

ST. MARY'S COLLEGE OF MARYLAND
Report of Independent Public Accountants on
Applying Agreed-Upon Procedures
2017 Fall Semester



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

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Director, Information Systems
Maryland Higher Education Commission
6 N. Liberty St., Ground Suite
Baltimore, MD 21201

We have performed the procedures enumerated below, which were agreed to by the Maryland Higher Education Commission (the Commission) and St. Mary's College of Maryland (the College), solely to assist you in evaluating certain student enrollment data for the College submitted to the Commission through the Enrollment Information System Reports for the 2017 Fall Semester (the Reports). The College's management is responsible for the information contained in the Reports. Our procedures were made as of the College'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 College's 1,598 total registered students listed in the Report. For those students selected, we compared information submitted in the Report to supporting evidence maintained at the College 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 5.0% for attributes 1, 2 and 3.

B. First-Time Full-Time Students

We randomly selected 29 students from the College’s 335 first-time full-time students listed in the Reports. For those students selected, we compared information submitted in the Reports to supporting evidence maintained at the College 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 5.0% 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 College, and is not intended to be and should not be used by anyone other than these specified parties.

Hunt Valley, MD
December 13, 2018