The Board of Governors for Truman State University met on Saturday, February 8, 2014, on the University campus in Kirksville, Missouri. The meeting was held in the Conference Room of the Student Union, and the open session of the meeting was called to order shortly after 1:00 p.m. by the Chair of the Board of Governors, Susan Plassmeyer.

Participating in the meeting were all seven voting members: Sarah Burkemper, Cheryl J. Cozette, Karen Haber, Mike LaBeth, Jim O’Donnell, Susan Plassmeyer and Matthew W. Potter.

Also participating in the meeting were two of the three non-voting members: Michael J. Bushur, student representative, and Michael A. Zito, one of the two out-of-state members. Susan Plassmeyer noted that David Lee Bonner, the other out-of-state member, was absent from the meeting due to another commitment. The absence of Mr. Bonner was recorded as excused.

Call to Order and Chair Report
Susan Plassmeyer, Chair of the Board of Governors, called the meeting to order and welcomed all in attendance.

Minutes for Open Session of Meeting on December 7, 2013
Sarah Burkemper moved the adoption of the following resolution:

BE IT RESOLVED that the minutes for the open session of the meeting on December 7, 2013, be approved.

The motion was seconded by Cheryl J. Cozette and carried by a unanimous vote of 7 to 0. Susan Plassmeyer then declared the motion to be duly adopted.

Recognition of 2013 Board Chair—Karen Haber
Susan Plassmeyer expressed appreciation to Karen Haber for her exemplary service as Chair of the Board of Governors during the 2013 Calendar Year. Ms. Plassmeyer then presented Mrs. Haber with a framed gavel in recognition of her service.

President’s Report
Dr. Troy D. Paino, University President, shared a selected engagements report summarizing his external and internal relations activities from December 7, 2013 to February 7, 2014. He provided a legislative report which included updates on the fiscal year 2015 state budget as well as a number of proposals that are under discussion in the General Assembly. President Paino provided an enrollment report which included an update on the incoming Class of 2014. He noted the establishment of an enrollment management steering committee and a residence hall occupancy taskforce, and he provided a report on the progress being made on the University’s redesigned website. President Paino reported on the process that will be followed as the University begins the cycle to formulate the budget for fiscal year 2015. He noted that Truman’s national reputation continues to grow. He cited that Kiplinger’s Personal Finance, February 2014, ranked Truman 12th on their exclusive list of “100 Best Values in Public Colleges” that combine great academics with reasonable costs. Kiplinger’s also recognized Truman as the 9th best public college value in the nation for out-of-state students. The 2014 Princeton Review book, “The Best Value Colleges: The 150 Best-Buy Schools and What It Takes to Get In,” recognized Truman as the 9th best value public college in the nation. Truman was further recognized for this
achievement by being highlighted in the January 28 print edition of the USA Today and being highlighted on the January 28 NBC Today Show. President Paino provided an update on the search for a vice president for academic affairs. He noted the formation of an advisory committee and the selection of R. William Funk & Associates, a search firm headquartered in Dallas, Texas. President Paino reported on the recent passing of Dr. Dean Rosebery, Head Emeritus, Division of Science, and Professor Emeritus of Biology. He highlighted a photo within his engagements report of Marilyn Gibbons, an employee in the Registrar’s Office who was awarded an Honorary Degree of Doctor of Humane Letters at the Fall 2013 Commencement Ceremony in recognition of her retirement and her fifty years of service to the University. President Paino ended his remarks by expressing his appreciation to Karen Haber for her service as the 2013 Board Chair and stating that he looks forward to working with Board Chair Susan Plassmeyer during the 2014 calendar year.

Advancement/Foundation Board Report
Mark Gambaiana, Vice President for University Advancement, provided an update on Advancement activities and a report on the Foundation Board Meeting/Retreat held on January 18.

Annual Student Government Report
Matt Cooper and Katherine Scheidt, President and Vice President of Student Government, provided the annual Student Government Report.

Finance and Auditing Committee Report
Sarah Bur Kemper, chair of the Finance and Auditing Committee, provided a report on the committee meeting held earlier in the day.

Financial Report
Sarah Bur Kemper provided a review of the financial reports of the University, which included a review as of December 31, 2013, of education and general revenues and expenditures and auxiliary systems revenues and expenditures, and a review as of December 31, 2013, of the Truman State University Foundation revenues and expenditures.

External Audit Firm
Karen Haber moved the adoption of the following resolution:

WHEREAS, proposals have been received in response to the University’s Request for Proposals (RFP) for audit services for the five-year period beginning FY2014 and ending FY2018; and

WHEREAS, the evaluation of such proposals has been completed and, under the requirements of the RFP, the firm of RubinBrown of St. Louis, Missouri, is deemed to have submitted the lowest and best bid for the audit services;

NOW, THEREFORE, BE IT RESOLVED that the proposal of RubinBrown of St. Louis, Missouri, to perform audit services for the five-year period, beginning FY2014 and ending FY2018, be accepted and the President of the University be authorized to execute a contract with the firm; and
BE IT FURTHER RESOLVED that a copy of the proposal be attached to and made a part of the minutes for this meeting.

The motion was seconded by Matthew W. Potter and carried by a unanimous vote of 7 to 0. Ms. Plassmeyer then declared the motion to be duly adopted, and the Secretary designated a copy of the document as Exhibit A.

Budget and Capital Projects Committee Report
Jim O’Donnell, chair of the Budget and Capital Projects Committee, provided a report on the committee meeting held earlier in the day.

Construction Projects Report
Jim O’Donnell provided an update on construction projects which had been approved by the Board at previous meetings.

Contracts for Construction/Technology Projects Report
Jim O’Donnell reported on one construction/technology project totaling $25,000 to $50,000 which had been approved since the last meeting of the Board:

<table>
<thead>
<tr>
<th>Project Name</th>
<th>Project Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>Kirk Building Elevator Hydraulic Cylinder Replacement Project</td>
<td>$26,721</td>
</tr>
</tbody>
</table>

Academic and Student Affairs Committee Report
Karen Haber, chair of the Academic and Student Affairs Committee, provided a report on the committee meeting held earlier in the day.

Resolution Amending Chapter 12 of the Code of Policies of the Board of Governors Pertaining to Tobacco Restrictions
Karen Haber reported on the discussion that took place in the Academic and Student Affairs Committee meeting in regard to Section 12.030, Tobacco Restrictions. A draft of a campus-wide tobacco use ban was distributed to the Board. Following discussion, Sarah Burkemer made the motion to approve the proposed draft with oral amendments as follows: smoking of materials other than tobacco products is prohibited and, effective July 1, 2015, the use of all tobacco products including e-cigarettes is prohibited. The motion was seconded by Cheryl J. Cozette and carried by a unanimous vote of 7 to 0. Ms. Plassmeyer then declared the motion to be duly adopted, and the Secretary designated a copy of the new policy, Section 12.030, Tobacco and Substance Use Restrictions, as Exhibit B.

Board Policy Review Committee Report
Matthew W. Potter, chair of the Board Policy Review Committee, provided a report on the committee meeting held earlier in the day.

Agenda Items for Future Meetings
The Board reviewed a list of proposed agenda items for the regular meetings during the next year.
Dates for Future Meetings
Matthew W. Potter moved the adoption of the following resolution:

BE IT RESOLVED that the next regular meeting of the Board of Governors be scheduled for Saturday, April 12, 2014, on the University campus in Kirksville, beginning at 1:00 p.m., with the understanding that the Chair may alter the starting time and/or place for the meeting by giving due notice of such change; and

BE IT FURTHER RESOLVED that other regular meetings of the Board during the next year be tentatively scheduled for the following dates:

   Saturday, June 14, 2014;
   Saturday, August 2, 2014;
   Friday, October 10, 2014;
   Saturday, December 6, 2014; and
   Saturday, February 7, 2015.

The motion was seconded by Sarah Burkemper and carried by a unanimous vote of 7 to 0. Ms. Plassmeyer then declared the motion to be duly adopted.

Agenda Items for Closed Session
Sarah Burkemper moved the adoption of the following resolution:

BE IT RESOLVED that this meeting be continued in closed session, with closed records and closed votes as permitted by law, for consideration of the following items as authorized by Section 610.021, Revised Statutes of Missouri:

1. Approval of minutes for the closed session of the last meeting under Subsection 14 of the statute for “Records which are protected from disclosure by law”;
2. Individual personnel actions under Subsection 3 of the statute for “Hiring, firing, disciplining or promoting of particular employees by a public governmental body when personal information about the employee is discussed or recorded”; and
3. Confidential communications with the General Counsel; and

BE IT FURTHER RESOLVED that if any business not covered by the stated reasons for the closed session is raised during the closed session, then this meeting shall be reopened to the public and an announcement about a resumption of the open session shall be made in the hallway outside of the meeting room.

The motion was seconded by Karen Haber and carried by a unanimous vote of 7 to 0. Ms. Plassmeyer then declared the motion to be duly adopted.
The closed session of the meeting began shortly after 2:30 p.m.

Sarah Burkemper  
Secretary of the Board of Governors

I hereby certify that the foregoing minutes were approved by the Board of Governors on the 12th day of April, 2014.

Susan Plassmeyer  
Chair of the Board of Governors
EXHIBIT A

Proposal to Provide Professional Services For

Truman State University

Request For Proposal Subject:
External Auditing Services Project No. SP14-13
Includes Amendments 1, 2 and 3

Name of Bidding Firm:
RubinBrown LLP

Address:
1 North Brentwood, Suite 1100
St. Louis, Missouri 63105

Contact Person:
Brent Stevens, CPA - Partner

Direct Dial Number:
314.290.3428

Fax Number:
314.290.3400

Opening Date:
January 30, 2014
2:00 p.m. CST

www.rubinbrown.com
January 30, 2014

Ms. Kim Murphy, CPPB  
Purchasing Supervisor  
Truman State University  
McClain Hall 106100 East Normal  
Kirkville, Missouri 63501  

Dear Kim:

Thank you for the opportunity to present this proposal to continue providing auditing services to Truman State University (the University). Our proposal is in response to the University RFP SP14-13, including amendments 1, 2 and 3. This proposal reflects our deep understanding of your service needs and details our approach to continue providing superior quality, service and value to help the University achieve its mission and vision.  

Our team has an in-depth understanding of the unique accounting, auditing and business requirements of the University. As one of the largest firms in the nation with a substantial practice working with governmental entities, we have the resources to offer the University continuity of your engagement team combined with fresh perspectives from technical experts across our firm. In addition, we regularly introduce new team members to the engagement to bring fresh perspectives to the audit. We will continue to work proactively to serve as a resource and trusted business advisor to the University, reaching well beyond the baseline audit services.

We look forward to continuing a long-term relationship with Truman State University. It is our honor and privilege to serve the University. Thank you for your consideration.

Sincerely,

[Signature]

Brent Stevens, CPA  
Partner-in-Charge, Colleges and Universities Services Group  
Direct Dial Number: 314.290.3428  
E-mail: brent.stevens@rubinbrown.com

BS:acj
Executive Summary

Your Needs

A firm with depth, expertise and knowledge serving Colleges & Universities, Governmental entities and 501(c)(3) Organizations

Our Solutions

RubinBrown is one of the largest firms in the United States, with over 425 team members. We currently have dedicated practice groups that serve Colleges & Universities, other Governmental Entities, and Not-for-Profit organizations. In addition to working with several Universities similar to Truman State (as referenced in our proposal), we also have a substantial list of clients that are considered other component units of the State of Missouri.

The team selected as your engagement team (which includes several recent Truman State Alumni) has a substantial amount of experience in these areas. While we continue to strive to maintain continuity of the engagement team, we also recognize the benefit of altering this team on a periodic basis to ensure that we keep our audit approach "fresh". During the past 6 years in our service as the University’s auditors, we have rotated the Partner responsible for the engagement, and have had 4 different managers work in various capacities on the engagement.

This depth and expertise in this area also provides for continuity of high quality service to the University and Foundation, in the event that any unforeseen circumstances would occur that would prevent the current engagement team from continuing to serve the University and Foundation.

An Independent, objective advisor that provides value added feedback and recommendations to the University to help improve your control structure and operations

For the proposed engagement period, we would perform some additional procedures (to the extent that independence standards allow) to review certain portions of your operations in detail, and provide you with a list of recommendations and solutions to enhance or improve the controls/operations in the selected area. This additional, value added service would be provided at no additional charge, as an indication of our continuing commitment to the University. The specific areas of focus would be spread over the course of the 5 year contract period, and could be tailored to fit those areas of specific interest to management and/or the Board. The following areas are suggestions that we would provide based on experiences with similar clients:

- Payroll and Benefits
- Federal Grant compliance, including training for project investigators
- Student billing and collection cycle
- Information technology and cyber security

A business partner that will keep your team up to date on issues that are currently facing the Industry.

RubinBrown provides a substantial amount of training, education and free resources to our clients on a periodic basis throughout the year. These resources include news articles and whitepapers, seminars and live training sessions on topics specific to GASB standards, Federal Funds regulations, general accounting regulations, tax-law changes, etc that are relevant to the University and Foundation. In addition, we ensure that we are proactive with our clients to help them implement and understanding major changes that are on the Horizons, so that you are prepared well in advance of the change occurring. As the University experienced during the 2013 fiscal year, RubinBrown made substantial efforts to educate our University clients and their Boards on the potential impacts of the pending change in accounting for State Retirement Funds.
Pricing and Renewals

Truman State University and Foundation (collectively, "the University) are highly valued clients of RubinBrown. It is our objective to continue a long-term partnership with the University. As a reflection of our desire to continue to work with you, we are committed to the following:

- All services will be priced at a discount from our standard hourly rates.
- If desired, we will commit to quarterly business strategy sessions with University management to discuss your most pressing issues and any financial concerns. There will be no charge for these standing quarterly business strategy sessions.

Our estimated fees for the services, increased slightly less than 3% for each renewal period, are as follows.

<table>
<thead>
<tr>
<th>Scope of Services</th>
<th>2014</th>
<th>2015</th>
<th>2016</th>
<th>2017</th>
<th>2018</th>
</tr>
</thead>
<tbody>
<tr>
<td>University Financial Statements</td>
<td>$53,000</td>
<td>$54,500</td>
<td>$56,100</td>
<td>$57,700</td>
<td>$59,400</td>
</tr>
<tr>
<td>Foundation Audit</td>
<td>$19,000</td>
<td>$19,500</td>
<td>$20,000</td>
<td>$20,600</td>
<td>$21,200</td>
</tr>
<tr>
<td>A-133 Audit</td>
<td>$11,400</td>
<td>$11,700</td>
<td>$12,000</td>
<td>$12,300</td>
<td>$12,600</td>
</tr>
<tr>
<td>Bond Audit</td>
<td>$4,700</td>
<td>$4,800</td>
<td>$4,900</td>
<td>$5,000</td>
<td>$5,100</td>
</tr>
<tr>
<td>ACT/Class Rank Report</td>
<td>$3,000</td>
<td>$3,000</td>
<td>$3,000</td>
<td>$3,000</td>
<td>$3,000</td>
</tr>
<tr>
<td>NCAA Audit</td>
<td>$9,500</td>
<td>-</td>
<td>-</td>
<td>$10,100</td>
<td>-</td>
</tr>
<tr>
<td>Other Expenses</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Out-of-Pocket Costs</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$100,600</strong></td>
<td><strong>$93,500</strong></td>
<td><strong>$96,000</strong></td>
<td><strong>$108,700</strong></td>
<td><strong>$101,300</strong></td>
</tr>
<tr>
<td>Foundation 990</td>
<td>$3,800</td>
<td>$3,900</td>
<td>$4,000</td>
<td>$4,100</td>
<td>$4,200</td>
</tr>
<tr>
<td>University 990-T</td>
<td>$1,400</td>
<td>$1,400</td>
<td>$1,400</td>
<td>$1,400</td>
<td>$1,400</td>
</tr>
<tr>
<td>Tax and Consultation Services Per Hour</td>
<td>$200</td>
<td>$206</td>
<td>$212</td>
<td>$219</td>
<td>$225</td>
</tr>
</tbody>
</table>

Our fees as stated are "not to exceed" fixed fee commitments and include all out-of-pocket expenses.

* Includes the financial aid program only. All other major programs would be billed at a fixed cost of $5,000 per year.
Key Elements of Auditing Approach

Our concept of comprehensive service to clients goes far beyond the once-a-year performance of audit services. We believe that truly responsive service requires continuous attention, which means being available to you and your management staff throughout the year.

We take a constructive service approach to serving clients and are committed to the affairs of our clients on a continuous basis. This approach blends both technical audit and general industry experience into a constructive service concept. We use the latest in audit technology to analyze client needs and provide timely, quality service in the most efficient manner.

Our approach to the audit of the University emphasizes quality, efficiency, and continuous involvement, and is summarized in the steps that follow.

Audit Services

We will perform an audit of the University's and Foundation's (collectively the University) financial statements for the year ending June 30, 2014. The purpose of an audit is to express an opinion about whether the financial statements are fairly presented in all material respects in accordance with generally accepted accounting principles.

Initial Planning

The initial planning phase of an audit is critical to its successful completion. The plan must recognize both the specific needs of the University and the standards of our profession, yet it must also be flexible enough to respond to change.

We would begin our work by developing our plan for the audit in cooperation with management of the University. This phase would precede review and evaluation of the University’s internal controls, risk assessment and preparation of the work program. The principal steps in the initial planning process include:

- Pre-audit meeting with management including accounting and student financial aid staff to confirm our understanding of the scope of our engagement, time requirements, client schedules and to determine any special areas of concern.
- Perform basic planning procedures, including analytical procedures, examining financial, statistical and budget data to help identify trends, fluctuations and relationships that may require further analysis.
Key Elements of Auditing Approach

Interim Procedures

A most important factor in determining the scope of the audit is the assessment of risk and the understanding of the University's internal controls.

Current auditing standards require a risk-based approach to the financial statement audit that entails:

- **An in-depth understanding of the entity and its environment, including its internal controls.** This knowledge will be used to identify the risk of material misstatement in the financial statements and what the entity is doing to mitigate that risk.
- **A rigorous risk assessment of material financial misstatement based on that understanding.**
- **A tighter linkage between the assessed risks and the nature, timing and extent of audit procedures performed in response to those risks.**
- **Perform A-133 Single Audit procedures.**

We will review, document and test the University's internal controls as required by generally accepted auditing standards and Government Auditing Standards. These risk assessment procedures include documenting processes, key internal controls within these processes, discussions regarding entity level (top) controls, activity level controls and system walk-throughs. Management assistance (providing system process descriptions and internal control documentation and making time available for discussions) will be required.

We will also conduct fraud-planning steps consisting of interviews and the identification of potential fraud risk areas, if any.
Key Elements of Auditing Approach

Year-End Fieldwork

- Review our audit plans and programs for year-end procedures with the University and adjust as appropriate. Provide a detailed audit plan and list of schedules to be prepared by the University.
- Perform year-end procedures including direct tests of account balances and updated analytical procedures.
- Perform A-133 single audit procedures.
- Assist in the preparation of all financial statements and reports.
- Conduct conferences with Board of Governors and University personnel throughout the audit process including both progress meetings and an exit conference.
- Review preliminary drafts of all financial statements and prepare a management letter.
- Complete tax services.
- Complete NCAA procedures (every 3rd year)
- Complete bond audit and ACT procedures.
- Deliver all final reports.

Client assistance preparing schedules will be required. Requests for this information will be made during or shortly after our interim procedures. RubinBrown utilizes computer-based technology for workpaper documentation. Electronic schedules are preferred, including scanned documents whenever possible. Internet access in the field is preferred; however, our engagement team will utilize wireless technology and, therefore, access through your network is not required.

Expectations of University Staff

Our estimates are based on the assumption that your staff will prepare certain schedules and provides certain clerical assistance to us. In addition, we expect full cooperation from your banks and legal counsel in responding to confirmations and our inquiries. We anticipate that the University will be ready, with the trial balances and schedules completed and the books closed at the agreed-upon starting date.
Key Elements of Auditing Approach

Sample Size and Extent of Statistical Sampling Used

RubinBrown's approach to audit sample sizes is to keep them appropriate based on the risk assessed for each area to get the highest level of assurance. Our sample sizes may range from a few items to generally no more than 25-40 items per audit area. We also use sampling when testing federal grant transactions and various other facets of the audit.

Use of Software

We use several types of software on our audit engagements, including trial balance, data extraction, and workpaper maintenance software. We also use this software to generate schedules and tailor our audit approach and work programs to the University. We use ProSystem fx Engagement, CSA, PPC, ACL and Excel where appropriate to produce working papers and to compile information from your system. This technology, along with our experience working with other universities that utilize the Jenzabar software program, allows us to complete reports with accuracy and efficiency, keeping fieldwork time and costs to a minimum.

In addition, we can test and analytically review a significant number of your transactions electronically using data extraction software (ACL). This will require you to download your general ledger and various other reports for us to import into our software at the University's offices.

It may also be possible for us to use our resources to help you compile financial information for external financial reporting. ACL can often times be used to extract data efficiently to provide you and your staff with the data they need to prepare for financial reporting.

Type and Extent of Analytical Procedures Used

We use analytical procedures regularly in order to save time and make the audit process more effective. We complete analytical testing in the planning, testing, and final review stages of every audit. Analytical tests can include trend analysis which compares the current year against prior years and comparisons of actual results to budget expectations. We also use data extraction software to analytically review the contents of selected accounts and look for anomalies or exceptions in data patterns.

These procedures involve reviewing internal financial reports and electronic data both in our trial balance and data extraction software and manually to identify significant changes, unexpected fluctuations, and other areas of interest.

In some instances, if there is adequate detail in the general ledger, the sample size and amount of detailed substantive testing can be reduced based on our analytical testing.
Key Elements of Auditing Approach

Timing of Engagement
RubinBrown is committed to providing high quality services in a timely manner. We have reviewed the time requirements stipulated in the RFP for all services listed. We will guarantee that we will be able to match these timing requirements with our engagement approach, and will work diligently to exceed your expectations in this area.

Quality Control
The managers of the engagement perform a detailed review of the workpapers. The procedures include a thorough review of the workpapers for confirmation that they are complete and appropriately documented.

The partner confirms the engagement has been properly planned and that the policies and procedures of RubinBrown were followed and complied with. The partner also performs a review of workpapers, financial statements and disclosures.

Our quality control department reviews all financial statements and disclosures before issuance. This review is completed to verify all of the firm’s procedures and policies were complied with along with the standards issued by our profession.
Key Elements of Auditing Approach

A Unique Audit Approach that Delivers Value
RubinBrown's Assurance Services Group consists of a team of 150 dedicated professionals. The University will be served by a team of skilled professionals offering advice through each phase of this engagement. You will find that our team has thorough knowledge of assurance services and internal controls.

We initiate the engagement planning phase by developing a unique client expectations agreement that defines the key factors that are important to the University. This agreement will guide your team throughout the engagement and ensures that we consistently exceed your expectations.

We have invested many hours reviewing and revising our audit processes to bring additional value to clients. Our staff is trained to look beyond the numbers for value-added business suggestions. Our approach focuses on understanding all aspects of your organization. This approach enables us to evaluate the overall effectiveness of your organization compared to others in your industry and provide best practice recommendations to help you achieve your vision.

You will receive a unique report summarizing your organization's strengths and opportunities for improvement. This report is tailored to meet the reporting needs of each of our clients, and varies based on the desired level of detail and complexity to which the audit/finance committees of our clients desire. You will hear our viewpoint on your financial results and operations together with our ideas to help you improve your organization. We want our clients to see us as strategic partners with whom they can discuss, in confidence, their issues and strategies.
12.030. Tobacco and Substance Use Restrictions. The use of tobacco in buildings and vehicles owned or controlled by the University is prohibited, except as specifically permitted in this section.

12.030.1. Purpose. The purpose of restricting the use of tobacco products is to implement the provisions of Sections 191.765 through 191.777 of the statutes, to promote the health of the University community, to preserve and protect University property, and to provide a clean and safe environment in which to study, work, and learn.

12.030.2. Restrictions. Restrictions regarding the use of tobacco products and other substances are as follows:

1. Until July 1, 2015, smoking is prohibited within 25 feet of any building on University property and the use of all tobacco products is also prohibited in all vehicles owned or controlled by the University.

2. Effective July 1, 2015 the use of all tobacco products, including smokeless tobacco and including electronic nicotine delivery systems (e cigarettes), is prohibited on all University property and is also prohibited in all vehicles owned or controlled by the University.

3. Effective immediately, (February 8, 2014) smoking of materials other than tobacco products is prohibited on University property and in vehicles owned or controlled by the University.

12.030.3. Employee Smoking Areas. The statutory provision for designated smoking areas where employees may smoke, if such areas can be adequately ventilated at minimum cost, is acknowledged. A review of the feasibility of installing ventilation equipment in the various buildings has been conducted, and the study has indicated that the cost of necessary ventilation would exceed $10,000 in each building, which is considered to be more than the minimum costs contemplated by the statute. Therefore, smoking areas for employees have not been designated, and they are not to be authorized or designated in University buildings without an amendment of this policy.

12.030.4. Assistance Programs. The President of the University is encouraged to initiate and promote health and wellness programs for the cessation of tobacco usage and to make such programs available for faculty, staff, and students.