
TOPIC: Results of the State of Maryland's Independent Audit Firm

COMMITTEE: Audit Committee

DATE OF COMMITTEE MEETING: March 6, 2020

PURPOSE: As described in its Charter, it is the Audit Committee's responsibility to review independent audit proposals including the scope of examination, services to be provided, reports to be rendered and fees to be charged, and recommend to the Board the selection and scope of work of the independent external auditor of the University System of Maryland.

BACKGROUND: Historically, the University System of Maryland (USM) has used the State of Maryland's (State) independent auditor as a component of its annual audit. The State's contract with the audit firm SB & Co. expired with its FYE 2019 audit. SB & Co.'s scope of work has included the audit of USM's Financial Statements, completion of its A133 Audit and agreed upon procedures verifying enrollment data.

Over the past several months, the State undertook a procurement of an independent audit firm for FYE 2020 and beyond. The results of this procurement were made public at the Board of Public Works meeting on March 4, 2020. The winning firm is CliftonLarsenAllen LLP. Attached are some points of note (costs to USM), background information and a list of higher education audit clients (current and former).

It is the Audit Committee's responsibility to decide to continue to use the State's independent auditor or undertake a procurement to find its own independent auditor.

attachments

FISCAL IMPACT: Greater than \$1 Million over Five Years

CHANCELLOR'S RECOMMENDATION:

COMMITTEE ACTION: None

DATE:

BOARD ACTION: None

DATE:

SUBMITTED BY: David Mosca



Board of Regents Committee on Audit
March 6, 2020
Independent Auditor Selection

- The State's procurement process for an independent audit firm has been completed, and CliftonLarsenAllen LLP was the successful proposer amongst 2 competing firms. The other proposing firm was SB & Company, the incumbent and long-time independent auditor. In addition to proposing the lower cost, CliftonLarsenAllen LLP also scored higher in the search committee's technical evaluation. Below is the result of the price proposals:

	2020-2024		2015-2019
	SB & Co	Clifton	SB
Total Fee	\$9,172,200	\$9,100,500	\$9,084,727
Other - 500 hours	425,000	275,000	
	<u>\$9,597,200</u>	<u>\$9,375,500</u>	<u>\$9,084,727</u>
USM	<u>\$1,241,000</u>	<u>\$1,410,175</u>	<u>\$1,010,708</u>
average annual fee	<u>\$248,200</u>	<u>\$282,035</u>	<u>\$202,142</u>

- CliftonLarsenAllen LLP is the 8th largest national public accounting firm and has 3 offices in the Baltimore Washington region.
- The Audit Committee could, at this point:
 1. Direct contract formalization with CliftonLarsenAllen LLP, or
 2. A fresh procurement process to draw a wider scope of possible proposers (SB & Company would be allowed to compete in any fresh procurement process)

Pros and cons of approving CliftonLarsenAllen LLP as the independent auditor follow.

Pros:

- Cost – CliftonLarsenAllen LLP has proposed a state-wide 5 year contract fee broken down by contracting entity included in the bid process. The state-wide fee was \$9,100,500 over 5 years, compared with \$9,172,200 for SB & Company. For the USM, CliftonLarsenAllen LLP proposed fee is \$1,410,175 over the 5 year period, compared with \$1,241,000 for SB & Company.
- Integration and coordination with state-wide Federal Single Audit work – the past decade or more, the required Federal Single Audit has been performed on a state-wide basis. Because of the scale of the audit engagement, fees are lower than would likely be possible if the USM were to engage a separate independent auditor and have the audit requirement satisfied specifically for the USM.
- Understanding the audit environment – because of the interaction and inter-relationship with the state of Maryland having the same independent auditor eliminates the added cost of having 2 separate independent auditing firms gain an understanding of the audit environment state-government-wide.
- A separate procurement may result in significantly higher audit fees. Generally-speaking, the fee charged for the USM work is still extremely low for an entity of the System's size and complexity.
- Engaging CliftonLarsenAllen in formalizing the contractual arrangements, and beginning the planning process, would ensure a smooth transition from SB & Company as compared with delaying planning work until an alternative independent auditor can be selected.
- It is possible that a separate bid process might yield a less desirable audit firm.

Cons:

- By engaging on a separate bid process to engage an independent auditor separately, it is possible that a larger pool of firms might propose.
- A separate bid process may result in selecting a firm with a more desirable audit firm.

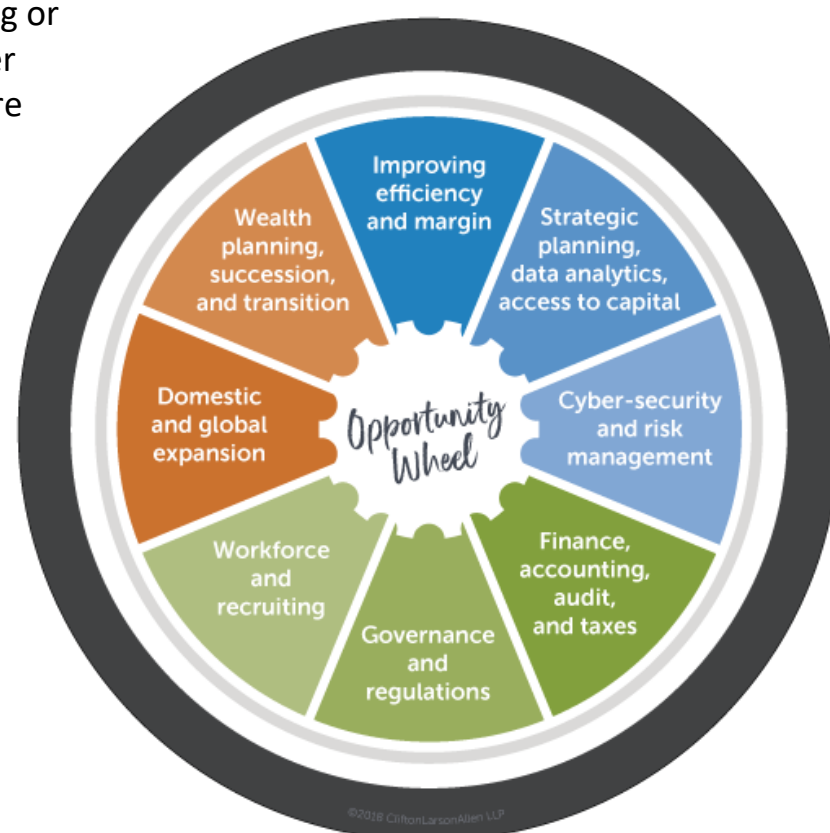
Who we are

CLA exists to create opportunities for our clients, our people, and our communities through industry-focused wealth advisory, outsourcing, audit, tax, and consulting services.

Our professionals are immersed in the industries they serve and have specialized knowledge of their operating and regulatory environments. With more than 6,100 people, over 120 U.S. locations, and a global affiliation, we bring a wide array of solutions to help clients in all markets, foreign and domestic.

We promise to know you and help you

With CLA by your side, you can find everything you need in one firm. We look forward to working alongside you, cultivating a lasting relationship by taking the time to know and help you meet your needs. Professionally or personally, big or small, we can help you discover opportunities and achieve more than you believed possible.



Create Opportunities



January 6, 2020

Presentation to:

The Comptroller of the State of Maryland

CLA understands the Comptroller's Office of Maryland (COM) mission of transparency and clarity for Maryland's residents and communities. While you work to create opportunities for those you serve and steward, CLA can create opportunities for you.



[CLAconnect.com](https://claconnect.com)

WEALTH ADVISORY
OUTSOURCING
AUDIT, TAX, AND
CONSULTING

What CLA brings to the State

- ✓ **Leadership and Experience in the State Government Practice.** We are a firm with a national presence, currently ranked as one of the top CPA firms in the nation. With over 60 years of experience in the state and local government industry and more than 3,200 governmental clients, CLA audits more state wide CAFRs and single audits in the country than any other firm. State governments are complex entities that require a high degree of skill and experience to complete an effective and efficient audit for the State of Maryland. The decentralized nature of the State's financial operations provide unique risks that CLA has vast experience in navigating and responding to. Your engagement team is experienced in successfully performing state-wide audits and single audits for the states of Vermont, Kansas, New Jersey, New Mexico, South Carolina, Delaware and the Commonwealth of Pennsylvania.
- ✓ **Unsurpassed Single Audit Experience.** CLA performs more single audits annually than any other firm, **ranking #1 in the nation for the number of single audits** performed by any CPA firm. The single audit requires a specific set of skills in order to properly perform the procedures. As such, we have developed a group of professionals who specialize in providing single audit services.
- ✓ **Large State wide higher education footprint.** CLA has performed audits for **9 statewide higher education systems.** With the number of institutions/campuses in a statewide system, maintaining consistency, and audit quality can be extremely challenging for many firms; however, CLA has the resources and proven audit process to be efficient and bring our higher education resources to our statewide system audit engagements quickly.
- ✓ **Retirement and pension system experience.** Over the past 19 years, CLA has made a concerted effort in developing a unique niche in working with large state and local government retirement plans. **For the State, choosing CLA offers you the benefit of working with this unique group of Public Pension professionals who dedicate 100% of their time serving governmental pensions similar to the State.** Our experience includes auditing some of the largest governmental retirement plans that range in size up to \$575 billion in assets, which ensures that our staff understands your complexities not just from a compliance standpoint, but also from an operational point of view. With our wealth of resources and experience, **we have an unparalleled reputation for helping similar clients effectively accomplish their goals.**
- ✓ **We Know Maryland!** As a CPA firm experienced in serving state and local units of government in Maryland, we are very aware of the financial and legal compliance requirements that government officials are faced with daily. Since opening our office doors in Maryland nearly 30 years ago, the staff of our local office has gained extensive experience providing audit services to more than 50 local governmental entities. In addition, over the years we have developed a positive working relationship with the Maryland Government Finance Officer Association (MDGFOA), the Maryland Association of Certified Public Accountants (MACPA), and Maryland State Department of Education (MSDE).

A team designed for you



A successful work plan

Tailored Approaches— CLA is one of a few firms that have developed its own proprietary audit program. Many firms use canned, off-the-shelf audit programs, which limits their flexibility in determining what procedures they can and cannot perform because they must follow the audit methodology they have purchased. Our audit teams are able to customize our audit programs to address the specific risks and unique characteristics of your operation.



Engagement Team — Your team is dedicated to the government industry and comes to build careers serving governments. Your service team understands the strategic, operational, and regulatory issues impacting the State.

Experience — As one of the nation's leading professional services firms, and one of the leading firms who specialize in the public sector, CLA has the experience and resources to assist the State with their audit needs. In addition to your experienced local engagement team, the State will have access to one of the country's leading and most knowledgeable pools of public sector resources.

Communication — Continual communication starts when an engagement letter is issued, continues until the completion or closeout of an engagement and throughout the remainder of the year.

Principals and Managers will be actively involved.

Innovation — Our clients are hungry for more than standard services; they are seeking out professionals who know them well and can help them with a wide variety of business issues. To meet your unique needs, CLA consistently innovates to keep our resources and approach fresh and relevant. Our culture sees change as an opportunity to enhance efficiency, embrace new technologies, and fully employ data analytics.



Create Opportunities

CLAconnect.com

Proposed Engagement Team clients

Members of your proposed engagement team have experience servicing the following clients:

Higher Education Clients		
Name of Institution	Scope of Work	Length of Service
Carroll Community College and Foundation, MD	<ul style="list-style-type: none"> • Financial statement audit • Single audit in accordance with <i>UG</i> • Preparation of Form 990 • Audit of annual financial report 	1995 - present
Anne Arundel Community College and Foundation	<ul style="list-style-type: none"> • Financial statement audit • Single audit in accordance with <i>UG</i> • Preparation of Form 990 • Audit of annual financial report 	2017 - present
College of Southern Maryland and Foundation	<ul style="list-style-type: none"> • Financial statement audit • Single audit in accordance with <i>UG</i> • Preparation of Form 990 • Internal audit services including risk assessment and development of an internal audit plan 	2011 - present
Community College of Baltimore County and Foundation, MD <i>(3 campuses)</i>	<ul style="list-style-type: none"> • Financial statement audit • Single audit in accordance with <i>UG</i> • Preparation of Form 990 • Audit of annual financial report 	1997 - present
Delaware State University	<ul style="list-style-type: none"> • Financial statement audit • Single audit in accordance with <i>UG</i> • Preparation of Form 990 • NCAA Agreed-Upon procedures 	2017 - present
Harford Community College and Foundation, MD	<ul style="list-style-type: none"> • Financial statement audit • Single audit in accordance with <i>UG</i> • Preparation of Form 990 (for Foundation) 	2010 - present
Montgomery College and Foundation, MD	<ul style="list-style-type: none"> • Financial statement audit • Single audit in accordance with <i>UG</i> • Preparation of Form 990 • Audit of annual financial report 	2010 - present
Prince George's Community College and Foundation, MD	<ul style="list-style-type: none"> • Financial statement audit • Single audit in accordance with <i>UG</i> • Preparation of Form 990 • Audit of annual financial report 	2016 - present
Mississippi Institutions of Higher Learning	<ul style="list-style-type: none"> • System-wide financial statement audit • Single audit in accordance with OMB UG 	2018 – present
Pennsylvania State System of Higher Education (PASSHE)	<ul style="list-style-type: none"> • System-wide financial statement audit • Single audit in accordance with OMB UG 	2013 – present

Higher Education Clients		
Name of Institution	Scope of Work	Length of Service
West Virginia Higher Education System	<ul style="list-style-type: none"> • System-wide financial statement audit • Single audit in accordance with OMB UG (limited entities) • NCAA Agreed Upon Procedures for one campus 	2014 – present

Firmwide clients

CLA serves more than 400 institutions of higher education nationwide. On the following page is a table that provides a representative listing of colleges and universities served.

Representative Client List of Colleges and Universities		
Advanced Technology and Education	AIB College of Business	Aims Community College
Alder Graduate School of Education	Alexandria Technical and Community College MJSP	All Management Corporation
All Student Loan Corporation	Anne Arundel Community College.	Arizona Christian University
Arizona State University	Arthur Capper Cooperative Center	Associated Students, Inc.
Associated Students, Incorporated CSUSB	ASU Research Park, Inc.	Atlantic Cape Community College
Augsburg University	Augustana College	Augustana University
Averett University	Beacon College, Inc.	Beaufort County Community College
Bennett College	Bentley University	Bergen Community College
Bethel University	Bethlehem College & Seminary	Blackhawk Technical College
Boston University	Bradley University	Brookdale Community College
Buck Institute for Education	Bucks County Community College	Cabrillo Community College District
Cabrini University	California Baptist University	California Online CCD
California State University, East Bay	California State University, Monterey Bay	Cameron University
Cardinal Stritch University	Carleton College	Carroll Community College
Carthage College	Center for Ethical Organizations	Central Connecticut State University
Central Washington University	Chaffey Community College	Citrus College
Claremont McKenna College	Claremont School of Theology	Clatsop Community College
Clover Park Technical College	Coast Community College District	College of DuPage
College of DuPage- Radio WDCB-FM	College of Southern Maryland	College of St. Scholastica
Colorado Community College System	Colorado Mesa University	Colorado Mountain College
Colorado School of Mines	Colorado State University	Columbia College

Representative Client List of Colleges and Universities

Community College of Baltimore County	Compton Community College District	Concordia University - Portland
Concordia University, Nebraska	Concordia University, St. Paul	Cornell College
Cornish College of the Arts	Cotter College	Crown College
Daniel Morgan Graduate School of National Security	Delaware State University	Digital Media Arts College, LLC
Discovery Education	Don Bosco Technical Institute	Drew University
Dunwoody College of Technology	East Stroudsburg University - Center for Research	Eastern Oregon University
Eastern Virginia Medical School	El Camino Community College	Essex County College
EWU Auxiliary Enterprises	Flagler College Endowment Fund	Flagler College, Inc.
Florida Polytechnic University	Florida Southern College	Florida South Western State College
Foothill-De Anza Community College District	Graduate School of Banking at Colorado	Green River College
Grinnell College	Grossmont-Cuyamaca College District	Haddock Education LLC V
Haddock Education LLC VI	Hagerstown Community College	Hamline University
Hampshire College	Harford Community College	Haverford College
Heartland Community College	Hellenic College Holy Cross	Hodges University, Inc.
Hudson County Community College	Illinois Central College	Illinois Eastern Community College
Illinois Wesleyan University	Immaculata University	Instituto Del Progreso Latino
Integrative Practitioners Corporation	Johns Hopkins University	Johnson C. Smith University
Kaskaskia College	Lac Courte Oreilles Ojibwa Community College	Lafayette College
Lakeshore Technical College	Lakeview College of Nursing	LaSalle University
Lasell College	Lawrence University	Lewis Rice, LLC
Liebert Cassidy Whitmore	Lincoln Christian University	Lincoln University
Long Beach City College	Long Beach Community College	Los Angeles Community College District
Lynn University	Macalester College	Madison Area Technical College
Marian University	Maricopa Community Colleges	Marlboro College
Marlboro College Tax Deferred Annuity Plan	Marshall University Research Corp.	Martin Luther College
Maryland Association of Community Colleges	Maryland Independent College & University Assoc	Mass Biologics
Mercer County Community College	Methodist University	Metro State University

Representative Client List of Colleges and Universities		
Metropolitan Community College	Mid State Technical College	Midwestern University
Milwaukee Science Education Consortium	Minnesota State Colleges & Universities	Mira Costa Community College District
MiraCosta College	Mississippi Institutions for Higher Learning	Monroe Community College
Montgomery College	Mount Ida College	Mount St. Mary's University
Mt. San Antonio College	Mt. San Antonio Community College District	National American University
Nebraska Wesleyan University	New Jersey Educational Facilities Authority	New Mexico Highlands University
New Saint Andrews College, Inc.	New York Chiropractic College	North Central University
North Dakota University System	North Orange County Community College	North Shore Community College
Northeast Wisconsin Technical College	Northeastern University	Northern Illinois University
Northwest Nazarene University	Northwestern Health Sciences University	Norwich University
NWHSU Student Senate	Oblate School of Theology	Ocean County College
Odyssey Health Communications, Inc.	Olivet University	Order of St. Benedict
Oregon Institute of Technology	Oregon State University	Pacific School of Religion
Parkland College	Pasadena City College	Pathways Milwaukee
Patrick Washington College	Payne Theological Seminary	Pennsylvania Ear Institute
Pennsylvania State System of Higher Education	PASSHE - Bloomsburg University	PASSHE - California University
PASSHE - Cheyney University	PASSHE - Clarion University	PASSHE - East Stroudsburg University
PASSHE - Edinboro University	PASSHE - Indiana University	PASSHE - Kutztown University
PASSHE - Lock Haven University	PASSHE - Mansfield University	PASSHE - Millersville University
PASSHE - Shippensburg University	PASSHE - Slippery Rock University	PASSHE - West Chester University
Phelps Education West IV, LLC	Phelps Education West V, LLC	Pine Manor College
Pinkney Innovation Complex for Science & Technolog	Point University	Pomona College, Office of Trust & Estates
Portland State University	Prince Georges Community College	Providence Academy
Providence Christian College	Rancho Santiago Community College District	Regents of the University of California
Rend Lake College	Renton Technical College	Riverland Community College

Representative Client List of Colleges and Universities

Riverside Community College District	Rochester Comm & Tech College	Rollins College
Rosemont College	Rosemont College Retirement Plans	Rowan College at Burlington County
Rowan College at Gloucester County	Rutgers, The State University of New Jersey	Sacred Heart Seminary and School Of Theology
Saint John's University	Salus University	San Diego Community College District
Santa Fe Institute	Santos Manuel Student Union of CSUSB	Shoreline Community College
Small Business Development Center	South Orange County CCD- Financial Aid	South Orange County CCD Saddleback FA INV 2017
South Orange County Community College	South Shore Conservatory	Southern California University of Health Sciences
Southern Illinois University	Southern Oregon University	Southwestern Community College
Southwestern Illinois College	Southwestern Oregon Community College	Spokane Tribal College
St Cloud State Alumni Association	St Norbert College	St. Catherine University
Stark State College	Summit Academy OIC	Tabor College
Temple University	Thaddeus Stevens College of Technology	The Academy for Jewish Religion, California
The Academy of Vocal Arts	The Colorado College	The Common Application
The Donald Loker USU Inc, CSU Dominquez Hills	The Institute for Advanced Catholic Studies	The Institute of Dental Assisting LLC
The Quality and Charity Care Trust, Inc.	The School of Architecture at Taliesin	The University of Tampa, Inc.
The University of Toledo	The University of Toledo Medical Center	The University of Toledo NCAA
The University of Toledo Student Financial Aid	Thomas Edison State University	Thunderbird School of Global Management
Trinity Bible College	Union College	Union College Housing
Union County College	University License Equity Holdings, Inc.	University of Alabama System
University of Alaska	University of Arizona	University of Colorado
University of Colorado Property Corporation, Inc.	University of Colorado Risk Insurance & Mgmt Fund	University of Denver
University of Illinois	University of Iowa Research Park Corporation	University of Louisville
University of Louisville Athletic Association, Inc	University of Maine System	University of Maryland Medical System

Representative Client List of Colleges and Universities		
University of Minnesota	University of Minnesota Center Farm Financial Mgmt	University of Mount Union
University of New Mexico	University of North Carolina at Chapel Hill	University of North Dakota
University of Northwestern - St. Paul	University of St. Thomas	University of the Sciences
University of the West	University of Washington	University of West Florida
University of Wisconsin-Extension	University of Wisconsin-Madison	University Enterprises Corporation at CSUSB
Urshan College, Inc.	Urshan Graduate School of Theology	USC Caruso Center
UWF Business Enterprise, Inc.	VanderCook College of Music	Ventura County Community College District
Vermont Law School, Inc.	Virginia Commonwealth University	Walsh University
Walsh University - AUP	Waseca Area Rural Fire Protection District	Washington College
Washington State University	Wenatchee Valley College	Wesley College
West Virginia Higher Education Policy Commission	WVHEPC - Bluefield State College	WVHEPC - Marshall University
WVHEPC-Blue Ridge Community & Tech College	WVHEPC-Bond Audit - System	WVHEPC-Combined Report
WVHEPC-Concord University	WVHEPC-Shepherd University	WVHEPC-West Liberty State College
WVHEPC-West Virginia State University	WVHEPC-West Virginia University & Divisions	WVHEPC-West Virginia University Research Corp
WVHEPC-WV Northern Community College	WVHEPC-WVU at Parkersburg	West Virginia University Department of
West Virginia University Innovation Corp.	Western University of Health Sciences	WI Indianhead Lakeshore & Mid-State Consortium
Widener University	Wisconsin Lutheran College Inc.	WVIK-FM Radio
Wyoming Catholic College	Yuba Community College District	Yuma/La Paz Counties Community College

GASB experience in higher education

CLA has provided a sampling of higher education clients who follow Government Accounting Standards Board (GASB) below. The table below is a listing of higher education clients who follow GASB throughout our firm.

GASB Higher Education Clients		
Aims Community College	Alexandria Tech And Community College Foundation	Alexandria Technical And Community College MJSP
Anne Arundel Community College	Arizona State University	Arthur Capper Cooperative Center

GASB Higher Education Clients		
ASU Research Park, Inc.	Atlantic Cape Community College (ACA Reporting)	Austen Bioinnovation Institute in Akron
Beaufort County Community College	Boys Latin Charter School of Philadelphia	Brookdale Community College (ACA Reporting)
Buck Institute for Education	Bucks County Community College	Cabrillo Community College District
California State University, East Bay	Cameron University	Central Connecticut State University
Central Washington University	Cerritos Community College District	Chaffey Community College
Citrus College	Citrus Community College	Claremont McKenna College
Clatsop Community College	Clover Park Technical College	Coast Community College District
College of Southern Maryland	Colorado Community College System	Colorado Mesa University
Colorado Mountain College	Colorado School of Mines	Colorado State University
Columbia College	Community College of Baltimore County	Compton Community College District
Concordia University - Portland	Danville Area Community College	Delaware State University
East Stroudsburg University - Center for Research	Eastern Oregon University	Eastern Virginia Medical School
El Camino Community College	Enterprise Corporation (Coast)	Essex County College
Florida Polytechnic University	Florida SouthWestern State College	Foothill-De Anza Community College District
Georgia Institute of Technology	Graduate School of Banking at Colorado	Green River College
Grossmont-Cuyamaca College District	Hagerstown Community College	Harford Community College
Heartland Community College	Hudson County Community College	Humboldt State University
Illinois Central College	Illinois Eastern Community College	Instituto Del Progreso Latino
Iowa State University Extension and Outreach	Kaskaskia College	KCRW/SMC
Lac Courte Oreilles Ojibwa Community College	Lakeshore Technical College	Lawrence University
Liebert Cassidy Whitmore	Lighthouse Academies Of Wisconsin Inc.	Long Beach City College
Long Beach Community College	Maricopa Community Colleges	Maryland Association of Community Colleges
Mercer County Community College	Metro State University	Metropolitan Community College
Mid State Technical College	Milwaukee Science Education Co	Mira Costa Community College District

GASB Higher Education Clients		
MiraCosta College	Mississippi Institutions for Higher Learning	MN State Colleges & Universities
Monroe Community College	Montgomery College	Mt. San Antonio College
Mt. San Antonio Community College District	National American University	New Mexico Highlands University
Norfolk State University	North Dakota University System	North Orange County Community College
Northeast Wisconsin Technical College	Northeastern Illinois University	Northeastern University
Northern Illinois University	Oregon Institute of Technology	Oregon State University
Pasadena City College	PASSHE - Bloomsburg University	PASSHE - California University
PASSHE - Cheyney University	PASSHE - Clarion University	PASSHE - East Stroudsburg University
PASSHE - Edinboro University	PASSHE - Indiana University	PASSHE - Kutztown University
PASSHE - Lock Haven University	PASSHE - Mansfield University	PASSHE - Millersville University
PASSHE - Shippensburg University	PASSHE - Slippery Rock University	PASSHE - West Chester University
Pennsylvania State System of Higher Education	Pine Manor College	Portland State University
Prince George's Community College	Providence Academy	Rancho Santiago Community College District
Regents of the University of California	Rend Lake College	Renton Technical College
Riverside Community College District	Rochester Comm. & Tech College	San Diego Community College District
South Orange County CCD- Financial Aid	South Orange County CCD Saddleback FA INV 2017	South Orange County Community College
Southern Illinois University	Southern Oregon University	Southwestern Community College
Southwestern Illinois College	Southwestern Oregon Community College	Stark State College
The Donald Loker USU Inc., CSU Dominquez Hills	The University of Toledo	Thomas Edison State University
Thunderbird School of Global Management	UCCE Marin	Union County College
University of Alaska	University of Arizona	University of Colorado
University of Colorado Property Corporation, Inc.	University of Illinois	University of Iowa Research Park Corporation
University of Louisville	University of Maine System	University of Maryland Medical System

GASB Higher Education Clients		
University of Minnesota	University of Minnesota Center Farm Financial Mgmt.	University of New Mexico
University of North Carolina at Chapel Hill	University of Washington	University of Wisconsin-Extension
University of Wisconsin-Madison	Ventura County Community College District	Waseca Area Rural Fire Protection District
Washington College	Washington State University	Waubensee Community College
Wenatchee Valley College	West Virginia Higher Education Policy Commission	WI Indianhead Lakeshore & Mid-State Consortium
WI Technical College Insurance Trust	Yuba Community College District	Yuma/La Paz Counties Community College
WVHEPC – West Virginia University	WVHEPC – Marshall University	WVHEPC – West Virginia State University
WVHEPC – Concord University	WVHEPC – Bluefield State College	WVHEPC – West Liberty University
WVHEPC – Shepherd University	WVHEPC – WVU Parkersburg	WVHEPC – Blue Ridge CTC
WVHEPC – Northern CTC		