

Definition

Accountability and Sustainability

Accountability and sustainability entail aligning the University's resources and investments to meet broad strategic goals and maintain institutional vitality.

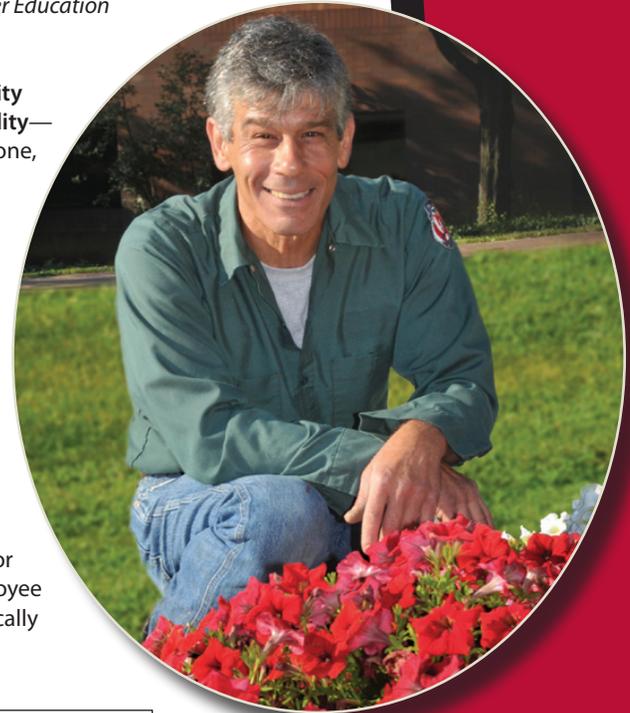
Although described as a cornerstone, **Accountability and Sustainability** are foundational to the *entire* strategic plan, in that the other cornerstones rest on the ability of the institution to manage its collective resources effectively; if one resource area is threatened, none of the other cornerstones will succeed. YSU aspires to become a national model for resource stewardship, which entails making careful choices about *all* of the University's resources—fiscal, physical, and human.

The first Accountability and Sustainability Cornerstone theme is Fiscal Health. The Fiscal Health section describes processes through which the YSU administration and Board of Trustees can align budget priorities with strategic initiatives. These processes will provide tools to make difficult budget decisions. As fiscal stewards, we must be efficient and strategic, focusing limited resources in ways that best advance the University's vision and goals. The ever-changing economic dynamics of the state, nation, and community challenge us to manage fiscal resources prudently. The Board Metric that gives the clearest "snapshot" of the University's fiscal health is the financial ratio index, an index based on three financial ratios that can be tracked from year to year.

The second Accountability and Sustainability theme is Human Resources Health. As stewards of human resources, we must collectively and individually develop and support *all* of the individuals who make up our campus community. We must examine YSU's policies, procedures, and processes to identify practices that build a climate of collegiality and mutual support. The Board Metric for this theme is an index based on an Employee Satisfaction Survey that will be administered every other year; the higher the index score, the more robust our human resources health.

The third cornerstone theme is Facilities Health. As stewards of our physical facilities, we need to create a comprehensive facilities plan that emphasizes maintenance, renovations, and safety of our physical resources, as well as environmentally sound practices. The Board Metric for this theme is the "percent of facilities in satisfactory condition or needing only minor rehabilitation," one of the accountability measures in Ohio's *Strategic Plan for Higher Education 2008–2017* (p. 104).

The final Accountability and Sustainability theme is a Culture of Shared Responsibility— a theme that spans not only this cornerstone, but the other three cornerstones as well. A transparent, inclusive culture involves respecting and valuing all employees, regardless of demographic identities. It also involves developing policies and procedures that improve administrative efficiencies and result in real savings of precious resources, broadly defined. At the same time, it acknowledges the *critical value of assessment* for monitoring not just student learning, but also the University's effectiveness in bringing about real strategic change and realignment of expenditures. The Board Metric for this theme is an index derived from Employee Satisfaction Survey questions that specifically address campus cultural change.



To summarize, the Board Metrics are

Fiscal Health:	An index of pertinent financial ratios
Human Resources Health:	Employee Satisfaction index
Facilities Health:	% of buildings in satisfactory condition or needing only minor rehabilitation
Shared Responsibility:	Employee Satisfaction campus cultural change indicators

INITIATIVES

- Identify and implement a new approach to University budgeting, which includes cost-benefit analyses, that is transparent and flexible.
- Align budget priorities with strategic priorities.
- Identify and implement strategies to bring auxiliary revenues to a level at or above expenditures.
- Create a central database and financial analyses that support financial decisions.

THEME 1: FISCAL HEALTH

Institution/Board Metric: Index of Pertinent Financial Ratios (Senate Bill 6 Ratio)

Priorities/Rationale

1. A transparent and responsive budget system

The fiscal health of the University involves decisions that are supported and guided by the University's mission, vision, and profile. Clear communication, transparency, and understanding are vital as the University embarks on restructuring the process by which it budgets its funds.

The evolving character of YSU as defined by the strategic plan will need at its core a fiscal condition that is robust, well managed, and responsive to demands and challenges. The worldwide fiscal challenges of 2008 provided a harsh lesson to higher education. In an unstable economy, a structural budget deficit can occur with little warning, as evidenced by the October 2010 "lapse," or postponement, of \$3 million in state subsidy. Short-term budget crises invariably threaten long-term plans. Thus, the fiscal sustainability of institutions must be addressed at two levels: survival in the short term, and budgeting to achieve long-term goals and priorities.

Through fundraising/development, the University will support unmet needs for scholarships and projects as appropriate.

2. Strategic finance

Stable and sustainable revenue sources are the counter to fiscal hazard. As YSU aspires to higher levels of quality and transitions to an urban research institution, requests for spending to support programs will increase and the University budget will face increasing pressure. Financial equilibrium of identical increases in revenue and expenses will become more difficult to maintain.

Hence, the process by which the University budget is developed and implemented is a critical element of the strategic plan. The process needs to align budget with priorities, recognize revenue and spending needs, and provide for stability in the face of

short- or long-term interruptions in revenue resources. Analysis of current resources and spending patterns will lay the foundation for an improved budgeting process. Ideal outcomes may include enhanced effectiveness of spent dollars and incentives for resource growing.

As part of a comprehensive strategic-finance strategy, the University will develop a clearer understanding of the role of auxiliaries (e.g., the bookstore, parking) and assure that the business practices of each auxiliary are directed to achieving and maintaining the auxiliary's self-supporting capacity.

Core to the strategic plan and to strategic finance is a reliable, accurate, and well-developed database connected to a culture that embraces the need to systematically assess or measure its processes. Management of resources in all respects relies on measures that identify progress and problems, while enabling the University to address short-term needs and strategic priorities.

2020 METRICS

1. Financial health ratios
2. Standard & Poor's, Moody's ratings
3. Auxiliaries profit and loss
4. Extent to which annual development goals are met

theme 1

THEME 2: HUMAN RESOURCES HEALTH

Institution/Board Metric: Employee Satisfaction Index

Priorities/Rationale

1. Systematic and effective professional development

In a professional climate increasingly known for the serial careers of employees, complex organizations are challenged to recruit, develop, and retain excellent employees for the long term. Youngstown State University recognizes the critical role that effectively trained and cooperatively functioning staff and faculty play in the achievement of the University's mission. Thus, YSU will assure the professional health of its human resources by pursuing and/or maintaining the following priorities:

To achieve cross-training for efficient daily operations, development of employees qualified for advancement, an institution-wide spirit of teamwork and service-mindedness, a diverse workforce at all levels of the organizational chart, and enhanced employee satisfaction, YSU will provide access to broad-based programs of professional development. Employee development will be provided *internally* through organized mentoring systems and training offered by Human Resources, as well as throughout the academic and non-academic divisions. It will be facilitated *externally* through opportunities to travel for training.

2. Improved labor/management relations

Contract negotiation based on discovery of mutual interests has proven effective at YSU. Simultaneously with implementing principles of shared governance, YSU will seek the partnership of its four collective bargaining units to explore effective models of negotiation and achieve contracts that strengthen labor/management relations, institutional integrity, and employee satisfaction.

3. Exemplary customer service

"Customer service" is a phrase frequently encountered at the mall. However, to some extent all employees and all students, as well as external clients such as vendors, parents, and visitors, are "customers," and as such they will be treated with respect and courtesy at all levels. Seminars or workshops will be developed to enhance customer-service experiences throughout the University.



2020 METRICS

1. Number of employee development/ training opportunities per year
2. Number/% of participants in employee development/training opportunities
3. Diverse learning environment survey
4. Employee Satisfaction Survey results
5. Student FTE/FT faculty FTE

theme 2

INITIATIVES

- Develop effective mentoring systems for all employees, including those in leadership roles.
- Establish formal training opportunities for all employees, including those in leadership roles.
- Develop effective ways to improve campus community satisfaction.
- Negotiate labor contracts that strengthen labor-management objectives.
- Explore alternative negotiations models.
- Establish a culture of customer service.

INITIATIVES

- Utilize the Capital Campaign for facilities.
- Coordinate safety and the physical plant.
- Develop and implement a comprehensive facilities plan aligned with programming.
- Update the facilities master plan on a regular cycle.
- Develop an equipment-replacement policy.
- Engage employees and students in developing environmentally friendly policies and practices.

THEME 3: FACILITIES HEALTH

Institution/Board Metric: % of Buildings in Satisfactory Condition or Needing Only Minor Rehabilitation

Priorities/Rationale

1. A comprehensive facilities plan focused on cost-effectiveness, environmental responsibility, and safety of the physical plant

The University aspires to a comprehensive facilities plan that primarily emphasizes renovation of existing building stock. The focus of renovation will be on stabilization and modernization of existing structures. Inherent in these refurbishment projects will be the institution's commitment to cost efficiency, environmental responsibility, safety, and accommodation of the diverse needs of students, faculty, staff, and the community. Enhancing the existing infrastructure reflects a response that is consistent with Ohio's fiscal challenges and consequent lack of significant support for new capital projects.

2. Equipment-replacement and deferred-maintenance standards

Beyond major renovation projects, a policy will be established for scheduling equipment replacement and a plan will be set forth developing definitive and realistic standards for deferred maintenance. Equipment-replacement and deferred-maintenance standards will assure an inclusive, state-of-the-art learning environment that facilitates students' reaching their fullest potential. These standards will also lead to a quality physical plant that fosters the energy to maximize the talents and productivity of the University's human resources.

3. Environmental footprint reduction

Responsible stewardship of resources, alignment of budgetary priorities with campus needs, and concerted efforts at sustainable practices will result in a resurgence of the institution's infrastructure. This will contribute to facilities initiatives that complement enrollment growth, enhance and support academic program expansion, and establish laboratory settings that promote world-class research. The integrity of Youngstown State University's natural beauty will be retained as we engage in planning that emphasizes efficiency, environmental sustainability, thoughtfulness, and fiscal responsibility.



2020 METRICS

1. % of buildings in satisfactory condition or needing only minor rehabilitation
2. % of buildings over 25 years old (maintenance age)
3. Utilities costs per gross square foot (GSF) per FTE
4. Energy consumption/GSF
5. % of general fund used for maintenance
6. Deferred maintenance
7. Environmental footprint index

theme **3**

THEME 4: CULTURE OF SHARED RESPONSIBILITY

Institution/Board Metric: Employee Satisfaction Campus Cultural Change Indicators

Priorities/Rationale

1. A transparent, inclusive culture

Throughout conversations related to the Accountability and Sustainability cornerstone ran an elusive theme related to our shared culture, our sense of belonging to a family or a team—the YSU team. Cultures change over time. We seek to build a transparent, inclusive culture characterized by respect for all employees and students regardless of identity and ability level. Ideally, all will perceive that they are cared for as members of the YSU team. Threads and initiatives that support this concept may be found throughout this and the other cornerstones.

2. Efficient and effective administrative processes and decision-making

One strongly voiced concern during the cornerstone conversations dealt with the frustrating inefficiencies often associated with YSU's business processes. Hence, solutions to these inefficiencies should improve employee morale as well as garner cost savings—especially important in these fiscally challenging times.

Other concerns focused on the interrelated topics of decision-making and communication. If employees perceive that decisions are top-down, made without input from those affected, morale declines. And when communication of decisions or processes or plans is intermittent, one-way, or nonexistent, morale declines further. A culture of shared responsibility requires respectful, ongoing, and open communication.

3. A culture of assessment

Measurement permeates this entire strategic plan. "Continuous quality improvement" requires that regular assessments be undertaken and that results be openly shared and used to facilitate needed change. Assessment should become as routine as checking one's e-mail—and decisions based on assessment should become the norm.



INITIATIVES

- Systematically review, simplify, and automate business processes.
- Explore and implement shared services as needed.
- Update and implement the Technology Master Plan on an ongoing basis.
- Form an IT steering committee to align IT priorities with strategic priorities.
- Implement shared-governance recommendations.
- Establish effective communication systems.
- Develop needed assessment instruments, and implement regular institutional assessments.

2020 METRICS

1. Employee satisfaction with culture
2. Savings garnered from improved administrative efficiencies
3. % of programs/units providing proficient or exemplary assessment reports

theme 4