
May 21, 2024

Dear Commissioners,

Sofia University appreciates the WSCUC Special Visit Team for taking the time and care to review our progress since the last reaffirmation visit. We are grateful for their expert review from the virtual visit in March. The review team's thoughtful recommendations and feedback will guide our efforts to continuously improve our institution. We appreciate their voluntary service in providing the support to our institution and uphold the rigorous standards set forth by WSCUC.

The Special Visit Team recognized our report not only included three main focus of the Special Visit, but that we took this opportunity to review and report on our progress on all other areas of focus directed by the Commission at the time of our reaffirmation. This necessary exercise to examine all areas of the university's progress using WSCUC standards as benchmarks for a healthy and sustainable educational institution was edifying for all constituents involved. Beyond mere awareness of the areas in which we must improve, it was also an opportunity for stakeholders to appreciate the great progress we have made since reaffirmation, energizing us to press forward and continue our hard work. This, of course, is bolstered by the recognition of the progress by the Special Visit Team.

We are pleased that the Team observed and recognized our efforts to improve our financial aid compliance with the creation of the Financial Aid Policy and Procedure Manual. We are also pleased that the Team recognized our "well-informed and engaged board laser-focused on financial sustainability and mission-aligned institutional success." Our Board of Trustees has indeed provided steadfast support to ensure our continued success and sustainable growth.

The Team's recognition of Sofia's "collaborative and supportive culture with strong impetus toward positive action exemplifying transpersonal psychology" is highly appreciated. Our community is strong even in times of great change and growth because of the underlying belief and practice of transpersonal psychology that weave our programs and departments together. Sofia, as a community, is engaged and committed to mission and vision of transformative education as well as nurturing a sustainable organization.

Sofia agrees with all of the recommendations made by the Special Visit Team. We are indeed in transition to new leadership with increased focus on academic excellence, improved financial sustainability, and better institutional planning that involve all constituents. We have already taken steps towards making improvements based on these recommendations.

Financial Control

The Team Report pointed out areas on internal financial control that Sofia University needs continuous improvement. As stated on the university's documents previously submitted to this Visit Team, it is the university's commitment and obligation to follow the best practices in financial control and comply with

all types of federal, state and professional regulations in the relevant areas. Also, as explained in detail on our previous report, the university has established a comprehensive system to monitor cash flows and operations, manage its financial transactions and improve its financial control.

As the Visit Team Report recognized that the university has developed and implemented comprehensive sixteen policies and procedures that cover all aspects and functions in accounting and financing, including such topics as an authority matrix, purchasing, travel and reimbursement, accounts payable, check policy, cash and deposits policy, revenue booking and reconciliation, monthly account reconciliation, monthly financial statement, quarterly internal account audit, and course withdrawal refund. These practices are fully consistent with other institutions. Some of these policies and procedures, including monthly account reconciliation, quarterly internal account audit, travel expense reimbursement and form, and purchase order and form were recently revised or newly adopted.

Due to internal communications difficulties and recent adoption of new and updated policies, the Visiting Team observed some confusion among employees on certain policies and procedures. The university has taken actions to solve these issues to fully implement our accounting and financial policies and procedures.

The Team noted that there appeared to be “some inconsistency in the described accessibility to the [Accounting Policies and Procedures] manual for all employees.” In the past, these commonly used policies and procedures and forms were not centralized for easy access. They have since been uploaded into the Human Resources SharePoint site, which is accessible to all Sofia employees. Also, the CFO sent a special email on May 1, 2024, to all employees regarding the implementation of two new or revised forms, the Travel Reimbursement and Purchase Order forms, with a thorough explanation of the changes in policies and the forms. The CFO will also present at the next Community of Practice meeting on May 22, 2024, to explain the relevant policies and procedures to staff and faculty and instruction for the forms.

The Special Visit Team observed inconsistency in the Accounting Office’s staff answers to questions on accounting policies and procedures. Such inconsistency occurred because some policies and procedures were only recently updated and/or implemented, and because responsibilities of accounting staff are separated, one working in a specific function such as accounts receivables or accounts payables may not be familiar with other area’s policies and procedures. In addition, one staff had been recently hired just prior to the visit. Since the visit, the CFO has instructed the Accounting Office to hold a series of trainings among three accounting staff to review all accounting and financial policies in detail so that all Accounting Office staff will have the knowledge to provide cross-coverage if urgent requests must be fulfilled during staff absences. The first of such trainings was held on May 10; more trainings will be scheduled to complete the reviews of all policies and procedures.

It is important to point out that the university revised and updated some policies/procedures based on its needs over years. For example, the initial Travel Reimbursement Policy was implemented in FY 2018-

19 with daily meal reimbursement up to \$65. Recently, this policy was revised with an increase in daily meal reimbursement up to \$75.

Also, the university has added new purchase order and reimbursement policies and procedures, informed by best practices among educational institutions. In the past, only two administrators had access to the university's credit card, which required all other staff to gain advanced approval from their supervisor for purchases of any amount. More recently, there were 10 cards being used by various staff, which was more convenient, but we lacked proper account procedures to ensure that supervisors pre-approved purchases. We have since instituted a new Purchase Order form that requires staff to gain pre-approval for purchases, whether they are using the university credit card or requesting reimbursement. In addition, staff must receive advanced approval by the President or the CFO for purchases that exceed \$3000, or they are not within the approved annual budget. These measures will contribute to better control of our overall spending.

The university will continuously review and improve its financial control practices and particularly make all relevant policies/procedures transparent, widely understandable, easily accessible, effective and efficient.

Institutional Planning

We agree with the Team's assessment and recommendations regarding our three institutional plans. We also agree with the team's recommendation that "the university develop, publish, and monitor clear metrics and success indicators (e.g., for student achievement, enrollment, and finances) in alignment with institutional planning."

First, we are currently interviewing an institutional research staff to augment the office of Institutional Research and Assessment. The current IR director will be assigned to specifically focus on state authorization and regulatory compliance within the office. The newly hired IR staff will focus on improving our overall use of data to inform institutional and budget planning, and to "develop, publish, and monitor clear metrics and success indicators... in alignment with institutional planning" as recommended by the Visit Team. The creation of this office is not simply to add the needed skills, talent, and bandwidth for the work of institutional research, but also to create a culture that values the use of data for decision-making, a culture of feedback, and culture of continuous self-examination and improvement.

The Team observed that the Strategic Plan Refresh lacked budget information and that some objectives were vague. As mentioned in the Team report, the Strategic Plan Refresh currently have assigned leads that provide quarterly updates on the progress of each Pillar that are reported to the President and Provost. Updates will capture ongoing progress of objectives under each pillar with specificity using data metrics, when applicable, with as well as budget considerations.

The Review team observed that the Academic Master Plan (AMP) also lacked timelines, responsible parties, budgets, or measurable targets. In addition, the Team observed variable awareness of the plan

by some stakeholders, and that planning committee members interviewed “were not able to say how the university would know if the goals of the AMP were met.” Since the AMP is already halfway into its implementation period. With the completion of a new Strategic Plan Refresh and the recent appointment of the permanent Provost and Vice President of Academics, this is a good opportunity to consider creating a new plan sooner to be implemented sooner than the end of 2025, with these lessons in mind. A new planning committee, with inclusion of alumni/ae, will be formed and led by the Provost to create the new plan that aligns with the Strategic Plan Refresh, complete with responsible parties, better specificity in targets, clear metrics, realistic timelines and number of initiatives, and budget considerations. As with the Strategic Plan Refresh, responsible parties/leads will provide quarterly updates to the Provost using well-defined metrics and benchmarks. This continued engagement of the stakeholders will ensure awareness of the plan and its goals.

Finally, the Strategic Enrollment Management Plan (SEMP) will continue to be improved to include the recommended metrics, budgetary information, and revised timelines that are more realistic. Action plans will be better defined and revised into more concrete terms; responsible parties for each objective will be specified. The committee will seek to incorporate student and alumni/ae feedback into the SEMP. In addition to committee meetings, the SEMP committee co-chairs will have dedicated meetings with the CFO to clarify all budgetary considerations for each goal. The hiring of the new IR professional will also aid in providing accurate data and useful data visualizations to support the revision of the SEMP and the eventual implementation of the plan.

Again, we appreciate the hard work and dedication of the Special Visit Team. We genuinely value their expertise and guidance in our pursuit to build a sustainable university, focused on academic excellence and student success.

On behalf of Sofia University, I appreciate the Commission’s attention to this response to the Report of the WSCUC Special Visit Team.

Best regards,



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