginal Education & Training Strategy Funded	-	183,563.00
Grants for Municipal Taxation	261,306.33	254,775.00
Accessibility for Students with Disabilities	295,792.74	295,793.00
Credit Transfer	136,843.00	-
Interpreter Fund	71,280.00	55,000.00
Graduate Capital Grant	94,080.00	94,000.00
Aboriginal Initiatives/Aboriginal PSET Bursary	156,521.00	40,300.00
Summer Transition Program	-	-
Women's Campus Safety	15,000.00	15,000.00
Research Overheads Infrastructure Envelope	12,511.92	12,553.00
Summer Experience Program	11,191.38	-
First Generation Projects	219,700.00	275,000.00
Facilities Renewal Program	179,000.00	275,000.00
<b>Subtotal Specific Purpose and Other Grants</b>	<b>1,950,112.37</b>	<b>4,541,341.00</b>
<b>TOTAL PROVINCIAL GRANTS</b>	<b>36,532,350.29</b>	<b>36,439,629.00</b>
<b>FEDERAL GRANTS</b>		
Indirect Costs Grant	281,129.00	357,757.00
Industry Canada - Labour Grant	-	-
SSHRC - Grad Funding	35,000.00	70,000.00
Aboriginal Affairs and Northern Development	83,600.00	52,554.00
<b>TOTAL FEDERAL GRANTS</b>	<b>399,729.00</b>	<b>480,311.00</b>
<b>TOTAL GOVERNMENT GRANTS</b>	<b>36,932,079.29</b>	<b>36,919,940.00</b>



**Strategies for Financial Sustainability – Target Saving Sensitivity**

The realization of savings targets identified may vary based on a number of factors. We have provided a range for each opportunity and the estimates of achievable savings.

Ability to achieve savings targets is critical for NU to move to sustainable operations. If the probable targets are not achieved, NU will not be in an operational sustainable position by FY19/20.

	Low	Probable (Target)	High
<b>Operating Expenditures</b>	\$ 2,489	\$ 3,669	\$ 4,164
1 Collaborative Purchasing			
2 Purchasing Cards			
3 Staff Reductions			
4 IT Spend Optimization			
5 Student Services			
6 Administrative Spend			
7 Bracebridge Campus Closure			
<b>Program/Workload Management</b>	\$ 1,500	\$ 2,400	\$ 3,000
8 Program Contributions			
9 Workload Management			
<b>Other</b>	\$ 1,502	\$ 3,050	\$ 3,985
10 Debt Restructuring			
11 Revenue - International Students			
12 Revenue - Student Retention			
13 Revenue - Aboriginal Finance Officers			
14 Revenue - Research			
<b>Total Operating Savings</b>	<u>\$ 5,491</u>	<u>\$ 9,119</u>	<u>\$ 11,149</u>
<b>Monetization of Assets</b>			
Brantford			
Bracebridge			
North Bay			
<b>Total Monetization of Assets</b>	<u>\$ 3,000</u>	<u>\$ 6,000</u>	<u>\$ 9,275</u>

Source: PwC Analysis

### **Cash and liquid assets - current**

To illustrate liquidity, as at April 30, 2015 Nipissing University has approximately \$10.9m cash and cash equivalents. The table below outlines those assets. The University has also secured a \$5m Line of Credit with TD Bank.

<b>Asset Amounts<sup>(1)</sup></b>	<b>30-Apr-14</b>	<b>30-Apr-15</b>
Cash before GICs	12,229,740	5,456,285
Unrestricted Investments (GICs) Liquidated <sup>(2)</sup>	-	4,584,974
<b>Total "Liquid" Cash and Cash Equivalents</b>	<b>12,229,740</b>	<b>10,041,259</b>
Cash - Restricted (Donations) <sup>(3)</sup>	2,641,680	951,201
Unrestricted Investments (GICs)	4,551,983	-
<b>Total Cash and Cash Equivalents</b>	<b>19,423,403</b>	<b>10,992,459</b>
<b>Line of Credit</b>	<b>1,000,000</b>	<b>5,000,000</b>
<b>Due from Endowments and Restricted Investments</b>	<b>727,503</b>	<b>1,656,273</b>
<b>Endowment - Restricted Investments</b>	<b>25,407,693</b>	<b>25,213,837</b>

*Notes:*

- (1) The 2015 figures presented in this table are unaudited and reflect the financial position while the project fieldwork was conducted in June 2015.
- (2) These GICs have been liquidated on April 30, 2015; PwC agreed to Bank Statement.
- (3) Restricted Cash is cash received from fundraising activities (i.e. donations).

**Debt Summary**

<b>Lender</b>	<b>Name of Loan</b>	<b>Description</b>	<b>Period</b>	<b>Loan/ Facility Amount</b>	<b>Interest</b>	<b>Principal outstanding 2/28/2015</b>
BMO	BMO - Founder's House	To provide long-term financing to pay-out term loan on student residence with the RBC which matures July 1, 2002 (includes swap arrangement)	June 1, 2002 - July 1, 2022	\$5.8m	6.82%	\$3.05m
BMO	Chancellor's House Construction Loan	Credit Facility 1: BMO Initial Loan Agreement (Construction loan) Oct 30, 2000 for \$10.1M (includes swap arrangement)	October 30, 2000 - 60 days after project completion	\$10.1m	7.05%	\$6.7m
BMO	Chancellor's House Expansion	To finance the 102 bed expansion of Chancellor's House (includes swap arrangement)	July 10, 2002 - September 1, 2003	\$3.6m	6.74%	\$2.7m
BMO	Brantford Campus Loan	Brantford Campus	July 8, 2005 - June 15, 2015	\$1.2m	4.56%	\$0.9m
City of Brantford	City of Brantford	Lands and premises for: 50 Wellington Street, Brantford ON	July 2007 - July 2016	\$1.5m	0%	\$0.7m
OIPC - Nipissing University Student Union	Bracebridge Campus	Bracebridge - construction of student space	December 17, 2007 - December 15, 2032	\$2.3m	5.11%	\$1.9m
OIPC	Research Centre Debenture	Research Centre Debenture	February 16, 2010 - February 16, 2025	\$4.0m	4.33%	\$2.9m
RBC	RBC - Athletic Centre	Athletic Centre (includes swap arrangement)	October 31, 2011 - October 31, 2036	\$8.5m	5.00%	\$7.9m
TD	TD Governor's House	Governor's House (includes swap arrangement expiring August 2015)	August 2, 2005 - October 1, 2030	\$11.1m	6.27%	\$8.7m
<b>TOTAL</b>						<b>\$35.5m</b>

Source: NU debt agreements and financial schedules

*NU debt agreements do not contain financial covenants*

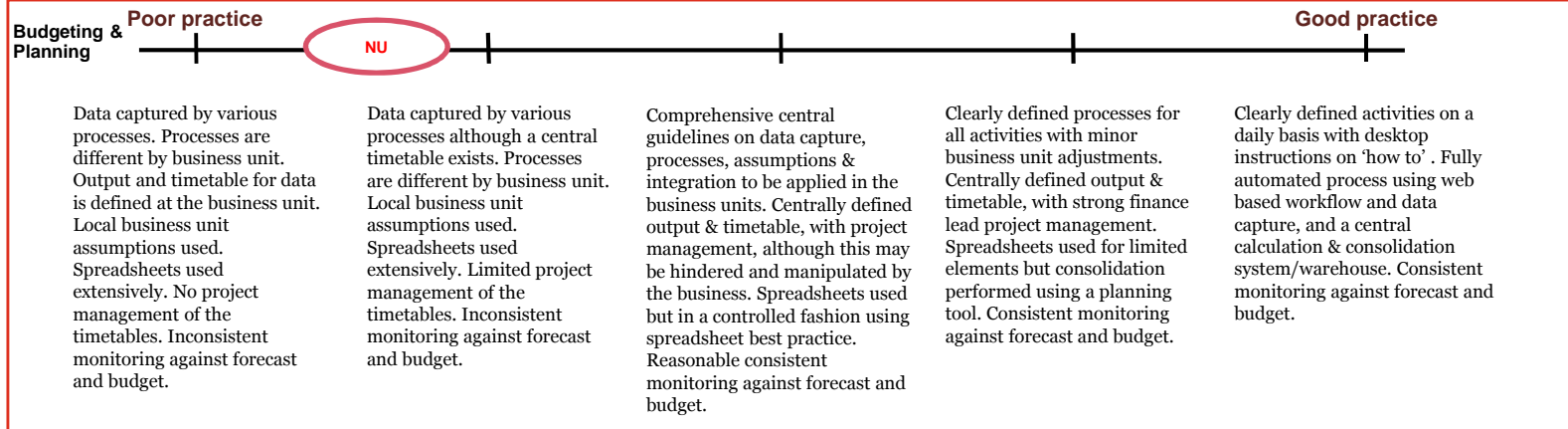
### Finance Maturity Model

Finance functions can be assessed using the following maturity scale

	Unstable	Functional	Stable	Sustainable	Aspirational
Strategy	No Service Delivery Strategy exists	Ad-hoc efforts exist to reduce cost and add value within finance	Coordinated efforts exists with Operations to reduce costs & add value	Collaborative relationships exist with project teams	Service Delivery Strategy focused on creating value
People	Unaware of skills and capabilities needed; Resources have limited skills and qualifications	Skills & capabilities reqt's loosely defined; Silos & key-person risk hinders long-term optimization	Skills & capability reqt's are well defined & pursued; Limited succession planning	Skills reqt's clearly defined & aligned with competency model; Career paths at all levels	Highly skilled resources; skills aligned with responsibilities to stakeholder needs
Structure	Existence of duplicate functions; Roles and responsibilities are not defined or enforced	Structures remain inconsistent & are based on "who can do it" rather than "who should do it"	Consistent structures exist; clear functional boundaries; Some functions centralized	Centralized ownership of processes to increase accountability & drive expertise	Leverage SSC to deliver routine, high volume transaction processing with economies of scale
Process	Processes are informally documented & non standard; Activities performed manually	Ad-hoc efforts to standardize & automate procedures; Issues are partially known and managed reactively	Standard policies & procedures documented & maintained; Key activities & controls performed on timely basis	Processes are highly standardized & consistent; Preventive controls reduce review time & errors	Continuous improvement through global process owners, Holistic approach to standardization & simplification
Technology	Significant data manipulation to support Finance needs; Inadequate tools & reports to support basic operations	Multiple databases with no common structure or reliable interfaces; Heavy reliance on custom reporting	Financial applications are integrated with ERPs; Validation is automated & handled via "exception" based reporting	Financial & Operational systems are fully integrated; Preventive & automated controls mitigate risk of error	Systems are standardized and fully integrated; Technology is fully leveraged

## Budgeting & Planning Framework: Best Practices

### Budgeting & Planning Framework

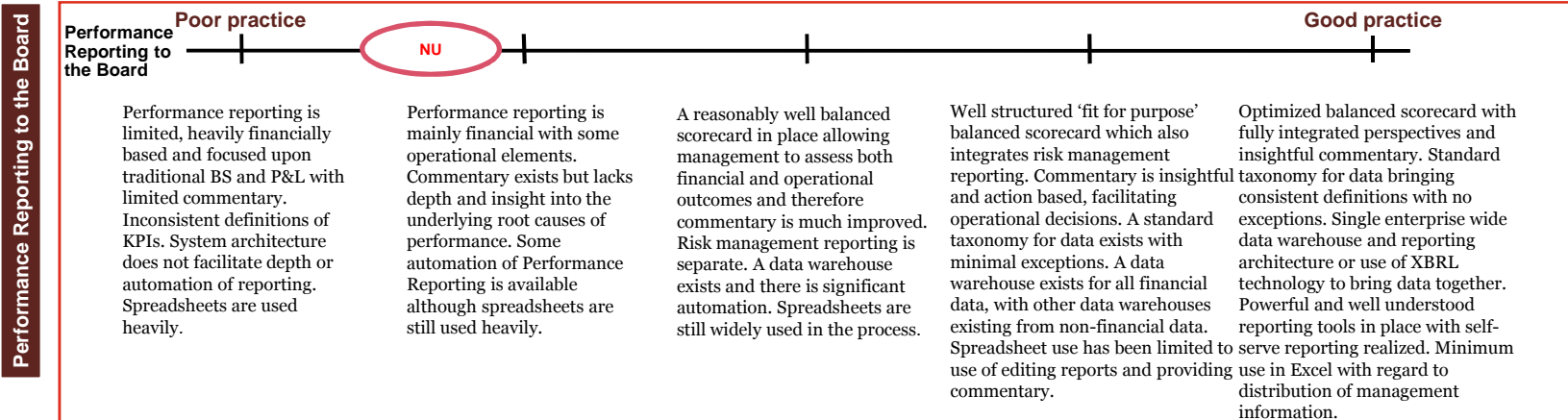


**Budgeting & planning:** The ability to assess and design the budgeting process including key components of a budget, developing assumptions, different budget approaches, monitoring performance against budget. Ability to assess and design the forecasting process including developing assumptions, different forecasting approaches, preparation and consolidation of outlooks/forecasts

### Features of good practice

- Clear and comprehensive budgeting and forecasting guidelines issued to staff who have been trained on the budgeting objectives and process to be followed
- Link between rewards and performance against budgets that discourages game playing
- Reduced time spent on budgeting – annual budgeting cycle takes less than 2 months
- Move from annual budgeting to 5-6 rolling quarter forecasts – rolling forecasts reflect market changes quicker
- Scenario planning is actively used to simulate market changes
- Trend lines are used to estimate revenues and costs
- Highly efficient and standardized recurring activity allows time for pro-active insightful analysis
- Budget preparation is tool based and integrated – budget performance/quality measures used
- Driver based budgeting process
- Organization-wide standard formats for assumptions, data collection formats and timetable
- Budgeting lines that reflect market information - <1000 lines in the budget
- Budget to include both financial (profit) and non-financial (customer satisfaction) and internal (gross margin) and external (benchmark) measures

## Board Reporting: Best Practices



**Performance Reporting:** The compilation and creation of performance reports to support the organization's management team in understanding performance against short and long-term plans and forecasts. Reporting may include traditional paper based reports, web-based reports, and balanced scorecards delivered in an Executive Information System (EIS) or a combination.

### Features of good practice:

- Right information at the right time in the right place to support business needs
- Real time customer and product profitability analysis available to the business
- Governance in place to ensure ownership and integrity of management information
- One source of truth – consistent and accurate information across reports and functions
- Flexible environment to cater for new information and reporting needs
- Management information contains financial and non financial metrics
- Management information linked to performance metrics
- Internal and external information should be used e.g. external benchmarks
- Balanced scorecard designed with financial and non-financial measures to give holistic approach to performance management
- Regular review and update of performance measures
- Standard reports are proactively used by management to aid decision making

## Financial Strategy & Management

### Financial Management

	Poor practice	NU			Good practice
Finance Operations	<p>Multiple chart of accounts. Lack of consistency in inter-company accounting. Multiple manual journal processing every month. Intangible and physical assets inconsistently managed. Local accounting adjustments allowed. Formal close quarterly with significant post-reporting adjustments. Operating units consistently fail to meet the timetable for the close process. Submission requires rework. Write-offs unmonitored. Multiple GAAPs with time consuming GAAP reconciliation processes.</p>	<p>Some standardization of chart of accounts within divisions or regions. Some aspects of Inter-company protocols followed but variations remain. Manual journal processing common. P&amp;L monthly, BS quarterly. High level closure principles applied with post reporting adjustments expected. Operating units are able to meet the close timetable, but not consistently. Some rework. Write offs variable between locations. Some standardization of GAAPs. Key finance staff not technically up to date.</p>			<p>Account structure optimized with reasonable balance of analysis and complexity. Regular journals used but still some require manual processing. Daily activities standardized. Post reporting adjustments not tolerated. Clearly defined processes for all activities with minor local adjustments. Operating units consistently beat the timetable for the close process. No errors in submission. Write-off levels defined. GAAP experience is leveraged across the business with central policy and procedures manual and regular technical update training for staff.</p>

**Financial Management:** A key feature of good performance in structuring the transactional teams in finance is consistency and cohesion. Differing role descriptions and methodologies may lead to dissatisfaction amongst staff as different behaviours are rewarded in different parts of the accounting organization structure and can create control gaps and deficiencies. Production of management information and other forms of non-transactional finance data could arguably be produced by business units or centrally. However, costs for producing this information in each unit may be higher as multiple units need to be in place.

#### Features of good practice:

- Organization structure reflects complexity of transactional finance
- Clear accountabilities within the end to end finance process
- Effective use of shared services and outsourcing
- High levels of automation in workflow, embedded controls, reporting and analysis
- Flexible staff enabling peaks and troughs of demand to be met
- A common approach to production of non transaction information is used
- Single structure for provision of non transactional data means lessons are shared by all and unified approach to improving performance
- Cost of finance as a % of revenue is less than 0.6%
- Month end close cycles are less than 4 days
- Financial and non-financial data is linked with business objectives and key results



## Purchase to Pay: Best Practices

Accounts payable	Poor practice		Good practice	
	Accounts Payable		Accounts Payable	
	<ul style="list-style-type: none"> <li>Purchase orders not used.</li> <li>Paper invoices received by requestor of goods/service and sent for manual authorization.</li> <li>Invoice processed by business unit finance.</li> </ul>		<ul style="list-style-type: none"> <li>Paper-based Purchase Requisition / Order system with manual authorization.</li> <li>Paper invoices received by requestor of goods/service. Invoice checked against PO and then sent for manual authorization.</li> <li>Invoice processed by Business Unit Finance.</li> </ul>	
	<ul style="list-style-type: none"> <li>Paper-based Purchase Requisition / Order system with manual authorization.</li> <li>Paper invoices received by requestor of goods/service. Invoice checked against PO and then sent for manual authorization.</li> <li>Invoice processed by Business Unit Finance.</li> </ul>		<ul style="list-style-type: none"> <li>System-based Purchase Order system.</li> <li>Invoices received and processed using 3 / 4 way matching.</li> <li>Standardized process exist.</li> </ul>	
	<ul style="list-style-type: none"> <li>Paper-based Purchase Requisition / Order system with manual authorization.</li> <li>Paper invoices received by requestor of goods/service. Invoice checked against PO and then sent for manual authorization.</li> <li>Invoice processed by Business Unit Finance.</li> </ul>		<ul style="list-style-type: none"> <li>Integrated system used for Purchase Requisition / Order creation/approval and invoice processing..</li> <li>Invoices received and processed and OCR used to extract invoice data.</li> <li>Electronic workflow system for PO approval and invoice exception management.</li> </ul>	
	<ul style="list-style-type: none"> <li>Paper-based Purchase Requisition / Order system with manual authorization.</li> <li>Paper invoices received by requestor of goods/service. Invoice checked against PO and then sent for manual authorization.</li> <li>Invoice processed by Business Unit Finance.</li> </ul>		<ul style="list-style-type: none"> <li>eProcurement system used to create orders using online catalogues with negotiated contract prices.</li> <li>Invoices received electronically and interfaced directly with ERP system.</li> <li>Electronic workflow system for PO approval and invoice exception management. Self-billing used where possible.</li> </ul>	

### Features of good practice:

- Standardized processes delivered using automation technologies (such as EIP and EFT) wherever possible which interface directly with ERP systems
- Consolidation, where above economies of scale exist, of back office processing into shared service centres or outsourcing to third party providers to drive down cost and ensure processes are delivered by focused teams
- Highly efficiency processes hitting best practice benchmarks for volume and accuracy of transaction processing
- Fully integrated approach to working capital management across the organization
- Proactive management of payment timing by maintaining open line of communications and negotiation in order to maximize company cashflow
- Payables management managed as an integrated operation
- Travel expenses processed promptly and efficient authorization procedures in place
- Fraud prevention and detection measures in place
- AP professionals shift focus from transactions-oriented processes to value-adding activities such as building relationship with suppliers



## Payroll: Best Practices

Accounts payable	Payroll			
	Poor practice	NU		Good practice
	<ul style="list-style-type: none"> <li>Non-standard payroll policies, procedures and processes.</li> <li>Physical and logical access to payroll system is not restricted.</li> <li>Time and attendance system is not used.</li> <li>Payroll functions are not segregated.</li> <li>Payroll disbursements are done manually through cheques.</li> <li>Payroll disbursements, deductions, taxes and benefit payments are not reconciled to the general ledger.</li> <li>Performance measures are not established.</li> </ul>	<ul style="list-style-type: none"> <li>Payroll policies, procedures and processes are standardized.</li> <li>Physical and logical access to payroll system is somewhat restricted.</li> <li>Time and Attendance process is manual in nature.</li> <li>Payroll functions are somewhat segregated.</li> <li>Payroll disbursements are done through combination of manual cheques and EFT.</li> <li>Payroll disbursements, deductions, taxes and benefit payments are not reconciled to the general ledger monthly.</li> <li>Performance measures are not established.</li> </ul>	<ul style="list-style-type: none"> <li>Payroll policies, procedures and processes are standardized.</li> <li>Physical and logical access to payroll system is restricted.</li> <li>Electronic time and attendance systems are used.</li> <li>Key payroll functions are segregated.</li> <li>Payroll disbursements are done primarily through EFT.</li> <li>Payroll disbursements, deductions, taxes and benefit payments are reconciled to the general ledger monthly.</li> <li>Performance measures are established but not monitored periodically.</li> </ul>	<ul style="list-style-type: none"> <li>Payroll policies, procedures and processes are fully standardized.</li> <li>Physical and logical access to payroll system is fully restricted and periodically reviewed.</li> <li>Electronic time and attendance systems are used with automated interface to the payroll module.</li> <li>Payroll functions are fully segregated and periodically reviewed.</li> <li>Payroll disbursements are done primarily through EFT.</li> <li>Payroll disbursements, deductions, taxes and benefit payments are fully reconciled to the general ledger for each pay cycle.</li> <li>Performance measures are established and monitored periodically.</li> </ul>

### Features of good practice:

- Develop and maintain an up-to-date payroll policy and procedures manual (including related forms, tools and templates) that addresses legal, organizational and regulatory compliance and distribute copies to those who administer payroll.
- Performance measures / metrics are established to monitor the quality of the payroll service and efficiency of payroll distribution and compare it to past performance internally and to current performance externally among competitors and other companies.
- Use an outside payroll-processing bureau that has a withholding tax service to drive down cost and ensure processes are delivered by focused teams.
- Human Resources and payroll functions are fully segregated and periodically reviewed. Segregate duties between payroll preparation and authorization, bank account reconciliation, check signing, and check distribution
- Employees are grouped into different pay cycles to balance the processing efforts each month.
- Adequate access controls exist over payroll checks and critical records.
- Validation routines and supervisor reviews are devised to verify the accuracy of time records, deductions and payroll earnings.
- Implementation of controls to maintain the integrity of payroll systems programs (such as authorization for program changes and security controls)

## Financial Accounting & Reporting: Best Practices

### Financial Accounting & Reporting

Financial Accounting	Poor practice	NU	Good practice
<ul style="list-style-type: none"> <li>Non standard processes and procedures.</li> <li>Reactive function – minimal input to performance measurement; reports focus on P &amp; L and balance sheet, with minimal commentary.</li> <li>Most effort going on processing, reconciliation and generating proforma deliverables with limited time for analysis. Limited analytical skills, understanding of the business or ability to challenge.</li> <li>Period end close and reporting takes 10 days or more. Lack of an agreed timetable for key business processes. Substantial review and many adjustments during the close process.</li> <li>Non-integrated systems. Limited use of technology for consolidation and reporting; heavy reliance on spreadsheets; interface reconciliations.</li> <li>Lack of a Financial Assurance Framework (FAF) and lack of risk management processes.</li> <li>No service orientation in Finance. Limited trust in financial information.</li> </ul>	<ul style="list-style-type: none"> <li>Initial attempts at centralized control and standard procedures to improve efficiency.</li> <li>Additional commentary and more analysis.</li> <li>More effort going on commentary, analysis and challenge, providing some technical guidance.</li> <li>Usually meet the business process timetables but generate numerous corrections or resubmissions. Quality errors often discovered centrally.</li> <li>ERP system implemented with local variations. Non-standard production of financial reports, ranging from data upload to reporting systems to Excel-based reporting.</li> <li>Developing FAF achieved through manual processes but control failures still identified during audit..</li> <li>Evolving sense of service. Improvement in the quality of data.</li> </ul>	<ul style="list-style-type: none"> <li>Centralized control. Standardization of policies, processes and procedures with some minor local variations.</li> <li>Pro-active function. Financial commentary provided. Becoming the driving force behind management reporting.</li> <li>A greater proportion of time on analysis and value adding activity, including quality reviews and proactive technical guidance. Finance becoming more skillful in analysis and challenge.</li> <li>Timetables consistently achieved. Review steps limited and post-closing adjustments not tolerated. Closer working with other functions.</li> <li>High degree of integration and automation, with limited need for mapping data between systems.</li> <li>FAF processes under control, although with manual oversight.</li> <li>Starting to drive performance management. Finance seen as a support function and reports trusted.</li> </ul>	<ul style="list-style-type: none"> <li>Full standardization of policies, processes, procedures underpinning a standard chart of accounts (SCOA).</li> <li>Finance the custodian of the performance management framework. Full use of KPIs &amp; balanced scorecard; reports easily accessible and available. Full business commentary.</li> <li>Skilled resources spending most of their time on value adding activities. Good understanding of, and connection with, the business.</li> <li>Period-end close, planning and reporting timetables match the best when benchmarked. “Right First Time” working seen throughout processes, avoiding need for review, adjustments &amp; resubmissions. Many period close activities undertaken <i>prior to</i> the period end</li> <li>Full use of integrated ERP and integrated consolidation/ reporting tools within a SCOA. Fully automated transactions; no interfaces. Spreadsheets limited to ad-hoc analysis on an exceptions basis.</li> <li>Proactive risk management, automated controls where appropriate and minimal manual oversight.</li> <li>Finance seen as driving performance management. Service level agreements operate where required. Continuous improvement culture, working with stakeholders.</li> </ul>

## **Financial Accounting & Reporting: Best Practices**

### **Features of good practice:**

- Standardization of policies, processes, procedures underpinning a standard chart of accounts (SCOA) that aligns with the organization's budgeting, financial reporting and regulatory compliance (COFO) requirements.
- Up to date policy and procedures manual is widely available providing clear guidelines on how to apply GAAP compliant accounting policies and other external reporting requirements (such as COFO). Includes definitions, examples and ownership of key financial and non-financial metrics.
- Finance organization is the custodian of the performance management framework and makes full use of KPIs & balanced scorecard. Metrics that, where relevant, illustrate performance against peers. Reports are easily accessible and available with full business commentary.
- Skilled resources spend most of their time on value adding activities. Good understanding of, and connection with, the business.
- Period-end close, planning and reporting timetables match the best when benchmarked. "Right First Time" working seen throughout processes, avoiding need for review, adjustments & resubmissions. Many period close activities undertaken *prior to* the period end.
- Full use of integrated ERP and integrated consolidation / reporting tools within a SCOA. Fully automated transactions and interfaces. Use of spreadsheets limited to ad-hoc analysis on an exceptions basis.
- Fully integrated single fixed asset systems that include tax data, revaluation data and leased assets and a fully maintained central repository of all intangible assets.
- Automation of statutory, external and internal reports (no further data input). Online availability of reports with "drill-down" options in order to minimize ad hoc report requirements.
- Financial Assurance Framework established based on proactive risk management, automated controls where appropriate and minimal manual oversight.
- Finance organization seen as driving performance management. Service level agreements operate where required. Continuous improvement culture, working with stakeholders.

## Student Revenues and Receivables

Student Revenue & Receivables	Poor practice		NU	Good practice	
	Accounts Receivable				
	<ul style="list-style-type: none"><li>• Informal approach to accounts receivable.</li><li>• Lack of dedicated staff, meaningful KPIs, credit policy or adherence to documented processes.</li><li>• Little control of payment terms</li><li>• Difficulty in allocating cash to debtors accounts due to system functionality</li><li>• Significant amount of unallocated / unidentified cash.</li><li>• Credit control do not have information to hand on paid bills</li><li>• Majority / all customers on manual payment types</li></ul>	<ul style="list-style-type: none"><li>• Informal credit risk management with maintenance/access to credit ratings.</li><li>• Basic measures to detect overdue payments, bad debts, un-billed sales, disputes reported to Finance periodically.</li><li>• Little control of payment terms.</li><li>• Cash allocated manually. Small underpayments / overpayments written off manually</li><li>• Delays in getting receipts on to system. Significant amounts of unallocated cash due to un-structured remittance advice</li><li>• Off system cash reconciliation, leads to human error and corrections at a later date</li></ul>	<ul style="list-style-type: none"><li>• More comprehensive approach to Receivables Management, with payment terms controlled and rationalized, overdue debt targeted and monitored and dedicated staff following documented processes.</li><li>• Meaningful KPIs and management reporting.</li><li>• Cash allocated manually. Small underpayments / overpayments automatically written off</li><li>• Efforts made to offer electronic payment types</li><li>• Some cash left unallocated on customer accounts on a daily basis</li><li>• All cash allocated to sales ledger on a daily basis.</li><li>• Use of lock-boxes with bank</li></ul>	<ul style="list-style-type: none"><li>• Proactive collection strategy and customer prioritization measures in place.</li><li>• Disputes identified, classified and prevented at source.</li><li>• Dispute resolution process in place and monitored. Cash targets in place with incentives.</li><li>• Request structured remittance advice from customers to enable auto-matching</li><li>• Write-off tolerance levels setup in system</li><li>• Electronic payment types available and publicized to customers</li><li>• Majority of customers BACS identifiers known, and utilized in allocation process</li></ul>	<ul style="list-style-type: none"><li>• Automated controls to enforce credit limits with independent authorization to override.</li><li>• Automated remittance processing function. Clear focus on student satisfaction to prompt fast payments.</li><li>• Cash automatically allocated</li><li>• Write-off levels integrated within system, and applied against key criteria</li><li>• Majority of customers make electronic payments. All cash allocated to debtor accounts on same day</li></ul>

### Features of good practice:

- Standardized processes delivered using automation technologies to process remittance and wherever possible, interfacing directly with ERP systems
- Highly efficient hitting best practice benchmarks for volume and accuracy of transaction processing.
- Receivables managed as an integrated, cross-organization set of related processes.
- Receivables performance is formally reported to Finance and managed.
- Automated controls with appropriate independent overrides to enforce credit terms and credit limits.
- Align credit and enrolment initiatives to educate students about payment issues.



Caucus of Racialized Persons

[crp.comms@gmail.com](mailto:crp.comms@gmail.com)

April 12, 2021

To: President Cheryl Sutton and Provost Arja Vainio-Mattila

Cc: NU Board of Governors, NU Senate, NUICE, NUFA, OPSEU Local 608, NUSU, OII,  
NU BASE, Equity Centre

Dear President and Provost,

We, the members of Caucus of Racialized Persons (CRP), were optimistic that written communications might work for negotiating the terms and conditions for engaging in conversations with you, our senior administrators. But your letter dated April 5, 2021 offers an often vague outline of Equity, Diversity and Inclusion (EDI) activities at NU (many of which have been overstated, undertaken by others, and/or are more rightly understood as Indigenous initiatives). Furthermore, by not responding directly to the questions posed by CRP (March 26, 2021), your letter fails to address many of them (*e.g.* in relation to *RFP21-001*: 6, 8b, 9, 10, and 11).

It is heartening that you have committed funds (of an undisclosed amount) to a renewed “process” related to EDI. Yet again, however, that “process” is vaguely defined, thus raising concerns about whether it would inform the eventual work of a consultant - selected by NU senior leadership, through an illegitimate process (related to *RFP21-001*) that actively excluded racialized staff, faculty members, and students. Furthermore, by appointing the Director, Human Resources (HR) as the lead (with the support of a HR Generalist) you appear to be doubling down on a problematic process and structure - dominated by a small group of white women wielding institutional authority to privilege ‘your’ people, while extracting “input” from Others. To date, that status quo appears to have delivered a ***low return on the investment of \$50,000 EDI funds, in the wages and limited training of a single Human Resources Generalist, whose role appears to have been designed without discernible benefits to racialized NU community members, or other equity seeking groups, in mind.***

If your research has found that “many universities in Canada have created a President’s Advisory Committee on EDI to seek input,” then it should also have found that such committees are most often chaired by a senior administrator (*e.g.* AVP) with responsibility for and expertise in equity (especially anti-racism), and/or co-chaired by a racialized faculty member. Furthermore, virtually all of those universities already have an *Equity Action Plan*, **reflecting the fact that equity is increasingly core to university operations, given the mounting financial and legal exposure of systemic discrimination.**

We recognize that, like most universities, “Nipissing struggles to financially support *projects* without external funding” [*emphasis added*]. **But in the same timeframe that NU was chasing project funds for EDI, the Provost led the creation of a “Strategic Dean” in an area that NU has long-standing and significant in-house expertise: Teaching.** Since then, NU’s cornerstone - *The Schulich School of Education* - has become leaderless; and having missed an opportunity to create a senior leadership position in equity, NU has rapidly fallen behind other universities in addressing systemic racism, in particular, as well as in providing more equitable, safer and healthier environments, more generally.

You rightly note that “[w]e must be able to respond to the imperative of systemic racism,” but doing so “whether there is such expertise in our university or not” reflects *action bias*. Taking action before doing the necessary learning, relationship or institution building, can be self-defeating. For example, missed opportunities for CRP-NU collaboration through the Fall aside, given that NU lacks institutional EDI expertise and leadership, the new *Respectful Workplace & Learning Environments Policy* **puts racialized staff, faculty members and students who are experiencing race-based discrimination, in a lose-lose-lose situation:** continue to suffer in silence; prepare to suffer additional harms through the NU complaints process; and/or pursue litigation. All of these strategies negatively affect one’s campus life, and in turn, the institution as a whole.

Looking forward, by looking back and around, CRP sees NU’s approach to Indigenous initiatives as both cause for optimism (insofar as resources have been dedicated to *Enji Giigdoyang*, for instance), and as a cautionary tale. Treating “Indigenous experiences” as a “focus of institutional EDI,” reflects that NU has learned notably little about Indigenous rights and relations - even after years of institution building and sustained conversations. While not inserting ourselves into the rightfully direct relations Indigenous communities have with NU, in tangible terms, CRP believes that NU has a responsibility to implement the *Indigenization plan*, and to pursue and implement an *Equity Action Plan*.

CRP members have patiently engaged in these very protracted negotiations with you because we want to contribute to improving campus life; so we strongly echo your desire “to also move forward.” But NU senior administrators **have neglected to engage with our proposed “conditions for moving forward”** (also appended to this letter). Instead, you make vague gestures toward “collegial conversations... in a space and manner that is acceptable to *all* participants” [*emphasis added*].

Therefore, we the members of CRP withdraw **our willingness to negotiate terms for having conversations with NU senior administrators, until such a time that you are willing to engage directly with CRP’s specific conditions for moving forward.** If statements are released including claims that NU has hosted conversations, discussions, or dialogues related to equity (from Aug 27, 2020 onward), that imply the involvement of racialized faculty and staff (*e.g.* conversations involving a vaguely defined “community” that could/would include us), then CRP will make public statements clarifying the nature of our communications with NU.

~Caucus of Racialized Persons

**ATTACHED: From CRP Questions for NU President and Provost (March 26, 2021)**

## **(II) Conditions for Moving Forward**

*CRP members are keen to get a sense of the negotiation space NU Executive Administrators' are willing to share with CRP - as we are committed to finding good ways of moving forward, together, to make NU a more equitable campus.*

### **1. Are the President and Provost willing to:**

- As per CRP's requests in our initial letter dated September 8, 2020 (and summarized here, with some adjusted timelines):

- **(a) Initiate meaningful conversations with CRP** - and additional equity seeking groups with an interest in participating, such as racialized students - in a collaborative process that will determine the scope and hiring process for an independent *Equity Audit & Action Plan*. To underline, this would go beyond consultation, to sharing decision-making authority.

*Timeline:* beginning immediately, and extending through to June 30, 2021

- **(b) Be more transparent and accountable in and through communications with CRP**, and the NU community more generally, regarding equity related processes, issues, and initiatives.

*Timeline:* beginning immediately and continuing through the foreseeable future.

- If so, please offer some specific examples of what working in a more transparent and accountable fashion might look like to you.

- (c) As per our letter dated Feb 16, 2021, **will you immediately halt the current RFP21-001 process** (such that there are no commitments to moving forward with a particular consultant or company)?
  - If not, why not?
- (d) As per our communications from February 26, 2021 onward, understand that recording meetings with NU Senior Administrators is *necessary* for CRP to be transparent with and accountable to racialized staff and faculty members who may be unable to attending meetings; and so, as leaders of a public institution, **will you propose reasonable conditions for accommodating the recording of those internal meetings?**



April 21, 2021

Caucus of Racialized Persons

[Crp.comms@gmail.com](mailto:Crp.comms@gmail.com)

Dear Caucus Members:

Thank you for your letter of April 12, 2021. In response to your conditions for moving forward, I offer the following:

- a) **Initiate meaningful conversations with Caucus of Rationalized Persons:** Responsibility for Equity, Diversity and Inclusion is with the President's Office. I am proposing that I, Cheryl Sutton, President & Vice-Chancellor (Interim) and Jenny Mackie, Director of Human Resources meet with members of CRP as soon as possible. Please see (d) below for proposed reasonable conditions for accommodating the recording of those meetings.
- b) **Be more transparent and accountable in and through communication with CRP:** If you are amenable to our proposal to meet as outlined in a) above, I would suggest that this topic be included as an agenda item for discussion at that meeting.
- c) **Immediately halt the current RFP21-001 process:** This process has been halted. All respondents have been notified that Nipissing University is not moving forward with this engagement.
- d) **Propose reasonable conditions for accommodating the recording of those internal meetings:** As indicated above, I am proposing that Jenny Mackie and I will meet with members of the Caucus of Racialized Persons under the following conditions:
  - a. All attendees will sign a release acknowledging that the meeting will be video/audio recorded and distributed to a pre-approved list of internal Nipissing University employees;
  - b. Any of the individuals on the pre-approved list identified in a. above and any members of the CRP who are unable to attend the meeting but who would like to view the recording will be provided with an opportunity to view the recording within seven (7) days of the meeting;
  - c. The meeting will be held through Nipissing University systems and the recording will be facilitated by an administrative staff member of the President's Office;

**Office of the President**

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100 College Drive, Box 5002, North Bay, ON P1B 8L7  
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internet: [www.nipissingu.ca](http://www.nipissingu.ca)



- d.** All members who are in attendance as well as those who are provided with an opportunity to view the recording will sign strict confidentiality agreements; and
- e.** The structure of any subsequent meetings will be mutually agreed upon.

I look forward to your response.

Sincerely,

A handwritten signature in black ink, appearing to read "Cheryl Sutton", with a stylized, cursive script.

Cheryl Sutton  
President & Vice-Chancellor (Interim)

## Re: Initial Questions re: EDI process

External

CRP



**CRP NU**

Wed, May 12, 11:38  
AM (8 days ago)

to me, Arja, Senate, Board, Tanya, NUFA, Hall, Ontario, Equity, Cheryl, NU

Thank you for clarifying that the *RFP21-001* process has been fully halted, in your letter dated April 21, 2021. Caucus of Racialized Persons continues to hold the position expressed in our letter dated April 12, 2021.

~CRP

On Wed, Apr 21, 2021 at 4:20 PM Nipissing President <[president@nipissingu.ca](mailto:president@nipissingu.ca)> wrote:  
Good afternoon.

Please find attached a response to your letter dated April 12, 2021.

Thank you.

On Mon, Apr 12, 2021 at 4:08 PM CRP NU <[crp.comms@gmail.com](mailto:crp.comms@gmail.com)> wrote:  
Please find attached CRP's response to the President and Provost's letter received on April 5, 2021.

On Mon, Apr 5, 2021 at 7:31 PM Nipissing President <[president@nipissingu.ca](mailto:president@nipissingu.ca)> wrote:  
Good evening.

Please find attached a response to the communication from Saturday, March 27, 2021.

Thank you.

On Sat, Mar 27, 2021 at 1:21 AM CRP NU <[crp.comms@gmail.com](mailto:crp.comms@gmail.com)> wrote:  
Please find attached an initial set of questions from the Caucus of Racialized Persons, for the President and Provost (as per our letter dated March 18). Looking forward to receiving your responses in a timely fashion,  
CRP

--

Office of the President  
Nipissing University  
North Bay, ON P1B 8L7  
ph. 705.474.3450 x 428

### Awards

- Virtual Learning Strategy awards are no longer embargoed! Congratulations to all successful applicants:
  - Nipissing University is the lead on:
    - Creating an Online Certificate Program in Digital Humanities (Dr. Mark Wachowiak) \$149,729
    - Digital Health Narratives (Dr. Veronika Williams and Dr. Charles Anyinam) | \$39,900
    - Understanding Workplace Innovation (Dr. Anahita Baregheh) | \$34,966
    - Targeted Digital Capacity Supports for NU (Dr. Pat Maher and Dr. Sarah Driessens) | \$213,926
  - Total: \$438,521**
  - We're also a partner on:
    - Uncovering the hidden curriculum: Creating a suite of skills-based resources to support learners and promote equitable education | \$470,520 (led at Western University) [link is Joe Boivin in Biology]
    - Learning to be Human Together | \$200,000 (led at OCAD University) [link is Sarah Driessen, Heather Carroll and Pat Maher]
    - Embedding Virtual Simulation, VR & AR in Education: An Educator's Toolkit | \$194,600 (led at Centennial College) [link is Sandra Goldsworthy]
    - Ontario Extend for Students: Creating Liberated Learners | \$199,500 (led at Trent University) [link is Sarah Driessen, Heather Carroll and Pat Maher]
    - Hear Our Voices: Holocaust Survivors Share their Stories of Trauma and Hate | \$86,263 (led at Carleton University) [link is Hilary Earl]
    - Universal Design for Learning (UDL): An Online Post-Secondary Educator Micro-credential for Inclusion, Diversity, Equity and Accessibility (IDEA) | \$199,946 (led at University of Windsor) [link is link is Kyle Charron, Mary Toye, Sarah Driessen, Heather Carroll and Pat Maher]
    - Designing & Developing High-Quality Student- Centred Online/Hybrid Learning Experiences | \$199,100 (led at Seneca College) [link is Chris Hachkowski]
    - International Educated Nurse-Centered Virtual Serious Game | \$77,396 (led at York University) [link is Charles Anyinam]
    - CanadARThistories | \$88,500 (led at Queen's University) [We cannot figure out from the announcement who the link is at Nipissing! If you are, let Pat or me know, so that we can congratulate you!]
    - OER for Use of Virtual Gaming Simulation in Nursing Curriculum | \$40,000 (led at Centennial College) [link is Sandra Goldsworthy]
    - Humanizing Online Teaching and Learning: Instructor Guide, Student- Focused Resource Packs, and Exemplar Teaching Activities | \$61,276 (led at University of Toronto) [link is Pat Maher]
    - Creating quality technology-enhanced learner experiences; Open Course development & Pilot | \$171,000 (led at Lakehead University) [link is link is Sarah Driessen, Heather Carroll and Pat Maher]

Further information is available at: <https://vls.ecampusontario.ca>

- Congratulation to Dr. Jeff Dech. He is a part of an approved forestry futures trust proposal. This grant will bring two years of a stipend for a MEd student (\$25,000 per year) plus another \$23,000 to support field work.

#### Position announcements

I am pleased to announce that

- Dr. Jim McAuliffe has been reappointed to the position of Dean of Graduate Studies and Research for a one-year term, effective July 1, 2021.
- Dr. John Nadeau has been appointed as Dean of Education and Professional Studies, for a five-year term, effective July 1, 2021.
- Dr. Dan Jarvis has been elected as Director, Concurrent & Consecutive Education Programs for three-year term, effective July 1, 2021.
- Ms Dorothy Larkman has been appointed as Interim Director of School of Social Work effective August 23, 2021 to June 30, 2022.

#### Other

- A "Guide to Continued Pandemic Pedagogy" was sent to all instructors by e-mail on May 21. It is attached for the record.

#### Vaccinations

Vaccinations are now available for anyone 12 and over in our region. Please book through:

<https://covid-19.ontario.ca/book-vaccine/>



## **A guide to continued Pandemic Pedagogy in advance of Fall 2021**

Since March of 2020, Nipissing University has sought to encourage teaching practices and learning supports that are equitable, flexible, and compassionate. We recognize the shift to a pandemic pedagogy, “on the fly”, has not been easy for anyone, and we are committed to getting better each semester.

We have received a number of questions, as well as a request for “guidelines for blended learning”, and this document is in response to these.

### **Modes of Delivery**

First and foremost; blended or hyflex or even high-quality online teaching and learning are longstanding modes of delivery. Undertaken with great intentionality. We, and most other institutions in Ontario are still operating in a pandemic context at the moment. As a result, we are making shifts as public health guidelines allow, doing the best to meet the needs of both learners and instructors; and hoping to be “Digital by Design” when we transition out the other side.

For Sept. 2021, the following notes still hold true:

- We will continue to be at the mercy of the COVID-19 pandemic, vaccine roll out timing, the restrictions made by public health officials, etc.
- Having an asynchronous “back bone” to your courses – some presence on BlackboardLearn is required.
- A class (section) will only have 1 syllabus – with a single set of learning outcomes; there may be differing assessment tools used for different modalities, and/or accommodations outlined in the event modalities change, but it is still a single “contract” that must be communicated to students.

If you taught online courses, or in a fully online/blended program, pre-pandemic you are probably “good to go”.

If you, as an instructor, teach a class where there are multiple other sections on offer, hopefully your department has discussed having some of those sections fully online (and thus a student already has flexibility and choice as to which section meets their needs).

If you are teaching a class with only one section, you should have had discussions with your department regarding what type of delivery will serve your program best. If the choice is face-to-face, you should know that we are actively preparing for Sept. 2021 in this modality, but are

still in uncertain times and classroom capacity is still, at this point, limited by public health guidelines. Thus, there needs to be a fall back, a secondary modality (online) that will allow for pivots as necessary – pivots for both instructors and students.

Over four semesters of pandemic teaching; under emergency and remote circumstances, we initially had an asynchronous-only set up, but have developed capacity that now allows us to encourage synchronous activities (where possible/appropriate), and from there have drafted a preliminary schedule to allow this to happen more conflict free. This is still in draft format.

### **Available Supports**

We set up 20 rooms with digital capture and we were committed to using those in January 2021 until a stay-at-home order nixed that possibility. These rooms will be available in the Fall 2021 to encourage face-to-face teaching with high quality video recording. We've also been asked to provide better support for video production, post-production editing, and closed captioning, and with financial supports provided by the Government of Ontario's Virtual Learning Strategy we are able to roll out some new programs in this area over the summer. Stay tuned for further details.

Logistically your Blackboard Learn shells will become available very soon (likely after Spring/Summer Reading Week; mid-June). Creating shells for the upcoming semester is not an instantaneous task; it first requires that the fall/winter course master list is absolutely finalized – which will happen soon.

In terms of enrollment, students will need to pick courses and sections that best meet their needs, but we do still need to be flexible, i.e. if a student (or instructor) must move from a face-to-face modality to an online or blended modality due to COVID constraints - that accommodation must be acceptable. Students will not be able to move between course sections on a whim, but rather can switch up to the add/drop date – as is always the case.

### **Final Exams**

Exam policies will stand as they always have in the pandemic – with alternative assessments still being encouraged, but also extensive training for secure online testing available and strong processes in place.

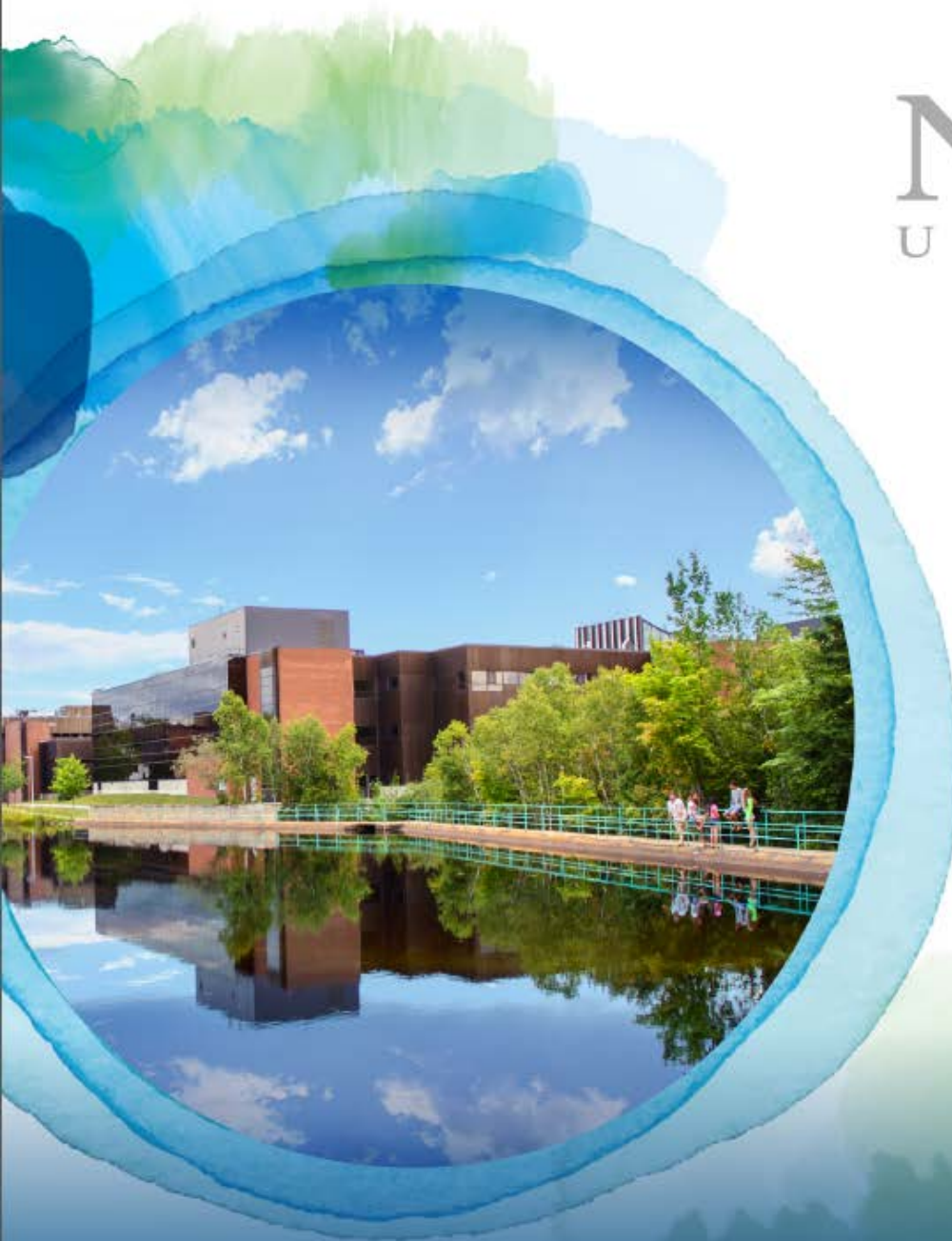
# NIPISSING

U N I V E R S I T Y

## Operating Budget 2021 – 2022

**DRAFT**

Presented to:  
Academic Senate  
May 28, 2021



## EXECUTIVE SUMMARY

Nipissing University is a vibrant, young, ready-to-grow 21<sup>st</sup> century university with century old roots in the community it serves, and has a mandate to address the needs of Northern Ontario and continues to have a special focus on serving the North in the North. It is the third largest employer in the North Bay area with a calculated annual economic impact of \$130.9 million locally, \$163 million nationally, and is an essential economic driver for the region.

As in previous years, this budget was created in collaboration with budget holders across the University. Nipissing continues to work towards a balanced budget in order to ensure future sustainability. As a direct result of the COVID-19 pandemic, this budget includes a \$1.5M funding deficit. Through a variety of strategies, we believe that this budget deficit can be eliminated before year end.

As per the Province's announcement last month, domestic tuition fees remain frozen for 2021-22. At present, we do not have any information on the domestic tuition framework for future years. The impact of the government's tuition framework on Nipissing for 2021-22 is a revenue shortfall of \$3 million compared to previous projections. While we look forward to discussions with the Ministry regarding our corridor, our current assumption is that provincial grant funding will remain as outlined in the budget documents for 2021-22.

The COVID-19 pandemic continues to cause significant uncertainty, and it is within this context that this budget was created. We do not know at this time what level of on-campus instruction will take place in the fall of 2021. As a direct result of the pandemic, we forecast a revenue shortfall in ancillary operations of \$1.2M and an international tuition shortfall of \$2M. In the preparation of this budget, we were able to realize cost reductions of \$1.7M to address this shortfall, and we will work towards eliminating the deficit before the end of fiscal 2022. We will be closely monitoring the impact of the pandemic on our operations and will implement mitigation strategies as required. A more precise estimate of COVID-19 related financial impacts will be determined in the early fall when detailed enrolment rates are known. A budget update will be submitted to the Board of Governors at that time.

Over the next several months, we will continue our work to implement sustainability strategies to increase and diversify our revenue streams. These strategies will include such things as internationalization, strategic enrolment, research revenue, continuing education/micro-credentials, conference services and fundraising plans. We will also continue our work on cost containment across all areas of the University. In September 2021, we will provide the Board of Governors with a detailed plan to bring the Operating/Ancillary budget into balance.



**NIPISSING UNIVERSITY**  
**2021-2022 Draft Operating Budget**

	2021-2022 Budget	2020-2021 Budget	Variance		Notes
<b>Revenue</b>					
Government Grants	\$ 33,607,313	\$ 35,655,369	\$ (2,048,056)	-5.7%	1
Student Fees - Tuition	\$ 28,817,551	\$ 29,409,835	\$ (592,284)	-2.0%	2
Student Fees - Other	\$ 2,945,228	\$ 2,805,862	\$ 139,366	5.0%	
Other	\$ 1,542,696	\$ 1,993,252	\$ (450,556)	-22.6%	3
Investment Income	\$ 190,000	\$ 190,000	\$ -	0.0%	
Donations	\$ 102,000	\$ 100,000	\$ 2,000	2.0%	
<b>Revenue Total</b>	<b>\$ 67,204,788</b>	<b>\$ 70,154,318</b>	<b>\$ (2,949,530)</b>	<b>-4.20%</b>	
<b>Expenses</b>					
Salaries and Benefits	\$ 54,218,539	\$ 55,400,290	\$ (1,181,751)	-2.1%	4
Operating	\$ 8,149,018	\$ 9,611,933	\$ (1,462,915)	-15.2%	5
Scholarships and Bursaries	\$ 3,849,760	\$ 3,788,400	\$ 61,360	1.6%	
Occupancy Costs	\$ 3,306,147	\$ 4,090,850	\$ (784,703)	-19.2%	6
Principal and Interest on Long Term Debt	\$ 1,008,769	\$ 1,005,940	\$ 2,829	0.3%	
<b>Expenses Total</b>	<b>\$ 70,532,233</b>	<b>\$ 73,897,413</b>	<b>\$ (3,365,180)</b>	<b>-4.55%</b>	
<b>Surplus (Deficit) Before Undernoted</b>	<b>\$ (3,327,445)</b>	<b>\$ (3,743,095)</b>	<b>\$ 415,650</b>	<b>-11.1%</b>	
<b>Transfers</b>					
Transfers to (from) other funds	\$ (1,778,984)	\$ (1,229,500)	\$ (549,484)	44.7%	7
<b>Transfers Total</b>	<b>\$ (1,778,984)</b>	<b>\$ (1,229,500)</b>	<b>\$ (549,484)</b>	<b>44.69%</b>	
<b>Total</b>	<b>\$ (1,548,461)</b>	<b>\$ (2,513,595)</b>	<b>\$ 965,134</b>	<b>-38.40%</b>	

**Notes:**

- 1) Prior year's amount included approx \$1.3M of additional grants assumed for Teacher Ed spaces. Reallocated over \$500K of time limited grants to Fund 70.
- 2) Largest budget decrease is in international due to prior year budget based on pre-Covid assumptions. Current year numbers more reflective of actuals with some growth in international.
- 3) Lower than prior year's pre-Covid assumptions - decrease in cafeteria, bookstore, parking and other services.
- 4) Includes limited LTA positions, part-time and contract wages have been reduced. Salaries & benefits of approx \$1M (2021 - \$500K) are reallocated to one-time funding initiatives captured in Fund 70.
- 5) Travel, meals & hospitality, supplies, and other discretionary costs are not included in this year's budget, assuming the effects of the pandemic will continue throughout the year.
- 6) Facilities Renewal Plan expenses moved to Fund 70 (approx. \$400K in prior year's budget). Remaining savings due to savings in utilities due to continued reduction in campus access, and due to investment in energy saving initiatives in prior years.
- 7) Transfer includes various internally restricted transfers such as transfers from donations, reserves (ex: international initiatives), transfers to PD, PER, Research and more. Also included is a \$1.16M transfer from Ancillary services.

**NIPISSING UNIVERSITY**  
**OPERATING AND OTHER GOVERNMENT GRANTS**

	2021-2022 Budget	2020-2021 Budget	Variance	Notes
<b>PROVINCIAL GRANTS</b>				
<b>Basic Operating Grant</b>				
Basic Operating Grant	\$ 16,183,646	\$ 20,243,520	\$ (4,059,874)	1
Less International Student Recovery	\$ (93,750)	\$ (112,500)	\$ 18,750	
<b>Sub Total</b>	<b>\$ 16,089,896</b>	<b>\$ 20,131,020</b>	<b>\$ (4,041,124)</b>	
<b>Mission-Related Institutional Specific Grants</b>				
Northern Ontario Grant	\$ 1,871,140	\$ 1,871,140	\$ -	
<b>Sub Total</b>	<b>\$ 1,871,140</b>	<b>\$ 1,871,140</b>	<b>\$ -</b>	
<b>Enrolment Based Grants</b>				
Second Entry Nursing Grant - to Canadore	\$ (183,295)	\$ (183,295)	\$ -	
Collaborative Grant - 50% from Canadore	\$ 1,290,016	\$ 1,433,071	\$ (143,055)	
Clinical Grant - 50% from Canadore	\$ 47,570	\$ 47,570	\$ -	
<b>Sub Total</b>	<b>\$ 1,154,291</b>	<b>\$ 1,297,346</b>	<b>\$ (143,055)</b>	
<b>Performance Based Grants</b>				
Performance Student Success	\$ 11,857,291	\$ 9,300,734	\$ 2,556,557	1
<b>Sub Total</b>	<b>\$ 11,857,291</b>	<b>\$ 9,300,734</b>	<b>\$ 2,556,557</b>	
<b>Student Bursaries and Other Flow Through Funding</b>				
Disabled Bursary	\$ 250,000	\$ 250,000	\$ -	
Ontario Graduate Scholarships	\$ 140,000	\$ 140,000	\$ -	
First Generation Bursary	\$ 28,000	\$ 28,000	\$ -	
<b>Sub Total</b>	<b>\$ 418,000</b>	<b>\$ 418,000</b>	<b>\$ -</b>	

**Notes**

- 1) Due to the funding structure of SMA3, we will see a shift in funding from "Basic Operating Grant" to "Performance Student Success" every year. The net difference is \$1.5M (\$4,059,874 - \$2,556,557). Prior year's budget amount included approx \$1.3M of additional grants assumed for Teacher Ed spaces.

**NIPISSING UNIVERSITY**  
**OPERATING AND OTHER GOVERNMENT GRANTS**

	2021-2022 Budget	2020-2021 Budget	Variance
<b>PROVINCIAL GRANTS (continued)</b>			
<b>Specific Purpose and Other Grants</b>			
Student Success Fund - Postsecondary Education Fund for Indigenous	\$ 675,886	\$ 675,886	\$ -
Grants for Municipal Taxation	\$ 250,000	\$ 235,350	\$ 14,650
Accessibility for Students with Disabilities	\$ 280,000	\$ 280,000	\$ -
Interpreter Fund	\$ 28,800	\$ 28,800	\$ -
Indigenous Initiatives	\$ 40,300	\$ 40,300	\$ -
Women's Campus Safety	\$ 109,624	\$ 109,624	\$ -
Indigenous Travel Grant	\$ 10,000	\$ 15,000	\$ (5,000)
Research Overheads Infrastructure Envelope	\$ -	\$ 18,000	\$ (18,000)
Mental Health Strategy	\$ 108,394	\$ 100,000	\$ 8,394
Mental Health Work	\$ 100,000	\$ 110,104	\$ (10,104)
Aga Khan Tuition Grant	\$ -	\$ 21,000	\$ (21,000)
<b>Sub Total</b>	<b>\$ 1,603,004</b>	<b>\$ 1,634,064</b>	<b>\$ (31,060)</b>
<b>TOTAL PROVINCIAL GRANTS</b>	<b>\$ 32,993,622</b>	<b>\$ 34,652,304</b>	<b>\$ (1,658,682)</b>
<b>FEDERAL GRANTS</b>			
Indirect Costs Grant	\$ 526,191	\$ 510,865	\$ 15,326
SSHRC - Grad Funding	\$ 52,500	\$ 52,500	\$ -
CIHR Scholarship - Grad Funding	\$ 17,500	\$ 17,500	\$ -
NSERC - Scholarship	\$ 17,500	\$ 17,500	\$ -
<b>TOTAL FEDERAL GRANTS</b>	<b>\$ 613,691</b>	<b>\$ 598,365</b>	<b>\$ 15,326</b>
<b>TOTAL GOVERNMENT GRANTS</b>	<b>\$ 33,607,313</b>	<b>\$ 35,250,669</b>	<b>\$ (1,643,356)</b>

**NIPISSING UNIVERSITY**  
**SPECIFIC PURPOSE AND OTHER GRANTS (FUND 70)**

	<b>2021-2022 Budget</b>
Facilities Renewal Grant	\$ 1,648,700
CTIG	\$ 330,000
COVID funding	\$ 1,000,000
Mental Health - COVID funding	\$ 116,479
Career services	\$ 63,709
Accessibility funding	\$ 147,244
VLS	\$ 438,521
ONCAT	\$ 30,000
<b>Sub Total</b>	<b>\$ 3,774,653</b>

**NIPISSING UNIVERSITY  
TUITION**

	2021-2022 Budget	2020-2021 Budget	Variance	% Variance	Notes
Undergraduate Programs	\$ 25,041,850	\$ 25,121,766	\$ (79,916)	0%	
Graduate Programs	\$ 1,043,295	\$ 957,915	\$ 85,380	9%	
Indigenous programs	\$ 177,600	\$ 443,903	\$ (266,303)	-60%	1
AQ/ABQ	\$ 325,256	\$ 337,500	\$ (12,244)	-4%	
International	\$ 2,589,550	\$ 2,898,750	\$ (309,200)	-11%	2
Tuition exemption	\$ (360,000)	\$ (350,000)	\$ (10,000)	3%	
<b>TOTAL TUITION IN OPERATING</b>	<b>\$ 28,817,551</b>	<b>\$ 29,409,834</b>	<b>\$ (592,283)</b>	<b>-2%</b>	
Indigenous programs	\$ 188,263	\$ -	\$ 188,263	0%	1
<b>TOTAL TUITION IN OTHER FUNDS</b>	<b>\$ 188,263</b>	<b>\$ -</b>	<b>\$ 188,263</b>	<b>0%</b>	
<b>TOTAL TUITION</b>	<b>\$ 29,005,814</b>	<b>\$ 29,409,834</b>	<b>\$ (404,020)</b>	<b>-1%</b>	

**Notes**

- 1) Net decrease of \$78,040 compared to prior year budget due to continued impact of pandemic.
- 2) Budget based on 68 international students in the Fall, 200 in Winter.

**NIPISSING UNIVERSITY**  
**TOTAL EXPENSES BY DEPARTMENT**

DEPARTMENT	2021-2022 Budget	2020-2021 Budget	Variance	
Arts & Science	\$ 16,555,175	\$ 17,253,935	\$ (698,760)	-4%
Education and Professional Studies	\$ 21,695,477	\$ 22,325,800	\$ (630,323)	-3%
Office of Indigenous Initiatives	\$ 820,951	\$ 763,768	\$ 57,183	7%
Academic Support & Library	\$ 7,388,657	\$ 7,757,908	\$ (369,251)	-5%
Administration	\$ 15,115,060	\$ 16,660,698	\$ (1,545,638)	-9%
Student Services	\$ 6,594,362	\$ 6,782,769	\$ (188,407)	-3%
Athletics	\$ 2,362,551	\$ 2,752,535	\$ (389,984)	-14%
<b>TOTAL EXPENDITURES</b>	<b>\$ 70,532,233</b>	<b>\$ 74,297,413</b>	<b>\$ (3,765,180)</b>	<b>-5%</b>
Less Anticipated Savings	\$ -	\$ (400,000)	\$ 400,000	-100%
<b>TOTAL</b>	<b>\$ 70,532,233</b>	<b>\$ 73,897,413</b>	<b>\$ (3,365,180)</b>	<b>-5%</b>

**NIPISSING UNIVERSITY**  
**SALARIES & BENEFITS BY DEPARTMENT**

DEPARTMENT	2021-2022 Budget	2020-2021 Budget	Variance	
Arts & Science	\$ 16,433,687	\$ 17,031,230	\$ (597,543)	-4%
Education and Professional Studies	\$ 20,396,986	\$ 20,664,680	\$ (267,694)	-1%
Office of Indigenous Initiatives	\$ 653,371	\$ 602,760	\$ 50,611	8%
Academic Support & Library & Research	\$ 4,977,405	\$ 5,113,544	\$ (136,139)	-3%
<b>Total Academic</b>	<b>\$ 42,461,449</b>	<b>\$ 43,412,214</b>	<b>\$ (950,765)</b>	<b>-2%</b>
Administration	\$ 7,090,989	\$ 7,309,576	\$ (218,587)	-3%
Student Services	\$ 3,441,275	\$ 3,455,530	\$ (14,255)	0%
Athletics	\$ 1,224,826	\$ 1,422,970	\$ (198,144)	-14%
<b>Total Others</b>	<b>\$ 11,757,090</b>	<b>\$ 12,188,076</b>	<b>\$ (430,986)</b>	<b>-4%</b>
Less Anticipated Savings	\$ -	\$ (200,000)	\$ 200,000	-100%
<b>TOTAL</b>	<b>\$ 54,218,539</b>	<b>\$ 55,400,290</b>	<b>\$ (1,181,751)</b>	<b>-2%</b>

**NIPISSING UNIVERSITY**  
**OPERATING EXPENDITURES BY DEPARTMENT**

DEPARTMENT	2021-2022 Budget	2020-2021 Budget	Variance	
Arts & Science	\$ 121,488	\$ 222,705	\$ (101,217)	-45%
Education and Professional Studies	\$ 1,298,491	\$ 1,661,120	\$ (362,629)	-22%
Office of Indigenous Initiatives	\$ 167,580	\$ 161,008	\$ 6,572	4%
Academic Support & Library & Research	\$ 2,411,252	\$ 2,644,364	\$ (233,112)	-9%
<b>Total Academic</b>	<b>\$ 3,998,811</b>	<b>\$ 4,689,197</b>	<b>\$ (690,386)</b>	<b>-15%</b>
Administration	\$ 8,024,071	\$ 9,351,122	\$ (1,327,051)	-14%
Student Services	\$ 3,153,087	\$ 3,327,239	\$ (174,152)	-5%
Athletics	\$ 1,137,725	\$ 1,329,565	\$ (191,840)	-14%
<b>Total Others</b>	<b>\$ 12,314,883</b>	<b>\$ 14,007,926</b>	<b>\$ (1,693,043)</b>	<b>-12%</b>
Less Anticipated Savings		\$ (200,000)	\$ 200,000	0%
<b>TOTAL</b>	<b>\$ 16,313,694</b>	<b>\$ 18,497,123</b>	<b>\$ (2,183,429)</b>	<b>-12%</b>



**NIPISSING UNIVERSITY**  
**FACULTY OF ARTS & SCIENCE**

		SALARIES		OPERATING		TOTAL BUDGET			
		2021-2022 Budget	2020-2021 Budget	2021-2022 Budget	2020-2021 Budget	2021-2022 Budget	2020-2021 Budget	Variance	
Dean's Office	1010x, 10110,	\$ 110,150	\$ 275,002	\$ 28,800	\$ 75,550	\$ 138,950	\$ 350,552	\$ (211,602)	-60%
Biology/Science/Chemistry	1040x	\$ 2,027,555	\$ 2,048,192	\$ 37,219	\$ 69,500	\$ 2,064,774	\$ 2,117,692	\$ (52,918)	-2%
Computer Science/Mathematics	1041x	\$ 1,759,198	\$ 1,973,375	\$ 10,460	\$ 15,200	\$ 1,769,658	\$ 1,988,575	\$ (218,917)	-11%
Child & Family Studies	1152	\$ 469,714	\$ 475,168	\$ 300	\$ 600	\$ 470,014	\$ 475,768	\$ (5,754)	-1%
Social Welfare	11500	\$ 568,773	\$ 564,964	\$ 650	\$ 950	\$ 569,423	\$ 565,914	\$ 3,509	1%
Geography/Geology	1042x	\$ 1,513,283	\$ 1,604,544	\$ 27,475	\$ 32,665	\$ 1,540,758	\$ 1,637,209	\$ (96,451)	-6%
Psychology	10300	\$ 1,769,585	\$ 1,721,774	\$ 2,000	\$ 5,500	\$ 1,771,585	\$ 1,727,274	\$ 44,311	3%
English	10220	\$ 1,673,472	\$ 1,624,194	\$ 1,300	\$ 3,500	\$ 1,674,772	\$ 1,627,694	\$ 47,078	3%
History	1031x	\$ 1,383,314	\$ 1,269,978	\$ 1,175	\$ 3,730	\$ 1,384,489	\$ 1,273,708	\$ 110,781	9%
Political Sci/Economics/Philosophy	1032	\$ 1,065,672	\$ 1,240,346	\$ 750	\$ 1,650	\$ 1,066,422	\$ 1,241,996	\$ (175,574)	-14%
Classics	10230	\$ 423,137	\$ 410,140	\$ 150	\$ 350	\$ 423,287	\$ 410,490	\$ 12,797	3%
Religion & Culture	10240	\$ 664,987	\$ 595,306	\$ 600	\$ 1,100	\$ 665,587	\$ 596,406	\$ 69,181	12%
Gender equality	1033x	\$ 702,281	\$ 666,529	\$ 1,300	\$ 1,500	\$ 703,581	\$ 668,029	\$ 35,552	5%
Fine & Performing Arts	1025x	\$ 859,023	\$ 899,045	\$ 6,659	\$ 7,310	\$ 865,682	\$ 906,355	\$ (40,673)	-4%
Sociology	10340	\$ 1,170,450	\$ 1,292,399	\$ 1,050	\$ 2,900	\$ 1,171,500	\$ 1,295,299	\$ (123,799)	-10%
Native Studies	10350	\$ 273,093	\$ 370,274	\$ 1,600	\$ 700	\$ 274,693	\$ 370,974	\$ (96,281)	-26%
<b>TOTAL</b>		<b>\$ 16,433,687</b>	<b>\$ 17,031,230</b>	<b>\$ 121,488</b>	<b>\$ 222,705</b>	<b>\$ 16,555,175</b>	<b>\$ 17,253,935</b>	<b>-\$ 698,760</b>	<b>-4%</b>

**NIPISSING UNIVERSITY**  
**FACULTY OF EDUCATION & PROFESSIONAL STUDIES**

	SALARIES		OPERATING		TOTAL BUDGET			
	2021-2022 Budget	2020-2021 Budget	2021-2022 Budget	2020-2021 Budget	2021-2022 Budget	2020-2021 Budget	Variance	
Dean's Office	\$ 770,415	\$ 630,282	\$ 13,587	\$ 45,630	\$ 784,002	\$ 675,912	\$ 108,090	16%
Business	\$ 2,474,260	\$ 2,776,482	\$ 489,975	\$ 639,400	\$ 2,964,235	\$ 3,415,882	\$ (451,647)	-13%
Nursing	\$ 6,042,621	\$ 6,233,049	\$ 376,635	\$ 524,100	\$ 6,419,256	\$ 6,757,149	\$ (337,893)	-5%
Criminal Justice	\$ 922,858	\$ 912,256	\$ 2,250	\$ 3,000	\$ 925,108	\$ 915,256	\$ 9,852	1%
Social Work	\$ 767,598	\$ 804,975	\$ 49,800	\$ 14,250	\$ 817,398	\$ 819,225	\$ (1,827)	0%
Education	\$ 6,263,957	\$ 6,156,173	\$ 8,700	\$ 39,100	\$ 6,272,657	\$ 6,195,273	\$ 77,384	1%
Practice Teaching	\$ 437,688	\$ 436,715	\$ 297,344	\$ 307,740	\$ 735,032	\$ 744,455	\$ (9,423)	-1%
BPHE	\$ 2,015,073	\$ 1,961,825	\$ 36,300	\$ 53,800	\$ 2,051,373	\$ 2,015,625	\$ 35,748	2%
Additional Qualifications	\$ 322,911	\$ 342,359	\$ 9,100	\$ 2,200	\$ 332,011	\$ 344,559	\$ (12,548)	-4%
Aboriginal	\$ 379,555	\$ 410,564	\$ 14,800	\$ 31,900	\$ 394,355	\$ 442,464	\$ (48,109)	-11%
<b>TOTAL</b>	<b>\$ 20,396,936</b>	<b>\$ 20,664,680</b>	<b>\$ 1,298,491</b>	<b>\$ 1,661,120</b>	<b>\$ 21,695,427</b>	<b>\$ 22,325,800</b>	<b>-\$ 630,373</b>	<b>-3%</b>

**NIPISSING UNIVERSITY**  
**OFFICE OF INDIGENOUS INITIATIVES**

	SALARIES		OPERATING		TOTAL BUDGET			
	2021-2022 Budget	2020-2021 Budget	2021-2022 Budget	2020-2021 Budget	2021-2022 Budget	2020-2021 Budget	Variance	
Indigenous Initiatives	\$ 653,371	\$ 602,760	\$ 167,580	\$ 161,008	\$ 820,951	\$ 763,768	\$ 57,183	7%
<b>TOTAL</b>	<b>\$ 653,371</b>	<b>\$ 602,760</b>	<b>\$ 167,580</b>	<b>\$ 161,008</b>	<b>\$ 820,951</b>	<b>\$ 763,768</b>	<b>\$ 57,183</b>	<b>7%</b>

**NIPISSING UNIVERSITY  
ACADEMIC SUPPORT AND LIBRARY**

	SALARIES		OPERATING		TOTAL BUDGET			
	2021-2022 Budget	2020-2021 Budget	2021-2022 Budget	2020-2021 Budget	2021-2022 Budget	2020-2021 Budget	Variance	
VP Academic & Research	\$ 451,997	\$ 460,553	\$ 202,525	\$ 65,025	\$ 654,522	\$ 525,578	\$ 128,944	25%
Research, Grad Studies & Animal Care	\$ 1,032,298	\$ 1,035,322	\$ 744,707	\$ 1,064,799	\$ 1,777,005	\$ 2,100,121	\$ (323,116)	-15%
Faculty & Administrative Support	\$ 293,303	\$ 406,439	\$ 28,855	\$ 4,575	\$ 322,158	\$ 411,014	\$ (88,856)	-22%
Dean of Teaching & Learning	\$ 483,442	\$ 379,184	\$ 31,500	\$ 40,500	\$ 514,942	\$ 419,684	\$ 95,258	23%
Library	\$ 1,291,906	\$ 1,318,736	\$ 1,164,550	\$ 1,153,850	\$ 2,456,456	\$ 2,472,586	\$ (16,130)	-1%
Registrar	\$ 1,424,459	\$ 1,513,310	\$ 239,215	\$ 315,615	\$ 1,663,674	\$ 1,828,925	\$ (165,251)	-9%
<b>TOTAL</b>	<b>\$ 4,977,405</b>	<b>\$ 5,113,544</b>	<b>\$ 2,411,352</b>	<b>\$ 2,644,364</b>	<b>\$ 7,388,757</b>	<b>\$ 7,757,908</b>	<b>-\$ 369,151</b>	<b>-5%</b>

**NIPISSING UNIVERSITY  
ADMINISTRATION**

	SALARIES		OPERATING		TOTAL BUDGET			
	2021-2022 Budget	2020-2021 Budget	2021-2022 Budget	2020-2021 Budget	2021-2022 Budget	2020-2021 Budget	Variance	
President's Office	\$ 459,747	\$ 475,772	\$ 44,000	\$ 41,350	\$ 503,747	\$ 517,122	\$ (13,375)	-3%
Board of Governors	\$ 105,214	\$ 103,312	\$ 20,100	\$ 27,450	\$ 125,314	\$ 130,762	\$ (5,448)	-4%
Institutional Research & Analysis	\$ 218,296	\$ 241,207	\$ 4,994	\$ 14,830	\$ 223,290	\$ 256,037	\$ (32,747)	-13%
Finance	\$ 927,020	\$ 986,640	\$ 28,300	\$ 47,400	\$ 955,320	\$ 1,034,040	\$ (78,720)	-8%
General Administration	\$ -	\$ -	\$ 1,565,728	\$ 1,667,538	\$ 1,565,728	\$ 1,667,538	\$ (101,810)	-6%
VP Finance	\$ 251,874	\$ 144,101	\$ 3,200	\$ 9,750	\$ 255,074	\$ 153,851	\$ 101,223	66%
Human Resources	\$ 856,425	\$ 806,383	\$ 70,455	\$ 102,875	\$ 926,880	\$ 909,258	\$ 17,622	2%
External Relations	\$ 1,194,878	\$ 1,128,992	\$ 313,294	\$ 445,292	\$ 1,508,172	\$ 1,574,284	\$ (66,112)	-4%
Computer Services	\$ 1,835,113	\$ 2,171,150	\$ 2,156,757	\$ 2,392,650	\$ 3,991,870	\$ 4,563,800	\$ (571,930)	-13%
Facilities	\$ 1,242,422	\$ 1,252,019	\$ 3,817,243	\$ 4,601,987	\$ 5,059,665	\$ 5,854,006	\$ (794,341)	-14%
<b>TOTAL</b>	<b>\$ 7,090,989</b>	<b>\$ 7,309,576</b>	<b>\$ 8,024,071</b>	<b>\$ 9,351,122</b>	<b>\$ 15,115,060</b>	<b>\$ 16,660,698</b>	<b>-\$ 1,545,638</b>	<b>-9%</b>

**NIPISSING UNIVERSITY  
STUDENT SERVICES**

	SALARIES		OPERATING		TOTAL BUDGET			
	2021-2022 Budget	2020-2021 Budget	2021-2022 Budget	2020-2021 Budget	2021-2022 Budget	2020-2021 Budget	Variance	
Student Services	\$ 2,777,525	\$ 2,930,377	\$ 299,387	\$ 356,939	\$ 3,076,912	\$ 3,287,316	\$ (210,404)	-6%
Financial Aid	\$ 663,750	\$ 525,153	\$ 2,853,700	\$ 2,970,300	\$ 3,517,450	\$ 3,495,453	\$ 21,997	1%
<b>TOTAL</b>	<b>\$ 3,441,275</b>	<b>\$ 3,455,530</b>	<b>\$ 3,153,087</b>	<b>\$ 3,327,239</b>	<b>\$ 6,594,362</b>	<b>\$ 6,782,769</b>	<b>-\$ 188,407</b>	<b>-3%</b>

**NIPISSING UNIVERSITY  
ATHLETICS**

	SALARIES		OPERATING		TOTAL BUDGET			
	2021-2022 Budget	2020-2021 Budget	2021-2022 Budget	2020-2021 Budget	2021-2022 Budget	2020-2021 Budget	Variance	
Basketball	\$ 221,813	\$ 223,620	\$ 133,660	\$ 181,925	\$ 355,473	\$ 405,545	\$ (50,072)	-12%
Hockey	\$ 267,206	\$ 291,524	\$ 209,900	\$ 269,925	\$ 477,106	\$ 561,449	\$ (84,343)	-15%
Soccer	\$ 77,000	\$ 88,800	\$ 64,005	\$ 95,685	\$ 141,005	\$ 184,485	\$ (43,480)	-24%
Volleyball	\$ 225,828	\$ 238,941	\$ 79,650	\$ 107,970	\$ 305,478	\$ 346,911	\$ (41,433)	-12%
Athletic Scholarships	\$ -	\$ -	\$ 375,860	\$ 413,500	\$ 375,860	\$ 413,500	\$ (37,640)	-9%
Other	\$ 432,979	\$ 580,085	\$ 274,650	\$ 260,560	\$ 707,629	\$ 840,645	\$ (133,016)	-16%
<b>TOTAL</b>	<b>\$ 1,224,826</b>	<b>\$ 1,422,970</b>	<b>\$ 1,137,725</b>	<b>\$ 1,329,565</b>	<b>\$ 2,362,551</b>	<b>\$ 2,752,535</b>	<b>-\$ 389,984</b>	<b>-14%</b>



# NIPISSING

U N I V E R S I T Y

## Ancillary Budget 2021 - 2022

**DRAFT**

Presented to:  
Academic Senate  
May 28, 2021



**NIPISSING UNIVERSITY  
DRAFT ANCILLARY BUDGET**

	Budget 2021-2022	Budget 2020-2021	Variance		Notes
<b>REVENUE</b>					
Accommodation Fees	\$ 5,013,530	\$ 5,851,604	\$ (838,074)	-17%	1
Conference Services	\$ 81,100	\$ 380,482	\$ (299,382)	-369%	2
Other Revenues	\$ 45,000	\$ 47,041	\$ (2,041)	-5%	
<b>TOTAL REVENUE</b>	<b>\$ 5,139,630</b>	<b>\$ 6,279,127</b>	<b>\$ (1,139,497)</b>	<b>-18%</b>	
<b>EXPENSES</b>					
Salaries and Benefits	\$ 1,519,677	\$ 2,155,728	\$ (636,051)	-30%	3
Operating	\$ 1,283,502	\$ 1,725,391	\$ (441,889)	-26%	4
Principal & Interest on LTD	\$ 1,172,233	\$ 1,175,176	\$ (2,943)	0%	
<b>TOTAL EXPENSES</b>	<b>\$ 3,975,412</b>	<b>\$ 5,056,295</b>	<b>\$ (1,080,883)</b>	<b>-21%</b>	
<b>EXCESS OF REVENUES OVER EXPENSES (EXPENSES OVER REVENUE) FOR THE YEAR</b>	<b>\$ 1,164,218</b>	<b>\$ 1,222,832</b>	<b>\$ (58,614)</b>	<b>-5%</b>	

- 1) Revenues are budgeted at approx. 80% capacity this year compared to prior year approved budget.
- 2) Anticipate some conference service revenues this year.
- 3) Salaries & Benefits are lower due to restructuring and savings in student wages due to lower occupancy.
- 4) Decrease due to lower occupancy and anticipated savings in various areas.

TOTAL BUDGET				
	Budget 2021-2022	Budget 2020-2021	Variance	
Residence - General	\$ (538,548)	\$ (776,305)	\$ 237,757	144%
Chancellors House	\$ 1,333,917	\$ 1,584,412	\$ (250,495)	119%
Founders House	\$ 793,682	\$ 941,989	\$ (148,307)	119%
Townhouses	\$ 450,615	\$ 531,094	\$ (80,479)	118%
Governors House	\$ 578,542	\$ 838,383	\$ (259,841)	145%
Residence Programming	\$ (45,300)	\$ (55,471)	\$ 10,171	122%
Residence - Dons	\$ (395,150)	\$ (397,320)	\$ 2,170	101%
Off-Campus Living	\$ (3,865)	\$ (12,036)	\$ 8,171	311%
Residence - Maintenance	\$ (1,011,396)	\$ (1,382,264)	\$ 370,868	137%
Conference Services	\$ (3,257)	\$ (53,102)	\$ 49,845	1630%
Athletic Centre Store	\$ 4,200	\$ 3,098	\$ 1,102	74%
Athletic Centre Bar	\$ 778	\$ 354	\$ 424	46%
<b>Total</b>	<b>\$ 1,164,218</b>	<b>\$ 1,222,832</b>	<b>\$ (58,614)</b>	



# NIPISSING UNIVERSITY

## DRAFT ANCILLARY BUDGET

REVENUES				
	Budget 2021-2022	Budget 2020-2021	Variance	
Residence - General	\$ 352,760	\$ 423,085	\$ (70,325)	-17%
Chancellors House	\$ 1,961,475	\$ 2,216,100	\$ (254,625)	-11%
Founders House	\$ 990,540	\$ 1,122,775	\$ (132,235)	-12%
Townhouses	\$ 581,470	\$ 709,214	\$ (127,744)	-18%
Governors House	\$ 1,094,285	\$ 1,342,930	\$ (248,645)	-19%
Off-Campus Living	\$ 2,000	\$ 2,000	\$ -	0%
Residence - Maintenance	\$ 31,000	\$ 35,500	\$ (4,500)	-13%
Conference Services	\$ 81,100	\$ 380,482	\$ (299,382)	-79%
Athletic Centre Store	\$ 38,000	\$ 38,278	\$ (278)	-1%
Athletic Centre Bar	\$ 7,000	\$ 8,763	\$ (1,763)	-20%
<b>Total</b>	<b>\$ 5,139,630</b>	<b>\$ 6,279,127</b>	<b>\$ (1,139,497)</b>	<b>-18%</b>

# NIPISSING UNIVERSITY

## DRAFT ANCILLARY BUDGET

SALARIES & BENEFITS				
	Budget 2021-2022	Budget 2020-2021	Variance	
Residence - General	\$ 570,860	\$ 897,620	\$ (326,760)	-36%
Chancellors House	\$ 19,260	\$ 22,000	\$ (2,740)	-12%
Founders House	\$ 24,075	\$ 19,800	\$ 4,275	22%
Townhouses	\$ 24,075	\$ 22,000	\$ 2,075	9%
Governors House	\$ 19,260	\$ 18,700	\$ 560	3%
Residence Programming	\$ 7,490	\$ 12,936	\$ (5,446)	-42%
Residence - Dons	\$ 379,850	\$ 374,000	\$ 5,850	2%
Off-Campus Living	\$ 4,815	\$ 12,936	\$ (8,121)	-63%
Residence - Maintenance	\$ 417,096	\$ 525,914	\$ (108,818)	-21%
Conference Services	\$ 42,629	\$ 236,649	\$ (194,020)	-82%
Athletic Centre Store	\$ 6,420	\$ 8,800	\$ (2,380)	-27%
Athletic Centre Bar	\$ 3,847	\$ 4,373	\$ (526)	-12%
<b>Total</b>	<b>\$ 1,519,677</b>	<b>\$ 2,155,728</b>	<b>\$ (636,051)</b>	<b>-30%</b>

# NIPISSING UNIVERSITY

## DRAFT ANCILLARY BUDGET

OPERATING EXPENSES				
	Budget 2021- 2022	Budget 2020- 2021	Variance	
Residence - General	\$ 320,448	\$ 301,770	\$ 18,678	6%
Chancellors House	\$ 608,298	\$ 609,688	\$ (1,390)	0%
Founders House	\$ 172,783	\$ 160,986	\$ 11,797	7%
Townhouses	\$ 106,780	\$ 156,120	\$ (49,340)	-32%
Governors House	\$ 496,483	\$ 485,847	\$ 10,636	2%
Residence Programming	\$ 37,810	\$ 42,535	\$ (4,725)	-11%
Residence - Dons	\$ 15,300	\$ 23,320	\$ (8,020)	-34%
Off-Campus Living	\$ 1,050	\$ 1,100	\$ (50)	-5%
Residence - Maintenance	\$ 625,300	\$ 891,850	\$ (266,550)	-30%
Conference Services	\$ 41,728	\$ 196,935	\$ (155,207)	-79%
Athletic Centre Store	\$ 27,380	\$ 26,380	\$ 1,000	4%
Athletic Centre Bar	\$ 2,375	\$ 4,036	\$ (1,661)	-41%
<b>Total</b>	<b>\$ 2,455,735</b>	<b>\$ 2,900,567</b>	<b>\$ (444,832)</b>	

## BED RATES

	# of Beds	# of Beds Budgeted	2020/21 Bed Rate	2021/22 Bed Rate (No Change)
Chancellors House	406	325	6,525	6,525
Founders House	205	164	6,525	6,525
Townhouses	137	110	5,817	5,817
Governors House	226	181	6,525	6,525
<b>TOTAL</b>	<b>974</b>	<b>779</b>		

**Included Fees:**

Telephone	\$220.00
Programming Fee	\$75.00
Application Fee (Non-Refundable)	\$25.00
Technology Fee (Cable / Wireless)	\$195.00
<b>Total</b>	<b>\$515.00</b>

# NIPISSING UNIVERSITY

## REPORT OF THE SENATE EXECUTIVE COMMITTEE

May 20, 2021

There was a meeting of the Senate Executive Committee on May 20, 2021. The meeting took place by Zoom conference.

The following members participated:

C. Sutton (Chair), A. Vainio-Mattila, P. Maher, J. McAuliffe, J. Nadeau, P. Radia, D. Iafrate, N. Colborne, J. Allison, T. McParland, T. Sibbald, S. Pecoskie-Schweir, S. Landriault (Recording Secretary, n-v)

Regrets: M. Litalien

The purpose of the meeting was to set the agenda for the May 28, 2021 Senate meeting.

In follow up to questions asked at the May 6, 2021 Senate meeting, the Board of Governors Senate representative will respond under business arising from the minutes.

In response to a request from the May 6, 2021 Senate meeting that a copy of the Price Waterhouse Coopers (PWC) report be provided, the report will be included in the Senate agenda with a request that the report be used for internal purposes and not shared externally.

In response to a request for information on the outdoor teaching space, the Dean of Teaching will provide an update.

In follow up to a request that further COVID-19 updates be provided at the May 28 Senate meeting, it was suggested that a COVID-19 status report be included in the Senate agenda under reports from other bodies.

The Report of the Teaching and Learning Committee dated April 22, 2021 was provided to the Senate Executive for inclusion in the Senate Agenda.

Annual Reports were received for the following Senate Committees: Academic Awards, Appeals and Petitions Committee, Academic Curriculum Committee, Academic Quality Assurance and Planning Committee, By-Laws and Elections Committee, Honorary Degrees Committee, Joint Committee of the Board and Senate on Governance, Research Committee, Senate Budget Advisory Committee, Senate Executive Committee and Teaching and Learning Committee.

The Report on Graduation Applicants will be presented under New Business.

Respectfully submitted,



C. Sutton  
Interim Chair  
Senate Executive Committee

Motion 1: That Senate receive the Report of the Senate Executive dated May 20, 2021.

## NIPISSING UNIVERSITY

### ANNUAL REPORT OF THE SENATE EXECUTIVE COMMITTEE

May 20, 2021

The Senate Executive met a total of 11 times since July 1, 2020.

Members	Attendance/Participation
Cheryl Sutton, Interim Chair	9
Arja Vainio-Mattila, Vice-Chair	11
Pat Maher	8
Jim McAuliffe	7
John Nadeau	10
Pavlina Radia	10
Carole Richardson	1
Debra Iafrate	10
Nathan Colborne, Speaker	11
Tim Sibbald, Deputy Speaker	11
Manuel Litalien (A&S)	6
Tammie McParland (EPS)	11
John Allison (EPS)	10
Hannah Mackie (NUSU) <sup>1</sup>	8
<sup>1</sup> Sarah Pecoskie-Schweir replaced Hannah Mackie as of May 1, 2021	2

By-Laws Article 6.0 was revised to incorporate the scheduling of regular Senate meetings over 12 months of the year. At the April 1, 2021 meeting, the Senate Executive established the Senate meeting dates for 2021-2022. The schedule is as follows:

Friday, July 9, 2021  
Friday, August 13, 2021  
Friday, September 10, 2021  
Friday, October 8, 2021  
Friday, November 12, 2021  
Friday, December 10, 2021  
Friday, January 14, 2022  
Friday, February 11, 2022  
Friday, March 11, 2022  
Friday, April 8, 2022  
Friday, May 13, 2022  
Friday, May 27, 2022

Annual Reports were received from the following Senate committees:

Academic Awards, Appeals and Petitions Committee  
Academic Curriculum Committee  
Academic Quality Assurance and Planning Committee  
By-Laws and Elections Committee  
Honorary Degrees Committee  
Joint Committee of the Board and Senate on Governance  
Research Committee  
Senate Budget Advisory Committee  
Senate Executive Committee  
Teaching and Learning Committee

Respectfully submitted,  
*Original signed by:*

Cheryl Sutton, Interim Chair  
Senate Executive Committee

MOTION 1: That Senate receive the Annual Report of the Senate Executive Committee dated May 20, 2021.



**ANNUAL REPORT OF THE  
ACADEMIC AWARDS, APPEALS AND PETITIONS COMMITTEE**

April 27, 2021

The Senate Committee on Academic Awards, Appeals and Petitions (AAAPC) met a total of seven times between July 1, 2020 and April 27, 2021. The membership and attendance at the meetings were as follows:

<b>COMMITTEE MEMBERS</b>	<b>ATTENDANCE</b>
Debra Iafrate	7
Alison Schinkel-Ivy	6
Andrew Ackerman	7
Dan Walters	4
Denyse Lafrance Horning	6
Gerald Laronde	6
Logan Hoehn	5
Sean O'Hagan	7
Ashley Locke	3
Charlotte Foster	4
Mykayla King	5
Sarah Pecoskie-Schweir	7

The Academic Awards, Appeals and Petitions Committee heard a total of 123 petitions. These included consideration of late registrations, honourable withdrawal from courses and variations in degree requirements. In addition, there was one Student Appeal heard. The Committee also met to select the Tembec Citizenship and the Dave Marshall Leadership Award recipients.

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'Debra', with a large, stylized loop at the bottom.

Debra Iafrate, Chair  
Academic Awards, Appeals and Petitions Committee

Motion 1:        That the Annual Report of the Academic Awards, Appeals and Petitions Committee dated April 27, 2021, be received by Senate.

## Annual Report of the Academic Curriculum Committee

May 11, 2021

The Academic Curriculum Committee (ACC) met six times between July 1, 2020 and May 3, 2021. The ACC membership and attendance at the meetings were as follows:

<u>Membership</u>	<u>Attendance</u>
Arja Vaino-Mattila (Chair)	6
John Nadeau	6
Pavlina Radia	6
Nancy Black	4
Debra Iafrate	6
Alexandre Karassev	6
Andrew Ackerman	6
Charles Anyinam	6
Chris Grego	4
Darren Campbell	5
Douglas Gosse	6
James Murton	4
Julie Corkett	6
Ashley Locke	4
Charlotte Foster	4
Mykayla King	3
Sarah Pecoskie-Schweir	3

The Academic Curriculum Committee approved a total of 110 motions.

**The following new degree, certificate and program requirements, including amendments and revisions were approved:**

Faculty of Education & Professional Studies:

- School of Business
- School of Nursing (Major Modification)
- School of Social Work

Faculty of Arts and Science:

- English Studies
- Gender Equality and Social Justice
- History
- Indigenous Studies (Major Modification)
- Certificate in Indigenous Leadership
- Liberal Arts
- Liberal Science
- Mathematics
- Political Science
- Social Welfare
- Sociology



**New courses, course revisions, banking or deletions were approved in the following degrees/disciplines:**

Faculty of Education & Professional Studies:

- InService Education
- School of Business
- School of Nursing
- School of Physical and Health Education
- School of Social Work

Faculty of Arts and Science:

- Biology
- Computer Science
- English
- Environmental Studies
- Fine Arts
- Gender Equality and Social Justice
- Geography
- History
- Indigenous Studies
- Mathematics
- Political Science
- Religions and Cultures
- Sociology

**Other:**

- Occupational Therapist Assistant and Physiotherapist Assistant Pathway Articulation Agreement (Canadore College)

Respectfully submitted,



Dr. Arja Vainio-Mattila  
Provost & Vice-President, Academic Research

MOTION 1: That Senate receive the Annual Report of the Academic Curriculum Committee, dated May 11, 2021.

**Nipissing University**  
**Annual Report of the Academic Quality Assurance and Planning Committee**

**May 20, 2021**

During the academic year 2020-2021, ten AQAPC meetings were scheduled; however, AQAPC met on eight occasions on the following days: August 14, September 18, October 23, November 20, January 22, February 19, March 19 and April 23. The December 18 and May 21 meetings were cancelled.

AQAPC membership and attendance at the eight meetings were as follows:

<b><u>Membership</u></b>	<b><u>Attendance</u></b>
Arja Vainio-Mattila, Chair	7
Pat Maher	7
Jim McAuliffe	6
Pavlina Radia	6
John Nadeau	6
Debra Iafrate	7
Stephen Tedesco	7
Nancy Black	6
Judy Smith	7
Sarah Winters	6
Susan Srigley, Vice-Chair	7
Rob Breton	8
James Abbott	7
Ron Hoffman	5
Graydon Raymer	7
Steven Cairns	6
Kristina Karvinen	6
Hannah Mackie	5
Charlotte Foster	4
Ashley Locke	2
Dan Walters (attended on behalf of P. Radia)	1

The AQAPC discussed the following matters during the year:

**IQAP Reviews**

The following IQAP Reviews took place virtually:

- Gender Equality and Social Justice
- History - Bachelor of Arts Honours Specialization, Bachelor of Arts Specialization and Master of Arts
- Religions and Cultures

The following IQAP Final Assessment Reports and Implementation Plans were accepted, approved and forwarded on to Senate in 2020-2021:

- Master of Sociology - Applied Social Research Program, 18 Month Post IQAP Follow-up Report
- English IQAP Final Assessment Report and Implementation Plan
- MSc Kinesiology 4-Year Post IQAP Follow-up Report
- Classical Studies 6-Year Post IQAP Follow-up Report

**Other:**

- The Annual Report on Major Modifications undertaken from July 1, 2019 to June 30, 2020 was provided to the Quality Council;
- The Council of Ontario Universities Appraisal Committee advised that the BSc Specialization and BSc Honours program in Data Science was approved to commence;
- The Quality Council accepted the recommendation of the Audit Committee to approve Nipissing University's Focused Audit Report. All concerns were cleared, and the university reverted back to the normal audit process of every seven years. The Focused Audit Report was posted on the NU website under Quality Assurance;
- The Ancillary Fees Policy Pertaining to Digital Learning Resources and Field Trips was received by Senate in the September 11, 2021 Senate agenda;
- An ad hoc Committee for Post Pandemic Academic Planning was established to provide guidance on post-pandemic academic planning to inform the academic planning process;
- The Council of Ontario Universities Appraisal Committee advised that the Sociology – Applied Social Research (MA) program be approved to continue without condition;
- The School of Graduate Studies Supervisory Committee Policy was approved by AQAPC and Senate;
- The AQAPC discussed and recommended to Senate that the revised NU-IQAP Manual for Major Modifications be approved;
- The AQAPC discussed and recommended to Senate that modifications to the Consecutive Education English Language Proficiency Policy be approved;
- The AQAPC discussed and recommended to Senate that modifications to the Graduate Studies English Language Proficiency Policy be approved;
- The AQAPC discussed and recommended to Senate that modifications to the Undergraduate Studies English Language Proficiency Policy be approved;
- Work continues with the AQAPC, Registrar's office and the By-Laws and Elections Committee to reorganize the Senate Policies. It is anticipated that this work will be ongoing in the 2021-2022 academic year;
- The revised Quality Assurance Framework was received from the Council on Quality Assurance;
- The AQAPC discussed and recommended to Senate that a policy be approved to assist Laurentian University students who have been impacted by program cancellations complete their degree;
- The AQAPC continues its work on undeclared student terminology, admission average, approaches to 1<sup>st</sup> year breadth requirements, degree architecture and guidelines for teaching blended courses in fall 2021.

The Chair acknowledges and thanks the AQAPC members for their diligence and commitment.

Respectfully submitted,



Arja Vainio-Mattila, PhD  
Provost and Vice-President, Academic & Research  
Chair, Academic Quality Assurance and Planning Committee

Motion 1: That Senate receive the 2020-2021 Annual Report of the Academic Quality Assurance and Planning Committee, dated May 20, 2021.

**Nipissing University**  
**Annual Report of the By-Laws and Elections Committee**

**May 21, 2021**

During the 2020-21 academic year, the By-Laws and Elections Committee met on September 2 & 30, 2020, November 3, 2020, January 28, 2021, March 24, 2021 and May 20, 2021. Membership and attendance at the meetings was as follows:

<b><u>Membership</u></b>	<b><u>Attendance</u></b>
Nathan Colborne, Chair	6
Arja Vainio-Mattila	6
Todd Horton	5
Matti Saari	6
Tim Sibbald	6
Hannah Mackie (NUSU Student Senator May 1, 2020 to April 30, 2021)	3
Joe McIntosh (NUSU Student Senator May 1, 2021 to April 30, 2022)	1
Sandy Landriault (recording secretary) (non-voting)	6

The committee recommended the following substantive motions to Senate over the 2020-21 academic year:

- Revisions to By-Law Article 6.0, Regular Senate Meetings, to incorporate the scheduling of regular Senate meetings over 12 months of the year;
- New language to approve motions by email and email voting was added to By-Law Article 8.1, General Committee/Ad/Hoc Committee Procedures;
- As no language existed in regards to audio recording of Senate and Senate Committees, Article 7.7 Audio Recording of Senate and Senate Committees was added;
- The terms of reference of By-Law Article 9.9, Senate Executive Committee, were revised as the language no longer applies due to changes allowing for year-round Senate meetings;
- In response to a request from the Nipissing University Indigenous Council on Education (NUICE), Senate By-Law, 2.3 Other Non-Faculty Senators (a)(iii) was adjusted to reflect that the NUICE Senator may be chosen by and from or designated by the NUICE;

A number of changes to the By-Laws were housekeeping items:

- In response to a request that Senate and Senate committee correspondence be as accessible as possible, it was recommended that an Arial font be used, the use of all capital letters in headings be avoided where possible, and a statement be added that informs recipients that an alternate format can be requested;
- The proportional representation of faculty Senators required by each faculty was determined and provided to the Deans' offices;
- Senate meeting dates for the 2021-2022 were discussed and approved.

The committee also worked closely with the Registrar's Office as it has undertaken a reorganization of Senate policies. The committee anticipates that this work will be ongoing in the 2021-2022 academic year.

Respectfully submitted,

Nathan Colborne  
Chair, By-Laws and Elections Committee

MOTION 1: That Senate receive the Annual Report of the By-Laws and Elections Committee dated May 21, 2021.

NIPISSING UNIVERSITY  
ANNUAL REPORT OF THE HONORARY DEGREES COMMITTEE

April 30, 2021

Members	Attendance
C. Sutton	3
A. Vainio-Mattila	2
C. Greco	3
H. Mackie	3
P. Radia	1
O. Atari	2
M. Berube	3

As per past practice, an e-mail was sent out to the University community in August to solicit names of potential candidates to add to the master list.

At the meeting on November 25, 2020, additional names were received from the solicitation. Due to the virtual environment, alternate methods for sharing confidential information were discussed and an additional meeting was scheduled to allow for documentation review.

A second meeting was held on March 9, 2021, and the committee agreed to forward three (3) individuals to Senate for approval. The list of names were approved at the March 12, 2021 Senate meeting.

The Committee Chair reached out to the individuals as approved by the Honorary Degrees Committee and Senate and one individual accepted.

The list of approved names from which the committee has to work currently stands at 28. This includes the name designated for June 2021.

Respectfully submitted,



Cheryl Sutton, Chair  
Honorary Degrees Committee

NIPISSING UNIVERSITY  
ANNUAL REPORT OF JOINT COMMITTEE OF THE BOARD AND SENATE ON GOVERNANCE

May 20, 2021

Members	Attendance
K. Barnes	1
M. Berube	1
D. Campbell	2
S. Kidd	2
H. Mackie	2
J. Smith	2
S. Srigley	2
C. Sutton	2
S. Winters	2

The Joint Committee of the Board and Senate on Governance met on November 30, 2021. The Committee reviewed the eight (8) recommendations of the Special Governance Commission report and a discussion took place on how to move forward as a committee. Members were in agreement about the importance of fostering communication between the Board and Senate, as well as the importance of collegial governance.

A second meeting was held on March 29, 2021, and the Committee enjoyed a presentation from Dr. Susan Srigley on board governance across the sector. The Committee will meet again in the fall.

Respectfully submitted,

Abby Blaszczyk  
Recording Secretary  
Joint Committee

## Annual Senate Report of Research Committee 2020-2021

### Meeting Dates:

June 3, 2020  
November 16, 2020  
December 8, 2020  
March 10, 2021

Member		Attendance
J. McAuliffe, Dean of Graduate Studies and Research, Chair	<i>Ex Officio</i>	3
A. Vainio-Mattila, PVPAR	<i>Ex Officio</i>	1
N. Black, Executive Director of Library Services	<i>Ex Officio</i>	4
B. Bruner, EPS, non-Senator	Elected by Senate	4
J. Muterera, EPS, non-Senator	Elected by Senate	
K. Srigley, A&S, non-Senator, Vice-Chair	Elected by Senate	4
H. Zhu, A&S, Senator	Elected by Senate	3
NUSU Executive Representative	<i>Ex Officio</i>	1
Graduate Student Representative	<i>Ex Officio</i>	3

### Summary of 2020-2021 outcomes:

1. The IRG, SIG, and NSERC USRA Review Committees were populated for the current year.
2. Virtual Research Month for March 2021
3. Development of Research Recovery process during a pandemic. Strategic plan to allow researchers access to their research spaces following a staged approach.
4. Presentations from the new Research Accountant – outlining several policies and procedures such as Hiring of Research Assistants, use of Purchasing Cards, new standard Post Doc rate, Graduate Stipend form, RSF allocations, etc.
5. HR now responsible for Post Doc hires
6. Presentation on procurement and sole source procurement processes.
7. New Support of Research, Scholarly and/or Creative Activities award to replace Research Achievement Award. Subcommittee of the Research Committee met to populate the award (December meeting)

### Priorities for the 2021-2022 academic year:

1. Develop Undergraduate Research Conference Chair selection process
2. CRC management policy review in progress
3. Centres Policy review in progress
4. Overhead policy review in progress
5. Fill the newly announced Tier II Chair position in Climate and Environmental Change – NSERC, in the Faculty Arts and Science.
6. Continue to renew, revise, and develop Research policies.

Respectfully submitted

Dr. Jim McAuliffe  
Chair, Research Committee  
Dean of Graduate Studies and Research

Motion 1: That Senate receive the Annual Report of the Research Council 2020-2021, dated May 3<sup>rd</sup>, 2021.

**Nipissing University**  
**Annual Report of the Senate Budget Advisory Committee**

**May 18, 2021**

During the 2020-21 academic year, the Senate Budget Advisory Committee met on September 30, 2020 and March 8, 2021. Membership and attendance at the meetings were as follows:

<b><u>Membership</u></b>	<b><u>Attendance</u></b>
Arja Vainio-Mattila, Chair	2
Cheryl Sutton	1
Pavlina Radia	2
Sal Renshaw	2
Haibin Zhu	2
Todd Horton	2
Hannah Mackie	1
Renee Hacquard (support) (non-voting)	2
Stephen Tedesco (support) (non-voting)	1
Sandy Landriault (recording secretary) (non-voting)	2

**Highlights of Meeting Discussions Included:**

- Becoming a 12-month institution and starting students in January and May to be more sustainable and improve stability;
- The importance of expanding our international, mature and Indigenous student intake, as well as opportunities to set up continuing education or micro-credential courses;
- Fund raising and philanthropy;
- Degree architecture, program renewal and alignment, cycling courses, program unity;
- Development of co-op programs, targets based on the number of students enrolled in programs, financial sustainability, and how we can get back to the core of our academic programs;
- Program renewal to meet the needs of the 21st century;
- Communication of data and information at the department, program and Chair level with the results of conversations coming back to be shared with this committee;
- Financial health indicators, including the net income/loss ratio, net operating revenues ratio, interest burden ratio, primary reserve ratio and viability ratio;
- Work continues on review of the terms of reference, mandate and recommendations from the Special Governance Commission Report to determine how best the Senate Budget Advisory Committee can communicate information and serve its purpose.

Respectfully submitted,



Arja Vainio-Mattila  
Chair, Senate Budget Advisory Committee

MOTION 1: That Senate receive the Annual Report of the Senate Budget Advisory Committee dated May 18, 2021.



NIPISSING UNIVERSITY

REPORT OF THE TEACHING AND LEARNING COMMITTEE

April 22, 2021

The following members participated:

Graydon Raymer (Chair), Amanda Burk (Vice-Chair), Pat Maher (Dean of Teaching), Veronika Williams, Alex Karashev, John Allison, Ashley Locke (Graduate student representative), Charlotte Foster (A&S Undergraduate student representative), Sarah Pecoskie-Schweir (EPS Undergraduate student representative), Lorrie Tunney Maxwell (Recording Secretary).

Regrets: Nancy Black

The Teaching and Learning Committee (TLC) heard updates from the Dean of Teaching on professional development opportunities for instructors (through the Teaching Hub) to be held in the coming months. Updates were also heard on successful applications to the Virtual Learning Strategy fund (to be publicly announced soon). As well, Pat welcomed Heather Carroll as the new Instructional Designer at Nipissing and suggested the planned "TA Workshop" in August for graduate students, which the TLC has discussed, would be a good opportunity for Heather to assist.

Updates were heard on matters related to the development of an institutional syllabus template, as well as academic dishonesty, from the last meeting of the TLC. Various other stakeholders (e.g. Registrar's Office, Library) are preparing material to submit to the TLC on these matters, and the TLC will continue work over the summer months to prepare recommendations for Senate.

A substantial portion of the meeting was devoted to the matter of late submission of final grades, with discussion focused on identifying key questions and/or information the TLC needs to gather from other units in order to make meaningful recommendations. The Registrar's office will be providing a report back to the TLC for its May meeting.

Finally, the TLC discussed its committee composition for 2021-2022 in regards to which members may be returning. As all current TLC committee members (with the exception of the student representatives) started at the same time in 2019, the TLC wanted to ensure some continuity of membership and avoid a completely new slate of members starting in 2022. As well, the TLC briefly discussed potential topics/matters for the committee to take action on in 2022. For example, it was expected some of these matters may include recommendations to come from the Joint Committee on the Assessment of Teaching and Learning.

Respectfully submitted,



G. Raymer  
Chair  
Teaching and Learning Committee

Motion 1: That Senate receive the Report of the Teaching and Learning Committee dated April 22, 2021.



## Annual Report of the Teaching and Learning Committee of Senate

May 6, 2021

During the 2020-2021 Academic Year, the Teaching and Learning Committee met on eight occasions, on the following dates: June 8, July 16, October 29, December 9, January 19, February 24, March 24, and April 22.

<u>Members</u>	<u>Attendance</u>
G. Raymer (Chair; EPS Senator)	8
A. Burk (Vice-Chair; A&S Senator)	7
P. Maher (Dean of Teaching)	8
J. Allison (EPS Senator)	7
N. Black (Executive Director, Library Services)	4
C. Foster (A&S Student Senator)	7
A. Karashev (A&S non-Senator)	8
R. Verencescu (A&S Senator)	7
V. Williams (EPS non-Senator)	3
S. Pecoskie-Schweir (EPS Student Representative)	6
A. Locke (Graduate Student Representative)	4
Lorrie Tunney Maxwell (Recording Secretary)	8

Some of the substantive items completed or discussed by the TLC in the 2020-2021 Academic year included the following:

- Development and recommendation to Senate for approval of an interim online Student Opinion Survey for the 2020-2021 Academic Year;
- Discussion on the use of Lockdown Browser/Respondus Monitor as used for secure online testing;
- Development of an institutional syllabus template (expected completion summer 2021);
- Discussion on the late submission of final grades, including consultation with the Registrar's Office, with work on this matter expected to continue into early fall 2021;
- Discussion on matters and issues related to academic dishonesty, including consultation with students, faculty, and the Registrar's Office, with work on this matter expected to complete in the summer 2021.
- Ongoing discussions and updates on resources/programming offered by the Teaching Hub

Respectfully submitted

A handwritten signature in black ink, appearing to read 'G. Raymer', with a stylized flourish at the end.

G. Raymer  
Chair, Teaching and Learning Committee

MOTION 1:                That Senate Executive receive the Annual Report of the Teaching and Learning Committee dated May 6, 2021.