



INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Morgan State University and the Maryland Higher Education Commission
Baltimore, Maryland

We have performed the procedures enumerated below on evaluating certain student enrollment data for Morgan State University (the University) submitted to the Maryland Higher Education Commission (the Commission) through the Enrollment Information System Reports for the 2022 Fall Semester (the Reports). The University's management is responsible for the information contained in the reports.

The University's management has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of comparing information in the reports to University records. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and the associated findings are as follows:

A. Total Registered Students:

We randomly selected 55 students from the University's 9,101 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 2022 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

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 4.2% for attributes 1, 2, and 3.

B. First-Time, Full-Time Students:

We randomly selected 55 students from the University's 2,160 first-time, full-time students report 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:

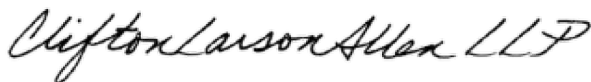
Attribute	Evidence	Fall 2022 Exceptions
4. Actual enrollment as of the institutional freeze date	Existence of a billing record, registration form, transcript or class schedule	0
5. First-time, full-time status	Date of high school graduation, educational history and other data contained in the student's information file	2

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 4.2% for attribute 4 and 9.4% for attribute 5.

We were engaged by the University to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the AICPA. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on student enrollment data. 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.

We are required to be independent of the University and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

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


CliftonLarsonAllen LLP

Baltimore, Maryland
February 23, 2024