

MARYLAND HIGHER EDUCATION COMMISSION

**All Institutions'
Agreed-Upon Procedures Reports**

2017 Fall Semester

BOWIE STATE UNIVERSITY
Report of Independent Public Accountants
On
Applying Agreed-Upon Procedures

2017 Fall Semester



**REPORT OF INDEPENDENT PUBLIC ACCOUNTANTS
ON APPLYING AGREED-UPON PROCEDURES**

The Maryland Higher Education Commission
6 N. Liberty Street, Ground Suite
Baltimore, Maryland 21201

We have performed the procedures enumerated below, which were agreed to by the Maryland Higher Education Commission (the Commission) and Bowie State University (the University), solely to assist you in evaluating certain student enrollment data for the University submitted to the Commission through the Enrollment Information System Reports for the 2017 Fall Semester (the Reports). The University's management is responsible for the information contained in the Reports. Our procedures were made as of the University's institutional freeze date for the 2017 Fall Semester, as requested by the Commission. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures performed and related results were as follows:

A. Total Registered Students

We randomly selected 32 students from the University's 6,148 total registered students reported in the Reports. For those students selected, we compared information submitted in the Reports to supporting evidence maintained at the University with respect to the following attributes:

Attribute	Evidence	Fall 2017 Exceptions
1. Actual enrollment as of the institutional freeze date	Existence of a billing record, registration form, transcript or class schedule	0
2. Race and ethnicity category	Race and ethnicity as entered on the student's application for admission	0
3. Tuition status category	Residency as entered on the student's application for admission or included on the student's billing record	0



A. Total Registered Students (continued)

We compared the results of the sampling procedures to published attribute sampling tables for the above population size, sample size and number of errors, and noted that the tables indicate these results would provide 90% confidence that the maximum error rate in the population does not exceed 7.4% for attributes 1, 2 and 3.

B. First-Time Full-Time Students

We randomly selected 31 students from the University’s 1075 first-time full-time students reported in the Reports. For those students selected, we compared information submitted in the Reports to supporting evidence maintained at the University with respect to the following attributes:

Attribute	Evidence	Fall 2017 Exceptions
4. Actual enrollment as of the institutional freeze date	Existence of a billing record, registration form, transcript or class schedule	0
5. First-time full-time status	Date of high school graduation, educational history and other data contained in the student’s information file	0

We compared the results of the sampling procedures to published attribute sampling tables for the above population size, sample size and number of errors, and noted that the tables indicate these results would provide 90% confidence that the maximum error rate in the population does not exceed 7.4% for attributes 4 and 5.

We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the student enrollment data included in the Reports, or the Reports themselves. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the Commission and the University, and is not intended to be and should not be used by anyone other than these specified parties.

Hunt Valley, MD
October 31, 2018

COPPIN STATE UNIVERSITY
Report of Independent Public Accountants
On
Applying Agreed-Upon Procedures

2017 Fall Semester



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REPORT OF INDEPENDENT PUBLIC ACCOUNTANTS ON APPLYING AGREED-UPON PROCEDURES

The Maryland Higher Education Commission
6 N. Liberty Street, Ground Suite
Baltimore, Maryland 21201

We have performed the procedures enumerated below, which were agreed to by the Maryland Higher Education Commission (the Commission) and Coppin State University (the University), solely to assist you in evaluating certain student enrollment data for the University submitted to the Commission through the Enrollment Information System Reports for the 2017 Fall Semester (the Reports). The University's management is responsible for the information contained in the Reports. Our procedures were made as of the University's institutional freeze date for the 2017 Fall Semester, as requested by the Commission. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures performed and related results were as follows:

A. Total Registered Students

We randomly selected 31 students from the University's 2,892 total registered students reported in the Reports. For those students selected, we compared information submitted in the Reports to supporting evidence maintained at the University with respect to the following attributes:

Attribute	Evidence	Fall 2017 Exceptions
1. Actual enrollment as of the institutional freeze date	Existence of a billing record, registration form, transcript or class schedule	0
2. Race category	Race as entered on the student's application for admission	1
3. Tuition status category	Residency as entered on the student's application for admission or included on the student's billing record	1



A. Total Registered Students (continued)

We compared the results of the sampling procedures to published attribute sampling tables for the above population size, sample size and number of errors, and noted that the tables indicate these results would provide 90% confidence that the maximum error rate in the population does not exceed 7.4% for attribute 1, and 12.4% for attributes 2 and 3.

B. First-Time Full-Time Students

We randomly selected 29 students from the University’s 381 first-time full-time students reported in the Reports. For those students selected, we compared information submitted in the Reports to supporting evidence maintained at the University with respect to the following attributes:

Attribute	Evidence	Fall 2017 Exceptions
4. Actual enrollment as of the institutional freeze date	Existence of a billing record, registration form, transcript or class schedule	0
5. First-time full-time status	Date of high school graduation, educational history and other data contained in the student’s information file	0

We compared the results of the sampling procedures to published attribute sampling tables for the above population size, sample size and number of errors, and noted that the tables indicate these results would provide 90% confidence that the maximum error rate in the population does not exceed 7.4% for attributes 4 and 5.

We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the student enrollment data included in the Reports, or the Reports themselves. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the Commission and the University, and is not intended to be and should not be used by anyone other than these specified parties.

Hunt Valley, MD
October 31, 2018

FROSTBURG STATE UNIVERSITY
Report of Independent Public Accountants
On
Applying Agreed-Upon Procedures

2017 Fall Semester



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REPORT OF INDEPENDENT PUBLIC ACCOUNTANTS ON APPLYING AGREED-UPON PROCEDURES

The Maryland Higher Education Commission
6 N. Liberty Street, Ground Suite
Baltimore, Maryland 21201

We have performed the procedures enumerated below, which were agreed to by the Maryland Higher Education Commission (the Commission) and Frostburg State University (the University), solely to assist you in evaluating certain student enrollment data for the University submitted to the Commission through the Enrollment Information System Reports for the 2017 Fall Semester (the Reports). The University's management is responsible for the information contained in the Reports. Our procedures were made as of the University's institutional freeze date for the 2017 Fall Semester, as requested by the Commission. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures performed and related results were as follows:

A. Total Registered Students

We randomly selected 32 students from the University's 5,396 total registered students reported in the Reports. For those students selected, we compared information submitted in the Reports to supporting evidence maintained at the University with respect to the following attributes:

Attribute	Evidence	Fall 2017 Exceptions
1. Actual enrollment as of the institutional freeze date	Existence of a billing record, registration form, transcript or class schedule	0
2. Race category	Race as entered on the student's application for admission	0
3. Tuition status category	Residency as entered on the student's application for admission or included on the student's billing record	0



A. Total Registered Students (continued)

We compared the results of the sampling procedures to published attribute sampling tables for the above population size, sample size and number of errors, and noted that the tables indicate these results would provide 90% confidence that the maximum error rate in the population does not exceed 7.4% for attributes 1, 2 and 3.

B. First-Time Full-Time Students

We randomly selected 30 students from the University’s 777 first-time full-time students reported in the Reports. For those students selected, we compared information submitted in the Reports to supporting evidence maintained at the University with respect to the following attributes:

Attribute	Evidence	Fall 2017 Exceptions
4. Actual enrollment as of the institutional freeze date	Existence of a billing record, registration form, transcript or class schedule	0
5. First-time full-time status	Date of high school graduation, educational history and other data contained in the student’s information file	0

We compared the results of the sampling procedures to published attribute sampling tables for the above population size, sample size and number of errors, and noted that the tables indicate these results would provide 90% confidence that the maximum error rate in the population does not exceed 7.4% for attributes 4 and 5.

We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the student enrollment data included in the Reports, or the Reports themselves. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the Commission and the University, and is not intended to be and should not be used by anyone other than these specified parties.

Hunt Valley, MD
October 31, 2018

SALISBURY UNIVERSITY

**Report of Independent Public Accountants
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2017 Fall Semester



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REPORT OF INDEPENDENT PUBLIC ACCOUNTANTS ON APPLYING AGREED-UPON PROCEDURES

The Maryland Higher Education Commission
6 N. Liberty Street, Ground Suite
Baltimore, Maryland 21201

We have performed the procedures enumerated below, which were agreed to by the Maryland Higher Education Commission (the Commission) and Salisbury University (the University), solely to assist you in evaluating certain student enrollment data for the University submitted to the Commission through the Enrollment Information System Reports for the 2017 Fall Semester (the Reports). The University's management is responsible for the information contained in the Reports. Our procedures were made as of the University's institutional freeze date for the 2017 Fall Semester, as requested by the Commission. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures performed and related results were as follows:

A. Total Registered Students

We randomly selected 32 students from the University's 8,714 total registered students reported in the Reports. For those students selected, we compared information submitted in the Reports to supporting evidence maintained at the University with respect to the following attributes:

Attribute	Evidence	Fall 2017 Exceptions
1. Actual enrollment as of the institutional freeze date	Existence of a billing record, registration form, transcript or class schedule	0
2. Race category	Race as entered on the student's application for admission	0
3. Tuition status category	Residency as entered on the student's application for admission or included on the student's billing record	0



A. Total Registered Students (continued)

We compared the results of the sampling procedures to published attribute sampling tables for the above population size, sample size and number of errors, and noted that the tables indicate these results would provide 90% confidence that the maximum error rate in the population does not exceed 7.4% for attributes 1, 2 and 3.

B. First-Time Full-Time Students

We randomly selected 31 students from the University’s 1,328 first-time full-time students reported in the Reports. For those students selected, we compared information submitted in the Reports to supporting evidence maintained at the University with respect to the following attributes:

Attribute	Evidence	Fall 2017 Exceptions
4. Actual enrollment as of the institutional freeze date	Existence of a billing record, registration form, transcript or class schedule	0
5. First-time full-time status	Date of high school graduation, educational history and other data contained in the student’s information file	0

We compared the results of the sampling procedures to published attribute sampling tables for the above population size, sample size and number of errors, and noted that the tables indicate these results would provide 90% confidence that the maximum error rate in the population does not exceed 7.4% for attributes 4 and 5.

We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the student enrollment data included in the Reports, or the Reports themselves. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the Commission and the University, and is not intended to be and should not be used by anyone other than these specified parties.

Hunt Valley, MD
October 31, 2018

TOWSON UNIVERSITY

**Report of Independent Public Accountants
On
Applying Agreed-Upon Procedures**

2017 Fall Semester



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REPORT OF INDEPENDENT PUBLIC ACCOUNTANTS ON APPLYING AGREED-UPON PROCEDURES

The Maryland Higher Education Commission
6 N. Liberty Street, Ground Suite
Baltimore, Maryland 21201

We have performed the procedures enumerated below, which were agreed to by the Maryland Higher Education Commission (the Commission) and Towson University (the University), solely to assist you in evaluating certain student enrollment data for the University submitted to the Commission through the Enrollment Information System Reports for the 2017 Fall Semester (the Reports). The University's management is responsible for the information contained in the Reports. Our procedures were made as of the University's institutional freeze date for the 2017 Fall Semester, as requested by the Commission. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures performed and related results were as follows:

A. Total Registered Students

We randomly selected 32 students from the University's 22,705 total registered students reported in the Reports. For those students selected, we compared information submitted in the Reports to supporting evidence maintained at the University with respect to the following attributes:

Attribute	Evidence	Fall 2017 Exceptions
1. Actual enrollment as of the institutional freeze date	Existence of a billing record, registration form, transcript or class schedule	0
2. Race category	Race as entered on the student's application for admission	0
3. Tuition status category	Residency as entered on the student's application for admission or included on the student's billing record	0



A. Total Registered Students (continued)

We compared the results of the sampling procedures to published attribute sampling tables for the above population size, sample size and number of errors, and noted that the tables indicate these results would provide 90% confidence that the maximum error rate in the population does not exceed 7.4% for attributes 1, 2 and 3.

B. First-Time Full-Time Students

We randomly selected 31 students from the University’s 2,741 first-time full-time students reported in the Reports. For those students selected, we compared information submitted in the Reports to supporting evidence maintained at the University with respect to the following attributes:

Attribute	Evidence	Fall 2017 Exceptions
4. Actual enrollment as of the institutional freeze date	Existence of a billing record, registration form, transcript or class schedule	0
5. First-time full-time status	Date of high school graduation, educational history and other data contained in the student’s information file	0

We compared the results of the sampling procedures to published attribute sampling tables for the above population size, sample size and number of errors, and noted that the tables indicate these results would provide 90% confidence that the maximum error rate in the population does not exceed 7.4% for attributes 4 and 5.

We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the student enrollment data included in the Reports, or the Reports themselves. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the Commission and the University, and is not intended to be and should not be used by anyone other than these specified parties.

Hunt Valley, MD
October 31, 2018

UNIVERSITY OF BALTIMORE

**Report of Independent Public Accountants
On
Applying Agreed-Upon Procedures**

2017 Fall Semester



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REPORT OF INDEPENDENT PUBLIC ACCOUNTANTS ON APPLYING AGREED-UPON PROCEDURES

The Maryland Higher Education Commission
6 N. Liberty Street, Ground Suite
Baltimore, Maryland 21201

We have performed the procedures enumerated below, which were agreed to by the Maryland Higher Education Commission (the Commission) and University of Baltimore (the University), solely to assist you in evaluating certain student enrollment data for the University submitted to the Commission through the Enrollment Information System Reports for the 2017 Fall Semester (the Reports). The University's management is responsible for the information contained in the Reports. Our procedures were made as of the University's institutional freeze date for the 2017 Fall Semester, as requested by the Commission. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures performed and related results were as follows:

A. Total Registered Students

We randomly selected 32 students from the University's 5,565 total registered students reported in the Reports. For those students selected, we compared information submitted in the Reports to supporting evidence maintained at the University with respect to the following attributes:

Attribute	Evidence	Fall 2017 Exceptions
1. Actual enrollment as of the institutional freeze date	Existence of a billing record, registration form, transcript or class schedule	0
2. Race category	Race as entered on the student's application for admission	0
3. Tuition status category	Residency as entered on the student's application for admission or included on the student's billing record	0



A. Total Registered Students (continued)

We compared the results of the sampling procedures to published attribute sampling tables for the above population size, sample size and number of errors, and noted that the tables indicate these results would provide 90% confidence that the maximum error rate in the population does not exceed 7.4% for attributes 1, 2 and 3.

B. First-Time Full-Time Students

We randomly selected 24 students from the University’s 105 first-time full-time students reported in the Reports. For those students selected, we compared information submitted in the Reports to supporting evidence maintained at the University with respect to the following attributes:

Attribute	Evidence	Fall 2017 Exceptions
4. Actual enrollment as of the institutional freeze date	Existence of a billing record, registration form, transcript or class schedule	0
5. First-time full-time status	Date of high school graduation, educational history and other data contained in the student’s information file	0

We compared the results of the sampling procedures to published attribute sampling tables for the above population size, sample size and number of errors, and noted that the tables indicate these results would provide 90% confidence that the maximum error rate in the population does not exceed 8.8% for attributes 4 and 5.

We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the student enrollment data included in the Reports, or the Reports themselves. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the Commission and the University, and is not intended to be and should not be used by anyone other than these specified parties.

Hunt Valley, MD
October 31, 2018

UNIVERSITY OF MARYLAND BALTIMORE

**Report of Independent Public Accountants
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2017 Fall Semester



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REPORT OF INDEPENDENT PUBLIC ACCOUNTANTS ON APPLYING AGREED-UPON PROCEDURES

The Maryland Higher Education Commission
6 N. Liberty Street, Ground Suite
Baltimore, Maryland 21201

We have performed the procedures enumerated below, which were agreed to by the Maryland Higher Education Commission (the Commission) and University of Maryland Baltimore (the University), solely to assist you in evaluating certain student enrollment data for the University submitted to the Commission through the Enrollment Information System Reports for the 2017 Fall Semester (the Reports). The University's management is responsible for the information contained in the Reports. Our procedures were made as of the University's institutional freeze date for the 2017 Fall Semester, as requested by the Commission. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures performed and related results were as follows:

A. Total Registered Students

We randomly selected 32 students from the University's 6,703 total registered students reported in the Reports. For those students selected, we compared information submitted in the Reports to supporting evidence maintained at the University with respect to the following attributes:

Attribute	Evidence	Fall 2017 Exceptions
1. Actual enrollment as of the institutional freeze date	Existence of a billing record, registration form, transcript or class schedule	0
2. Race category	Race as entered on the student's application for admission	0
3. Tuition status category	Residency as entered on the student's application for admission or included on the student's billing record	0



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A. Total Registered Students (continued)

We compared the results of the sampling procedures to published attribute sampling tables for the above population size, sample size and number of errors, and noted that the tables indicate these results would provide 90% confidence that the maximum error rate in the population does not exceed 7.4% for attributes 1, 2 and 3.

We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the student enrollment data included in the Reports, or the Reports themselves. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the Commission and the University, and is not intended to be and should not be used by anyone other than these specified parties.

Hunt Valley, MD
October 31, 2018

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UNIVERSITY OF MARYLAND, BALTIMORE COUNTY

**Report of Independent Public Accountants
On
Applying Agreed-Upon Procedures**

2017 Fall Semester



**REPORT OF INDEPENDENT PUBLIC ACCOUNTANTS
ON APPLYING AGREED-UPON PROCEDURES**

The Maryland Higher Education Commission
6 N. Liberty Street, Ground Suite
Baltimore, Maryland 21201

We have performed the procedures enumerated below, which were agreed to by the Maryland Higher Education Commission (the Commission) and University of Maryland, Baltimore County (the University), solely to assist you in evaluating certain student enrollment data for the University submitted to the Commission through the Enrollment Information System Reports for the 2017 Fall Semester (the Reports). The University's management is responsible for the information contained in the Reports. Our procedures were made as of the University's institutional freeze date for the 2017 Fall Semester, as requested by the Commission. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures performed and related results were as follows:

A. Total Registered Students

We randomly selected 32 students from the University's 13,662 total registered students reported in the Reports. For those students selected, we compared information submitted in the Reports to supporting evidence maintained at the University with respect to the following attributes:

Attribute	Evidence	Fall 2017 Exceptions
1. Actual enrollment as of the institutional freeze date	Existence of a billing record, registration form, transcript or class schedule	0
2. Race category	Race as entered on the student's application for admission	1
3. Tuition status category	Residency as entered on the student's application for admission or included on the student's billing record	1



A. Total Registered Students (continued)

We compared the results of the sampling procedures to published attribute sampling tables for the above population size, sample size and number of errors, and noted that the tables indicate these results would provide 90% confidence that the maximum error rate in the population does not exceed 7.4% for attribute 1, and 12.40% for attributes 2 and 3.

B. First-Time Full-Time Students

We randomly selected 31 students from the University’s 1,633 first-time full-time students reported in the Reports. For those students selected, we compared information submitted in the Reports to supporting evidence maintained at the University with respect to the following attributes:

Attribute	Evidence	Fall 2017 Exceptions
4. Actual enrollment as of the institutional freeze date	Existence of a billing record, registration form, transcript or class schedule	0
5. First-time full-time status	Date of high school graduation, educational history and other data contained in the student’s information file	0

We compared the results of the sampling procedures to published attribute sampling tables for the above population size, sample size and number of errors, and noted that the tables indicate these results would provide 90% confidence that the maximum error rate in the population does not exceed 7.4% for attributes 4 and 5.

We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the student enrollment data included in the Reports, or the Reports themselves. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the Commission and the University, and is not intended to be and should not be used by anyone other than these specified parties.

Hunt Valley, MD
October 31, 2018

UNIVERSITY OF MARYLAND COLLEGE PARK

**Report of Independent Public Accountants
On
Applying Agreed-Upon Procedures**

2017 Fall Semester



**REPORT OF INDEPENDENT PUBLIC ACCOUNTANTS
ON APPLYING AGREED-UPON PROCEDURES**

The Maryland Higher Education Commission
6 N. Liberty Street, Ground Suite
Baltimore, Maryland 21201

We have performed the procedures enumerated below, which were agreed to by the Maryland Higher Education Commission (the Commission) and University of Maryland College Park (the University), solely to assist you in evaluating certain student enrollment data for the University submitted to the Commission through the Enrollment Information System Reports for the 2017 Fall Semester (the Reports). The University's management is responsible for the information contained in the Reports. Our procedures were made as of the University's institutional freeze date for the 2017 Fall Semester, as requested by the Commission. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures performed and related results were as follows:

A. Total Registered Students

We randomly selected 80 students from the University's 40,521 total registered students reported in the Reports. For those students selected, we compared information submitted in the Reports to supporting evidence maintained at the University with respect to the following attributes:

Attribute	Evidence	Fall 2017 Exceptions
1. Actual enrollment as of the institutional freeze date	Existence of a billing record, registration form, transcript or class schedule	0
2. Race and ethnicity category	Race and ethnicity as entered on the student's application for admission	0
3. Tuition status category	Residency as entered on the student's application for admission or included on the student's billing record	0



A. Total Registered Students (continued)

We compared the results of the sampling procedures to published attribute sampling tables for the above population size, sample size and number of errors, and noted that the tables indicate these results would provide 90% confidence that the maximum error rate in the population does not exceed 2.9% for attributes 1, 2 and 3.

B. First-Time Full-Time Students

We randomly selected 31 students from the University’s 4,502 first-time full-time students reported in the Reports. For those students selected, we compared information submitted in the Reports to supporting evidence maintained at the University with respect to the following attributes:

Attribute	Evidence	Fall 2017 Exceptions
4. Actual enrollment as of the institutional freeze date	Existence of a billing record, registration form, transcript or class schedule	0
5. First-time full-time status	Date of high school graduation, educational history and other data contained in the student’s information file	0

We compared the results of the sampling procedures to published attribute sampling tables for the above population size, sample size and number of errors, and noted that the tables indicate these results would provide 90% confidence that the maximum error rate in the population does not exceed 7.4% for attributes 4 and 5.

We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the student enrollment data included in the Reports, or the Reports themselves. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the Commission and the University, and is not intended to be and should not be used by anyone other than these specified parties.

Hunt Valley, MD
October 31, 2018

UNIVERSITY OF MARYLAND EASTERN SHORE

**Report of Independent Public Accountants
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2017 Fall Semester



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REPORT OF INDEPENDENT PUBLIC ACCOUNTANTS ON APPLYING AGREED-UPON PROCEDURES

The Maryland Higher Education Commission
6 N. Liberty Street, Ground Suite
Baltimore, Maryland 21201

We have performed the procedures enumerated below, which were agreed to by the Maryland Higher Education Commission (the Commission) and the University of Maryland Eastern Shore (the University), solely to assist you in evaluating certain student enrollment data for the University submitted to the Commission through the Enrollment Information System Reports for the 2017 Fall Semester (the Reports). The University's management is responsible for the information contained in the Reports. Our procedures were made as of the University's institutional freeze date for the 2017 Fall Semester, as requested by the Commission. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures performed and related results were as follows:

A. Total Registered Students

We randomly selected 33 students from the University's 3,490 total registered students reported in the Reports. For those students selected, we compared information submitted in the Reports to supporting evidence maintained at the University with respect to the following attributes:

Attribute	Evidence	Fall 2017 Exceptions
1. Actual enrollment as of the institutional freeze date	Existence of a billing record, registration form, transcript or class schedule	0
2. Race category	Race as entered on the student's application for admission	0
3. Tuition status category	Residency as entered on the student's application for admission or included on the student's billing record	0



A. Total Registered Students (continued)

We compared the results of the sampling procedures to published attribute sampling tables for the above population size, sample size and number of errors, and noted that the tables indicate these results would provide 90% confidence that the maximum error rate in the population does not exceed 6.4% for attributes 1, 2 and 3.

B. First-Time Full-Time Students

We randomly selected 32 students from the University’s 558 first-time full-time students reported in the Reports. For those students selected, we compared information submitted in the Reports to supporting evidence maintained at the University with respect to the following attributes:

Attribute	Evidence	Fall 2017 Exceptions
4. Actual enrollment as of the institutional freeze date	Existence of a billing record, registration form, transcript or class schedule	0
5. First-time full-time status	Date of high school graduation, educational history and other data contained in the student’s information file	0

We compared the results of the sampling procedures to published attribute sampling tables for the above population size, sample size and number of errors, and noted that the tables indicate these results would provide 90% confidence that the maximum error rate in the population does not exceed 7.4% for attributes 4 and 5.

We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the student enrollment data included in the Reports, or the Reports themselves. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the Commission and the University, and is not intended to be and should not be used by anyone other than these specified parties.

Hunt Valley, MD
October 31, 2018

UNIVERSITY OF MARYLAND UNIVERSITY COLLEGE

**Report of Independent Public Accountants
On
Applying Agreed-Upon Procedures**

2017 Fall Semester



S B & C O M P A N Y, L L C
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REPORT OF INDEPENDENT PUBLIC ACCOUNTANTS ON APPLYING AGREED-UPON PROCEDURES

The Maryland Higher Education Commission
6 N. Liberty Street, Ground Suite
Baltimore, Maryland 21201

We have performed the procedures enumerated below, which were agreed to by the Maryland Higher Education Commission (the Commission) and University of Maryland, University College (the University), solely to assist you in evaluating certain student enrollment data for the University submitted to the Commission through the Enrollment Information System Reports for the 2017 Fall Semester (the Reports). The University's management is responsible for the information contained in the Reports. Our procedures were made as of the University's institutional freeze date for the 2017 Fall Semester, as requested by the Commission. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures performed and related results were as follows:

A. Total Registered Students

We randomly selected 32 students from the University's 59,379 total registered students reported in the Reports. For those students selected, we compared information submitted in the Reports to supporting evidence maintained at the University with respect to the following attributes:

Attribute	Evidence	Fall 2017 Exceptions
1. Actual enrollment as of the institutional freeze date	Existence of a billing record, registration form, transcript or class schedule	0
2. Race category	Race as entered on the student's application for admission	0
3. Tuition status category	Residency as entered on the student's application for admission or included on the student's billing record	0



A. Total Registered Students (continued)

We compared the results of the sampling procedures to published attribute sampling tables for the above population size, sample size and number of errors, and noted that the tables indicate these results would provide 90% confidence that the maximum error rate in the population does not exceed 7.4% for attributes 1, 2 and 3.

B. First-Time Full-Time Students

We randomly selected 28 students from the University’s 215 first-time full-time students reported in the Reports. For those students selected, we compared information submitted in the Reports to supporting evidence maintained at the University with respect to the following attributes:

Attribute	Evidence	Fall 2017 Exceptions
4. Actual enrollment as of the institutional freeze date	Existence of a billing record, registration form, transcript or class schedule	0
5. First-time full-time status	Date of high school graduation, educational history and other data contained in the student’s information file	0

We compared the results of the sampling procedures to published attribute sampling tables for the above population size, sample size and number of errors, and noted that the tables indicate these results would provide 90% confidence that the maximum error rate in the population does not exceed 7.4% for attributes 4 and 5.

We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the student enrollment data included in the Reports, or the Reports themselves. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the Commission and the University, and is not intended to be and should not be used by anyone other than these specified parties.

Hunt Valley, MD
October 31, 2018