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Office of Internal Auditing

Customized Contract Training Controls Review Audit Project

MINNESOTA STATE

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MINNESOTA STATE

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January 16, 2024

Members of the Minnesota State Board of Trustees,
Scott Olson, Chancellor, and
Shannon Bryant, Executive Director for Workforce and Economic Development

In June 2023, the Audit Committee approved an internal audit of the customized contract training programs. The attached report presents the summary results of our customized contract training controls audit.

We have identified observations and provided recommendations to support customized contract training across Minnesota State, including the colleges and system office. Attached is an executive summary of our results as well as a detailed report providing specific results and recommendations.

The project results were discussed with the system office leadership on December 8 and December 20, 2023.

This project was conducted in conformance with the International Standards for the Professional Practice of Internal Auditing.

We appreciate the excellent cooperation and assistance we received from system office staff and college employees.

Sincerely,

Amy Jorgenson, CPA
Chief Audit Officer, Office of Internal Auditing

C: Melissa Primus, Deputy Director, Office of Internal Auditing
Bill Maki, Vice Chancellor for Finance and Facilities



CUSTOMIZED CONTRACT TRAINING CONTROLS REVIEW

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Executive Summary

In June 2023, the Board of Trustees Audit Committee approved an internal audit of the Minnesota State customized contract training programs and controls. Customized contract training is part of the system’s Workforce and Economic Development function, and focuses on providing tailored training to business, including both private and public sector entities. A new executive director for Workforce and Economic Development began in May 2023 and has oversight of this functional area. Customized contract training has not historically been viewed as a significant revenue stream or part of the core business model at the majority of Minnesota State institutions.

Businesses and adult learners across the country have identified a need for continuing education and training, which colleges can fill. Non-credit learning is a different application of a similar skillset which already exists at higher education institutions and has the potential to enhance workforce development for the region as well as bring in additional revenue streams. Currently, there is a mismatch between both the type of and approach to customized contract training offered by the system and the needs of businesses.



Finding new businesses to work with is easier than finding new students.

– AVP, Industry Specialist

To have a successful customized contract training program, the system, in collaboration with the institutions, will need to develop administrative processes, marketing approaches, return-on-investment (ROI) projections, and other practices specific to customized contract training and workforce development, as it is different from the core tuition for credit business model.

Below, we provide a summary and overall project conclusion. We also provide specific observations and recommendations in the attached detailed report.

Executive Summary	
<p>Scope <i>What did we do?</i></p>	<p>The objective of this review was to evaluate the governance structure, strategy, and design of internal controls related to customized contract training. We distributed a survey to all colleges and universities, and after analyzing results, we narrowed the scope of our review to focus solely on colleges, where the majority of customized contract training activity and revenue occurs in the system. We then requested and reviewed documentation from the system office and sampled eight colleges, performed information gathering interviews, analyzed data, talked with potential customized contract training customers, and assessed best practices from peer institutions and industry associations such as the Learning Resources Network (LERN).</p>

Executive Summary	
	<p>With the shifting landscape of higher education and the increased demand for adult learning and customized contract training, we identified opportunities to continue growing customized contract training programs, as well as improve consistency and completeness surrounding design of internal controls. We developed recommendations and assigned priority levels for each observation identified in the review to assist the Workforce and Economic Development Division (Workforce and Economic Development), in collaboration with the institutions, in evolving customized contract training.</p>
<p>Conclusion <i>What did we find?</i></p>	<p>The size, maturity, and goals of the customized contract training programs varied across institutions. Specifically, programs ranged from annual self-reported gross revenue of approximately \$65,000 to over \$2 million for total annual, self-reported gross revenue of approximately \$19 million across the system. However, many programs have been unable to demonstrate overall profitability. Challenges hindering the success, growth, and profitability of customized contract training include:</p> <ul style="list-style-type: none"> • Lack of recognition as to how customized contract training can be a revenue source • Lack of tailored system strategic visions, goals, and metrics related to customized contract training • Lack of a strategy to embed customized contract training as part of a system effort to grow enrollment and financial position • Need to mature processes for identifying and retaining new business • Inconsistent pricing approach and methodology • Insufficient data accuracy, completeness, and record retention, resulting in part from lack of consistent use of customer relationship management (CRM) systems • Need to increase coordination across system for leads on new business and statewide coverage <p>Workforce and Economic Development is under new system leadership, with a goal of growing and maturing customized contract training across the system.</p>
<p>Risk <i>Why does it matter?</i></p>	<p>Without defined strategic goals, increased oversight, formalized and consistent procedures, and accurate data, customized contract training will be limited in its ability to successfully continue to grow, increase revenue, or strengthen the position of Minnesota State as a preferred provider of customized contract training solutions across the state.</p>

Executive Summary	
	Additionally, Minnesota State will be limited in its ability to showcase its statewide value to businesses and industries.
Recommendation <i>What are the opportunities for improvement?</i>	<p>With the increasing demand for customized contract training and need for the system to continue seeking additional revenue sources, the Workforce and Economic Development division, in collaboration with the institutions, should prioritize:</p> <ul style="list-style-type: none">• Establishing system strategic goals, metrics, and financial expectations to improve oversight and track progress of customized contract training programs• Creating and updating specific training and policies and procedures for customized contract training• Defining and documenting key internal controls, including consistent coding of customized contract training revenues and expenses• Implementing best practices from peer institutions, the system, and LERN, including consistent use of a CRM platform, to assist with daily operations

Detailed Report

Background

In June 2023, the Board of Trustees Audit Committee approved an internal audit project of Minnesota State customized contract training programs. The objective of this review was to evaluate the governance structure, strategy, and design of internal controls related to customized contract training.

Minnesota State’s customized contract training programs are spread across eight regional enterprises and provide training to over 2,700 businesses and 130,000 individuals every year¹. Annual institutional gross revenue, based on survey data, ranges from \$65,000 to over \$2 million. Both the system and individual institutions have not consistently tracked or monitored profitability of customized contract training programs. Based on a review of sample institutions budget-to-actuals, profitability ranged from deficit of approximately 10% to breakeven, to a profit margin of approximately 20%. Please refer to Appendix A for additional detail on self-reported customized contract training program revenue.

Currently, institutional customized contract training departments primarily provide state-required, technical, and leadership training to industries such as health and human services, manufacturing, and fire and public safety. Institutions generally do not coordinate or partner with one another to provide training to businesses with state-wide geographic footprints. Post-pandemic, businesses have identified a greater need for coordinated customized contract training, including soft skills training, mental health, and fully out-sourced training departments.

“

We disbanded our learning and development function during the pandemic, and now we’re looking to outsource the function to a provider who can provide us with best practices and help build a sustainable training program.

– Chief Executive Officer, Prospective Customer

Training and development is one of our biggest needs – everything from supervisor training, to soft skills, to job expectations for entry-level staff.

– President, Prospective Customer

¹ As stated on Minnesota State Workforce and Economic Development’s customized contract training webpage: [Minnesota State - Continuing Education and Customized Training Solutions \(minnstate.edu\)](https://www.minnstate.edu/workforce/economic-development/customized-contract-training/).

Review Objectives

Our objectives included addressing the following questions:

- Are governance structures and strategic priorities clearly defined and consistently applied to guide decision-making on strategy, curriculum, business operations, resourcing, and use of systems? (*Refer to Observation #1*)
- Are updates needed to business practices and procedures for customized contract training? (*Refer to Observation #2*)
- Are internal controls designed to ensure adherence to regulations, policies, procedures and are these controls operating effectively? (*Refer to Observation #3*)
- What best practices can be shared across colleges and universities? (*Refer to Observation #4*)

Scope and Methodology

We performed our work using a variety of audit procedures, including a combination of interviews, document review, analysis of data, and benchmarking procedures.

- We drafted, disseminated, and analyzed results of an information gathering survey to gain additional insight into customized contract training practices and volume of customized contract training across the system.
- We requested and reviewed documentation and data for customized contract training, including policies and procedures, reports or tracked metrics by the Workforce and Economic Development Division, and institutional-level documentation.
- We conducted 24 individual or group interviews with eight sampled institutions to understand key controls in place for customized contract training, including accounting of customized contract training fees, decision making processes, etc.
- We conducted data analysis related to programs offered, revenue, size of contracts, and use of Minnesota Job Skills Partnership (MJSP) grants to fund contracts.
- We benchmarked Minnesota State practices against two peer institutions and LERN to understand leading practices regarding customized contract training.
- We interviewed two potential customized contract training customers to understand their training needs and expectations for a customized contract training provider.

Conclusion

Minnesota State has customized contract training programs across most of its colleges and universities, providing existing customers with flexible and customized contract training to fit specific and unique business needs. Unlike some of the peer institutions reviewed, Minnesota State generally does not view their customized contract training programs with a business lens,

but rather, with an academic lens. Historically, the system has not considered customized contract training to be a substantial revenue source. There are opportunities to accelerate the growth of customized contract training, align the system's customized contract training offerings and approach with market demands, and improve consistency and comprehensiveness surrounding design of internal controls by:

- Establishing system strategic goals, metrics, and financial expectations to improve oversight and track progress of customized contract training programs
- Creating and updating customized contract training specific policies and procedures with continuing guidance from the system office
- Defining and documenting key internal controls
- Implementing best practices from system institutions, peer institutions, and industry benchmarks, including the consistent use of a CRM platform, to assist with daily operations

Observations and Recommendations

The following tables include detailed observations and recommendations. The observations are presented to address risks and strengthen the operations of customized contract training at the system and institution level.

Observation #1: The system needs to clearly and consistently define governance structures to guide decision-making on strategy, curriculum, business operations, resourcing, and use of systems.

#1 Establishing system strategic goals and governance structure	
Observation	Minnesota State has not developed a strategic plan, goals, or target metrics to guide customized contract training across the system, nor has it coordinated an approach to customized contract training. Some customized contract training representatives have defined sales goals or revenue targets, but there have not been overarching goals or metrics at the system-level to grow and provide strategic direction to customized contract training teams at institutions. Further, it has not strategically aligned with human resources (HR) to ensure those hired have the appropriate skill sets. Additionally, institutions have not partnered to meet the demands of individual businesses with large geographic footprints.
Benchmarking	A peer institution developed shared goals, including target sales goals and year-over-year revenue increase targets to encourage collaboration and coordination across all sales representatives. Further, an industry association has defined common industry benchmarks, such as operating margin, lead to contract ratio, salesperson production, repeat rate, response rate, etc.
Risk <i>Risk Prioritization</i> HIGH	Without a defined plan or target goals, the system will continue to struggle to unify individual customized contract training teams and grow customized contract training across Minnesota State.
Recommendation <i>Recommendation Prioritization</i> HIGH	The executive director for Workforce and Economic Development should document a strategic plan to provide direction and target goals to further grow and mature customized contract training to meet the unmet needs of Minnesota businesses. Elements of the strategic plan can include:

#1 Establishing system strategic goals and governance structure

	<ul style="list-style-type: none"> • Definition of customized contract training • Establishment of system customized contract training strategic priorities, such as target industries • Development of system customized contract training goals, such as revenue targets and number of customers served • Identification of benchmarks or metrics for institutions to assess progress against, such as operating margin, revenue growth, and percentage of new contracts • Better utilization of state funds and grants, including the Minnesota Department of Employee and Economic Development’s MJSP, to fund customized contract training, as appropriate on a case-by-case basis <p>Consideration of how the system office can best support institutions in the achievement of strategic goals should include:</p> <ul style="list-style-type: none"> • Facilitating referrals to new business, including coordination across multiple institutions to serve a single business with a large geographic footprint or employee base • Providing and supporting, via making available and providing ongoing training and guidance, the use of a CRM system, such as Salesforce • Identifying resources, such as industry associations, to help benchmark operations • Identifying institutional champions, such as presidents, to help support the growth of customized contract training across the system • Consult and provide best practices on ROI and financial expectations, such as pricing considerations, number of full-time equivalents (FTEs) needed to achieve specific revenue targets, etc. • Provide guidance to HR functions at institutions regarding skill sets and qualifications needed for a successful customized contract training program
<p>Management Action Plan</p>	<p>Create a system strategic plan for contract training by the end of fiscal year (FY) 24 to include but not be limited to the following items:</p> <ul style="list-style-type: none"> • Mission

#1 Establishing system strategic goals and governance structure

	<ul style="list-style-type: none"> • Strengths, Weaknesses, Opportunities, and Threats (SWOT) Analysis • Goals and Objectives • Target Audience Identification • Program Development • Resource Allocation • Partnerships/Collaborations • Marketing and Promotion • Monitoring and Evaluation • Technology Integration • Risk Management • Sustainability Plan • Communication Plan <p>The timeline to execute the strategic plan will depend on the complexity, scope, and willingness of participation by stakeholders. Implementation could take one to three years (FY25-28). Each year will come with viable metrics of completion for the plan. Regular monitoring and adjustments will be needed through the execution of the process.</p>
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Observation #2: Minnesota State needs to develop business practices and procedures for customized contract training.

#2 Developing customized contract training policies, procedures, and training	
Observation	Minnesota State does not have system policies, procedures, or training for customized contract training departments. Historically, institutions have been responsible for developing their own procedures and training. Four of eight sampled institutions formally documented their customized contract training policies and procedures, while the remaining four did not have documented or defined processes.
Benchmarking	One sample institution documented controls for its customized contract training program in its business cycle procedure. The document incorporates a self-assessment area to describe the level of risk for the objectives and activities in this cycle. The procedure includes the control objective or activity, the college’s control procedure, alternative sources of controls, the person monitoring the role for each objective, and any other

#2 Developing customized contract training policies, procedures, and training

	<p>considerations. Additionally, another sampled institution captured their procedures and policies through a series of documents including:</p> <ul style="list-style-type: none"> • A policy explaining the refund procedure for dropping classes prior to the course start date • Over 40 flowcharts including an outline of the registration process, the contract class process, how to generate a class roster, the open enrollment class process, billing for customized contract training, and generating income contracts • Compensation guidelines for customized contract training reps including information on salary adjustments, qualifications for an incentive bonus, and methodology for awarding bonuses • List of the hiring process steps • A strategic plan with the vision, mission, guiding principles, and initiatives with priority actions • A work plan with goals for the president’s office, finance and operations, advancement and outreach, academic and student affairs, institutional effectiveness, information technology, and HR offices • A sales and training plan with targeted programs, sales and training goals, revenue goals, needed resources, networking opportunities, planned activities, and a SWOT analysis
<p>Risk <i>Risk Prioritization</i> HIGH</p>	<p>Without formally documented policies and procedures related to the customized contract training processes, it can be challenging to onboard and train new employees, establish accountability and expectations, and gaps may lead to inconsistencies impacting the quality of the services provided to customers.</p>
<p>Recommendation <i>Recommendation Prioritization</i> HIGH</p>	<p>Each institution should evaluate and document the processes in place supporting customized contract training, with guidance from Workforce and Economic Development. The processes to be formalized and evaluated include:</p> <ul style="list-style-type: none"> • An internal controls procedure outlining the purpose, documenting the creation or last revision date, objectives, and assigning responsibilities within the department for each step within the customized contract training lifecycle, such as new business development, contract development and pricing, contract review and approval, delivering customized contract training and

#2 Developing customized contract training policies, procedures, and training	
	<p>instructor support, invoice issuance and follow up, and ongoing support</p> <ul style="list-style-type: none"> • The onboarding process including orientation, an overview of the team structure and roles, and a review of key institutional policies • Procedures for processing, following up, and reconciling invoices, including coordination with the business office, including defined roles to ensure adequate separation of duties, and a defined escalation process for outstanding receivables • Policies and procedures related to other business processes <p>The Workforce and Economic Development division should establish a deadline for all institutions to document and submit their business processes. As necessary, Workforce and Economic Development can provide minimum procedural requirements and example procedures to institutions. Further, once processes are defined and documented, Workforce and Economic Development should provide system training to institutional customized contract training departments to educate on system expectations, procedural updates, and best practices.</p>
Management Action Plan	<ul style="list-style-type: none"> • Adopt and incorporate best practices of industry gold standards in partnership with LERN and other industry leaders • Establish benchmarks • Work in collaboration with system office leadership and the leadership council to create a system framework while still being cognizant of campus and regional autonomy

Observation #3: The system can strengthen its design of internal controls and data collection.

#3 Designing internal controls to support the evolution of customized contract training	
Observation	<p>There is inconsistency regarding design of controls across institutions. For example, institutions do not consistently have controls related to the following processes:</p> <ul style="list-style-type: none"> • Accurately recording revenues and expenses associated with contracts

#3 Designing internal controls to support the evolution of customized contract training	
	<ul style="list-style-type: none"> • Pricing of contracts, including discounts to obtain new business or serve a community partner • Determining which institution expenses to include when calculating pricing • Reviewing and approving contracts, especially those of a higher dollar value • Invoicing contracts, including follow up on outstanding receivables and write-offs • Monitoring of budget and oversight of sales representatives' progress • Using a CRM system to maintain accurate and complete records of contracts, leads, and revenue
Benchmarking	One peer institution documents its controls in its department handbook, given to all team members. It also defines roles for reviewing and approving contracts and invoicing in job descriptions. Further, two peer institutions use Salesforce as their CRM to maintain records of all contracts, leads, and revenue.
Risk <i>Risk Prioritization</i> HIGH	Lack of internal controls can lead to inconsistency in practices among customized contract training team members, revenue impacts, as well as impact continuity of operations if a key team member or role were to turn over.
Recommendation <i>Recommendation Prioritization</i> HIGH	The Workforce and Economic Development division, in collaboration with the institutions, should define minimum guidance for design of internal controls and disseminate to all institutions. As institutions update their policies and procedures (see Observation #2), they should ensure all key controls are documented. Further, as feasible, the Workforce and Economic Development division should require use of a CRM, as well as provide guidance on coding to ensure accurate and complete records (see Observation #4). The system should explore mechanisms for potentially including a shared service model to eliminate duplication of efforts and enhance operational effectiveness.
Management Action Plan	<ul style="list-style-type: none"> • Identify potential risks to include operational, financial, and compliance risks • Create an environment of strong leadership among Continuing Education and Customized Training (CECT) departments as it relates

#3 Designing internal controls to support the evolution of customized contract training

	<p>to being dedicated to the work, generating revenue, serving employees and driving value</p> <ul style="list-style-type: none"> • Provide consistent training and development to CECT staff that aligns with the overarching strategic plan.
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Observation #4: The system should share best practices across colleges and universities

#4 Utilizing a customer relationship management system and other best practices

Observation	<p>4a. Establish a CRM system: Based on the survey results, only 30% of system institutions have a CRM, specifically Salesforce, to track data and facilitate customized contract training processes. Institutions using Salesforce primarily use it to retain documentation, but do not use it to proactively track potential business, formulate pricing, identify trends, and track progress against key performance indicators (KPIs), etc.</p> <p>Institutions which did not use a CRM used a combination of paper files and excel spreadsheets to track data and facilitate their processes. In 2020, internal audit’s Comprehensive Workforce Solutions advisory review recommended the consistent use of a CRM; however, the recommendation has not yet been fully implemented.</p> <p>4b. Considerations and other best practices: As institutions seek to grow and mature their customized contract training program, there are several best practices to consider implementing.</p>
Benchmarking	<p>4a. Establish a CRM system: Two peer institutions use Salesforce as their CRM to maintain records of all contracts, leads, and revenue. Further, an industry source noted several higher education institutions have either already implemented or are looking to implement a CRM, such as Salesforce.</p> <p>4b. Considerations and other best practices: Best practices shared from peer institutions include:</p> <ul style="list-style-type: none"> • Utilizing college faculty as instructors for technical skills training— one peer institution noted anywhere from 50% to 90% of its instructor base was faculty, and another peer institution noted they

#4 Utilizing a customer relationship management system and other best practices	
	<p>rely on faculty to teach technical customized contract training courses</p> <ul style="list-style-type: none"> • Dedicating a position to program development, which would be responsible for conducting a needs assessment for a new customer, serving as an instructor liaison, coordinating any logistics, and assisting with curriculum development • Assisting customers with sourcing funds, such as MJSP or other grants, to pay for customized contract training
<p>Risk</p> <p><i>Risk Prioritization</i></p> <p>MODERATE</p>	<p>4a. Establish a CRM system: Without the proper tools and systems to support customized contract training, institutions lose opportunities to effectively manage and track potential and existing customers, identifying sales opportunities, and may lack the metrics needed to track progress and improve strategies. Additionally, without uniform coding procedures for customized contract training data, it is difficult to identify and track customized contract training revenue and expenditures.</p>
<p>Recommendation</p> <p><i>Recommendation Prioritization</i></p> <p>MODERATE</p>	<p>4a. Establish a CRM system: The workforce and economic development division, in collaboration with institutions, should create a plan to implement a CRM such as Salesforce, leveraging existing system contracts and guidance. Capabilities of CRM's include:</p> <ul style="list-style-type: none"> • Storing customer relationship data in a centralized repository including contact information, payments, and communication history • Establishing ownership of customer accounts and relationships • Tracking the sales pipeline which can lead to improved sales forecasting • Automating email marketing • Segmenting customer base based on demographics and purchase history • Tracking conversation rates • Tracking and managing sales opportunities to ensure prospects are followed up on • Collaborating and communicating via shared calendars and documents and utilizing collaboration spaces internally and with customers <p>4b. Considerations and other best practices: The system should consider other best practices to mature and grow customized contract training including:</p>

#4 Utilizing a customer relationship management system and other best practices

	<ul style="list-style-type: none">• Expanding industries served to meet market demand, including leveraging the workforce and economic development division to help make referrals and connections to new businesses (see Observation #1)• Utilizing a sales kit when meeting with prospective clients• Focusing on relationship building to establish position within communities
Management Action Plan	<ul style="list-style-type: none">• Work in direct collaboration with the vice chancellor for Information Technology Services to ensure alignment with Workday strategy• Define objectives of the CRM• Conduct a needs analysis across the system• Select a CRM tool• Create cross functional teams• Define processes and workflows• Implement training across all institutions• Provide feedback loops and controls

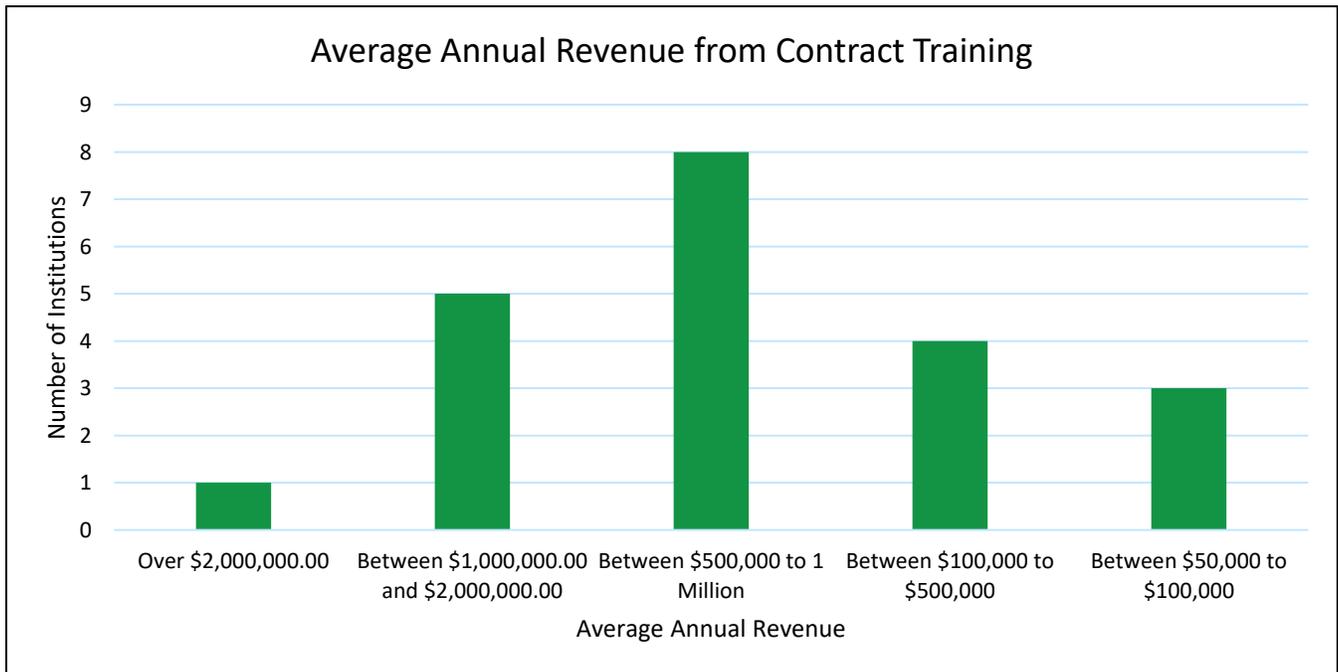
Appendices

Appendix A: Summarized Survey Results

We asked all colleges and universities to provide information related to revenue and expenses for their customized contract training programs. We have provided additional data related to institutional contract training revenue in Diagrams 1, 2, and 3.

Below, Diagram 1 provides the estimated average annual revenue institutions provided in their survey responses. Some institutions did not respond to this survey question. Further, several institutions do not consistently track or monitor expense or profitability data for customized contract training. Therefore, the data represents estimated gross revenue, rather than profit.

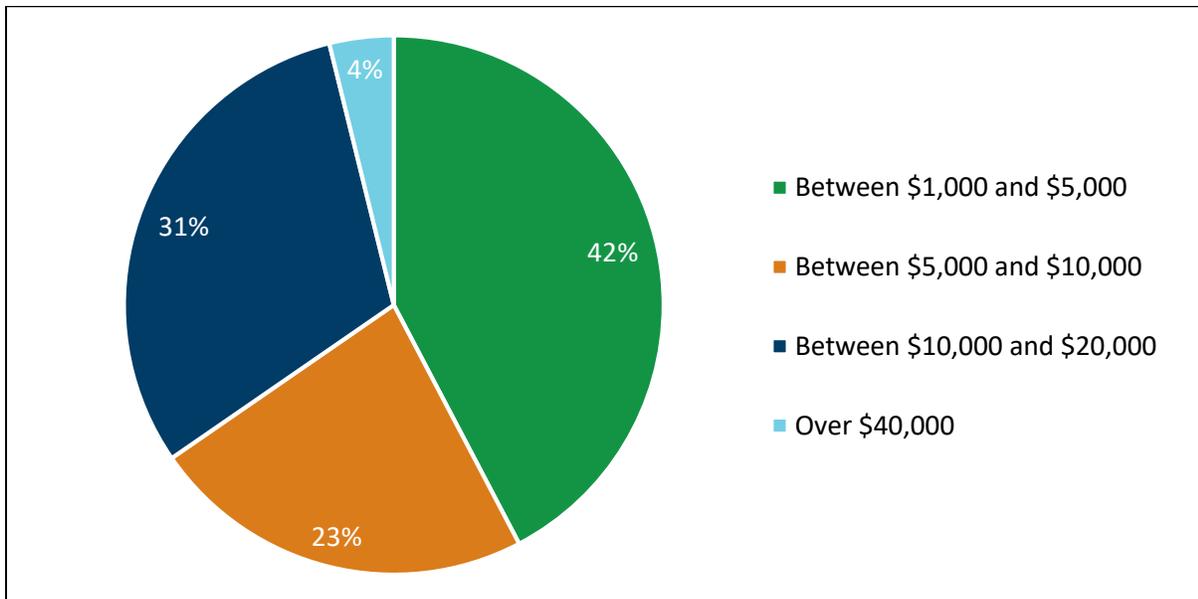
Diagram 1: Self-Reported Average Annual Customized Contract Training Revenue



In our survey, we asked institutions to provide information related to their average contract fees. In 2023, institutions' individual contract training fees ranged from less than \$5,000 to greater than \$40,000.

As illustrated below in Diagram 2, most institutions indicated their average contract fee was between \$1,000 - \$5,000. However, most institutions have not historically tracked the return on investment for each contract; therefore, profit is not known for most institutions.

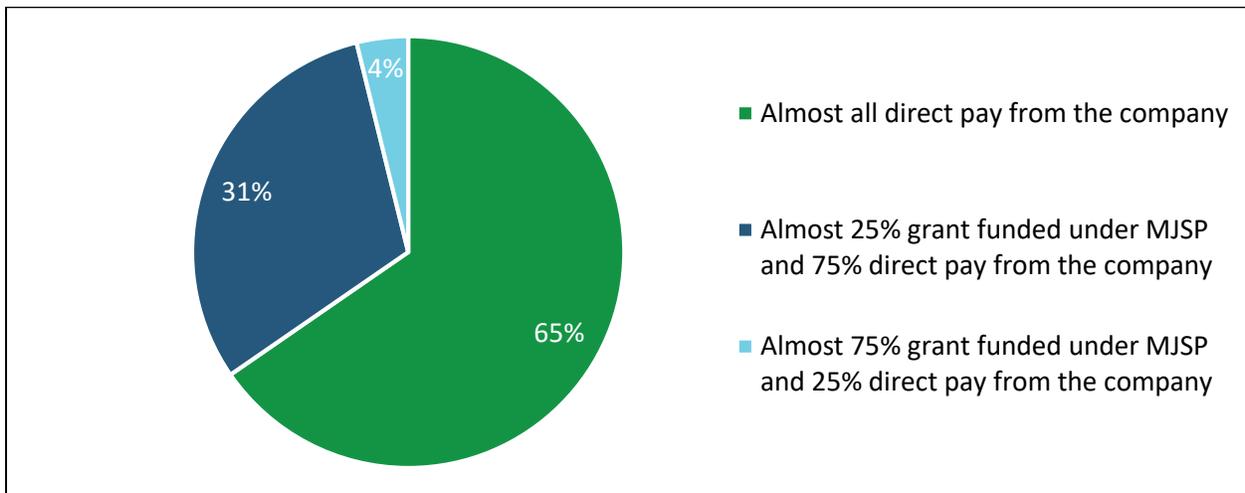
Diagram 2: Average Contract Fee



In our survey, we asked colleges and universities about contract training revenue related to the Minnesota Department of Employee and Economic Development’s (DEED) Minnesota Jobs Skills Partnership (MSJP) grants. MJSP grants offer a variety of programs to offset training-related expenses incurred to meet current and future workplace needs.²

Below, Diagram 3 illustrates the estimations institutions provided related to the percentage of MJSP grant funded customized contract training engagements versus direct pay from a company.

Diagram 3: Percentage of Grant Funded versus Direct Pay Engagements



² [Training Grant Programs / Minnesota Department of Employment and Economic Development \(mn.gov\)](https://mn.gov/deed/training-grant-programs/)

Appendix B: Documentation Reviewed

We requested and reviewed a variety of documents for our audit. Below we list some of the documents we reviewed.

- Documentation for sampled institutions, such as:
 - Budget-to-actuals
 - Contract listing
 - Cost sheet
 - Financial goals
 - Organization chart
 - Policies and procedures
 - Position descriptions
 - Sales kit information and brochure examples
- FY21 and FY22 customized contract training revenue data based on program code 0001
- FY21 and FY22 EIS Data
- FY19 to FY23 ISRS revenue data from Fund 120 (Customized Training)
- LERN Contract Training Best Practices & Benchmarks

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Office of Internal Auditing



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