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January 11, 2021

Dr. Robert Mong, President  
University of North Texas at Dallas

Dallas, Texas 75241

RE: Desk Review of Formula Funding at University of North Texas at Dallas

Dear Dr. Mong,

University of North Texas at Dallas complied with relevant Coordinating Board rules and regulations for enrollment data used for formula funding and with the Texas Administrative Code (TAC) Title 19, Part 1, Chapter 13, in the areas of student semester credit hour eligibility, tuition payment, and enrollment. There were no reportable conditions resulting from this engagement.

## Summary

Our review included tests of relevant enrollment data reported and certified by University of North Texas at Dallas for accuracy and completeness in accordance with the TAC, Title 19, Part 1, Chapter 13. Our desk review focused on the following enrollment data and time periods:

- Semester Credit Hours and Tuition Payments for CBM001 (Student Report) during summer 2019, fall 2019, and spring 2020; and
- Enrollment for CBM004 (Class Report) during summer 2019, fall 2019, and spring 2020.

Our work included procedures to verify:

- Reported semester credit hours were eligible for formula funding;
- Student tuition payment was received in accordance with requirements;
- Reported enrollment was eligible for formula funding; and
- Evidence of academic credentials were maintained to support required instructor qualifications.

The cooperation of your staff during this review is greatly appreciated. If you have any questions or comments on the conduct of this review, please let me know.

Sincerely,

Mark A. Poehl, CPA, CIA, CISA, CFE  
Assistant Commissioner, Internal Audit and Compliance

**PERFORMED BY:**

Ms. Carol Conner, CFE, Compliance Specialist

CC:

**THECB**

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