Professional Writing Samples

Thomas Hofheinz, Ph.D.

Sample #1:

2003 Interim Accreditation Self Study Report, Finance, Eastern Oregon University.

Sample #2:

Excerpt from "Enabling Active Learning in the Web-based Classroom", Conference Presentation.

RECOMMENDATION EIGHT
FINANCE

"The committee recommends that Eastern Oregon University immediately undertake an assessment of the effects which decentralization of system functions has had and will continue to have on all aspects of campus operation, especially financial operations. The changes are already happening and must be accommodated rather than studied (Standard 7)."

Standard 7—Finance

Summary of the 1999 Focused Interim Report

After the University developed a strategic plan, the Administration and Finance area developed a budget planning process.[1] This planning process, informed by institutional strategic planning, helped the University make a transition from system-level centralized, static budget management to an institution-level decentralized, participatory management approach.

The Administration and Finance area proactively developed, and continued to enhance, the budget and planning process as guided by the University strategic plan.

Three major events occurring within the Oregon University System (OUS) have changed the scope of Eastern Oregon University's (EOU's) financial operations.

- Financial Information System (FIS). This system was designed for each institution to maintain full financial information responsibility. It also provided the institution's ability to aggregate information to OUS for audited annual reporting.
- Higher Education Efficiency Act – 1995 (SB271). This Oregon Legislative act delegated authority for personnel, labor relations, purchasing, and contractual actions to be maintained at each institution.
- Human Resources Information System (HRIS). This system provides distribution of payroll, benefit, and position control responsibility to each institution. It also allows OUS to aggregate information for OUS reporting.

The Administration and Finance departmental strategic plan addressed the effects of decentralization.[2] Administration and Finance ascertained that the University's fiscal and physical assets could only be stewarded through leadership in planning and budgeting. Administration and Finance is the foundation for achieving the University strategic plan's objectives. Administration and Finance has ensured, through enhanced budgeting and management information reporting, that the institution is financially viable. The University has developed a detailed internal audit process, in consultation with the OUS Internal Audit Office and outside independent auditors Deloitte and Touche. In September 1999, the University implemented the internal audit plan.[3] Limited resources have required that the institution rely heavily on the OUS Internal Audit Division. OUS has audits in the Cashiering area, Purchasing, Human Resources, Engineering and Technology Council, Procurement Card Usage, Family Educational Rights and Privacy

[1] See Exhibit 1, 1999 Focused Interim Report; see also Exhibit 6, Strategic Planning: 1999.
[2] See Exhibit 1.B "Administration and Finance Strategic Plan and Goals" (1999).
[3] See Exhibit 1.C "Internal Audit Plan" (1999).

Act (FERPA), and Informational Technology (IT) usage. Moss Adams completed an external audit on unofficial withdrawals and the Eastern Oregon Headstart Division.[4]

Exhibits	*(available on campus)*
1	1999 Focused Interim Report
1.B	Appendix B: Administration and Finance Strategic Plan and Goals (1999 FIR)
1.C	Appendix C: Internal Audit Plan (1999 FIR)
2	Moss Adams External Audit
6	Strategic Planning: 1999

[4] See Exhibit 2, Moss Adams External Audit.

RECOMMENDATION NINE
FINANCIAL PLANNING

"The committee recommends that the institution—as it begins strategic planning—respond to Standard 7 by doing financial planning that includes three year projections of major categories of income and specific plans for major expenditure categories (7.A.2 and 7.A.3). Pursuing financial planning and constructing appropriate budget plans allows the institution to create priorities, underline the rational nature of their budget requests for boards and legislatures, and have a well understood baseline plan which can be modified when allocations are announced."

Standard 7.A.2-3—Financial Planning

Summary of the 1999 Focused Interim Report

The University adopted revised Mission and Vision statements and linked preliminary strategic plans to units. Each unit organized its own integrative mission and vision statements and stated its assumptions, goals, and aims.

The University plan was concise and easy for every University community member to comprehend. The plan's essence can be summed in one phrase: *to achieve national recognition and eminence among public undergraduate universities in the northwest through highest quality learning experiences and to grow through improved retention, recruiting, and marketing*. Achieving this goal was the key to EOU seeking Oregon State Board of Higher Education (OHSBE) approval as Oregon's selective undergraduate institution (December 1999).

Administration and Finance directly linked their strategic plan to budget planning.[1] The budget planning process has enabled the institution to assign priorities to its needs and plans, rationalize its budget requests for various boards and legislatures, and provide a baseline plan that can be modified easily as changes occur. The budget process has also identified how budget information may be distributed to affected institutional constituencies.

The University used the budget-checking function in FIS to alert the Budget Office to possible departmental overages. It made contact with each unit's Dean or Director and asked that the potential budget overage be corrected.[2]

The University financial plan included three-year projections of major income and expenditure categories.[3] Income projections were developed through a review of tuition and fee history, state appropriations, grants and contracts, and auxiliary enterprises, followed by projection of these major categories. Expenditure projections were developed through review of historical data on salaries, service and supplies, and other system obligations.

---

[1] See Exhibit 1.D, "EOU Budget Process" and Appendix E "EOU Budget Policies."
[2] See Exhibit 1.F, "Budget Checking."
[3] See Exhibit 1.G, "Three Year Income & Expenditures"; 1.H, "98-99 EOU Budget History"; and 1.I, "Budget Summary."

The Capital Construction Program 1999–2005 identifies the capital projects and funding sources for capital construction and improvements approved by the OSBHE in July 1998. Long-range capital expenditure plans were updated and modified according to the University strategic plan.

Assessment of future needs and requirements

Administration and Finance researched methods and models to meet goals of empowerment and reward and developed goals to help the University to determine the empowerment level and formulation of rewards based upon performance measures. These goals include the following:

- Provide incentives and rewards for unit-level efficiencies.
- Create incentives for units that maximize resources available to the University as it pursues strategic planning priorities.
- Determine performance-based monetary rewards for individuals, driven by goals and benchmarks.

The empowerment and reward process was added to the budget plan in January 2000. This included providing the instructional and non-instructional faculty a monetary bonus during 2000 and 2001. The bonus was for increased recruitment and retention.

Administration and Finance, assisted by the OUS Internal Audit Department, developed and implemented an Operational Audit Plan that ensured compliance with governmental policies, procedures, guidelines, and reporting requirements. This provided another mechanism for reviewing budget and planning compliance. The Operational Audit process was finalized in October 2000.

In anticipation that OUS would decentralize cash management and related reporting requirements, the University developed cash management guidelines, policies, and procedures. University cash management was implemented in January 2001.

Administration and Finance has continued development of a costing model defining direct and indirect costs. This model provides the information needed to make budgetary decisions based on costs per program and per student. Data collection systems are in place to create this costing model. Administration and Finance must determine how the data need to be retrieved and reported for consistency, timeliness, and accuracy. Space allocation costing was completed in January 2000.

EOU began 1999 with its state appropriation changing from a program cost model to a new funding model directly tied to student enrollment. Prior to this, all tuition revenues were pooled centrally according to a one-fund, one-system concept. Those revenue dollars were added to the state appropriation and allocated to each of the seven OUS institutions based on program and delivery costs.

In 1999, the seven OUS institutions received general fund allocations from a new enrollment-driven model. Each institution kept the revenue generated from tuition and fees and received state allocation based on formula-driven cell values related to the level of the student and the category of instruction.[4] The University's entire budget process now incorporates the "new" OUS Allocation Model.

Understanding that the current OUS Allocation Model only provides 60% of the University's resources, Administration and Finance has worked to identify other resource opportunities in order to provide a comprehensive and adequate institutional budget. Auxiliary enterprises, research and grants, service departments, and the University foundation are directed by strategic planning.

[4] See Exhibit 1.K, "OUS Budget Allocation Summary."

Response to Interim Recommendations from the 1999 Focused Interim Report

Standard 7.C.2—Financial Management

"*While managers and staff may be able to absorb extra work for a period of time, it is recommended that the University more closely examine the longer-term staff support requirements of the institution to meet increased budget planning and financial management responsibilities. This is not intended, necessarily, to mean an increase in staff, but the institution should carefully consider how to deploy staff in the most effective manner possible."*[5]

Standard 7.B.5-7—Adequacy of Financial Resources

"With essentially no operating reserves, the institution needs to carefully examine its current budget plans and projection, especially during the next few years of implementation of the new revenue sources based on enrollment. The incurring of operating deficits would make the challenge of growing even more difficult. Further, the uncertainty of the State's enrollment based funding commitments over the next five years suggests the institution could face revenue fluctuations. It is recommended that the University develop a specific plan to increase operating reserves, which may include some reduction in the level of services, at least until the enrollment based revenue structure is more clearly known and more predictable."[6]

Exhibits *(available on campus)*

1	1999 Focused Interim Report
1.D	Appendix D: EOU Budget Process
1.E	Appendix E: EOU Budget Policies
1.F	Appendix F: Budget Checking
1.G	Appendix G: Three Year Income and Expenditures
1.H	Appendix H: 98-99 EOU Budget History
1.I	Appendix I: Budget Summary
1.K	Appendix K: OUS Budget Allocation Summary

[5] See Recommendation Two, "Enrollment Management Committee."
[6] See Recommendation Two, "Enrollment, Revenue, and Expense Projections" and Standard Seven.

From "Enabling Active Learning in the Web-based Classroom" (1995)

Conference Presentation for the UT Distance Education Center

Thomas Hofheinz

Developing our Web course components has compelled us to become self-aware of philosophical and practical considerations informing our instructional design and to re-assess instructor and student needs. Our instructors write and revise our courses on a contractual basis. We strive to integrate appropriate Web components into their work. On the other hand, even Internet-fluent instructors eager to develop new methods tend to think in the linear verbal narrative patterns of traditional textbooks and study guides. Consequently, Web developers at the Distance Education Design Center have become deeply engaged in consulting with the instructors on curricular and instructional design. During actual work on the course's learning environment, such initiative requires delicate negotiation between seemingly inertial, "traditional" educational techniques and the plethora of tools and creative resources emerging from the Web.

Our first major challenge in the Web projects thus far has been translating linear, textual course narratives into something interesting and unique to the medium. Like many of our colleagues, we found certain options such as conferencing to be obviously relevant and appealing. The difficulty came when we focused on the narrative dynamics inherent in any course. Few things are more crushingly dull than large text files loaded onto a monochromatic Web background; merely putting up existing study guides and ancillary course material is equivalent to telling students that you'd rather put stress on their printers than on your own. At the other extreme, turning the Web course component into a "jump site" to purely peripheral, illustrative links neutralizes its power as an agent in a dynamically interactive classroom matrix where every element enhances and opens up into another. We are evolving a modular approach toward course presentation by which we hope to avoid either temptation. Following is a brief example of the ways in which this modular approach evolved.

The writer and instructor of "American Science Fiction", our first Web-based course, came to us with an enthusiasm and aptitude for Web development and a desire for optimal extension, enhancement, and preservation of course content. He agreed with our commitment to ground the Web sites in basic to intermediate HTML and basic interactive elements so that a student with relatively basic browsing resources would have little trouble taking a course by way of the Web.

Working with the instructor, we created an integrated learning environment comprised of (1) a narrative page sequence paralleling but not repeating the initial, printed study guide; (2) Web-integrated conferencing software simple enough for easy access but elegant enough to enable strong interaction among students and with instructors; and (3) an exciting hypertext gallery or playground related to the course which would serve both as a "hook" for potential customers and an educational resource for students. We began by designing a home page for

"American Science Fiction" with course information, a "meet the instructor" link, and a highly interactive hypertext timeline detailing SF's historical context. The timeline, which was originally an appendix in the printed study guide, went up in simple text files that we converted into links to educational sources on the Web, mostly textual but with some visual images and audio files added. What we created is a virtual library of SF literary history through which students may directly experience the relation between technology's development and SF's fictional representations. After the timeline was underway, we designed a set of topical pages keyed by title to study guide chapters, each of which includes illustrative material and an item called "Food for Thought" which is a topical question ("Why should aliens want to invade the Earth?") built into a link taking the student straight to the conferencing interface. Thus, in "American Science Fiction", we created a simulated classroom and research environment where static and interactive elements dynamically enhance one another while reinforcing the narrative that unifies the online course of study.

There is much to be learned from such varying of a textual field on a Web page, even if it involves discovery of the obvious. Creating such variation in a textual field is like the child's finger game of "fortune teller," where a sheet of paper with differently numbered and colored fields folds into a kind of puppet that communicates a different sort of message depending upon which way the fingers fold the paper out. The Web page's static nature can encourage a non-static response, just as a page of printed text not only allows but encourages all sorts of reading backward and forward, cross-referencing, skipping, and association with text not immediately adjoining it. This insight has led us not to postmodernist visions of hypertextual fractals, tesseracts, and nebulae, but to a world more like that of children's books, with their pop-up figures, "look behind this" windows, boldly demarcated text, and enhanced discoveries of local but mysterious meaning. Rather than take us beyond reading, hypertext can take us back to the point where we learned to read and help us to read in ways that link the old and new.

This insight about textual fields on the Web is particularly reassuring to us as we work to establish all essential elements of the on-line learning experience at the level of the text file, then build an ascending and narrowing pyramidal structure for those increasingly growing number of students with higher computer capabilities. Written verbal narrative is a strong resource, not a burden, a powerful concomitant to the labyrinthine interactive choices of hypertext. It enhances, rather than obstructs, other media such as visual imagery and audio recordings, and it ensures that students at many levels of access can share the excitement of new educational experience.