

MARYLAND HIGHER EDUCATION COMMISSION
ALL INSTITUTIONS' – AGREED UPON PROCEDURES REPORTS
2022 FALL SEMESTER



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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

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

We have performed the procedures enumerated below on evaluating certain student enrollment data for Bowie 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 System of Maryland System Office 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 6,275 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	3
3. Tuition status category	Residency as entered on the student's application for admission or included on the student's billing record	1

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 1, 11.8% for attribute 2, and 6.9% for attribute 3.

B. First-Time, Full-Time Students:

We randomly selected 55 students from the University's 1,151 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 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	1

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 1 and 6.9% for attribute 5.

We were engaged by the University System of Maryland System Office 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 20, 2024



INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

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

We have performed the procedures enumerated below on evaluating certain student enrollment data for Coppin 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 System of Maryland System Office 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 2,006 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	3
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	1

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 16.3% for attribute 1, and 6.9% for attributes 2 and 3.

B. First-Time, Full-Time Students:

We randomly selected 32 students from the University’s 326 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 2022 Exceptions
4. Actual enrollment as of the institutional freeze date	Existence of a billing record, registration form, transcript or class schedule	1
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 12.4% for attribute 4 and 7.4% for attribute 5.

We were engaged by the University System of Maryland System Office 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.

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CliftonLarsonAllen LLP

Baltimore, Maryland
February 20, 2024



INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

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

We have performed the procedures enumerated below on evaluating certain student enrollment data for Frostburg 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 System of Maryland System Office 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 32 students from the University's 4,068 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 7.4% for attributes 1, 2, and 3.

B. First-Time, Full-Time Students:

We randomly selected 32 students from the University’s 489 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 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	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 engaged by the University System of Maryland System Office 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.

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CliftonLarsonAllen LLP

Baltimore, Maryland
February 20, 2024



INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Salisbury University and the Maryland Higher Education Commission
Baltimore, Maryland

We have performed the procedures enumerated below on evaluating certain student enrollment data for Salisbury 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 System of Maryland System Office 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 32 students from the University's 7,123 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 7.4% for attributes 1, 2, and 3.

B. First-Time, Full-Time Students:

We randomly selected 32 students from the University's 1,339 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 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	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 engaged by the University System of Maryland System Office 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.

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CliftonLarsonAllen LLP

Baltimore, Maryland
February 20, 2024



INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Towson University and the Maryland Higher Education Commission
Baltimore, Maryland

We have performed the procedures enumerated below on evaluating certain student enrollment data for Towson 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 System of Maryland System Office 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 32 students from the University's 19,793 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	1
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 7.4% for attributes 1 and 3, and 12.4% for attribute 2.

B. First-Time, Full-Time Students:

We randomly selected 32 students from the University's 2,573 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:

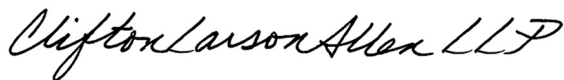
Attribute	Evidence	Fall 2022 Exceptions
4. Actual enrollment as of the institutional freeze date	Existence of a billing record, registration form, transcript or class schedule	0
5. First-time, full-time status	Date of high school graduation, educational history and other data contained in the student's information file	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 engaged by the University System of Maryland System Office 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 20, 2024



INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

University of Baltimore and the Maryland Higher Education Commission
Baltimore, Maryland

We have performed the procedures enumerated below on evaluating certain student enrollment data for University of Baltimore (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 System of Maryland System Office 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 32 students from the University's 3,325 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	1
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 7.4% for attributes 1 and 3, and 12.4% for attribute 2.

B. First-Time, Full-Time Students:

We selected all 26 students from the University’s 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 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	0

These results would provide 100% confidence that the maximum error rate in the population does not exceed 0% for attributes 4 and 5.

We were engaged by the University System of Maryland System Office 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.

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CliftonLarsonAllen LLP

Baltimore, Maryland
February 20, 2024



INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

University of Maryland, Baltimore and the Maryland Higher Education Commission
Baltimore, Maryland

We have performed the procedures enumerated below on evaluating certain student enrollment data for University of Maryland, Baltimore (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 System of Maryland System Office 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 32 students from the University's 6,931 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:

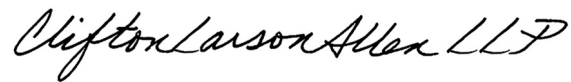
Attribute	Evidence	Fall 2022 Exceptions
1. Actual enrollment as of the institutional freeze date	Existence of a billing record, registration form, transcript or class schedule	0
2. Race Category	Race as entered on the student's application for admission	0
3. Tuition status category	Residency as entered 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 7.4% for attributes 1, 2, and 3.

We were engaged by the University System of Maryland System Office 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.

A handwritten signature in black ink that reads "CliftonLarsonAllen LLP". The signature is written in a cursive, flowing style.

CliftonLarsonAllen LLP

Baltimore, Maryland
February 20, 2024



INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

University of Maryland, Baltimore County and the Maryland Higher Education Commission
Baltimore, Maryland

We have performed the procedures enumerated below on evaluating certain student enrollment data for University of Maryland, Baltimore County (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 System of Maryland System Office 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 32 students from the University's 14,046 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 7.4% for attributes 1, 2, and 3.

B. First-Time, Full-Time Students:

We randomly selected 32 students from the University's 1,988 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 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	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 engaged by the University System of Maryland System Office 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.

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CliftonLarsonAllen LLP

Baltimore, Maryland
February 20, 2024



INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

University of Maryland College Park and the Maryland Higher Education Commission
Baltimore, Maryland

We have performed the procedures enumerated below on evaluating certain student enrollment data for University of Maryland College Park (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 System of Maryland System Office 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 32 students from the University's 40,792 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 7.4% for attributes 1, 2, and 3.

B. First-Time, Full-Time Students:

We randomly selected 55 students from the University's 4,924 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 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	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 4 and 5.

We were engaged by the University System of Maryland System Office 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.

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CliftonLarsonAllen LLP

Baltimore, Maryland
February 20, 2024



INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

University of Maryland Eastern Shore and the Maryland Higher Education Commission
Baltimore, Maryland

We have performed the procedures enumerated below on evaluating certain student enrollment data for University of Maryland Eastern Shore (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 System of Maryland System Office 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 2,520 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	5
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 and 3, and 16.3% for attribute 2.

B. First-Time, Full-Time Students:

We randomly selected 55 students from the University’s 565 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 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	10

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 26.7% for attribute 5.

We were engaged by the University System of Maryland System Office 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 20, 2024



INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

University of Maryland, Global Campus and the Maryland Higher Education Commission
Baltimore, Maryland

We have performed the procedures enumerated below on evaluating certain student enrollment data for University of Maryland, Global Campus (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 System of Maryland System Office 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 32 students from the University's 55,838 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 7.4% for attributes 1, 2, and 3.

B. First-Time, Full-Time Students:

We randomly selected 32 students from the University's 179 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 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	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 engaged by the University System of Maryland System Office 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 20, 2024