

UNIVERSITY SYSTEM OF MARYLAND

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

2012 Fall Semester

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

2012 Fall Semester



REPORT OF INDEPENDENT PUBLIC ACCOUNTANTS ON APPLYING AGREED-UPON PROCEDURES

The Maryland Higher Education Commission
839 Bestgate Road, Suite 400
Annapolis, Maryland 21401

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 2012 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 2012 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 5,421 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 2012 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 477 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 2012 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, the objective of which would be the expression of an opinion on the student enrollment data included in the Reports, or the Reports themselves. Accordingly, we do not express such an opinion. 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.

SB & Company, LLC

Hunt Valley, MD
November 15, 2013

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

2012 Fall Semester



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REPORT OF INDEPENDENT PUBLIC ACCOUNTANTS ON APPLYING AGREED-UPON PROCEDURES

The Maryland Higher Education Commission
839 Bestgate Road, Suite 400
Annapolis, Maryland 21401

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 2012 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 2012 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 3,612 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 2012 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 80 students from the University’s 429 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 2012 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 2.9% for attributes 4 and 5.

We were not engaged to and did not conduct an examination, the objective of which would be the expression of an opinion on the student enrollment data included in the Reports, or the Reports themselves. Accordingly, we do not express such an opinion. 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.

SB & Company, LLC

Hunt Valley, MD
November 15, 2013

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

2012 Fall Semester



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REPORT OF INDEPENDENT PUBLIC ACCOUNTANTS ON APPLYING AGREED-UPON PROCEDURES

The Maryland Higher Education Commission
839 Bestgate Road, Suite 400
Annapolis, Maryland 21401

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 2012 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 2012 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 5,421 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 2012 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 814 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 2012 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, the objective of which would be the expression of an opinion on the student enrollment data included in the Reports, or the Reports themselves. Accordingly, we do not express such an opinion. 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.

SB & Company, LLC

Hunt Valley, MD
November 15, 2013

SALISBURY UNIVERSITY

**Report of Independent Public Accountants
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2012 Fall Semester



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REPORT OF INDEPENDENT PUBLIC ACCOUNTANTS ON APPLYING AGREED-UPON PROCEDURES

The Maryland Higher Education Commission
839 Bestgate Road, Suite 400
Annapolis, Maryland 21401

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 2012 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 2012 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 total registered 8,657 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 2012 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 33 students from the University’s 1,212 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 2012 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, the objective of which would be the expression of an opinion on the student enrollment data included in the Reports, or the Reports themselves. Accordingly, we do not express such an opinion. 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.

SB & Company, LLC

Hunt Valley, MD
November 15, 2013

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

2012 Fall Semester



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REPORT OF INDEPENDENT PUBLIC ACCOUNTANTS ON APPLYING AGREED-UPON PROCEDURES

The Maryland Higher Education Commission
839 Bestgate Road, Suite 400
Annapolis, Maryland 21401

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 2012 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 2012 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 21,960 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 2012 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	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 and 3, and 12.4% for attribute 2.

B. First-Time, Full-Time Students

We randomly selected 31 students from the University’s 2,436 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 2012 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, the objective of which would be the expression of an opinion on the student enrollment data included in the Reports, or the Reports themselves. Accordingly, we do not express such an opinion. 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.

SB & Company, LLC

Hunt Valley, MD
November 15, 2013

UNIVERSITY OF BALTIMORE

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

2012 Fall Semester



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REPORT OF INDEPENDENT PUBLIC ACCOUNTANTS ON APPLYING AGREED-UPON PROCEDURES

The Maryland Higher Education Commission
839 Bestgate Road, Suite 400
Annapolis, Maryland 21401

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 2012 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 2012 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 6,558 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 2012 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	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 and 3, and 12.4% for attribute 2.

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 2012 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, the objective of which would be the expression of an opinion on the student enrollment data included in the Reports, or the Reports themselves. Accordingly, we do not express such an opinion. 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.

SB & Company, LLC

Hunt Valley, MD
November 15, 2013

UNIVERSITY OF MARYLAND, BALTIMORE

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

2012 Fall Semester



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REPORT OF INDEPENDENT PUBLIC ACCOUNTANTS ON APPLYING AGREED-UPON PROCEDURES

The Maryland Higher Education Commission
839 Bestgate Road, Suite 400
Annapolis, Maryland 21401

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 2012 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 2012 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 6,368 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 2012 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, the objective of which would be the expression of an opinion on the student enrollment data included in the Reports, or the Reports themselves. Accordingly, we do not express such an opinion. 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.

SB & Company, LLC

Hunt Valley, MD
November 15, 2013

UNIVERSITY OF MARYLAND, BALTIMORE COUNTY

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

2012 Fall Semester



REPORT OF INDEPENDENT PUBLIC ACCOUNTANTS ON APPLYING AGREED-UPON PROCEDURES

The Maryland Higher Education Commission
839 Bestgate Road, Suite 400
Annapolis, Maryland 21401

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 2012 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 2012 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 13,637 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 2012 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 1,418 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 2012 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, the objective of which would be the expression of an opinion on the student enrollment data included in the Reports, or the Reports themselves. Accordingly, we do not express such an opinion. 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.

SB & Company, LLC

Hunt Valley, MD
November 15, 2013

UNIVERSITY OF MARYLAND, COLLEGE PARK

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

2012 Fall Semester



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REPORT OF INDEPENDENT PUBLIC ACCOUNTANTS ON APPLYING AGREED-UPON PROCEDURES

The Maryland Higher Education Commission
839 Bestgate Road, Suite 400
Annapolis, Maryland 21401

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 2012 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 2012 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 64 students from the University's 37,247 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 2012 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 3.8% for attributes 1, 2, and 3.

B. First-Time, Full-Time Students

We randomly selected 31 students from the University’s 3,493 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 2012 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 or 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, the objective of which would be the expression of an opinion on the student enrollment data included in the Reports, or the Reports themselves. Accordingly, we do not express such an opinion. 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.

SB & Company, LLC

Hunt Valley, MD
November 15, 2013

UNIVERSITY OF MARYLAND, EASTERN SHORE

**Report of Independent Public Accountants
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2012 Fall Semester



REPORT OF INDEPENDENT PUBLIC ACCOUNTANTS ON APPLYING AGREED-UPON PROCEDURES

The Maryland Higher Education Commission
839 Bestgate Road, Suite 400
Annapolis, Maryland 21401

We have performed the procedures enumerated below, which were agreed to by the Maryland Higher Education Commission (the Commission) and 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 2012 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 2012 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 4,454 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 2012 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 882 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 2012 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, the objective of which would be the expression of an opinion on the student enrollment data included in the Reports, or the Reports themselves. Accordingly, we do not express such an opinion. 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.

SB & Company, LLC

Hunt Valley, MD
November 15, 2013

UNIVERSITY OF MARYLAND, UNIVERSITY COLLEGE

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

2012 Fall Semester



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REPORT OF INDEPENDENT PUBLIC ACCOUNTANTS ON APPLYING AGREED-UPON PROCEDURES

The Maryland Higher Education Commission
839 Bestgate Road, Suite 400
Annapolis, Maryland 21401

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 2012 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 2012 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 42,268 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 2012 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	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 attributes 1 and 2, and 12.4% for attribute 3.

B. First-Time, Full-Time Students

We randomly selected 27 students from the University’s 169 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 2012 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	1

*See supplemental schedule.

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 attribute 4 and 14.7% for attribute 5.

We were not engaged to and did not conduct an examination, the objective of which would be the expression of an opinion on the student enrollment data included in the Reports, or the Reports themselves. Accordingly, we do not express such an opinion. 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.

SB & Company, LLC

Hunt Valley, MD
November 15, 2013



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**Maryland Higher Education Commission
University of Maryland, University College**

**Supplemental Schedule
For the 2012 Fall Semester**

We noted during our review of the criteria for part-time, full-time reporting, three instances of students reported as either part-time or full-time in accordance with the University's policy.

Description
First-Time, Full-Time Students: There were a total of three students noted during the first-time, full-time testing that had registered for credits to qualify them as full-time students but withdrew from those classes prior to the MHEC freeze date of October 26, 2012. Due to the University's policy of not having a drop period, these students' transcripts reported the courses as withdrawn but included as attempted credit hours. Due to this policy, the University reported these students to MHEC as full-time students.