

**REPORT OF THE WSCUC TEAM
SPECIAL VISIT**

To Sofia University

March 26-28, 2024

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The Team evaluated the institution under the 2013 Standards of Accreditation and prepared this report containing its collective evaluation for consideration and action by the institution and by the WASC Senior College and University Commission (WSCUC). The formal action concerning the institution's status is taken by the Commission and is described in a letter from the Commission to the institution. This report and the Commission letter are made available to the public by publication on the WSCUC website.

TABLE OF CONTENTS

SECTION I:

OVERVIEW AND CONTEXT

- A. Description of the Institution, its Accreditation History, as Relevant, and the Visit
- B. Description of Team's Review Process
- C. Institution's Special Visit Report: Quality and Rigor of the Report and Supporting Evidence

SECTION II:

TEAMS'S EVALUATION OF ISSUES UNDER THE STANDARDS

- A. Issue 1: Financial Aid Compliance
- B. Issue 2: Internal Financial Control
- C. Issue 3: Institutional Planning

SECTION III:

FINDINGS, COMMENDATIONS, AND RECOMMENDATIONS FROM THE TEAM REVIEW

SECTION 1 – OVERVIEW AND CONTEXT

1. Description of the Institution and Its Accreditation History

Background, Mission, & History: Sofia University (Sofia) was founded in 1975 as the California Institute of Transpersonal Psychology by Robert Frager and James Fadiman, in response to the academic, psychological, and cultural zeitgeist of the 1970s. With an initial focus on graduate degrees in transpersonal psychology, the institution has expanded to also offer graduate degrees in psychology, counseling, business administration, and computer science, as well as undergraduate degrees in business and psychology. The primary campus is located in Palo Alto, California, and a secondary campus was acquired in Costa Mesa, California in 2018. The institution changed its name to the Institute of Transpersonal Psychology in 1986, and to Sofia University in 2012. The institution was granted initial candidacy by WSCUC in 1991 and achieved initial accreditation in 1997. (special visit report, WSCUC records)

In 2014, Sofia transitioned ownership from Sofia University to Sofia University, FPC, and received Substantive Change Commission approval as a for-profit institution. A change of ownership occurred in 2019 from Sofia University, FPC, to Beitou Holdings (Canada), LLC, which had been a part of the previous ownership group, and the University received Substantive Change Final Commission approval in 2020. The Commission continued with the previously scheduled off-site review in fall of 2021 and accreditation visit in spring of 2022. The Commission Action Letter of 2022 outlines the reaffirmation of accreditation for a period of six years with a progress report in 2023 and a special visit in 2024. (special visit report, WSCUC records)

In 2023, the institution transitioned leadership, and Dr. Carol Lee Humphreys, provost since 2021, became president. Dr. Humphreys had previously served as provost and vice president of academic affairs at Saybrook University from 2011-2018. During her time with Saybrook University, she also served as Accreditation Liaison Officer with WSCUC and led a successful reaffirmation of the institution. She earned her Ph.D. from Miami University of Ohio. (special visit report and Sofia University website)

After becoming president, Dr. Humphreys appointed Dr. Nami Kim, who had served as associate provost/associate vice president for academic affairs at Saybrook University from 2015 to 2020, as interim provost. Dr. Kim is a clinical psychologist and received her Ph.D. from Alliant University University-CSPP San Francisco Bay. Dr. Kim is transitioning to a regular appointment. (special visit report, conversations during the visit, and Sofia University website)

The university also experienced a transition in the chief financial officer role during the summer of 2023. It is currently filled by Yueyun (Bill) Chen, who had served previously as CFO at Sofia University from 2019-2020, as CFO at University of the West from 2012-2015, and has been with the Sofia Research & Development Foundation (an affiliate of Sofia University) since 2021. Dr. Chen holds a Ph.D. in economics and finance from the University of California, Santa Barbara. A search is currently underway to fill this position with a regular appointment. (special visit report, requested documents)

2. Description of Team's Review Process

The Team reviewed Sofia’s special visit report and the supplementary materials prior to the Team video conference meeting on February 28, 2024 to review questions and develop a list of proposed meetings and attendees requested for the special visit that was conveyed to the ALO on March 6, 2024.

Also, the Team requested additional documentation from Sofia including: position descriptions for the accounting associate, accounts receivable associate, administrative assistant and accounts payable associate, director of accounting, director of financial aid, financial aid compliance analyst and librarian; Accounts Payable Procedure 2024 detailed guide; Financial Aid Internal Audit Report; International Student Data; Organization Chart for Accounting and Financial Aid; resume for Yueyun (Bill) Chen, CFO; Strategic Enrollment Management Plan of March 2024; Sofia University Accounting Policy and Procedure Manual March 2024; 2023 Student Financial Aid Audit; Sofia University Financial Aid Policy and Procedure Manual; 2023 Audited Financial Statements; Updated Student Retention Data Since Winter 2021, March 2024. All materials were received prior to the remote visit on March 26-28, 2024. (supplemental documents)

During the on-site review, members of the Team met with institutional leaders, faculty, and key administrative staff in multiple meetings including the strategic plan refresh committee, the strategic enrollment management plan and academic master plan committees, all members of the accounting department, all members of the financial aid department, institutional research, key leaders individually, as well as the external auditor, and board of trustees members including the board chair and financial and audit committee members. The Team reviewed all emails that came to the confidential account.

The visit concluded with an exit meeting that was attended by leadership and staff representatives of the institution.

3. Institution’s Special Visit Report: Quality and Rigor of the Report and Supporting Evidence

The report was prepared by the accreditation liaison officer with significant input from the president, CFO, staff, faculty, and the board of trustees. Explicit information, input, and analysis were provided by key staff responsible for the three specific foci of the special visit. In addition, updates were provided on the four recommended areas that were not the focus of this special visit. The report was the focus of the cabinet’s agenda in November of 2023, with multiple drafts and cross-reading. Components were provided to the ALO who drafted the final document.

The 45-page report included 29 appendices. The report described, in narrative form, activities over the last several years that reflect the steps the institution has taken to address recommendations from the last Commission Action Letter. The Team found the report to be in alignment with findings from in-depth conversations with various Sofia constituencies during the on-site visit. As part of the report, the University provided numerous documents, graphs, and other exhibits to support their claims of adequately addressing each of the WSCUC recommendations. Additional documentation was provided when requested, before the on-site visit and during the visit. The additional documentation, as well as the on-site visit, reinforced the “in process” status of many initiatives.

SECTION II – EVALUATION OF ISSUES UNDER THE STANDARDS

A. Issue #1: Financial Aid Compliance (CFRs 1.8, 3.1, 3.4)

The 2022 Commission Action letter identified concerns about Sofia University’s federal financial aid compliance and the University’s internal financial controls. In the Team report of the accreditation visit in spring 2022, the Team recommended that Sofia rectify the financial aid compliance and audit findings from multiple years, keeping WSCUC informed of the institution’s progress. (CFR 1.7, 1.8, 3.4)

In the Team report of the accreditation visit in spring 2022, the Team also recommended that Sofia appoint a knowledgeable Financial Aid Director separate from the VP/CFO and ensure the training of both in the U.S. Department of Education compliance. (CFR 3.1, 3.4, 3.8)

The FY 2021-22 audit report on financial aid had eight findings. Four of the FY 2021-22 auditor report findings have been fully resolved based on the FY 2022-23 audit report Financial Audit Report FY 22-23 Draft, and four remaining issues were then identified in the 2022-23 audit report.

According to Sofia, these issues were primarily related to the outsourced financial aid service and technical problems associated with the University’s student information system, Campus Cafe. The communication challenges and untimely notifications from FY 2021-22 resulted in another finding for NSLDS reporting in FY 2022-23 and has led to moving to the National Clearinghouse for FY 2023-24. The University has taken other relevant actions and measures, and they believe all findings should be resolved in this year (FY 2023-24).

While the Team applauds the work that Sofia University has performed to date—including overhauling and expanding the financial aid office—with added internal processes and frequent, random student file audits—there has been a tendency to wait for the external auditor to report that something is wrong, which then results in Sofia focusing energies on solving the individual problem and then attributing the problems to communication with third parties or information coming from the Campus Café system. While this is an important step, bringing the Financial Aid Process in-house will not necessarily eliminate these problems.

Sofia has hired an experienced Director of Financial Aid and has increased resources to the Registrar’s Office and the Accounting Office and believes that the Registrar’s and Accounting Offices are fully staffed and trained. (CFR 3.1)

Under the leadership of the new Financial Aid Director, the University has developed and fully implemented policies and procedures in the past year to ensure accuracy and efficacy of all financial aid processes.

The financial aid director started by reviewing control and operating objectives of the University’s financial aid process and then took a “back to basics” approach to the review of financial aid processes. This entailed reviewing the financial aid process from beginning to end. This approach allowed Sofia to ensure that all steps in the financial aid process were reviewed rather than focusing on fixing items that were found in the financial aid audit. In addition, Sofia plans to conduct quarterly internal audits of financial aid files during 2024 to help ensure that controls are functioning properly.

The Chief Registrar and the Director of financial aid have been meeting regularly to improve communication and notifications between these two crucial offices. It would benefit Sofia to expand these communication meetings to heads of departments that touch on the financial aid process (e.g., accounting, recruiting, etc.).

The described financial aid processes and the auditing of financial aid files are new in fiscal year 2025. The University should have evidence of how effective these processes are by the next visit.

**B. Issue #2: Establish and document internal controls for all accounting functions.
(CFR 1.7, 4.1)**

The 2022 accreditation visit report, and 2022 commission action letter calling for a special visit recommended that Sofia University establish and document internal controls for all accounting functions, beyond those addressed in financial aid. Sofia has documented accounting and control practices for institutional knowledge and transparency in an Accounting Policy and Procedure Manual. There was some disagreement between those interviewed if the manual itself was new, but the sixteen policies in the manual are dated 2022, 2024, or are undated and include not only the policy/process, but also the forms necessary for accomplishing the various tasks outlined (subjects include 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 accounting audit, and course withdrawal refund). There was some inconsistency in the described accessibility to the manual for all employees either via hard copy or internal shared server.

In interviews with the CFO, accounting director, and accounting staff, follow-up questions on the published policies indicated some nuanced differences in understanding of the purchase policy and procedures and inconsistencies in the policy and forms used to request reimbursement—this policy was selected because it was the most recent policy adopted (2024).

Further, in interviews with the CFO, accounting director, accounting staff, and external auditor, it appears that the formation of accounting policies is reactive to audit findings, rather than proactive in building comprehensive accounting processes.

The institution is currently reviewing enterprise resource planning software. As the institution plans for a possible transition to data platforms, having clear and widely understood policies will be essential to properly setting up, configuring, and operating such systems. The accounting and finance areas have not been as thorough in their review of underlying systems and processes as financial aid but have documented some practices for institutional knowledge and transparency. For that reason, the Special Visit Team recommends continued focus on financial and planning processes for continued institutional success (CFR 3.7).

C. Issue #3: Institutional Planning (CFR 4.3, 4.6)

The July 11, 2022, reaffirmation of accreditation letter instructed Sofia University to “Complete institutional planning with the strategic enrollment and marketing plan, the Academic Master

Plan—including degree completion programs—and begin the next strategic planning cycle with action plans that include budgets and responsible personnel (CFR 4.3, 4.6).”

In response to this instruction, Sofia University convened three committees: the Strategic Plan Refresh Committee, the Strategic Enrollment Management Committee, and the Academic Master Plan Committee. The three committees had both unique and overlapping memberships, and each generated a planning document. The special visit Team was provided with all three resulting planning documents, two (the Strategic Plan Refresh and the Academic Master Plan) in the documents provided in the university’s January submission and one (the Strategic Enrollment Management Plan) in March just prior to the special visit.

Strategic Plan Refresh

The university submitted a Strategic Plan Refresh, which covers 2024-27 and succeeds the Strategic Plan Update which covered 2019-23. The Strategic Plan Refresh is based on seven pillars identified by the president and the interim provost from SWOT analyses crafted by the Strategic Plan Refresh Workgroup (which included seven staff persons, five faculty members, and one student) as well as SWOT analyses conducted within each program by chairs and faculty,

The seven pillars of focus were approved by the Board in fall 2023, and a separate Strategic Plan Committee was convened and met four times to develop the objectives to support the approved seven pillars. The Strategic Plan Refresh Committee included, alongside the president and interim provost, the interim CFO, five program chairs, the faculty senate chair, two additional faculty (one of whom was the designated Strategic Plan project manager), six staff persons, and an external consultant. No students or alumni/ae were included in the Strategic Plan Refresh Committee.

The plan was presented to the Board and the Academic Affairs Committee of the Board in early December. After Board feedback was incorporated, the final Strategic Plan was approved in mid-December.

The Strategic Plan Refresh is, as the president acknowledges in its preface, ambitious, with each of the seven pillars having between six and 12 objectives for a total of 57 objectives to be accomplished between 2024 and 2027. The previous Strategic Plan Update (which was included in the Strategic Plan Refresh document) was also ambitious, with over 40 objectives, five of which were not completed and carried over to the Strategic Plan Refresh, and four of which were denoted to be both completed and ongoing.

None of the objectives in the Strategic Plan Refresh have budget information included, but each objective has designated responsible parties and target dates (albeit with more than a quarter of the objectives with “ongoing” as the listed target date). However, in contrast to the Strategic Plan Update, many of the Strategic Plan Refresh objectives were relatively vague, with no hard targets. As just two of several possible examples, objective eight under the Academic Excellence pillar is “Build an executive and professional education center/college by developing short programs, learning badges, certificates, micro credentials, conferences, and events,” with no indication of the number of programs, badges, certificates, credentials, conferences, or events expected. Similarly, objective two under Financial Sustainability and Enrollment Management is “Generate more revenue by sourcing and enrolling high-achieving and motivated learners while improving

retention,” with no enrollment, retention, or revenue targets indicated.

In summary, although the University has clearly devoted effort, time, and money to the strategic planning process, the resulting plan includes a very large number of objectives to be accomplished in a short time frame without indicated budgetary support. In addition, although the plan was completed with robust staff and faculty leadership involvement, student input appears to have been minimal and there is no mention of alumni/ae engagement. This may be a reflection of the compressed time frame in which the Strategic Plan Refresh was completed as well as of the turnover in the President, Provost, and CFO offices during this period.

Strategic Enrollment Management

The Strategic Enrollment Management Committee did not begin meeting until November 2023 and did not complete the submitted document until March 2024, shortly before the special visit. The initial document was submitted to the special visit Team after their initial review of submitted documents.

The document outlines three pillars in alignment with Sofia University’s mission, vision, and core values. These pillars are (1) Domestic Recruitment and Enrollment (including F1 VISA students), (2) Retention and Graduation, and (3) Global Recruitment and Enrollment Expansion. Each of the three pillars have multiple goals, with corresponding “Strategy/Action” plans for each goal totaling 46 strategy/action plans in all. Although the document clearly reflects hard work on the part of Sofia University faculty and staff, the special visit Team had four concerns about the document.

First, although the plan identified associated personnel/stakeholders, the plan did not include budgets, hard targets, or responsible personnel. Budgetary information was not included for any of the pillars, goals, or strategy/action plans. Further, strategy/action plans were often vague (e.g., “Enhancing Technological Systems,” “Providing More Scholarships”). In addition, although stakeholders were identified for each strategy/action plan, responsible parties were not. Some stakeholders are likely also responsible parties, but others are clearly not. For instance, for the strategy/action plan of Continuous Feedback Integration, the stakeholders were listed as “All staff, new students.”

Second, most of the deadlines contained within the plan fell in 2024-25. That is, 36 of the 46 strategy/action plans were slated for the 2024-25 academic year, with six to be completed by summer 2024, 14 by fall 2024, six by winter 2025, three indicated simply as 2024, and seven as 2024-25. Many of these timelines may be overly optimistic (e.g., “Build a research and assessment data infrastructure” has a timeline of 2024), and the confluence of these major initiatives within a single academic year would seem to be difficult to achieve.

Third, no students or alumni/ae were included in the planning committee. As Sofia University has a large number of online and international students and seeks to grow the Costa Mesa campus, the omission of these student constituencies is problematic. When queried, members of the planning committee reported that student interests were represented by the Dean of Student Services and others on the committee. Although the special visit Team does not doubt the intentions or ability of those persons to represent student and alumni/ae stakeholders, the direct inclusion of students and alumni/ae input could be helpful.

Fourth, this document contained errors that were attributed to technical difficulties translating data into the graphics generation software. It was surprising that these errors (e.g., retention rates reported to be higher than 100% and omitted country names on graphs of international students) were not caught by the Sofia University Team prior to submission, but this may reflect the compressed timeframe in which this plan was produced. It was more concerning to the Team that several people involved in this planning Team were unable to explain the errors. To their credit, Sofia University personnel were able to track down the problem and report back to the special visit Team hours after the errors were queried.

Academic Master Plan

The Academic Master Plan (AMP) Committee was led by the then-provost (now president) and included four program chairs, the faculty senate chair, the Center for Innovation in Teaching and Learning director (who is also a faculty person), and two staff persons (one of whom was also a PhD student). The planning process also makes mention of engaging faculty, staff, and student input during the planning process; however, as with the other two planning committees, there was no mention of involving alumni/ae.

Following the initial input and draft in fall 2021, the AMP was developed in calendar year 2022. The document indicates that discussion by the Board of Trustees was planned for December 2022, and its implementation began January 2023 and was scheduled to run through 2025.

The AMP has seven goals, developed in alignment with the five goals of the then-current 2019-23 Strategic Plan Update. These five Strategic Plan Update goals were carried forward into the Strategic Plan Refresh, so the AMP remains in alignment with the current Strategic Plan Refresh.

The 38 initiatives and actions of the AMP are organized under the seven goals. No responsible parties, timelines, budgets, or measurable targets are associated with any of the initiatives or actions. Members of the AMP committee interviewed were not able to say how the university would know if the goals of the AMP were met. Further, in one interview, it was indicated that some were “shifting targets” and that there was a need for operational workflows and processes to be put into place.

In meetings with the special visit Team, the AMP was variously described as “bedrock” to the other planning documents, as complementing the other documents, and as a document with which the person was not truly familiar. Notably, one member of the AMP committee reported reviewing the document just prior to the visit to ensure that it was still relevant (and concluding that it was).

The first goal in both the prior Strategic Plan Update and the Strategic Plan Refresh is Academic Excellence. The seven goals and 38 initiatives and action plans of the AMP occupy two pages, but are presented as a list.

The institution has clearly devoted significant time to this planning process and is anticipating renewing these efforts for the new AMP, which is scheduled to begin 2025; however, the lack of specificity, responsible parties, and budget information of the current AMP would not seem to make this plan ideally positioned to support the priority the University has given to Academic

Excellence.

Summary

The three plans (the Strategic Plan Refresh, the Strategic Enrollment Management Plan, and the Academic Master Plan) each represent focused attention to planning within a compressed time frame. The three plans vary in their specification of responsible parties and show variation within and across plans in their specification of targeted measurable outcomes. None of the three plans include budgets, and when asked, the CFO indicated that three-year budgets to support the plans had not yet been developed. The special visit team recommends that budget considerations be tied to the Strategic, Academic Master, and Strategic Enrollment Management Plans. (CFR 3.4, 4.3)

Further, Sofia University personnel varied in their awareness of the substance of the specific plans, with the AMP being particularly problematic in this regard, perhaps because it was the first to be developed. It may also be that the number and complexity of goals, objectives, initiatives, and action plans to be achieved in the next three years make it difficult even for those integrally involved in planning processes to absorb. As such, the special visit team recommends 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 (i.e., Strategic Plan, Academic Master Plan, and Strategic Enrollment Management Plan). (CFR 1.2, 4.6)

SECTION III – FINDINGS, COMMENDATIONS, AND RECOMMENDATIONS

The visiting Team appreciates the efforts on the part of staff, faculty, and administrators to respond to the actions that the Commission required the institution address. While Sofia University has been attentive to the required actions detailed in the Commission Action Letter, there is still work to be done on the issues raised in this report related to auditing and to planning. The Team is hopeful that the University will move in the near future from the plan-to-plan mode that it appears to be in at the writing of this report and that it will be more proactive in detecting systems problems as they arise.

It is also hoped that with new leadership in place and Board, faculty, and staff committed to the institution's mission that the University will continue the process of assessment and improvement they have been engaging in through the WSCUC accreditation process.

The following commendations and recommendations reflect the visiting Team's desire to encourage the institution to continue to sustain growth and improvement across the University.

Commendations:

The Team commends Sofia University for its:

- Creation of a Financial Aid Policy and Procedure Manual that makes use of a thorough analysis beginning with the fundamental components and that documents processes and provides consistency and education across the university.
- A well-informed and engaged board laser-focused on financial sustainability and mission-aligned institutional success.
- A collaborative and supportive culture with strong impetus toward positive action exemplifying transpersonal psychology.

Recommendations:

The Team recommends that Sofia University:

- Continued focus on financial and planning processes to ensure institutional success. (CFR 3.7)
- Tie budget considerations to Strategic, Academic Master, and Strategic Enrollment Management Plans. (CFR 3.4, 4.3)
- Develop, publish, and monitor clear metrics and success indicators (e.g., for student achievement, enrollment, and finances) in alignment with institutional planning (i.e., Strategic Plan, Academic Master Plan, and Strategic Enrollment Management Plan). (CFR 1.2, 4.6)