

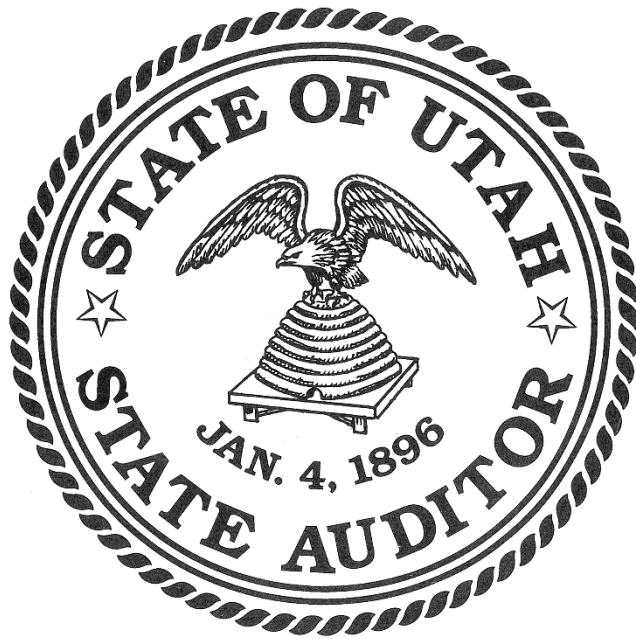
# Utah System of Higher Education

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## Special Report on Course & Program Fees *For the Year Ended June 30, 2021*

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Report No. 22-FEE-SP



## Office of the State Auditor

January 28, 2022

**AUDIT LEADERSHIP:**

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# Utah System of Higher Education

For the Year Ended June 30, 2021

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## Background

A service fee is a charge in return for a specific benefit to the one paying the fee.<sup>1,2</sup> To be a legitimate fee for service, the amount charged must bear a reasonable relationship to the services provided, the benefits received, or a need created by those who must pay the fee.<sup>3</sup> More specifically, for a service fee to be reasonable, the total cost of the service must fall equitably upon similarly situated fee payers and in proportion to the benefits conferred.

Course fees, one type of service fees, are charges associated with specific courses, such as clinical or lab fees, intended to cover associated clinical or lab costs, whether in whole or in part. These course fees are in addition to tuition and mandatory<sup>4</sup> fees typically charged to students in the Utah System of Higher Education (USHE).

Program fees are charges associated with specific university programs, such as a business college or pre-medical major that may have additional costs beyond standard (or base) tuition rates. Multiple course fees may be combined into a single program fee to simplify fee administration and oversight. Program fees may act as what some call “differential tuition,” where more costly majors have an additional program charge above an institution’s base tuition.

The Utah Board of Higher Education (Board) has governing power over approving tuition and student fees.<sup>5</sup> However, the Board has delegated the development and approval process for course and program fees to each higher education institution’s Student Fee Advisory Committee (Fee Committee). These Fee Committees are responsible for holding Truth-in-Tuition meetings and setting policies for establishing and approving course and program fees.

The Board’s policy<sup>6</sup> applies to all types of student fees at higher education institutions. The policy allows institutions to establish fees, as long as the fees are monitored by the Board. Without oversight from the Board and the individual institutions, these fees can impose extra costs on students who may never receive the fees’ intended benefits.

Following its review of various student mandatory fees, the Office of the State Auditor (Office) deemed it important to review the oversight and use of course and program fees

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<sup>1</sup> See similar definitions in *Banberry Dev. Corp v. South Jordan City* (Utah 1981), *Massachusetts v. United States*, 435 U.S. 444 (1978), and *Evansville-Vanderburgh Airport v. Delta Airlines* (1970).

<sup>2</sup> Whereas a regulatory fee is a specific charge which defrays the government’s cost of regulating and monitoring the class of entities that pay the fee. See similar definition in *V-1 Oil Co. v Utah State Tax Commission* (Utah 1996).

<sup>3</sup> This requirement is intended to prevent a fee from being used to generate excessive revenues and becoming indistinguishable from a tax.

<sup>4</sup> A recent Office of the State Auditor report, “Mandatory Fees in the Utah System of Higher Education” (CAU-19-SP), found that the lack of transparency and inability to follow policy created improper fees and charges for students at Utah State University and the University of Utah.

<sup>5</sup> Utah Code 53B-1-402(1)

<sup>6</sup> Utah Administrative Code R516-3.1

within USHE. In addition, the Office was asked to review to what extent higher education institutions implemented recommendations regarding fees identified by the Office of the Commissioner of Higher Education (Commissioner).

The Office selected 15 sample fees to evaluate and analyze from each university or college<sup>7</sup> (Institution). The following criteria were used to evaluate the fees:

1. Did the Institution follow its policies and procedures for creating the course or program fee?
2. Can the fee be reasonably traced to the fee creation justification? Is the methodology for calculating the fee reasonable?
3. Is the purpose and amount of the fee clearly stated, such as in the course description?
4. Does the fee relate to an enhanced benefit beyond what a reasonable student would traditionally expect tuition to cover for a standard class?
5. Is a fee's revenue tracked in its own fund, index, activity, or account code? If not, how is it tracked separately from other dissimilar fees?
6. Is the budget and historical expenditures expected to break even?
7. Are the fee revenues used exclusively for the stated purposes specified in the fee description, as disclosed to the student/fee payer?
8. Has the program historically been (or is currently being) funded by any sources other than the general fund?
9. Did each student/fee payer utilize the service in proportion to the fee paid? Is the fee designed and implemented to avoid "free riders"?
10. Were there any changes made as a result of USHE's course fee audit? If so, did the changes adequately address the issues presented by USHE's audit?

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<sup>7</sup> Utah State University (USU), the University of Utah (UOU), Dixie State University (DSU), Southern Utah University (SUU), Weber State University (WSU), Utah Valley University (UVU), Snow College (SNOW), and Salt Lake Community College (SLCC).

## Finding 1. Institutions Created Course Fees Outside of Policy

The Board requires each Institution to establish and follow policies to impose any course fees.<sup>8</sup> While most Institutions followed established policies, SNOW, and SLCC did not adhere to their policies or did not have established policies.

Of the 15 fees sampled at SNOW, 12 were implemented without official approval, as required by college policy.

SLCC did not have a formal course fee policy in place, but instead followed documented guiding principles for the process of course fee approval, review, and implementation. As a result, all 15 fees sampled for SLCC were created without formal policy.

Although these guidelines are consistent with guidance from the Board's requirements, because they are not delineated as official policy, there is no enforcement mechanism to ensure that fees are adhering to these guidelines.

Adhering to established policies allows Institutions to ensure that course fees meet Board requirements. Without following established policy, the risk of noncompliance increases, as well as the risk that students will be improperly charged.

### Recommendation:

- **We recommend that each Institution establish, and adhere to, formal policies for creating course fees.**

## Finding 2. Course and Program Fees Could Not Be Reasonably Traced to Original Justification

Course fees may be imposed based on the cost of the activity or service for which the fee is levied and should cover only the specific costs associated with the particular course.<sup>9</sup> Institutions should ensure that course fees are justifiable, reasonable, and necessary<sup>10</sup> by clearly documenting the methodology and justification for fees and their associated amounts. All but one institution had fees that did not meet this criteria.

DSU, UOU, SNOW, SLCC, WSU, SUU, and UVU had fees that could not reasonably be traced back to the original fee calculation justification and methodology. For most fees, the documentation lacked adequate detail. For example, a UOU art course called "Making a Masterpiece" had an associated fee of \$80, presumably to cover expenses for materials

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<sup>8</sup> Utah Administrative Code R517-7

<sup>9</sup> Utah Administrative Code R517-5.1

<sup>10</sup> Utah Administrative Code R517-7.1.3

and art supplies, but without a detailed calculation, it is impossible to determine whether students were being reasonably charged for course costs.

For several fees, SLCC was unable to provide documentation. Without documentation, it is impossible to determine the reasonableness of fee justification or methodology.

Some of SUU's fees were program fees, which are fees established to cover additional costs of a particular program of study not covered by tuition.<sup>11</sup> These fees are subject to the same stipulations as course fees and should have detailed documentation supporting the justification and methodology for calculating the fees. These program fees could not be reasonably traced to the supporting documentation of the additional costs justifying the fee. For example, the \$15 Undergraduate Upper Division Program Fee applies to all undergraduate upper division business students. Based on the documentation, it is unclear what costs the fee covers. All undergraduate business students pay this fee with no clear connection to additional costs incurred or additional services provided.

Some of UVU's fees originally had sufficiently detailed justification, but due to the passage of time, they can no longer be reasonably relied upon. For example, UVU had a \$10 fee for a digital design course to cover audio and video recording equipment. While the original justification included a detailed calculation of the fee, that calculation was made in 2002. The calculation had not been reassessed in the nearly 20 years the fee was being charged. The technology and associated costs have likely changed drastically over the past two decades. Long standing fees should be regularly reviewed and reassessed to ensure that the justification and methodology still apply.<sup>12</sup>

## **Recommendations:**

- **We recommend that each Institution retain sufficiently detailed documentation of fee calculation methodology and justification and ensure that course fees are consistent with that documentation.**
- **We recommend that each Institution regularly assess the appropriateness and applicability of existing fees.**

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<sup>11</sup> Utah Administrative Code R517-3.2

<sup>12</sup> Utah Administrative Code R517-7.2

### Finding 3. Many Course Descriptions Did Not Include Purpose and Amount of Course Fees

Institutions should include information, including purpose and amounts, for approved course fees in each academic term's schedule prior to registration.<sup>13</sup>

Five of the institutions (USU, SNOW, DSU, SUU, and WSU) did not adequately disclose to students the purpose or dollar amount for any of the sampled fees, such as in the course descriptions. Additionally, UOU did not disclose the necessary information for 12 of the 15 sampled fees, and SLCC did not disclose the information for one of its fees.

Students use course descriptions to understand prerequisites and other aspects of a course. It is important that any associated course fees be adequately disclosed to students, such as included in the course description. Inclusion of fee amount and purpose in course descriptions informs students of the additional cost of any given course and allows them to make decisions accordingly.

#### Recommendations:

- **We recommend that each Institution disclose the purpose and amounts of course fees to students prior to registration.**

### Finding 4. Course Fees Not Adequately Tracked

Institutions should track and account for course and program fees in a way that the proper use of fee revenue can be evaluated and audited.<sup>14</sup> Further guidance from the Commissioner recommends that fees should be tracked in their own fund, index, activity, or account code.<sup>15</sup>

Of the fees sampled at SUU, 12 were not separately tracked, but rather pooled with fees from other courses. UOU had one fee that was not separately tracked. If course fees are combined with revenues from dissimilar fees, it is difficult to ensure that the funds are being used for the stated purpose and are proportionately benefitting those paying the fees.

#### Recommendations:

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<sup>13</sup> Utah Administrative Code R517-7.3

<sup>14</sup> Utah Administrative Code R517-5.6

<sup>15</sup> From a recent audit performed by Utah System of Higher Education in 2019 entitled "An Audit of Course Fees."

- We recommend that each Institution track course fees separately rather than pooling dissimilar fees.

## Finding 5. Course Fees Not Used for Purposes Detailed in Fee Descriptions

Institutions can use course fees only to support the activity or service for which the fee is being charged.<sup>16</sup> We noted the following instances of institutions using course fee revenue for costs outside the stated purpose.

Table 1. USU Course Fee Purposes and Uses

Course Description	Stated Fee Purpose	Actual Use of Funds
Intro Astronomy	Maintenance and teaching assistants	Monthly telephone charge
Private Pilot Heli Stage II	Various Flight Related Charges	Basic utilities
Aikido	Instruction and equipment replacement	Paint and wall repair
Food/Tech and Health	Cost of materials and teaching assistants	Software subscription

Table 2. DSU Course Fee Purposes and Uses

Course Description	Stated Fee Purpose	Actual Use of Funds
Principles of Chemistry II Lab	Materials and supplies for chemical laboratory experiments	Conference attendance expenses and storage rental costs
Intermediate Accounting I	Accounting software	Conference attendance expenses
Tax Accounting I	Accounting software	Conference attendance expenses
Calculus I	eLab tutoring services/computer maintenance	Luncheon/meal expenses

Table 3. UVU Course Fee Purposes and Uses

Course Description	Stated Fee Purpose	Actual Use of Funds
Special Topics in Digital Design	Cables, cards, cords, scanner, and video and audio recording kits	Ink and instructional videos

<sup>16</sup> Utah Administrative Code R517-5.5



Introduction to Engineering WE	Wiring, tools, lights, sensors, and batteries	Vehicle simulation software
Forensic Trace Analysis I	Safety glasses, lab coat, photography equipment	Basic HP printer ink

Some of these expenditures may be appropriate to include in a course fee. In such cases, the stated purpose should be amended to include these costs. In addition, SLCC was unable to provide documentation of expenditures for one of its fees. Without this documentation, we were unable to determine if the funds were used for the stated purpose.

If fees are used for expenditures not within the stated purpose, then the fee funds were spent improperly.

**Recommendations:**

- **We recommend that each Institution ensure that fee revenues are used solely for their stated purposes.**
- **We recommend that each Institution amend stated fee purposes where they desire to include other appropriate costs.**
- **We recommend that each Institution maintain sufficient documentation demonstrating how fee expenditures satisfy the stated purpose of the fee.**

## Finding 6. Course Fees Generated Excess Revenue

With a few exceptions, such as replacing equipment on a rotating schedule, course and program fees should be used each academic period for the benefit of the students who paid the fees.<sup>17</sup> To accomplish this, institutions should minimize the amount of funds that carried over from year to year, with the target of breaking even. If excess amounts are consistently carried over, it is likely that fees exceed the associated costs and should be adjusted accordingly to ensure that students are not paying for benefits that they will not receive.

USU, UOU, UVU, WSU, and SLCC had fees that had significant carryovers without a reasonable justification.

SUU also had fees that had significant carryovers, but because SUU did not separately track course fee revenues for program fees and pooled them with other fees (see Finding 5 above), we were unable to determine if any per-course carryforward was reasonable.

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<sup>17</sup> Utah Administrative Code R517-5.7

## Recommendations:

- **We recommend that each Institution reassess course and program fees to ensure amounts match costs and do not generate large carryovers.**

## Finding 7. Course Fee Payers Did Not Receive Proportional Benefits

Course and program fees should proportionately benefit those paying the fee. Of the fees sampled at SUU, 10 did not provide a proportional benefit to those paying the fee. These fees were primarily program fees. For example, the undergraduate humanities and social sciences program fee is charged to all undergraduate students studying humanities and social sciences, regardless of major. The Psychology program, however, receives a disproportionately large portion of the funding. Essentially an English major student is paying the same amount as a Psychology major student, but receiving less benefit.

Of the fees sampled at SLCC, four of them did not have any associated expenditures from the fee funds due to the suspension of in-person instruction because of the pandemic. SLCC was unable to demonstrate that fee collection was also suspended, therefore, we were unable to verify if students that were unable to receive any benefit paid the fees. There were an additional five fees for which SLCC did not maintain sufficient documentation to verify that students were receiving a proportional benefit.

Two of the fees sampled at WSU were used to pay for administrative functions for various courses in addition to the courses for which the student paid the fee. As such, some students were forced to pay for cost that should have been borne by other students.

If students are not proportionately benefitting from fees paid, some students may be overcharged and others may be improperly undercharged.

## Recommendations:

- **We recommend that each Institution reassess course and program fees to ensure that those paying the fee receive reasonably proportionate benefit.**

## Finding 8. Course Fees Revenue Used for Unallowed Purposes

Course fees are implemented to cover costs of a particular course that are not covered by tuition.<sup>18</sup> These fees should be charged only when no other dedicated funds are available<sup>19</sup>

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<sup>18</sup> Utah Administrative Code R517-3.1

<sup>19</sup> Utah Administrative Code R517-5.3

and should provide an enhanced benefit to those paying the fee. Basic instructor costs are expected to be a part of regular tuition and should not be paid using course fees.<sup>20</sup>

We noted that in two of the samples fees, USU improperly used fee revenue to pay for the course instructor.

*Table 4. USU Courses with Improper Costs Covered by Fees*

Course Description	Improper Use of Funds
Aikido	Course instructor pay
Pre-Algebra	Course instructor pay

In addition, there were five fees that SLCC could not provide sufficient documentation to determine their purpose. Without proper documentation, it is impossible to determine if fees revenue was used properly.

Absent Board rule, it could be reasonable for a course fee to include instructor costs and appropriate administrative and other overhead costs, but there should be a consistent application of this methodology across course fees.

#### **Recommendations:**

- **We recommend that each Institution comply with Board rule, ensuring course and program fees are used for allowable purposes.**
- **We recommend that each Institution maintain sufficient documentation regarding the use of fee revenue.**

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<sup>20</sup> Utah Administrative Code R517-5.8

# **Audit Response**

## Appendix A – Tables and Charts

Table 5. Overall Results of Course Fee Audit

School	Number of Errors							
	Finding 1	Finding 2	Finding 3	Finding 4	Finding 5	Finding 6	Finding 7	Finding 8
USU	0	0	15	3	0	4	4	0
UOU	0	11	12	0	1	4	0	0
SNOW	12	12	15	0	0	0	0	0
DSU	0	10	15	0	0	0	4	0
SUU	0	5	15	0	12	9	0	10
UVU	0	10	0	0	0	6	3	0
WSU	0	3	15	2	0	4	0	2
SLCC	15	7	1	6	0	11	1	9
Total errors	27	58	88	11	13	38	12	21
Total Tested	120	120	120	120	120	120	120	120
% errors	23%	48%	73%	9%	11%	32%	10%	18%

## Legend for Tables 6-13

✓ = criteria acceptably met

X = criteria not met

Table 6. DSU Course Fee Findings Breakdown

Course Number	Course Fee Name	Fee Amount	Finding							
			1	2	3	4	5	6	7	8
NAT 323	Geology National Parks Lab	\$675	✓	✓	X	✓	✓	✓	✓	✓
FPA 313	Intro to Photography	\$50	✓	X	X	✓	✓	✓	✓	✓
FPA 326	Priv Applied Mus I: Piano	\$200	✓	X	X	✓	✓	✓	✓	✓
NAT 308	Principles of Chemistry II Lab	\$150	✓	✓	X	✓	X	✓	✓	✓
BUS 306	Intermediate Accounting I	\$125	✓	✓	X	✓	X	✓	✓	✓
TEC 303	Problem Solving with Computers	\$25	✓	X	X	✓	✓	✓	✓	✓
VPS 325	Dixie Dance Team	\$112	✓	X	X	✓	✓	✓	✓	✓
FPA 312	Figure Painting	\$110	✓	✓	X	✓	✓	✓	✓	✓
FPA 314	Intro to Sculpture	\$80	✓	X	X	✓	✓	✓	✓	✓
FED 303	Intermediate Golf	\$75	✓	X	X	✓	✓	✓	✓	✓
COM 342	Advanced Screenwriting	\$30	✓	X	X	✓	✓	✓	✓	✓
BUS 306	Tax Accounting I	\$25	✓	X	X	✓	X	✓	✓	✓
SOC 311	Intro to Digital Forensics	\$25	✓	X	X	✓	✓	✓	✓	✓
NAT 309	Introduction to Dinosaurs	\$25	✓	X	X	✓	✓	✓	✓	✓
NAT 315	Calculus I	\$25	✓	✓	X	✓	X	✓	✓	✓
<b>Total Errors</b>			-	10	15	-	4	-	-	-
<b>Total Tested</b>			15	15	15	15	15	15	15	15
<b>% Errors</b>			0%	67%	100%	0%	27%	0%	0%	0%

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Course & Program Fees Report  
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Table 7. SLCC Course Fee Findings Breakdown

Course Number	Course Fee Name	Amount	Finding								
			1	2	3	4	5	6	7	8	
AMTT 2500	Aviation Maint Lab	\$1,125	X	✓	✓	✓	✓	✓	X	✓	✓
KPDR 0510	SAT Prof Truck Driver-Lab	\$564	X	✓	✓	✓	✓	✓	X	X	✓
DH 2210	Dental Hygiene Clinical	\$535	X	✓	✓	✓	✓	✓	✓	✓	✓
MORT 2770	Mort Sci Lab	\$500	X	✓	✓	✓	✓	✓	✓	✓	✓
MUSC 2745	Private Instruction Class	\$405	X	✓	✓	✓	✓	✓	X	X	✓
HLAC 1610	Off Site Usage/LW Course	\$282	X	X	✓	✓	✓	✓	X	X	X
SURG 1250	ST Exam	\$250	X	✓	✓	✓	✓	✓	✓	✓	✓
OTA 2460	OTA Lab Fee/OTA Clinical	\$180	X	X	✓	✓	✓	✓	X	X	✓
CHEF 2215	Chef Course	\$175	X	✓	✓	✓	✓	✓	X	X	✓
NURS 1100	Nursing Lab	\$100	X	✓	✓	✓	✓	✓	X	✓	✓
FLM 2801	Film Acting for Directors Lab	\$50	X	X	X	✓	✓	✓	X	X	X
N/A	Online courses	\$40	X	X	✓	✓	✓	✓	X	✓	X
BIOL 2035 &2036	Biology Lab Fee/OER Course	\$30	X	X	✓	✓	✓	✓	X	X	X
MATH 950	OER Math Fee #2	\$10	X	X	✓	✓	✓	✓	X	X	X
MKTG 2500	Mktg Crse Fee/OER Course	\$10	X	X	✓	✓	✓	X	✓	X	X
<b>Total Errors</b>			<b>15</b>	<b>7</b>	<b>1</b>	<b>-</b>	<b>1</b>	<b>11</b>	<b>9</b>	<b>6</b>	
<b>Total Tested</b>			<b>15</b>	<b>15</b>	<b>15</b>	<b>15</b>	<b>15</b>	<b>15</b>	<b>15</b>	<b>15</b>	
<b>% Errors</b>			<b>100%</b>	<b>47%</b>	<b>7%</b>	<b>0%</b>	<b>7%</b>	<b>73%</b>	<b>60%</b>	<b>40%</b>	

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Course & Program Fees Report  
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Table 8. SNOW Course Fee Findings Breakdown

Course Number	Course Fee Name	Fee Amount	Finding							
			1	2	3	4	5	6	7	8
ART 1150	Photo I Lab Fee	\$35	X	X	X	✓	✓	✓	✓	✓
ART 2110	Experimental Drawing I	\$10	X	X	X	✓	✓	✓	✓	✓
BIOL 1055	Human Biology Lab	\$30	X	X	X	✓	✓	✓	✓	✓
CHEM 1215	Principles of Chemistry Lab I	\$30	X	X	X	✓	✓	✓	✓	✓
CIS 2200	Scaling Networks in the Enterprise	\$10	X	X	X	✓	✓	✓	✓	✓
COMM 2900	Newspaper Production	\$35	✓	✓	X	✓	✓	✓	✓	✓
ENGR 1300	3D Printing Fee	\$10	X	X	X	✓	✓	✓	✓	✓
GEO 1050	Geology of National Parks	\$200	✓	✓	X	✓	✓	✓	✓	✓
HFST 1140	Introductory Sewing	\$15	✓	✓	X	✓	✓	✓	✓	✓
OLE 1527	Rock Climbing	\$75	X	X	X	✓	✓	✓	✓	✓
PE 1130	Golf I	\$17	X	X	X	✓	✓	✓	✓	✓
PHYS 1060	Astronomy: Stars and Galaxies	\$10	X	X	X	✓	✓	✓	✓	✓
WELD 1220	Intro to GMAW	\$10	X	X	X	✓	✓	✓	✓	✓
ART 1120	2D Surface	\$35	X	X	X	✓	✓	✓	✓	✓
BIOL 2065	Introductory Microbiology Lab	\$30	X	X	X	✓	✓	✓	✓	✓
<b>Total Errors</b>			<b>12</b>	<b>12</b>	<b>15</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Tested</b>			<b>15</b>	<b>15</b>	<b>15</b>	<b>15</b>	<b>15</b>	<b>15</b>	<b>15</b>	<b>15</b>
<b>% Errors</b>			<b>80%</b>	<b>80%</b>	<b>100%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>



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Table 9. SUU Course Fee Findings Breakdown

Course/ Program Number	Course/Program Fee Name	Fee Amount	Finding							
			1	2	3	4	5	6	7	8
Business	Undergraduate Upper Division Program	\$15	✓	X	X	X	✓	X	X	✓
HRHM 3110	Quantity Food Production	\$84	✓	✓	X	✓	✓	✓	✓	✓
Education	Undergraduate Program	\$3	✓	X	X	X	✓	X	X	✓
Education	Administrative Intern	\$16	✓	✓	X	X	✓	✓	✓	✓
Engineering	CSIA Graduate	\$20	✓	X	X	X	✓	X	X	✓
Health Sciences	Nursing Program	\$27	✓	X	X	X	✓	X	X	✓
Humanities & Social Sciences	Undergraduate & Graduate Program	\$4	✓	X	X	X	✓	X	X	✓
Performing & Visual Arts	Undergraduate Theater Arts, Dance, & Art History	\$9	✓	✓	X	X	✓	✓	✓	✓
Performing & Visual Arts	Individual Music Instruction Course	\$211	✓	✓	X	X	✓	X	X	✓
GEOL 4960	Field Geology Course	\$103	✓	✓	X	✓	✓	X	✓	✓
MATH 1030	Review Math Course	\$11	✓	✓	X	✓	✓	X	✓	✓
Misc	Independent Study Course (All section 103 - 104)	\$67	✓	✓	X	X	✓	X	X	✓
PILT 1130	Unmanned Aircraft Basics	\$33	✓	✓	X	X	✓	✓	X	✓
PILT 1135	Unmanned Aircraft LOS & BLOS Flight Lab	\$220	✓	✓	X	X	✓	✓	X	✓
PILT 2515	UAS Mission Flight Lab	\$290	✓	✓	X	X	✓	✓	X	✓
<b>Total Errors</b>			-	5	15	12	-	9	10	-
<b>Total Tested</b>			15	15	15	15	15	15	15	15
<b>% Errors</b>			0%	33%	100%	80%	0%	60%	67%	0%

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Table 10. UOU Course Fee Findings Breakdown

Course Number	Course Fee Name	Fee Amount	Finding							
			1	2	3	4	5	6	7	8
YEART 89	Making a Masterpiece	\$80	✓	X	X	✓	✓	✓	✓	✓
YEHS 456	Design Foundations	\$480	✓	X	X	✓	✓	✓	✓	✓
YESCI 507	Adventures in Robotics	\$125	✓	X	X	✓	✓	✓	✓	✓
PREP 310	GRE Hybrid	\$300	✓	X	X	✓	✓	✓	✓	✓
YEART 78	Art Inspired by Nature	\$65	✓	X	X	✓	✓	✓	✓	✓
YESCI 195	Engineering Electrified	\$55	✓	X	X	✓	✓	✓	✓	✓
YESCI 275	Build Your Own Bot	\$175	✓	X	✓	✓	✓	✓	✓	✓
ART 102	Basic Drawing	\$15	✓	X	X	✓	✓	✓	✓	✓
DANC 101	Dance in Culture	\$25	✓	X	X	✓	✓	✓	✓	✓
ESSF 415	Mixed Martial Arts	\$45	✓	X	X	✓	✓	✓	✓	✓
PHYS 2020	General Physics	\$40	✓	✓	✓	✓	✓	X	✓	✓
PHYS 2025	Physics Lab II	\$40	✓	✓	X	✓	✓	X	✓	✓
MD LB 5500	Medical Lab Sciences	\$25	✓	✓	X	X	✓	X	✓	✓
SW 711	Intro to F&R; social work	\$87.50	✓	X	X	✓	✓	✓	✓	✓
ASTR 4060	Observational Astronomy	\$50	✓	✓	✓	✓	✓	X	✓	✓
<b>Total Errors</b>			-	11	12	1	-	4	-	-
<b>Total Tested</b>			15	15	15	15	15	15	15	15
<b>% Errors</b>			0%	73%	80%	7%	0%	27%	0%	0%

# Utah System of Higher Education

Course & Program Fees Report  
For the Year Ended June 30, 2021

Table 11. USU Course Fee Findings Breakdown

Course Number	Course Fee Name	Fee Amount	Finding							
			1	2	3	4	5	6	7	8
MUSC	Fr Horn Instr-2nd	\$300	✓	✓	X	✓	✓	X	✓	✓
PHYS 1040	Intro Astronomy (Bps)	\$30	✓	✓	X	✓	X	X	✓	✓
ENGR 2140	Mechanics Of Materials	\$50	✓	✓	X	✓	✓	X	✓	✓
AV 2365	Private Pilot Heli Stage II	\$13,498	✓	✓	X	✓	X	✓	✓	✓
PE 1440	Aikido	\$49	✓	✓	X	✓	X	✓	✓	X
NDFS 3110	Food/Tech And Health (Dsc)	\$15	✓	✓	X	✓	X	✓	✓	✓
MATH 0950	Pre-Algebra	\$125	✓	✓	X	✓	✓	X	✓	X
NDFS 4740	Food Service Org/Mgmt Lab	\$185	✓	✓	X	✓	✓	✓	✓	✓
USU 7920	Teaching Assistant Workshop	\$15	✓	✓	X	✓	✓	✓	✓	X
JCOM 4220	Newscast II (CI)	\$150	✓	✓	X	✓	✓	✓	✓	✓
CHEM 3710	Intro Biochemistry Lab	\$75	✓	✓	X	✓	✓	✓	✓	✓
LAEP 2720	Analysis And Design 2	\$163	✓	✓	X	✓	✓	✓	✓	✓
BIOL 5610	Animal Physiology Lab (QI)	\$160	✓	✓	X	✓	✓	✓	✓	✓
CS 2420	Computer Science 3 (QI)	\$62	✓	✓	X	✓	✓	✓	✓	✓
EDDT 1040	CAD Level I: Intro to CAD	\$2	✓	✓	X	✓	✓	✓	✓	✓
<b>Total Errors</b>			-	-	15	-	4	4	-	3
<b>Total Tested</b>			15	15	15	15	15	15	15	15
<b>% Errors</b>			0%	0%	100%	0%	27%	27%	0%	20%

# Utah System of Higher Education

Course & Program Fees Report  
For the Year Ended June 30, 2021

Table 12. UVU Course Fee Findings Breakdown

Course Number	Course Fee Name	Fee Amount	Finding								
			1	2	3	4	5	6	7	8	
ACC 3020	Lab access fee	\$30	✓	X	✓	✓	✓	✓	✓	✓	✓
ART 3750	Lab access fee	\$26	✓	✓	✓	✓	✓	✓	✓	✓	✓
BIOL 3605	Course Lab fee	\$145	✓	✓	✓	✓	✓	✓	✓	✓	✓
CMGT 4500	Lab access fee	\$45	✓	✓	✓	✓	✓	✓	✓	✓	✓
CS 4100	Lab access fee	\$45	✓	✓	✓	✓	✓	✓	✓	✓	✓
DGM 220R	Course fee	\$10	✓	X	✓	✓	✓	X	✓	✓	✓
DMT 111L	Course Lab fee	\$22	✓	X	✓	✓	✓	✓	✓	✓	✓
EART 2285	Course lab fee	\$90	✓	✓	✓	✓	✓	✓	✓	✓	✓
ENGR 1000	Course lab fee	\$11	✓	X	✓	✓	✓	X	X	✓	✓
FSCI 3540	Course lab fee	\$135	✓	X	✓	✓	✓	X	X	✓	✓
MECH 1010	Course lab fee	\$20	✓	X	✓	✓	✓	✓	✓	✓	✓
MICR 2065	Course lab fee	\$44	✓	X	✓	✓	✓	✓	X	✓	✓
NURS 2325	Course lab fee	\$112	✓	X	✓	✓	✓	✓	X	✓	✓
PES 1260	Course fee	\$60	✓	X	✓	✓	✓	✓	X	✓	✓
THEA 484R	Course lab fee	\$331	✓	X	✓	✓	✓	✓	X	✓	✓
<b>Total Errors</b>			-	10	-	-	3	6	-	-	-
<b>Total Tested</b>			15	15	15	15	15	15	15	15	15
<b>% Errors</b>			0%	67%	0%	0%	20%	40%	0%	0%	0%

## Utah System of Higher Education

Course & Program Fees Report  
For the Year Ended June 30, 2021

Table 13. WSU Course Fee Findings Breakdown

Course Number	Course Fee Name	Fee Amount	Finding							
			1	2	3	4	5	6	7	8
ART 4320	Ceramics Fee	\$18	✓	✓	X	✓	✓	X	X	X
DENT 4780	BA Thesis Fee	\$100	✓	✓	X	✓	✓	✓	✓	✓
MENG 6520	Seminar in Shakespeare Fee	\$26	✓	✓	X	✓	✓	✓	✓	✓
PE 1245	Ultimate Frisbee Fee	\$5	✓	✓	X	✓	✓	✓	✓	✓
PHYS 2019	Physics Lab Fee	\$25	✓	✓	X	✓	✓	✓	✓	✓
FL 3430	Translation Technology Fee	\$6	✓	✓	X	✓	✓	✓	✓	✓
EET 4060	Advanced Communications Fee	\$50	✓	X	X	✓	✓	✓	✓	✓
DANC 2610	Dance and Digital Tech Fee	\$20	✓	✓	X	✓	✓	✓	✓	✓
PDD 1010	Intro to Engineering & Technical Design Fee	\$35	✓	✓	X	✓	✓	✓	✓	✓
REST 3280	Patient Care Cont/QM Fee	\$30	✓	✓	X	✓	✓	✓	✓	✓
NRS 2551	Patient Centered Nursing Care Lab Fee	\$335	✓	X	X	✓	✓	X	✓	✓
QUAN 2400	Business Calculus Fee	\$13	✓	✓	X	✓	✓	✓	X	X
ZOOL 2100	Human Anatomy Fee	\$50	✓	✓	X	✓	✓	✓	✓	✓
EDUC 4300	Elementary Math Methods Fee	\$3	✓	✓	X	✓	✓	X	✓	✓
MET 4200	Mechanical Design with FEA Fee	\$50	✓	X	X	✓	✓	X	✓	✓
<b>Total Errors</b>			-	3	15	-	-	-	2	2
<b>Total Tested</b>			15	15	15	15	15	15	15	15
<b>% Errors</b>			0%	20%	100%	0%	0%	0%	13%	13%