



Board of Trustees

2:00 PM
April 27, 2022

Loughman Living Room, Scanlon Hall

A live stream of the meeting for public viewing will also take place on YouTube at the following link:
<https://www.westfield.ma.edu/live>

For information about Westfield State's COVID-19 procedures, visit: <https://www.westfield.ma.edu/spring-2022covid/faq>

AGENDA

- | | |
|---|--|
| 1. Call to Order | Board Chair Dr. Robert Martin |
| 2. Approval of Minutes
a. February 17, 2022 | Board Chair Dr. Robert Martin |
| 3. General Announcements | Board Chair Dr. Robert Martin |
| 4. President's Report | Dr. Linda Thompson |
| 5. Student Trustee Report | Trustee Chloe Sanfacon |
| 6. Reports from:
a. Westfield State Foundation
b. Alumni Association | Elizabeth Scheibel, Chair
Scott Liberman, President |
| 7. Faculty Presentation – Art Department | Dr. Imo Imeh |
| <u>Advancement and Enrollment Management Committee</u> | Committee Chair Lydia Martinez-Alvarez |
| 8. Items for Information | |
| <u>Academic and Student Affairs Committee</u> | Committee Chair Dr. Gloria Williams |
| 9. Items for Information | |
| 10. Items for Action
a. Motion – Promotion
b. Motion – Tenure | |

Finance and Capital Assets Committee

Committee Chair Ali Salehi

11. Items for Information

12. Items for Action

- a. Motion – Vehicle Purchase (Ambulance)

Audit Committee

Committee Chair Paul Boudreau

13. Items for Information

14. Items for Action

- a. Motion – Uniform Guidance Report
- b. Motion – Engagement of Financial Audit Services for FY22

Governance and Nomination Committee

Committee Chair Melissa Alvarado

15. Items for Information

Attachments:

- a. Draft Minutes of February 17, 2022
- b. President’s Presentation
- c. Faculty Presentation

Academic and Student Affairs Committee:

- d. Motion – Promotion
- e. Promotion Documents
- f. Motion – Tenure
- g. Tenure Documents

Finance and Capital Assets Committee:

- h. Motion – Vehicle Purchase (Ambulance)
- i. Vehicle Purchase Ambulance (Memo from Department)
- j. Vehicle Purchase Ambulance (Memo from Provost)

Audit Committee:

- k. Motion – Uniform Guidance Report
- l. Uniform Guidance Report (Draft)
- m. Motion – Engagement of Financial Audit Services for FY22
- n. Engagement of Financial Audit Services for FY22 (Planning Presentation)
- o. Engagement of Financial Audit Services for FY22 (Engagement Letter)



BOARD OF TRUSTEES

February 17, 2022

Minutes

Loughman Living Room, Scanlon Hall

And via Zoom in accordance with Massachusetts Gov. Charlie Baker's Executive Order Suspending Certain Provisions of the Open Meeting Law, G.L. c. 30A, § 20 dated March 12, 2020.

A live stream of the meeting for public viewing also took place on YouTube.

MEMBERS PRESENT: Chair Dr. Robert Martin, Vice Chair Ali Salehi, and Trustees Melissa Alvarado, Theresa Jasmin, William Reichelt, Chloe Sanfacon, and Dr. Gloria Williams

MEMBERS PARTICIPATING REMOTELY: Trustees Paul Boudreau and Madeline Landrau

MEMBERS EXCUSED: Secretary Lydia Martinez-Alvarez

Dr. Linda Thompson, President of Westfield State University, was also present.

The meeting was called to order at 2:46 PM by Chair Martin. It was announced the meeting was being livestreamed and recorded and a roll call was taken of the Trustees participating as listed above.

Chair Martin congratulated the Veterans' Military Center on their fifth anniversary. He announced that the Governor's office has appointed Melissa Alvarado to the seat that was previously occupied by Kevin Queenin. The Alumni Association recently completed an election for a new Alumni Trustee and once the results are certified and approved by the Governor's office, the name of the newly elected Alumni Trustee will be announced. Chair Martin asked Trustee Alvarado to replace Trustee Queenin as the Trustee representative to the Foundation Board and asked Trustee Williams to fill the empty seat on the Executive Committee since there is not a prior Board chair currently serving on the Board. Trustee Landrau will chair, and Trustee Salehi has been added to, the Investment Subcommittee. April 29 has been selected to celebrate both President Thompson's Investiture and the University. The Presidential Transition Team has been focusing on ways to present the president's goals as University goals and to obtain buy-in from the campus community. He charged the Board, the president, and the Transition Team to provide simple, implementable ideas to the University community on helping to contribute to admissions, retention, financial planning, and the creation of the JEDI initiative. The Board is responsible for ensuring that financial planning is taking place and it is essential that the entire University understand the parameters and have input in that process.

President's Report. President Thompson introduced and welcomed Robert Genest, Interim Director of Communications, and Dr. Michael Freeman, Special Assistant to the President on University Strategies and Chief of Staff. She also gave the following updates.

- Overall university and residential vaccination rates were shared. The campus is looking forward to celebrating more togetherness and creating stronger bonds, never losing sight of the goal to make students future leaders.
- Our goal is to become the premier institution of higher education in the northeast and position ourselves to become the campus of choice. To do this, we need to develop innovation, relevant programs, and partner with community-based organizations to support enrollment growth, our number one priority.
- Progress points were given on the strategic initiatives of the student experience, enrollment and retention, culture, and resources.

Student Trustee Report. Trustee Sanfacon shared that the date set for commencement is May 13. Mental health on campus is being addressed through Fresh Check Day on April 7 and the new MySSP app launched through LifeWorks with useful mental health features. The Owl Ball is back this year, rebranded as the Spring Semi-formal on March 25. The Student Activities, Involvement, and Leadership (SAIL) office is promoting events for Black History Month. Student groups met with the Student Affairs consultant to discuss her recommendations. A service is being planned at the Interfaith Center for a student who passed away before break.

Student Honors Project Presentation. Dr. Tarin Weiss of the Chemical and Physical Sciences Department introduced Jack Duncan, a senior majoring in Environmental Sciences. He has a full-time Geographic Information System (GIS) internship in the city of West Springfield. Mr. Duncan presented his senior honors project on how Westfield State can be more sustainable in its use of resources. He compared Westfield with other state universities and reported where we were lacking or exceeding. Chair Martin requested Dr. Weiss to provide a follow up to the Board on these initiatives. It was also suggested to market these efforts to attract more students.

Advancement and Enrollment Management Committee. Committee Vice Chair Alvarado shared that at the committee meeting they received an update on enrollment and financial aid awards. There are several events on campus this spring to connect with potential students and there is a big push to convert accepts to deposits. The committee also reviewed the Institutional Advancement Dashboard and received updates on Owls in Florida, the Hogan Golf Classic, Dever Auditorium *Take a Seat*, and the annual GiveAHoot campaign on March 23-24.

Academic and Student Affairs Committee. Committee Chair Williams shared that at the committee meeting they received a data presentation on race and ethnicity as well as the federal definitions that are used and the standards of becoming a Hispanic Serving Institution (HSI). Five-year student and faculty/staff demographic information was also shared. An update was provided on the search for a vice president of JEDI and it was discussed that the University needs to be intentional to increase students of color and create pathways to prepare high school student cohorts for STEM majors through early college programs.

Finance and Capital Assets Committee. Committee Chair Salehi shared that at the committee meeting a progress report was given on capital projects completed and needed now through the next few years. There are \$100 million of deferred maintenance projects that need to be addressed. A snapshot of the second quarter financials was presented, and the travel expenses for the president and her direct reports was shared. Given the current Consumer Price Index and inflation at 7%, a modest fee increase of 3-4% was presented. The committee received a presentation from DCAMM, the architects, and contractor for the Parenzo Hall renovation. The project is facing supply chain challenges and because of issues with the general contractor, the University awarded the project to its second-choice bidder and it was repriced along the way, increasing the total cost to approximately \$43 million. A motion is being presented to authorize the commitment of another \$468,000 to keep the timing of the project so DCAMM funding will not be lost. Cutting items from the

project may cause a re-bid, which will come in much higher. There is additional funding and possible grants being reviewed to apply to this project.

MOTION made by Trustee Salehi, seconded by Trustee Reichelt, to approve the FY23 annual tuition and fees schedule for undergraduate students and College for Graduate and Continuing Education (CGCE) students, as presented.

There being no discussion, **ROLL CALL VOTE** taken:

Trustee Alvarado	Yes	Trustee Salehi	Yes
Trustee Boudreau	Yes	Trustee Sanfacon	Yes
Trustee Jasmin	Yes	Trustee Williams	Yes
Trustee Landrau	Yes	Trustee Martin	Yes
Trustee Reichelt	Yes		

Motion passed unanimously.

Trustee Salehi stressed that this authorization needs to be combined with shared sacrifices. If students are asked to pay more and enrollment does not increase, the campus collectively needs to participate in cost-saving adjustments and do what is right for the institution.

MOTION made by Trustee Salehi, seconded by Trustee Jasmin, to allow the President to execute a new Interdepartmental Service Agreement (ISA) with DCAMM for the Parenzo Hall renovation project and to approve an increase in the overall campus commitment up to \$20,468,000. Due to unanticipated cost escalations, the project is now projected to cost \$43,429,788 vs. the original budget of \$40,000,000. The University's proportional share of the project cost is \$20,468,000, an increase of \$468,000 above the previously approved commitment of \$20,000,000. Funding for the difference above \$20,000,000 will be provided from a combination of the following sources: reduced scope or cost savings from the project, fundraising, external grant funding, or other state capital funding sources. The campus will provide a report to the Finance and Capital Assets Committee on the final funding sources once they have been confirmed.

There being no discussion, **ROLL CALL VOTE** taken:

Trustee Alvarado	Yes	Trustee Salehi	Yes
Trustee Boudreau	Yes	Trustee Sanfacon	Yes
Trustee Jasmin	Yes	Trustee Williams	Yes
Trustee Landrau	Yes	Trustee Martin	Yes
Trustee Reichelt	Yes		

Motion passed unanimously.

Audit Committee. Committee Chair Boudreau shared that at the committee meeting they discussed the Acceptable Use of Technology and Electronic Mail policies, the Public Safety Policy overview and protocol, and the Guidance Audit update. A Title IX coordinator and investigator were recently hired, and the Board of Trustees and cabinet have completed Title IX training.

MOTION made by Trustee Reichelt, seconded by Trustee Alvarado, to approve the changes and accept the newly revised Electronic Mail Policy (0550), as presented.

There being no discussion, **ROLL CALL VOTE** taken:

Trustee Alvarado	Yes	Trustee Salehi	Yes
Trustee Boudreau	Yes	Trustee Sanfacon	Yes
Trustee Jasmin	Yes	Trustee Williams	Yes

Trustee Landrau	Yes	Trustee Martin	Yes
Trustee Reichelt	Yes		

Motion passed unanimously.

Governance and Nomination Committee. Committee Chair Alvarado stated that the focus of the committee is updating the Board of Trustees Bylaws. She and Chair Martin will continue to work on revisions and will be presenting a draft to share at the next few meetings.

There being no further business, **MOTION** made by Trustee Reichelt, and seconded by Trustee Williams, to adjourn.

There being no discussion, **ROLL CALL VOTE** taken:

Trustee Alvarado	Yes	Trustee Salehi	Yes
Trustee Boudreau	Yes	Trustee Sanfacon	Yes
Trustee Jasmin	Yes	Trustee Williams	Yes
Trustee Landrau	Yes	Trustee Martin	Yes
Trustee Reichelt	Yes		

Motion passed unanimously.

Meeting adjourned at 4:22 PM.

Attachments presented at this meeting:

- a. President’s Presentation
- b. Student Presentation

Finance and Capital Assets Committee:

- c. Motion – FY23 Schedule of Annual Tuition and Fees (Undergraduate and Graduate)
- d. FY23 Schedule of Annual Tuition and Fees (Recommendations)
- e. FY23 Schedule of Annual Tuition and Fees (New Campus Fees)
- f. FY23 Schedule of Annual Tuition and Fees (Schedule)
- g. FY23 Schedule of Annual Tuition and Fees (Phase II Rate Restructure Plan and Housing Rates)
- h. FY23 Schedule of Annual Tuition and Fees (CGCE Schedule)
- i. FY23 Schedule of Annual Tuition and Fees (CGCE Summary)
- j. FY23 Schedule of Annual Tuition and Fees (Assumptions and Timeline)
- k. Motion – Parenzo Hall Renovation

Audit Committee:

- l. Motion – Electronic Mail Policy (0550)
- m. Electronic Mail Policy (No Track Changes)
- n. Electronic Mail Policy (Track Changes)
- o. Electronic Mail Policy (Distribution List Guidelines)
- p. Electronic Mail Policy (Social Media Guidelines)

Secretary’s Certificate

I hereby certify that the foregoing is a true and correct copy of the approved minutes of the Westfield State University Board of Trustees meeting held on February 17, 2022.

Lydia Martinez-Alvarez, Secretary

Date

Westfield

STATE UNIVERSITY



**Board of Trustees Meeting
April 27, 2022**

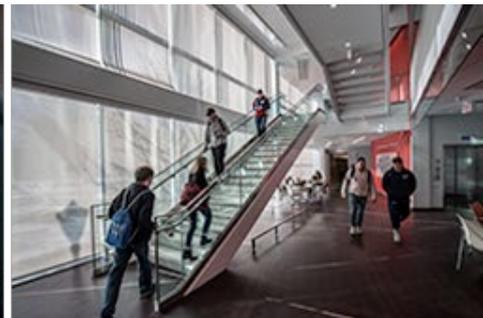
President's Report

Presidential Goal 1: The Student Experience

Access to a fully integrated and exceptional student experience.

Enhanced Supporting Strategic Priorities:

- *We have completed our series of **Community Conversations** as a lead-up to investiture events April 25-29. We will discuss continuing them.*
- *The Student Leadership Summit 2022 was held on April 9 at the InterFaith Center.*
- *Our Sustainability Club held a Thrift Store earlier this month that attracted many donors and shoppers of slightly worn clothes and other items. The club raised \$400 for charity.*
- *After a two-year hiatus, Woodward center hosted The Westfield Student Career Fair. The event was well attended attracting around 400 juniors and seniors from Westfield Public schools.*



President's Report

Presidential Goal 1: The Student Experience

Access to a fully integrated and exceptional student experience.

Progress Points:

- Washington Center Internship Program sent the most interns, 13 in all, to Washington D.C. to participate.*
- The Business Club sponsored a trip to Dress for Success to deliver interview clothes to students.*
- Students **Levi Ekstrom** and **Hannah Wald** were recipients of the Bazemore, Edwards and Warner award which is given to those who exhibit leadership in the advancement of LGBTQIA+ issues.*
- We held our annual Fresh Check Day on April 7. **Fresh Check Day** is an uplifting mental health fair that includes peer-run interactive booths around positive mental health.*
- The Westfield State University Nursing Department and Career Center co-hosted a Nursing Fair on Monday .*



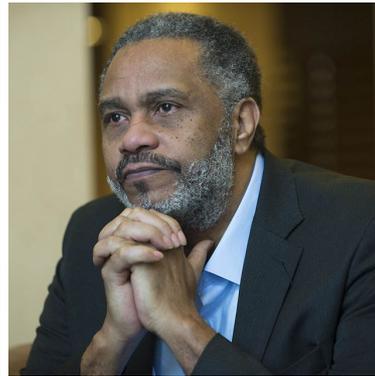
President's Report

Presidential Goal 1: The Student Experience

Access to a fully integrated and exceptional student experience.

Progress Points:

- The Urban Education Program Celebration of Excellence will be held next week showcasing some of the best students in the program.*
- CURCA – Celebration of Undergraduate Research and Creative Activity held a live display of students' works after a two-year hiatus.*
- Mr. Anthony Ray Hinton will speak at the Woodward Center on tonight.*
- This past weekend, the Office of Student Activities, Involvement, and Leadership hosted the University's annual Spring Weekend event.*



President's Report

Presidential Goal 1: The Student Experience

Access to a fully integrated and exceptional student experience.

Progress Points:

- The Office of Student Activities, Involvement, and Leadership hosted the University's annual Spring Weekend event. Friday night was the Spring Concert Saturday was Unity Day.*
- Earlier this month, Westfield State hosted the Jerry Gravel Invitational and honored National Champions Cindy (Sturm) Menard, class of 1983 and Claudine (Rice) Poplawski, Class of 1995.*
- Sam Palmer was named the National Collegiate Baseball Writers Association Division III Rookie of the Week, for the week ending April 3.*
- Westfield State women's lacrosse head coach Jeff Pechulis won his 100th career game as a head coach in a victory over MCLA on April 21.*



President's Report

Presidential Goal 2: Culture

Consistently live our institutional values

Progress Points:

- Human Resources is working on a Campus Climate Survey. Survey has been distributed and is in process. We hope to have results by June.*
- Our public safety department is holding events called "Coffee with a Cop" which builds engagement with members of the campus community in one on-one conversations*
- Public safety facilitated the Annual Stuff-A-Cruiser event to benefit the YWCA of Western Massachusetts who provides safe places for women and children in crisis.*



President's Report

Presidential Goal 3: Resources

Expand the institutional resources

-- Our **Give a Hoot campaign**, was held on March 23-24th and received an outpouring of support from our Westfield State community!

-- As we wrap up our "Take A Seat campaign," I want to thank Peoples Bank for their \$10,000 gift which we received for seating in Dever Stage.

-- I would also like to thank Berkshire Bank for their \$4,500 gift in honor of my Investiture, which will be used to support student scholarships.

-- As I begin my campaign to inspire 1000 people to donate \$1,000 in order to create access for all and provide an exceptional student experience, I say, thank you to the 20 plus individuals and businesses who have given me over \$25,000 to begin building our Bridge to the Future.



President's Report

Presidential Goal 3: Resources

Expand the institutional resources

Progress Points:

- Procurement and Administrative Services is currently undergoing a pilot of electronic signature software.
- A new paperless student billing system is planned for Fiscal Year 2023.
- The Strategic Finance and Institutional Planning Office is starting to become more established, with hiring efforts underway for a Budget Analyst.
- Our new Financial Budgeting and Planning Software is fully implemented and training is underway.
- We took a trip to MassLive building in Springfield to explore creating an Educational Innovation, Entrepreneur and Community Engagement center.



President's Report

Presidential Goal 3: Resources

Expand the institutional resources

Grants:

- We are proud to have been chosen as a 2022 recipient of Baystate Medical Center's **Better Together Grant**.
- We have approximately \$1.5 to \$2 million in annual grant funds coming into the institution.
- A collaboration between the Nursing Department and the Director of CURCA just put in a grant with the state for \$1.5 million for healthcare training infrastructure.
- We've brought in McAllister & Quinn – a Washington DC-based grant firm specializing in non-research institutions of higher education. Our first project with them is for a Department of Justice Grant focusing on education and prevention of sexual violence, domestic violence, and stalking on campus.



President's Report

Presidential Goal 4: Enrollment

Prepare to recruit, welcome and support students in an increasingly competitive environment.

- Admission in collaboration with Academic and Student Affairs has hosted over 22 admission events this spring resulting in over 1,000 prospective students visiting campus.
- Enrollment Management will be implementing a new Customer Service Management system called SLATE, the new system will allow a more comprehensive and integrated communication plan.
- Financial Aid has mailed over 3,400 award packages to new students this spring, that is the most in the last 5 years.
- Recruitment for Fall of 2023 has started.
- Marketing is working with a vendor to improve SEO for the website pages, creating content and shaping messaging to improve search results for prospective students.



BENEDICTION

Dr. Imo Nse Imeh
Associate Professor of Art & Art History
Art Department
Westfield State University





*17 Years Boy: Images, Sounds,
and Words Inspired by the Life
and Death of a Young Black Boy*

Installation (Portrait,
Photographic Portrait Gallery,
Poetry Installation, Music.
Portrait Information: Oil,
Charcoal, Graphite on Canvas,
60 x 72 Inches, 2018



*17 Years Boy: Images, Sounds,
and Words Inspired by the Life
and Death of a Young Black Boy*

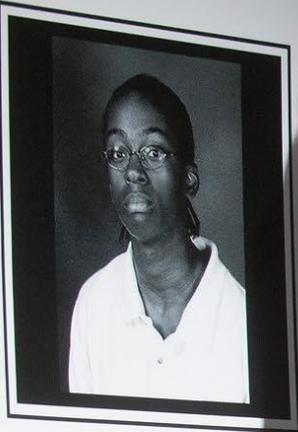
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17 Years Boy: Images, Sounds, and Words Inspired by the Life and Death of a Young Black Boy

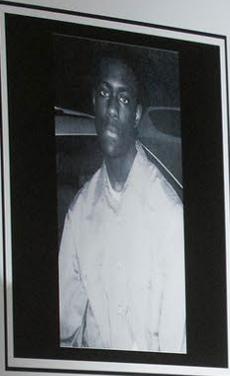
(Continued from previous slide)





James Brissette
Killed at Age 17, 2005

James Brissette was killed six days after Hurricane Katrina struck in New Orleans, in a "Danger Bridge" shooting. Department officers arrived on the scene, and opened fire on the family—the Bartholomew family. James Brissette was shot in the chest. Madison, a developer, was also shot. Several other family members were injured. Brissette's arm was so mangled that it was amputated. Police claimed that Brissette was killed in self-defense.



Ramarion
Killed at Age 18, 2005

Plainclothes narcotics officers searched Brissette's family's home in the area. Brissette was killed at the door. Brissette was a marijuana dealer. Brissette was later found to be an instant death sentence. Brissette was killed by a police officer who killed Graham. Brissette was not on the list.



Kaiet Browder
Killed at Age 16, 2005

At age 16, Kaiet Browder was shot in the chest and the contents of his pockets were searched. Browder was shot in the chest and the contents of his pockets were searched. Browder was shot in the chest and the contents of his pockets were searched.



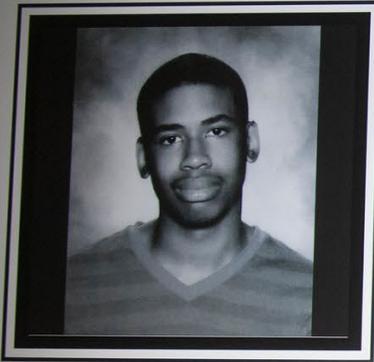
Michael
Killed at Age 18, 2005

Michael was shot in the chest and the contents of his pockets were searched. Michael was shot in the chest and the contents of his pockets were searched. Michael was shot in the chest and the contents of his pockets were searched.



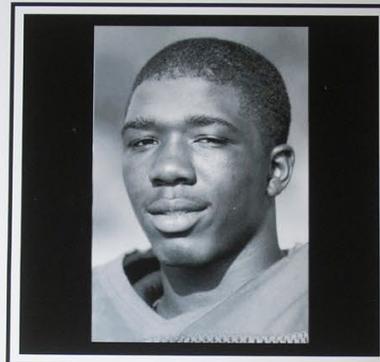
[Name]
Killed at Age 18, 2005

[Biography text]



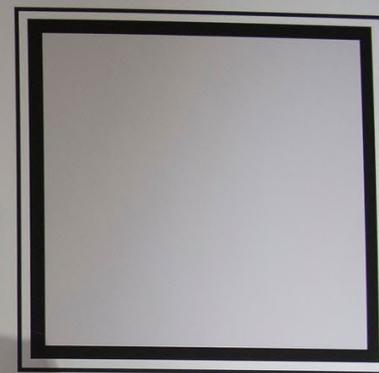
Jordan Davis
Killed at Age 17, 2012

Jordan Davis and three of his friends were sitting in a parked car at a gas station, listening to music, when they were approached by Michael Dunn, a 47-year-old white man, about the volume of the music coming from their car. In his trial, Dunn claims that during an intense argument, Jordan threatened to shoot him, and that, "fearing for his life," he shot at the car Jordan was in, even as the teenagers were desperately trying to drive away from Dunn's gunfire. Jordan was shot and killed. In court, Dunn's girlfriend, who was in the car with him, recalls Dunn saying prior to approaching the boys "I hate that thug music" and using the term "rap crap."



Cameron Tillman
Killed at Age 14, 2014

Cameron Tillman, a high school freshman and talented athlete, with a 3.7 grade point average and no reputation for trouble, was shot dead by a police officer in Houma, Louisiana. Cameron was with friends in an empty house, known by the local kids as an afterschool hangout. Police, responding to a 911 call about "armed men with guns" entering an abandoned home, shot Cameron on sight when he opened the door. The local sheriff said Cameron came to the door with a gun in his hand, but that was later changed to say a BB gun was found "in close proximity" to his body. The teens who were with Cameron have always expressed vehemently that the BB gun was actually on the table—unlike the officers', their story has never changed.



Eugene Williams
Killed at Age 17, 1919

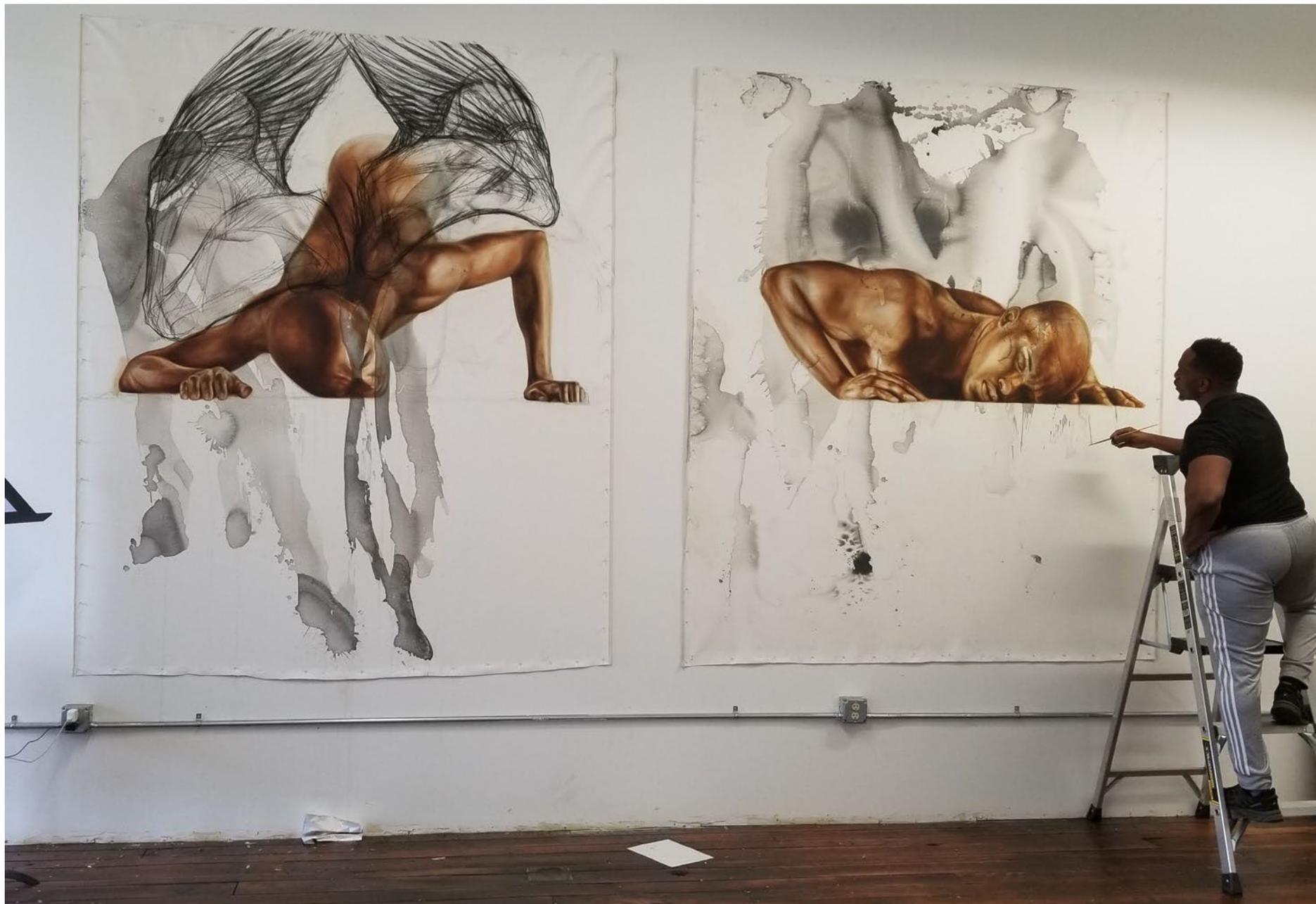
Eugene Williams drowned in Lake Michigan after being violently stoned by a group of white youths. While swimming with friends, he had crossed the unofficial barrier between the city's "white" and "black" beaches. His death, and law enforcement's refusal to arrest Eugene's assailants, led to a week of riots and violent activity in Chicago's South Side, between whites and blacks, leaving 38 dead and over 500 people injured. Approximately 1,000 black families lost their homes, which were torched by rioters.





Angel Study

Charcoal, India Ink on
Canvas, 84 x 120 Inches



*Angel Landing (left); The
Cries of My Brothers' Blood
(right)*

Oil, Charcoal, India Ink on
Canvas, 84 x 100 Inches (each
panel)



*Feeding the Veins of the Earth
(Grounded Angel), Benediction Series*

Oil, Charcoal, India Ink on
Unstretched Canvas, 100 x 84 Inches,
2020



*Feeding the Veins of the Earth
(Grounded Angel), Benediction Series*

Oil, Charcoal, India Ink on
Unstretched Canvas, 100 x 84 Inches,
2020



and i'll be there with you

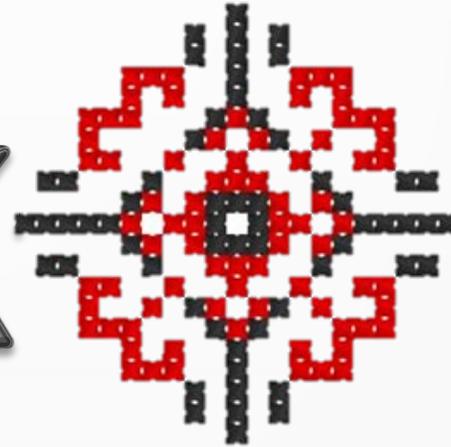
Pulp Gallery exhibition in Holyoke, MA







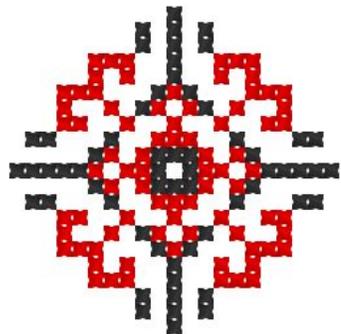
RUSHNIK



Art Idea Proposal

From: Margaryta Mkrtchian

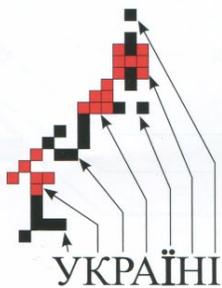




LOVE
ЛЮБОВ

Слава
Україні

СЛАВА
УКРАЇНІ



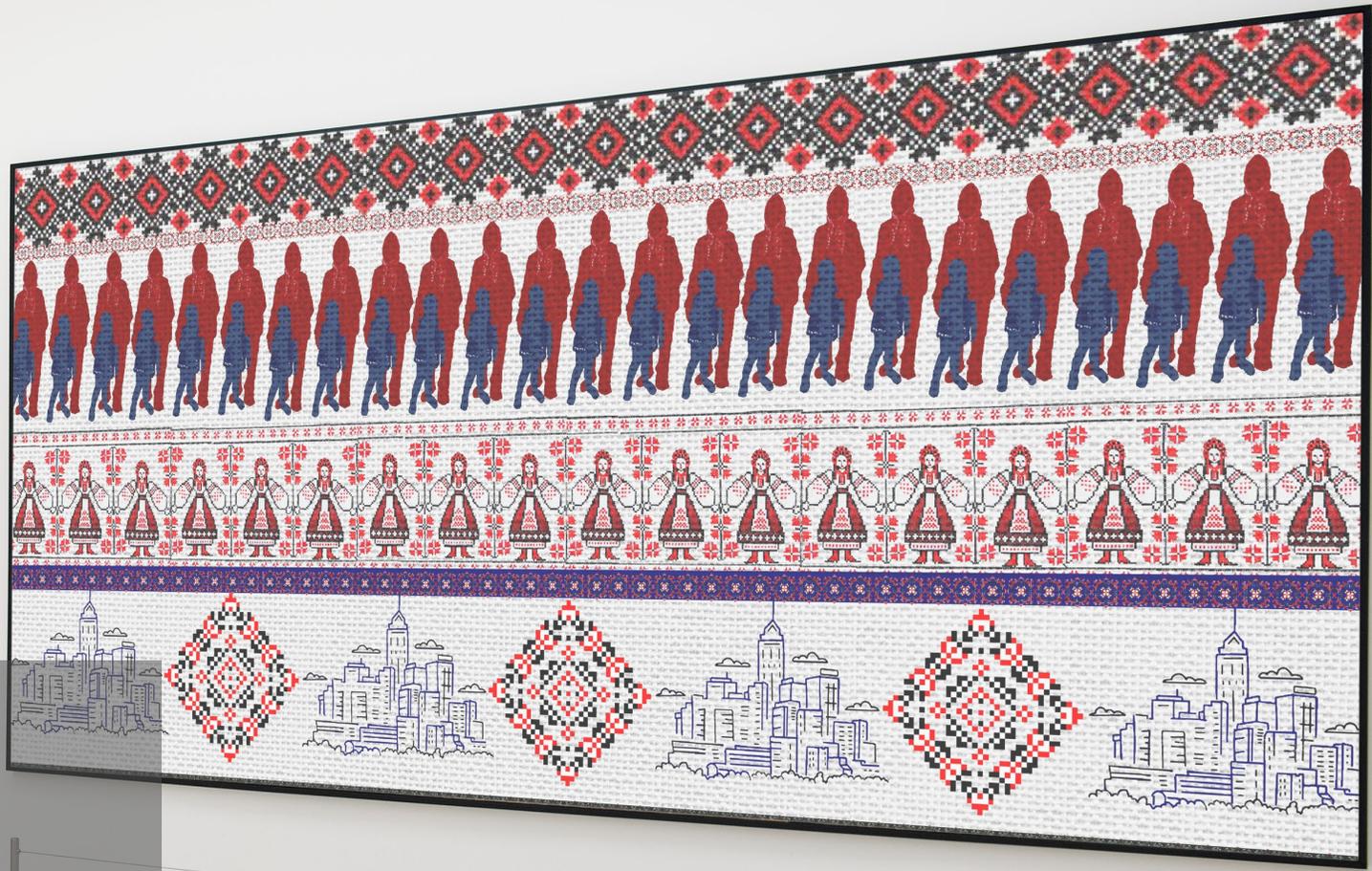
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THEME:

Addresses the struggle of an immigrant in a new country.





Primary Objective:

Raise awareness important issues like Cultural Differences, Problems associated with Kids, Prejudice/Racism, Immigrant mentality, and Language Barriers.



Destination:

A contemporary art museum, such as the New York Museum of Modern Art

Materials:

- Size of the artwork is 50 x 96 inches.
- Fabric - cotton, linen, or both.
- Colors - blue, yeah, red and black.





Budget:

- Office space \$8,000
- Supplies \$10,000
- Labor \$7,000



THE
END



Tenure*

Purpose: “The principal purpose of tenure is to safeguard academic freedom, which is necessary for all who teach and conduct research in higher education. When faculty members can lose their positions because of their speech or publications or research findings, they cannot properly fulfill their core responsibilities to advance and transmit knowledge” (<https://www.aaup.org/issues/tenure>).

“The serious decision of granting tenure demands that the President, before making recommendations to the Board, have substantial evidence, determined through professional evaluation, that the candidate will be a constructive and significant contributor to the continuous development of high-quality education in the institution. It is the responsibility of the candidate for tenure to produce such substantial evidence based on his/her prior academic and professional work” (Article IX).

Eligibility: Serve as a full-time tenure-track faculty member for a period of six consecutive years. Generally, faculty are evaluated for tenure during the sixth year.

Process of Evaluation: Candidates for tenure will have been evaluated each year prior to the sixth-year evaluation for tenure. The tenure evaluation period encompasses the entire period of the candidate’s employment as a tenure track faculty member at Westfield State. Candidate submits materials which are reviewed by several individuals and committees on the campus including: academic department chair, (department based) peer evaluation committee, college dean, (university-wide) committee on tenure, vice president for academic affairs, president, and board of trustees. It is worth noting that the candidate meets with the Committee on Tenure to discuss his/her case and answer questions. This process takes nearly the course of the entire academic year beginning in late September and ending in April.

Criteria for Evaluation: Teaching effectiveness (in addition to submitting written materials for review such as a teaching philosophy, copies of syllabi, etc., candidates submit the results of course evaluations completed by students as well as in-person observations conducted by the department chair and the peer evaluation committee), academic advising, continuing scholarship (including presentation and publication of professional work) and other activities which contribute to the growth and development of the university community (including service on committees at various levels) (Article VIII, A, 1).

Outcomes: A positive decision by the various evaluating bodies and the institution affords the tenured faculty member with assurance of academic freedom and employment for the remaining period of their professional career except in the case of a finding of just cause (Article IX, E, 1). A negative decision on tenure by dept. chair, committee on tenure, the dean or the vice president renders the candidate ineligible for tenure (Article VIII, J, 3). A negative decision by the institution results in the issuance of a terminal contract. The bargaining agreement stipulates the attendant salary increase.

*Detailed information regarding the process for tenure and promotion can be found in Articles VIII and IX of the MSCA bargaining agreement. The most recent versions of the agreement provide for a coupling of tenure with automatic promotion.

Promotion*

Purpose: Promotion rewards meritorious achievement by the faculty and each level of promotion indicates a higher order of quality. Generally, tenure-track faculty are hired at the level of Assistant Professor. The two subsequent levels of promotion are Associate Professor and Full Professor.

Eligibility: The MSCA bargaining agreement sets eligibility requirements for promotion. Faculty seeking promotion from Assistant to Associate Professor are expected to hold a terminal degree in their discipline, have no less than six years of full-time teaching experience and no less than three years at the level of Assistant Professor. Promotion to Full Professor requires the terminal degree, no less than eight years of full-time teaching experience, and no less than four years at the rank of Associate Professor (Article XX, B, 1).

Process of Evaluation: The process for evaluation for promotion consists of a thorough review of the candidate's work since their last review for promotion or initial hiring date. Candidate submits materials which are reviewed by several individuals and committees on the campus including: academic department chair, (department based) peer evaluation committee, college dean, (university-wide) committee on promotion, vice president for academic affairs, president, and board of trustees.

Criteria: The evaluation of a candidate for promotion is based upon the contractual categories of evaluation (i.e., teaching effectiveness, academic advising, continuing scholarship and contributions to the growth and development of the university community). The agreement notes that "Whenever any unit member is being evaluated as a candidate for promotion, such criteria shall be applied together with the requirements applicable to promotion to the rank for which such person is a candidate, it being the understanding of the parties that *for promotion to each higher rank, a higher order of quality may properly be demanded*" [emphasis added(Article VII, A, 4)].

Outcomes: Faculty supported for promotion are provided with the salary increase denoted in the bargaining agreement. Faculty who are not supported for promotion are able to submit a new request in the following academic year.

*Detailed information regarding the process for promotion can be found in Articles VIII and XX of the MSCA bargaining agreement.



Board of Trustees

April 27, 2022

MOTION

To approve the granting of promotion to the rank of Professor, effective September 1, 2022, to:

Dr. Sunday Fakunmoju
Dr. John McDonald

Social Work
Environmental Science

Robert A. Martin, Ph.D., Chair

Date

WESTFIELD STATE UNIVERSITY
BOARD OF TRUSTEES PERSONNEL ACTION
April 27, 2022

TYPE OF ACTION: PROMOTION TO PROFESSOR/FACULTY

FUNDING SOURCE: STATE FUNDED

NAME: SUNDAY FAKUNMOJU

RANK/DEPARTMENT: ASSOCIATE PROFESSOR/SOCIAL WORK

CURRENT SALARY: \$ 78,951.24

DATE OF HIRE: SEPTEMBER 1, 2010

EFFECTIVE DATE: SEPTEMBER 1, 2022

DEGREES:

B.S.	University of Lagos, Nigeria	1990
M.S.	University of Lagos, Nigeria	1992
M.A.	University of Karlsruhe, Germany	1998
M.S.W.	Hunter College	2001
Ph.D.	University of Maryland	2009

JUSTIFICATION:

In accordance with the process established by the Agreement, I have reviewed the materials submitted by Dr. Fakunmoju as well as his personnel file and all evaluation materials considered by or provided by his chair, the Committee on Promotions and Assistant Provost Morales-Diaz. I concur with their conclusions that Dr. Fakunmoju has met the criteria established by the Agreement.

I recommend Dr. Fakunmoju be promoted to the rank of Professor.

Approved:

Juline E. Mills, Ph.D.
Provost and Vice President, Academic Affairs

Date

WESTFIELD STATE UNIVERSITY
BOARD OF TRUSTEES PERSONNEL ACTION
April 27, 2022

TYPE OF ACTION: PROMOTION TO PROFESSOR/FACULTY

FUNDING SOURCE: STATE FUNDED

NAME: JOHN MCDONALD

RANK/DEPARTMENT: ASSOCIATE PROFESSOR/ENVIRONMENTAL
SCIENCE

CURRENT SALARY: \$ 80,273.19

DATE OF HIRE: SEPTEMBER 1, 2012

EFFECTIVE DATE: SEPTEMBER 1, 2022

DEGREES:

B.S.	Virginia Tech	1989
M.S.	The Pennsylvania State University	1993
Ph.D.	University of Massachusetts	1998

JUSTIFICATION:

In accordance with the process established by the Agreement, I have reviewed the materials submitted by Dr. McDonald as well as his personnel file and all evaluation materials considered by or provided by his chair, the Committee on Promotions and Assistant Provost Morales-Diaz. I concur with their conclusions that Dr. McDonald has met the criteria established by the Agreement.

I recommend Dr. McDonald be promoted to the rank of Professor.

Approved:

Juline E. Mills, Ph.D.
Provost and Vice President, Academic Affairs

Date



Board of Trustees

April 27, 2022

MOTION

To approve the granting of tenure, effective September 1, 2022, to:

Dr. Paul Cacolice	Sport Medicine and Human Performance
Dr. Heather Caldwell	Ethnic and Gender Studies

To approve the granting of tenure with automatic promotion, effective September 1, 2022, to:

Dr. Kimberly Berman	Biology
Dr. Thomas Daniel	Psychology
Dr. Paige Hermansen	English
Dr. Paul Higgins	Sport Medicine & Human Performance
Mr. Eric Parness	English
Dr. Kristen Porter	Biology
Dr. Jason Ramsay	Biology
Dr. James Schlaffer	Economics
Dr. Yuan Zhang	Communication

Robert A. Martin, Ph.D., Chair

Date

**WESTFIELD STATE UNIVERSITY
BOARD OF TRUSTEES PERSONNEL ACTION
April 27, 2022**

TYPE OF ACTION: TENURE WITH AUTOMATIC
PROMOTION/FACULTY

FUNDING SOURCE: STATE FUNDED

NAME: KIMBERLY BERMAN

RANK/DEPARTMENT: ASSISTANT PROFESSOR/BIOLOGY

CURRENT SALARY: \$67,486.20

DATE OF HIRE: SEPTEMBER 1, 2016

TENURE EFFECTIVE: SEPTEMBER 1, 2022

DEGREES: B.S. Framingham State University 1998
Ph.D. University of Massachusetts 2008

JUSTIFICATION:

In accordance with the process established by the Agreement, I have reviewed the materials submitted by Dr. Berman as well as her personnel file and all evaluation materials considered by or provided by her chair, the Committee on Tenure and Assistant Provost Morales-Diaz. I concur with their conclusions that Dr. Berman has met the criteria established by the Agreement.

I recommend Dr. Berman be granted tenure with automatic promotion.

Approved:

Juline E. Mills, Ph.D.
Provost and Vice President, Academic Affairs

Date

**WESTFIELD STATE UNIVERSITY
BOARD OF TRUSTEES PERSONNEL ACTION
April 27, 2022**

TYPE OF ACTION: TENURE /FACULTY

FUNDING SOURCE: STATE FUNDED

NAME: PAUL CACOLICE

RANK/DEPARTMENT: ASSISTANT PROFESSOR/SPORTS MEDICINE AND HUMAN PERFORMANCE

CURRENT SALARY: \$74,539.00

DATE OF HIRE: SEPTEMBER 1, 2016

TENURE EFFECTIVE: SEPTEMBER 1, 2022

DEGREES:

B.S.	Slippery Rock University	1986
M.S.	University of Massachusetts	2010
M.S.	Duquesne University	2014
Ph.D.	Duquesne University	2015

JUSTIFICATION:

In accordance with the process established by the Agreement, I have reviewed the materials submitted by Dr. Cacolice as well as his personnel file and all evaluation materials considered by or provided by his chair, the Committee on Tenure and Assistant Provost Morales-Diaz. I concur with their conclusions that Dr. Cacolice has met the criteria established by the Agreement.

I recommend Dr. Cacolice be granted tenure.

Approved:

Juline E. Mills, Ph.D.
Provost and Vice President, Academic Affairs

Date

**WESTFIELD STATE UNIVERSITY
BOARD OF TRUSTEES PERSONNEL ACTION
April 27, 2022**

TYPE OF ACTION: TENURE /FACULTY

FUNDING SOURCE: STATE FUNDED

NAME: HEATHER CALDWELL

RANK/DEPARTMENT: ASSISTANT PROFESSOR/ETHNIC AND GENDER STUDIES

CURRENT SALARY: \$74,105.76

DATE OF HIRE: SEPTEMBER 1, 2016

TENURE EFFECTIVE: SEPTEMBER 1, 2022

DEGREES:

B.A.	State University of New York	1995
M.A.	Howard University	1997
M.A.	American University	2003
Ph.D.	University of Massachusetts	2015

JUSTIFICATION:

In accordance with the process established by the Agreement, I have reviewed the materials submitted by Dr. Caldwell as well as her personnel file and all evaluation materials considered by or provided by her chair, the Committee on Tenure and Assistant Provost Morales-Diaz. I concur with their conclusions that Dr. Caldwell has met the criteria established by the Agreement.

I recommend Dr. Caldwell be granted tenure.

Approved:

Juline E. Mills, Ph.D.
Provost and Vice President, Academic Affairs

Date

**WESTFIELD STATE UNIVERSITY
BOARD OF TRUSTEES PERSONNEL ACTION
April 27, 2022**

TYPE OF ACTION: TENURE WITH AUTOMATIC PROMOTION/FACULTY

FUNDING SOURCE: STATE FUNDED

NAME: THOMAS DANIEL

RANK/DEPARTMENT: ASSISTANT PROFESSOR/PSYCHOLOGY

CURRENT SALARY: \$64,246.86

DATE OF HIRE: SEPTEMBER 1, 2016

TENURE EFFECTIVE: SEPTEMBER 1, 2022

DEGREES:

B.S.	Georgia Southern University	2009
M.S.	Auburn University	2012
Ph.D.	Auburn University	2015

JUSTIFICATION:

In accordance with the process established by the Agreement, I have reviewed the materials submitted by Dr. Daniel as well as his personnel file and all evaluation materials considered by or provided by his chair, the Committee on Tenure and Assistant Provost Morales-Diaz. I concur with their conclusions that Dr. Daniel has met the criteria established by the Agreement.

I recommend Dr. Daniel be granted tenure with automatic promotion.

Approved:

Juline E. Mills, Ph.D.
Provost and Vice President, Academic Affairs

Date

**WESTFIELD STATE UNIVERSITY
BOARD OF TRUSTEES PERSONNEL ACTION
April 27, 2022**

TYPE OF ACTION: TENURE WITH AUTOMATIC PROMOTION/FACULTY

FUNDING SOURCE: STATE FUNDED

NAME: PAIGE HERMANSEN

RANK/DEPARTMENT: ASSISTANT PROFESSOR/ENGLISH

CURRENT SALARY: \$63,706.97

DATE OF HIRE: SEPTEMBER 1, 2016

TENURE EFFECTIVE: SEPTEMBER 1, 2022

DEGREES:	B.A.	The University of Texas	2006
	M.A.	Western Washington University	2009
	Ph.D.	University of Arkansas	2016

JUSTIFICATION:

In accordance with the process established by the Agreement, I have reviewed the materials submitted by Dr. Hermansen as well as her personnel file and all evaluation materials considered by or provided by her chair, the Committee on Tenure and Assistant Provost Morales-Diaz. I concur with their conclusions that Dr. Hermansen has met the criteria established by the Agreement.

I recommend Dr. Hermansen be granted tenure with automatic promotion.

Approved:

Juline E. Mills, Ph.D.
Provost and Vice President, Academic Affairs

Date

**WESTFIELD STATE UNIVERSITY
BOARD OF TRUSTEES PERSONNEL ACTION
April 27, 2022**

TYPE OF ACTION: TENURE WITH AUTOMATIC PROMOTION/FACULTY

FUNDING SOURCE: STATE FUNDED

NAME: PAUL HIGGINS

RANK/DEPARTMENT: ASSISTANT PROFESSOR/SPORTS MEDICINE AND HUMAN PERFORMANCE

CURRENT SALARY: \$78,255.67

DATE OF HIRE: SEPTEMBER 1, 2016

TENURE EFFECTIVE: SEPTEMBER 1, 2022

DEGREES:

B.S.	Rhode Island College	1991
B.S.	American International College	1998
M.P.T.	American International College	1999
D.P.T.	Simmons College	2006

JUSTIFICATION:

In accordance with the process established by the Agreement, I have reviewed the materials submitted by Dr. Higgins as well as his personnel file and all evaluation materials considered by or provided by his chair, the Committee on Tenure and Assistant Provost Morales-Diaz. I concur with their conclusions that Dr. Higgins has met the criteria established by the Agreement.

I recommend Dr. Higgins be granted tenure with automatic promotion.

Approved:

Juline E. Mills, Ph.D.
Provost and Vice President, Academic Affairs

Date

**WESTFIELD STATE UNIVERSITY
BOARD OF TRUSTEES PERSONNEL ACTION
April 27, 2022**

TYPE OF ACTION: TENURE WITH AUTOMATIC PROMOTION/FACULTY

FUNDING SOURCE: STATE FUNDED

NAME: ERIC PARNES

RANK/DEPARTMENT: ASSISTANT PROFESSOR/ENGLISH

CURRENT SALARY: \$67,486.20

DATE OF HIRE: SEPTEMBER 1, 2016

TENURE EFFECTIVE: SEPTEMBER 1, 2022

DEGREES:

B.A.	Brandeis University	1998
M.F.A.	Brooklyn College	2014

JUSTIFICATION:

In accordance with the process established by the Agreement, I have reviewed the materials submitted by Mr. Parnes as well as his personnel file and all evaluation materials considered by or provided by his chair, the Committee on Tenure and Assistant Provost Morales-Diaz. I concur with their conclusions that Mr. Parnes has met the criteria established by the Agreement.

I recommend Mr. Parnes be granted tenure with automatic promotion.

Approved:

Juline E. Mills, Ph.D.
Provost and Vice President, Academic Affairs

Date

**WESTFIELD STATE UNIVERSITY
BOARD OF TRUSTEES PERSONNEL ACTION
April 27, 2022**

TYPE OF ACTION: TENURE WITH AUTOMATIC
PROMOTION/FACULTY

FUNDING SOURCE: STATE FUNDED

NAME: KRISTEN PORTER

RANK/DEPARTMENT: ASSISTANT PROFESSOR/BIOLOGY

CURRENT SALARY: \$75,004.49

DATE OF HIRE: SEPTEMBER 1, 2016

TENURE EFFECTIVE: SEPTEMBER 1, 2022

DEGREES: B.S. University of New Hampshire 2002
Ph.D. Albany Medical College 2011

JUSTIFICATION:

In accordance with the process established by the Agreement, I have reviewed the materials submitted by Dr. Porter as well as her personnel file and all evaluation materials considered by or provided by her chair, the Committee on Tenure and Assistant Provost Morales-Diaz. I concur with their conclusions that Dr. Porter has met the criteria established by the Agreement.

I recommend Dr. Porter be granted tenure with automatic promotion.

Approved:

Juline E. Mills, Ph.D.
Provost and Vice President, Academic Affairs

Date

**WESTFIELD STATE UNIVERSITY
BOARD OF TRUSTEES PERSONNEL ACTION
April 27, 2022**

TYPE OF ACTION: TENURE WITH AUTOMATIC PROMOTION/FACULTY

FUNDING SOURCE: STATE FUNDED

NAME: JASON RAMSAY

RANK/DEPARTMENT: ASSISTANT PROFESSOR/BIOLOGY

CURRENT SALARY: \$64,296.00

DATE OF HIRE: SEPTEMBER 1, 2016

TENURE EFFECTIVE: SEPTEMBER 1, 2022

DEGREES:	A.A.	Community College of Rhode Island	1994
	B.S.	University of Rhode Island	2004
	Ph.D.	University of Rhode Island	2012

JUSTIFICATION:

In accordance with the process established by the Agreement, I have reviewed the materials submitted by Dr. Ramsay as well as his personnel file and all evaluation materials considered by or provided by his chair, the Committee on Tenure and Assistant Provost Morales-Diaz. I concur with their conclusions that Dr. Ramsay has met the criteria established by the Agreement.

I recommend Dr. Ramsay be granted tenure with automatic promotion.

Approved:

Juline E. Mills, Ph.D.
Provost and Vice President, Academic Affairs

Date

**WESTFIELD STATE UNIVERSITY
BOARD OF TRUSTEES PERSONNEL ACTION
April 27, 2022**

TYPE OF ACTION: TENURE WITH AUTOMATIC PROMOTION/FACULTY

FUNDING SOURCE: STATE FUNDED

NAME: JAMES SCHLAFFER

RANK/DEPARTMENT: ASSISTANT PROFESSOR/ECONOMICS

CURRENT SALARY: \$73,964.87

DATE OF HIRE: SEPTEMBER 1, 2016

TENURE EFFECTIVE: SEPTEMBER 1, 2022

DEGREES:	B.S.	University of North Texas	2005
	M.S.	University of North Texas	2007
	Ph.D.	University of Oklahoma	2016

JUSTIFICATION:

In accordance with the process established by the Agreement, I have reviewed the materials submitted by Dr. Schlaffer as well as his personnel file and all evaluation materials considered by or provided by his chair, the Committee on Tenure and Assistant Provost Morales-Diaz. I concur with their conclusions that Dr. Schlaffer has met the criteria established by the Agreement.

I recommend Dr. Schlaffer be granted tenure with automatic promotion.

Approved:

Juline E. Mills, Ph.D.
Provost and Vice President, Academic Affairs

Date

**WESTFIELD STATE UNIVERSITY
BOARD OF TRUSTEES PERSONNEL ACTION
April 27, 2022**

TYPE OF ACTION: TENURE WITH AUTOMATIC PROMOTION/FACULTY

FUNDING SOURCE: STATE FUNDED

NAME: YUAN ZHANG

RANK/DEPARTMENT: ASSISTANT PROFESSOR/COMMUNICATION

CURRENT SALARY: \$75,584.54

DATE OF HIRE: SEPTEMBER 1, 2016

TENURE EFFECTIVE: SEPTEMBER 1, 2022

DEGREES: B.A. Framingham State University 1998
Ph.D. University of Massachusetts 2008

JUSTIFICATION:

In accordance with the process established by the Agreement, I have reviewed the materials submitted by Dr. Zhang as well as her personnel file and all evaluation materials considered by or provided by her chair, the Committee on Tenure and Assistant Provost Morales-Diaz. I concur with their conclusions that Dr. Zhang has met the criteria established by the Agreement.

I recommend Dr. Zhang be granted tenure with automatic promotion.

Approved:

Juline E. Mills, Ph.D.
Provost and Vice President, Academic Affairs

Date



Board of Trustees

April 27, 2022

MOTION

To approve the request from the Sports Medicine and Human Performance Department to purchase an ambulance from the Town of Southwick in FY22 for \$5,000. Should the vehicle be unable to be delivered to the University by June 30, 2022, Academic Affairs will work with Finance to request a rollover of funds to FY23.

Robert A. Martin, Ph.D., Chair

Date

Memo

To: Westfield State University Board of Trustees
From: Chris Perkins
Cc: Robert Rausch
Date: 4/15/2022
Re: Vehicle Acquisition - Ambulance

- **Funding source**
 - The ambulance will cost \$5,000. Funding will be budget rollover non-credit or reserves.
- **Identify the fiscal year in which the purchase would be made (FY22)**
 - FY2022 or 2023
- **Identify if the vehicle will be delivered before our fiscal year end (June 30, 2022).**
 - The Southwick Fire Chief states that it may be tight to get it by the end of this fiscal year. The ambulance is still currently in service as they await their new ambulances.
- **Reason/need for the purchase**
 - Being able to show and practice with a live ambulance throughout the semester is crucial.
 - We will be able to adapt to the students' needs more.
 - There are skills specific to the inside of the ambulance that we cannot practice effectively by simulating.
 - Currently we are relying on outside services/Departments, on their schedule
 - Westfield Fire Department
 - Put on hold when the Pandemic began
 - There is a cost to the University for each visit.
 - Southwick Ambulance
 - Provided an ambulance free during the Fall 2021 Program
 - Is essential for our Inter Professional Healthcare Collaboration (IPHC) Simulations with the Athletic Training Program students
 - Provides real time response, use and function, and "Puts it all together"
 - Could also use the ambulance for Continuing Education courses
 - EVOC Emergency Vehicle Operators Certificate course
 - Added training and certification for students, making them more marketable to employers
 - Long term goal for the current First Responders Club through SGA is to become a licensed agency and provide higher emergency medical coverage that they already provide.

- This could also open up the opportunity for students to have observation and ride alongs.
- **Consequences if the request were not to be approved**
 - Continue to outsource to services who can provide an ambulance for a few hours during class time.
 - Utilized Westfield Fire Department (pre-Pandemic)
 - Approx. \$500 per 4 hour class
 - only active with students for about 3 hours
 - Rotating students through, might see it for 45-60min each
 - Previously scheduled for 5 nights of ambulance overview and 3 other classes to conduct the IPHC Simulations
 - This semester we did not have an ambulance come to class due to
 - The cost of Westfield Fire Department
 - Southwick Fire's ambulance availability while one ambulance is out of service at the moment
- **What will happen with the ambulance the department currently has**
 - The current 1993 ambulance was given to the EMT Program from the Nursing Department in 2016 or 2017 when Michael Tryon was the Program Director. I am not aware of any "official" hand over or agreement and no one wanted to take responsibility for upkeep/maintenance, hence its current state.
 - Last I knew the ambulance batteries were not holding a charge and needed to be constantly jump-started. The batteries have since been removed, do not know by whom, but was not the EMT Program.
 - The ambulance has not been able to be used for a few years other than to show what it looks like.
 - It will be sent to scrap.



ACADEMIC AFFAIRS

April 14, 2022

To: Stephen Taksar, Vice President, Administration and Finance
Board of Trustees, Finance and Capital Assets Committee

From: Juline Mills, Interim Provost and Vice President, Academic Affairs

Re: Purchase of Ambulance

This letter is written in support of the purchase of an ambulance from the Southwick, MA Fire Department. This ambulance would replace our current vehicle which has been inoperable for a number of years. The replacement would allow the Department of Sports Medicine and Human Performance to once again provide hands-on opportunities for students in its programs. This includes experiences such as the Inter Professional Healthcare Collaboration (IPHC) simulations with the Athletic Trainers and Emergency Management Training to practice for certification. This ambulance would also provide integrative experiences for all our health programs including the Health Sciences and Nursing.

Students in these programs will be able to practice real time response, use and function with the live ambulance throughout the semester gaining crucial skills specific to the inside of the ambulance that we current cannot practice effectively by simulation. Currently, the program relies on outside services visiting twice per semester at a cost of \$4000 per year. The ongoing long-term annual cost of securing this outside support will certainly exceed the one-time \$5000 cost of the vehicle.

The purchased ambulance will also be used for the development of Continuing Education courses such as Emergency Vehicle Operators Certificate (EVOC) course and other training and certification for students, making them more marketable to employers.

Our thanks and appreciation to the Southwick, MA Fire Department.



Board of Trustees

April 27, 2022

MOTION

To accept the audit report on the audit procedures required pursuant to the Office of Management and Budget (OMB) Uniform Guidance for fiscal year ending June 30, 2021, as prepared by the firm of O'Connor & Drew P.C., and to authorize the submission of this report to the Federal Audit Clearinghouse and to other parties as required by OMB Uniform Guidance and the Commonwealth of Massachusetts.

Robert A. Martin, Ph.D., Chair

Date

WESTFIELD STATE UNIVERSITY
(an Agency of the Commonwealth of Massachusetts)

**INDEPENDENT AUDITORS' REPORTS AS REQUIRED
BY THE UNIFORM GUIDANCE AND *GOVERNMENT*
AUDITING STANDARDS AND RELATED
INFORMATION**

JUNE 30, 2021

WESTFIELD STATE UNIVERSITY
(an Agency of the Commonwealth of Massachusetts)

**Independent Auditors' Reports as Required by the Uniform Guidance and
Government Auditing Standards and Related Information**

June 30, 2021

C O N T E N T S

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE

To the Board of Trustees of
Westfield State University
Westfield, Massachusetts

Report on Compliance for Each Major Federal Program

We have audited Westfield State University's (an Agency of the Commonwealth of Massachusetts) (the "University") compliance with the types of compliance requirements described in the *U.S. Office of Management and Budget ("OMB") Compliance Supplement* that could have a direct and material effect on each of the University's major federal programs for the year ended June 30, 2021. The University's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the University's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (the "Uniform Guidance"). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the University's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the University's compliance.

Opinion on Each Major Federal Program

In our opinion, the University complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2021.

Report on Internal Control over Compliance

Management of the University is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the University's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the University's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Schedule of Expenditures of Federal Awards

We have audited the financial statements of the University, as of and for the year ended June 30, 2021. We issued our report thereon dated October 13, 2021, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

**Certified Public Accountants
Braintree, Massachusetts**

DATE

(except for the Schedule of Expenditures of Federal Awards, for which the date is October 13, 2021)

INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Board of Trustees of
Westfield State University
Westfield, Massachusetts

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Westfield State University (the "University"), which comprise the statement of net position as of June 30, 2021, the related statements of revenues, expenses and changes in net position and cash flows for the year then ended, and the related notes to the financial statements, which collectively comprise the University's basic financial statements and have issued our report thereon dated October 13, 2021.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the University's internal control over financial reporting ("internal control") as a basis for designing the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the University's internal control. Accordingly, we do not express an opinion on the effectiveness of the University's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the University's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the University's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the University's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Certified Public Accountants
Braintree, Massachusetts

October 13, 2021

Draft

**SCHEDULE OF EXPENDITURES
OF FEDERAL AWARDS**

WESTFIELD STATE UNIVERSITY
(an Agency of the Commonwealth of Massachusetts)

Schedule of Expenditures of Federal Awards

For the Year Ended June 30, 2021

	Assistance Listing Number	Pass-Through Entity	Pass-Through Entity Award Number	Federal Expenditures	Through to Subrecipients
STUDENT FINANCIAL ASSISTANCE CLUSTER					
U.S. Department of Education:					
Direct Awards:					
Federal Supplemental Educational Opportunity Grant	84.007	N/A	N/A	\$ 391,448	\$ -
Federal Work-Study Program	84.033	N/A	N/A	280,913	-
Federal Pell Grant Program	84.063	N/A	N/A	6,577,126	-
Federal Perkins Loan Program (beginning of year)	84.038	N/A	N/A	344,129	-
Federal Perkins Loan Program (current year expenditures)	84.038	N/A	N/A	-	-
William D. Ford Federal Direct Loan Program (Note 4)	84.268	N/A	N/A	27,231,701	-
				<u>34,825,317</u>	<u>-</u>
Total Student Financial Assistance Cluster					
				<u>34,825,317</u>	<u>-</u>
TRIO CLUSTER					
U.S. Department of Education:					
Direct Awards:					
Student Support Services	84.042	N/A	N/A	281,671	-
				<u>281,671</u>	<u>-</u>
RESEARCH AND DEVELOPMENT CLUSTER					
National Science Foundation:					
Pass-through Awards:					
Education and Human Resources	47.076	California Polytechnic State University	1525058	10,222	-
Education and Human Resources	47.076	University of Nebraska at Omaha	1925188	1,366	-
				<u>11,588</u>	<u>-</u>
Total Research and Development Cluster					
				<u>11,588</u>	<u>-</u>
NON-CLUSTER					
Library of Congress					
Pass-through Awards:					
Teaching with Primary Sources Eastern Region	42.010	Waynesburg University	GA08C0016	19,999	-
U.S. Department of Health and Human Services:					
Direct Awards:					
Mental and Behavioral Health Education and Training	93.732	N/A	N/A	449,189	-
U.S. Department of Education:					
Direct Awards:					
COVID-19 -Higher Education Emergency Relief Fund (HEERF) - Student Aid Portio	84.425E	N/A	N/A	2,275,932	-
COVID-19 -Higher Education Emergency Relief Fund (HEERF) - Institutional Portio	84.425F	N/A	N/A	5,315,593	-
COVID-19 -Higher Education Emergency Relief Fund (HEERF) - SI	84.425M	N/A	N/A	532,638	-
				<u>8,124,163</u>	<u>-</u>
Total Direct Awards					
				<u>8,124,163</u>	<u>-</u>
Pass-through Awards:					
COVID-19 -Higher Education Emergency Relief Fund (HEERF) - GEEI	84.425C	Massachusetts Department of Education	ISARGT70092020WSC21A	318,325	-
				<u>318,325</u>	<u>-</u>
Total U.S. Department of Education					
				<u>8,442,488</u>	<u>-</u>
U.S. Department of the Interior					
Direct Awards:					
National Wild & Scenic Rivers System	15.962	N/A	N/A	91,528	-
				<u>91,528</u>	<u>-</u>
Total Non-Cluster					
				<u>9,003,204</u>	<u>-</u>
				<u>\$ 44,121,780</u>	<u>\$ -</u>

See accompanying notes to the Schedule of Expenditures of Federal Awards.

WESTFIELD STATE UNIVERSITY
(an Agency of the Commonwealth of Massachusetts)

Notes to the Schedule of Expenditures of Federal Awards

Year Ended June 30, 2021

Note 1 - **Basis of Presentation**

The accompanying Schedule of Expenditures of Federal Awards (the “Schedule”) includes the federal award activity of Westfield State University (the “University”) under programs of the Federal Government for the year ended June 30, 2021. The information on this Schedule is prepared in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (“Uniform Guidance”). Because the Schedule presents only a selected portion of the operations of the University, it is not intended to and does not present the financial position, changes in net position or cash flows of the University.

Note 2 - **Summary of Significant Accounting Policies**

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance.

Note 3 - **Indirect Cost Rate**

The University has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

Note 4 - **Federal Student Loan Programs**

Perkins Loan Program

The Federal Perkins Loan Program (“Perkins”) is administered directly by the University and balances and transactions relating to this program are included in the University’s basic financial statements. During the year ended June 30, 2021, there were no loans advanced under the Perkins program. During the year ended June 30, 2021, \$16,058 of administrative costs were incurred. As of June 30, 2021, loan balances receivable, net under Perkins was \$253,679.

There was no federal capital contribution or match by the University during the current year.

WESTFIELD STATE UNIVERSITY
(an Agency of the Commonwealth of Massachusetts)

Notes to the Schedule of Expenditures of Federal Awards - Continued

Year Ended June 30, 2021

Note 4 - **Federal Student Loan Programs - Continued**

Direct Student Loan Program

The University disbursed \$27,231,701 of loans under the Federal Direct Student Loans program, which include Stafford Subsidized and Unsubsidized Loans and Parent Plus Loans. It is not practical to determine the balances of the loans outstanding to students of the University under the program as of June 30, 2021. The University is only responsible for the performance of certain administrative duties and, accordingly, these loans are not included in the University's financial statements.

WESTFIELD STATE UNIVERSITY
(an Agency of the Commonwealth of Massachusetts)

Schedule of Findings and Questioned Costs

Year Ended June 30, 2021

Section I – Summary of Auditors’ Results:

Financial Statements

Type of auditors’ report issued: Unmodified

Internal control over financial reporting:

- Material weaknesses identified? _____ yes x no
- Significant deficiencies identified that are not considered to be material weaknesses? _____ yes x no

Noncompliance material to the financial statements noted? _____ yes x no

Federal Awards

Type of auditors’ report issued on compliance for major programs: Unmodified

Internal control over major programs:

- Material weaknesses identified? _____ yes x no
- Significant deficiencies identified that are not considered to be material weaknesses? _____ yes x no

Any audit findings disclosed that are required to be reported in accordance with the Uniform Guidance? _____ yes x no

WESTFIELD STATE UNIVERSITY
(an Agency of the Commonwealth of Massachusetts)

Schedule of Findings and Questioned Costs - Continued

Year Ended June 30, 2021

Identification of Major Programs

Name of Federal Program or Cluster	Assistance Listing Number
Student Financial Assistance Cluster	
Federal Supplemental Educational Opportunity Grant Program	84.007
Federal Work-Study Program	84.033
Federal Perkins Loan Program (Note 4)	84.038
Federal Pell Grant Program	84.063
Federal Direct Student Loans (Note 4)	84.268
Trio Cluster	
Student Support Services	84.042
Education Stabilization Fund (ESF):	
CARES Act Higher Education Emergency Relief Fund - Students	84.425E
CARES Act Higher Education Emergency Relief Fund – Institutional	84.425F
CARES Act Higher Education Emergency Relief Fund – Strengthening Institutions Program (SIP)	84.425M
COVID-19 -Higher Education Emergency Relief Fund (HEERF) - GEER	84.425C

Dollar threshold used to distinguish between
type A and type B programs:

\$750,000

Auditee qualified as a low-risk auditee?

 x yes no

WESTFIELD STATE UNIVERSITY
(an Agency of the Commonwealth of Massachusetts)

Schedule of Findings and Questioned Costs - Continued

Year Ended June 30, 2021

Section II – Financial Statement Findings:

None

Draft

WESTFIELD STATE UNIVERSITY
(an Agency of the Commonwealth of Massachusetts)

Schedule of Findings and Questioned Costs - Continued

Year Ended June 30, 2021

Section III – Federal Award Findings and Questioned Costs:

None

Draft

ADMINISTRATION AND FINANCE

Management's Summary Schedule of Prior Audit Finding

Year Ended June 30, 2020

Finding number: 2020-001
Federal agency: U.S. Department of Education
Programs: Student Financial Assistance Cluster
Assistance Listing Number: 84.063 and 84.268
Award year: 2020

Condition

The Federal Government requires the University to report student enrollment changes to the National Student Loan Data System ("NSLDS") within 60 days. During our testing, we noted three students, out of a sample of 40, that had incorrect effective dates reported to NSLDS. Also, during our testing, we noted one student, out of a sample of 40, that was reported to NSLDS two days beyond the required timeframe.

Current Year Status

Corrective action was taken during the year.

ADMINISTRATION AND FINANCE

Management's Summary Schedule of Prior Audit Finding

Year Ended June 30, 2020

Finding number: 2020-002
Federal agency: U.S. Department of Education
Programs: Higher Education Emergency Relief Fund
Assistance Listing Number: 84.425E
Award year: 2020

Condition

The Student Financial Aid Office is responsible for awarding student emergency grants in accordance with the University's documented distribution plan. During our testing, we noted one student expenditure out of a sample of 39 total student and institutional expenditures, who received a student emergency grant of \$500 instead of the \$400, as prescribed by the University's documented student distribution plan.

Current Year Status

Corrective action was taken during the year.



Board of Trustees

April 27, 2022

MOTION

To engage the financial audit services of O'Connor and Drew P.C., for FY22.

Robert A. Martin, Ph.D., Chair

Date

Westfield State University

Audit Committee Meeting
April 27, 2022



25 Braintree Hill Office Park, Suite 102
Braintree, MA 02184
617.471.1120

Audit Staff

- David A. Dilulis, CPA, Engagement Partner
- Steven Cohen, CPA, Quality Control Director
- Zachary Laflash, CPA, Audit Partner
- Ryan Sheehan, CPA, Audit Manager
- Lauren Carnes, CPA, Tax Partner
- Michael Hammond, IT Director

Audit Responsibilities

- Our Responsibilities Include:
 - ❑ Forming and expressing an opinion on the fairness of the financial statements
 - ❑ Communicating significant matters related to the audit engagement
 - ❑ Forming and expressing an opinion on the supplementary information
 - ❑ Reporting under Government Auditing Standards
 - ❑ Reporting on compliance and internal control over compliance related to major federal programs (SFA)

(Note: a complete list of responsibilities is included within the engagement letter)

Audit Responsibilities

- Those Charged with Governance Responsibilities Include:
 - ❑ Overseeing the financial reporting process
 - ❑ Overseeing the strategic direction of the University
 - ❑ Appointing the auditors and overseeing our work
 - ❑ Informing us of all known or suspected fraud involving the University
 - ❑ Resolving disagreements between management and the audit team

Audit Responsibilities

- Management's Responsibilities Include:
 - ❑ Making all management decisions
 - ❑ Preparing and presenting financial statements in conformity with U.S. GAAP
 - ❑ Allowing us access to all financial records
 - ❑ Selecting and applying appropriate accounting policies
 - ❑ Safeguarding of all assets
 - ❑ Adjusting financial statements to correct material misstatements
 - ❑ Complying with laws and regulations, contracts, agreements, and grants
 - ❑ Providing us with a written representation letter
 - ❑ Tracking the status of audit findings and recommendations, if applicable

Deliverables

- Audited Financial Statements
- Single Audit Report (Federal Financial Aid)
- Management Letter – if deemed necessary

Key Dates

- April 27, 2022 Engagement Letter Signed, Audit Committee Planning Meeting
- June/July 2022 Preliminary Audit Work – Planning/SFA Testing
- August 2022 Audit Fieldwork
- Late September/Early October 2022 Draft Financial Statements
 - Discussion of Draft Financial Statements with the Audit Committee
 - Review Management letter (if necessary) and the results of the Single Audit
 - Finalize Financial Statements
- October 2022 Finalize Single Audit Report

Audit Approach

Planning

- Internal controls – documentation and systems walkthroughs
 - Cash disbursements (credit cards) / expenses
 - Cash receipts / student & grant / donation revenues
 - Payroll
 - Student Financial Aid
- Preliminary analytics and development of expectations
- Discussions with management to document any new or updated policies or procedures, and significant transactions
- Discussions with audit committee members as to any additional procedures/concerns and potential areas of additional testing

Audit Approach-Continued

Year End Field Work – Key Areas Expected to Include:

- Existence and valuation of receivables and reserves
- Student loans and related reserves
- Testing of significant capital expenditures, projects
- Cut-off related to completeness of liabilities
- Valuation of Pension and OPEB related liabilities
- Compliance and control testing related to federal funds (SFA)
- Evaluation of the completeness and accuracy of presentation of the financial statements and footnote disclosures.

Single Audit

- **Office of Management and Budget (OMB) Uniform Guidance** is the Federal law that governs the spending of Federal funds for governmental units
- OMB requires an audit if an organization spends more than \$750,000 of Federal funds per year
- The goal of the audit is to provide reasonable assurance to the Federal government that Federal funds are being spent as intended
- There were no findings from the prior year (FY 21) that require follow up on our part.

Fraud and Regulatory Matters

Our Approach:

- ❑ We will interview key personnel regarding knowledge of fraud
- ❑ Consideration of incentives, pressures, opportunities, and attitudes/tone at the top
- ❑ Follow up on matters, as necessary

Inquiries to Audit Committee:

- ❑ Is the committee aware of any fraud, suspected fraud or allegations?
- ❑ Does the committee have any concerns about specific exposures to fraud or accounts that may be susceptible to fraud?
- ❑ Has management discussed internal control to prevent, detect and deter material fraud with the committee?
- ❑ Any communications from regulators (IRS, DOL, etc)?
- ❑ Are there any other risks/areas of concern?

Relationship and Independence

- ❑ We are engaged to audit and prepare tax filings for the Foundation
- ❑ No consulting services outside of routine advice relative to accounting and tax matters
- ❑ No known roles of our staff or their relatives in any management or oversight role
- ❑ No known financial interrelationships of the firm or its staff with the University or Foundation

New GASB Pronouncements

- GASB Statement 87 – *Leases* is effective for periods beginning after **June 15, 2021**. Implementation of this standard will require lessees to recognize on their statement of net position the rights and obligations resulting from leases categorized as operating leases as assets, liabilities, or deferred inflows / outflows of resources. It provides for an election on leases with terms of less than twelve months to be excluded from this Statement.

Questions/Concerns

- Other questions, concerns, or specific issues to be reviewed as part of the audit engagement:
 - Are there any areas of concern or other areas that you would like us to investigate further?
 - Other?



April 14, 2022

Mr. Paul Boudreau
Audit Committee Chair
Westfield State University
577 Western Avenue
Westfield, MA 01086

Dear Mr. Paul Boudreau:

We are pleased to confirm our understanding of the services we are to provide Westfield State University (the "University") for the year ended June 30, 2022.

We will audit the financial statements of Westfield State University as of and for the year ended June 30, 2022, including the related notes to the financial statements, which collectively comprise the basic financial statements. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis, to supplement the University's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the University's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- Management's Discussion and Analysis
- Schedule of Proportionate Share of the Net Pension Liability
- Schedule of Contributions-Pension
- Notes to the Required Supplementary Information-Pension
- Schedule of Proportionate Share of Net OPEB Liability
- Schedule of Contributions-OPEB
- Notes to the Required Supplemental Information-OPEB

We have also been engaged to report on supplementary information other than RSI that accompanies the University's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America, and we will provide an opinion on it in relation to the financial statements as a whole, in a separate written report.

- Schedule of Expenditures of Federal Awards

The following other information accompanying the financial statements will not be subjected to the auditing procedures applied in our audit of the financial statements, and our auditor's report will not provide an opinion or any assurance on that other information.

-Schedules of Net Position-Dormitory Trust Fund Report

-Schedules of Revenues, Expense and Changes in Net Position-Dormitory Trust Fund Report

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP,; and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement of a reasonable user made based on the financial statements. The objectives also include reporting on:

-Internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.

-Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance).

Auditor's Responsibilities for the Audit of the Financial Statements and Single Audit

We will conduct our audit in accordance with GAAS; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; and the provisions of the Uniform Guidance, and will include tests of accounting records, a determination of major program(s) in accordance with Uniform Guidance, and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgement and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements or noncompliance may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or on major programs. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government/s ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

We may, from time to time and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

Our audit of the financial statements does not relieve you of your responsibilities.

Audit Procedures-Internal Control

We will obtain an understanding of the government and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statement, whether due to error or fraud, and to design and audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from an error. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by the Uniform Guidance, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards* and the Uniform Guidance.

Audit Procedures- Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the University's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance, and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal statutes, regulations, and the terms and conditions applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of the University's major programs. For federal programs that are included in the Compliance Supplement, our compliance and internal control procedures will relate to the compliance requirements that the Compliance Supplement identifies as being subject to audit. The purpose of these procedures will be to express an opinion on the University's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to Uniform Guidance.

Other Services

We will also assist in preparing the financial statements, schedule of expenditures of federal awards and related notes and the data collection form of Westfield State in conformity with U.S. generally accepted accounting principles and the Uniform Guidance based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statements, schedule of expenditures of federal awards, data collection form and the notes to schedule of expenditures of federal awards of Westfield State University as previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities for the financial statements, schedule of expenditures of federal awards, and related notes, and any other non audit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements, the schedule of expenditures of federal awards, and related notes and that you have reviewed and approved the financial statements, the schedule of expenditures of federal awards, and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to overs the non audit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Responsibilities of Management for the Financial Statements and Single Audit

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for (1) designing, implementing, establishing, and maintaining effective internal controls, relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including internal controls over federal awards, and for evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, schedule of expenditures of federal awards, and all accompanying information in conformity with U.S. generally accepted accounting principles; and for compliance with applicable laws and regulations (including federal statutes) and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

You are also responsible for making drafts of financial statements, schedule of expenditures of federal awards, all financial records, and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance; (3) additional information that we may request for the purpose of the audit, and (4) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements; schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your

responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the University received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the University complies with applicable laws, regulations, contracts, agreements, and grants. You are also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, and contracts or grant agreements, or abuse that we report. Additionally, as required by the Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan. The summary schedule of prior audit findings should be available for our review at the start of our audit.

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received, and COVID-19 related concepts, such as lost revenues, if applicable) in conformity with the Uniform Guidance. You agree to include our report on the schedule of expenditures of federal awards in any document that contains and indicates that we have reported on the schedule of expenditures of federal awards. You also agree to make the audited financial statements readily available to intended users of the schedule of expenditures of federal awards no later than the date the schedule of expenditures of federal awards is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal awards, including its form and content, is stated fairly in accordance with the Uniform Guidance; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

You are responsible for the preparation of the supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for the presentation of the supplementary information in accordance with U.S. GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with U.S. GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period; and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and

providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit scope and Objectives section of the letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing managements views on our current findings, conclusions, and recommendations, as well as your planned corrective actions for the report, and for the timing and format for providing that information.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to electronically submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditor's reports, and corrective action plan along with the Data Collection Form to the federal audit clearinghouse. We will coordinate with you the electronic submission and certification. The Data Collection Form and the reporting package must be submitted within the earlier of 30 calendar days after receipt of the auditor's reports or nine months after the end of the audit period.

We will provide copies of our reports to the University; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of O'Connor & Drew P.C. and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of O'Connor & Drew, P.C. personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release or for any additional period requested by the governmental agency. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

We expect to begin our audit in approximately May 2022 and to issue our reports no later than October 15, 2022. David DiIulis is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

Our fees for these services are \$81,000. An additional fee of \$4,500 will be included for each additional major program. These fees are based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes sixty days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

In addition, fees for any special audit-related projects, such as research and/or consultation on special business or financial issues, will be billed separately from the audit fees for professional services and may be subject to written arrangements supplemental to those in this letter.

Reporting

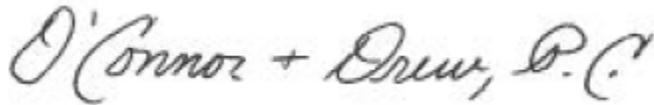
We will issue written reports upon completion of our Single Audit. Our reports will be addressed to the Board of Trustees of Westfield State University. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis of matter or other matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from the engagement.

The Government Auditing Standards report on internal control over financial reporting and on compliance and other matters will state that (1) the purpose of the report is solely to describe the scope of testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance, and, (2) the report is an integral part of an audit performed in accordance with Government auditing Standards in considering the entity's internal control and compliance. The Uniform Guidance report on internal control over compliance will state that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.

Government Auditing Standards require that we provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comments received during the period of the contract. Our most recent peer review report accompanies this letter.

We appreciate the opportunity to be of service to Westfield State University and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

A handwritten signature in cursive script that reads "O'Connor + Drew, P.C.".

O'Connor & Drew, P.C.

RESPONSE:

This letter correctly sets forth the understanding of Westfield State University.

Signature: _____

Title: _____

Date: _____

Report on the Firm's System of Quality Control

January 26, 2021

To the Owners
O'Connor & Drew, P.C.
and the Peer Review Committee of the Massachusetts Society of CPA's

We have reviewed the system of quality control for the accounting and auditing practice of O'Connor & Drew, P.C. (the firm) in effect for the year ended June 30, 2020. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act; audits of employee benefit plans, and an examination of service organizations (SOC 2).

As part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of O'Connor & Drew, P.C. in effect for the year ended June 30, 2020, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. O'Connor & Drew, P.C. has received a peer review rating of *pass*.

Sincerely,

A handwritten signature in cursive script that reads "Meloney + Novotny LLC". The signature is written in black ink and is positioned below the "Sincerely," text.



April 14, 2022

Mr. Paul Boudreau
Audit Committee Chair
Westfield State University
577 Western Avenue
Westfield, MA 01086

Dear Mr. Paul Boudreau:

We are pleased to confirm our understanding of the services we are to provide for Westfield State University.

We will examine Westfield State University's compliance with the "Massachusetts Office of Student Financial Assistance - Student Financial Assistance Attestation Guide" as of June 30, 2022. The objectives of our examination are to;

- (1) obtain reasonable assurance about whether Westfield State University complied with the following compliance requirements as specified in the "Massachusetts Office of Student Financial Assistance - Student Financial Assistance Attestation Guide" for the year ended June 30, 2022:
 - Institutional eligibility
 - Student eligibility
 - Reporting
 - Disbursements
 - Refunds

- (2) express an opinion as to whether Westfield State University complied, in all material respects, with the requirements set forth in the "Massachusetts Office of Student Financial Assistance – Student Financial Assistance Attestation Guide" and the Schedule of Population Items Testing and Findings for the Massachusetts State Financial Assistance programs as previously stated.

Our examination will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants), *Government Accounting Standards*, and the

“Massachusetts Office of Student Financial Assistance - Student Financial Assistance Attestation Guide”. Accordingly, it will include examining, on a test basis, your records and other procedures to obtain evidence necessary to enable us to express our opinion.

We will issue a written report upon completion of our examination. Our report will be addressed to Board of Trustees of Westfield State University.

We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion. If our opinion is other than unmodified, we will discuss the reasons with you in advance. If for any reason, we are unable to complete the examination or are unable to form or have not formed an opinion, we may decline to express an opinion or may withdraw from this engagement.

Because of the inherent limitations of an examination engagement, together with the inherent limitations of internal control, an unavoidable risk exists that some material misstatements may not be detected, even though the examination is properly planned and performed in accordance with attestation standards.

This report is intended solely for the information and use of the Board of Higher Education of the Commonwealth of Massachusetts, the Office of the State Auditor and the Office of the State Comptroller of the Commonwealth of Massachusetts, and the audit committee and management of Westfield State University and should not be used by anyone other than these specified parties. Our report will contain a paragraph indicating that had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We will plan and perform the examination to obtain reasonable assurance about whether Westfield State University complied with the requirements listed in the “Massachusetts Office of Student Financial Assistance – Student Financial Assistance Attestation Guide”. Our engagement will not include a detailed inspection of every transaction and cannot be relied on to disclose all material errors or known and suspected fraud or noncompliance with laws or regulations, or internal control deficiencies that may exist. However, we will inform you of any known or suspected fraud and noncompliance with laws or regulations, internal control deficiencies identified during the engagement, and uncorrected misstatements that come to our attention unless clearly trivial.

We understand that you will provide us with the information required for our examination and that you are responsible for the accuracy and completeness of that information. We may advise you about appropriate criteria, but the responsibility for the subject matter remains with you. You are responsible for the presentation of the Massachusetts financial aid programs in accordance with the criteria established by the Massachusetts Office of Student Financial Assistance; and for selecting the criteria and determining such criteria are appropriate for your purposes.

You are responsible for, and agree to provide us with, a written assertion about whether Westfield State University complied with the requirements listed in the “Massachusetts Office of Student Financial Assistance – Student Financial Assistance Attestation Guide”. Failure to provide such an assertion will result in our withdrawal from the engagement.

You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the measurement, evaluation, or disclosure of the subject matter; (2) additional information that we may request for the purpose of the examination; and (3) unrestricted access to persons within the entity from whom we determine it necessary to obtain evidence.

At the conclusion of the engagement, you agree to provide us with certain written representations in the form of a representation letter.

We may from time to time, and depending on the circumstances, use third-party service providers in servicing your account. We may share confidential information about you with these service providers, but we remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal control policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information, and we will take responsible precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-part service providers.

David DiIulis is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

We plan to begin our examination in June 2022 and, unless unforeseeable problems are encountered, the engagement should be completed by December 2022. Our fees for these services are \$5,000. This fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the examination. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes sixty days or more overdue and will not be resumed until your account is paid in full. If we elect to terminate our service for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket expenditures through the date of termination.

The working papers prepared and used during this engagement are the property of O'Connor & Drew, P.C., and constitute confidential information. However, if requested, the working papers will be provided to the Massachusetts Office of Student Financial Aid and their representatives.

Government Auditing Standards require that we provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and

letters of comment received during the period of contact. Our most recent peer review report accompanies this letter.

We appreciate the opportunity to assist you and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,



O'Connor & Drew, P.C.

RESPONSE:

This letter correctly sets forth the understanding of Westfield State University.

Signature

Title

Date