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Schedule of Events for Board of Regents Meetings

February 18-20, 2015

A joint meeting of the Academic Affairs and Student Success Committee and the Facilities Committee will occur on February 18, 2015, at UNT Dallas, prior to the full Board meeting. Because some Board members who are not committee members may attend committee meetings and thereby create a quorum of the full Board, committee meetings are also being posted as meetings of the full Board.

The University of North Texas System Board of Regents will meet on February 19 from 8:00 am until approximately 6:00 pm and on February 20, 2015 from 8:00 am until approximately 2:00 pm.

Agenda items are scheduled to follow each other consecutively and may start earlier or later than the posted time depending on the length of the discussions and the reports of previous items. Please note that the estimated times given in the posting are only approximate and may be adjusted as required with no prior notice.

Meetings will take place at UNT Dallas campus on February 18 & 19 and at the UNT System Building on February 20. Please reference the building and room location located directly below each date on the agenda. Please contact the Office of the Board Secretary with any questions at 214.752.5545.

Wednesday, February 18, 2015

University of North Texas at Dallas
Building 1, Room 212
7300 University Hills Blvd.
Dallas, Texas 75241

3:00 pm JOINT MEETING OF THE ACADEMIC AFFAIRS AND STUDENT SUCCESS COMMITTEE & FACILITIES COMMITTEE

UNT Dallas Campus Update

- Campus Master Plan Overview and Discussion
- Facilities Update and Needs
- Campus Tour

ADJOURN

Thursday, February 19, 2015

University of North Texas at Dallas
Founders Hall, Room 212
7300 University Hills Blvd.
Dallas, Texas 75241

8:00 am CONVENE FULL BOARD

Recess to executive session.

EXECUTIVE SESSION (Room 213)

Government Code, Chapter 551, Section .074 - Personnel Matters Relating to Appointment, Employment, Evaluation, Assignment, Discipline, or Dismissal of Officers or Employees

- Consideration of individual personnel matters related to the evaluation of the UNTHSC President

9:00 am RECONVENE FULL BOARD IN OPEN SESSION

CHANCELLOR'S REMARKS

- Board Meeting Changes in 2015
- System Collaborative Projects
- Legislative Session Report
- UNTD/College of Law Administrative Merger

Recess Full Board to Audit Committee.

9:15 am AUDIT COMMITTEE

Approve Minutes of the August 21, 2014 Meeting

Briefings:

Audit Committee Scope and Role

- [Regents Rule 03.400, Committees](#)
- [Proposed Audit Committee Charter](#)
- [Annual Audit Committee Calendar](#)

Upcoming External Audit of FY14 Consolidated Financial Report

- Ben Kohnle, Grant Thornton, LLC, Partner
- Debbie Rollins, Grant Thornton, LLC, Senior Manager

Discussion of the Roles of Internal and External Audit

- Shawn Kilchrist, Deloitte & Touche, LLC, Senior Director

Internal Audit Report of Audit Activities February 2015

- Steve Goodson, Interim Chief Internal Auditor, UNT System

Background Reports:

- Report on the Frequency of University External Audits
- Internal Audit Report of Audit Activities February 2015
- UNT System Consolidated Quarterly Compliance Report September 2014 through November 2014

Recess Audit Committee to Friday, February 20, 2015 at 10:40 am (approximate).

10:30 am FINANCE COMMITTEE

Approve Minutes of the October 16, 2014 Meeting

Briefings:

Finance Committee Scope and Role

- Regents Rule 03.400, *Committees*
- Proposed Finance Committee Charter
- Annual Finance Committee Calendar

Update on Financial Remediation Activity

- Janet Waldron, VC for Finance, UNT System
- Steve Goodson, Interim Chief Internal Auditor, UNT System
- Ryan Foughty, Senior Manager, Deloitte & Touche

Overview of UNT System FY14 Consolidated Annual Financial Report

- Janet Waldron, VC for Finance, UNT System
- Jane-Anne Kanke, Senior Director, UNT System
- Blake Rodgers, Audit Senior Manager, Deloitte & Touche

Redesign of Consolidated, UNT System, and Institutional Budgets

- Janet Waldron, VC for Finance, UNT System
- Robert Spencer, Director, Huron Consulting

Background Reports

- Budget to Actual: FY14 End of Year and FY15 First Quarter
- Investment Briefing Book – FY15 First Quarter

Recess Finance Committee to lunch.

12:15 pm LUNCH

1:00 pm FINANCE COMMITTEE

Reconvene

Continue and conclude committee items.

Recess Finance Committee to Friday, February 20, 2015 at 10:20 am (approximate).

2:00 pm ACADEMIC AFFAIRS AND STUDENT SUCCESS COMMITTEE

Approve Minutes of the August 21, 2014 and September 18, 2014 Meetings

Briefings:

Academic Affairs and Student Success Committee Scope and Role

- *Regents Rule 03.400, Committees*
- *Proposed Academic Affairs and Student Success Committee Charter*
- *Annual Academic Affairs and Student Success Committee Calendar*

UNT Enrollment Management: Recruiting Strategies for Resident and Non-Resident Students

- Shannon Goodman, Vice President for Enrollment, UNT
- Neal Smatresk, President, UNT
- Elizabeth With, Vice President for Student Affairs, UNT

Enrollment Management Strategies: UNTD & UNTHSC

- Stephanie Holley, Vice President of Enrollment Management, UNTD
- Thomas Moorman, Vice President for Student Affairs, UNTHSC

Recess Academic Affairs & Student Success Committee to Friday, February 20, 2015 at 10:00 am (approximate).

3:30 pm FACILITIES COMMITTEE

Approve Minutes of the August 21, 2014 and September 18, 2014 Meetings

Action Item:

18. UNTS *Approval of Project Budget and Delegation of Authority to Select the Construction Manager at Risk for the UNT Dallas Residence Hall Project*

Background Reports:

- *UNT Health Science Center Capital Projects Plan Update*
- *UNT Capital Projects Plan Update*
- *UNT System Construction and Major Renovation Projects Status Report*

Adjourn Facilities Committee.

5:00 pm CONVENE FULL BOARD IN OPEN SESSION

Recess to executive session.

EXECUTIVE SESSION (Room 213)

Government Code, Chapter 551, Section .074 - Personnel Matters Relating to Appointment, Employment, Evaluation, Assignment, Discipline, or Dismissal of Officers or Employees

- Consideration of individual personnel matters related to the evaluation of the UNT President

6:00 pm Reconvene the Board in Open Session (Room 212) to consider action on Executive Session items, if any

RECESS

Friday, February 20, 2015

University of North Texas System Building
1901 Main St, Room 712 A&B
Dallas, TX 75201

8:00 am CONVENE FULL BOARD IN OPEN SESSION

Recess to executive session.

EXECUTIVE SESSION (Room 711)

Government Code, Chapter 551, Section .074 - Personnel Matters Relating to Appointment, Employment, Evaluation, Assignment, Discipline, or Dismissal of Officers or Employees

- Consideration of individual personnel matters related to the appointment, employment, evaluation, reassignment, duties, discipline, or dismissal of University and System officers and employees
- Consideration of individual personnel matters related to the evaluation of the UNT Dallas President
- Consideration of individual personnel matters related to the search for a UNT System Chief Internal Auditor

Government Code, Chapter 551, Section .071 - Consultation with Attorneys Regarding Legal Matters or Pending and/or Contemplated Litigation or Settlement Offers

- Consultation with counsel regarding confidential legal matters, including pending, threatened, and contemplated litigation or settlement offers
- Consultation with counsel regarding contemplated, ongoing and/or finalized investigations and any findings, conclusions or recommendations related to those investigations
- Consultation with counsel on the status of negotiations and/or compliance with contracts and agreements, including but not limited to legal obligations and duties and any and all related facts
- Consultation with counsel regarding legal issues related to the investigation into state funded employee benefits, adjusting and/or correcting journal entries, financial transactions and controls, and the State Auditor's Office Investigative Report dated September 23, 2014
- Consultation with counsel regarding legal issues related to debt, debt financing, financial statements, and related disclosures
- Consultation with counsel regarding legal duties and responsibilities of members of the Board of Regents, and System and University officers and employees

Government Code, Chapter 551, Section .072 - Deliberations Regarding the Purchase, Exchange, Lease or Value of Real Property

- Consideration of matters related to the purchase, exchange, lease and value of real property located in Dallas, Denton, and Tarrant Counties
- Discussion of the acquisition by purchase or eminent domain, if necessary, of the property and improvements described as being all that certain tract or parcel of land, commonly known and numbered as 1500 N I-35E, Denton, Texas
- Consideration of matters related to the purchase and value of the real property and improvements located at 1002 Avenue C, Denton, TX, and appropriate action

10:00 am CONVENE FULL BOARD IN OPEN SESSION

Recess full Board to Academic Affairs and Student Success Committee.

ACADEMIC AFFAIRS AND STUDENT SUCCESS COMMITTEE

Action Items:

- 19. UNTD Authorize a New UNT Dallas Bachelor of Arts and Bachelor of Science Degree in Biology
- 20. UNTD Authorize a New UNT Dallas Bachelor of Business Administration Degree with a major in Hospitality Management
- 21. UNTD Authorize a New UNT Dallas Bachelor of Arts Degree in Political Science
- 22. UNTD Authorize a New UNT Dallas Bachelor of Arts Degree in Public Health
- 23. UNTS Approval of the Academic Affairs and Student Success Committee Charter

Adjourn Academic Affairs & Student Success Committee to Finance Committee.

10:20 am FINANCE COMMITTEE

Action Items:

- 24. UNT Approval of UNT Naming Rights Sponsorship Agreement with Ryan, L.L.C.
- 25. UNTHSC Delegation of Authority to Negotiate, Approve, and Sign an Extension of Existing UNTHSC Professional Service Agreements to Provide Physician Services to the Tarrant County Hospital District
- 26. UNTS UNT Dallas College of Law FY2015 Tuition Rate
- 27. UNTS Adoption of Regents Rule 10.900, *Monitoring of Legislative Appropriation Expenditure Activity and Reporting* & Regents Rule 10.1000, *Review, Approval and Validation of Legislative Appropriation Requests*
- 28. UNTS Approval of the Finance Committee Charter

Adjourn Finance Committee to Audit Committee.

10:40 am AUDIT COMMITTEE

Action Items:

- 29. UNTS Approval of UNT System Internal Audit Charter
- 30. UNTS Approval of UNT System Internal Audit Strategic Plan
- Materials added 2/17/15
- 31. UNTS Approval of Revisions to the Audit Committee Charter

Adjourn Audit Committee to full Board.

11:00 am CONVENE FULL BOARD IN OPEN SESSION

CONSENT AGENDA

- 1. UNTS Approval of the Minutes of October 16, 2014 Board Meeting and December 3 & 22, 2014 Special Called Board Meetings
- 2. UNTS Approval of TexPool Resolutions Amending Authorized UNT System Representatives
- 3. UNT Approval of Tenure for New UNT Faculty Appointee
- 4. UNT Approval of UNT Emeritus Recommendations
- 5. UNT Approval of UNT Faculty Development Leave for 2015-2016 Academic Year
- 6. UNT Approval of Construction Contract for Bruce Hall – 3rd Floor Remodel
- 7. UNT Approval of Clark Residence Hall Automatic Fire Suppression System Installation

8. UNT Approval of Construction Contract for Hickory Hall – Mechanical, Electrical and Plumbing Renovation Project
9. UNT Approval of Construction Contract for Matthews Hall – Mechanical, Electrical and Plumbing Renovation Project
10. UNT Approval of Construction Contract for West Hall – Lobby Remodel
11. UNT Approval of Construction Contract for Electrical Distribution Upgrade Project
12. UNTD Approval of Tenure Recommendation for New UNT Dallas Faculty Appointees
13. UNTHSC Approval of Tenure Recommendation for New UNTHSC Faculty Appointee
14. UNTHSC FY2016 Holiday Schedule for UNTHSC
15. UNTHSC Delegation of Authority to Negotiate, Approve, and Sign an Extension of Existing UNTHSC Graduate Medical Education Agreements to Provide Teaching and Supervisory Services to the Tarrant County Hospital District
16. UNTHSC Delegation of Authority to Negotiate, Approve and Sign Extensions to an Existing Agreement for Tarrant County Hospital District to Provide Undergraduate Medical Education Services to the University of North Texas Health Science Center

ACTION ITEMS:

17. UNTS Acceptance and Approval of the UNT System Board of Regents Financial Oversight Task Force Report and Remediation Plan
18. UNTS Approval of Project Budget and Delegation of Authority to Select the Construction Manager at Risk for the UNT Dallas Residence Hall Project
19. UNTD Authorize a New UNT Dallas Bachelor of Arts and Bachelor of Science Degree in Biology
20. UNTD Authorize a New UNT Dallas Bachelor of Business Administration Degree with a Major in Hospitality Management
21. UNTD Authorize a New UNT Dallas Bachelor of Arts Degree in Political Science
22. UNTD Authorize a New UNT Dallas Bachelor of Arts Degree in Public Health
23. UNTS Approval of the Academic Affairs and Student Success Committee Charter
24. UNT Approval of UNT Naming Rights Sponsorship Agreement with Ryan, L.L.C.
25. UNTHSC Delegation of Authority to Negotiate, Approve, and Sign an Extension of Existing UNTHSC Professional Service Agreements to Provide Physician Services to the Tarrant County Hospital District
26. UNTS UNT Dallas College of Law FY2015 Tuition Rate
27. UNTS Adoption of Regents Rule 10.900, *Monitoring of Legislative Appropriation Expenditure Activity and Reporting* & Regents Rule

10.1000, *Review, Approval and Validation of Legislative Appropriation Requests*

- 28. UNTS Approval of the Finance Committee Charter
- 29. UNTS Approval of UNT System Internal Audit Charter
- 30. UNTS Approval of UNT System Internal Audit Strategic Plan
– **Materials added 2/17/15**
- 31. UNTS Approval of Revisions to the Audit Committee Charter
- 32. UNTS Approval of the Strategic and Operational Excellence Committee Charter
- 33. UNTS Adoption of Revisions to Regents Rule 03.400, *Committees*

12:30 pm RECESS FOR EXECUTIVE SESSION (Room 711)

Government Code, Chapter 551, Section .074 - Personnel Matters Relating to Appointment, Employment, Evaluation, Assignment, Discipline, or Dismissal of Officers or Employees

- Consideration of individual personnel matters related to the evaluation of the UNT System Chancellor

2:00 pm Reconvene the Board in Open Session (Room 712) to consider action on Executive Session items, if any

ADJOURNMENT

03.400 Committees

- 03.401 Standing Committees. The standing committees of the Board shall ~~be~~ ~~be~~ ~~Finance, Facilities,~~ Academic Affairs and Student Success, ~~and~~ ~~Audit,~~ ~~Finance,~~ ~~and Strategic and Operational Excellence.~~
- 03.402 Composition of Standing Committees. Each standing committee shall be composed of not fewer than four members of the Board appointed by the Chairman of the Board. The chairman of the Finance Committee shall serve as an ex officio voting member of the Audit Committee.
- 03.403 Advisory Members. No more than three individuals may be appointed as advisory members to a standing or other committee. Advisory members may be appointed by the Chairman with the approval of the Committee Chairman and the Chancellor. Advisory members shall serve a one year term commencing on September 1 and terminating the following year on August 31. Advisory members may be reappointed. Advisory members may not vote on any matter before a committee, or make or second any motion before a committee.
- 03.404 Quorum. Three members of a standing committee shall constitute a quorum for the transaction of business at a meeting. Advisory members are not counted in determining whether a quorum exists for a meeting of a committee or determining the outcome of any committee vote.
- 03.405 Appointment of Committee Chairman. The chairman of each standing committee shall be appointed by the Chairman of the Board, unless otherwise ordered by the Board. The chairman of a standing committee shall serve until such time as the Chairman of the Board reconstitutes the committee and appoints a new chairman.
- 03.406 Vacancy by Committee Chairman. If a vacancy occurs in the chairmanship of a standing committee, the Chairman of the Board shall appoint another member to serve as the chairman of the committee.
- 03.407 Authority of Standing Committees. The authority of standing committees shall be subject to action by the whole Board. The committees' actions must be authorized and approved by the Board before becoming effective unless the Board delegates to the committee the authority to act on its behalf.

03.408 Duties of the Academic Affairs and Student Success Committee. The Academic Affairs and Student Success Committee shall make recommendations to the Board regarding the academic mission of the UNT System and institutions, as well as policies and resources needed to realize its mission, execute academic strategic priorities, evaluate the quality and integrity of each institution's programs and instructional staff, and promote the welfare of students attending any UNT System institution. The committee shall establish a charter that outlines the scope of the committee's responsibilities and a timeline each year that provides a scheduled review of all major topics in its scope.

03.409 Duties of the Audit Committee. The Audit Committee shall assist the Board in its oversight of the quality and integrity of the accounting and financial reporting practices and financial statements, the internal auditing function and the internal control environment, legal and regulatory compliance, disclosure controls and procedures, and compliance with ethical standards. The Committee will establish a charter that outlines the scope of the committee's responsibilities and a timeline each year that provides a scheduled review of all major topics in its scope. The Committee initiates System and institution audits and compliance activities as deemed necessary to establish appropriate control processes within the System and ensures that the Board maintains direct access to all audit and compliance reports of the System. The Committee recommends for approval by the Board the hiring, retention, removal, and evaluation of the chief internal auditor who shall report to the Board through the Committee. The Committee shall approve the internal audit mission statement, charter, and other governance documents related to internal audit activities.

03.41008 Duties of the Finance Committee. The Finance Committee oversees the fiscal stability and long-term economic health of the UNT System. The Committee monitors the System's and institutions' financial operations, debt level and investment performance, requires the maintenance of accurate and complete financial records, approves budgets, and maintains open lines of communication with the Board about the System's and institutions' financial conditions. The committee shall establish a charter that outlines the scope of the committee's responsibilities and a timeline each year that provides a scheduled review of all major topics in its scope. The Finance Committee shall also have responsibility to review all capital project schedules and new construction contracts, evaluate new land and property purchase opportunities, recommend to the Board any required actions concerning the naming of buildings, facilities, real property, streets and programs as required by the Regents Rules, and review contracts and purchases of goods and services as required by the Regents Rules. ~~The Finance Committee shall make recommendations to the Board concerning budgets and budgeting guidelines; tuition and fees;~~

~~the pursuit, negotiation, and closing of outside financing, including the issuance of notes, bonds, securities of any type, and agreements of any description that result in indebtedness by the System or the Institutions; resources available to support any proposed capital spending plans; gifts, grants and other development activities including coordination with various non-profit foundations operating to support the Institutions; cash and investment management; investments and trusts; the naming of buildings, facilities, real property, streets, or other programs requiring Board approval; information, market surveys, and proposals regarding compensation of administrators, faculty, and staff; and other related financial and business activities.~~

~~03.4109 Duties of the Strategic and Operational Excellence Committee-Facilities Committee. The Strategic and Operational Excellence Committee is responsible for reviewing and making recommendations to the Board regarding UNT System strategic planning, execution and progress, financial support of the strategic plan, and the evaluation of customer satisfaction and the effectiveness and efficiency and quality of systemwide shared services and other key operational activities. The committee shall establish a charter that outlines the scope of the committee's responsibilities and a timeline each year that provides a scheduled review of all major topics in its scope. The Facilities Committee shall make recommendations to the Board regarding the administration of System real property, including both surface and mineral interests. The Committee shall also exercise general supervision of all construction, major repair and rehabilitation of all buildings of the System and Institutions, including evaluation of proposals concerning facilities; the selection of architects, engineers and contractors; and expenditures designed to provide an efficient and adequate physical plant. The Committee shall also make recommendations to the Board with respect to long range facilities planning, master planning, energy management, space utilization, and other physical needs of the campus.~~

~~03.410 Duties of the Academic Affairs and Student Success Committee. The Academic Affairs and Student Success Committee shall make recommendations to the Board regarding the role and mission of the System and the Institutions in all areas of academic service and student achievement. The committee shall consider the performance of, and changes in, academic programs, degrees offered, admissions policies, administrative organization of academic units, personnel matters including hiring, tenure and promotion, research and technology, health and clinical affairs, and such other significant matters affecting the faculty, students and academic affairs of the System or the Institutions as may be assigned.~~

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~~03.411 Duties of the Audit Committee. The Audit Committee shall recommend an audit charter for review and approval by the Board and shall oversee all internal and external auditing and compliance functions within the System. The Committee recommends the approval of the annual System-wide risk assessment and annual internal audit plan and initiates System and Institution audits and compliance activities as deemed necessary to ensure appropriate risk management and control processes within the System. The Committee reviews the findings of all internal and external audit and compliance reports and ensures that the Board maintains direct access to all audit and compliance reports of the System. The Committee recommends for approval by the Board the hiring, removal, and evaluation of the chief internal auditor who shall report to the Board through the Committee. The Committee shall approve the internal audit mission statement, charter, and other governance documents related to internal audit activities.~~

03.412 Other Committees. The Chairman may appoint, or a majority of the members of the Board may vote to create, such other standing and special committees as are necessary for conducting Board business.

Adopted: November 15, 2007

Effective: November 15, 2007

Revised: August 21, 2008, February 20, 2015

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BOARD OF REGENTS AUDIT COMMITTEE CHARTER

Purpose and Authority

The Audit Committee of the Board of Regents ("Board") of the University of North Texas System (System) assists the Board in fulfilling its responsibilities for:

1. Oversight of the quality and integrity of the accounting financial, and non-financial reporting practices;
2. Oversight of the internal audit function, any external auditors who the Committee may employ, and engagements with the State Auditor;
3. Oversight of the internal control environment;
4. Oversight of legal and regulatory compliance;
5. Oversight of information security and controls;
6. Oversight of the integrity of the System's financial statements and the System's accounting and financial reporting processes and financial statement audits;
7. Oversight of the System's disclosure control processes and procedures, internal controls over financial reporting, and compliance with ethical standards adopted by the System; and
8. Oversight of the System's risk management process.

The Audit Committee should encourage continuous improvement, and should foster adherence to the System's policies, procedures, and practices at all levels. The Audit Committee should also provide for open communication among the external auditor, financial and senior management, the internal audit function, and the Board of Regents.

The Audit Committee has the authority to conduct investigations into any matters within its scope of responsibility and obtain advice and assistance from outside legal, accounting, or other advisers, as necessary, to perform its duties and responsibilities. In carrying out its duties and responsibilities, the Audit Committee shall also have the authority to meet with and seek any information it requires from employees, Regents, or external parties.

The System will provide appropriate funding, as determined by the Audit Committee, to fund the internal audit activity, to compensate the external auditor, to compensate any advisers that the Audit Committee chooses to engage, and for payment of ordinary administrative expenses of the Audit Committee that are necessary or appropriate in carrying out its duties.

The Audit Committee's principal responsibility is one of oversight. The fundamental responsibility for the integrity of the System's financial statements and disclosures rests with management and the external auditor.

Membership and Meetings

The Audit Committee is a standing committee of the Board and is composed of not fewer than four members of the Board. The Chairman of the Finance Committee shall serve as an ex officio voting member of the Audit Committee.

Committee members will be appointed by the Chairman of the Board of Regents.

The Audit Committee members will be financially literate and the Committee will provide its members with continuing education opportunities in financial reporting and other relevant areas. The Audit Committee should include at least one financial expert.

The Audit Committee will meet four times annually or more frequently as circumstances require. The Audit Committee may meet in executive session as needed and as allowed by law. The Audit Committee should meet with the external auditors, internal auditors and management in separate executive sessions.

The agenda for Committee meetings will be developed by the Audit Committee Chairman in

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consultation with the Chancellor and the Chief Internal Auditor.

The committee will meet periodically with the external auditor and management to discuss the annual audited financial statements and quarterly financial statements.

Independence

The Board of Regents and management must be independent from vendors. If overlapping financial interests or personal relationships exist, they must be fully disclosed, and the appropriate personnel must recuse themselves from discussions and voting on related matters.

Accounting / Financial Information Review Duties

1. Review the annual financial statements and related footnotes and discuss with management, the Chief Internal Auditor and the external auditor.
2. Review the financial statements and all of its disclosures, especially fees paid to vendors, activities unrelated to the System's purpose and transactions with related entities.

External Auditor Review Duties

1. Appoint, compensate, retain, and oversee the work performed by the external auditor retained for the purpose of preparing or issuing an audit report or related work. Review the performance and independence of the external auditor and remove the external auditor if circumstances warrant. The external auditor will report directly to the Audit Committee and the Audit Committee will oversee the resolution of disagreements between management and the external auditor if they arise.
2. Review both the audit and non-audit services to be provided by the external auditor.
3. Consider whether the external auditor's provision of permissible non-audit services is compatible with the auditor's independence. Actively engage in dialogue with the external auditor with respect to any disclosed relationships or services that may affect the independence and objectivity of the auditor and take appropriate actions to oversee the independence of the external auditor.
4. Review with the external auditor any problems or difficulties with respect to the audit and obtain reports on significant findings and recommendations, together with management responses.
5. Hold timely discussions with the external auditor regarding the following:
 - a. All critical accounting policies and practices.
 - b. All alternative treatments of financial information within generally accepted accounting principles (GAAP) related to material items that have been discussed with management, ramifications of the use of such alternative disclosures and treatments, and the treatment preferred by the external auditor.
6. At least annually, obtain and review a report by the external auditor describing:
 - a. The external auditor's internal quality-control procedures.
 - b. Any material issues raised by the most recent internal quality-control review or peer review, or by any inquiry or investigation by governmental or professional authorities within the preceding five years with respect to independent audits carried out by the external auditor, and any steps taken to deal with such issues.
 - c. All relationships between the external auditor and the System.
7. Annually, evaluate the external auditor's qualifications, performance, and independence. Further, the Audit Committee will review the experience and qualifications of the lead partner. The Audit Committee will also consider whether there should be rotation of the external auditor itself. The Audit Committee should present its conclusions to the board.
8. Set policies for hiring personnel of the external auditor.

Financial Reporting Processes, Accounting Policies, and Internal Control Structure Duties

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1. Discuss with the external auditor, the internal audit function, and management, the extent to which changes or improvements in financial or accounting practices have been implemented.
2. In consultation with the external auditor and the internal audit function, review the integrity of the System's financial reporting processes (both internal and external).
3. Understand the scope of the external auditor's review of internal control over financial reporting.
4. Monitor the effectiveness of the internal control systems. Receive and review any disclosures from the System's CFOs and Controllers made in connection with the certification of the System's financial reports: a) significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the university's ability to record, process, summarize, and report financial data; and b) any fraud, whether or not material, that involves management or other employees who have a significant role in the university's internal controls.
5. Review major issues regarding accounting principles and financial statement presentations, including any significant changes in the System's selection or application of accounting principles; major issues as to the adequacy of the university's internal controls.
6. Review analyses prepared by management and the external auditor setting forth significant financial reporting issues and judgments made in connection with the preparation of the financial statements, including analyses of the effects of alternative GAAP methods on the financial statements for state and local governments.
7. Review and approve all related-party transactions.
8. Establish and oversee procedures for the receipt, retention, and treatment of complaints regarding accounting, internal accounting controls, or auditing matters, including procedures for confidential, anonymous submissions by System employees regarding questionable accounting or auditing matters.
9. Confirm that significant findings and recommendations made by the internal and external auditors are received, discussed and acted upon appropriately and promptly.
10. Assure that management is setting the appropriate tone in communicating the importance of internal controls and in establishing policies and procedures to mitigate risk.

Internal Audit Duties

1. Review all internal audit reports and responses and monitor the implementation of recommendations.
2. Recommend for approval by the Board the hiring, removal, and evaluation of the Chief Internal Auditor who shall report to the Board through the Audit Committee.
3. Annually review the performance of the Chief Internal Auditor.
4. Review the effectiveness of the internal audit function, including staffing, training, independence, and adequacy of resources.
5. Approve the internal audit purpose statement, charter, and other governance documents related to internal audit activities, and annually review and recommended changes, as needed, of the internal audit governance documents (including the purpose statement and charter).
6. Periodically review, with the Chief Internal Auditor, any significant difficulties, disagreements with management, or scope restrictions encountered in the course of conducting their work.
7. Periodically review the internal audit function's responsibility, budget, and staffing.
8. Meet with the Chief Internal Auditor in private without representation from administration present.

Ethical Compliance, Legal Compliance, and Risk Management Duties

1. Oversee, review, and periodically update the System's code of conduct and how the System assures compliance with and enforces this code.
2. Oversee the System's risk management process.
3. Review any legal and regulatory matters that may have a material impact on the financial statements, internal auditing, and/or compliance activities.
4. Recommend the annual System-wide risk assessment and annual internal audit plan for review and approval by the Board of Regents.
5. Initiate audits and compliance activities as deemed necessary to ensure appropriate risk management and control processes within the System.
6. Review all compliance reports and monitor the implementation of recommendations.

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7. Consider the risk of management's ability to override the internal controls.

Reporting and Duties

1. Recommend to the Board of Regents that the audited financial statements be included in the System's annual report.
2. Report regularly to the Board of Regents regarding the execution of the Audit Committee's duties, responsibilities, activities, and any issues encountered.

Other Responsibilities and Duties

1. Recommend an Audit Committee Charter for review and approval by the Board of Regents; and review this charter at least annually and recommend to the Board of Regents any necessary amendments.
2. Conduct an annual performance assessment relative to the Audit Committee's purpose, duties, and responsibilities outlined herein.
3. Perform any other activities consistent with this charter, the System's bylaws, and governing laws that the Board of Regents or Audit Committee determine are necessary or appropriate.

Audit Committee Chair

Chief Internal Auditor

Date:

Adopted:

Effective:

Revised:

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Board of Regents of the University of North Texas System Audit Committee Charter

BOARD OF REGENTS AUDIT COMMITTEE CHARTER

Purpose and Authority

The Audit Committee of the Board of Regents ("Board") of the University of North Texas System (System) assists the Board in fulfilling its responsibilities for:

1. Oversight of the quality and integrity of the accounting financial, and ~~non-financial~~ reporting practices;
2. Oversight of the internal ~~auditing~~ audit function, any external auditors ~~whom~~ who the Committee may employ, and engagements with the State Auditor;
3. Oversight of the internal control environment; ~~and~~
4. Oversight of legal and regulatory compliance;
5. Oversight of information security and controls;
6. Oversight of the integrity of the System's financial statements and the System's accounting and financial reporting processes and financial statement audits;
7. Oversight of the System's disclosure control processes and procedures, internal controls over financial reporting, and compliance with ethical standards adopted by the System; and
8. Oversight of the System's risk management process.

The Audit Committee should encourage continuous improvement, and should foster adherence to the System's policies, procedures, and practices at all levels. The Audit Committee should also provide for open communication among the external auditor, financial and senior management, the internal audit function, and the Board of Regents.

The Audit Committee has the authority to conduct investigations into any matters within its scope of responsibility and obtain advice and assistance from outside legal, accounting, or other advisers, as necessary, to perform its duties and responsibilities. In carrying out its duties and responsibilities, the Audit Committee shall also have the authority to meet with and seek any information it requires from employees, Regents, or external parties.

The System will provide appropriate funding, as determined by the Audit Committee, to fund the internal audit activity, to compensate the external auditor, to compensate any advisers that the Audit Committee chooses to engage, and for payment of ordinary administrative expenses of the Audit Committee that are necessary or appropriate in carrying out its duties.

The Audit Committee's principal responsibility is one of oversight. The fundamental responsibility for the integrity of the System's financial statements and disclosures rests with management and the external auditor.

Membership and Meetings

The Audit Committee is a standing committee of the Board and is composed of not fewer than four members of the Board. The ~~chairman~~ Chairman of the Finance Committee shall serve as an ex officio voting member of the Audit Committee.

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Meetings

Committee members will be appointed by the Chairman of the Board of Regents.

The Audit Committee members will be financially literate and the Committee will provide its members with continuing education opportunities in financial reporting and other relevant areas. The Audit Committee should include at least one financial expert.

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The Audit Committee will meet four times annually or more frequently as circumstances require. The Audit Committee ~~will~~ may meet in executive session as needed and as allowed by law. The Audit Committee should meet with the external auditors, internal auditors and management in separate executive sessions.

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The agenda for Committee meetings will be developed by the Audit Committee Chairman in consultation with the Chancellor, ~~and~~ the Chief Internal Auditor, ~~and the Vice Chancellor for Administration.~~

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Responsibilities

The Audit Committee shall:

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~~Recommend an Audit Committee Charter for review~~ committee will meet periodically with the external auditor and ~~approval by the Board;~~ management to discuss

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~~Recommend~~ the annual ~~System wide risk assessment~~ audited financial statements and annual internal audit plan for review and approval by the Board; ~~quarterly financial statements.~~

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~~Review all internal audit reports and responses and monitor the implementation of recommendations;~~

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~~Review all compliance reports and monitor the implementation of recommendations;~~

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~~Initiate audits and compliance activities as deemed necessary to ensure appropriate risk management and control processes within the System;~~

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~~Monitor the effectiveness of the internal control systems;~~

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Independence

The Board of Regents and management must be independent from vendors. If overlapping financial interests or personal relationships exist, they must be fully disclosed, and the appropriate personnel must recuse themselves from discussions and voting on related matters.

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Accounting / Financial Information Review Duties

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1. Review the annual financial statements and related footnotes; ~~and discuss with management, the Chief Internal Auditor and the external auditor.~~
2. Review the financial statements and all of its disclosures, especially fees paid to vendors, activities unrelated to the System's purpose and transactions with related entities.

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External Auditor Review Duties

1. Appoint, compensate, retain, and oversee the work performed by the external auditor retained for the purpose of preparing or issuing an audit report or related work. Review the performance and independence of the external auditor and remove the external auditor if circumstances warrant. The external auditor will report directly to the Audit Committee and the Audit Committee will oversee the resolution of disagreements between management and the external auditor if they arise.
2. Review both the audit and non-audit services to be provided by the external auditor.
3. Consider whether the external auditor's provision of permissible non-audit services is compatible with the auditor's independence. Actively engage in dialogue with the external auditor with respect to any disclosed relationships or services that may affect the independence and objectivity of the auditor and take appropriate actions to oversee the independence of the external auditor.
4. Review with the external auditor any problems or difficulties with respect to the audit and obtain reports on significant findings and recommendations, together with management responses.
5. Hold timely discussions with the external auditor regarding the following:
 - a. All critical accounting policies and practices.
 - b. All alternative treatments of financial information within generally accepted accounting principles (GAAP) related to material items that have been discussed with management, ramifications of the use of such alternative disclosures and treatments, and the treatment preferred by the external auditor.
6. At least annually, obtain and review a report by the external auditor describing:
 - a. The external auditor's internal quality-control procedures.
 - b. Any material issues raised by the most recent internal quality-control review or peer review, or by any inquiry or investigation by governmental or professional authorities within the preceding five years with respect to independent audits carried out by the external auditor, and any steps taken to deal with such issues.
 - c. All relationships between the external auditor and the System.
7. Annually, evaluate the external auditor's qualifications, performance, and independence. Further, the Audit Committee will review the experience and qualifications of the lead partner. The Audit Committee will also consider whether there should be rotation of the external auditor itself. The Audit Committee should present its conclusions to the board.
8. Set policies for hiring personnel of the external auditor.

Financial Reporting Processes, Accounting Policies, and Internal Control Structure Duties

1. Discuss with the external auditor, the internal audit function, and management, the extent to which changes or improvements in financial or accounting practices have been implemented.
2. In consultation with the external auditor and the internal audit function, review the integrity of the System's financial reporting processes (both internal and external).
3. Understand the scope of the external auditor's review of internal control over financial reporting.
4. Monitor the effectiveness of the internal control systems. Receive and review any disclosures from the System's CFOs and Controllers made in connection with the certification of the System's financial reports: a) significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the university's ability to record, process, summarize, and report financial data; and b) any fraud, whether or not material, that involves management or other employees who have a significant role in the university's internal controls.
5. Review major issues regarding accounting principles and financial statement presentations, including any significant changes in the System's selection or application of accounting principles; major issues as to the adequacy of the university's internal controls.
6. Review analyses prepared by management and the external auditor setting forth significant financial reporting issues and judgments made in connection with the preparation of the financial statements, including analyses of the effects of alternative GAAP methods on the financial statements for state and local governments.
7. Review and approve all related-party transactions.
8. Establish and oversee procedures for the receipt, retention, and treatment of complaints regarding accounting, internal accounting controls, or auditing matters, including procedures for confidential,

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- anonymous submissions by System employees regarding questionable accounting or auditing matters.
9. Confirm that significant findings and recommendations made by the internal and external auditors are received, discussed and acted upon appropriately and promptly.
 10. Assure that management is setting the appropriate tone in communicating the importance of internal controls and in establishing policies and procedures to mitigate risk.

Internal Audit Duties

1. Review all internal audit reports and responses and monitor the implementation of recommendations.
2. Recommend for approval by the Board the hiring, removal, and evaluation of the Chief Internal Auditor who shall report to the Board through the Audit Committee.
3. Annually review the performance of the Chief Internal Auditor.
4. Review the effectiveness of the internal audit function, including staffing, training, independence, and adequacy of resources.
5. Approve the internal audit purpose statement, charter, and other governance documents related to internal audit activities, and annually review and recommended changes, as needed, of the internal audit governance documents (including the purpose statement and charter).
6. Periodically review, with the Chief Internal Auditor, any significant difficulties, disagreements with management, or scope restrictions encountered in the course of conducting their work.
7. Periodically review the internal audit function's responsibility, budget, and staffing.
8. Meet with the Chief Internal Auditor in private without representation from administration present.

Ethical Compliance, Legal Compliance, and Risk Management Duties

1. Oversee, review, and periodically update the System's code of conduct and how the System assures compliance with and enforces this code.
2. Oversee the System's risk management process.
3. Review any legal and regulatory matters that may have a material impact on the financial statements, internal auditing, and/or compliance activities;
 - Meet with the Chief Internal Auditor in private without representation from administration present, to the extent allowed by law;
 - Recommend for approval by the Board the hiring, removal, the annual System-wide risk assessment and evaluation of the Chief Internal Auditor who shall report to the Board through the Committee
 - Review the effectiveness of the Internal Audit function, including staffing, training, independence, and adequacy of resources; and
4. Approve the Internal Audit mission statement, charter, and other governance documents related to annual internal audit activities plan for review and approval by the Board of Regents.
5. Initiate audits and compliance activities as deemed necessary to ensure appropriate risk management and control processes within the System.
6. Review all compliance reports and monitor the implementation of recommendations.
7. Consider the risk of management's ability to override the internal controls.

Reporting and Duties

1. Recommend to the Board of Regents that the audited financial statements be included in the System's annual report.

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2. Report regularly to the Board of Regents regarding the execution of the Audit Committee's duties, responsibilities, activities, and any issues encountered.

Other Responsibilities and Duties

1. Recommend an Audit Committee Charter for review and approval by the Board of Regents; and review this charter at least annually and recommend to the Board of Regents any necessary amendments.
2. Conduct an annual performance assessment relative to the Audit Committee's purpose, duties, and responsibilities outlined herein.
3. Perform any other activities consistent with this charter, the System's bylaws, and governing laws that the Board of Regents or Audit Committee determine are necessary or appropriate.

Audit Committee Chair

Chief Internal Auditor

Date:

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Adopted:

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Effective:

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Revised:

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UNT | SYSTEM Board of Regents Audit Committee

Board Item	Feb	March Retreat	May	Aug	Nov
<u>Annual Items</u>					
Committee Charter	X				
Audit Committee Annual Calendar					X
Auditor Evaluation				X	
Auditor's Work Plan				X	
Risk Assessment & Internal Audit Plan				X	
Compliance Work Plan				X	
Audit Committee Training		X			
Annual Internal Audit Report					X
Internal Audit Charter	X				
<u>Quarterly Items</u>					
Quarterly Internal Audit Report	X		X	X	X
Compliance Quarterly Report	X		X	X	X
<u>Non-Recurring Items</u>					
Intro to Grant Thornton, LLC	X				
Internal vs. External Audit	X				
Internal Audit Strategic Plan	X				
External Audit – Entrance			X		
FY14 Completion & GASB 68 and Other Issues				X	

UNT | SYSTEM™

University of North Texas System

External and Internal Audit

February 19, 2015



Agenda

Corporate Governance

Difference between External & Internal Audit

External Audit

Internal Audit

Corporate Governance

Management is ultimately responsible for the integrity of the financial statements and maintaining an effective system of internal controls. Internal and external auditors must work with the board of directors and management to effectively maintain organizational governance.



Source: "Internal Auditing: A safety net fir those at the top,"
Tone at the top, IIA, August 2003

Difference Between External & Internal Audit

	Internal Audit	External Audit
Reports to	The board and senior management who are within the organization's governance structure.	Members outside the organization's governance structure and the public.
Relationship to organization	Internal or external independent function	External, independent contractor
Objectives	Seeks to advise management on whether its major operations have sound systems of risk management and internal controls.	Seeks to test the underlying transactions that form the basis of the financial statements and to ultimately issue an opinion on those financial statement.
Coverage	All categories of risk and the management of those risks	Financial reporting risks
Opinion	Forms an opinion on the adequacy and effectiveness of systems of risk management and internal control.	Seeks to provide an opinion on whether the accounts show a true and fair view.

Source: "<http://accounting-financial-tax.com/2008/08/differences-and-similarities-of-internal-auditor-v-external-auditor> and the Chartered Institute of Internal Auditors

What is External Auditing?

External auditing is an independent, in appearance and in fact, activity designed to provide positive or negative assurance on an organization's financial statements as a whole. It serves to provide reasonable, but not absolute, assurance to external users that the financial statements are prepared in accordance with a set of accounting standards and are free of any material misstatements or errors.



Responsibilities of External Auditors

Types of attest services and levels of assurance offered by auditors:

Audit

- Verification and substantiation procedures
- Positive assurance offered on financial statements

Review

- Perform inquiry and analytical procedures
- Less in scope than an audit
- Negative assurance offered on financial statements

Compilation

- Reading available accounting records, prepare financial statements in a form consistent with GAAP. No verification, substantiation, inquiry or analytical procedures are performed
- No assurance offered on financial statements and in fact, an opinion is disclaimed

Agreed-Upon Procedures

- Engaged to issue a report of findings based on specific procedures performed on the subject matter
- No opinion or negative assurances provided

Responsibilities of External Auditors (Cont.)

External Audit Objectives

“The objective of the ordinary audit of financial statements...is **the expression of an opinion on the fairness with which they present, in all material respects**, financial position, results of operations, and its cash flows in conformity with generally accepted accounting principles.”¹

¹AU110, paragraph 1

Types of Opinions Issued by Independent External Auditors

Unqualified

Reporting and disclosures consistent with GAAP

Qualified

Material departure from GAAP
Scope limitation or uncertainty with possibility of material effects on financial statements

Adverse

Material and pervasive departure from GAAP

Disclaimer

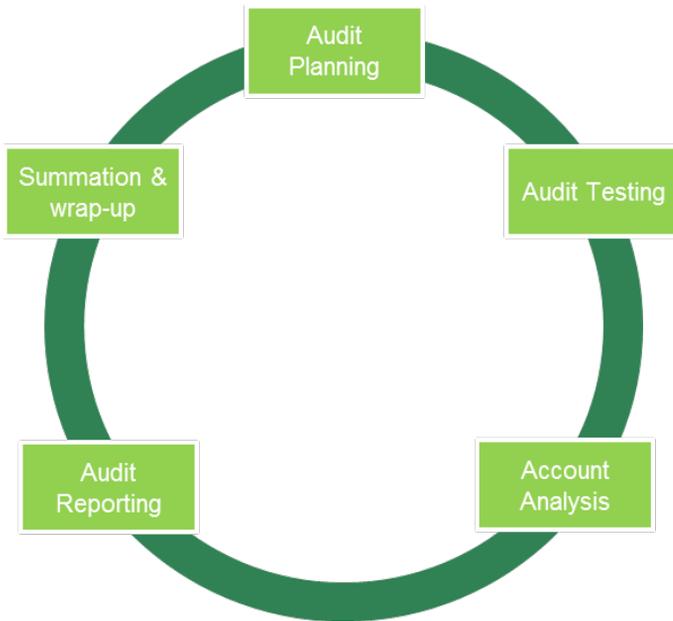
Scope limitation or uncertainty with possibility of material and pervasive effects on financial statements

Explanatory Paragraph

Going concern uncertainty
Emphasis of a matter

External Audit Cycle

Phases of an external audit engagement:



- **Audit Planning** - Planning activities around staffing, budgeting, materiality, and audit scope completed
- **Audit Testing** - Substantive testing performed to attain reasonable assurance that account balances are not materially misstated
- **Account Analysis** - Analytical procedures performed to compare balances to those from prior years and to assess if changes appear to align with auditor's expectations
- **Audit Reporting** - Opinion issued regarding whether the financial statements comply with accounting standards and are free of material misstatements
- **Summation & Wrap Up** - Final audit report issued and follow-up activities conducted, if necessary

What is Internal Auditing?

“Internal auditing is an independent, objective assurance and consulting activity designed to add value and improve an organization's operations. It helps an organization accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes.”



Source: “Value proposition: internal auditing's value to stakeholders,” IIA, 2015

Five Main Responsibilities of Internal Auditors



Internal audit can both Audit and Consult!

Role of Internal Audit

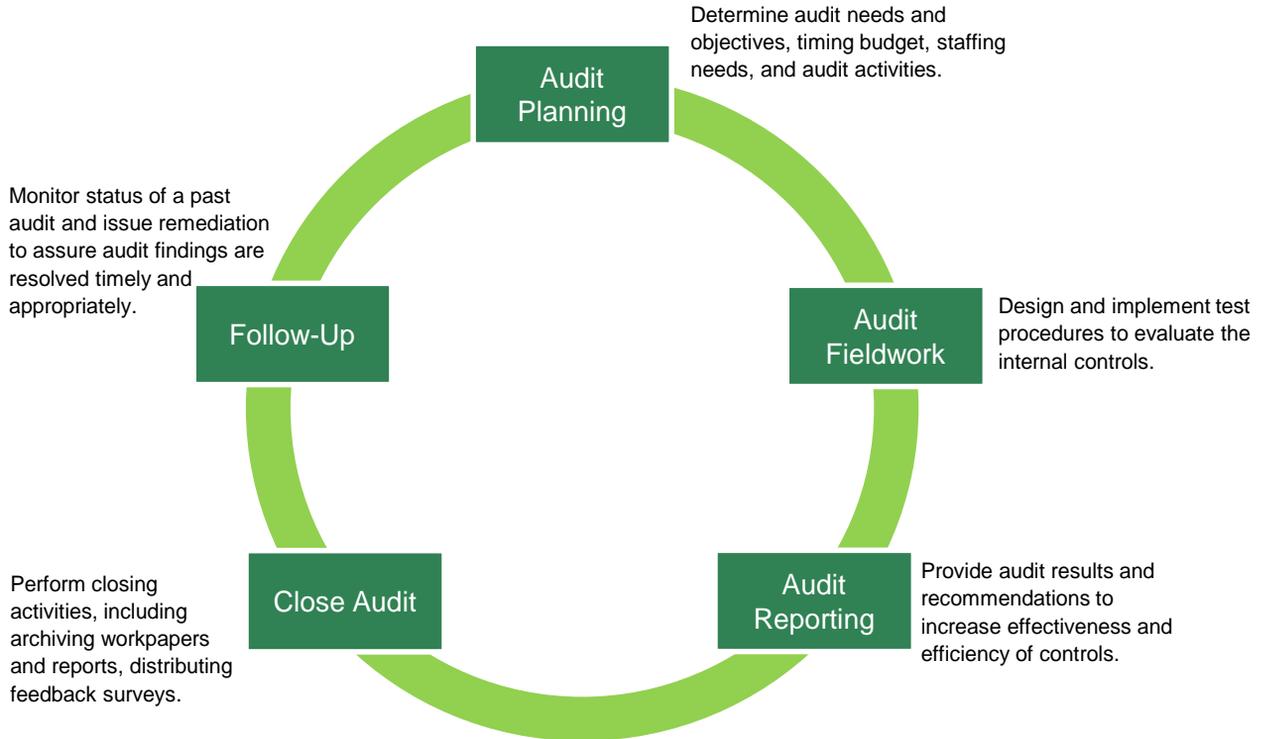
The change in the regulatory environment and increased focus on corporate governance has led management to expect:

- Internal Audit to be more consultative, and play a more strategic role in assessing, monitoring and enhancing internal controls
- Internal Audit to help management identify and quantify risk across the organization, reduce exposures to acceptable levels, and monitor ongoing compliance
- A greater requirement for responsiveness, specialized industry and product expertise, international capabilities and knowledge transfer
- The Internal Audit mission to align with organizational objectives

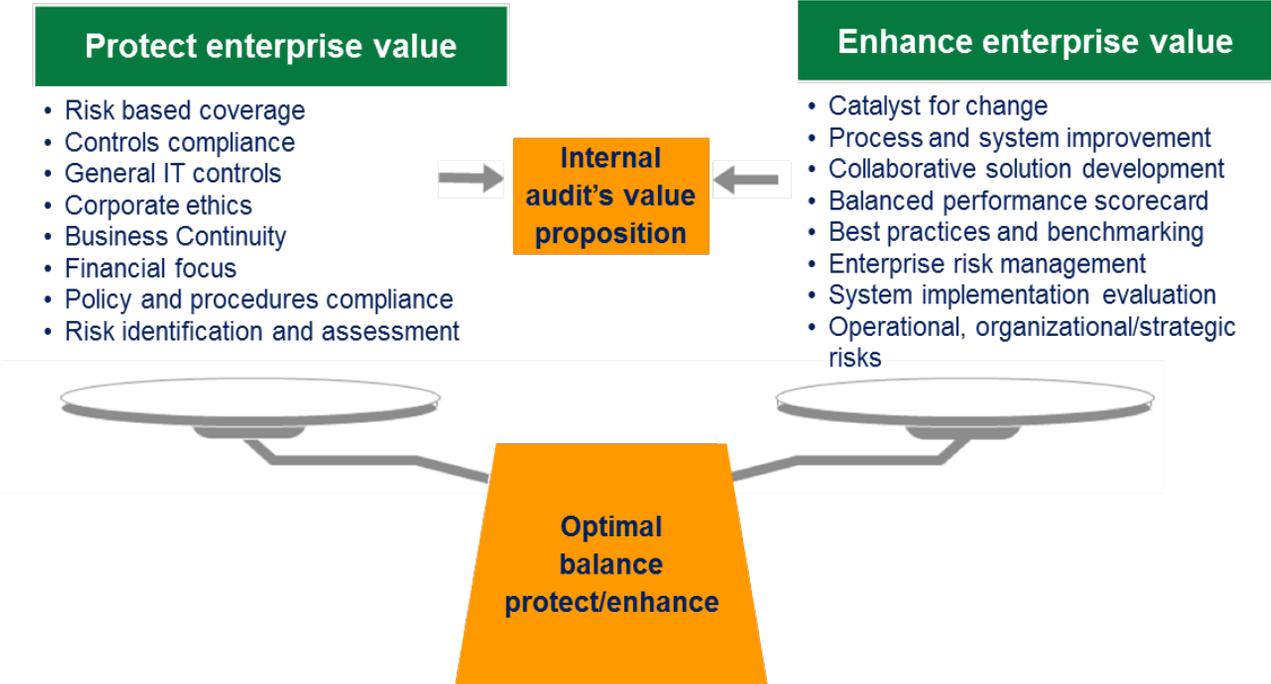
Management expects that Internal Audit will add value to the organization.

Internal Audit Cycle

Phases of an internal audit engagement:



Role of Internal Audit (cont.)



Independent and objective assurance with value-added activities

20 Questions Regents Should Ask Internal Audit

1. Should we have an IA function?
2. What should our IA function do?
3. What should be the mandate of our IA function?
4. What is the relationship between IA and the Audit Committee?
5. To whom does IA report administratively?
6. How is the IA function staffed?
7. How does IA get and maintain the expertise it needs to conduct its assignments?
8. Are the activities of IA appropriately coordinated with those of external auditors?
9. How is the IA plan developed?
10. What does the IA plan not cover?
11. How are IA findings reported?
12. How are corporate managers required to respond to IA findings?
13. What services does internal audit provide in connection with fraud?
14. How do you assess the effectiveness of your IA function?
15. Does IA have sufficient resources?
16. Does the IA function get appropriate support from the CEO and senior management team?
17. Are you satisfied that this organization had adequate controls over its major risks?
18. Are there other matters you wish to bring to the audit committee's attention?
19. Are there other ways in which IA and the audit committee could support each other?
20. Are we (the audit committee) satisfied with our internal audit function?

Source: "20 Questions Directors Should Ask About Internal Audit," Canadian Institute of Chartered Accountants, 2008.

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**Internal Audit
Report of Audit Activities
February 2015**

Steve Goodson, Interim Chief Internal Auditor

Audit Reports Issued

UNT System

- Chancellor's Expenditure Review

UNT

- UNT Presidents' Expenditure Review

UNT Health Science Center

- UNT HSC President's Expenditure Review
- Family Medicine Residency Program Review

UNT Dallas

- UNT Dallas President's Expenditure Review
- Office of Compliance Hotline Investigation

Note: Project listing represents reports issued during the time period of October through January 2015.

Activities and Initiatives Completed

- Financial Transformation Remediation Items: Validated management's assertions regarding the completion of eleven remediation items reported to the Board.
- UNT System Internal Audit Strategic Plan Including Internal Audit Capabilities Assessment

Activities and Initiatives in Process

- Consolidated Hotline System Implementation
- Co-Sourced Project for a Compliance Program Review
- External Audit Recommendations Database Development
- Recruiting Efforts
- Adjusting Journal Entry Follow-up: Of the 13 recommendations, Management asserts that six have been implemented and seven are in the process of being implemented. Internal Audit is in the process of verifying management's assertions. For those recommendations in process, management established a new target date of March 2015.

System Administration Recommendations Past Due

Report No.	Report Name	Recommendations Past Due	Number of Months Past Due	Revised Expected Implementation Date
High				
14-002	Fiscal Year 2013 Investments Review	1	9	April 30, 2015
14-010	Bank Account Authorization Review	3	6	February 28, 2015, August 31, 2015
Moderate				
14-010	Bank Account Authorization Review	1	6	August 31, 2015
14-002	Fiscal Year 2013 Investments Review	1	2	August 31, 2015

UNT Recommendations Completed this Quarter

Report No.	Report Name	Number of Recommendations
High		
11-015	Research Continuity Planning	4

UNT Recommendations Past Due

Report No.	Report Name	Recommendations Past Due	Number of Months Past Due	Revised Expected Implementation Date(s)
High				
14-023	Adjusting Journal Entry Investigation	13	5	
14-001	NCAA Agreed Upon Procedures	3	10	March 31, 2015; August 31, 2015
Moderate				
12-021	Employment Waiver Review	1	17	March 1, 2015
14-001	NCAA Agreed Upon Procedures	2	11	March 31, 2015
Low				
12-024	Student Worker Review	2	16	August 31, 2015
14-001	NCAA Agreed Upon Procedures	1	11	August 31, 2015

UNTHSC Recommendations Completed this Quarter

Report No.	Report Name	Number of Recommendations
Moderate		
10-010	Time and Effort Reporting System Review	1
13-011	Approval of Incidental Fees Review	1

UNT HSC Recommendations Past Due

Report No.	Report Name	Recommendations Past Due	Number of Months Past Due	Revised Expected Implementation Date
High				
13-005	UNT Health Revenue Cycle Back Office Review	2	13	March 31, 2015
Low				
09-011	Advancement Office Follow-Up Review	2	26	September 30, 2015

UNT Dallas Recommendations Completed this Quarter

Report No.	Report Name	Number of Recommendations
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High

12-025	Mountain View Grant Investigation	7
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Moderate

12-025	Mountain View Grant Investigation	6
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UNT Dallas Recommendations Past Due

Report No.	Report Name	Recommendations Past Due	Number of Months Past Due	Revised Expected Implementation Date(s)
Moderate				
12-025	Mountain View Grant Investigation	1	5	April 30, 2015

System Administration

Management Action Status Summary

Post Audit Review Status Report University of North Texas System As of January 31, 2015

14-002

2/7/2014 FY 2013 Investments Review

High Level Objective:

The objective was to perform a compliance review of management controls over investing activities as well as adherence with System Regulation 08.2000, UNT System Board of Regents Rule 10.100, and Public Funds Investment Act (PFIA) including State Auditor's Office (SAO) Article III, Rider 5 reporting requirements.

Observations and Recommendations:

UNT System, UNT, and UNT Dallas do not have fully executed bank depository agreements with Wells Fargo.

2. Finalize the UNT System, UNT, and UNT Dallas Bank Depository Agreements with Wells Fargo.

Impact

Implementation will help ensure that Board of Regents expectations are met, bank deposits are safeguarded, and any favorable terms are in force.

Response

UNT Response: Although the written agreement between Wells Fargo bank and UNT expired in 2013, the parties have continued to operate under the existing agreement with the same terms until the new contract can be finalized. Management will continue to work with the Office of the General Counsel to finalize the written agreement and expects to have a newly executed agreement by April 1, 2014.

Person responsible for implementation: *Allen Clemson, Vice Chancellor for Administration*

Planned Implementation Date: *April 1, 2014*

UNT Dallas Response: Agree. Management will continue to work with the Office of the General Counsel to finalize the written agreement and expects to have a newly executed agreement by April 1, 2014.

Person responsible for implementation: *Vice President for Finance and Administration/CFO – UNTD*

Planned Implementation Date: *April 1, 2014*

UNT System Response: Agree. Bring closure to all unresolved issues and finalize depository agreements.

Person responsible for implementation: *Alan Stucky, Senior Associate, General Counsel*

Planned Implementation Date: *April 1, 2014*

Implementation

In Process, Partially Implemented

Wells Fargo and JP Morgan Chase are currently reviewing the latest revision to the depository agreement. Both of these agreements will be fully executed as soon as possible.

Estimated Implementation Date: April 30, 2015

Risk Level:

High

Months Past Due

9

High Level Objective: The objective of this review was to determine the timeliness of the removal of signature authority on UNT System, UNT, UNT Health Science Center, and UNT Dallas bank accounts (University bank accounts).

Observations and Recommendations:

Impact

Response

Implementation

Removal of Employees from Bank Accounts – The removal of signatory authority access for terminating employees from University bank accounts was not completed timely.

Recommended actions for the Vice Chancellor for Finance:

4. Implement a System-wide policy specifying a responsible party to monitor University bank accounts for the prompt removal of individuals who no longer would have authorized banking signatory authority.

Risk Level:

High

Months Past Due

6

Management concurs with the recommendations that bank signatory authority is kept up to date and there is a policy created that specifies who will ensure they remain current at all times.

Expected Implementation Date: Interim process and policies May 1, 2014 and permanent process and policies July 1, 2014

Individual Responsible for Implementation: VC for Finance

In Process, Partially Implemented. A policy has been developed. It is awaiting final approval.

Expected Implementation Date: August 31, 2015

Observations and Recommendations:

Impact

Response

Implementation

Segregation of Duties – Employees with signature card authority also have access to alter the general ledger through the ability to process journal entries within the EIS PeopleSoft system.

Recommended actions for the Vice Chancellor for Finance:

2. Review all current employees with bank signature authority and confirm appropriate segregation of duties exists.

Risk Level:

High

Months Past Due

6

Management concurs with the recommendation to review all current employees with bank signature authority and confirm appropriate segregation of duties exist. Immediate review is being completed in high priority areas with action being taken as warranted. A comprehensive review has also begun that will address all areas. An interim policy is being immediately established that the System Treasurer will be responsible for adding and deleting all bank signatory authority. This immediate provision will include scheduled inventory and segregation of duties.

Expected Implementation Date: Interim policy April 16, 2014 and permanent policy July 1, 2014

Individual Responsible for Implementation: VC for Finance

In Process, Partially Implemented

The UNTS Director of Treasury Management had an information query created and run to identify the approval and signature roles for the purpose of ensuring segregation of duties. The information identified those employees that had signature authority on the bank accounts to ensure that they did not have journal approval ability. Adjustments were made in employee responsibility to segregate responsibilities. Management intends to repeat this query process every six months. Internal Audit will follow up to verify that the proper steps have been taken to modify the roles in EIS.

Expected Implementation Date: February 28, 2015

Observations and Recommendations:

Impact

Response

Implementation

Check Signatory Policy – A policy has not been established requiring executive level approval of checks exceeding a set monetary threshold.

Recommended actions for the Vice Chancellor for Finance:

1. Create a formal UNT System regulation or policy requiring executive level review and signature of checks for all transactions exceeding an established dollar threshold.

Risk Level:

High

Months Past Due

6

Management concurs with the recommendation to create a formal UNT System regulation requiring executive level review and signature of checks for all transactions exceeding an established dollar threshold. Management has assigned resources to begin the research and development of this policy and will quickly develop drafts for leadership review and approval. The Vice Chancellor for Finance will immediately establish an interim policy that will require the signature of the appropriate VC/VP for Finance on any check equal to or greater than \$500,000 and the Chancellor/President for checks equal to or greater than \$1,000,000.

Expected Implementation Date: Interim policy April 16, 2014 and permanent policy July 1, 2014

In process, Partially Implemented.

A policy has been developed. It is awaiting final approval.

Expected Implementation Date: August 31, 2015

Individual Responsible for Implementation: VC for Finance

Risk Level:

High

Months Past Due

6

14-010 4/14/2014 Bank Account Authorization Review

High Level Objective: The objective of this review was to determine the timeliness of the removal of signature authority on UNT System, UNT, UNT Health Science Center, and UNT Dallas bank accounts (University bank accounts).

Observations and Recommendations:

Signature Card Management – The Office of Financial Reporting & Operations discovered a university bank account which was being maintained at the department-level.

Recommended action for the Vice Chancellor for Finance:

- 6. Develop a UNT System policy that documents the authority and requirements to establish, maintain, update, and close bank accounts, which includes:
 - An annual confirmation verifying directly with the bank, all bank accounts bearing the name University of North Texas in their title, listed as their customer, or with a UNT tax ID number, and
 - A statement of where each entity’s signature cards and policy statements are to be maintained.

Impact

Response

Management concurs with the recommendation to develop a policy that documents the authority and requirement to establish, maintain, update, and close bank accounts. The policy will be comprehensive and not only address items presented in recommendation 6 but those policy matters presented above.

Expected Implementation Date: July 1, 2014

Individual Responsible for Implementation: VC for Finance

Implementation

In Process, Partially Implemented.

A policy has been developed. It is awaiting final approval.

Expected Implementation Date: August 31, 2015

Risk Level:

Moderate

Months Past Due

6

14-002 2/7/2014 FY 2013 Investments Review

High Level Objective: The objective was to perform a compliance review of management controls over investing activities as well as adherence with System Regulation 08.2000, UNT System Board of Regents Rule 10.100, and Public Funds Investment Act (PFIA) including State Auditor’s Office (SAO) Article III, Rider 5 reporting requirements.

Observations and Recommendations:

A report of investment performance over the course of the year was not submitted to the Board of Regents at its first regularly scheduled board meeting following the end of the fiscal year as required by System Regulation 08.2000.

- 4. At the end of each fiscal year, prepare and submit a report of investment performance for the year to the UNT System Board of Regents at its first regularly scheduled board meeting following the end of the fiscal year.

Impact

Implementation will assure compliance with UNT System Regulation, 08.2000.

Response

UNT System Response: Agree. Submit a report of investment performance at the Board of Regents first regularly scheduled board meeting following the end of the fiscal year.

Person responsible for implementation: Carolyn Whitlock, Manager of Treasury Services

Planned Implementation Date: November 30, 2014

Implementation

In Process, Partially Implemented.

The Annual Investment Report is due December 31st of each year. When a board meeting is held between September 1st and December 31st, we will always be out of compliance with this section of the policy. We need to change the language in the policy as follows, “12.c. Annual Report. At the end of each fiscal year, the System will prepare a report of investment performance for the year and submit it to the Board of Regents at its first regularly scheduled board meeting following the end of the calendar year.” The policy is expected to be revised before the start of the next fiscal year.

Estimated Implementation Date: August 31, 2015

Risk Level:

Moderate

Months Past Due

2

University of North Texas

Management Action Status Summary

Post Audit Review Status Report

University of North Texas

As of January 31, 2015

14-001 1/15/2014 **NCAA Agreed Upon Procedures**

High Level Objective: **Perform Agreed Upon Procedures review in accordance with NCAA Bylaws.**

Observations and Recommendations:

Coaches Salaries, Benefits and Bonuses Paid by the University

Non-cash benefits for Athletic Department Employees -When recalculating a sample of the calendar year 2012 W-2s and reviewing other supporting documentation, temporary housing benefits for several of the recently hired coaches should be evaluated for inclusion on the employees' W-2s as taxable income.

We recommend that any necessary corrections be made to prior year W-2's

Impact

Implementation will assist in assuring compliance with IRS regulations.

Response

The UNT System BSC agrees and will review the documentation provided by Internal Audit.

Person responsible for implementation: Carol McFarland, BSC Tax Accountant

Planned Implementation Date: March 31, 2014

Implementation

BSC has consulted with the Office of General Counsel. The Office of General Counsel has consulted with Tax Counsel to determine if the benefits should be included as taxable income. The Office of General Counsel is working with management on this issue.

Expected Implementation Date: March 31, 2015

Risk Level:

High

Months Past Due

10

High Level Objective: Perform Agreed Upon Procedures review in accordance with NCAA Bylaws.

Observations and Recommendations:

Impact

Response

Implementation

Other Findings - Journal Template Entries

It was noted during the course of the review that all journal template entries booked by the any UNT department, including the Athletic Department, are booked on the general ledger without inclusion and review of supporting documentation by Financial Reporting. The current process of booking journal entries is for an employee to submit a journal template to Financial Reporting for review that consists of an account type match and a budget check. It is expected that the department has and maintains the supporting documentation for every journal template entry submitted. Lack of review of supporting documentation can result in inappropriate, inaccurate journal entries and/or errors and discrepancies going undetected.

We recommend that Financial Reporting develop a written standard for journal entry documentation and review the supporting documentation for journal entries

Implementation will assist in assuring journal entries are accurate appropriate, and adequately supported.

The Controller's Office and Financial Reporting are developing a written standard for journal entry documentation that will require all submitted journals with line item amounts \$5K and above to include appropriate supporting documentation that fully explains the journal being booked to the system. Supporting documentation for journals with line item amounts less than \$5,000 will continue to be retained within the originating department in accordance with UNT's Records Management and Retention policy 10.10. This will require a culture change throughout campus and numerous training sessions.

Person responsible for implementation: Bob Brown, Vice President for Finance and Administration

Planned Implementation Date: June 1, 2014

In Process, Partially Implemented.

The Controller's Office and Financial Reporting are still working to develop a written standard for journal entry documentation.

Expected Implementation Date: August 31, 2015

Risk Level:

High

Months Past Due

7

Observations and Recommendations:

Coaches Salaries, Benefits and Bonuses Paid by the University - Tax Treatment for Cell Phone Allowances and Cell Purchase Reimbursements

In calendar year 2011, the tax treatment for employee cell phone allowances and cell phone purchase reimbursements was changed entity-wide to a non-taxable allowance. However, procedures have not been established requiring documentation to ensure that the cell phone expense reimbursements do not exceed the employee's actual business expense and the reimbursement is provided for the IRS required business purposes. The current cell phone allowance policies are not consistent with the current tax-treatment and practices, and need to be revised.

We recommend that the Vice President for Information Technology and CIO, in conjunction with the Business Service Center, review the current tax treatment practice for cell phone allowances and cell phone purchase reimbursements, and update the cell phone policy accordingly. Additionally, policy training to cell phone allowance recipients should be provided to ensure compliance with policy requirements.

Impact

Implementation will assist in assuring compliance with IRS regulations.

Response

The Vice Provost for Information Technology and CIO, in conjunction with the Business Service Center and IT Shared Services, will review the current tax treatment practice for cell phone allowances and cell phone purchase reimbursements and update the cell phone policy accordingly. Further, appropriate policy training for cell phone allowance recipients will be developed to ensure compliance with policy requirements.

Person responsible for implementation: John Hooper, UNT Vice Provost for Information Technology and CIO

Planned Implementation Date: September 1, 2014

Implementation

In Process, Partially Implemented.
 Management is reviewing current tax treatment practice for cell phone allowances and cell phone purchase reimbursements.
 Expected Implementation Date: March 31, 2015

Risk Level:

High

Months Past Due

4

High Level Objective: The objective of the review was to determine what planning has been done in non-classroom research labs to protect, recover, and continue the research if catastrophic events occur.

Observations and Recommendations:

The University has no policy which requires researchers and research labs that are engaged in non-classroom research to develop and maintain a research continuity plan to protect research, to recover lab resources, and to continue in business in the event of a catastrophe.

1. Establish a University policy which requires research continuity plans to protect lab research, to recover lab resources, and to continue in business in the event of a catastrophe.
2. Consider utilizing *UNT Ready* or another comparable guide to aid in the design, development, and implementation of a research continuity plan(s).
3. Perform periodic tests of the plan(s) to monitor effectiveness.
4. Evaluate changes in research and lab protocols and make appropriate adjustments to the research continuity plan.

Impact

Implementation will ensure that UNT research dollars are adequately protected, research accomplishments are appropriately safeguarded, the interests of granting entities are secured, and Tier 1 status is not adversely impacted.

Response

The Office of Research and Economic Development is partnering with the Office of the Provost and Vice President for Academic Affairs to develop a coordinated set of procedures to (1) identify the facilities that should be covered by such plans (whether such facilities be individual rooms, sets of rooms, organized centers, or even entire buildings or departments); (2) identify the appropriate administrative level from which the continuity planning should be coordinated for each identified facility; (3) set a timeframe for the charged administrators to develop continuity plans appropriate to the particular facilities and to specify how the plans would be tested and monitored/adjusted over time.

Implementation

Fully Implemented.

Risk Level:

High

Months Past Due

0

High Level Objective: The objective was to review the process for awarding Employment Waivers.

Observations and Recommendations:

There is not sufficient, independent review and approval of Employment Waivers prior to processing.

5. Either comply with UNT Policy 2.2.10 by requiring approval by the dean of the graduate school or revise the policy to reflect the actual process for awarding Employment Waivers.

Impact

Implementation will provide assurance that Employment Waivers receive proper review, are awarded in accordance with TEC 54.212.

Response

*Change wording of the Section 2.2.10 of the UNT Policy Manual to reflect the Employment Waiver must be signed by dean of the graduate school or "her or his designee."
Change Employment Waiver form to include three questions to help programs determine eligibility.
Change Employment Waiver form to include graduate dean's signature.*

Change processing procedure to require graduate dean's signature prior to final approval by Student Accounting

Person responsible for implementation: Mark Wardell, Dean, The Toulouse Graduate School

Planned Implementation Date: August 1, 2013

Implementation

The policy is currently in the process of being revised.

Revised Implementation Date: March 1, 2015

Risk Level:

Moderate

Months Past Due

17

High Level Objective: Perform Agreed Upon Procedures review in accordance with NCAA Bylaws.

Observations and Recommendations:

Game Guarantees Expenses - Payables for Game Guarantees

Future game guarantees are not recorded when contracts are executed. We recommend that game guarantees be recorded when the contracts are executed.

We recommend that game guarantees be accrued in the financial reporting period when the contracts are executed.

Risk Level:

Moderate

Impact

Implementation will assure compliance with Generally Accepted Accounting Principles.

Response

We will consult with Financial Reporting to record existing and future contracts using GAAP as a guideline for recording these amounts. The athletic department notes that in most cases the guaranteed amount in the event a scheduled contest is not played is not the same as the face value of the contract when the game is played. Again we will consult with Financial Reporting to determine the amount to be recorded.

Person responsible for implementation: Mike Ashbaugh

Planned Implementation Date: Immediately

Months Past Due

11

Implementation

In Process, Partially Implemented.

Athletics is working with Financial Reporting to record the game guarantees.

Expected Implementation Date: March 31, 2015

Observations and Recommendations:

Game Guarantees Revenue - Receivables for Game Guarantees

Future game guarantees are not accrued when contracts are executed.

We recommend that game guarantees be accrued in the financial reporting period when the contracts are executed.

Risk Level:

Moderate

Impact

Implementation will assure compliance with Generally Accepted Accounting Principles.

Response

The athletic department agrees to create accounts receivable for game contracts. We will consult with Financial Reporting to record existing and future contracts using GAAP as a guideline for recording these amounts. The athletic department notes that in most cases the guaranteed amount in the event a scheduled contest is not played is not the same as the face value of the contract when the game is played. Again we will consult with Financial Reporting to determine the amount to be recorded.

Person responsible for implementation: Mike Ashbaugh

Planned Implementation Date: Immediately

Months Past Due

11

Implementation

In Process, Partially Implemented.

Athletics is working with Financial Reporting to record the game guarantees.

Expected Implementation Date: March 31, 2015

High Level Objective:

The objectives were to:

1. Review positions which require student enrollment and test positions held in Fall 2011 to ensure that employees were enrolled in classes, and
2. Review student's class and work schedules in the Federal Work Study (FWS) program to determine if students worked during scheduled class times which is prohibited by FWS guidelines.

Observations and Recommendations:

Internal Audit identified five UNT policies related to student employment that require enrollment; however, not all policies contain the same enrollment requirements.

2. The UNT Career Center, Provost's Office, and UNT Human Resources should evaluate and modify UNT policies related to student employment so enrollment requirements are as consistent as possible.
3. The UNT Career Center, Provost's Office, and UNT Human Resources should develop supplemental procedures to assist University departments in determining the correct job code.

Impact

Maintaining the least and most consistent policies related to student employment could reduce the confusion for individuals processing payroll documents and subsequently lead to fewer errors in processing and employment.

Response

Write a new overarching policy for student employment positions, as well as, develop operational procedures for the various job codes connected to the new overarching policy.

Person responsible for implementation:

Yolanda Niemann, Senior Vice Provost
Dan Naegeli, Executive Director, Career & Leadership Development
Valerie (Robertson) Hodges, Assistant Director, Finance & Administration
Marci Bailey, Director, UNT Human Resources

Planned Implementation Date: September 1, 2013

Implementation

In Process, Partially Implemented.

Policy changes are currently in process.

Estimated implementation date is August 31, 2015.

Risk Level:

Low

Months Past Due

16

High Level Objective:

Perform Agreed Upon Procedures review in accordance with NCAA Bylaws.

Observations and Recommendations:

Equipment Uniforms & Supplies - Supporting Documentation for Journal Entries

During the course of the review, we noted that detailed supporting documentation for two transactions was not available. These transactions were journal entries prepared by Athletics Department staff to move an expense into one account from another. We recommend that Athletics retain detailed supporting documentation for all journal entries.

We recommend that Athletics retain detailed supporting documentation for all journal entries

Impact

Implementation will assist in assuring journal entries are accurately appropriate, and adequately supported.

Response

It is not the practice of the Athletic Department to process journal entries without proper backup documentation. To ensure in the future there are no journal entries without documentation the Athletic Department agrees to do the following:

1. Require documentation review on all transactions with spot department checks.
2. The Athletic Department will follow the policy set by Financial Reporting for journal entry documentation.

Person responsible for implementation: Mike Ashbaugh, Troy Taylor

Planned Implementation Date: Immediately

Implementation

In Process, Partially Implemented.

Athletics is now retaining additional supporting documentation for journal entries. However, Financial Reporting is currently working on developing a policy related to documentation requirements.

Expected Implementation Date: August 31, 2015

Risk Level:

Low

Months Past Due

11

Health Science Center

Management Action Status Summary

Post Audit Review Status Report

University of North Texas Health Science Center

As of January 31, 2015

13-005

7/22/2013 UNT Health Revenue Cycle Back Office Review

High Level Objective: The objective was to evaluate back office billing functions including accounts receivable, unapplied payments, credit balances, adjustments, and denials.

Observations and Recommendations:

UNT Health has \$1.2 million of unapplied payments: 88% of these payments are over one year old.

1. Develop and implement a plan for reviewing and disposing of all unapplied payments including when a payment should be returned to payer.

Impact

Implementation will ensure charges are properly posted to patient accounts and overpayments are identified and refunded in a timely manner.

Response

Management agrees and will implement the following:

1. *Revise Refund Policy to establish clearly defined time frames for resolving and refunding unapplied payments. The policy will consider types of deposits, for example co-pays pending insurance adjudication, payments for OB delivery, payments for long term treatments and will set deadlines based on insurance adjudication.*
2. *An additional Business Office Account Representative has been dedicated to resolution of unapplied payments on a permanent basis.*
3. *Nextgen EPM provides daily reports of unapplied payments for monitoring.*
4. *New Assistant Director, Patient Accounts, position has been created and filled to ensure that the unapplied payments are monitored through Nextgen reporting capabilities and to ensure that all are resolved or refunded within guidelines of revised Refund Policy.*
5. *Monthly Nextgen Reports will be developed to detail all unapplied payments over 60 days from date of payment. Payments over 60 days will be explained and monitored for resolution as soon as treatment and insurance adjudication complete.*

Individual Responsible for Implementation: Karen Cruz, Controller and Executive Director of Financial Reporting
Barbara Tucker, Director, Patient Accounts

Expected Implementation Date: Prepayments in the Signature system will be completely resolved by Dec 31, 2013.

Implementation

In process. On May 29, 2014, Internal Audit met with the UNT Health Controller to discuss the status of the cleanup efforts on the unapplied payments and credit balances. After the cleanup of the unapplied payments and credit balances was thought to be completed, UNT Health ran a filter free report out of the Signature System and discovered an additional 3,000 prepays (credit balances of \$209,000) that had not been previously reflected in reports. These accounts will require extensive research to process and cleanup.

Expected Implementation Date: March 31, 2015

Risk Level:

High

Months Past Due

0

Observations and Recommendations:

UNT Health has credit balances totaling \$480,322: 68% of the balances are more than one year old.

5. Develop and implement a plan for reviewing and disposing of all credit balances, including when a balance should be returned to payer.

Impact

Implementation will provide assurance that overpayments are identified and refunded in a timely manner.

Response

Management agrees and will implement the following:

1. *Revise Refund Policy to establish clearly defined timeframes and clearly defined requirements for resolving and/or refunding credit balances.*
2. *Two Business Office Account Representatives will be dedicated to the credit balances in addition to the Business Office Account Representative already dedicated to the unapplied payments.*
3. *Nextgen Credit Balance reports will be developed to detail the payer, date of payment and balance of account and will be produced monthly.*
4. *Assistant Director, Patient Accounts, will monitor the credit balance report and the production and progress of the Business Office Account Representatives with the assistance of the Patient Services Supervisor.*
5. *A new process for handling unclaimed money has been developed with the assistance of UNTHSC Accounting. UNT Health will transfer*

Implementation

On May 29, 2014, Internal Audit met with the UNT Health Controller to discuss the status of the cleanup efforts on the unapplied payments and credit balances. After the cleanup of the unapplied payments and credit balances was thought to be completed, UNT Health ran a filter free report out of the Signature System and discovered an additional 3,000 prepays (credit balances of \$209,000) that had not been previously reflected in reports. These accounts will require extensive research to process and cleanup.

Expected Implementation Date: March 31, 2015

the unclaimed money to an account held by the UNTHSC Accounting Department. The money will be held in that account for the required three years which will relieve the Unhealthy Business Office of the required holding period.

Individual Responsible for Implementation: Karen Cruz, Controller and Executive Director of Financial Reporting
Barbara Tucker, Director, Patient Accounts

Expected Implementation Date: Credits balances will be completely resolved in Signature system by December 31, 2013.

Risk Level: **High**

Months Past Due **0**

10-010 7/1/2010 **Time and Effort Reporting System Review**

High Level Objective: The objectives of the review were to evaluate the actions taken in response to the previous report and to determine whether additional actions are necessary to address the observations noted.

Observations and Recommendations: Impact Response Implementation

Key time and effort terms, such as full workload and institutional base salary, have not been fully defined, documented, and communicated.

3. Define, document, and communicate key effort reporting terms, including but not limited to:

- full workload and institutional base salary;
- specific activities to be included or excluded from full workload and base salary; and
- significant changes in expected effort.

Implementation will provide assurance that key effort terms are defined and consistently applied.

Management agrees with the suggested action. The policy regarding workload, institutional base salary and specific activities has been drafted and is currently being reviewed by management. We anticipate an approved policy by September 1, 2010. OGCM will incorporate significant changes in effort into our over all policies and/or procedures. We anticipate completion by December 2010.

Person Responsible for Implementation: LeAnn Forsberg, Executive Director, Office of Grants and Contract Management

Planned Implementation Date: August 31, 2012 *Revised

Fully Implemented.

Risk Level: **Moderate**

Months Past Due **0**

13-011 4/4/2014 **Approval of Incidental Fees Review**

High Level Objective: The objective of the review was to determine if incidental fees at UNTHSC have been approved in accordance with state law and applicable policies.

Observations and Recommendations: Impact Response Implementation

UNTHSC does not have documentation in place to formally delegate authority for approval and review of incidental fees.

Recommendations for Vice President of Administration & Chief of Staff:

2. Review all incidental fees to ensure appropriate approval and supporting documentation is in place.

Implementation will help ensure that all incidental fees are properly approved in accordance to state law, and reviewed and reaffirmed periodically.

Management Agrees. Management commits to work with the President and Provost to develop proper documentation of delegation of approval of incidental fees to the Provost from the President. In addition, Management will also develop and implement appropriate guidelines to ensure the required review and reaffirmation process occurs in compliance with state law and Regents Rules.

Additional Comments: Once made aware of this compliance issue and prior to completion of this audit, the Provost's Office re-established procedures to ensure that incidental fees are being approved appropriately by the President until further documentation is developed.

Individual Responsible for Implementation: Jennifer Treviño, Vice President of Administration & Chief of Staff

Expected Implementation Date: July 1, 2014

Fully Implemented.

Risk Level: **Moderate**

Months Past Due **0**

High Level Objective: Objectives of the review were to evaluate the actions taken in response to recommendations reported in Audit No. 07-012, Advancement Office Review.

Observations and Recommendations:

The written agreement between the Center and the UNTHSC Foundation has not been revised or reaffirmed since September 1994.

6. Review and update the agreement between the Center and the Foundation including a “right to audit clause.” Refer to Legal Counsel and the AGB-CASE model agreement for guidance.

7. Distribute or make available the reaffirmed agreement to stakeholders including Center administrators, Advancement Office employees, and the Foundation Board of Directors.

Impact

Implementation will provide assurance that the agreement meets legal, fiscal, and administrative requirements, and is distributed to those primarily responsible for contract compliance.

Response

Management agrees. In process. The Vice President for Development will raise this topic at the April 2009 Foundation Board meeting and complete by the June meeting. The updated agreement will be distributed upon approval of appropriate Center and Foundation administrators.

Person Responsible for Implementation: Doug White, Vice President of Institutional Advancement

Planned Implementation Date: November 30, 2012 *Revised

Implementation

In Process, Partially Implemented.

An agreement will be drafted once the Center receives their non-profit status, which will take another 9-12 months

Expected Implementation Date: September 30, 2015.

Risk Level: **Low**

Months Past Due: 26

UNT Dallas

Management Action Status Summary

Post Audit Review Status Report

University of North Texas Dallas

As of January 31, 2015

12-025 10/2/2014 **UNT Dallas Mountain View Grant Investigation**

High Level Objective: Internal Audit completed an investigation of the Mountain View grant at UNT Dallas as a result of a complaint received on the UNT Dallas Compliance Hotline in December 2011.

Observations and Recommendations:	Impact	Response	Implementation
<p>Former UNT Dallas management supplanted Mountain View grant funding to pay existing state funded positions.</p> <p>14. Current management at UNT Dallas should coordinate with UNT OGCA to obtain training for employees involved in processing transactions related to grants.</p>	<p>No further actions will be necessary after all corrections have been processed on the grant.</p>	<p><i>Management agrees. Management commits to establish safeguards as Standard Operating Procedure to insure grant funds are only used for grant personnel. Management commits to training for employees involved in processing transactions related to grants.</i></p>	<p>Fully Implemented.</p>
Risk Level:	High	Months Past Due	0

Observations and Recommendations:	Impact	Response	Implementation
<p>One of the former Principal Investigators, who was also the projID holder, was inappropriately excluded from participating in key operating and personnel decisions for the Mountain View grant.</p> <p>12. The PI(s) should be the primary individual(s) responsible for all aspects of a grant, including operating and personnel decisions. Changing the PI(s) should be handled through UNT OGCA in coordination with the grant sponsor.</p>	<p>Ensuring the PI is responsible for approving grant-related transactions is consistent with OMB Circular requirements, and provides the framework to ensure that transactions are made in accordance with the terms of the grant.</p>	<p><i>Management agrees. Management commits to ensure that the PI is aware of the responsibilities of the position and is held accountable as the primary individual responsible for the scientific and fiscal administration of the project in compliance with all federal and state regulations and University policies.</i></p>	<p>Fully Implemented.</p>
Risk Level:	High	Months Past Due	0

Observations and Recommendations:	Impact	Response	Implementation
<p>The Budget Office at UNT Dallas delayed the removal of inappropriately paid personnel from the grant.</p> <p>11. The Budget Office at UNT Dallas should coordinate with UNT OGCA to obtain training for employees involved in processing transactions related to grants.</p>	<p>If the necessary corrections had been processed in a timely manner, the preparation and distribution of incorrect invoices to Mountain View College would have been avoided.</p>	<p><i>Management agrees. Corrections should be processed by UNT-Dallas within 15 days of being notified by the PI. UNT OGCA should process with 15 days for transmittal by UNT Dallas for a maximum time frame of 30-days.</i></p>	<p>Fully Implemented.</p>
Risk Level:	High	Months Past Due	0

Observations and Recommendations:	Impact	Response	Implementation
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The Budget Office at UNT Dallas delayed the removal of inappropriately paid personnel from the grant.

10. The Budget Office at UNT Dallas should develop a standard time frame for which corrections should be processed.

If the necessary corrections had been processed in a timely manner, the preparation and distribution of incorrect invoices to Mountain View College would have been avoided.

Management agrees. Corrections should be processed by UNT-Dallas within 15 days of being notified by the PI. UNT OGCA should process with 15 days for transmittal by UNT Dallas for a maximum time frame of 30-days.

Fully Implemented.

Risk Level: **High** Months Past Due **0**

Observations and Recommendations:

There was a general lack of understanding of grant administration among former key employees involved in processing grant transactions at UNT Dallas.

9. Management at UNT Dallas should coordinate with UNT OGCA to obtain training for all employees involved in processing transactions related to grants.

Impact
Training will ensure that all individuals involved in processing of grant transactions have a general understanding of grant administration and will likely assist in mitigating errors.

Response
Management Agrees: Management commits to train all employees involved in processing transactions related to grants.

Implementation
Fully Implemented.

Risk Level: **High** Months Past Due **0**

Observations and Recommendations:

The former Principal Investigators (PIs) did not exercise appropriate fiduciary responsibility in overseeing and monitoring the Mountain View grant.

8. The current PIs, in coordination with UNT OGCA, should ensure that all personnel expenses charged to the grant and invoiced to Mountain View College are reflective of true and actual work performed on the grant.

Impact
Training and coordination with UNT OGCA will ensure compliance with all University and sponsor policies and procedures and will likely assist in mitigating errors.

Response
Management agrees. Implement an invoicing, accounts receivable/payable process with sufficient approvals and crosschecks for full transparency including a check of allowability under federal grant guidelines. Establish Standard Operating Procedures with checks and balances to insure PI has the knowledge to carry out their monitoring and fiduciary responsibilities.

Implementation
Fully Implemented.

Risk Level: **High** Months Past Due **0**

Observations and Recommendations:

The former Principal Investigators (PIs) did not exercise appropriate fiduciary responsibility in overseeing and monitoring the Mountain View grant.

7. The current PIs, in coordination with UNT OGCA, should ensure that all necessary corrections for duplicative expenses charged to the Mountain View grant and invoiced to Mountain View College have been corrected.

Impact
Training and coordination with UNT OGCA will ensure compliance with all University and sponsor policies and procedures and will likely assist in mitigating errors.

Response
Management agrees. Management commits to verify that all necessary corrections have been made.

Implementation
Fully Implemented.

Risk Level: **High** Months Past Due **0**

High Level Objective: Internal Audit completed an investigation of the Mountain View grant at UNT Dallas as a result of a complaint received on the UNT Dallas Compliance Hotline in December 2011.

Observations and Recommendations:

Former UNT Dallas management did not coordinate with the UNT OGCA prior to preparing the Mountain View grant proposal.

13. UNT Dallas should develop a process to ensure coordination with UNT OGCA prior to submitting grant proposals.

Impact

Coordination with UNT OGCA will ensure compliance with all University and sponsor policies and procedures and will likely assist in mitigating errors.

Response

Management agrees. Management commits to 1) add oversight compliance personnel and to 2) establish Standard Operating Procedure for pre-submission approval by upper level UNT Dallas Administration.

Implementation

In Progress, Partially Implemented.

Management is working to identify the implementation status due to employee turnover.

Expected Implementation Date: April 30, 2015

Risk Level:

Moderate

Months Past Due

5

High Level Objective: Internal Audit completed an investigation of the Mountain View grant at UNT Dallas as a result of a complaint received on the UNT Dallas Compliance Hotline in December 2011.

Observations and Recommendations:

The process for monitoring expenditures and invoicing is not sufficient to detect errors and reasonably assure accuracy.

6. Implement an invoicing process that will reasonably assure that expenses invoiced to the grant sponsor are legitimate, appropriate, and approved by both UNT OGCA and the PI.

Impact

Implementing an invoicing process that requires a review of expenditures for legitimacy, appropriateness, and proper approvals will assist in detecting errors and reduce the risk for inaccurate invoicing.

Response

Management disagrees. Management believes that corrections made outside of the Research Office related to Pcard and payroll cited in number 5 above have been appropriately addressed and provide reasonable assurance for the accuracy of our sponsored project invoicing.

Implementation

Fully Implemented.

Risk Level:

Moderate

Months Past Due

0

Observations and Recommendations:

The process for monitoring expenditures and invoicing is not sufficient to detect errors and reasonably assure accuracy.

5. In coordination with the Office of General Counsel, ensure all necessary corrections are processed to the Mountain View grant and invoices to the grant sponsor reflect an account that is true and correct.

Impact

Implementing an invoicing process that requires a review of expenditures for legitimacy, appropriateness, and proper approvals will assist in detecting errors and reduce the risk for inaccurate invoicing.

Response

Management agrees. Agree, P-Card corrections have been made and the invoice has been corrected. During course of audit, it was determined that two types of P-Card related charges posted to PF4004 in error. The first error occurred when the BSC P-Card Administrator moved a P-Card expense from a Dept ID to PF4004 without first obtaining ORS approval. The second error type occurred when the P-Card Administrator accidentally recorded duplicate p-card charges to the general ledger in error, also without ORS approval. Also, All FY12 payroll corrections are completed, FY13 corrections are in process with expected completion date of 1/31/13. After final corrections have posted to the DL773 general ledger, a review of all payroll transactions since inception will be conducted by ORS to ensure that personnel have been appropriately charged. The BSC P-Card Administrator has revised the procedure used when moving P-Card charges to/from Proj IDs to ensure that ORS approval is obtained in advance. Also, for the second error type, the P-Card Administrator is implementing an automated process for posting of P-Card charges which should eliminate the possibility of manual prepared duplicate journal entries. Also, the current, manual payroll form (HRM) process will soon be replaced with an automated workflow process that will ensure that all appropriate approvals are obtained prior to disbursement of the paycheck.

Implementation

Fully Implemented.

Risk Level:

Moderate

Months Past Due

0

Observations and Recommendations:	Impact	Response	Implementation
<p>The documentation required for processing initial personnel appointments and payroll redistributions to grants was not sufficient to reasonably assure that the employee was performing tasks related to the grant.</p> <p>4. Require documentation that details the employee's time and effort and the specific work that was performed to meet grant objectives when processing payroll redistributions. The documentation should be signed by both the employee and the PI.</p>	<p>If documentation had been obtained, e.g. a detailed work plan to be performed on the grant, signed by both the employee and the PI, UNT OGCA would have been able to determine whether individuals were performing work related to the grant.</p>	<p><i>Agree to continue to obtain periodic Effort Reports; however, federal regulation does not require that the employee sign the reports as the PI is responsible for ensuring that work is properly being completed according to the proposal. This responsibility was committed to by the PI during the proposal submission process through the routing form.</i></p>	<p>Fully Implemented.</p>
Risk Level:	Moderate	Months Past Due	0

Observations and Recommendations:	Impact	Response	Implementation
<p>The documentation required for processing initial personnel appointments and payroll redistributions to grants was not sufficient to reasonably assure that the employee was performing tasks related to the grant.</p> <p>3. Require documentation that details the scope of work that will be performed to meet grant objectives when processing initial personnel appointments. The documentation should be signed by both the employee and the Principal Investigator.</p>	<p>If documentation had been obtained, e.g. a detailed work plan to be performed on the grant, signed by both the employee and the PI, UNT OGCA would have been able to determine whether individuals were performing work related to the grant.</p>	<p><i>Management agrees. Management commits to obtain additional documentation on initial payroll appointments to ensure that the 1) positions identified by the PI in the proposal are the ones that are ultimately selected and 2) confirm that sufficient funds exist. Payroll forms (HRMs) required by Human Resources do not require an employee signature. It is the PI's responsibility to ensure the duties paid from the grant are the duties directly related to the project description detailed in the proposal and approved by the sponsor. It is also the PI's responsibility to monitor the daily work of all persons paid on the grant to ensure that grant objectives are being met according to sponsor approved terms and budget.</i></p>	<p>Fully Implemented.</p>
Risk Level:	Moderate	Months Past Due	0

Observations and Recommendations:	Impact	Response	Implementation
<p>The documentation required for processing initial personnel appointments and payroll redistributions to grants was not sufficient to reasonably assure that the employee was performing tasks related to the grant.</p> <p>2. Evaluate all personnel paid by the Mountain View grant to determine the appropriateness and legitimacy of their efforts with regard to the grant objectives.</p>	<p>If documentation had been obtained, e.g. a detailed work plan to be performed on the grant, signed by both the employee and the PI, UNT OGCA would have been able to determine whether individuals were performing work related to the grant.</p>	<p><i>Management agrees. All FY12 payroll corrections are completed, FY 13 corrections are in the process with expected completion date of 1/31/13/ After final corrections have been posted to the DL773 general ledger, a review of all payroll transactions since inception will be conducted by ORS to ensure that personnel have been appropriately charged.</i></p>	<p>Fully Implemented.</p>
Risk Level:	Moderate	Months Past Due	0

Observations and Recommendations:	Impact	Response	Implementation
<p>The documentation required for processing initial personnel appointments and payroll redistributions to grants was not sufficient to reasonably assure that the employee was performing tasks related to the grant.</p> <p>1. Ensure all necessary corrections are processed to the Mountain View grant to reflect actual salary and wage expense for personnel time and effort on the grant.</p>	<p>If documentation had been obtained, e.g. a detailed work plan to be performed on the grant, signed by both the employee and the PI, UNT OGCA would have been able to determine whether individuals were performing work related to the grant.</p>	<p><i>Management agrees. All FY12 payroll corrections are completed, FY 13 corrections are in the process with expected completion date of 1/31/13/ After final corrections have been posted to the DL773 general ledger, a review of all payroll transactions since inception will be conducted by ORS to ensure that personnel have been appropriately charged.</i></p>	<p>Fully Implemented.</p>
Risk Level:	Moderate	Months Past Due	0



Background Report

Committee: Audit

Date Filed: February 11, 2015

Title: Report on the Frequency of University External Audits

Background:

Internal Audit presents research on the frequency and type of external audits for Texas higher education institutions.

A breakdown of the State Auditor's Office report on authorized external audits in fiscal year 2003 and 2004 is attached, along with a full copy of the report. Also included is an assessment of how many states are required to conduct a full audit of their Consolidated Financial Statements.

Financial Analysis/History:

This is a report item only.

Janet Waldron

Digitally signed by Janet Waldron
DN: cn=Janet Waldron, o=UNT System,
ou=Vice Chancellor for Finance,
email=janet.waldron@untsystem.edu, c=US
Date: 2015.02.16 15:25:17 -06'00'

Vice Chancellor for Finance

Legal Review:

This item has been reviewed by General Counsel.

Nancy S. Footer

Digitally signed by Nancy S. Footer
DN: cn=Nancy S. Footer, o=UNT System, ou=Office of
General Counsel, email=nancy.footer@untsystem.edu,
c=US
Date: 2015.02.16 17:01:32 -06'00'

Vice Chancellor/General Counsel

Schedule: N/A

No action required. Information only. Submitted by:

Steve Goodson

Interim Chief Internal Auditor

Lee Jackson

Digitally signed by Lee Jackson
DN: cn=Lee Jackson, o=University of
North Texas System, ou=Chancellor,
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Date: 2015.02.16 10:01:51 -06'00'

Chancellor

Attachments Filed Electronically:

- Frequency of University External Audits
- State Auditor's Office Report No. 15-012

FREQUENCY OF UNIVERSITY EXTERNAL AUDITS

The State Auditor’s Office issued SAO Report No. 15-012 on December 12, 2014, listing all approved Delegations of Authority from Texas state agencies and higher education institutions. Higher education institutions received approval to contract \$9,314,673 for audit-related services in fiscal years 2013 and 2014. The following chart summarizes the types of external audits approved for procurement for fiscal year 2013 and 2014. A full copy of SAO Report No. 15-012 is also provided.

Delegation of Authority for Audit Services

Texas Government Code § 321.020 specifies that a state agency may enter into a contract for audit services only if: (1) the agency or corporation is authorized to contract with a private auditor through a delegation of authority from the State Auditor, (2) the scope of the proposed audit has been submitted to the State Auditor for review and comment, and (3) the services of the private auditor are procured through a competitive selection process in a manner allowed by law.

External Audit Type	Amount of Request	No. of TX Universities	Universities with Requests Between 9/1/12 and 8/31/14
Consolidated Financial Statement	5,078,817	2	University of Texas System Texas Southern University
CPRIT ¹	934,450	4	University of Texas System University of Texas A&M System University of Houston System Texas Tech University System
Other Financial Statements ²	1,264,141	7	University of Texas System University of Texas A&M System University of Houston System Texas Tech University System Texas State Technical College Lamar University Stephen F. Austin University
Construction Auditing Services	743,625	3	University of Texas System Texas Tech University System Texas State University System
IT Audit Services	550,000	1	University of Texas System
NCAA Agreed Upon Procedures	257,740	7	University of Texas System University of Texas A&M System University of Houston System Lamar University Stephen F. Austin University Angelo State University Sam Houston State University
Other Services ³	485,900	3	University of North Texas System University of Texas System University of Texas A&M System

¹ Schedule of Expenditures of Cancer Prevention and Research Institution of Texas Awards Audit

² Other financial statements included university radio station, foundation, centers, etc.

³ Other Services includes controls reviews, staff augmentation, etc.

Internal Audit conducted further research and established that at least 12 states require an external audit of its institution’s Consolidated Annual Financial Statements. Four of these allow the institutions to engage their choice of firm; eight require the audit to be engaged or outsourced by the state auditors.



The Delegation of Authority to State Entities to Contract for External Audit Services

John Keel, CPA
State Auditor

December 12, 2014

Members of the Legislative Audit Committee:

To provide you with more information regarding the amount of audit work being performed related to state government, the State Auditor's Office has compiled the following data on delegations of authority to contract for audit services. State agencies and higher education institutions must request approval from the State Auditor's Office to contract for audit-related services. The State Auditor's Office is responsible for reviewing and approving state agencies' and higher education institutions' delegation of authority requests in accordance with Texas Government Code, Section 321.020 (see text box). From September 1, 2012, through August 31, 2014, the State Auditor's Office received and approved 182 delegation of authority requests from 68 entities.

Some delegations of authority include a request for more than one project, the majority of which were for audit services. The 182 delegation of authority requests included 214 projects with an estimated total cost exceeding \$62 million, as reported by the entities in their delegation of authority requests.

The delegation of authority requests are classified in the following three categories:

- **Financial audits:** Those audits provide an independent assessment of whether an auditee's financial information is presented fairly in accordance with recognized criteria. Financial audits include: (1) financial statement opinion audits for which the primary purpose is to provide an opinion on whether the auditee's financial statements are presented fairly in all material aspects in conformity with generally accepted accounting principles and (2) financial-related audits that can entail various scopes of work.
- **Internal audit services:** This includes entities that do not have an internal audit department but are required to have an internal audit function under Texas Government Code, Section 2102.004 (see text box for more information about the requirement to have an internal audit function). In these instances, an entity requests the authority to outsource the internal audit function. This also includes requests from entities that have an internal audit department but may not have the required resources or required expertise to perform a particular audit.
- **Other services:** This includes performance and compliance audits. It also includes other engagements, such as attestations (mostly client and auditor agreed-upon procedures), consulting services, and entities' internal audit department requests for staff augmentation.

Delegation of Authority for Audit Services

Texas Government Code, Section 321.020, specifies that a state agency may enter into a contract for audit services only if: (1) the agency or corporation is authorized to contract with a private auditor through a delegation of authority from the State Auditor, (2) the scope of the proposed audit has been submitted to the State Auditor for review and comment, and (3) the services of the private auditor are procured through a competitive selection process in a manner allowed by law.

Internal Audit Function

According to Texas Government Code, Section 2102.004, a state entity is required to have an internal audit function if it:

- Has an annual operating budget that exceeds \$10 million;
- Has more than 100 full-time equivalent employees as authorized by the General Appropriations Act; or
- Receives and processes more than \$10 million in cash in a fiscal year.

Of the 214 projects included in the 182 delegation of authority requests reviewed, 105 (49.1 percent) were for financial audits, 55 (25.7 percent) were for internal audit services, and 54 (25.2 percent) were for other services.

In addition, 11 entities accounted for 106 (49.5 percent) of the 214 requested projects. Table 1 lists those 11 entities.

Table 1

Eleven Agencies With the Most Projects Requested Under Delegation of Authority Requests From September 1, 2012, through August 31, 2014	
Entity Name	Number of Projects
The University of Texas System	24
Health and Human Services Commission	14
University of Houston	10
General Land Office	9
Texas Treasury Safekeeping Trust Company	9
The University of Texas at Austin	9
Texas Lottery Commission	9
Texas Tech University System	6
Teacher Retirement System	6
The University of Texas Health Science Center at Houston	5
The University of Texas M.D. Anderson Cancer Center	5

Texas Government Code, Section 2102.0091, and the State Auditor’s Office’s delegation of authority approval process require entities to submit the final audit report to the State Auditor’s Office. Of the 214 requested projects, the State Auditor’s Office had received 153 reports (71.5 percent) as of October 30, 2014. Entities also reported that 56 (26.2 percent) projects were ongoing or had not yet started. Requests for 5 (2.3 percent) delegations of authority were for projects that will not result in a report, such as staff augmentation or consulting services.

The table in the attachment to this letter summarizes the delegation of authority requests the State Auditor’s Office received from September 1, 2012, through August 31, 2014.

Sincerely,

John Keel, CPA
 State Auditor

Attachment

cc: The Honorable Rick Perry, Governor

Objective, Scope, and Methodology

The objective of this project was to analyze and summarize information regarding the delegation of authority to state entities to contract for external audit services. The project scope included delegations of authority requested from September 1, 2012, through August 31, 2014. This project relied on state entities’ self-reported information regarding requested services and estimated costs. That information was not subject to the tests and confirmations that would be performed in an audit.

The following members of the State Auditor’s staff performed the project:

- Ileana Barboza, MBA, CGAP (Project Manager)
- Julia Youssefnia, CPA
- Kelli Starbird
- Sarah Vela
- Mary Ann Wise, CPA, CFE (Quality Control Reviewer)
- Kelly Furgeson Linder, CIA, CGAP (Assistant State Auditor)



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To report waste, fraud, or abuse in state government call the SAO Hotline: 1-800-TX-AUDIT.

Attachment

Delegations of Authority Requested To Procure Services in Fiscal Years 2013 and 2014

Table 2 lists the approved delegations of authority requested by 68 entities between September 1, 2012, and August 31, 2014. It lists delegations of authority in the fiscal year it was requested, the vendor contracted to provide the outsourced services, and the requesting entity's estimated cost of the services to be provided as reported in its delegation request.

Table 2

Delegations of Authority Requested in Fiscal Years 2013 and 2014				
Request Fiscal Year	Project Title	Project Type	Contractor Name	Entity Estimated Cost
Article I - General Government				
302 - Office of the Attorney General				
2013	Report on Agreed-upon Procedures to Determine Grant Expenditure Compliance for Fiscal Year 2013	Other Services	Rupert & Associates, PC	\$ 16,000
2014	Report on Agreed-upon Procedures to Determine Grant Expenditure Compliance for Fiscal Year 2014	Other Services	Contract Pending	Not Applicable ^a
Office of the Attorney General - Total				\$16,000
304 - Office of the Comptroller of Public Accounts				
2013	Audit of the Texas Conservation Plan for the Dunes Sagebrush Lizard	Other Services	Padgett, Stratemann & Co., LLP	\$ 50,000
Office of the Comptroller of Public Accounts - Total				\$50,000
306 - Library and Archives Commission				
2013	Internal Audit Services for Fiscal Year 2013	Internal Audit Services	Myers and Stauffer LC	\$ 68,693
2013	Internal Audit Services for Fiscal Year 2014	Internal Audit Services	Garza/Gonzalez & Associates	70,000
2014	Internal Audit Services for Fiscal Year 2015	Internal Audit Services	Contract Pending	Not Applicable ^a
Library and Archives Commission - Total				\$138,693
307 - Office of the Secretary of State				
2014	Internal Audit Services for Fiscal Year 2014	Internal Audit Services	Jansen & Gregorczyk, CPAs	\$ 50,000
Office of the Secretary of State - Total				\$50,000
313 - Department of Information Resources				
2013	Report on Agreed-upon Procedures of the TexasOnline Financial Report for the Year Ending August 31, 2012	Other Services	KPMG LLP	\$ 82,500

Delegations of Authority Requested in Fiscal Years 2013 and 2014				
Request Fiscal Year	Project Title	Project Type	Contractor Name	Entity Estimated Cost
2014	Report on Agreed-upon Procedures of the TexasOnline Financial Report for the Year Ending August 31, 2013	Other Services	KPMG LLP	80,000
Department of Information Resources - Total				\$162,500
326 - Texas Emergency Services Retirement System				
2014	Audit of Financial Statements for the Year Ended August 31, 2014	Financial Audits	Weaver and Tidwell, LLP	\$ 100,000
Texas Emergency Services Retirement System - Total				\$100,000
403 - Veterans Commission				
2013	Internal Audit Services for Fiscal Year 2013	Internal Audit Services	Jansen & Gregorczyk, CPAs	\$ 34,000
Veterans Commission - Total				\$34,000
477 - Commission on State Emergency Communications				
2013	Internal Audit Services for Fiscal Year 2014	Internal Audit Services	Jansen & Gregorczyk, CPAs	\$ 25,000
2014	Internal Audit Services for Fiscal Year 2015	Internal Audit Services	Jansen & Gregorczyk, CPAs	28,350
Commission on State Emergency Communications - Total				\$53,350
542 - Cancer Prevention and Research Institute of Texas				
2013	Internal Audit Services for Fiscal Year 2013	Internal Audit Services	Grant Thornton LLP	\$ 208,750
2013	Audit of Financial Statements for the Year Ended August 31, 2012	Financial Audits	CliftonLarsonAllen, LLP	39,808
2014	Audit of Financial Statements for the Year Ended August 31, 2013	Financial Audits	McConnell & Jones, LLP	35,800
2014	Internal Audit Services for Fiscal Year 2014	Internal Audit Services	Grant Thornton LLP	200,000
Cancer Prevention and Research Institute of Texas - Total				\$484,358
808 - Texas Historical Commission				
2013	Internal Audit Services for Fiscal Year 2013	Internal Audit Services	Rupert & Associates, PC	\$ 139,000
Texas Historical Commission - Total				\$139,000
Article I - Total				\$1,227,901
Article II - Health and Human Services				
529 - Health and Human Services Commission				
2013	Recovery Audit of Payments Made by the State of Texas to Medicaid-enrolled Providers	Other Services	Health Management Systems, Inc.	\$ 1
2013	Assessment of Health Information Exchange Grant Subrecipients Internal Controls Compliance with U.S. Office of Management and Budget, Circular A-133 Compliance Supplement	Other Services	Horne LLP	130,000

Delegations of Authority Requested in Fiscal Years 2013 and 2014

Request Fiscal Year	Project Title	Project Type	Contractor Name	Entity Estimated Cost
2013	Statement of Standards for Attestation Engagements 16, Type II Audit of the Electronic Benefits Transfer System for the Period of September 1, 2012, to August 31, 2013	Other Services	CliftonLarsonAllen, LLP	89,048
2013	Report on Agreed-upon Procedures of the Electronic Health Records Incentive Payments	Other Services	Davila, Buschhorn & Associates, P.C.	1,146,099
2013	Audit of Identity and Access Management	Internal Audit Services	Myers and Stauffer LC	250,000
2014	Audit of Texas Integrated Eligibility Redesign System Data Processing and Integrity Controls	Internal Audit Services	Myers and Stauffer LC	300,000
2014	Report on Agreed-upon Procedures on the Texas Health Transformation and Quality Improvement Program	Other Services	Contract Pending	Not Applicable ^a
2014	Statement of Standards for Attestation Engagements 16, Type II Audit of the Electronic Benefits Transfer System for the Period of September 1, 2013, to August 31, 2014	Other Services	Myers and Stauffer LC	87,784
2014	Report on Agreed-upon Procedures on the State of Texas Compliance with the Disproportionate Share Hospital Program for Medicaid State Plan for Rate Year 2011	Other Services	Myers and Stauffer LC	542,000
2014	Audit of Prospective Price Redetermination of the Texas Integrated Eligibility Redesign System Contract	Financial Audits	Horne LLP	500,000
2014	Report on Agreed-upon Procedures of Electronic Health Record Incentive Payments	Other Services	Davila, Buschhorn & Associates, P.C.	1,097,128
2014	Report on Agreed-upon Procedures of Medicaid and Children's Health Insurance Program Managed Care Financial Statistical Reports	Other Services	Myers and Stauffer LC	2,600,000
2014	Report on Agreed-upon Procedures of Medicaid and Children's Health Insurance Program Managed Care Financial Statistical Reports for the Period of March 2012 to August 2013	Other Services	Davila, Buschhorn & Associates, P.C.	2,600,000
2014	Report on Agreed-upon Procedures on Medicaid Patient Transportation Services Provided by the Medical Transportation Program	Other Services	Davila, Buschhorn & Associates, P.C.	167,760
Health and Human Services Commission - Total				\$9,509,820
Article II - Total				\$9,509,820
Article III - Education				
323 - Teacher Retirement System				
2013	Audit of Call Center Performance Measures for the Period from September 1, 2011, through September 30, 2012	Internal Audit Services	Myers and Stauffer LC	\$ 100,000
2013	Review of Teacher Retirement System Internal Network Vulnerabilities	Internal Audit Services	CliftonLarsonAllen, LLP	25,000
2013	Audit of Backup and Recovery Policies and Procedures	Internal Audit Services	CliftonLarsonAllen, LLP	22,000
2013	Audit of Health Plan Claims for TRS-Care and TRS-Active Care for Fiscal Years 2013 and 2012	Other Services	Sagebrush Solutions LLC	137,750
2014	Follow-up Audit of Call Center Performance Measures for the Period from September 1, 2011, through September 30, 2012	Internal Audit Services	Myers and Stauffer LC	20,000

Delegations of Authority Requested in Fiscal Years 2013 and 2014

Request Fiscal Year	Project Title	Project Type	Contractor Name	Entity Estimated Cost
2014	Follow-up Audit of Recommendation to Strengthen the Effectiveness of the Information Security Program	Internal Audit Services	Myers and Stauffer LC	30,684
Teacher Retirement System - Total				\$335,434
506 - The University of Texas M.D. Anderson Cancer Center				
2013	Construction Auditing Services for Fiscal Year 2013 - Job Contract Orders	Internal Audit Services	Protiviti, Inc.	\$ 75,000
2013	Information Technology Auditing Services for Fiscal Year 2014	Internal Audit Services	PricewaterhouseCoopers, LLP	550,000
2013	Construction Auditing Services for Fiscal Year 2014 - Indefinite Delivery, Indefinite Quantity (IDIQ) Maintenance	Internal Audit Services	Protiviti, Inc.	75,000
2014	Construction Auditing Services for Fiscal Year 2015	Internal Audit Services	Protiviti, Inc.	50,000
2014	Information Technology Auditing Services for Fiscal Year 2015	Internal Audit Services	Contract Pending	Not Applicable ^a
The University of Texas M.D. Anderson Cancer Center - Total				\$750,000
555 - Texas A&M AgriLife Extension Service				
2014	Audit of the Schedule of Expenditures of Cancer Prevention and Research Institute of Texas Awards for the Year Ended August 31, 2013	Financial Audits	Ingram, Wallis & Co., PC	\$ 5,500
2014	Audit of the Schedule of Expenditures of Cancer Prevention and Research Institute of Texas Awards for the Year Ended August 31, 2014	Financial Audits	Ingram, Wallis & Co., PC	5,750
Texas A&M AgriLife Extension Service - Total				\$11,250
556 - Texas A&M AgriLife Research				
2014	Audit of the Schedule of Expenditures of Cancer Prevention and Research Institute of Texas Awards for the Year Ended August 31, 2013	Financial Audits	Ingram, Wallis & Co., PC	\$ 6,500
2014	Audit of the Schedule of Expenditures of Cancer Prevention and Research Institute of Texas Awards for the Year Ended August 31, 2014	Financial Audits	Ingram, Wallis & Co., PC	6,750
Texas A&M AgriLife Research - Total				\$13,250
709 - Texas A&M University System Health Science Center				
2014	Audit of the Schedule of Expenditures of Cancer Prevention and Research Institute of Texas Awards for the Year Ended August 31, 2013	Financial Audits	Ingram, Wallis & Co., PC	\$ 10,000
Texas A&M University System Health Science Center - Total				\$10,000
711 - Texas A&M University				
2014	Audit of the Schedule of Expenditures of Cancer Prevention and Research Institute of Texas Awards for the Year Ended August 31, 2013	Financial Audits	Ingram, Wallis & Co., PC	\$ 6,500
Texas A&M University - Total				\$6,500

Delegations of Authority Requested in Fiscal Years 2013 and 2014

Request Fiscal Year	Project Title	Project Type	Contractor Name	Entity Estimated Cost
712 - Texas A&M Engineering Experiment Station				
2014	Audit of the Schedule of Expenditures of Cancer Prevention and Research Institute of Texas Awards for the Year Ended August 31, 2013	Financial Audits	Ingram, Wallis & Co., PC	\$ 5,500
2014	Audit of the Schedule of Expenditures of Cancer Prevention and Research Institute of Texas Awards for the Year Ended August 31, 2014	Financial Audits	Ingram, Wallis & Co., PC	5,750
Texas A&M Engineering Experiment Station - Total				\$11,250
715 - Prairie View A&M University				
2013	Audit of KPVI-FM Radio Station Financial Statements for the Year Ended August 31, 2012	Financial Audits	Ingram, Wallis & Co., PC	\$ 26,450
2013	Report on Agreed-upon Procedures of the University's Athletic Department Funds in Accordance with the National Collegiate Athletic Association for the Year Ended August 31, 2012	Other Services	PricewaterhouseCoopers, LLP	33,000
2014	Audit of KPVI-FM Radio Station Financial Statements for the Year Ended August 31, 2013	Financial Audits	Ingram, Wallis & Co., PC	8,800
2014	Report on Agreed-upon Procedures of the University's Athletic Department Funds in Accordance with the National Collegiate Athletic Association for the Year Ended August 31, 2013	Other Services	PricewaterhouseCoopers, LLP	35,000
Prairie View A&M University - Total				\$103,250
717 - Texas Southern University				
2013	Audit of Financial Statements for the Year Ended August 31, 2012	Financial Audits	Belt Harris Pechacek, LLLP	\$ 231,975
2013	Audit of Financial Statements for the Year Ended August 31, 2013	Financial Audits	Belt Harris Pechacek, LLLP	174,700
2014	Audit of Financial Statements for the Year Ended August 31, 2014	Financial Audits	Whitley Penn, LLP	75,300
Texas Southern University - Total				\$481,975
720 - The University of Texas System Administration				
2013	Audit of the University of Texas System Consolidated Financial Statements for the Year Ended August 31, 2013. This includes certain funds of the University of Texas Investment Management Company and the financial statements of: <ul style="list-style-type: none"> ▪ The University of Texas M.D. Anderson Cancer Center ▪ The University of Texas Southwestern Medical Center ▪ The University of Texas Medical Branch at Galveston ▪ The University of Texas Health Science Center at Tyler 	Financial Audits	Deloitte & Touche LLP	\$ 1,946,319
2013	Audit of the University of Texas Investment Management Company Financial Statements for the Year Ended August 31, 2013	Financial Audits	Deloitte & Touche LLP	35,500

Delegations of Authority Requested in Fiscal Years 2013 and 2014

Request Fiscal Year	Project Title	Project Type	Contractor Name	Entity Estimated Cost
2014	Audit of the University of Texas System Consolidated Financial Statements for the Year Ended August 31, 2014. This includes certain funds of the University of Texas Investment Management Company and the financial statements of: <ul style="list-style-type: none"> ▪ The University of Texas M.D. Anderson Cancer Center ▪ The University of Texas Southwestern Medical Center ▪ The University of Texas Medical Branch at Galveston ▪ The University of Texas Health Science Center at Tyler 	Financial Audits	Deloitte & Touche LLP	2,650,523
2014	Audit of the Schedule of Expenditures of Cancer Prevention and Research Institute of Texas Awards for the Three Years Ended August 31, 2012, at the University of Texas at Arlington. This delegation of authority request also included: <ul style="list-style-type: none"> ▪ Audit of the Schedule of Expenditures of Cancer Prevention and Research Institute of Texas Awards for the Year Ended August 31, 2013, at the University of Texas at Arlington ▪ Audit of the Schedule of Expenditures of Cancer Prevention and Research Institute of Texas Awards for the Three Years Ended August 31, 2012, at the University of Texas at Austin ▪ Audit of the Schedule of Expenditures of Cancer Prevention and Research Institute of Texas Awards for the Year Ended August 31, 2013, at the University of Texas at Austin ▪ Audit of the Schedule of Expenditures of Cancer Prevention and Research Institute of Texas Awards for the Three Years Ended August 31, 2012, at the University of Texas at Dallas ▪ Audit of the Schedule of Expenditures of Cancer Prevention and Research Institute of Texas Awards for the Year Ended August 31, 2013, at the University of Texas at Dallas ▪ Audit of the Schedule of Expenditures of Cancer Prevention and Research Institute of Texas Awards for the Three Years Ended August 31, 2012, at the University of Texas at El Paso ▪ Audit of the Schedule of Expenditures of Cancer Prevention and Research Institute of Texas Awards for the Year Ended August 31, 2013, at the University of Texas at El Paso ▪ Audit of the Schedule of Expenditures of Cancer Prevention and Research Institute of Texas Awards for the Three Years Ended August 31, 2012, at the University of Texas Health Science Center at Houston ▪ Audit of the Schedule of Expenditures of Cancer Prevention and Research Institute of Texas Awards for the Year Ended August 31, 2013, at the University of Texas Health Science Center at Houston 	Financial Audits	Deloitte & Touche LLP	797,200 ^b

Delegations of Authority Requested in Fiscal Years 2013 and 2014

Request Fiscal Year	Project Title	Project Type	Contractor Name	Entity Estimated Cost
	<ul style="list-style-type: none"> ▪ Audit of the Schedule of Expenditures of Cancer Prevention and Research Institute of Texas Awards for the Three Years Ended August 31, 2012, at the University of Texas Health Science Center at San Antonio ▪ Audit of the Schedule of Expenditures of Cancer Prevention and Research Institute of Texas Awards for the Year Ended August 31, 2013, at the University of Texas Health Science Center at San Antonio ▪ Audit of the Schedule of Expenditures of Cancer Prevention and Research Institute of Texas Awards for the Three Years Ended August 31, 2012, at the University of Texas Medical Branch at Galveston ▪ Audit of the Schedule of Expenditures of Cancer Prevention and Research Institute of Texas Awards for the Year Ended August 31, 2013, at the University of Texas Medical Branch at Galveston ▪ Audit of the Schedule of Expenditures of Cancer Prevention and Research Institute of Texas Awards for the Three Years Ended August 31, 2012, at the University of Texas M.D. Anderson Cancer Center ▪ Audit of the Schedule of Expenditures of Cancer Prevention and Research Institute of Texas Awards for the Year Ended August 31, 2013, at the University of Texas M.D. Anderson Cancer Center ▪ Audit of the Schedule of Expenditures of Cancer Prevention and Research Institute of Texas Awards for the Three Years Ended August 31, 2012, at the University of Texas at San Antonio ▪ Audit of the Schedule of Expenditures of Cancer Prevention and Research Institute of Texas Awards for the Year Ended August 31, 2013, at the University of Texas at San Antonio ▪ Audit of the Schedule of Expenditures of Cancer Prevention and Research Institute of Texas Awards for the Three Years Ended August 31, 2012, at the University of Texas Southwestern Medical Center ▪ Audit of the Schedule of Expenditures of Cancer Prevention and Research Institute of Texas Awards for the Year Ended August 31, 2013, at the University of Texas Southwestern Medical Center 	Financial Audits	Deloitte & Touche LLP	
		Financial Audits	Deloitte & Touche LLP	
		Financial Audits	Deloitte & Touche LLP	
		Financial Audits	Deloitte & Touche LLP	
		Financial Audits	Deloitte & Touche LLP	
		Financial Audits	Deloitte & Touche LLP	
		Financial Audits	Deloitte & Touche LLP	
		Financial Audits	Deloitte & Touche LLP	
		Financial Audits	Deloitte & Touche LLP	
2014	Audit of the University of Texas Investment Management Company Financial Statements for the Year Ended August 31, 2014	Financial Audits	Deloitte & Touche LLP	39,000
The University of Texas System Administration - Total				\$5,468,542
721 - The University of Texas at Austin				
2013	Audit of the University of Texas Elementary School Financial Statements for the Year Ended August 31, 2012	Financial Audits	Belt Harris Pechacek, LLLP	\$ 10,500
2013	Audit of KUT-FM Radio Station Financial Statements for the Year Ended August 31, 2012	Financial Audits	Gindler, Chappell, Morrison & Co. P.C.	9,750

Delegations of Authority Requested in Fiscal Years 2013 and 2014

Request Fiscal Year	Project Title	Project Type	Contractor Name	Entity Estimated Cost
2013	Audit of the University of Texas-University Charter School Financial Statements for the Year Ended August 31, 2012	Financial Audits	West, Davis & Company, LLP	15,000
2013	Audit of the University of Texas Elementary School Financial Statements for the Year Ended August 31, 2013	Financial Audits	Belt Harris Pechacek, LLLP	10,500
2013	Audit of University Interscholastic League Financial Statements for the Year Ended August 31, 2012	Financial Audits	West, Davis & Company, LLP	17,250
2013	Report on Agreed-upon Procedures of the University's Athletic Department Funds in Accordance with the National Collegiate Athletic Association for the Year Ended August 31, 2013	Other Services	Maxwell Locke & Ritter LLP	45,000
2013	Audit of KUT Radio Station Financial Statements for the Year Ended August 31, 2013	Financial Audits	Gindler, Chappell, Morrison & Co. P.C.	11,300
2014	Audit of the University of Texas-University Charter School Financial Statements for the Year Ended August 31, 2013	Financial Audits	West, Davis & Company, LLP	15,000
2014	Audit of the University of Texas Elementary School Financial Statements for the Year Ended August 31, 2014	Financial Audits	Belt Harris Pechacek, LLLP	11,429
The University of Texas at Austin - Total				\$145,729
724 - The University of Texas at El Paso				
2013	Audit of KTEP-FM Radio Station Financial Statements for the Year Ended August 31, 2012	Financial Audits	Stockton Scurry & Smith Certified Public Accountants, PC	\$ 13,800
2014	Audit of KTEP-FM Radio Station Financial Statements for the Year Ended August 31, 2013	Financial Audits	Stockton Scurry & Smith Certified Public Accountants, PC	15,500
The University of Texas at El Paso - Total				\$29,300
729 - The University of Texas Southwestern Medical Center				
2014	Internal Audit Department Professional Services for Fiscal Year 2014 - Staff Augmentation	Other Services	Protiviti, Inc.	\$ 115,000
The University of Texas Southwestern Medical Center - Total				\$115,000
730 - University of Houston				
2013	Audit of the University of Houston System Endowment Fund Financial Statements for the Year Ended August 31, 2013	Financial Audits	BKD, LLP	\$ 53,600
2013	Audit of Houston Public Media Financial Statements for the Year Ended August 31, 2013	Financial Audits	BKD, LLP	115,500
2013	Audit of the University of Houston Charter School Financial Statements for the Year Ended August 31, 2013	Financial Audits	Belt Harris Pechacek, LLLP	30,300
2013	Report on Agreed-upon Procedures of the University's Athletic Department Funds in Accordance with the National Collegiate Athletic Association for the Year Ended August 31, 2013	Other Services	Belt Harris Pechacek, LLLP	59,000
2014	Audit of the Schedule of Expenditures of Cancer Prevention and Research Institute of Texas Awards for the Year Ended August 31, 2013	Financial Audits	Belt Harris Pechacek, LLLP	30,000

Delegations of Authority Requested in Fiscal Years 2013 and 2014

Request Fiscal Year	Project Title	Project Type	Contractor Name	Entity Estimated Cost
2014	Report on Agreed-upon Procedures of the University's Athletic Department Funds in Accordance with the National Collegiate Athletic Association for the Year Ended August 31, 2014	Other Services	Belt Harris Pechacek, LLLP	25,038
2014	Audit of the University of Houston Charter School Financial Statements for the Year Ended August 31, 2014	Financial Audits	Belt Harris Pechacek, LLLP	15,312
2014	Audit of the Schedule of Expenditures of Cancer Prevention and Research Institute of Texas Awards for the Year Ended August 31, 2014	Financial Audits	Belt Harris Pechacek, LLLP	25,000
2014	Audit of the University of Houston System Endowment Fund Financial Statements for the Year Ended August 31, 2014	Financial Audits	BKD, LLP	52,000
2014	Audit of Houston Public Media Financial Statements for the Year Ended August 31, 2014	Financial Audits	BKD, LLP	83,200
University of Houston - Total				\$488,950
733 - Texas Tech University				
2013	Audit of Texas Tech Public Broadcasting Financial Statements for the Year Ended August 31, 2012	Financial Audits	Davis Kinard & Co, PC	\$ 21,000
2014	Audit of Texas Tech Public Broadcasting Financial Statements for the Year Ended August 31, 2013	Financial Audits	Davis Kinard & Co, PC	21,500
Texas Tech University - Total				\$42,500
734 - Lamar University				
2013	Audit of KVLU-FM Radio Station Financial Statements for the Year Ended August 31, 2012. This delegation of authority request also included:	Financial Audits	Gayle W. Botley, CPA	\$ 15,000 ^c
	<ul style="list-style-type: none"> ▪ Report on Agreed-upon Procedures of the University's Athletic Department Funds in Accordance with the National Collegiate Athletic Association for the Year Ended August 31, 2012 	Other Services	Gayle W. Botley, CPA	
2014	Audit of KVLU-FM Radio Station Financial Statements for the Year Ended August 31, 2013. This delegation of authority also included:	Financial Audits	Gayle W. Botley, CPA	15,000 ^d
	<ul style="list-style-type: none"> ▪ Report on Agreed-upon Procedures of the University's Athletic Department Funds in Accordance with the National Collegiate Athletic Association for the Year Ended August 31, 2013 	Other Services	Gayle W. Botley, CPA	
Lamar University - Total				\$30,000
737 - Angelo State University				
2014	Report on Agreed-upon Procedures of the University's Athletic Department Funds in Accordance with the National Collegiate Athletic Association for the Year Ended August 31, 2013	Other Services	Armstrong, Backus & Co., LLP	\$ 12,000
Angelo State University - Total				\$12,000
744 - The University of Texas Health Science Center at Houston				
2013	Audit of the University of Texas System Medical Foundation Financial Statements for the Year Ended August 31, 2012	Financial Audits	Blazek & Vetterling Certified Public Accountants	\$ 14,000

Delegations of Authority Requested in Fiscal Years 2013 and 2014

Request Fiscal Year	Project Title	Project Type	Contractor Name	Entity Estimated Cost
2013	Audit of U.T. Physicians Financial Statements for the Year Ended August 31, 2013	Financial Audits	Blazek & Vetterling Certified Public Accountants	90,000
2014	Audit of the University of Texas System Medical Foundation Financial Statements for the Year Ended August 31, 2013	Financial Audits	Blazek & Vetterling Certified Public Accountants	14,700
2014	Audit of Harris County Psychiatric Center Financial Statements for the Year Ended August 31, 2013	Financial Audits	BKD, LLP	70,000
2014	Audit of U.T. Physicians Financial Statements for the Year Ended August 31, 2014	Financial Audits	Blazek & Vetterling Certified Public Accountants	35,000
The University of Texas Health Science Center at Houston - Total				\$223,700
750 - The University of Texas at Tyler				
2013	Audit of the Innovation Academy Financial Statements for the Year Ended August 31, 2013	Financial Audits	Belt Harris Pechacek, LLLP	\$ 10,000
2014	Report on Agreed-upon Procedures on Federal Perkins Loan Liquidation	Other Services	Gollob Morgan Peddy PC	8,400
The University of Texas at Tyler - Total				\$18,400
751 - Texas A&M University - Commerce				
2013	Audit of KETR-FM Radio Station Financial Statements for the Year Ended August 31, 2012	Financial Audits	Conway Company CPAs PC	\$ 8,750
2013	Audit of the Commerce Foundation Financial Statements for the Year Ended August 31, 2012	Financial Audits	BKD, LLP	8,700
Texas A&M University - Commerce - Total				\$17,450
753 - Sam Houston State University				
2013	Report on Agreed-upon Procedures of the University's Athletic Department Funds in Accordance with the National Collegiate Athletic Association for the Year Ended August 31, 2012	Other Services	Bickley, Prescott & Co.	\$ 3,150
2014	Report on Agreed-upon Procedures of the University's Athletic Department Funds in Accordance with the National Collegiate Athletic Association for the Year Ended August 31, 2013	Other Services	Bickley, Prescott & Co.	3,250
Sam Houston State University - Total				\$6,400
755 - Stephen F. Austin State University				
2013	Audit of the Stephen F. Austin State University Charter School Financial Statements for the Year Ended August 31, 2013	Financial Audits	Goff & Herrington, PC	\$ 6,750
2013	Report on Agreed-upon Procedures of the University's Athletic Department Funds in Accordance with the National Collegiate Athletic Association for the Year Ended August 31, 2013	Other Services	Goff & Herrington, PC	4,350
2014	Audit of the Stephen F. Austin State University Charter School Financial Statements for the Year Ended August 31, 2014	Financial Audits	Goff & Herrington, PC	7,050

Delegations of Authority Requested in Fiscal Years 2013 and 2014

Request Fiscal Year	Project Title	Project Type	Contractor Name	Entity Estimated Cost
2014	Report on Agreed-upon Procedures of the University's Athletic Department Funds in Accordance with the National Collegiate Athletic Association for the Year Ended August 31, 2014	Other Services	Goff & Herrington, PC	4,500
Stephen F. Austin State University - Total				\$22,650
758 - Texas State University System				
2013	Construction Audit Services	Internal Audit Services	McGladrey LLP	\$ 150,000
2014	Construction Audit Services	Internal Audit Services	McGladrey LLP	200,000
Texas State University System - Total				\$350,000
760 - Texas A&M University - Corpus Christi				
2014	Report on Agreed-upon Procedures of the University's Athletic Department Funds in Accordance with the National Collegiate Athletic Association for the Year Ended August 31, 2014	Other Services	PriceWaterhouseCoopers, LLP	\$ 33,452
Texas A&M University - Corpus Christi - Total				\$33,452
768 - Texas Tech University System				
2014	Audit of the Texas Tech Foundation, Inc. Financial Statements for the Year Ended August 31, 2013	Financial Audits	Bolinger, Segars, Gilbert & Moss, LLP	\$ 32,000
2014	Construction Audit Services - Student Housing Project	Internal Audit Services	McGladrey LLP	70,000
2014	Construction Audit Services - Petroleum Engineering Research Building	Internal Audit Services	McGladrey LLP	55,000
2014	Construction Audit Services - College of Human Sciences Life Safety project	Internal Audit Services	McGladrey LLP	38,625
2014	Construction Audit Services - Bayer CropScience Research Facility and Greenhouse	Internal Audit Services	CBIZ Risk & Advisory Services, LLC	30,000
2014	Audit of the Schedule of Expenditures of Cancer Prevention and Research Institute of Texas Awards for the Year Ended August 31, 2013	Financial Audits	Bolinger, Segars, Gilbert & Moss, LLP	30,000
Texas Tech University System - Total				\$255,625
769 - University of North Texas System Administration				
2014	Assistance with Financial Reporting Analysis	Other Services	Deloitte & Touche LLP	\$ 300,000
2014	Assistance with Gathering Information to Evaluate Selected Processes Compliance	Other Services	Deloitte & Touche LLP	57,500
University of North Texas System Administration - Total				\$357,500
770 - Texas A&M University - Central Texas				
2013	Report on Agreed-upon Procedures of the Texas A&M University-Central Texas Scholarship Program	Other Services	Lott, Vernon & Company, PC	\$ 5,000
Texas A&M University - Central Texas - Total				\$5,000

Delegations of Authority Requested in Fiscal Years 2013 and 2014

Request Fiscal Year	Project Title	Project Type	Contractor Name	Entity Estimated Cost
772 - School for the Deaf				
2013	Internal Audit Services for Fiscal Year 2013	Internal Audit Services	Garza/Gonzalez & Associates	\$ 27,000
School for the Deaf - Total				\$27,000
781 - Higher Education Coordinating Board				
2013	Audit of Financial Statements for the Year Ended August 31, 2012	Financial Audits	KPMG LLP	\$ 600,000
2014	Audit of Financial Statements for the Year Ended August 31, 2013	Financial Audits	KPMG LLP	165,100
Higher Education Coordinating Board - Total				\$765,100
785 - The University of Texas Health Science Center at Tyler				
2013	Audit of East Texas Quality Care Network, Inc. Financial Statements for the Year Ended August 31, 2012	Financial Audits	Henry & Peters, PC	\$ 10,000
2013	Audit of East Texas Quality Care Network, Inc. Financial Statements for the Year Ended August 31, 2013	Financial Audits	Henry & Peters, PC	10,000
The University of Texas Health Science Center at Tyler - Total				\$20,000
923 - Texas State Technical College - Harlingen				
2013	Review of Financial Statements for the Year Ended August 31, 2013	Other Services	Long Chilton, LLP	\$ 25,000
Texas State Technical College - Harlingen - Total				\$25,000
924 - Texas State Technical College - West Texas				
2014	Review of Financial Statements for the Year Ended August 31, 2012. This delegation of authority request also included:	Other Services	Jaynes Reitmeier Boyd & Therrell, PC	\$30,000 ^e
	▪ Review of Financial Statements for the Year Ended August 31, 2013	Other Services	Jaynes Reitmeier Boyd & Therrell, PC	
Texas State Technical College - West Texas - Total				\$30,000
925 - Texas State Technical College - Waco				
2014	Audit of Financial Statements for the Year Ended August 31, 2012. This delegation of authority request also included:	Financial Audits	Pattillo, Brown & Hill, LLP	\$80,000 ^f
	▪ Audit of Financial Statements for the Year Ended August 31, 2013	Financial Audits	Pattillo, Brown & Hill, LLP	
Texas State Technical College - Waco - Total				\$80,000
Article III - Total				\$10,292,207
Article V - Public Safety and Criminal Justice				
401 - Texas Military Department^g				
2013	Internal Audit Services for Fiscal Year 2014	Internal Audit Services	McConnell & Jones, LLP	\$ 150,000
Texas Military Department - Total				\$150,000

Delegations of Authority Requested in Fiscal Years 2013 and 2014				
Request Fiscal Year	Project Title	Project Type	Contractor Name	Entity Estimated Cost
405 - Department of Public Safety				
2013	Audit of Federal Emergency Management Public Assistance Grants for Fiscal Year 2014	Other Services	Cohn Reznick LLP Ernst & Young LLP Grant Thornton, LLP Horne LLP	\$ 25,000,000
2014	Audits of Forensic DNA Testing Laboratories	Other Services	ANSI-AQS National Accreditation Board	60,000
2014	Audit of Federal Emergency Management Public Assistance Grants for Fiscal Year 2015	Other Services	Cohn Reznick LLP Ernst & Young LLP Grant Thornton, LLP Horne LLP	9,000,000
Department of Public Safety - Total				\$34,060,000
458 - Alcoholic Beverage Commission				
2013	Internal Audit Services for Fiscal Year 2014	Internal Audit Services	Monday N. Rufus, PC	\$ 50,000
2014	Internal Audit Services for Fiscal Year 2015	Internal Audit Services	Monday N. Rufus, PC	50,000
Alcoholic Beverage Commission - Total				\$100,000
696 - Department of Criminal Justice				
2014	Audit of Compliance with the Prison Rape Elimination Act	Other Services	American Correctional Association	\$ 37,900
Department of Criminal Justice - Total				\$37,900
Article V - Total				\$34,347,900
Article VI - Natural Resources				
305 - General Land Office				
2013	Audit of the State Energy Program Contractors	Other Services	MLHubbard, PLLC	\$ 44,000
2013	Assistance with Accounting and Reporting of Land Investments	Other Services	Weaver and Tidwell, LLP	50,000
2013	Audit of Royalty Payments Made by Selected El Paso Aggregate Producers Operating on Permanent School Fund Lands	Other Services	MLHubbard, PLLC	55,600
2014	Audit of Financial Statements for the Years Ended August 31, 2013, and August 31, 2012 - The Alamo	Financial Audits	Tsakopoulos Brown Schott & Anchors	75,000
2014	Audit of Oil and Gas Services Royalties	Other Services	Grant Thornton LLP	1,028,156
2014	Report on Agreed-upon Procedures of the State Energy Program Contractors - Reliant Energy and Cavallo Energy	Other Services	MLHubbard, PLLC	31,800
2014	Audit of the Permanent School Fund Real Estate Investment Financial Statements for the Year Ended December 31, 2013 - Galveston Preserve at West Beach, Ltd.	Financial Audits	CliftonLarsonAllen, LLP	20,000
2014	Audit of the Permanent School Fund Real Estate Investment Financial Statements for the Year Ended December 31, 2013 - RS New Braunfels, Ltd.	Financial Audits	CliftonLarsonAllen, LLP	20,000

Delegations of Authority Requested in Fiscal Years 2013 and 2014

Request Fiscal Year	Project Title	Project Type	Contractor Name	Entity Estimated Cost
2014	Audit of the Permanent School Fund Real Estate Investment Financial Statements for the Year Ended December 31, 2013 - Imperial Johnson, LLC	Financial Audits	CliftonLarsonAllen, LLP	40,000
General Land Office - Total				\$1,364,556
551 - Department of Agriculture				
2013	Audit of Financial Statements for the Year Ended August 31, 2013 - Finance Authority	Financial Audits	Jansen & Gregorczyk, CPAs	\$ 11,000
2014	Audit of Financial Statements for the Year Ended August 31, 2014 - Finance Authority	Financial Audits	Martinez, Rosario & Company, LLP, CPAs	13,000
Department of Agriculture - Total				\$24,000
554 - Animal Health Commission				
2013	Internal Audit Services for Fiscal Year 2013	Internal Audit Services	Monday N. Rufus, PC	\$ 35,000
2013	Internal Audit Services for Fiscal Year 2014	Internal Audit Services	Monday N. Rufus, PC	35,000
2014	Internal Audit Services for Fiscal Year 2015	Internal Audit Services	Monday N. Rufus, PC	45,000
Animal Health Commission - Total				\$115,000
592 - Soil and Water Conservation Board				
2013	Internal Audit Services for Fiscal Year 2013	Internal Audit Services	Jansen & Gregorczyk, CPAs	\$ 24,000
2013	Internal Audit Services for Fiscal Year 2014	Internal Audit Services	Jansen & Gregorczyk, CPAs	24,000
Soil and Water Conservation Board - Total				\$48,000
Article VI - Total				\$1,551,556
Article VII - Business and Economic Development				
362 - Texas Lottery Commission				
2013	Audit of Financial Statements for the Year Ended August 31, 2013. This delegation of authority request also included:	Financial Audits	Weaver and Tidwell, LLP	\$ 80,000 ^h
	<ul style="list-style-type: none"> ▪ Agreed-upon Procedures Engagement for Mega Millions and Powerball Transactions, Accounts, and Processes for the Year Ended August 31, 2013 	Other Services	Weaver and Tidwell, LLP	
2013	Agreed-upon Procedures Engagement for the Verification and Certification of Lottery Drawings for Fiscal Year 2014	Other Services	Davila, Buschhorn & Associates, P.C.	1,029,086
2014	Internal Audit Services for Fiscal Year 2014	Internal Audit Services	McConnell & Jones, LLP	300,000
2014	Audit of Financial Statements for the Year Ended August 31, 2014. This delegation of authority request also included:	Financial Audits	Weaver and Tidwell, LLP	80,000 ⁱ
	<ul style="list-style-type: none"> ▪ Agreed-upon Procedures Engagement for Mega Millions and Powerball Transactions, Accounts, and Processes for the Year Ended August 31, 2014 	Other Services	Weaver and Tidwell, LLP	

Delegations of Authority Requested in Fiscal Years 2013 and 2014				
Request Fiscal Year	Project Title	Project Type	Contractor Name	Entity Estimated Cost
2014	Comprehensive Study and Evaluation of Lottery Security for 2014	Other Services	Grant Thornton LLP	300,000
2014	Agreed-upon Procedures Engagement for the Verification and Certification of Lottery Drawings for Fiscal Year 2015	Other Services	Davila, Buschhorn & Associates, P.C.	1,029,086
2014	Internal Audit Services for Fiscal Year 2015	Internal Audit Services	McConnell & Jones, LLP	\$300,000
Texas Lottery Commission - Total				\$3,118,172
601 - Department of Transportation				
2014	Audit of the Financial Statements for the Year Ended August 31, 2014, of the Department of Transportation, the Central Texas Turnpike, and the Texas Mobility Fund	Financial Audits	Crowe Horwath LLP	\$ 650,000
Department of Transportation - Total				\$650,000
608 - Department of Motor Vehicles				
2014	Internal Audit Department Professional Services for Fiscal Year 2015 - Staff Augmentation	Other Services	TIBH Industries, Inc.	\$ 63,000 ^j
2014	Staff Augmentation for the Automobile Burglary and Theft Prevention Authority	Other Services	TIBH Industries, Inc.	47,000 ^j
Department of Motor Vehicles - Total				\$110,000
Article VII - Total				\$3,878,172
Article VIII - Regulatory				
312 - State Securities Board				
2014	Internal Audit Services for Fiscal Year 2014	Internal Audit Services	Garza/Gonzalez & Associates	\$ 20,000
State Securities Board - Total				\$20,000
360 - State Office of Administrative Hearings				
2013	Internal Audit Services for Fiscal Year 2013	Internal Audit Services	Jansen & Gregorczyk, CPAs	\$ 24,350
2013	Internal Audit Services for Fiscal Year 2014	Internal Audit Services	Jansen & Gregorczyk, CPAs	29,500
2014	Internal Audit Services for Fiscal Year 2015	Internal Audit Services	Contract Pending	Not Applicable ^a
State Office of Administrative Hearings - Total				\$53,850
456 - State Board of Plumbing Examiners				
2013	Internal Audit Services - Financial Audit for the Fiscal Year Ended August 31, 2012	Internal Audit Services	Monday N. Rufus, PC	\$ 10,000
State Board of Plumbing Examiners - Total				\$10,000
473 - Public Utility Commission of Texas				
2013	Audit of the Texas Universal Service Fund's Financial Statements for the Year Ended August 31, 2013	Financial Audits	Hurlbert, CPA, LLC	\$ 52,000

Delegations of Authority Requested in Fiscal Years 2013 and 2014				
Request Fiscal Year	Project Title	Project Type	Contractor Name	Entity Estimated Cost
2014	Audit of the Texas Universal Service Fund's Financial Statements for the Year Ended August 31, 2014	Financial Audits	Hurlbert, CPA, LLC	165,000
Public Utility Commission of Texas - Total				\$217,000
476 - Racing Commission				
2014	Internal Audit Services for Fiscal Year 2014	Internal Audit Services	Monday N. Rufus, PC	\$ 10,000
Racing Commission - Total				\$10,000
503 - Texas Medical Board				
2013	Internal Audit Services for Fiscal Year 2014	Internal Audit Services	Rupert & Associates, PC	\$ 24,710
2014	Internal Audit Services for Fiscal Year 2015	Internal Audit Services	Garza/Gonzalez & Associates	24,710
Texas Medical Board - Total				\$49,420
Article VIII - Total				\$360,270
Other State Entities^k				
14 - Texas A&M Research Foundation				
2013	Audit of Financial Statements for the Year Ended August 31, 2013	Financial Audits	Ingram, Wallis & Co., PC	\$ 75,000
2014	Audit of Financial Statements for the Year Ended August 31, 2014	Financial Audits	Ingram, Wallis & Co., PC	75,000
Texas A&M Research Foundation - Total				\$150,000
315 - Comptroller - Prepaid Higher Education Tuition Board				
2013	Audits of the Prepaid Tuition and College Savings Plans Financial Statements for the Year Ended August 31, 2013	Financial Audits	Padgett, Stratemann & Co., LLP	\$ 200,000 ^l
2014	Audits of the Prepaid Tuition and College Savings Plans Financial Statements for the Year Ended August 31, 2014	Financial Audits	Padgett, Stratemann & Co., LLP	52,500 ^l
Comptroller - Prepaid Higher Education Tuition Board - Total				\$252,500
329 - Real Estate Commission				
2013	Internal Audit Services for Fiscal Year 2013	Internal Audit Services	Garza/Gonzalez & Associates	\$ 20,400
2014	Internal Audit Services for Fiscal Year 2014	Internal Audit Services	Garza/Gonzalez & Associates	22,400
Real Estate Commission - Total				\$42,800
449 - Finance Commission of Texas				
2013	Internal Audit Services for Fiscal Year 2014	Internal Audit Services	Garza/Gonzalez & Associates	\$ 50,000
2014	Internal Audit Services for Fiscal Year 2015	Internal Audit Services	Garza/Gonzalez & Associates	60,000
Finance Commission of Texas - Total				\$110,000

Delegations of Authority Requested in Fiscal Years 2013 and 2014				
Request Fiscal Year	Project Title	Project Type	Contractor Name	Entity Estimated Cost
457 - Board of Public Accountancy				
2013	Internal Audit Services for Fiscal Year 2014	Internal Audit Services	Monday N. Rufus, PC	\$ 25,000
2014	Internal Audit Services for Fiscal Year 2015	Internal Audit Services	Monday N. Rufus, PC	25,000
Board of Public Accountancy - Total				\$50,000
460 - Board of Professional Engineers				
2013	Internal Audit Services for Fiscal Year 2013	Internal Audit Services	Monday N. Rufus, PC	\$ 5,000
2014	Internal Audit Services for Fiscal Year 2014	Internal Audit Services	Monday N. Rufus, PC	8,400
Board of Professional Engineers - Total				\$13,400
930 - Texas Treasury Safekeeping Trust Company				
2013	Audit of Financial Statements for the Year Ended August 31, 2013. This delegation of authority request also included:	Financial Audits	Padgett, Stratemann & Co., LLP	\$200,000 ^m
	▪ Audit of Texas Local Government Investment Pool Financial Statements for the Year Ended August 31, 2013	Financial Audits	Padgett, Stratemann & Co., LLP	
	▪ Audit of Texas Local Government Investment Pool Prime Financial Statements for the Year Ended August 31, 2013	Financial Audits	Padgett, Stratemann & Co., LLP	
	▪ An Audit of the Tobacco Settlement Permanent Trust Fund for the Year Ended December 31, 2013	Financial Audits	Padgett, Stratemann & Co., LLP	
2014	Audit of Financial Statements for the Year Ended August 31, 2014. This delegation of authority request also included:	Financial Audits	Padgett, Stratemann & Co., LLP	\$300,000 ⁿ
	▪ Audit of the Texas Local Government Investment Pool Financial Statements for the Year Ended August 31, 2014	Financial Audits	Padgett, Stratemann & Co., LLP	
	▪ Audit of Texas Local Government Investment Pool Prime Financial Statements for the Year Ended August 31, 2014	Financial Audits	Padgett, Stratemann & Co., LLP	
	▪ An Audit of the Tobacco Settlement Permanent Trust Fund for the Year Ended December 31, 2014	Financial Audits	Padgett, Stratemann & Co., LLP	
	▪ An Audit of the State Water Implementation Fund for Texas for the Period of November 22, 2013 through August 31, 2014	Financial Audits	Padgett, Stratemann & Co., LLP	
Texas Treasury Safekeeping Trust Company - Total				\$500,000
Other State Entities - Total				\$1,118,700
Delegations of Authority Estimated Cost for Fiscal Years 2013 and 2014 - Total				\$62,286,526

Delegations of Authority Requested in Fiscal Years 2013 and 2014

Request Fiscal Year	Project Title	Project Type	Contractor Name	Entity Estimated Cost
	<p>^a The state entity provided an estimated cost; however, the contract was not finalized at the time of this project.</p> <p>^b The University of Texas System Administration requested under one delegation the authority to contract for external audit services for audits of Cancer Prevention and Research Institute awards received by universities under its administration. It reported a total estimated cost of \$797,200 for all of these audits.</p> <p>^c Lamar University requested under one delegation the authority to contract for external audit services for two projects. It reported \$15,000 as the total estimated cost for both projects.</p> <p>^d Lamar University requested under one delegation the authority to contract for external audit services for two projects. It reported \$15,000 as the total estimated cost for both projects.</p> <p>^e Texas State Technical College-West Texas requested under one delegation the authority to contract for external audit services for two projects. It reported \$30,000 as the total estimated cost for both projects.</p> <p>^f Texas State Technical College-Waco requested under one delegation the authority to contract for external audit services for two projects. It reported \$80,000 as the total estimated cost for both projects.</p> <p>^g The Adjutant General's Department was abolished as of September 1, 2013, and reorganized into the Texas Military Department.</p> <p>^h The Texas Lottery Commission requested under one delegation the authority to contract for external audit services for two projects. It reported \$80,000 as the total estimated cost for both projects.</p> <p>ⁱ The Texas Lottery Commission requested under one delegation the authority to contract for external audit services for two projects. It reported \$80,000 as the total estimated cost for both projects.</p> <p>^j Professional services were procured through an Office of the Comptroller of Public Accounts' state term contract.</p> <p>^k Other state entities that are not included in the General Appropriations Act.</p> <p>^l The audits of the State's Prepaid Tuition and College Savings Plans include: Texas Guaranteed Tuition Plan, Texas College Savings Plan, LoneStar 529 Savings Plan, Texas Tuition Promise Fund, Texas Match the Promise Foundation, Texas Prepaid Scholarship Fund, and the Savings Trust Account Settlement Account.</p> <p>^m The Texas Treasury Safekeeping Trust Company requested the delegation of audit authority to contract for external audit services for financial statements of the agency and certain funds managed by the agency. That request produced four audit reports. The agency reported a total estimated budget amount of \$200,000, which included the total estimated cost for all four reports.</p> <p>ⁿ The Texas Treasury Safekeeping Trust Company requested the delegation of audit authority to contract for external audit services for financial statements of the agency and certain funds managed by the agency. That request produced five audit reports. The agency reported a total estimated budget amount of \$300,000, which included the total estimated cost for all five reports.</p>			



Background Report

Committee: Audit

Date Filed: January 8, 2015

Title: Internal Audit Report of Audit Activities February 2015

Background:

UNT System (UNTS) Internal Audit reports to the UNTS Board of Regents on the activities of the Department. This report highlights the activities of the department for the period of October 2014 through January 2015.

Financial Analysis/History:

This is a report item only.

Janet Waldron

Digitally signed by Janet Waldron
DN: cn=Janet Waldron, o=UNT System,
ou=Vice Chancellor for Finance,
email=janet.waldron@untsystem.edu, c=US
Date: 2015.02.10 11:13:00 -06'00'

Vice Chancellor for Finance

Legal Review:

This item has been reviewed by General Counsel.

Nancy S. Footer

Digitally signed by Nancy S. Footer
DN: cn=Nancy S. Footer, o=UNT System, ou=Office
of General Counsel,
email=nancy.footer@untsystem.edu, c=US
Date: 2015.02.16 17:02:21 -06'00'

Vice Chancellor/General Counsel

Schedule: N/A

No action required. Information only. Submitted by:

Steve Goodson

Interim Chief Internal Auditor

Lee Jackson

Digitally signed by Lee Jackson
DN: cn=Lee Jackson, o=University of
North Texas System, ou=Chancellor,
email=lee.jackson@untsystem.edu,
c=US
Date: 2015.02.16 10:01:03 -06'00'

Chancellor

Attachments Filed Electronically:

- Internal Audit Report of Audit Activities February 2015

**Internal Audit
Report of Audit Activities
February 2015**

Steve Goodson, Interim Chief Internal Auditor

Audit Reports Issued

UNT System

- Chancellor's Expenditure Review

UNT

- UNT Presidents' Expenditure Review

UNT Health Science Center

- UNT HSC President's Expenditure Review
- Family Medicine Residency Program Review

UNT Dallas

- UNT Dallas President's Expenditure Review
- Office of Compliance Hotline Investigation

Note: Project listing represents reports issued during the time period of October through January 2015.

Activities and Initiatives Completed

- Financial Transformation Remediation Items: Validated management's assertions regarding the completion of eleven remediation items reported to the Board.
- UNT System Internal Audit Strategic Plan Including Internal Audit Capabilities Assessment

Activities and Initiatives in Process

- Consolidated Hotline System Implementation
- Co-Sourced Project for a Compliance Program Review
- External Audit Recommendations Database Development
- Recruiting Efforts
- Adjusting Journal Entry Follow-up: Of the 13 recommendations, Management asserts that six have been implemented and seven are in the process of being implemented. Internal Audit is in the process of verifying management's assertions. For those recommendations in process, management established a new target date of March 2015.

System Administration Recommendations Past Due

Report No.	Report Name	Recommendations Past Due	Number of Months Past Due	Revised Expected Implementation Date
High				
14-002	Fiscal Year 2013 Investments Review	1	9	April 30, 2015
14-010	Bank Account Authorization Review	3	6	February 28, 2015, August 31, 2015
Moderate				
14-010	Bank Account Authorization Review	1	6	August 31, 2015
14-002	Fiscal Year 2013 Investments Review	1	2	August 31, 2015

UNT Recommendations Completed this Quarter

Report No.	Report Name	Number of Recommendations
High		
11-015	Research Continuity Planning	4

UNT Recommendations Past Due

Report No.	Report Name	Recommendations Past Due	Number of Months Past Due	Revised Expected Implementation Date(s)
High				
14-023	Adjusting Journal Entry Investigation	13	5	
14-001	NCAA Agreed Upon Procedures	3	10	March 31, 2015; August 31, 2015
Moderate				
12-021	Employment Waiver Review	1	17	March 1, 2015
14-001	NCAA Agreed Upon Procedures	2	11	March 31, 2015
Low				
12-024	Student Worker Review	2	16	August 31, 2015
14-001	NCAA Agreed Upon Procedures	1	11	August 31, 2015

UNTHSC Recommendations Completed this Quarter

Report No.	Report Name	Number of Recommendations
Moderate		
10-010	Time and Effort Reporting System Review	1
13-011	Approval of Incidental Fees Review	1

UNT HSC Recommendations Past Due

Report No.	Report Name	Recommendations Past Due	Number of Months Past Due	Revised Expected Implementation Date
High				
13-005	UNT Health Revenue Cycle Back Office Review	2	13	March 31, 2015
Low				
09-011	Advancement Office Follow-Up Review	2	26	September 30, 2015

UNT Dallas Recommendations Completed this Quarter

Report No.	Report Name	Number of Recommendations
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High

12-025	Mountain View Grant Investigation	7
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Moderate

12-025	Mountain View Grant Investigation	6
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UNT Dallas Recommendations Past Due

Report No.	Report Name	Recommendations Past Due	Number of Months Past Due	Revised Expected Implementation Date(s)
Moderate				
12-025	Mountain View Grant Investigation	1	5	April 30, 2015

System Administration

Management Action Status Summary

Post Audit Review Status Report

University of North Texas System

As of January 31, 2015

14-002

2/7/2014 FY 2013 Investments Review

High Level Objective:

The objective was to perform a compliance review of management controls over investing activities as well as adherence with System Regulation 08.2000, UNT System Board of Regents Rule 10.100, and Public Funds Investment Act (PFIA) including State Auditor's Office (SAO) Article III, Rider 5 reporting requirements.

Observations and Recommendations:

UNT System, UNT, and UNT Dallas do not have fully executed bank depository agreements with Wells Fargo.

2. Finalize the UNT System, UNT, and UNT Dallas Bank Depository Agreements with Wells Fargo.

Impact

Implementation will help ensure that Board of Regents expectations are met, bank deposits are safeguarded, and any favorable terms are in force.

Response

UNT Response: Although the written agreement between Wells Fargo bank and UNT expired in 2013, the parties have continued to operate under the existing agreement with the same terms until the new contract can be finalized. Management will continue to work with the Office of the General Counsel to finalize the written agreement and expects to have a newly executed agreement by April 1, 2014.

Person responsible for implementation: *Allen Clemson, Vice Chancellor for Administration*

Planned Implementation Date: *April 1, 2014*

UNT Dallas Response: Agree. Management will continue to work with the Office of the General Counsel to finalize the written agreement and expects to have a newly executed agreement by April 1, 2014.

Person responsible for implementation: *Vice President for Finance and Administration/CFO – UNTD*

Planned Implementation Date: *April 1, 2014*

UNT System Response: Agree. Bring closure to all unresolved issues and finalize depository agreements.

Person responsible for implementation: *Alan Stucky, Senior Associate, General Counsel*

Planned Implementation Date: *April 1, 2014*

Implementation

In Process, Partially Implemented

Wells Fargo and JP Morgan Chase are currently reviewing the latest revision to the depository agreement. Both of these agreements will be fully executed as soon as possible.

Estimated Implementation Date: April 30, 2015

Risk Level:

High

Months Past Due

9

High Level Objective: The objective of this review was to determine the timeliness of the removal of signature authority on UNT System, UNT, UNT Health Science Center, and UNT Dallas bank accounts (University bank accounts).

Observations and Recommendations:

Impact

Response

Implementation

Removal of Employees from Bank Accounts – The removal of signatory authority access for terminating employees from University bank accounts was not completed timely.

Recommended actions for the Vice Chancellor for Finance:

4. Implement a System-wide policy specifying a responsible party to monitor University bank accounts for the prompt removal of individuals who no longer would have authorized banking signatory authority.

Risk Level:

High

Months Past Due

6

Management concurs with the recommendations that bank signatory authority is kept up to date and there is a policy created that specifies who will ensure they remain current at all times.

Expected Implementation Date: Interim process and policies May 1, 2014 and permanent process and policies July 1, 2014

Individual Responsible for Implementation: VC for Finance

In Process, Partially Implemented. A policy has been developed. It is awaiting final approval.

Expected Implementation Date: August 31, 2015

Observations and Recommendations:

Impact

Response

Implementation

Segregation of Duties – Employees with signature card authority also have access to alter the general ledger through the ability to process journal entries within the EIS PeopleSoft system.

Recommended actions for the Vice Chancellor for Finance:

2. Review all current employees with bank signature authority and confirm appropriate segregation of duties exists.

Risk Level:

High

Months Past Due

6

Management concurs with the recommendation to review all current employees with bank signature authority and confirm appropriate segregation of duties exist. Immediate review is being completed in high priority areas with action being taken as warranted. A comprehensive review has also begun that will address all areas. An interim policy is being immediately established that the System Treasurer will be responsible for adding and deleting all bank signatory authority. This immediate provision will include scheduled inventory and segregation of duties.

Expected Implementation Date: Interim policy April 16, 2014 and permanent policy July 1, 2014

Individual Responsible for Implementation: VC for Finance

In Process, Partially Implemented

The UNTS Director of Treasury Management had an information query created and run to identify the approval and signature roles for the purpose of ensuring segregation of duties. The information identified those employees that had signature authority on the bank accounts to ensure that they did not have journal approval ability. Adjustments were made in employee responsibility to segregate responsibilities. Management intends to repeat this query process every six months. Internal Audit will follow up to verify that the proper steps have been taken to modify the roles in EIS.

Expected Implementation Date: February 28, 2015

Observations and Recommendations:

Impact

Response

Implementation

Check Signatory Policy – A policy has not been established requiring executive level approval of checks exceeding a set monetary threshold.

Recommended actions for the Vice Chancellor for Finance:

1. Create a formal UNT System regulation or policy requiring executive level review and signature of checks for all transactions exceeding an established dollar threshold.

Management concurs with the recommendation to create a formal UNT System regulation requiring executive level review and signature of checks for all transactions exceeding an established dollar threshold. Management has assigned resources to begin the research and development of this policy and will quickly develop drafts for leadership review and approval. The Vice Chancellor for Finance will immediately establish an interim policy that will require the signature of the appropriate VC/VP for Finance on any check equal to or greater than \$500,000 and the Chancellor/President for checks equal to or greater than \$1,000,000.

Expected Implementation Date: Interim policy April 16, 2014 and permanent policy July 1, 2014

In process, Partially Implemented.

A policy has been developed. It is awaiting final approval.

Expected Implementation Date: August 31, 2015

Individual Responsible for Implementation: VC for Finance

Risk Level:

High

Months Past Due

6

14-010 4/14/2014 Bank Account Authorization Review

High Level Objective:

The objective of this review was to determine the timeliness of the removal of signature authority on UNT System, UNT, UNT Health Science Center, and UNT Dallas bank accounts (University bank accounts).

Observations and Recommendations:

Signature Card Management – The Office of Financial Reporting & Operations discovered a university bank account which was being maintained at the department-level.

Recommended action for the Vice Chancellor for Finance:

6. Develop a UNT System policy that documents the authority and requirements to establish, maintain, update, and close bank accounts, which includes:
• An annual confirmation verifying directly with the bank, all bank accounts bearing the name University of North Texas in their title, listed as their customer, or with a UNT tax ID number, and
• A statement of where each entity’s signature cards and policy statements are to be maintained.

Impact

Response

Management concurs with the recommendation to develop a policy that documents the authority and requirement to establish, maintain, update, and close bank accounts. The policy will be comprehensive and not only address items presented in recommendation 6 but those policy matters presented above.

Expected Implementation Date: July 1, 2014

Individual Responsible for Implementation: VC for Finance

Implementation

In Process, Partially Implemented.

A policy has been developed. It is awaiting final approval.

Expected Implementation Date: August 31, 2015

Risk Level:

Moderate

Months Past Due

6

14-002 2/7/2014 FY 2013 Investments Review

High Level Objective:

The objective was to perform a compliance review of management controls over investing activities as well as adherence with System Regulation 08.2000, UNT System Board of Regents Rule 10.100, and Public Funds Investment Act (PFIA) including State Auditor’s Office (SAO) Article III, Rider 5 reporting requirements.

Observations and Recommendations:

A report of investment performance over the course of the year was not submitted to the Board of Regents at its first regularly scheduled board meeting following the end of the fiscal year as required by System Regulation 08.2000.

4. At the end of each fiscal year, prepare and submit a report of investment performance for the year to the UNT System Board of Regents at its first regularly scheduled board meeting following the end of the fiscal year.

Impact

Implementation will assure compliance with UNT System Regulation, 08.2000.

Response

UNT System Response: Agree. Submit a report of investment performance at the Board of Regents first regularly scheduled board meeting following the end of the fiscal year.

Person responsible for implementation: Carolyn Whitlock, Manager of Treasury Services

Planned Implementation Date: November 30, 2014

Implementation

In Process, Partially Implemented.

The Annual Investment Report is due December 31st of each year. When a board meeting is held between September 1st and December 31st, we will always be out of compliance with this section of the policy. We need to change the language in the policy as follows, “12.c. Annual Report. At the end of each fiscal year, the System will prepare a report of investment performance for the year and submit it to the Board of Regents at its first regularly scheduled board meeting following the end of the calendar year.” The policy is expected to be revised before the start of the next fiscal year.

Estimated Implementation Date: August 31, 2015

Risk Level:

Moderate

Months Past Due

2

University of North Texas

Management Action Status Summary

Post Audit Review Status Report

University of North Texas

As of January 31, 2015

14-001 1/15/2014 **NCAA Agreed Upon Procedures**

High Level Objective: Perform Agreed Upon Procedures review in accordance with NCAA Bylaws.

Observations and Recommendations:

Coaches Salaries, Benefits and Bonuses Paid by the University

Non-cash benefits for Athletic Department Employees -When recalculating a sample of the calendar year 2012 W-2s and reviewing other supporting documentation, temporary housing benefits for several of the recently hired coaches should be evaluated for inclusion on the employees' W-2s as taxable income.

We recommend that any necessary corrections be made to prior year W-2's

Impact

Implementation will assist in assuring compliance with IRS regulations.

Response

The UNT System BSC agrees and will review the documentation provided by Internal Audit.

Person responsible for implementation: Carol McFarland, BSC Tax Accountant

Planned Implementation Date: March 31, 2014

Implementation

BSC has consulted with the Office of General Counsel. The Office of General Counsel has consulted with Tax Counsel to determine if the benefits should be included as taxable income. The Office of General Counsel is working with management on this issue.

Expected Implementation Date: March 31, 2015

Risk Level:

High

Months Past Due

10

Observations and Recommendations:

Impact

Response

Implementation

Other Findings - Journal Template Entries

It was noted during the course of the review that all journal template entries booked by the any UNT department, including the Athletic Department, are booked on the general ledger without inclusion and review of supporting documentation by Financial Reporting. The current process of booking journal entries is for an employee to submit a journal template to Financial Reporting for review that consists of an account type match and a budget check. It is expected that the department has and maintains the supporting documentation for every journal template entry submitted. Lack of review of supporting documentation can result in inappropriate, inaccurate journal entries and/or errors and discrepancies going undetected.

We recommend that Financial Reporting develop a written standard for journal entry documentation and review the supporting documentation for journal entries

Implementation will assist in assuring journal entries are accurate appropriate, and adequately supported.

The Controller's Office and Financial Reporting are developing a written standard for journal entry documentation that will require all submitted journals with line item amounts \$5K and above to include appropriate supporting documentation that fully explains the journal being booked to the system. Supporting documentation for journals with line item amounts less than \$5,000 will continue to be retained within the originating department in accordance with UNT's Records Management and Retention policy 10.10. This will require a culture change throughout campus and numerous training sessions.

Person responsible for implementation: Bob Brown, Vice President for Finance and Administration

Planned Implementation Date: June 1, 2014

In Process, Partially Implemented.

The Controller's Office and Financial Reporting are still working to develop a written standard for journal entry documentation.

Expected Implementation Date: August 31, 2015

Risk Level:

High

Months Past Due

7

Observations and Recommendations:

Coaches Salaries, Benefits and Bonuses Paid by the University - Tax Treatment for Cell Phone Allowances and Cell Purchase Reimbursements

In calendar year 2011, the tax treatment for employee cell phone allowances and cell phone purchase reimbursements was changed entity-wide to a non-taxable allowance. However, procedures have not been established requiring documentation to ensure that the cell phone expense reimbursements do not exceed the employee's actual business expense and the reimbursement is provided for the IRS required business purposes. The current cell phone allowance policies are not consistent with the current tax-treatment and practices, and need to be revised.

We recommend that the Vice President for Information Technology and CIO, in conjunction with the Business Service Center, review the current tax treatment practice for cell phone allowances and cell phone purchase reimbursements, and update the cell phone policy accordingly. Additionally, policy training to cell phone allowance recipients should be provided to ensure compliance with policy requirements.

Impact

Implementation will assist in assuring compliance with IRS regulations.

Response

The Vice Provost for Information Technology and CIO, in conjunction with the Business Service Center and IT Shared Services, will review the current tax treatment practice for cell phone allowances and cell phone purchase reimbursements and update the cell phone policy accordingly. Further, appropriate policy training for cell phone allowance recipients will be developed to ensure compliance with policy requirements.

Person responsible for implementation: John Hooper, UNT Vice Provost for Information Technology and CIO

Planned Implementation Date: September 1, 2014

Implementation

In Process, Partially Implemented.
 Management is reviewing current tax treatment practice for cell phone allowances and cell phone purchase reimbursements.
 Expected Implementation Date: March 31, 2015

Risk Level:

High

Months Past Due

4

High Level Objective: The objective of the review was to determine what planning has been done in non-classroom research labs to protect, recover, and continue the research if catastrophic events occur.

Observations and Recommendations:

The University has no policy which requires researchers and research labs that are engaged in non-classroom research to develop and maintain a research continuity plan to protect research, to recover lab resources, and to continue in business in the event of a catastrophe.

1. Establish a University policy which requires research continuity plans to protect lab research, to recover lab resources, and to continue in business in the event of a catastrophe.
2. Consider utilizing *UNT Ready* or another comparable guide to aid in the design, development, and implementation of a research continuity plan(s).
3. Perform periodic tests of the plan(s) to monitor effectiveness.
4. Evaluate changes in research and lab protocols and make appropriate adjustments to the research continuity plan.

Impact

Implementation will ensure that UNT research dollars are adequately protected, research accomplishments are appropriately safeguarded, the interests of granting entities are secured, and Tier 1 status is not adversely impacted.

Response

The Office of Research and Economic Development is partnering with the Office of the Provost and Vice President for Academic Affairs to develop a coordinated set of procedures to (1) identify the facilities that should be covered by such plans (whether such facilities be individual rooms, sets of rooms, organized centers, or even entire buildings or departments); (2) identify the appropriate administrative level from which the continuity planning should be coordinated for each identified facility; (3) set a timeframe for the charged administrators to develop continuity plans appropriate to the particular facilities and to specify how the plans would be tested and monitored/adjusted over time.

Expected Implementation Date: *The task force has already begun meeting. Within the month of March, 2012, we expect the task force will work with deans to design a method of identifying relevant facilities (task #1 from above). Within 30-60 days of having developed a finalized list of identified facilities, the administrator charged to develop and maintain the continuity plan for each facility will be identified (task #2 from above). Depending upon the experience of each of the administrators with continuity planning, training may be required. Thus, the duration between charging the administrators and the completion of all plans (task #3 from above) cannot be projected at this time; however, we anticipate it will be a matter of several months.*

Person responsible for implementation: *Tom McCoy, Vice President for Research and Economic Development*

Planned Implementation Date: *September 2012*

Implementation

Fully Implemented.

Risk Level:

High

Months Past Due

0

High Level Objective: The objective was to review the process for awarding Employment Waivers.

Observations and Recommendations:

There is not sufficient, independent review and approval of Employment Waivers prior to processing.

5. Either comply with UNT Policy 2.2.10 by requiring approval by the dean of the graduate school or revise the policy to reflect the actual process for awarding Employment Waivers.

Impact

Implementation will provide assurance that Employment Waivers receive proper review, are awarded in accordance with TEC 54.212.

Response

*Change wording of the Section 2.2.10 of the UNT Policy Manual to reflect the Employment Waiver must be signed by dean of the graduate school or "her or his designee."
Change Employment Waiver form to include three questions to help programs determine eligibility.
Change Employment Waiver form to include graduate dean's signature.*

Change processing procedure to require graduate dean's signature prior to final approval by Student Accounting

Person responsible for implementation: *Mark Wardell, Dean, The Toulouse Graduate School*

Planned Implementation Date: *August 1, 2013*

Implementation

The policy is currently in the process of being revised.

Revised Implementation Date: March 1, 2015

Risk Level:

Moderate

Months Past Due

17

High Level Objective: Perform Agreed Upon Procedures review in accordance with NCAA Bylaws.

Observations and Recommendations:

Game Guarantees Expenses - Payables for Game Guarantees

Future game guarantees are not recorded when contracts are executed. We recommend that game guarantees be recorded when the contracts are executed.

We recommend that game guarantees be accrued in the financial reporting period when the contracts are executed.

Risk Level:

Moderate

Impact

Implementation will assure compliance with Generally Accepted Accounting Principles.

Response

We will consult with Financial Reporting to record existing and future contracts using GAAP as a guideline for recording these amounts. The athletic department notes that in most cases the guaranteed amount in the event a scheduled contest is not played is not the same as the face value of the contract when the game is played. Again we will consult with Financial Reporting to determine the amount to be recorded.

Person responsible for implementation: Mike Ashbaugh

Planned Implementation Date: Immediately

Months Past Due

11

Implementation

In Process, Partially Implemented.

Athletics is working with Financial Reporting to record the game guarantees.

Expected Implementation Date: March 31, 2015

Observations and Recommendations:

Game Guarantees Revenue - Receivables for Game Guarantees

Future game guarantees are not accrued when contracts are executed.

We recommend that game guarantees be accrued in the financial reporting period when the contracts are executed.

Risk Level:

Moderate

Impact

Implementation will assure compliance with Generally Accepted Accounting Principles.

Response

The athletic department agrees to create accounts receivable for game contracts. We will consult with Financial Reporting to record existing and future contracts using GAAP as a guideline for recording these amounts. The athletic department notes that in most cases the guaranteed amount in the event a scheduled contest is not played is not the same as the face value of the contract when the game is played. Again we will consult with Financial Reporting to determine the amount to be recorded.

Person responsible for implementation: Mike Ashbaugh

Planned Implementation Date: Immediately

Months Past Due

11

Implementation

In Process, Partially Implemented.

Athletics is working with Financial Reporting to record the game guarantees.

Expected Implementation Date: March 31, 2015

High Level Objective:

The objectives were to:

1. Review positions which require student enrollment and test positions held in Fall 2011 to ensure that employees were enrolled in classes, and
2. Review student's class and work schedules in the Federal Work Study (FWS) program to determine if students worked during scheduled class times which is prohibited by FWS guidelines.

Observations and Recommendations:

Internal Audit identified five UNT policies related to student employment that require enrollment; however, not all policies contain the same enrollment requirements.

2. The UNT Career Center, Provost's Office, and UNT Human Resources should evaluate and modify UNT policies related to student employment so enrollment requirements are as consistent as possible.
3. The UNT Career Center, Provost's Office, and UNT Human Resources should develop supplemental procedures to assist University departments in determining the correct job code.

Impact

Maintaining the least and most consistent policies related to student employment could reduce the confusion for individuals processing payroll documents and subsequently lead to fewer errors in processing and employment.

Response

Write a new overarching policy for student employment positions, as well as, develop operational procedures for the various job codes connected to the new overarching policy.

Person responsible for implementation:

Yolanda Niemann, Senior Vice Provost
Dan Naegeli, Executive Director, Career & Leadership Development
Valerie (Robertson) Hodges, Assistant Director, Finance & Administration
Marci Bailey, Director, UNT Human Resources

Planned Implementation Date: September 1, 2013

Implementation

In Process, Partially Implemented.

Policy changes are currently in process.

Estimated implementation date is August 31, 2015.

Risk Level:

Low

Months Past Due

16

High Level Objective:

Perform Agreed Upon Procedures review in accordance with NCAA Bylaws.

Observations and Recommendations:

Equipment Uniforms & Supplies - Supporting Documentation for Journal Entries

During the course of the review, we noted that detailed supporting documentation for two transactions was not available. These transactions were journal entries prepared by Athletics Department staff to move an expense into one account from another. We recommend that Athletics retain detailed supporting documentation for all journal entries.

We recommend that Athletics retain detailed supporting documentation for all journal entries

Impact

Implementation will assist in assuring journal entries are accurately appropriate, and adequately supported.

Response

It is not the practice of the Athletic Department to process journal entries without proper backup documentation. To ensure in the future there are no journal entries without documentation the Athletic Department agrees to do the following:

1. Require documentation review on all transactions with spot department checks.
2. The Athletic Department will follow the policy set by Financial Reporting for journal entry documentation.

Person responsible for implementation: Mike Ashbaugh, Troy Taylor

Planned Implementation Date: Immediately

Implementation

In Process, Partially Implemented.

Athletics is now retaining additional supporting documentation for journal entries. However, Financial Reporting is currently working on developing a policy related to documentation requirements.

Expected Implementation Date: August 31, 2015

Risk Level:

Low

Months Past Due

11

Health Science Center

Management Action Status Summary

Post Audit Review Status Report

University of North Texas Health Science Center

As of January 31, 2015

13-005

7/22/2013 UNT Health Revenue Cycle Back Office Review

High Level Objective: The objective was to evaluate back office billing functions including accounts receivable, unapplied payments, credit balances, adjustments, and denials.

Observations and Recommendations:

UNT Health has \$1.2 million of unapplied payments: 88% of these payments are over one year old.

1. Develop and implement a plan for reviewing and disposing of all unapplied payments including when a payment should be returned to payer.

Impact

Implementation will ensure charges are properly posted to patient accounts and overpayments are identified and refunded in a timely manner.

Response

Management agrees and will implement the following:

1. *Revise Refund Policy to establish clearly defined time frames for resolving and refunding unapplied payments. The policy will consider types of deposits, for example co-pays pending insurance adjudication, payments for OB delivery, payments for long term treatments and will set deadlines based on insurance adjudication.*
2. *An additional Business Office Account Representative has been dedicated to resolution of unapplied payments on a permanent basis.*
3. *Nextgen EPM provides daily reports of unapplied payments for monitoring.*
4. *New Assistant Director, Patient Accounts, position has been created and filled to ensure that the unapplied payments are monitored through Nextgen reporting capabilities and to ensure that all are resolved or refunded within guidelines of revised Refund Policy.*
5. *Monthly Nextgen Reports will be developed to detail all unapplied payments over 60 days from date of payment. Payments over 60 days will be explained and monitored for resolution as soon as treatment and insurance adjudication complete.*

Individual Responsible for Implementation: Karen Cruz, Controller and Executive Director of Financial Reporting
Barbara Tucker, Director, Patient Accounts

Expected Implementation Date: Prepayments in the Signature system will be completely resolved by Dec 31, 2013.

Implementation

In process. On May 29, 2014, Internal Audit met with the UNT Health Controller to discuss the status of the cleanup efforts on the unapplied payments and credit balances. After the cleanup of the unapplied payments and credit balances was thought to be completed, UNT Health ran a filter free report out of the Signature System and discovered an additional 3,000 prepays (credit balances of \$209,000) that had not been previously reflected in reports. These accounts will require extensive research to process and cleanup.

Expected Implementation Date: March 31, 2015

Risk Level:

High

Months Past Due

0

Observations and Recommendations:

UNT Health has credit balances totaling \$480,322: 68% of the balances are more than one year old.

5. Develop and implement a plan for reviewing and disposing of all credit balances, including when a balance should be returned to payer.

Impact

Implementation will provide assurance that overpayments are identified and refunded in a timely manner.

Response

Management agrees and will implement the following:

1. *Revise Refund Policy to establish clearly defined timeframes and clearly defined requirements for resolving and/or refunding credit balances.*
2. *Two Business Office Account Representatives will be dedicated to the credit balances in addition to the Business Office Account Representative already dedicated to the unapplied payments.*
3. *Nextgen Credit Balance reports will be developed to detail the payer, date of payment and balance of account and will be produced monthly.*
4. *Assistant Director, Patient Accounts, will monitor the credit balance report and the production and progress of the Business Office Account Representatives with the assistance of the Patient Services Supervisor.*
5. *A new process for handling unclaimed money has been developed with the assistance of UNTHSC Accounting. UNT Health will transfer*

Implementation

On May 29, 2014, Internal Audit met with the UNT Health Controller to discuss the status of the cleanup efforts on the unapplied payments and credit balances. After the cleanup of the unapplied payments and credit balances was thought to be completed, UNT Health ran a filter free report out of the Signature System and discovered an additional 3,000 prepays (credit balances of \$209,000) that had not been previously reflected in reports. These accounts will require extensive research to process and cleanup.

Expected Implementation Date: March 31, 2015

the unclaimed money to an account held by the UNTHSC Accounting Department. The money will be held in that account for the required three years which will relieve the Unhealthy Business Office of the required holding period.

Individual Responsible for Implementation: Karen Cruz, Controller and Executive Director of Financial Reporting
Barbara Tucker, Director, Patient Accounts

Expected Implementation Date: Credits balances will be completely resolved in Signature system by December 31, 2013.

Risk Level:

High

Months Past Due

0

10-010 7/1/2010 Time and Effort Reporting System Review

High Level Objective: The objectives of the review were to evaluate the actions taken in response to the previous report and to determine whether additional actions are necessary to address the observations noted.

Observations and Recommendations:

Key time and effort terms, such as full workload and institutional base salary, have not been fully defined, documented, and communicated.

3. Define, document, and communicate key effort reporting terms, including but not limited to:

- full workload and institutional base salary;
- specific activities to be included or excluded from full workload and base salary; and
- significant changes in expected effort.

Risk Level:

Moderate

Impact

Implementation will provide assurance that key effort terms are defined and consistently applied.

Response

Management agrees with the suggested action. The policy regarding workload, institutional base salary and specific activities has been drafted and is currently being reviewed by management. We anticipate an approved policy by September 1, 2010. OGCM will incorporate significant changes in effort into our over all policies and/or procedures. We anticipate completion by December 2010.

Person Responsible for Implementation: LeAnn Forsberg, Executive Director, Office of Grants and Contract Management

Planned Implementation Date: August 31, 2012 *Revised

Months Past Due

0

Implementation

Fully Implemented.

13-011 4/4/2014 Approval of Incidental Fees Review

High Level Objective: The objective of the review was to determine if incidental fees at UNTHSC have been approved in accordance with state law and applicable policies.

Observations and Recommendations:

UNTHSC does not have documentation in place to formally delegate authority for approval and review of incidental fees.

Recommendations for Vice President of Administration & Chief of Staff:

2. Review all incidental fees to ensure appropriate approval and supporting documentation is in place.

Risk Level:

Moderate

Impact

Implementation will help ensure that all incidental fees are properly approved in accordance to state law, and reviewed and reaffirmed periodically.

Response

Management Agrees. Management commits to work with the President and Provost to develop proper documentation of delegation of approval of incidental fees to the Provost from the President. In addition, Management will also develop and implement appropriate guidelines to ensure the required review and reaffirmation process occurs in compliance with state law and Regents Rules.

Additional Comments: Once made aware of this compliance issue and prior to completion of this audit, the Provost's Office re-established procedures to ensure that incidental fees are being approved appropriately by the President until further documentation is developed.

Individual Responsible for Implementation: Jennifer Treviño, Vice President of Administration & Chief of Staff

Expected Implementation Date: July 1, 2014

Months Past Due

0

Implementation

Fully Implemented.

High Level Objective: Objectives of the review were to evaluate the actions taken in response to recommendations reported in Audit No. 07-012, Advancement Office Review.

Observations and Recommendations:

The written agreement between the Center and the UNTHSC Foundation has not been revised or reaffirmed since September 1994.

6. Review and update the agreement between the Center and the Foundation including a “right to audit clause.” Refer to Legal Counsel and the AGB-CASE model agreement for guidance.

7. Distribute or make available the reaffirmed agreement to stakeholders including Center administrators, Advancement Office employees, and the Foundation Board of Directors.

Impact

Implementation will provide assurance that the agreement meets legal, fiscal, and administrative requirements, and is distributed to those primarily responsible for contract compliance.

Response

Management agrees. In process. The Vice President for Development will raise this topic at the April 2009 Foundation Board meeting and complete by the June meeting. The updated agreement will be distributed upon approval of appropriate Center and Foundation administrators.

Person Responsible for Implementation: Doug White, Vice President of Institutional Advancement

Planned Implementation Date: November 30, 2012 *Revised

Implementation

In Process, Partially Implemented.

An agreement will be drafted once the Center receives their non-profit status, which will take another 9-12 months

Expected Implementation Date: September 30, 2015.

Risk Level: **Low**

Months Past Due: 26

UNT Dallas

Management Action Status Summary

Post Audit Review Status Report

University of North Texas Dallas

As of January 31, 2015

12-025 10/2/2014 **UNT Dallas Mountain View Grant Investigation**

High Level Objective: Internal Audit completed an investigation of the Mountain View grant at UNT Dallas as a result of a complaint received on the UNT Dallas Compliance Hotline in December 2011.

Observations and Recommendations:	Impact	Response	Implementation
<p>Former UNT Dallas management supplanted Mountain View grant funding to pay existing state funded positions.</p> <p>14. Current management at UNT Dallas should coordinate with UNT OGCA to obtain training for employees involved in processing transactions related to grants.</p>	<p>No further actions will be necessary after all corrections have been processed on the grant.</p>	<p><i>Management agrees. Management commits to establish safeguards as Standard Operating Procedure to insure grant funds are only used for grant personnel. Management commits to training for employees involved in processing transactions related to grants.</i></p>	<p>Fully Implemented.</p>
Risk Level:	High	Months Past Due	0

Observations and Recommendations:	Impact	Response	Implementation
<p>One of the former Principal Investigators, who was also the projID holder, was inappropriately excluded from participating in key operating and personnel decisions for the Mountain View grant.</p> <p>12. The PI(s) should be the primary individual(s) responsible for all aspects of a grant, including operating and personnel decisions. Changing the PI(s) should be handled through UNT OGCA in coordination with the grant sponsor.</p>	<p>Ensuring the PI is responsible for approving grant-related transactions is consistent with OMB Circular requirements, and provides the framework to ensure that transactions are made in accordance with the terms of the grant.</p>	<p><i>Management agrees. Management commits to ensure that the PI is aware of the responsibilities of the position and is held accountable as the primary individual responsible for the scientific and fiscal administration of the project in compliance with all federal and state regulations and University policies.</i></p>	<p>Fully Implemented.</p>
Risk Level:	High	Months Past Due	0

Observations and Recommendations:	Impact	Response	Implementation
<p>The Budget Office at UNT Dallas delayed the removal of inappropriately paid personnel from the grant.</p> <p>11. The Budget Office at UNT Dallas should coordinate with UNT OGCA to obtain training for employees involved in processing transactions related to grants.</p>	<p>If the necessary corrections had been processed in a timely manner, the preparation and distribution of incorrect invoices to Mountain View College would have been avoided.</p>	<p><i>Management agrees. Corrections should be processed by UNT-Dallas within 15 days of being notified by the PI. UNT OGCA should process with 15 days for transmittal by UNT Dallas for a maximum time frame of 30-days.</i></p>	<p>Fully Implemented.</p>
Risk Level:	High	Months Past Due	0

Observations and Recommendations:	Impact	Response	Implementation
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The Budget Office at UNT Dallas delayed the removal of inappropriately paid personnel from the grant.

10. The Budget Office at UNT Dallas should develop a standard time frame for which corrections should be processed.

If the necessary corrections had been processed in a timely manner, the preparation and distribution of incorrect invoices to Mountain View College would have been avoided.

Management agrees. Corrections should be processed by UNT-Dallas within 15 days of being notified by the PI. UNT OGCA should process with 15 days for transmittal by UNT Dallas for a maximum time frame of 30-days.

Fully Implemented.

Risk Level: **High** Months Past Due **0**

Observations and Recommendations:

There was a general lack of understanding of grant administration among former key employees involved in processing grant transactions at UNT Dallas.

9. Management at UNT Dallas should coordinate with UNT OGCA to obtain training for all employees involved in processing transactions related to grants.

Impact

Training will ensure that all individuals involved in processing of grant transactions have a general understanding of grant administration and will likely assist in mitigating errors.

Response

Management Agrees: Management commits to train all employees involved in processing transactions related to grants.

Fully Implemented.

Risk Level: **High** Months Past Due **0**

Observations and Recommendations:

The former Principal Investigators (PIs) did not exercise appropriate fiduciary responsibility in overseeing and monitoring the Mountain View grant.

8. The current PIs, in coordination with UNT OGCA, should ensure that all personnel expenses charged to the grant and invoiced to Mountain View College are reflective of true and actual work performed on the grant.

Impact

Training and coordination with UNT OGCA will ensure compliance with all University and sponsor policies and procedures and will likely assist in mitigating errors.

Response

Management agrees. Implement an invoicing, accounts receivable/payable process with sufficient approvals and crosschecks for full transparency including a check of allowability under federal grant guidelines. Establish Standard Operating Procedures with checks and balances to insure PI has the knowledge to carry out their monitoring and fiduciary responsibilities.

Fully Implemented.

Risk Level: **High** Months Past Due **0**

Observations and Recommendations:

The former Principal Investigators (PIs) did not exercise appropriate fiduciary responsibility in overseeing and monitoring the Mountain View grant.

7. The current PIs, in coordination with UNT OGCA, should ensure that all necessary corrections for duplicative expenses charged to the Mountain View grant and invoiced to Mountain View College have been corrected.

Impact

Training and coordination with UNT OGCA will ensure compliance with all University and sponsor policies and procedures and will likely assist in mitigating errors.

Response

Management agrees. Management commits to verify that all necessary corrections have been made.

Fully Implemented.

Risk Level: **High** Months Past Due **0**

High Level Objective: Internal Audit completed an investigation of the Mountain View grant at UNT Dallas as a result of a complaint received on the UNT Dallas Compliance Hotline in December 2011.

Observations and Recommendations:

Former UNT Dallas management did not coordinate with the UNT OGCA prior to preparing the Mountain View grant proposal.

13. UNT Dallas should develop a process to ensure coordination with UNT OGCA prior to submitting grant proposals.

Impact

Coordination with UNT OGCA will ensure compliance with all University and sponsor policies and procedures and will likely assist in mitigating errors.

Response

Management agrees. Management commits to 1) add oversight compliance personnel and to 2) establish Standard Operating Procedure for pre-submission approval by upper level UNT Dallas Administration.

Implementation

In Progress, Partially Implemented.

Management is working to identify the implementation status due to employee turnover.

Expected Implementation Date: April 30, 2015

Risk Level:

Moderate

Months Past Due

5

High Level Objective: Internal Audit completed an investigation of the Mountain View grant at UNT Dallas as a result of a complaint received on the UNT Dallas Compliance Hotline in December 2011.

Observations and Recommendations:

The process for monitoring expenditures and invoicing is not sufficient to detect errors and reasonably assure accuracy.

6. Implement an invoicing process that will reasonably assure that expenses invoiced to the grant sponsor are legitimate, appropriate, and approved by both UNT OGCA and the PI.

Impact

Implementing an invoicing process that requires a review of expenditures for legitimacy, appropriateness, and proper approvals will assist in detecting errors and reduce the risk for inaccurate invoicing.

Response

Management disagrees. Management believes that corrections made outside of the Research Office related to Pcard and payroll cited in number 5 above have been appropriately addressed and provide reasonable assurance for the accuracy of our sponsored project invoicing.

Implementation

Fully Implemented.

Risk Level:

Moderate

Months Past Due

0

Observations and Recommendations:

The process for monitoring expenditures and invoicing is not sufficient to detect errors and reasonably assure accuracy.

5. In coordination with the Office of General Counsel, ensure all necessary corrections are processed to the Mountain View grant and invoices to the grant sponsor reflect an account that is true and correct.

Impact

Implementing an invoicing process that requires a review of expenditures for legitimacy, appropriateness, and proper approvals will assist in detecting errors and reduce the risk for inaccurate invoicing.

Response

Management agrees. Agree, P-Card corrections have been made and the invoice has been corrected. During course of audit, it was determined that two types of P-Card related charges posted to PF4004 in error. The first error occurred when the BSC P-Card Administrator moved a P-Card expense from a Dept ID to PF4004 without first obtaining ORS approval. The second error type occurred when the P-Card Administrator accidentally recorded duplicate p-card charges to the general ledger in error, also without ORS approval. Also, All FY12 payroll corrections are completed, FY13 corrections are in process with expected completion date of 1/31/13. After final corrections have posted to the DL773 general ledger, a review of all payroll transactions since inception will be conducted by ORS to ensure that personnel have been appropriately charged. The BSC P-Card Administrator has revised the procedure used when moving P-Card charges to/from Proj IDs to ensure that ORS approval is obtained in advance. Also, for the second error type, the P-Card Administrator is implementing an automated process for posting of P-Card charges which should eliminate the possibility of manual prepared duplicate journal entries. Also, the current, manual payroll form (HRM) process will soon be replaced with an automated workflow process that will ensure that all appropriate approvals are obtained prior to disbursement of the paycheck.

Implementation

Fully Implemented.

Risk Level:

Moderate

Months Past Due

0

Observations and Recommendations:	Impact	Response	Implementation
<p>The documentation required for processing initial personnel appointments and payroll redistributions to grants was not sufficient to reasonably assure that the employee was performing tasks related to the grant.</p> <p>4. Require documentation that details the employee's time and effort and the specific work that was performed to meet grant objectives when processing payroll redistributions. The documentation should be signed by both the employee and the PI.</p>	<p>If documentation had been obtained, e.g. a detailed work plan to be performed on the grant, signed by both the employee and the PI, UNT OGCA would have been able to determine whether individuals were performing work related to the grant.</p>	<p><i>Agree to continue to obtain periodic Effort Reports; however, federal regulation does not require that the employee sign the reports as the PI is responsible for ensuring that work is properly being completed according to the proposal. This responsibility was committed to by the PI during the proposal submission process through the routing form.</i></p>	<p>Fully Implemented.</p>
Risk Level:	Moderate	Months Past Due	0

Observations and Recommendations:	Impact	Response	Implementation
<p>The documentation required for processing initial personnel appointments and payroll redistributions to grants was not sufficient to reasonably assure that the employee was performing tasks related to the grant.</p> <p>3. Require documentation that details the scope of work that will be performed to meet grant objectives when processing initial personnel appointments. The documentation should be signed by both the employee and the Principal Investigator.</p>	<p>If documentation had been obtained, e.g. a detailed work plan to be performed on the grant, signed by both the employee and the PI, UNT OGCA would have been able to determine whether individuals were performing work related to the grant.</p>	<p><i>Management agrees. Management commits to obtain additional documentation on initial payroll appointments to ensure that the 1) positions identified by the PI in the proposal are the ones that are ultimately selected and 2) confirm that sufficient funds exist. Payroll forms (HRMs) required by Human Resources do not require an employee signature. It is the PI's responsibility to ensure the duties paid from the grant are the duties directly related to the project description detailed in the proposal and approved by the sponsor. It is also the PI's responsibility to monitor the daily work of all persons paid on the grant to ensure that grant objectives are being met according to sponsor approved terms and budget.</i></p>	<p>Fully Implemented.</p>
Risk Level:	Moderate	Months Past Due	0

Observations and Recommendations:	Impact	Response	Implementation
<p>The documentation required for processing initial personnel appointments and payroll redistributions to grants was not sufficient to reasonably assure that the employee was performing tasks related to the grant.</p> <p>2. Evaluate all personnel paid by the Mountain View grant to determine the appropriateness and legitimacy of their efforts with regard to the grant objectives.</p>	<p>If documentation had been obtained, e.g. a detailed work plan to be performed on the grant, signed by both the employee and the PI, UNT OGCA would have been able to determine whether individuals were performing work related to the grant.</p>	<p><i>Management agrees. All FY12 payroll corrections are completed, FY 13 corrections are in the process with expected completion date of 1/31/13/ After final corrections have been posted to the DL773 general ledger, a review of all payroll transactions since inception will be conducted by ORS to ensure that personnel have been appropriately charged.</i></p>	<p>Fully Implemented.</p>
Risk Level:	Moderate	Months Past Due	0

Observations and Recommendations:	Impact	Response	Implementation
<p>The documentation required for processing initial personnel appointments and payroll redistributions to grants was not sufficient to reasonably assure that the employee was performing tasks related to the grant.</p> <p>1. Ensure all necessary corrections are processed to the Mountain View grant to reflect actual salary and wage expense for personnel time and effort on the grant.</p>	<p>If documentation had been obtained, e.g. a detailed work plan to be performed on the grant, signed by both the employee and the PI, UNT OGCA would have been able to determine whether individuals were performing work related to the grant.</p>	<p><i>Management agrees. All FY12 payroll corrections are completed, FY 13 corrections are in the process with expected completion date of 1/31/13/ After final corrections have been posted to the DL773 general ledger, a review of all payroll transactions since inception will be conducted by ORS to ensure that personnel have been appropriately charged.</i></p>	<p>Fully Implemented.</p>
Risk Level:	Moderate	Months Past Due	0



Background Report

Committee: Audit

Date Filed: January 9, 2015

Title: UNT System Consolidated Quarterly Compliance Report September 2014 through November 2014

Background: This report represents the quarterly compliance actions for the University of North Texas System, University of North Texas, University of North Texas Health Science Center and the University of North Texas at Dallas from September 1, 2014 through November 30, 2014. Regular reporting of compliance actions to the UNT System Board of Regents is required by the United States Sentencing Commission's Federal Guidelines §8B2.1(b)(2)(A).

This quarterly report has been consolidated to reflect the compliance actions for all UNT System components. This report reflects the actions that management and each compliance function has taken to manage their highest risks.

Financial Analysis/History:

This is a report item only.

Janet Waldron

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Vice Chancellor for Finance

Legal Review:

This item has been reviewed by General Counsel.

Nancy S. Footer

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Vice Chancellor/General Counsel

Schedule: n/a

No action required. Information only. Submitted by:

Steven A. Hill I

UNT System Compliance Officer

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Interim Chief Internal Auditor

Lee Jackson

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c=US
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Chancellor

Attachments Filed Electronically:

- **UNT System Consolidated Quarterly Compliance Report
September 2014 through November 2014**

UNT System Consolidated Quarterly Compliance Report September 2014 through November 2014



Section I. Organizational Actions

There were no significant organizational actions that affected the Compliance program for this reporting period.

Section II. Compliance Risks

High-Risk #1: Electronic Information Handling (Information Technology Shared Services - ITSS)

Action Taken by Management:

- As a result of UNT System's financial transformation efforts, UNT System and all of its campuses are adopting rules pertaining to segregation of duties as it is related to security and permissions in the PeopleSoft systems.
- The ITSS information security office submits security reports each month to the Texas Department of Information Resources (DIR) in fulfillment of Texas Administrative Code (TAC) 202.76. Reports include instances of security violations involving UNT System component resources. Three required monthly reports were submitted to DIR this quarter.
- Texas Administrative Code 202.77e requires institutions of higher education to use new employee orientation to introduce information security awareness and inform new employees of information security policies and procedures. Security awareness training was provided to twenty-six (26) new employees as part of the online onboarding process.
- IT support is provided to UNT System through Information Technology Shared Services.

Action Taken by System and/or Institutional Compliance:

- System and Institutional Compliance continues to partner with ITSS to identify opportunities to enhance the processes and procedures associated with information security and Electronic Information Handling.

Section III. Compliance Training

- System/UNT Institutional Compliance is working with the Business Service Center (BSC) and the Office of General Counsel (OGC) to finalize some job specific compliance and ethics training that can also be used as compliance awareness and standards of conduct training for UNT System, UNT, and UNT Dallas employees.
- System/UNT Institutional Compliance continues to collaborate with UNT's Risk Management Services and Human Resources to identify an effective tool and/or vendor that can effectively host and track a variety of core (training required by all employees) and job specific training.

Section IV. Confidential and Other Complaint Reporting for UNT System

- UNT System maintains a web-based Compliance Hotline that allows anonymous or confidential reporting as required by the U.S. Federal Sentencing Guidelines.
- An analysis of the **twelve (12) reports (9 via hotline and 3 telephone complaints)** received by UNT System during this quarter reveals the following breakdown of complaints:
 - **Two reports received pertaining to an allegation of a fraudulent time and labor issue.** These reports are being handled by UNT System Internal Audit.
 - **Two reports received pertaining to an allegation of unethical management behavior.** These reports are being handled by a third-party firm. UNT System Internal Audit is also addressing an allegation within one of the complaints.
 - **One report received with no information provided.** Report was closed.
 - **One report tracking number was used for testing purposes.** Report was closed.
 - **One report received pertaining to an allegation of a FERPA violation.** This report is being handled by Institutional Compliance.
 - **One report received pertaining to an allegation of a human trafficking issue.** This report pertaining to an off campus issue was directed to the Denton Police Department.
 - **One report received pertaining to an allegation of inappropriate gifts.** The Fraud Response Team was activated and UNT System Internal Audit is handling this report.
 - **One report received by telephone pertaining to an allegation of harassment.** This report is being handled by a third-party firm and System Compliance (for HSC).
 - **One report received by telephone pertaining to an alleged complaint that was not addressed.** This report was handled by the HSC's Institutional Compliance (for HSC).
 - **One report received by telephone pertaining to an alleged hostile work environment.** This report is being handled by UNT System/UNT Institutional Compliance. (for UNTD).



Section I. Organizational Actions

There were no significant organizational actions that affected the Compliance program for this reporting period.

Section II. Compliance Risks

High-Risk #1: Fire and Life Safety (Risk Management Services - RMS and Facilities)

Action Taken by Management:

- On September 26, 2014, the State Fire Marshal's Office (SFMO) completed a fire safety re-inspection of UNT's residential buildings. The SFMO also inspected Woodhill Square and the Kristin Farmer Autism Center. On the re-inspection of the residential occupancies, there were 33 findings. Woodhill Square had 57 findings and the Kristin Farmer Autism Center had 16 findings. RMS is coordinating with Facilities to review and respond to the findings. RMS submitted 3 comprehensive follow-up reports to the SFMO on November 3, 2014. Repairs, installations and other activities relating to the responses in the report will be ongoing during FY 2015 through FY 2016.
- Risk Management Services reported conducting a total of twenty-nine (29) semi-annual life safety code inspections of all Education and General Buildings (E&G) and applicable Residence Halls, to include buildings at UNT Dallas, and UNT System offices on Main Street in Dallas, with no significant impairments reported. Risk Management Services reported conducting three (3) monthly Child Development Center life safety inspections with no significant impairments reported.
- UNT Facilities reported that all fire alarms, wet based systems, fire extinguishers, and fire suppression systems were inspected or tested, and all impairments were resolved except for two Discovery Park Fire Pumps, which were out of commission due to malfunctioning that caused both units to overheat and seize. The primary pump was repaired and was operational as of December 3, 2014.

Action Taken by Institutional Compliance:

- Institutional Compliance is available to Risk Management Services and UNT Facilities to assist in resolving any findings or impairments identified during inspections or tests as quickly as possible and identifying opportunities to enhance Fire and Life Safety processes and procedures.

High-Risk #2: Laboratory Inspections and Follow-up (Risk Management Services - RMS)

Action Taken by Management:

- Of the 232 laboratories inspected this quarter, three (3) laboratories required re-inspection to address significant findings.

Action Taken by Institutional Compliance:

- Institutional Compliance continues to partner with Risk Management Services and other applicable UNT units to assist in resolving any findings and/or impairments identified during inspections as quickly as possible and identifying opportunities to enhance laboratory inspections and follow-up processes and procedures.
- Institutional Compliance and RMS are reviewing the laboratory inspection and follow-up operations for UNT's most critical laboratories to evaluate the efficiency of this process. This review will be completed with feedback provided to the RMS Director and Environmental Services as soon as possible.

High-Risk #3: Chemicals of Interest (Risk Management Services - RMS)

Action Taken by Management:

- RMS continued to closely monitor purchase and inventory levels of sixty-six (66) specific chemicals on the Department of Homeland Security (DHS) Chemicals of Interest (COI) list to ensure that none of the inventory quantities exceed the maximum threshold limits set by DHS. RMS continues to closely monitor purchase and inventory levels of all chemicals found on the COI list.

Action Taken by Institutional Compliance:

- Institutional Compliance continues to partner with Risk Management Services to identify opportunities to enhance Chemicals of Interest processes and procedures.

High-Risk #4: Emergency Planning & Preparedness and Business Continuity (Risk Management Services - RMS)

Action Taken by Management:

Emergency Planning & Preparedness and Business Continuity

- As required by the State Office of Risk Management (SORM), UNT business continuity plans were submitted on October 31, 2014. RMS also supported UNT System, UNT Dallas and the Law School in preparing and submitting their continuity plans to SORM.
- Based on recommendations following the May 2nd, 2014 full scale active shooter exercise, RMS has proposed that a dedicated Emergency Operations Center (EOC) be established and managed by RMS personnel. RMS, Facilities and Space Management are working towards identifying possible locations for the EOC. This will lead to a feasibility study for each proposed location. A comprehensive timeline for this project has not been defined.

International Risk Management

- UNT International (UNT-I) and RMS Emergency Management continue to address risk management oversight for international travel. International travel includes study abroad programs, faculty led programs, and individual faculty and staff travel.
- The primary concerns are registering and tracking personnel traveling abroad in order to provide effective support should emergency situations arise. It includes providing pre-departure safety, health and security resources for personnel traveling abroad, and ensuring plans are in place in the event of a crisis or emergency situation. Other than

study abroad and faculty led programs, there is no mechanism in place that requires individual faculty and staff to register proposed international travel.

- UNT Emergency Management is working closely with the Director of Study Abroad and the Vice Provost for UNT-I to develop a means of addressing higher risk international travel. An international risk assessment committee has been proposed as a means of developing risk management oversight for international exposures.

Action Taken by Institutional Compliance:

- Institutional Compliance continues to partner with Risk Management Services and other applicable UNT units to identify opportunities to enhance Emergency Planning & Preparedness and Business Continuity processes and procedures.

High-Risk #5: Environmental Compliance (Risk Management Services - RMS)

Action Taken by Management:

- Within RMS, Environmental Services (ES) continues to monitor all seventeen (17) Resource Conservation and Recovery Act (RCRA) metals that have very low Environmental Protection Agency (EPA) established threshold limits.
- The City of Denton informed the University there was a possibility that new EPA regulations lowering allowable phosphate levels to 5 parts per million (ppm) would affect it. Currently, the outfalls located at UNT Facilities, Chemistry building on the UNT campus and Discovery Park (near the south boundary fence and pond area) are exceeding the 5 ppm level for allowable phosphates. The City indicated they would follow-up with the University once it determined whether to enforce the new EPA phosphate threshold on their customers.
- The University originally had no method for testing phosphate levels. However, the University obtained new equipment to test for phosphates. ES will begin monitoring and testing phosphate compounds as well as the newly added oil and grease values (200 ppm) for all grease interceptors on campus (food cooking and vehicle washing facilities).
- Normally, the University would not be subject to the new thresholds until it renews its permits in the spring of 2016. Notices of violations do not apply at this time. ES is working proactively to identify phosphate sources and substitutions where applicable to reduce its phosphate levels.
- UNT passed all testing completed by the City of Denton for all RCRA metals of concern except for one out of four samples tested for copper. Since it was one sample, UNT did not receive a Notice of Violation. UNT identified a possible problem with the City's data because third (3rd) party tests also showed UNT did not exceed the threshold. UNT is researching improved methods for copper analysis and plans to coordinate with the City of Denton to hopefully adopt the improved method.

Action Taken by Institutional Compliance:

- Institutional Compliance continues to partner with Risk Management Services, other applicable UNT units and the City of Denton (as applicable) in preventing exceeding RCRA metal and other applicable thresholds.

High-Risk #6: Radiation Safety (Risk Management Services - RMS)

Action Taken by Management:

- Risk Management Services' new Radiation Safety Officer (RSO) worked with a radiation environmental consulting firm to complete a major overhaul of the Radiation Safety Program.
- Prior Dosimetry and Laser Safety issues have been resolved by using two Environmental Management personnel assuming the responsibilities to fulfill those regulatory requirements; and the new RSO changed the Dosimetry testing vendor.
- The new RSO has completed the Sealed Source inventory and also the radioactive waste inventory. Environmental Management has secured all sources and waste into one storage area.
- Environmental Management X-ray Machine certificates have been reduced to only one being needed for all machines across the campuses. The renewal of UNT's Radioactive Material license is expected in the spring of 2015.

Action Taken by Institutional Compliance:

- System Compliance continues to partner with Risk Management Services and other University and System officials as applicable to ensure the program is in compliance with state radiation safety regulations.

High-Risk #7: Research Conflict of Interest (Office of Research Integrity & Compliance – ORI&C)

Action Taken by Management:

- Research Integrity & Compliance initiated the process of collecting FY 2015 financial conflict of interest disclosures from Principal Investigators, Co-Investigators, and others classified as "Investigators" with proposed or awarded external funding for research projects at both UNT and UNT Dallas.
- The online questionnaire directs a different set of questions to Investigators depending on whether or not funding from the U.S. Public Health Service (PHS) is involved, due to extensive changes to the PHS conflict of interest regulations.

Action Taken by Institutional Compliance:

- Institutional Compliance continues to partner with the Office of Research Integrity & Compliance and the Office of Research Services to identify opportunities to enhance Research Conflict of Interest processes and procedures.

High-Risk #8: Time and Effort Reporting (Office of Research Services - ORS)

Action Taken by Management:

- Fall 2013 effort reports were distributed using the newly implemented Effort Certification Reporting System (ECRS). 99% has been completed. Spring 2014 effort reports were also distributed. 85% has been completed.

Action Taken by Institutional Compliance:

- Institutional Compliance continues to partner with the Office of Research Services to identify opportunities to enhance UNT's Time and Effort processes and procedures and assist in any way with the ongoing use of this system in reporting sponsored project time and effort.

High-Risk #9: Export Controls (Office of Research Integrity & Compliance – ORI&C)

Action Taken by Management:

- In September 2014, C21 Consulting presented U.S. Export Controls workshops to UNT faculty and staff, including the Office of Grants & Contracts Administration.
- At the request of UNT-International, the Director of Research Compliance conducted two (2) reviews of visa petition information for proposed H-1B beneficiaries to determine whether or not an export control license would be needed for the release of any controlled technology or technical data by UNT to either H-1B beneficiary. No licenses were needed as a result of these reviews and no issues related to this review process were noted.

Action Taken by Institutional Compliance:

- Institutional Compliance continues to partner with the Office of Research Integrity & Compliance and other applicable UNT units to identify opportunities to enhance UNT's Export Control processes and procedures and comply with applicable Export Control regulatory requirements.
- System/Institutional Compliance attended multiple sessions of the U.S. Export Controls workshops presented by C21 Consulting.

High-Risk #10: Electronic Information Handling (University Information Technology and Information Technology Shared Services - ITSS)

Action Taken by Management:

- As a result of UNT System's financial transformation efforts, UNT System and all of its campuses are adopting rules pertaining to segregation of duties as it is related to security and permissions in the PeopleSoft systems.
- The ITSS information security office submits security reports each month to the Texas Department of Information Resources (DIR) in fulfillment of Texas Administrative Code (TAC) 202.76. Reports include instances of security violations involving UNT System component resources. Three required monthly reports were submitted to DIR this quarter.
- Texas Administrative Code 202.77e requires institutions of higher education to use new employee orientation to introduce information security awareness and inform new employees of information security policies and procedures. Security awareness training was provided to six hundred thirty-three (633) new employees as part of the online onboarding process.
- IT support is provided to UNT through University Information Technology.

Action Taken by System and/or Institutional Compliance:

- System and UNT Institutional Compliance continues to partner with University Information Technology and ITSS to identify opportunities to enhance the processes and procedures associated with information security and Electronic Information Handling.

High-Risk #11: Health Insurance Portability and Accountability Act (HIPAA) Compliance (Office of Institutional Compliance)

Action Taken by Management:

- Institutional Compliance continues to partner with the UNT System Office of General Counsel as well as other UNT System, UNT, and UNT Dallas units to identify additional UNT System component units that should be designated as a health care provider or employ other privacy protections in accordance with applicable HIPAA and Health Information Technology for Economic and Clinical Health (HITECH) Act requirements.

Action Taken by Institutional Compliance:

- Institutional Compliance and the UNT System Office of General Counsel continue to identify System component units that are designated as a health care component and also units that touch personally identifiable health information, which is required by new HIPAA and State privacy rules. Institutional Compliance is also working with IT Shared Services to ensure that each component unit has a HIPAA Security and Privacy Officer.

High-Risk #12: Individual Conflict of Interest (Office of Institutional Compliance)

Action Taken by Management:

- Institutional Compliance (IC) continues to research this topic.

Action Taken by Institutional Compliance:

- UNT Institutional Compliance still plans to have discussions with the Office of General Counsel and UNT executive management to determine the priority of this risk compared to other institutional risks.

High-Risk #13: Records Management and Retention (Office of Institutional Compliance)

Action Taken by Management:

- The UNT Compliance Officer (and Chief Records Management Officer) and the System Compliance Officer continue to work with ITSS and UNT IT resources to make the UNT System consolidated records retention schedule available to Records Management Representatives System-wide electronically.

Action Taken by Institutional Compliance:

- The UNT Compliance Officer (and Chief Records Management Officer) and System Compliance Officer continue to coordinate with System HR to fill the vacant Chief Records Management Representative position. Both Compliance Officers are also coordinating to fill the vacant Institutional Records Management Director's position.

High-Risk #14: Having policies, procedures, and/or practices in place that may not provide protection of minors participating in UNT related activities

Action Taken by Management:

- Institutional Compliance is working with Risk Management Services and UNT Human Resources to identify a training mechanism that will host the required Sexual Abuse and Child Molestation Training and track the training completion as well.

Action Taken by Institutional Compliance:

- Institutional Compliance, Risk Management Services and UNT Human Resources has identified training software that will host the required Sexual Abuse and Child Molestation Training and track the training completion as well.

Section III. Compliance Training

- System/UNT Institutional Compliance is working with the Business Service Center (BSC) and the Office of General Counsel (OGC) to finalize some job specific compliance and ethics training that can also be used as compliance awareness and standards of conduct training for UNT System, UNT, and UNT Dallas employees.
- System/UNT Institutional Compliance continues to collaborate with UNT's Risk Management Services and Human Resources to identify an effective tool and/or vendor that can effectively host and track a variety of core (training required by all employees) and job specific training.

Section IV. Confidential and Other Complaint Reporting for UNT

- UNT maintains a web-based Compliance Hotline that allows anonymous or confidential reporting as required by the U.S. Federal Sentencing Guidelines.
- An analysis of the **three (3) reports (all hotline)** received by UNT Institutional Compliance (IC) during this quarter reveals the following breakdown of complaints:
 - **One hotline complaint was received pertaining to an allegation of an inappropriate hiring action.** This report is being handled by Institutional Compliance, the department and UNT Human Resources.
 - **One hotline complaint was received pertaining to an allegation of discrimination.** This report is being handled by Institutional Compliance.
 - **One hotline report tracking number was used for testing purposes** by Institutional Compliance and University Information Technology.



Section I. Organizational Actions

There were no significant organizational actions that affected the Compliance program for this reporting period.

Section II. Risk Assessment Monitoring Activities Conducted by Individual Compliance Divisions

The First Quarter actions taken by UNT Health Science Center (UNTHSC) to address the UNTHSC Compliance Risks identified during the fiscal year 2014-15 risk assessment are below:

High-Risk #1: Physicians at Teaching Hospitals (PATH) (Clinical Division)

Description: Review of sample medical records of Medicare and Medicaid patients to confirm that the attending physician has documented his/her presence and participation when a resident is involved in the care of a patient.

Action Taken by Management:

- The following clinical departments were audited for PATH compliance:
 - Family Medicine:
 - Evaluation and Management Services: 2% occurrence rate
 - Procedures: 2% occurrence rate
 - Psychiatry:
 - Evaluation and Management Services: 6% occurrence rate
 - Procedures: .55% occurrence rate
 - Pediatrics:
 - Evaluation and Management Services: 100% Compliance
 - Procedures: 100% Compliance
 - Internal Medicine:
 - Evaluation and Management Services: .76% occurrence rate
 - Procedures: 2% occurrence rate
 - Orthopedics:
 - Evaluation and Management Services: 2% occurrence rate
 - Procedures: 2% occurrence rate
 - Osteopathic Manipulative Medicine:
 - Evaluation and Management Services: 100% Compliance
 - Procedures: 100% Compliance

- Annual training is required for all providers. Targeted education is required for any provider who does not achieve 100% compliance on a PATH audit.

(Refunds are processed when overpayments are identified.)

Action Taken by Compliance:

- The Clinical Division Director and Regulatory Compliance Officer reports to the Chief Compliance and Enterprise Risk Management Officer.

High-Risk #2: Procedures – for Inpatient and Outpatient (Clinical Division)

Definition: Review of sample medical records of Medicare and Medicaid patients to confirm that the physician's documentation supports the procedures performed and billing requirements.

Action Taken by Management:

- The following clinical departments were audited for inpatient and outpatient procedures:
 - Family Medicine:
 - Billed Date of Service is different from Documented Date of Service – 2% occurrence rate
 - CPT Bundling/Unbundling: 2% occurrence rate
 - Procedure Documented is Different than Procedure Billed: .53% occurrence rate
 - Non-Billable (No Documentation): 3% occurrence rate
 - Psychiatry:
 - Procedure Documented is Different than Procedure Billed: .56% occurrence rate
 - Non-Billable (No Documentation): .84% occurrence rate
 - No reference to time for time-based code: .30%
 - Pediatrics:
 - CPT Bundling/Unbundling: .76% occurrence rate
 - Procedure Documented is Different than Procedure Billed: .77% occurrence rate
 - Non-Billable (No Documentation): .77% occurrence rate
 - Physical Therapy:
 - Missed Procedure (Missed Revenue): 1.3% occurrence rate
 - Non-Billable (No Documentation): 12%
 - Internal Medicine:
 - Billed Date of Service is different from Documented Date of Service: .25% occurrence rate
 - Procedure Documented is Different than Procedure Billed: .51% occurrence rate
 - Non-Billable (No Documentation): .51% occurrence rate

- o Orthopedics:
 - Billed Date of Service is different from Documented Date of Service: .23% occurrence rate
 - Missed Procedure (Missed Revenue): .23% occurrence rate
 - Non-Billable (No Documentation): .72% occurrence rate
- o Osteopathic Manipulative Medicine:
 - Missed Procedure (Missed Revenue): .82% occurrence rate
 - Procedure Documented is Different than Procedure Billed: 3% occurrence rate
 - Non-Billable (No Documentation): .82% occurrence rate
- Annual training is required for all providers. Targeted education is required for any provider who does not achieve 90% compliance on a procedures audit.

(Refunds are processed when overpayments are identified.)

Action Taken by Compliance:

- The Clinical Division Director and Regulatory Compliance Officer reports to the Chief Compliance and Enterprise Risk Management Officer.

High-Risk #3: Evaluation and Management Codes (E&M): Inpatient and Outpatient (Clinical Division)

Definition: Review of sample medical records of Medicare and Medicaid patients to confirm that the physician's documentation supports the E&M code(s) billed.

Action Taken by Management:

- The following clinical departments were audited for E&M Codes:
 - o Family Medicine:
 - Incorrect Category: 6.84% occurrence rate
 - Missed E&M (Missed Revenue): 2.63% occurrence rate
 - Over-coded by two or more levels: 1% occurrence rate
 - Under-coded by two or more levels: 1% occurrence rate
 - This represents a missed revenue opportunity
 - o Psychiatry:
 - Category Change: 1.40% Occurrence rate
 - Non-Billable:
 - No documentation: .83% occurrence rate
 - No reference to time for time based codes: .83% occurrence code
 - Over-coded by two or more levels: 2.23% occurrence rate
 - Under-coded by two or more levels: 1.95% occurrence rate
 - This represents a missed revenue opportunity

- o Pediatrics:
 - Non-Billable (No Documentation): .77% occurrence rate
 - Over-coded by two or more levels: .76% occurrence rate
 - Under-coded by two or more levels: 4.61% occurrence rate
 - This indicates a missed revenue opportunity
- o Internal Medicine:
 - Incorrect Category: 1.52% occurrence rate
 - Non-Billable (No Documentation): .25% occurrence rate
 - Non-Billable: No reference to time for time based codes: .25% occurrence rate
 - Over-coded by two or more levels: .76% occurrence rate
 - Under-coded by two or more levels: 1% occurrence rate
 - This represents a missed revenue opportunity
- o Orthopedics:
 - Over-coded by two or more levels: .48% occurrence rate
- o Osteopathic Manipulative Medicine:
 - Category Change: .82% occurrence rate
 - Over-coded by two or more levels: 1.63% occurrence rate
- Annual training is required for all providers. Targeted education is required for any provider who over codes an E&M code by 2 or more levels, and for any provider who does not achieve 90% on an E&M Codes audit.

(Refunds are processed when overpayments are identified.)

Action Taken by Compliance:

- The Clinical Division Director and Regulatory Compliance Officer reports to the Chief Compliance and Enterprise Risk Management Officer.

High-Risk #4: Billing versus Performing Provider (Clinical Division)

Definition: Review of sample billed claims and medical records of Medicare and Medicaid patients to confirm that the physician who billed for the service is the same physician who actually performed the billed service.

Action Taken by Management:

- Audit was performed. No errors noted.

Action Taken by Compliance:

- The Clinical Division Director and Regulatory Compliance Officer reports to the Chief Compliance and Enterprise Risk Management Officer.

High-Risk #5: Place of Service (Clinical Division)

Description: Review of sample medical records of Medicare and Medicaid patients to confirm that the proper place of service is included on the bill.

Action Taken by Management:

- The following clinical departments were audited for Place of Service:
 - Family Medicine: 6.84% occurrence rate
 - Orthopedics: .24% occurrence rate
 - Internal Medicine: 100% Compliance
 - Pediatrics: 100% Compliance
 - Psychiatry: 100% Compliance
 - Physical Therapy: 100% Compliance
 - Osteopathic Medicine: 100% Compliance

(Refunds are processed when overpayments are identified.)

Action Taken by Compliance:

- The Clinical Division Director and Regulatory Compliance Officer reports to the Chief Compliance and Enterprise Risk Management Officer.

High Risk #6: Unauthorized Access to Protected Institutional Data (Infrastructure and Security Division)

Description: UNTHSC monitors actions taken to protect and prevent unauthorized access to Institutional Data including data within UNTHSC's information technology systems.

Action Taken by Management:

- A new Information Security Awareness training module was released campus wide.
 - Information Security training educates employees, students and contractors (as applicable), on how to protect Institutional data, acceptable use when using State technology resources and information on various information security-based regulatory drivers that are applicable to UNTHSC.
- A new UNTHSC Information Security Policy in collaboration with UNT System/ITSS has been drafted and is slated for release in the second quarter of FY2015.

Action Taken by Compliance:

- The Institutional Compliance Office works closely with the Director of Infrastructure and Security to provide support for compliance activities as needed.

High Risk #7: HIPAA Security Compliance (Infrastructure and Security Division)

Description: UNTHSC monitors actions taken to protect and prevent unauthorized access to Protected Health Information ("PHI") including PHI within UNTHSC's information technology systems.

Action Taken by Management:

- A new HIPAA Privacy & Security training module was released campus wide. All employees, students and contractors (as applicable), are required to complete HIPAA Privacy & Security Training.
- A new IT Risk Assessment Questionnaire that will be used for the next HIPAA Security Risk Assessment project was created.
- An Institutional Laptop Encryption Project is ongoing and a pilot is scheduled to rollout to all clinical departments during the second quarter of FY2015.

Action Taken by Compliance:

- The Institutional Compliance Office works closely with the Director of Infrastructure and Security to provide support for compliance activities as needed and is responsible for UNTHSC HIPAA training. The Institutional Compliance and Enterprise Risk Management Officer is participating in analyzing HIPAA Privacy and Security implications of the Tarrant County Hospital district/John Peter Smith and UNTHSC initiative.

High Risk #8: Centers for Medicare and Medicaid Services ("CMS") 1115 Waiver Requirements Compliance (Strategy Division)

Description: The CMS 1115 waiver projects are Medicaid incentive payment programs designed to improve access to and quality of medical care for Medicaid and indigent patients. Incentive payments are awarded based upon meeting target results of selected quality measures. UNTHSC monitors compliance with 1115 waiver requirements.

Action Taken by Management:

- The Office of Strategy and Organizational Excellence ("OSOE") has formed an 1115 Waiver Steering Committee which meets on a quarterly basis, review the 1115 waiver projects. The 1115 Waiver management team and OSOE also work with the Offices of Institutional Compliance and Healthcare Quality and Risk Management to conduct regular audits of outcome data in order to minimize risks and identify potential issues.
- Data was timely submitted to the Texas Health and Human Services Commission. ("HHSC")

Action Taken by Compliance:

- The Institutional Compliance Office works closely with the Executive Director of Strategic Programs and Policy to provide support for compliance activities as needed. The Chief Compliance and Enterprise Risk Management Officer reviewed and signed off on the data submitted to HHSC.

High Risk #9: Title IX Compliance (Student Affairs Division)

Description: Title IX of the U.S. Education Amendments of 1972 protects people from discrimination based upon sex in education programs or activities that receive financial assistance. UNTHSC monitors compliance with Title IX requirements.

Action Taken by Management:

- The Division of Student Affairs in-conjunction with the Compliance Office has implemented training modules for students and employees related to Title IX compliance. Notices were distributed to all students regarding the required training.

Action Taken by Compliance:

- The Institutional Compliance Office works closely with the Vice President of Student Affairs to provide support for compliance activities as needed. The Institutional Compliance Office assisted Student Affairs in developing Title IX training.

Section III. Compliance Training

- Code of Ethics/Standard of Conduct training was given to 81% of new employees by the Institutional Compliance Office.
- HIPAA Privacy and Security training was given to 89% of new employees by the Clinical Division Director of Regulatory Compliance.
- Minors on Campus training was given to 88% of new employees by the Institutional Compliance Office.
- Institutional Compliance signed an agreement with *WeComply*, a vendor that can provide UNTHSC with numerous training modules. Annual required training was rolled out for FY15 and was the first step in consolidating all required training on one platform.

Section IV. Compliance Reports

UNTHSC maintains a Compliance Hotline system with a third party vendor that allows a person to report a compliance matter or file a complaint anonymously and confidentially. The Compliance Hotline is managed by the Institutional Compliance Office. In addition, the Institutional Compliance Office receives complaints or becomes aware of compliance matters through email, by telephone or in person.

Institutional Compliance makes our Ethics Hotline information available through our Institutional Compliance website which includes information on how to report a violation. The Institutional Compliance Office provides Ethics Hotline handouts to new employees through the orientation process given in Human Resources.

FY 2013-14 Outstanding Reports

- **One** Clinical matter – (In Person)
 - Billing issue - Referred to the Office of General Counsel – **In Process**

First Quarter Reports – September 1, 2014 through November 30, 2014

UNTHSC received the following ten (10) reports during the first quarter:

- **Two** Clinical reports – (2 – In Person)
 - HIPAA Privacy Report – **Resolved, no merit**
 - Provider billing matter – **Resolved, no merit**

UNTHSC Quarterly Compliance Report

- **One** Academic Affairs report – (1 – Hotline)
 - Stipend Discrepancy – **Resolved, no merit**

- **Two** Faculty Affairs reports – (2 – Hotline)
 - Sexual Harassment allegation (Title IX) – **Resolved, no merit**
 - Non-professional Conduct allegation (Title IX) – **Resolved, no merit**

- **One** Student Affairs report – (1 – In Person)
 - FERPA Violation – **Resolved, with merit – students notified and preventative actions put in place.**

- **One** Human Resources report– (1- In Person)
 - Retaliation Allegation – **In Process**

- **One** Operations report – (1 – Hotline)
 - Restroom Sanitation – **Resolved, with merit – issue was corrected the same day**

- **Two** *Institutional Compliance Office report - (2 – 1 In Person, 1 Hotline)
 - Payroll issue – **Resolved, with merit – reviewing ePAR process** (In Person)
 - Payroll issue from 1Q 2013-14 – **Referred to Internal Audit** (Hotline)

*Institutional Compliance took the lead in the investigations



Section I. Organizational Actions

There were no significant organizational actions that affected the Compliance program for this reporting period.

Section II. Compliance Risks

High-Risk #1: Emergency Planning & Preparedness and Business Continuity (UNT Dallas Police Chief and UNT Risk Management Services, as applicable)

Action Taken by Management:

- UNT Dallas Chief of Police provided newcomer training for new members of the Campus Emergency Response and Recovery Teams and continues to provide on-going training for the team members at least twice per year.
- UNT Dallas Chief of Police is working with a System-wide committee and UNT Dallas' Director of Communications and Marketing to refine Emergency Mass Communications Initiatives and procedures.
- UNT Dallas Chief of Police developed a new campus violence/active shooter table-top exercise to be delivered during early calendar year 2015.

Action Taken by System and/or Institutional Compliance:

- System and Institutional Compliance continue to partner with the UNT Dallas Chief of Police and UNT Risk Management Services as applicable to identify opportunities to enhance emergency planning & preparedness and business continuity processes and procedures at UNT Dallas.

High-Risk #2: Electronic Information Handling (Information Technology Shared Services - ITSS)

Action Taken by Management:

- As a result of UNT System's financial transformation efforts, UNT System and all of its campuses are adopting rules pertaining to segregation of duties as it is related to security and permissions in the PeopleSoft systems.
- The ITSS information security office submits security reports each month to the Texas Department of Information Resources (DIR) in fulfillment of Texas Administrative Code (TAC) 202.76. Reports include instances of security violations involving UNT System component resources. Three required monthly reports were submitted to DIR this quarter.
- Texas Administrative Code 202.77e requires institutions of higher education to use new employee orientation to introduce information security awareness and inform new employees of information security policies and procedures. Security awareness training was provided to twenty-one (21) new employees as part of online onboarding process.
- IT support is provided to UNT Dallas through Campus Technology Support Services.

Action Taken by System and/or Institutional Compliance:

- System and Institutional Compliance continues to partner with Campus Technology Support Services and ITSS to identify opportunities to enhance the processes and procedures associated with information security and Electronic Information Handling.

High-Risk #3: Grants Management (Principal Investigator and Co-PI on Mountain View Grant)

Action Taken by Management:

- The university has to re-post the vacant Grants position. The university will seek to fill the position with a grants writer under the supervision of the Provost.
- The university has placed portions of several positions on the operations budget, anticipating the end of the Mountain View Grant. The university has also added additional funding into tutoring.
- UNT Dallas plans to apply for a TRIO SSS Grant at the next opportunity.

Action Taken by System and/or Institutional Compliance:

- System and Institutional Compliance continue to partner with UNT and UNT Dallas management to identify opportunities to enhance grants management operations.

High-Risk #4: Having policies, procedures, and/or practices in place that may not provide protection of minors participating in UNT Dallas related activities

Action Taken by Management:

- System/UNT Institutional Compliance is working with Risk Management Services and UNT Human Resources to identify a training mechanism that will host the required Sexual Abuse and Child Molestation Training and track the training completion as well.

Action Taken by Institutional Compliance:

- System/UNT Institutional Compliance, Risk Management Services and UNT Human Resources has identified training software that will host the required Sexual Abuse and Child Molestation Training and track the training completion as well.

Section III. Compliance Training

- System/UNT Institutional Compliance is working with the Business Service Center (BSC) and the Office of General Counsel (OGC) to finalize some job specific compliance and ethics training that can also be used as compliance awareness and standards of conduct training for UNT System, UNT, and UNT Dallas employees.
- System/UNT Institutional Compliance continues to collaborate with UNT's Risk Management Services and Human Resources to identify an effective tool and/or vendor that can effectively host and track a variety of core (training required by all employees) and job specific training.

Section IV. Confidential and Other Complaint Reporting for UNT Dallas

- UNT Dallas maintains a Compliance Hotline reporting system that allows anonymous or confidential reporting as required by the U.S. Federal Sentencing Guidelines.
- An analysis of the **one (1) report (via hotline)** received by UNT Dallas during this quarter reveals the following breakdown of this complaint:
 - ***The complaint was received pertaining to an issue involving a faculty performance evaluation.*** This report was handled by Institutional Compliance and the School.

03.400 Committees

- 03.401 Standing Committees. The standing committees of the Board shall ~~be~~ ~~be~~ ~~Finance, Facilities,~~ Academic Affairs and Student Success, ~~and~~ ~~Audit,~~ ~~Finance,~~ ~~and Strategic and Operational Excellence.~~
- 03.402 Composition of Standing Committees. Each standing committee shall be composed of not fewer than four members of the Board appointed by the Chairman of the Board. The chairman of the Finance Committee shall serve as an ex officio voting member of the Audit Committee.
- 03.403 Advisory Members. No more than three individuals may be appointed as advisory members to a standing or other committee. Advisory members may be appointed by the Chairman with the approval of the Committee Chairman and the Chancellor. Advisory members shall serve a one year term commencing on September 1 and terminating the following year on August 31. Advisory members may be reappointed. Advisory members may not vote on any matter before a committee, or make or second any motion before a committee.
- 03.404 Quorum. Three members of a standing committee shall constitute a quorum for the transaction of business at a meeting. Advisory members are not counted in determining whether a quorum exists for a meeting of a committee or determining the outcome of any committee vote.
- 03.405 Appointment of Committee Chairman. The chairman of each standing committee shall be appointed by the Chairman of the Board, unless otherwise ordered by the Board. The chairman of a standing committee shall serve until such time as the Chairman of the Board reconstitutes the committee and appoints a new chairman.
- 03.406 Vacancy by Committee Chairman. If a vacancy occurs in the chairmanship of a standing committee, the Chairman of the Board shall appoint another member to serve as the chairman of the committee.
- 03.407 Authority of Standing Committees. The authority of standing committees shall be subject to action by the whole Board. The committees' actions must be authorized and approved by the Board before becoming effective unless the Board delegates to the committee the authority to act on its behalf.

03.408 Duties of the Academic Affairs and Student Success Committee. The Academic Affairs and Student Success Committee shall make recommendations to the Board regarding the academic mission of the UNT System and institutions, as well as policies and resources needed to realize its mission, execute academic strategic priorities, evaluate the quality and integrity of each institution's programs and instructional staff, and promote the welfare of students attending any UNT System institution. The committee shall establish a charter that outlines the scope of the committee's responsibilities and a timeline each year that provides a scheduled review of all major topics in its scope.

03.409 Duties of the Audit Committee. The Audit Committee shall assist the Board in its oversight of the quality and integrity of the accounting and financial reporting practices and financial statements, the internal auditing function and the internal control environment, legal and regulatory compliance, disclosure controls and procedures, and compliance with ethical standards. The Committee will establish a charter that outlines the scope of the committee's responsibilities and a timeline each year that provides a scheduled review of all major topics in its scope. The Committee initiates System and institution audits and compliance activities as deemed necessary to establish appropriate control processes within the System and ensures that the Board maintains direct access to all audit and compliance reports of the System. The Committee recommends for approval by the Board the hiring, retention, removal, and evaluation of the chief internal auditor who shall report to the Board through the Committee. The Committee shall approve the internal audit mission statement, charter, and other governance documents related to internal audit activities.

03.41008 Duties of the Finance Committee. The Finance Committee oversees the fiscal stability and long-term economic health of the UNT System. The Committee monitors the System's and institutions' financial operations, debt level and investment performance, requires the maintenance of accurate and complete financial records, approves budgets, and maintains open lines of communication with the Board about the System's and institutions' financial conditions. The committee shall establish a charter that outlines the scope of the committee's responsibilities and a timeline each year that provides a scheduled review of all major topics in its scope. The Finance Committee shall also have responsibility to review all capital project schedules and new construction contracts, evaluate new land and property purchase opportunities, recommend to the Board any required actions concerning the naming of buildings, facilities, real property, streets and programs as required by the Regents Rules, and review contracts and purchases of goods and services as required by the Regents Rules. ~~The Finance Committee shall make recommendations to the Board concerning budgets and budgeting guidelines; tuition and fees;~~

~~the pursuit, negotiation, and closing of outside financing, including the issuance of notes, bonds, securities of any type, and agreements of any description that result in indebtedness by the System or the Institutions; resources available to support any proposed capital spending plans; gifts, grants and other development activities including coordination with various non-profit foundations operating to support the Institutions; cash and investment management; investments and trusts; the naming of buildings, facilities, real property, streets, or other programs requiring Board approval; information, market surveys, and proposals regarding compensation of administrators, faculty, and staff; and other related financial and business activities.~~

~~03.4109 Duties of the Strategic and Operational Excellence Committee-Facilities Committee. The Strategic and Operational Excellence Committee is responsible for reviewing and making recommendations to the Board regarding UNT System strategic planning, execution and progress, financial support of the strategic plan, and the evaluation of customer satisfaction and the effectiveness and efficiency and quality of systemwide shared services and other key operational activities. The committee shall establish a charter that outlines the scope of the committee's responsibilities and a timeline each year that provides a scheduled review of all major topics in its scope. The Facilities Committee shall make recommendations to the Board regarding the administration of System real property, including both surface and mineral interests. The Committee shall also exercise general supervision of all construction, major repair and rehabilitation of all buildings of the System and Institutions, including evaluation of proposals concerning facilities; the selection of architects, engineers and contractors; and expenditures designed to provide an efficient and adequate physical plant. The Committee shall also make recommendations to the Board with respect to long range facilities planning, master planning, energy management, space utilization, and other physical needs of the campus.~~

~~03.410 Duties of the Academic Affairs and Student Success Committee. The Academic Affairs and Student Success Committee shall make recommendations to the Board regarding the role and mission of the System and the Institutions in all areas of academic service and student achievement. The committee shall consider the performance of, and changes in, academic programs, degrees offered, admissions policies, administrative organization of academic units, personnel matters including hiring, tenure and promotion, research and technology, health and clinical affairs, and such other significant matters affecting the faculty, students and academic affairs of the System or the Institutions as may be assigned.~~

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~~03.411 Duties of the Audit Committee. The Audit Committee shall recommend an audit charter for review and approval by the Board and shall oversee all internal and external auditing and compliance functions within the System. The Committee recommends the approval of the annual System-wide risk assessment and annual internal audit plan and initiates System and Institution audits and compliance activities as deemed necessary to ensure appropriate risk management and control processes within the System. The Committee reviews the findings of all internal and external audit and compliance reports and ensures that the Board maintains direct access to all audit and compliance reports of the System. The Committee recommends for approval by the Board the hiring, removal, and evaluation of the chief internal auditor who shall report to the Board through the Committee. The Committee shall approve the internal audit mission statement, charter, and other governance documents related to internal audit activities.~~

03.412 Other Committees. The Chairman may appoint, or a majority of the members of the Board may vote to create, such other standing and special committees as are necessary for conducting Board business.

Adopted: November 15, 2007

Effective: November 15, 2007

Revised: August 21, 2008, February 20, 2015

**BOARD OF REGENTS
UNIVERSITY OF NORTH TEXAS SYSTEM
FINANCE COMMITTEE CHARTER**

The Finance Committee oversees the fiscal stability and long term economic health of the University of North Texas System. The committee monitors the System and component institutions' financial operations, debt level, and investment performance; requires the maintenance of accurate and complete financial records; and maintains open lines of communication with the Board of Regents about the System and component institutions' financial condition. The Finance and Committee shall also have responsibility to review all capital project schedules and construction contracts, evaluate land and property purchase opportunities, recommend to the Board any required actions concerning the naming of buildings, facilities, real property, streets and programs as required by the Regents Rules, and review contracts and purchases of goods and services as required by the Regents Rules.

Specifically, the Finance Committee shall review and recommend to the Board:

- The consolidated annual operating budget;
- Financial components of the capital budget;
- Changes to tuition and those fees and charges requiring Board approval;
- Contracts and purchases of goods and services as required by the Regents Rules;
- The issuance of debt;
- Changes to the consolidated annual budget as required by the Regents Rules;
- Investment regulations and policies, including investment goals, model asset allocations, distribution policies and performance benchmarks;
- Capital project plans and schedules;
- Capital project design and construction contracts as required by Regents Rules;
- The naming of buildings, facilities , real property, streets and programs as required by the Regents Rules;
- Administration of System real property, including both surface and mineral interests
- Campus Master Plans;
- The Finance Committee charter

The Finance Committee also provides governance oversight to:

- Budget to actual status;
- Long-range financial planning strategies;
- Total indebtedness of the System and component institutions;
- The investment portfolio, including performance of investments compared to relevant benchmarks or indices and investment costs; and
- The financial relationship between the System and component institutions' and their respective affiliates, including affiliated foundations, clinical operations, and external entities

The Finance Committee may also review:

- Selected financial metrics that measure the System and component institutions' fiscal condition
- Capital financing and debt-management reports
- The report on central reserves
- Asset management reports
- Other external and internal reporting requirements
- Other financial reports as requested by the committee

Board Item	Feb	March Retreat	May	Aug	Nov
<u>Annual Items</u>					
Committee Charter & Schedule	X				
Tuition (College of Law)	X				
Benchmark Options for Investment Portfolios	X				
Consolidated Annual Financial Report	X				
Consolidated Budget RR 10.204				X	
Annual Investment Report					X
Self-Insurance Fund Report - UNTHSC				X	
Cost per Degree Factors					X
Cost Trends in Major NACUBO Categories					X
<u>Quarterly Items</u>					
Budget to Actual	X		X	X	X
Investment Report	X		X	X	X
Remediation Activities Update	X		X	X	X
<u>Non-Recurring Items</u>					
Budget Policies & Budget Redesign	X				
Debt Financing			X		

Board Item		Feb	March Retreat	May	Aug	Nov
<u>Annual Items</u>						
	Committee Charter & Schedule	X				
Proposed	Annual Capital Plan				X	
<u>Quarterly Items</u>						
	Capital Projects Schedule UNT, UNTHSC	X		X	X	X
	UNTS Construction and Major Renovation Report	X		X	X	X
	Campus Master Plan Update	X		X		X
<u>Non-Recurring Items</u>						
	UNT Dallas Housing	X				
	UNT Bruce Hall	X				
	UNT Clark Hall Fire System	X				
	UNT Eagle Point Distribution	X				
	UNT Hickory Hall Renovation	X				
	UNT Matthews Hall Renovation	X				
	UNT West Hall Lobby	X				

UNT | SYSTEM™

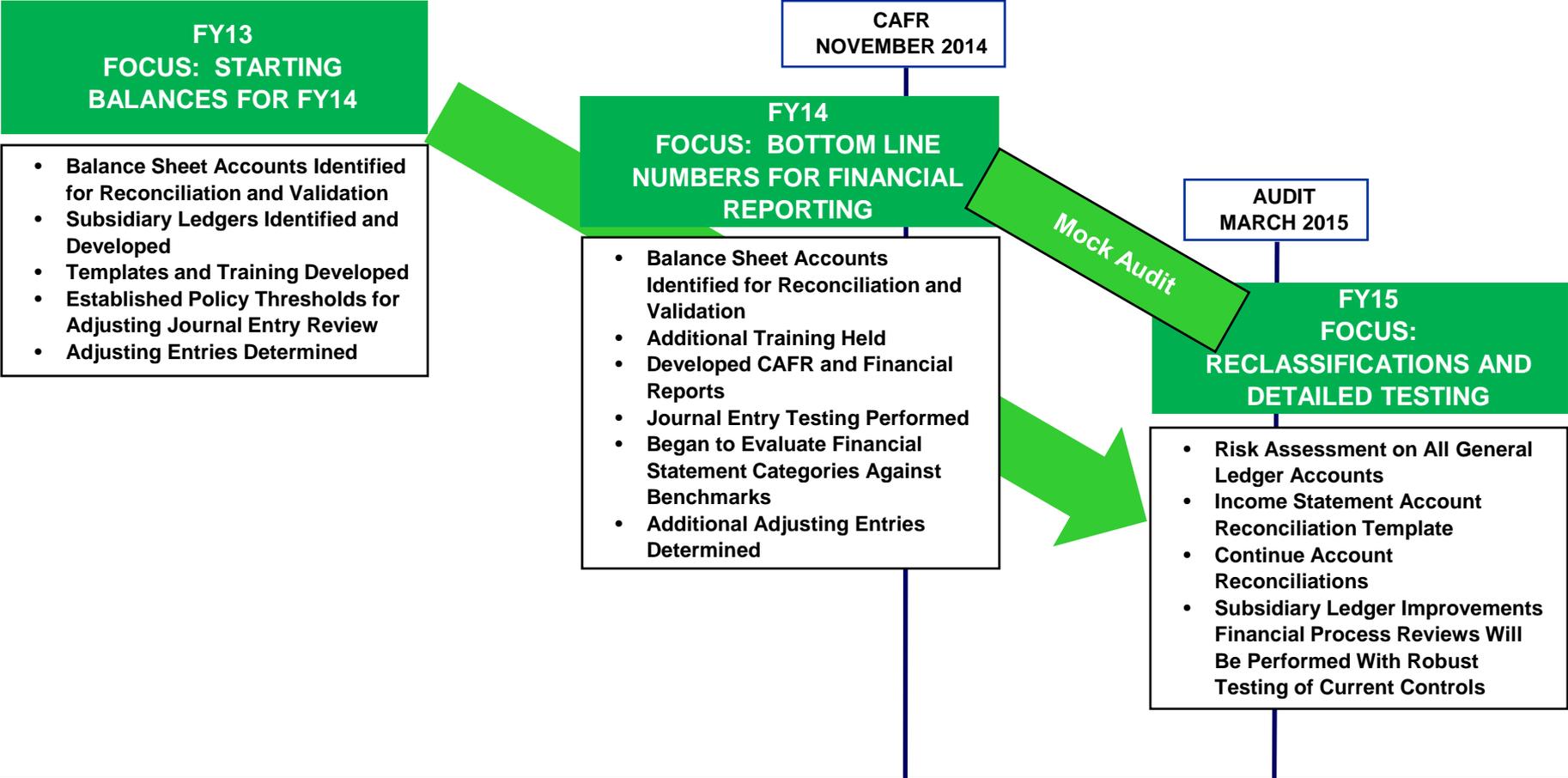
University of North Texas System

Board of Regents Update

February 19, 2015

- 54 Remediation Items Are Being Tracked for Completion Over the Next 16 Months
- The following remediation items have been completed:
 - FY14 Account Reconciliations
 - FY15 Account Reconciliation Risk Assessments for the System and Each Institution
 - Finance Committee Charter Drafted for Board of Regent Consideration and Approval
 - Audit Committee and Internal Audit Charter Revisions Drafted for Board of Regent Consideration and Approval
 - Three Regent Rules Drafted for Board of Regent Approval
 - Consolidated Controllershship Organization Model Implemented and Staff Mapped to New Model
 - Financial Close Lessons Learned Meeting Held to Focus on Improvement Opportunities
 - Segregation of Duty Conflicts in PeopleSoft Identified (Remediation is Underway)
 - Business Process Remediation Kick-Off Meetings Held
 - Drafted Board of Regent Planning Calendar For Consideration
 - Training for February 2015 Board of Regent Meeting and Drafted Example Topics for Consideration

Note: Please see appendix for detailed financial transformation remediation tracker.



Purpose: To provide quarterly training to the Board of Regents. Below are potential training topics for consideration (the goal is to provide quarterly training on two topics):

Training Topic Examples

Financial Statement Overview (February FY15)

Role of Internal Audit (February FY15)

Audit committee leading practices

Finance committee leading practices

Risk oversight

Budgeting and forecasting

Business continuity planning

Ethics and compliance

Antifraud programs and controls

External auditor expectations

Financial statements analysis

GASB accounting standards

Management communication and reporting relationships

Conflicts of interests

Capital planning & Protecting and renewing institutional investments and resources

Investment management oversight

Redesign for Consolidated, UNTS, and Institutional Budgets

UNT System Board of Regents Finance Committee

UNT System Board of Regents

February 19, 2015

Meeting Objectives and Agenda

The objectives for today's Board of Regents Finance Committee meeting are:

- Update the Board of Regents regarding the budget redesign project
- Solicit any feedback on the direction of the budget redesign project

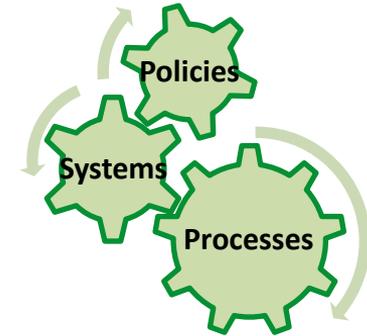
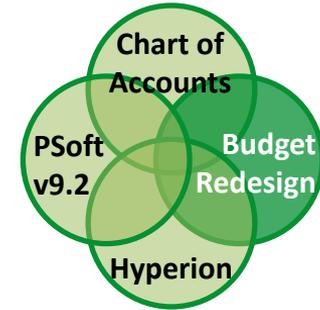
The agenda items for today's meeting are:

- Budget redesign in context of financial transformation projects
- Driving principles for change in budget design
- New budget templates
- Budget-related policies

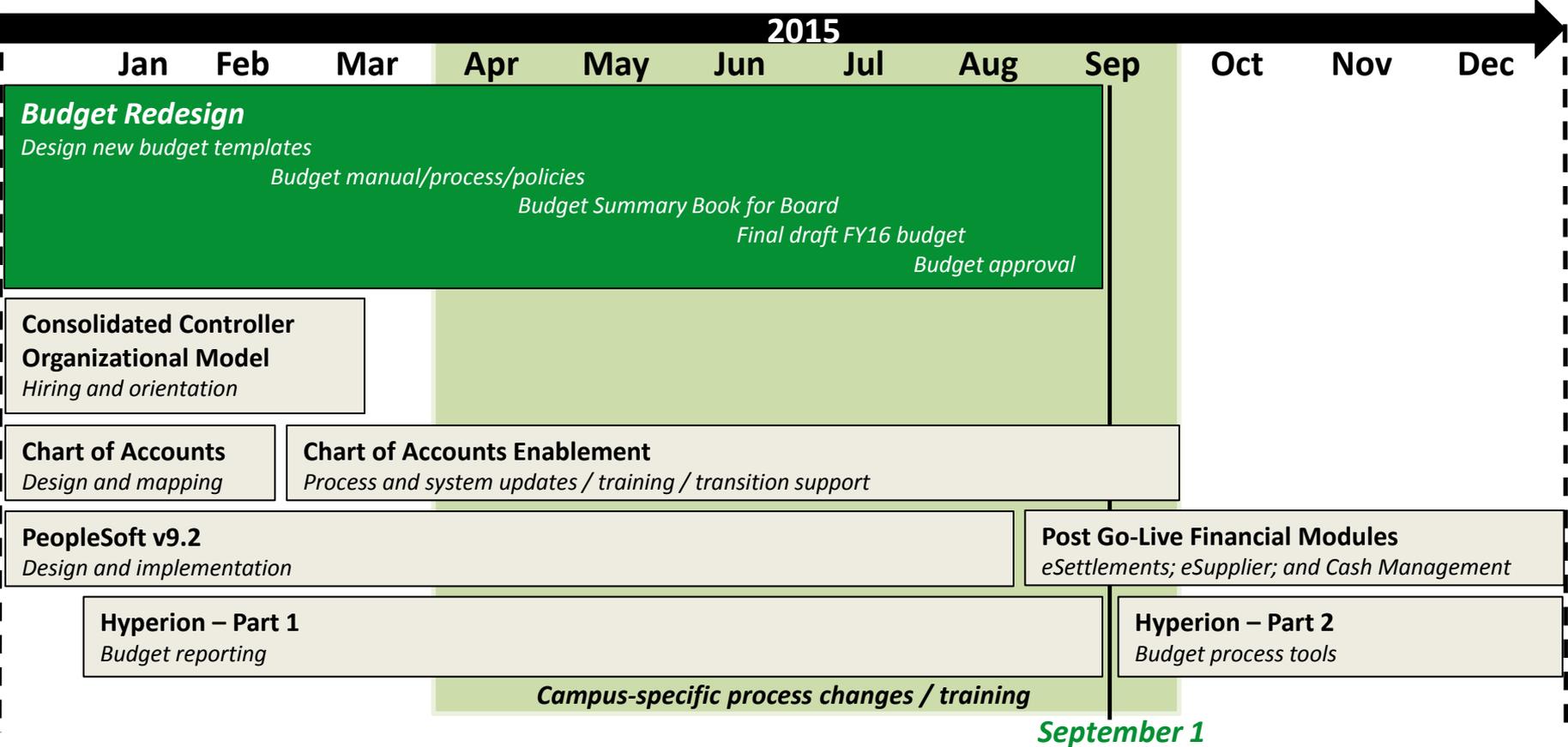
Budget Redesign Goals

The budget redesign effort has two overarching goals:

- 1) In coordination with a new chart of accounts and system developments, gather and present budgeted and actual financial data in a format to provide meaningful information for intelligent analysis.
- 2) Develop policies and procedures to facilitate and promote responsible management.



Financial Transformation Projects Related to Budget Redesign



Financial Transformation Projects Related to Budget Redesign

The Financial Transformation Projects shown below are interrelated in many ways.

Project	Primary Objectives
Budget Redesign	<ul style="list-style-type: none"> • Achieve a consistent approach to budgeting and reporting across all campuses, leveraging the foundation provided by a new chart of accounts • All funds for complete perspectives • Budget templates that are transparent, concise, and intuitive
Consolidated Controller Organizational Model	<ul style="list-style-type: none"> • A strong consolidated controllership with clear service support to the campuses • Financial controls, consistency in application, and eliminated duplication
Chart of Accounts	<ul style="list-style-type: none"> • Chart of accounts for FY2016 and for use in upgraded PeopleSoft v9.2 • Hierarchies and value ranges that provide for data roll-ups and room for expansion/additions • Foundation for custom reporting capabilities • Process efficiencies and consistency across all UNTS component units • Facilitated annual financial reporting
PeopleSoft v9.2	<ul style="list-style-type: none"> • Business process improvements through the use of inherent system functionality • Removal of customizations and reduction in support costs associated with them • Use of new functionality • Better reporting capabilities using the new chart of accounts • Modernized portals for accessibility and ease of use for end users • Maintenance of Oracle support for Human Capital and Financial systems
Hyperion – Part 1 (Budget Reporting)	<ul style="list-style-type: none"> • Consolidation of budgets utilizing new formats • Integration with PeopleSoft to upload budget data • Functionality to download GL data to report actuals vs budget in budget formats
Hyperion – Part 2 (Budget Process Tools)	<ul style="list-style-type: none"> • Process tools to facilitate distributed budget management and inputs • Forecasting and planning tools for strategic planning

Foundation for Change	Training / Culture Development / Process Redesign / Skills Management
------------------------------	--

Budget Redesign Actions to Date

The budget redesign process began in late fall 2014 and has included many steps as shown below.

- 1) Worked with key stakeholders to define the driving principles for change
- 2) Researched practices at more than 25 universities regarding budget templates and policies
- 3) Created budget templates for UNTS in accordance with the driving principles and best practices
- 4) Met with budget and accounting leaders across UNTS more than 20 times through an iterative process to develop, present, discuss, and refine the budget templates
- 5) Worked with the chart of accounts team to integrate the new budget template structure with more than 1,300 account values, as well as fund values, in the new chart of accounts structure
- 6) Apprised IT leadership of the budget template redesign for use in Hyperion development
- 7) Interviewed key stakeholders at each component unit to document and develop a common understanding of the recent (FY15), interim (FY16), and future (FY17) budget processes
- 8) Worked with UNTS financial reporting leaders to develop the relationship between budget reporting and financial reporting
- 9) Drafted a Budget Summary Book template for use as the budget proposal package to present to the Board of Regents in summer 2015
- 10) Drafted a Budget Manual template for internal use in the spring/summer 2015 budget process
- 11) Drafted initial budget-related policies

Driving Principles for Budget Redesign (1 of 2)

#	Driving Principle	Comments and Examples
1	Be purposeful.	<i>The budget should be designed to present critical and useful information to the Board, management, and the public.</i>
2	Present a budget that is transparent, concise, and intuitive to support effective Board fiscal oversight.	<i>The new budget template will provide more informative amounts, including a breakout of Maintenance & Operations (M&O); a drilldown into tuition amounts; and a clarified treatment of auxiliaries.</i>
3	Reflect <u>all funds</u> to capture full institutional activity, including estimates where appropriate.	<i>The new budget templates will include all funds (current funds will be budgeted and non-current funds will be estimated) for reporting budget and actual data.</i>
4	Meet the Board's expectation for consistent budget formats and accounting treatments across all institutions from year to year.	<i>The budget redesign will include multi-year trends (going forward) and consistent usage of budget line items at each UNTS component unit.</i>
5	Prepare budgets and reporting in accordance with the new chart of accounts for consistency, accuracy, and integrity.	<i>UNTS will establish guidelines that ensure each component utilizes the chart of accounts consistently for budgeting and reporting.</i>

Driving Principles for Budget Redesign (2 of 2)

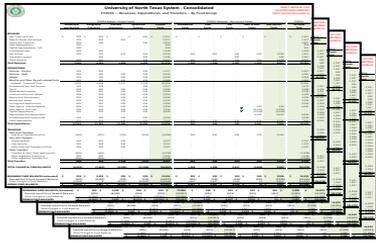
#	Driving Principle	Comments and Examples
6	Report beginning and ending fund balances to reflect the impact of the budget on institutional resources.	<i>The new budget template will include fund balances and more transparency regarding changes in fund balances.</i>
7	Present financial information that comports with the Consolidated Annual Financial Report (CAFR).	<i>Actual results in the <u>all-funds</u> format will be reconciled to the CAFR, which is the official report of UNTS' financial results.</i>
8	Establish and report key financial ratios and metrics as a management dashboard.	<i>A new, annual Budget Summary Book will include key financial ratios and operating metrics as a resource for monitoring the financial and operating health of UNTS.</i>
9	Meet industry standards for budgeting and reporting, including best practices and state/federal requirements.	<i>The new budget template will be consistent with best practices reflective of effective fiscal management.</i>
10	Provide quarterly reports of actual activity with commentary regarding variances from expectations.	<i>UNTS will establish a quarterly monitoring process to allow for more timely fiscal management.</i>

Budget Summary Book

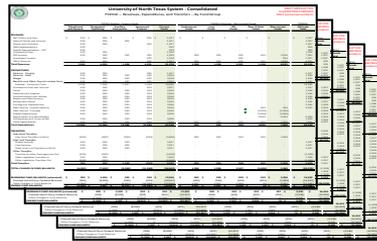
Budget Summary Book

A new annual Budget Summary Book will be presented to the Board of Regents in August 2015 to facilitate the review of the proposed budget for fiscal 2016. The Budget Summary Book will present the Board of Regents with comprehensive information. Detailed information for each component unit at the school and department level will be consolidated to prepare the Budget Summary Book.

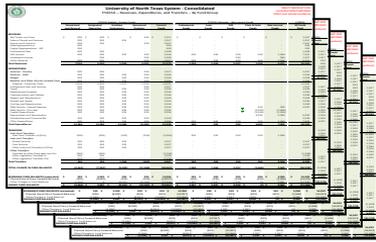
UNT Schools and Depts

A stack of multiple budget summary sheets for UNT Schools and Depts. Each sheet is a detailed table with columns for various budget categories and rows for different departments or schools. The sheets are slightly offset to show multiple copies.

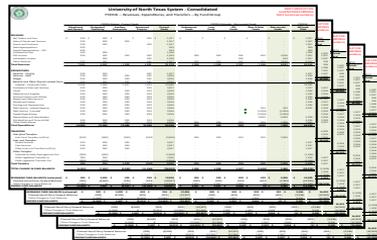
UNT HSC Schools and Depts

A stack of multiple budget summary sheets for UNT HSC Schools and Depts. Each sheet is a detailed table with columns for various budget categories and rows for different departments or schools. The sheets are slightly offset to show multiple copies.

UNT-Dallas Schools and Depts

A stack of multiple budget summary sheets for UNT-Dallas Schools and Depts. Each sheet is a detailed table with columns for various budget categories and rows for different departments or schools. The sheets are slightly offset to show multiple copies.

UNT System School and Depts

A stack of multiple budget summary sheets for UNT System School and Depts. Each sheet is a detailed table with columns for various budget categories and rows for different departments or schools. The sheets are slightly offset to show multiple copies.

Budget Summary Book

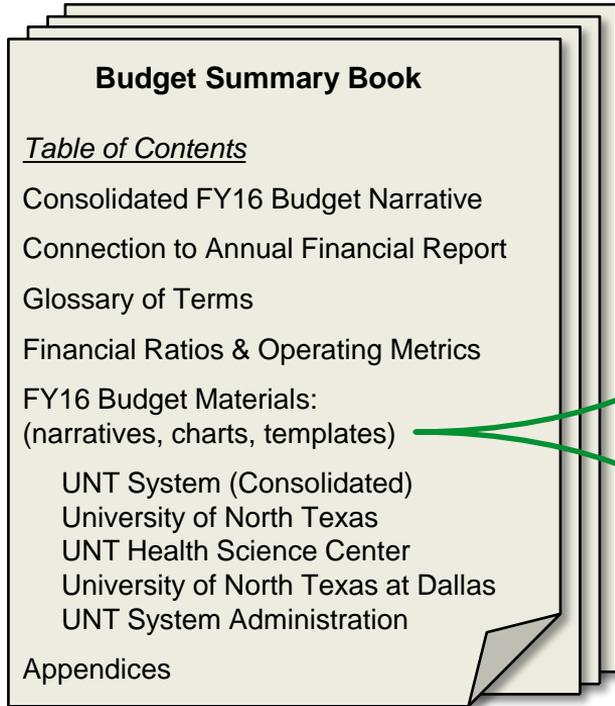
Table of Contents

Consolidated FY16 Budget Narrative
Connection to Annual Financial Report
Glossary of Terms
Financial Ratios & Operating Metrics
FY16 Budget Materials:
(narratives, charts, templates)
 UNT System (Consolidated)
 University of North Texas
 UNT Health Science Center
 University of North Texas at Dallas
 UNT System Administration

Appendices

Information in the Budget Summary Book

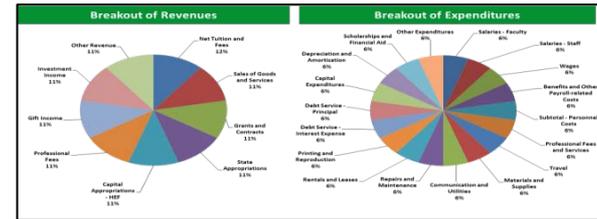
The Budget Summary Book will include a consolidated narrative commentary, a connection to the annual financial report, a glossary, financial ratios, and operating metrics. The budget materials for each UNTS component unit will include a narrative, charts, and new budget templates.



Narratives

Educational & General – Educational & General (E&G) funds may only be expended for purposes as defined by the respective sources of funds. Education & General Funds include all state appropriations, which consist of general operating funds, appropriations for employee benefits, and Texas Higher Education Funds (HFEF) for use in capital investments. Biennially, in the General Appropriations Act (GAA), universities are allocated general revenue funds based on formulas calculated by the Texas Higher Education Board. In the GAA, each institution's methods of financing are segregated as either funded through the General Operating Fund or State Appropriations. The General Operating Fund amounts are attributed by the university and submitted to the state, and are subject to be drawn down as costs are incurred or as reimbursements for eligible expenses. While the General Operating Fund amounts are Educational & General – Educational & General (E&G) funds may only be expended for purposes as defined by the respective sources of funds. Education & General Funds include all state appropriations, which consist of general operating funds, appropriations for employee benefits, and Texas Higher Education Funds (HFEF) for use in capital investments. Biennially, in the General Appropriations Act (GAA), universities are allocated general revenue funds based on formulas calculated by the Texas Higher Education Board. In the GAA, each institution's methods of financing are segregated as either funded through the General Operating Fund or State Appropriations. The General Operating Fund amounts are attributed by the university and submitted to the state, and are subject to be drawn down as costs are incurred or as reimbursements for eligible expenses. While the General Operating Fund amounts are subject to lapse if not spent within a fiscal year, the State Appropriation portions do not lapse and are available in subsequent years if not spent. Associated Fund Groups – General Operating Funds and State Appropriations. Designated Operating – Designated Operating funds that have been internally designated to support the operating activities of the institution. The sources of Designated Operating funds include designated tuition and other fees. Fees collected as Designated Operating funds may be statutorily authorized under specific legislation, or through 54.504 (optional incidental fee) or 55.16(d) (mandatory incidental fee) of the Education Code. These fees include course fees, library fees, publication fees, international education fees, and Educational & General – Educational & General (E&G) funds may only be expended for purposes as defined by the respective sources of funds. Education & General Funds include all state appropriations, which consist of general operating funds, appropriations for employee benefits, and Texas Higher Education Funds (HFEF) for use in capital investments. Biennially, in the General Appropriations Act (GAA), universities are allocated general revenue funds based on formulas calculated by the Texas Higher Education Board. In the GAA, each institution's methods of financing are segregated as either funded through the on formulas calculated by the Texas Higher Education Board. In the GAA, each institution's methods of financing are segregated as either funded through the

Charts



Budget Templates

Budget Templates

Budget Templates

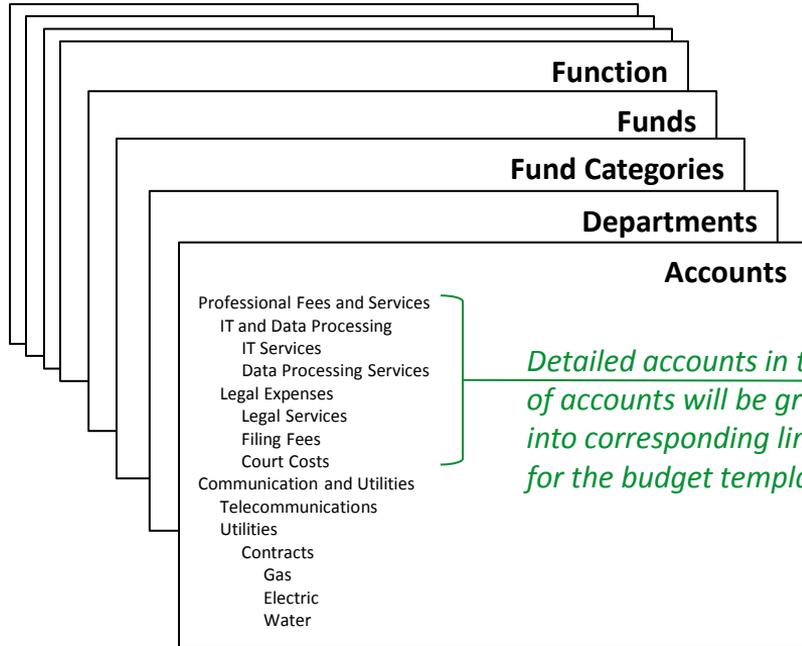
Key aspects (changes) in the new budget templates include the following:

- All-funds perspective
- Line items consistent with annual financial reports and the new chart of accounts (and consistently applied by each UNTS component unit)
- Breakout of Maintenance & Operations (M&O) expenditures
- Breakout of transfer activities
- Summary of fund balances by fund type
- Drill-down into tuition and fees (undergraduate/graduate and resident/non-resident)
- Estimates of quarterly activity

Account Groups in the Budget Templates

Revenues, expenditures, and transfers in the budget templates will be based on the new chart of accounts, which has multiple tables. The detailed revenue, expense, and transfer accounts listed in the chart of accounts (more than 1,000 in total) are grouped for the corresponding line items in the budget templates.

Tables within the New Chart of Accounts



Detailed accounts in the chart of accounts will be grouped into corresponding line items for the budget templates

Budget Templates

Page 1

FUNDING SOURCE	FY2016 Budget - Current Funds					FY2016 Estimate - Non-current Funds					All Funds Total
	Educational and General	Designated	Auxiliary Enterprises	Sponsored Projects	Current Funds	Endowment Funds	Loan Funds	Gift Funds	Plant & Buildings	Non-current Funds	
REVENUES											
Net Tuition and Fees	\$ 3,994	\$ 3,994	\$ -	\$ 3,994	\$ 13,088	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,088
State Grants and Services	3,994	3,994	3,994	3,994	7,992	-	-	-	-	-	7,992
Local Grants and Services	3,994	3,994	-	3,994	13,088	-	-	-	-	-	13,088
State Appropriations	3,994	3,994	-	3,994	3,994	-	-	-	-	-	3,994
Local Appropriations	3,994	-	-	3,994	3,994	-	-	-	-	-	3,994
State Appropriations - NET	3,994	-	-	3,994	7,992	-	-	-	-	-	7,992
Professional Fees	-	3,994	-	-	3,994	-	-	-	-	-	3,994
Gift Revenue	-	-	3,994	3,994	7,992	3,994	3,994	3,994	3,994	15,984	27,972
Investment Income	-	3,994	3,994	3,994	7,992	-	-	-	-	-	7,992
Other Revenue	3,994	3,994	3,994	3,994	15,984	3,994	3,994	3,994	3,994	15,984	27,972
Total Revenues	13,986	17,972	7,988	13,986	23,976	7,988	7,988	11,988	7,988	35,964	111,884
EXPENDITURES											
Salaries - Faculty	3,994	3,994	-	3,994	13,988	-	-	-	-	-	13,988
Salaries - Staff	3,994	3,994	3,994	3,994	15,984	-	-	-	-	-	15,984
Wages	3,994	3,994	3,994	3,994	15,984	-	-	-	-	-	15,984
Benefits and Other Payroll-related Costs	3,994	3,994	3,994	3,994	15,984	-	-	-	-	-	15,984
Subsidiary Personnel Costs	3,994	3,994	11,988	3,994	19,980	-	-	-	-	-	19,980
Professional Fees and Services	3,994	3,994	3,994	3,994	11,988	-	-	-	-	-	11,988
Travel	3,994	3,994	3,994	3,994	15,984	-	-	-	-	-	15,984
Materials and Supplies	3,994	3,994	3,994	3,994	15,984	-	-	-	-	-	15,984
Communications and Utilities	3,994	3,994	3,994	3,994	15,984	-	-	-	-	-	15,984
Repairs and Maintenance	3,994	3,994	3,994	3,994	15,984	-	-	-	-	-	15,984
Printing and Reproduction	3,994	3,994	3,994	3,994	15,984	-	-	-	-	-	15,984
Costs - General - Internal Expenses	3,994	3,994	3,994	3,994	15,984	-	-	-	-	-	15,984
Costs - General - Physical	3,994	3,994	3,994	3,994	15,984	-	-	-	-	-	15,984
Capital Expenditures	3,994	3,994	3,994	3,994	15,984	-	-	-	-	-	15,984
Scholarships and Stipends	3,994	3,994	3,994	3,994	15,984	-	-	-	-	-	15,984
Scholarships and Financial Aid	3,994	3,994	3,994	3,994	15,984	-	-	-	-	-	15,984
Other Expenditures	3,994	3,994	3,994	3,994	15,984	3,994	3,994	3,994	3,994	15,984	27,972
Total Expenditures	43,970	43,970	43,970	43,970	239,720	8,386	8,386	11,988	8,386	28,000	292,200
TRANSFERS											
Inter-campus Transfers Between Funds:											
From Auxil. Transfers In/Out	(1,994)	(1,994)	(1,994)	(1,994)	(15,984)	3,994	3,994	3,994	3,994	15,984	-
Transfers Between A/R/T Categories:											
Shared Services	3,994	3,994	3,994	-	11,988	-	-	-	-	-	11,988
Cost Services	3,994	3,994	3,994	-	11,988	-	-	-	-	-	11,988
Other Inter-unit Transfers In/Out	3,994	3,994	3,994	-	11,988	-	-	-	-	-	11,988
Other Transfers:											
Transfers to Other State Agencies Out	(1,994)	(1,994)	-	-	(7,992)	-	-	-	-	-	(7,992)
Other Legislative Transfers In	3,994	3,994	-	-	7,992	-	-	-	-	-	7,992
Other Legislative Transfers Out	(1,994)	(1,994)	-	-	(7,992)	-	-	-	-	-	(7,992)
Total Transfers	3,994	3,994	3,994	3,994	27,972	3,994	3,994	3,994	3,994	15,984	27,972
TOTAL CHANGE IN FUND BALANCES	(33,000)	(23,000)	(33,000)	(33,000)	(107,744)	7,988	7,988	11,988	7,988	(8,016)	(33,000)
BEGINNING FUND BALANCES (Revised)	\$ 3,994	\$ 20,994	\$ 3,994	\$ 3,994	\$ 11,984	\$ 999	\$ 999	\$ 999	\$ 999	\$ 3,994	\$ 53,964
Planned Use of Current Fund Balance	(1,994)	(11,994)	(1,994)	(1,994)	(11,988)	(999)	(999)	(999)	(999)	(3,994)	(47,984)
Other Changes in Fund Balances	(1,994)	(8,000)	(1,994)	(1,994)	(1,994)	-	-	-	-	-	(1,994)
ENDING FUND BALANCES	\$ (1,994)	\$ 8,994	\$ (1,994)	\$ (1,994)	\$ (107,744)	\$ 999	\$ 999	\$ 1,000	\$ (1,000)	\$ (3,000)	\$ (4,000)

Fund Groups in the Budget Templates

Fund groups in the budget templates will be based on the new chart of accounts. Drill-down levels within each fund group will include the following funds based on sources of funds:

Current Funds

Non-current Funds

Educational and General	Designated Operating	Auxiliary Enterprises	Sponsored Projects		Endowment Funds	Loan Funds	Gift Funds	Plant & Debt Funds
General Operating Funds	Designated Operating, including Federal Financial Aid Faculty Support F&A Recovery Discretionary Internally Funded Projects Designated Fees Departmental Support	Housing	Federal Sponsors		Unrestricted Endowment	Unrestricted Loans	Contributions-Operating	Capital Projects & Reserves
State Appropriations		Dining	Non-Fed Sponsors		Endowments-Operating		Contributions-Nonoperating-Capital	Debt Financing
		Auxiliary					Contributions-Nonoperating-Loans	
							Contributions-Nonoperating-Life Income	

Higher Education – All Funds Accounting and Reporting

Fund accounting includes all resources received and used throughout an institution.

Fund accounting classifies all resources into funds and each fund has its own revenues, expenditures, transfers, assets, liabilities, and fund balances.

A fund balance is identified as the net difference between a fund's assets and liabilities.

Revenues (inflows), expenditures (outflows), and transfers (inflows/outflows) combine to impact the year-end fund balances.

Fund classifications are based on three considerations: purpose, limitations placed on the allowable uses of resources (e.g., State restrictions), and decisions made by the Board of Regents.

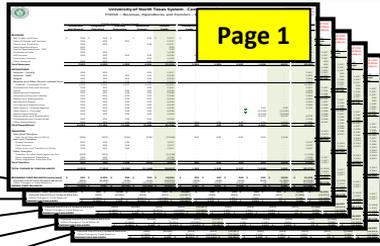
The new budget template at UNTS will segregate budgeted Current Funds (Education & General, Designated Operating, Auxiliary Enterprises, and Sponsored Projects) and estimated Non-current Funds (Endowment Funds, Loan Funds, Gift Funds, and Plant & Debt Funds).

Benefits of an “all funds” perspective, by fund, for budgeting and reporting include:

- Portrays all sources and uses of resources by type.
- Provides a framework for viewing the entire institutional activity, which enables better comparisons to annual financial reports.
- Represents a best practice for university budgeting and reporting.

Overview of Templates in Budget Summary Book

Budget Materials

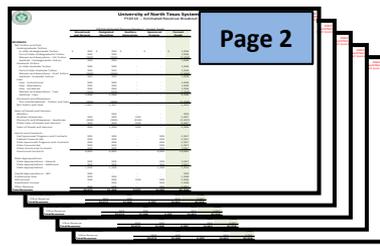


Page 1

Consolidated
 UNT
 UNT HSC
 UNT at Dallas
 System Admin

Budgets by Fund

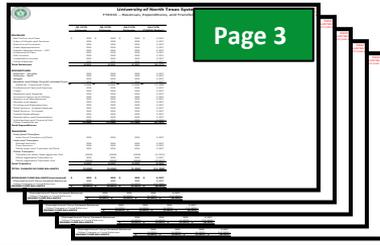
- All funds
- M&O breakout
- Transfers breakout
- Fund balances



Page 2

Revenue Breakout

- Tuition and fees
- Sales and services
- Grants and contracts
- State appropriations

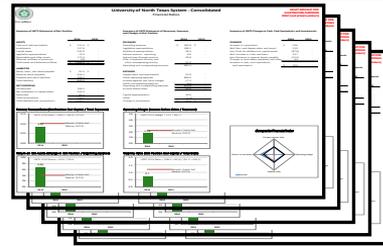


Page 3

Current Funds by Quarter

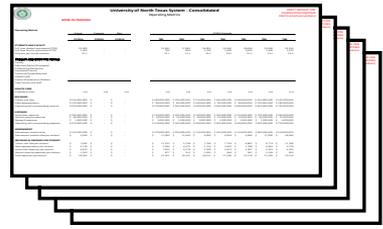
- Estimated revenues and expenditures by quarter to facilitate FYTD tracking

Financial Ratios & Operating Metrics



Financial Ratios

- Financial stmts summary data
- Financial ratios
- Median comps



Operating Metrics

- Key metrics
- Trends
- Peer comps

Budgets by Fund

The following pages (see handouts) highlight key aspects of the budget template titled “Revenues, Expenditures and Transfers – By Fund Group” for all funds.

See the following slides for a commentary regarding the template for Budgets by Fund.

Page 1

	UNITS Budget - Educational					UNITS Budget - Other					UNITS Budget - Other					UNITS Budget - Other					
	Educational and General	Developmental	Adult/Continuing Education	Spokane Region	Corvus Falls	Endowment Funds	Loan Funds	IGA Funds	Fund & Debt Funds	Non-current Funds	Other	Other	Other	Other	Other	Other	Other	Other	Other		
REVENUES																					
Net Tuition and Fees	\$ 3,996	\$ 3,996	\$ 3,996	\$ 3,996	\$ 3,996	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Special Grants and Services	-	3,996	-	-	7,992	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7,992	
Grants and Contracts	3,996	3,996	-	3,996	15,984	-	-	-	-	-	-	-	-	-	-	-	-	-	-	15,984	
State Appropriations	3,996	-	-	-	3,996	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,996	
Federal Appropriations - HEF	3,996	-	-	-	3,996	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,996	
Professional Fees	-	3,996	-	-	3,996	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,996	
IGA Income	-	3,996	3,996	3,996	15,984	3,996	3,996	3,996	3,996	15,984	-	-	-	-	-	-	-	-	-	3,996	
Investment Income	-	3,996	-	-	7,992	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7,992	
Other Revenue	3,996	-	-	-	3,996	3,996	3,996	3,996	3,996	15,984	-	-	-	-	-	-	-	-	-	3,996	
Total Revenue	13,992	27,972	7,992	7,992	52,964	7,992	7,992	7,992	7,992	31,968	-	-	-	-	-	-	-	-	-	31,968	
EXPENDITURES																					
Salaries - Faculty	3,996	3,996	-	-	15,984	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	15,984
Salaries - Staff	3,996	3,996	3,996	3,996	15,984	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	15,984
Wages	3,996	3,996	-	-	15,984	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	15,984
Benefits and Other Payroll-related Costs	3,996	3,996	-	-	15,984	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	15,984
Student Instructional Costs	11,984	11,984	11,984	11,984	47,936	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	47,936
Professors and Fees and Services	3,996	3,996	3,996	3,996	15,984	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	15,984
Travel	3,996	3,996	3,996	3,996	15,984	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	15,984
Materials and Supplies	3,996	3,996	3,996	3,996	15,984	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	15,984
Communication and Utilities	3,996	3,996	3,996	3,996	15,984	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	15,984
Repairs and Maintenance	3,996	3,996	3,996	3,996	15,984	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	15,984
Books and Journals	3,996	3,996	3,996	3,996	15,984	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	15,984
Printing and Reproduction	3,996	3,996	3,996	3,996	15,984	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	15,984
State Service - Interest Expense	3,996	3,996	3,996	3,996	15,984	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	15,984
State Service - Principal	3,996	3,996	3,996	3,996	15,984	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	15,984
Capital Expenditures	3,996	3,996	3,996	3,996	15,984	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	15,984
Depreciation and Amortization	3,996	3,996	3,996	3,996	15,984	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	15,984
Scholarships and Financial Aid	3,996	3,996	3,996	3,996	15,984	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	15,984
Other Expenditures	3,996	3,996	3,996	3,996	15,984	3,996	3,996	3,996	3,996	15,984	-	-	-	-	-	-	-	-	-	-	15,984
Total Expenditures	119,976	119,976	119,976	119,976	479,904	31,968	31,968	31,968	31,968	159,840	-	-	-	-	-	-	-	-	-	159,840	
TRANSFERS																					
Inter-campus Transfers Between Funds:																					
State Fund Transfers (SFCU)	(1,996)	(1,996)	(1,996)	(1,996)	(15,984)	3,996	3,996	3,996	3,996	15,984	-	-	-	-	-	-	-	-	-	-	-
Transfer Between UNITS Components:																					
Other Centers	3,996	3,996	3,996	-	15,984	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	15,984
Other Transfers	3,996	3,996	3,996	-	15,984	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	15,984
Other Transfers:																					
Transfer to Other State Agencies Out	(1,996)	(1,996)	-	-	(7,992)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(7,992)
Other Legislative Transfers In	3,996	3,996	-	-	15,984	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	15,984
Other Legislative Transfers Out	(1,996)	(1,996)	-	-	(7,992)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(7,992)
Total Transfers	3,996	3,996	3,996	3,996	15,984	3,996	3,996	3,996	3,996	15,984	-	-	-	-	-	-	-	-	-	-	15,984
TOTAL CHANGE IN FUND BALANCES	(105,984)	(92,004)	(111,984)	(111,984)	(426,940)	7,992	7,992	7,992	7,992	(127,872)	-	-	-	-	-	-	-	-	-	-	(127,872)
BEGINNING FUND BALANCES (estimated)	\$ 3,996	\$ 29,976	\$ 3,996	\$ 3,996	\$ 18,984	\$ 999	\$ 999	\$ 999	\$ 999	\$ 3,996	\$ 54,984	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 54,984				
Planned Start of Carry Forward Balance	(3,996)	(23,980)	(3,996)	(3,996)	(14,988)	(999)	(999)	(999)	(999)	(2,996)	(51,984)	-	-	-	-	-	-	-	-	-	(51,984)
Other Change in Fund Balance	(14,996)	-	-	-	(14,996)	(8,993)	(8,993)	(8,993)	(8,993)	(22,888)	-	-	-	-	-	-	-	-	-	-	(22,888)
ENDING FUND BALANCES	\$ (14,996)	\$ 6,996	\$ (3,996)	\$ (3,996)	\$ (14,996)	\$ (7,997)	\$ (7,997)	\$ (7,997)	\$ (7,997)	\$ (22,888)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (22,888)



University of North Texas System - Consolidated
 FY2016 -- Revenues, Expenditures, and Transfers -- By Fund Group

See Handout - Page 1

	<i>FY2016 Budget - Current Funds</i>					<i>FY2016 Estimates - Non-current Funds</i>					<i>FY2016</i>
	Educational and General	Designated Operating	Auxiliary Enterprises	Sponsored Projects	Current Funds	Endowment Funds	Loan Funds	Gift Funds	Plant & Debt Funds	Non-current Funds	All Funds Total
REVENUES											
Net Tuition and Fees	\$ 3,996	\$ 3,996	\$ -	\$ 3,996	\$ 11,988	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,988
Sales of Goods and Services	-	3,996	3,996	-	7,992	-	-	-	-	-	7,992
Grants and Contracts	3,996	3,996	-	3,996	11,988	-	-	-	-	-	11,988
State Appropriations	3,996	-	-	-	3,996	-	-	-	-	-	3,996
Capital Appropriations - HEF	3,996	-	-	-	3,996	-	-	-	-	-	3,996
Professional Fees	-	3,996	-	-	3,996	-	-	-	-	-	3,996
Gift Income	-	3,996	3,996	3,996	11,988	3,996	3,996	3,996	3,996	15,984	27,972
Investment Income	-	3,996	-	3,996	7,992	-	-	3,996	-	3,996	11,988
Other Revenue	3,996	3,996	-	3,996	11,988	3,996	3,996	3,996	3,996	15,984	27,972
Total Revenues	19,980	27,972	7,992	19,980	75,924	7,992	7,992	11,988	7,992	35,964	111,888
EXPENDITURES											
Salaries - Faculty	3,996	3,996	-	3,996	11,988	-	-	-	-	-	11,988
Salaries - Staff	3,996	3,996	3,996	3,996	15,984	-	-	-	-	-	15,984
Wages	3,996	3,996	3,996	3,996	15,984	-	-	-	-	-	15,984
Benefits and Other Payroll-related Costs	3,996	3,996	3,996	3,996	15,984	-	-	-	-	-	15,984
Subtotal - Personnel Costs	15,984	15,984	11,988	15,984	59,940	-	-	-	-	-	59,940
Professional Fees and Services	3,996	3,996	-	3,996	11,988	-	-	-	-	-	11,988
Travel	3,996	3,996	3,996	3,996	15,984	-	-	-	-	-	15,984
Materials and Supplies	3,996	3,996	3,996	3,996	15,984	-	-	-	-	-	15,984
Communication and Utilities	3,996	3,996	3,996	3,996	15,984	-	-	-	-	-	15,984
Repairs and Maintenance	3,996	3,996	3,996	3,996	15,984	-	-	-	-	-	15,984
Rentals and Leases	3,996	3,996	3,996	3,996	15,984	-	-	-	-	-	15,984
Printing and Reproduction	3,996	3,996	3,996	3,996	15,984	-	-	-	-	-	15,984
Debt Service - Interest Expense	3,996	3,996	3,996	3,996	15,984	-	-	-	3,996	3,996	19,980
Debt Service - Principal	3,996	3,996	3,996	3,996	15,984	-	-	-	(15,984)	(15,984)	-
Capital Expenditures	3,996	3,996	3,996	3,996	15,984	-	-	-	(15,984)	(15,984)	-
Depreciation and Amortization	-	-	-	-	-	-	-	-	39,996	39,996	39,996
Scholarships and Financial Aid	3,996	3,996	3,996	3,996	15,984	-	-	-	-	-	15,984
Other Expenditures	3,996	3,996	3,996	3,996	15,984	3,996	3,996	3,996	3,996	15,984	31,968
Total Expenditures	63,936	63,936	55,944	63,936	247,752	3,996	3,996	3,996	16,020	28,008	275,760
TRANSFERS											
<i>Intro-campus Transfers Between Funds:</i>											
Inter-fund Transfers In/(Out)	(3,996)	(3,996)	(3,996)	(3,996)	(15,984)	3,996	3,996	3,996	3,996	15,984	-
<i>Transfers Between UNITS Components:</i>											
Shared Services	3,996	3,996	3,996	-	11,988	-	-	-	-	-	11,988
Core Services	3,996	3,996	3,996	-	11,988	-	-	-	-	-	11,988
Other Inter-unit Transfers In/(Out)	3,996	3,996	3,996	-	11,988	-	-	-	-	-	11,988
<i>Other Transfers:</i>											
Transfers to other State agencies-Out	(3,996)	(3,996)	-	-	(7,992)	-	-	-	-	-	(7,992)
Other Legislative Transfers-In	3,996	3,996	-	-	7,992	-	-	-	-	-	7,992
Other Legislative Transfers-Out	(3,996)	(3,996)	-	-	(7,992)	-	-	-	-	-	(7,992)
Total Transfers	3,996	3,996	7,992	(3,996)	11,988	3,996	3,996	3,996	3,996	15,984	27,972
TOTAL CHANGE IN FUND BALANCES	(39,960)	(31,968)	(39,960)	(47,952)	(159,840)	7,992	7,992	11,988	(4,032)	23,940	(135,900)
BEGINNING FUND BALANCES (estimated)	\$ 3,996	\$ 39,996	\$ 3,996	\$ 3,996	\$ 51,984	\$ 999	\$ 999	\$ 999	\$ 999	\$ 3,996	\$ 55,980
Planned Use of Carry Forward Balances	(3,996)	(32,000)	(3,996)	(3,996)	(43,988)	(999)	(999)	(999)	(999)	(3,996)	(47,984)
Other Changes in Fund Balances	(35,964)	32	(35,964)	(43,956)	(115,852)	8,991	8,991	12,987	(3,033)	27,936	(87,916)
ENDING FUND BALANCES	\$ (35,964)	\$ 8,028	\$ (35,964)	\$ (43,956)	\$ (107,856)	\$ 8,991	\$ 8,991	\$ 12,987	\$ (3,033)	\$ 27,936	\$ (79,920)

Budget Templates – All Funds

Current Format

Educational and General	Designated	Auxiliary Enterprises	Restricted	TOTAL
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New Format

Educational and General	Designated	Auxiliary Enterprises	Restricted	SUBTOTAL Current Funds	Endowment Funds	Loan Funds	Gift Funds	Plant & Debt Funds	SUBTOTAL Non-current Funds	TOTAL
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Page 1

All Funds in New Format

- Reporting of all funds portrays the sources and uses of resources by type.
- Reporting of all funds provides a framework for viewing the entire institutional activity.
- All-funds reporting is consistent with best practices and the chart of accounts.
- Current funds will be budgeted; while non-current funds (previously not shown) will be estimated

Budget Templates – Revenue Line Items

Current Format

REVENUES

State Appropriations – General Revenue
 Tuition and Fees
 Contracts and Grants
 HEF
 Gift Income
 Net Sales and Services of Educational Activities
 Net Sales and Services of Medical Activities
 Net Auxiliary Enterprises
 Net Investment/Interest Income
 Reserves
 Transfers
Total Revenue

with drilldowns...

Tuition and Fees

Tuition – Statutory
 Tuition – Designated
 Discounts and Allowances – Tuition
 Fees
 Discounts and Allowances – Fees

Contracts and Grants

Federal
 State
 Private



New Format

REVENUES

Net Tuition and Fees
 Sales of Goods and Services
 Grants and Contracts
 State Appropriations
 Capital Appropriations - HEF
 Professional Fees
 Gift Income
 Investment Income
 Other Revenue
Total Revenues

Page 1

with drilldowns...

Net Tuition and Fees

Gross Undergraduate Tuition
 Resident Undergraduate Tuition
 Non-resident Undergraduate Tuition
 Waivers and Exemptions – UG Tuition
 Gross Graduate Tuition
 Resident Graduate Tuition
 Non-resident Graduate Tuition
 Waivers and Exemptions – Grad Tuition
 Gross Fees
 Fees – Instructional
 Fees – Mandatory
 Fees – Incidental
 Discounts and Allowances – Tuition and Fees

Sales of Goods and Services

Athletics
 Auxiliary Enterprises
 Discounts and Allowances – Auxiliaries
 Other Sales of Goods and Services

Grants and Contracts

Fed Sponsored Programs and Contracts
 Federal Financial Aid
 State Sponsored Programs and Contracts
 State Financial Aid
 Other Grants and Contracts

State Appropriations

State Appropriations - General
 State Appropriations - Additional

Page 2

Revenues in New Format

- Revenue breakout on page 2 provides additional details.
- Format utilizes groupings per the new chart of accounts for consistency across all component units.

Budget Templates – Expenditure Line Items

Current Format
Expenditures
Faculty Salaries
Staff Salaries
Wages
Benefits
Scholarships & Financial Aid
Maintenance & Operations
Utilities
Capital Outlay
Debt Services
Total Expenditures



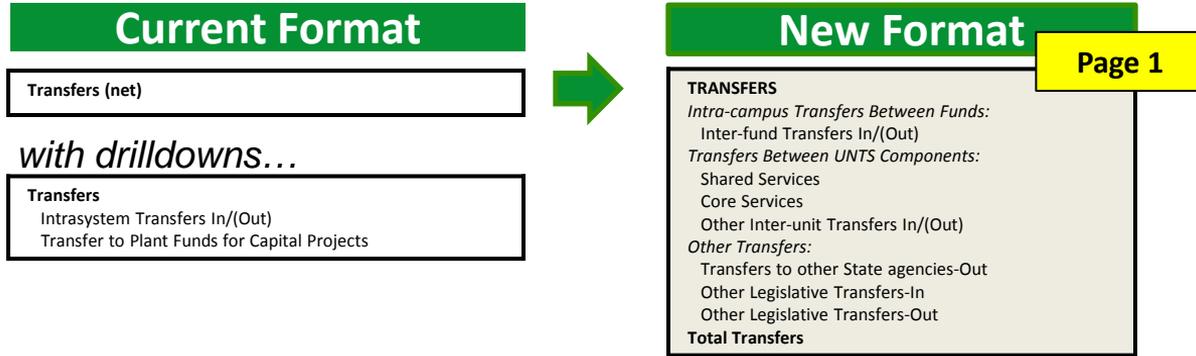
New Format
EXPENDITURES
Salaries - Faculty
Salaries - Staff
Wages
Benefits and Other Payroll-related Costs
Subtotal – Personnel Costs
Professional Fees and Services
Travel
Materials and Supplies
Communication and Utilities
Repairs and Maintenance
Rentals and Leases
Printing and Reproduction
Debt Service – Interest Expense
Debt Service – Principal
Capital Expenditures
Depreciation and Amortization
Scholarships and Financial Aid
Other Expenditures
Total Expenditures

Page 1

Expenditures in New Format

- *Expenditure categories comport with the CAFR to improve the correlation of budget reports with the CAFR.*
- *Breakout of M&O provides a more transparent and intuitive categorization of budgeted expenditures.*
- *Format utilizes groupings per the new chart of accounts for consistency, accuracy, and integrity across all component units within the system.*

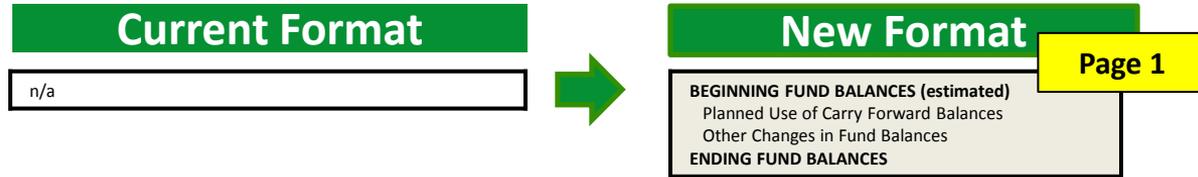
Budget Templates – Transfer Line Items



Transfers in New Format

- *The inclusion of transfers, along with an all-funds perspective, captures the full movement of resources throughout the institution.*
- *System transfers between units are primarily for shared services (e.g., business service center, human resources, and IT) and core services (UNT System office).*
- *Transfers to other State agencies and Legislative Transfers are consistent with the CAFR.*

Budget Templates – Fund Balances



Fund Balances in New Format

- *Fund balance totals provide insight into institutional resources by type.*
- *The new format will reflect changes to fund balances resulting from budgeted (and actual) revenues, expenditures, and transfer activity.*

Budget-related Policies and Procedures

Policies, Regulations, and Guidelines at Levels of Responsibility

New budget-related policies, system regulations, guidelines, and procedures should be developed at UNTS. Some policies relate to Board of Regents oversight, some relate to controls at the system level, and some relate to procedures to be followed at the component unit levels.

Level of Responsibility	Policy, Regulation, and Guideline Categories
External Governance	State & Federal Laws and Governmental Regulations Accounting Standards
UNTS Board of Regents	Regents Rules
UNTS System	System Regulations and Guidelines <i>per Regents Rules 02.201 (System Policy)</i>
Component Units	Component/Institution Policies and Guidelines <i>per Regents Rules 02.202 (System Administration Policy) and 02.203 (Institution Policy)</i>



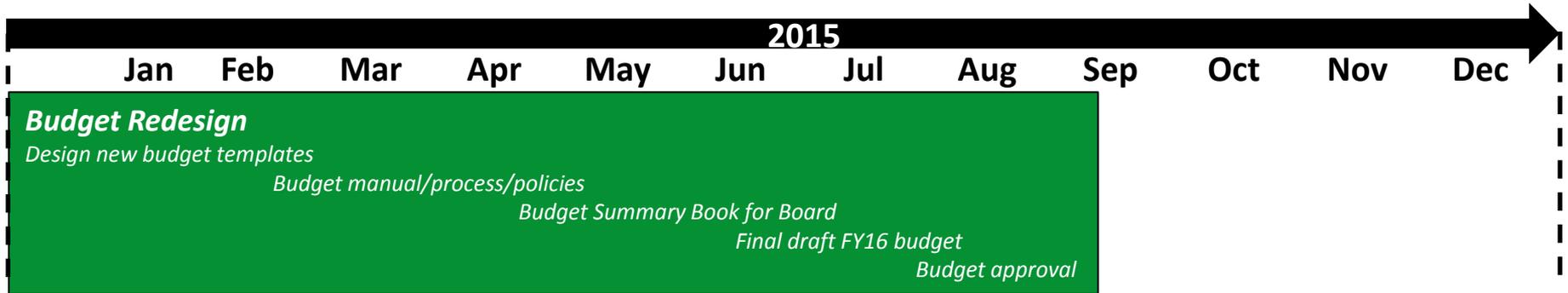
Each policy, regulation, or guideline requires a balancing of the need for effective controls with the need to not excessively limit flexibility through administrative burdens.

Policies and Procedures

Several new budget-related policies are under consideration. Potential budget-related areas to be addressed in the near term are described below.

Budget Variances	Minimum Reserves	Carry Forwards
<p>The establishment of budget variance guidelines helps to ensure that actual activity occurs in accordance with budgets and, when necessary, variances are appropriately explained and reviewed depending on pre-defined thresholds and levels of authority.</p>	<p>The establishment of minimum reserves guidelines helps to ensure that organizational units maintain adequate resources for current operations, capital replacements, contingencies, and new initiatives.</p>	<p>Guidelines for carry forwards outline procedures for the approved accumulation and use of prior year unspent fund balances (resulting from revenues in excess of expenditures) for current or future year expenditures.</p>

Next Steps



Apr 2015 Open FY2016 budget process (distribute budget guidelines)

May 2015 Report Q2 FYTD2015 actuals and budget to Board of Regents
 FY2016 budget planning update (Board of Regents Finance Committee)

Jul 2015 Final draft FY2016 budget (Board of Regents Finance Committee)

← ***First presentation of the new budget templates with numbers to the Board of Regents***

Aug 2015 Final proposed FY2016 budget to Board of Regents for approval

Appendix Slides



University of North Texas System - Consolidated

FY2016 -- Estimated Revenue Breakout -- Current Funds

See Handout - Page 2

FY2016 Estimated Revenue Breakout - Current Funds

Educational and General	Designated Operating	Auxiliary Enterprises	Sponsored Projects	Current Funds
REVENUES				
<i>Net Tuition and Fees:</i>				
<i>Gross Undergraduate Tuition:</i>				
Resident Undergraduate Tuition	\$ 3,996	\$ 3,996	\$ -	\$ 7,992
Non-resident Undergraduate Tuition	3,996	3,996	-	7,992
Waivers and Exemptions - UG Tuition	(3,996)	(3,996)	-	(7,992)
Subtotal - Gross Undergraduate Tuition	3,996	3,996	-	7,992
<i>Gross Graduate Tuition:</i>				
Resident Graduate Tuition	3,996	3,996	-	7,992
Non-resident Graduate Tuition	3,996	3,996	-	7,992
Waivers and Exemptions - Grad Tuition	(3,996)	(3,996)	-	(7,992)
Subtotal - Gross Graduate Tuition	3,996	3,996	-	7,992
<i>Gross Fees:</i>				
Fees - Instructional	3,996	3,996	-	7,992
Fees - Mandatory	3,996	3,996	-	7,992
Fees - Incidental	3,996	3,996	-	7,992
Waivers and Exemptions - Fees	(3,996)	(3,996)	-	(7,992)
Subtotal - Gross Fees	7,992	7,992	-	15,984
<i>Discounts and Allowances</i>				
Disc and Allowances - Tuition and Fees	(3,996)	(3,996)	-	(7,992)
Net Tuition and Fees	11,988	11,988	-	23,976
<i>Sales of Goods and Services:</i>				
Athletics	-	3,996	-	3,996
Auxiliary Enterprises	3,996	3,996	3,996	11,988
Discounts and Allowances - Auxiliaries	(3,996)	(3,996)	(3,996)	(11,988)
Other Sales of Goods and Services	3,996	3,996	3,996	11,988
Sales of Goods and Services	3,996	7,992	3,996	15,984
<i>Grants and Contracts:</i>				
Fed Sponsored Programs and Contracts	3,996	3,996	-	11,988
Federal Financial Aid	3,996	3,996	-	11,988
State Sponsored Programs and Contracts	3,996	3,996	-	11,988
State Financial Aid	3,996	3,996	-	11,988
Other Grants and Contracts	3,996	3,996	-	11,988
Grants and Contracts	19,980	19,980	-	59,940
<i>State Appropriations:</i>				
State Appropriations - General	3,996	3,996	-	11,988
State Appropriations - Additional	3,996	3,996	-	11,988
State Appropriations	7,992	7,992	-	23,976
Capital Appropriations - HEF	3,996	-	-	3,996
Professional Fees	-	3,996	-	3,996
Gift Income	-	3,996	3,996	11,988
Investment Income	-	3,996	-	7,992
Other Revenue	3,996	3,996	-	11,988
Total Revenues	111,888	127,872	11,988	67,932
				319,680



University of North Texas System - Consolidated
 FY2016 -- Revenues, Expenditures, and Transfers -- Current Funds by Quarter

See Handout - Page 3

	Q1 FYTD Estimate	Q2 FYTD Estimate	Q3 FYTD Estimate	Q4 FYTD FY2016 Budget
REVENUES				
Net Tuition and Fees	\$ 19,996	\$ 35,996	\$ 51,996	\$ 67,996
Sales of Goods and Services	3,996	7,992	11,988	15,984
Grants and Contracts	3,996	7,992	11,988	15,984
State Appropriations	3,996	7,992	11,988	15,984
Capital Appropriations - HEF	3,996	7,992	11,988	15,984
Professional Fees	3,996	7,992	11,988	15,984
Gift Income	3,996	7,992	11,988	15,984
Investment Income	3,996	7,992	11,988	15,984
Other Revenue	3,996	7,992	11,988	15,984
Total Revenues	51,964	99,932	147,900	195,868
EXPENDITURES				
Salaries - Faculty	3,996	7,992	11,988	15,984
Salaries - Staff	3,996	7,992	11,988	15,984
Wages	3,996	7,992	11,988	15,984
Benefits and Other Payroll-related Costs	3,996	7,992	11,988	15,984
Subtotal - Personnel Costs	15,984	31,968	47,952	63,936
Professional Fees and Services	3,996	7,992	11,988	15,984
Travel	3,996	7,992	11,988	15,984
Materials and Supplies	3,996	7,992	11,988	15,984
Communication and Utilities	3,996	7,992	11,988	15,984
Repairs and Maintenance	3,996	7,992	11,988	15,984
Rentals and Leases	3,996	7,992	11,988	15,984
Printing and Reproduction	3,996	7,992	11,988	15,984
Debt Service - Interest Expense	3,996	7,992	11,988	15,984
Debt Service - Principal	3,996	7,992	11,988	15,984
Capital Expenditures	3,996	7,992	11,988	15,984
Depreciation and Amortization	3,996	7,992	11,988	15,984
Scholarships and Financial Aid	3,996	7,992	11,988	15,984
Other Expenditures	3,996	7,992	11,988	15,984
Total Expenditures	63,936	127,872	191,808	255,744
TRANSFERS				
<i>Intra-campus Transfers Between Funds:</i>				
Inter-fund Transfers In/(Out)	3,996	7,992	11,988	15,984
<i>System Transfers Between Units:</i>				
Shared Services	3,996	7,992	11,988	15,984
Core Services	3,996	7,992	11,988	15,984
Other Inter-unit Transfers In/(Out)	3,996	7,992	11,988	15,984
<i>Other Transfers:</i>				
Transfers to other State agencies-Out	(3,996)	(7,992)	(11,988)	(15,984)
Other Legislative Transfers-In	3,996	7,992	11,988	15,984
Other Legislative Transfers-Out	(3,996)	(7,992)	(11,988)	(15,984)
Total Transfers	11,988	23,976	35,964	47,952
TOTAL CHANGE IN FUND BALANCES	16	(3,964)	(7,944)	(11,924)

Chart of Accounts

The new Chart of Accounts structure is shown here:

GL Business Unit	Account	Alt Acct	Dept	Fund Category	Fund	Function	Project	Program	Purpose	Site
Used for budgeting and reporting by institution	Used for budgeting and reporting fund balances, revenues, expenses (by natural class), and transfers		Used for budgeting and reporting fund balances, revenues, expenses, and transfers by area	Used for budgeting and reporting net position in the annual financial report	Used for budgeting and reporting balances and activity by fund group	Used for budgeting and reporting expenses by function				

Benefits of the new chart of accounts include the following:

- Promote consistent definitions and account usage to be applied in budgeting and reporting among all component units (campuses) in the UNT system
- Enhance the integrity of accounts, funds, and functions as utilized for standard financial reports, budgets, and budget-to-actual reports
- Standardize data definitions for use in PeopleSoft and Hyperion
- Facilitate the ability to create ad hoc reports, rollups, and drilldowns by account, department, fund, and/or function

Department Drill-downs

Utilizing the chart of accounts with PeopleSoft accounting data and Hyperion reporting, UNTS will be able to report based on the structure of the “Dept” code in the chart of accounts. An example drilldown to Pediatrics departments is shown below.

President UNTHSC



- Admin
- Acad Affairs & Provost
- ...
- Governmental Affairs
- Strategy & Measurement
- Division of Research & Innovation

UNT Health



- Medical Admin
- Central Business Services
- Clinical Services Funded Centrally

Clinical Departments



- Community Medicine
- Family Medicine
- ...
- Psychiatry
- Surgery

Pediatrics



- Pediatrics
- Peds Allergy
- Peds Oncology

Reconciliation to the Consolidated Annual Financial Report

By utilizing an all funds perspectives, UNTS budgeting and reporting will more closely reconcile to the Consolidated Annual Financial Report (CAFR). The annual Budget Summary Book will include a summary with a clear linkage between the budget-format reports and the CAFR.

	Current Funds	Non-current Funds	TOTAL All Funds	Pledge Adjustments	Capital Adjustments	Other Accrual Adjustments	TOTAL CAFR
Revenues							
Expenditures							
Transfers							
Net Changes in Fund Balances							
Ending Fund Balances (or Net Position)							



University of North Texas System - Consolidated
 FY2016 -- Revenues, Expenditures, and Transfers -- By Fund Group

See Handout - Page 1

	FY2016 Budget - Current Funds					FY2016 Estimates - Non-current Funds					FY2016
	Educational and General	Designated Operating	Auxiliary Enterprises	Sponsored Projects	Current Funds	Endowment Funds	Loan Funds	Gift Funds	Plant & Debt Funds	Non-current Funds	All Funds Total
REVENUES											
Net Tuition and Fees	\$ 3,996	\$ 3,996	\$ -	\$ 3,996	\$ 11,988	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,988
Sales of Goods and Services	-	3,996	3,996	-	7,992	-	-	-	-	-	7,992
Grants and Contracts	3,996	3,996	-	3,996	11,988	-	-	-	-	-	11,988
State Appropriations	3,996	-	-	-	3,996	-	-	-	-	-	3,996
Capital Appropriations - HEF	3,996	-	-	-	3,996	-	-	-	-	-	3,996
Professional Fees	-	3,996	-	-	3,996	-	-	-	-	-	3,996
Gift Income	-	3,996	3,996	3,996	11,988	3,996	3,996	3,996	3,996	15,984	27,972
Investment Income	-	3,996	-	3,996	7,992	-	-	3,996	-	3,996	11,988
Other Revenue	3,996	3,996	-	3,996	11,988	3,996	3,996	3,996	3,996	15,984	27,972
Total Revenues	19,980	27,972	7,992	19,980	75,924	7,992	7,992	11,988	7,992	35,964	111,888
EXPENDITURES											
Salaries - Faculty	3,996	3,996	-	3,996	11,988	-	-	-	-	-	11,988
Salaries - Staff	3,996	3,996	3,996	3,996	15,984	-	-	-	-	-	15,984
Wages	3,996	3,996	3,996	3,996	15,984	-	-	-	-	-	15,984
Benefits and Other Payroll-related Costs	3,996	3,996	3,996	3,996	15,984	-	-	-	-	-	15,984
Subtotal - Personnel Costs	15,984	15,984	11,988	15,984	59,940	-	-	-	-	-	59,940
Professional Fees and Services	3,996	3,996	-	3,996	11,988	-	-	-	-	-	11,988
Travel	3,996	3,996	3,996	3,996	15,984	-	-	-	-	-	15,984
Materials and Supplies	3,996	3,996	3,996	3,996	15,984	-	-	-	-	-	15,984
Communication and Utilities	3,996	3,996	3,996	3,996	15,984	-	-	-	-	-	15,984
Repairs and Maintenance	3,996	3,996	3,996	3,996	15,984	-	-	-	-	-	15,984
Rentals and Leases	3,996	3,996	3,996	3,996	15,984	-	-	-	-	-	15,984
Printing and Reproduction	3,996	3,996	3,996	3,996	15,984	-	-	-	-	-	15,984
Debt Service - Interest Expense	3,996	3,996	3,996	3,996	15,984	-	-	-	3,996	3,996	19,980
Debt Service - Principal	3,996	3,996	3,996	3,996	15,984	-	-	-	(15,984)	(15,984)	-
Capital Expenditures	3,996	3,996	3,996	3,996	15,984	-	-	-	(15,984)	(15,984)	-
Depreciation and Amortization	-	-	-	-	-	-	-	-	39,996	39,996	39,996
Scholarships and Financial Aid	3,996	3,996	3,996	3,996	15,984	-	-	-	-	-	15,984
Other Expenditures	3,996	3,996	3,996	3,996	15,984	3,996	3,996	3,996	3,996	15,984	31,968
Total Expenditures	63,936	63,936	55,944	63,936	247,752	3,996	3,996	3,996	16,020	28,008	275,760
TRANSFERS											
<i>Intro-campus Transfers Between Funds:</i>											
Inter-fund Transfers In/(Out)	(3,996)	(3,996)	(3,996)	(3,996)	(15,984)	3,996	3,996	3,996	3,996	15,984	-
<i>Transfers Between UNITS Components:</i>											
Shared Services	3,996	3,996	3,996	-	11,988	-	-	-	-	-	11,988
Core Services	3,996	3,996	3,996	-	11,988	-	-	-	-	-	11,988
Other Inter-unit Transfers In/(Out)	3,996	3,996	3,996	-	11,988	-	-	-	-	-	11,988
<i>Other Transfers:</i>											
Transfers to other State agencies-Out	(3,996)	(3,996)	-	-	(7,992)	-	-	-	-	-	(7,992)
Other Legislative Transfers-In	3,996	3,996	-	-	7,992	-	-	-	-	-	7,992
Other Legislative Transfers-Out	(3,996)	(3,996)	-	-	(7,992)	-	-	-	-	-	(7,992)
Total Transfers	3,996	3,996	7,992	(3,996)	11,988	3,996	3,996	3,996	3,996	15,984	27,972
TOTAL CHANGE IN FUND BALANCES	(39,960)	(31,968)	(39,960)	(47,952)	(159,840)	7,992	7,992	11,988	(4,032)	23,940	(135,900)
BEGINNING FUND BALANCES (estimated)	\$ 3,996	\$ 39,996	\$ 3,996	\$ 3,996	\$ 51,984	\$ 999	\$ 999	\$ 999	\$ 999	\$ 3,996	\$ 55,980
Planned Use of Carry Forward Balances	(3,996)	(32,000)	(3,996)	(3,996)	(43,988)	(999)	(999)	(999)	(999)	(3,996)	(47,984)
Other Changes in Fund Balances	(35,964)	32	(35,964)	(43,956)	(115,852)	8,991	8,991	12,987	(3,033)	27,936	(87,916)
ENDING FUND BALANCES	\$ (35,964)	\$ 8,028	\$ (35,964)	\$ (43,956)	\$ (107,856)	\$ 8,991	\$ 8,991	\$ 12,987	\$ (3,033)	\$ 27,936	\$ (79,920)



University of North Texas System - Consolidated FY2016 -- Revenues, Expenditures, and Transfers -- By Fund Group

	<i>FY2016 Budget - Current Funds</i>					<i>FY2</i>	
	Educational and General	Designated Operating	Auxiliary Enterprises	Sponsored Projects	Current Funds	Endowment Funds	Loan Funds
REVENUES							
Net Tuition and Fees	\$ 9,999	\$ 9,999	\$ -	\$ 999	\$ 20,997	\$ -	\$ -
Sales of Goods and Services	-	999	9,999	-	10,998	-	-
Grants and Contracts	999	999	-	9,999	11,997	-	-
State Appropriations	999	-	-	-	999	-	-
Capital Appropriations - HEF	999	-	-	-	999	-	-
Professional Fees	-	999	-	-	999	-	-
Gift Income	-	999	999	999	2,997	999	-
Investment Income	-	999	-	999	1,998	-	-
Other Revenue	999	999	-	999	2,997	999	-
Total Revenues	13,995	15,993	10,998	13,995	54,981	1,998	1
EXPENDITURES							
Salaries - Faculty	999	999	-	999	2,997	-	-
Salaries - Staff	999	999	999	999	3,996	-	-
Wages	999	999	999	999	3,996	-	-
Benefits and Other Payroll-related Costs	999	999	999	999	3,996	-	-
Subtotal - Personnel Costs	3,996	3,996	2,997	3,996	14,985	-	-
Professional Fees and Services	999	999	-	999	2,997	-	-
Travel	999	999	999	999	3,996	-	-
Materials and Supplies	999	999	999	999	3,996	-	-
Communication and Utilities	999	999	999	999	3,996	-	-
Repairs and Maintenance	999	999	999	999	3,996	-	-
Rentals and Leases	999	999	999	999	3,996	-	-
Printing and Reproduction	999	999	999	999	3,996	-	-
Debt Service - Interest Expense	999	999	999	999	3,996	-	-
Debt Service - Principal	999	999	999	999	3,996	-	-
Capital Expenditures	999	999	999	999	3,996	-	-
Depreciation and Amortization	-	-	-	-	-	-	-
	-	-	-	-	-	-	-



	FY2016 Budget - Current Funds					FY20	
	Educational and General	Designated Operating	Auxiliary Enterprises	Sponsored Projects	Current Funds	Endowment Funds	Loan Funds
REVENUES							
Net Tuition and Fees	\$ 9,999	\$ 9,999	\$ -	\$ 999	\$ 20,997	\$ -	\$ -
Sales of Goods and Services	-	999	9,999	-	10,998	-	-
Grants and Contracts	999	999	-	9,999	11,997	-	-
State Appropriations	999	-	-	-	999	-	-
Capital Appropriations - HEF	999	-	-	-	999	-	-
Professional Fees	-	999	-	-	999	-	-
Gift Income	-	999	999	999	2,997	999	-
Investment Income	-	999	-	999	1,998	-	-
Other Revenue	999	999	-	999	2,997	999	-
Total Revenues	13,995	15,993	10,998	13,995	54,981	1,998	1,998
EXPENDITURES							
Salaries - Faculty	999	999	-	999	2,997	-	-
Salaries - Staff	999	999	999	999	3,996	-	-
Wages	999	999	999	999	3,996	-	-
Benefits and Other Payroll-related Costs	999	999	999	999	3,996	-	-
Subtotal - Personnel Costs	3,996	3,996	2,997	3,996	14,985	-	-
Professional Fees and Services	999	999	-	999	2,997	-	-
Travel	999	999	999	999	3,996	-	-
Materials and Supplies	999	999	999	999	3,996	-	-
Communication and Utilities	999	999	999	999	3,996	-	-
Repairs and Maintenance	999	999	999	999	3,996	-	-
Rentals and Leases	999	999	999	999	3,996	-	-
Printing and Reproduction	999	999	999	999	3,996	-	-
Debt Service - Interest Expense	999	999	999	999	3,996	-	-
Debt Service - Principal	999	999	999	999	3,996	-	-
Capital Expenditures	999	999	999	999	3,996	-	-
Depreciation and Amortization	-	-	-	-	-	-	-
Scholarships and Financial Aid	999	999	999	999	3,996	-	-
Other Expenditures	999	999	999	999	3,996	-	-
Total Expenditures	15,984	15,984	13,986	15,984	61,938	-	-

Salaries - Staff	999	999	999	999	3,996	
Wages	999	999	999	999	3,996	-
Benefits and Other Payroll-related Costs	999	999	999	999	3,996	-
Subtotal - Personnel Costs	3,996	3,996	2,997	3,996	14,985	-
Professional Fees and Services	999	999	-	999	2,997	-
Travel	999	999	999	999	3,996	-
Materials and Supplies	999	999	999	999	3,996	-
Communication and Utilities	999	999	999	999	3,996	-
Repairs and Maintenance	999	999	999	999	3,996	-
Rentals and Leases	999	999	999	999	3,996	-
Printing and Reproduction	999	999	999	999	3,996	-
Debt Service - Interest Expense	999	999	999	999	3,996	-
Debt Service - Principal	999	999	999	999	3,996	-
Capital Expenditures	999	999	999	999	3,996	-
Depreciation and Amortization	-	-	-	-	-	-
Scholarships and Financial Aid	999	999	999	999	3,996	-
Other Expenditures	999	999	999	999	3,996	-
Total Expenditures	15,984	15,984	13,986	15,984	61,938	-
TRANSFERS						
<i>Intra-campus Transfers Between Funds:</i>						
Inter-fund Transfers In/(Out)	-	999	(999)	999	999	(999)
<i>Transfers Between UNTS Components:</i>						
Shared Services	999	999	999	-	2,997	-
Core Services	999	999	999	-	2,997	-
Other Inter-unit Transfers In/(Out)	999	999	999	-	2,997	-
<i>Other Transfers:</i>						
Transfers to other State agencies-Out	(999)	(999)	-	-	(1,998)	-
Other Legislative Transfers-In	999	999	-	-	1,998	-
Other Legislative Transfers-Out	(999)	(999)	-	-	(1,998)	-
Total Transfers	1,998	2,997	1,998	999	7,992	(999)
TOTAL CHANGE IN FUND BALANCES	9	3,006	(990)	(990)	1,035	999
BEGINNING FUND BALANCES (estimated)	\$ 999	\$ 9,999	\$ 999	\$ 999	\$ 12,996	\$ 999
Planned Use of Carry Forward Balances	(999)	(999)	(999)	(999)	(3,996)	(999)
Other Changes in Fund Balances	1,008	4,005	9	9	5,031	1,998
ENDING FUND BALANCES	\$ 1,008	\$ 13,005	\$ 9	\$ 9	\$ 14,031	\$ 1,998

Salaries - Staff	999	999	999	999	3,996	
Wages	999	999	999	999	3,996	-
Benefits and Other Payroll-related Costs	999	999	999	999	3,996	-
Subtotal - Personnel Costs	3,996	3,996	2,997	3,996	14,985	-
Professional Fees and Services	999	999	-	999	2,997	-
Travel	999	999	999	999	3,996	-
Materials and Supplies	999	999	999	999	3,996	-
Communication and Utilities	999	999	999	999	3,996	-
Repairs and Maintenance	999	999	999	999	3,996	-
Rentals and Leases	999	999	999	999	3,996	-
Printing and Reproduction	999	999	999	999	3,996	-
Debt Service - Interest Expense	999	999	999	999	3,996	-
Debt Service - Principal	999	999	999	999	3,996	-
Capital Expenditures	999	999	999	999	3,996	-
Depreciation and Amortization	-	-	-	-	-	-
Scholarships and Financial Aid	999	999	999	999	3,996	-
Other Expenditures	999	999	999	999	3,996	-
Total Expenditures	15,984	15,984	13,986	15,984	61,938	-
TRANSFERS						
<i>Intra-campus Transfers Between Funds:</i>						
Inter-fund Transfers In/(Out)	-	999	(999)	999	999	(999)
<i>Transfers Between UNTS Components:</i>						
Shared Services	999	999	999	-	2,997	-
Core Services	999	999	999	-	2,997	-
Other Inter-unit Transfers In/(Out)	999	999	999	-	2,997	-
<i>Other Transfers:</i>						
Transfers to other State agencies-Out	(999)	(999)	-	-	(1,998)	-
Other Legislative Transfers-In	999	999	-	-	1,998	-
Other Legislative Transfers-Out	(999)	(999)	-	-	(1,998)	-
Total Transfers	1,998	2,997	1,998	999	7,992	(999)
TOTAL CHANGE IN FUND BALANCES	9	3,006	(990)	(990)	1,035	999
BEGINNING FUND BALANCES (estimated)	\$ 999	\$ 9,999	\$ 999	\$ 999	\$ 12,996	\$ 999
Planned Use of Carry Forward Balances	(999)	(999)	(999)	(999)	(3,996)	(999)
Other Changes in Fund Balances	1,008	4,005	9	9	5,031	1,998
ENDING FUND BALANCES	\$ 1,008	\$ 13,005	\$ 9	\$ 9	\$ 14,031	\$ 1,998



Background Report

Committee: Finance

Date Filed: January 13 , 2015

Title: Budget to Actual: FY14 End of Year and FY15 First Quarter

Background:

The Office of the Vice Chancellor for Finance reports to the Board of Regents FY 2014 operating results as compared to the approved budget. This report includes year end actual operating revenues, expenses and surplus/deficits for the University of North Texas, University of North Texas at Dallas, University of North Texas Health Science Center and the University of North Texas System Administration.

Financial Analysis/History:

This is a report item only.

Janet Waldron Digitally signed by Janet Waldron
DN: cn=Janet Waldron, o=UNT System, ou=Vice Chancellor for
Finance, email=janet.waldron@untssystem.edu, c=US
Date: 2015.02.16 15:25:56 -06'00'

Vice Chancellor for Finance

Legal Review:

This item has been reviewed by General Counsel.

Nancy S. Footer Digitally signed by Nancy S. Footer
DN: cn=Nancy S. Footer, o=UNT System,
ou=Office of General Counsel,
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Date: 2015.02.16 17:06:24 -06'00'

Vice Chancellor/General Counsel

Schedule: N/A

No action required. Information only. Submitted by:

Janet Waldron

Vice Chancellor for Finance

Lee Jackson Digitally signed by Lee Jackson
DN: cn=Lee Jackson, o=University of North
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Date: 2015.02.16 09:57:25 -06'00'

Chancellor

Attachments Filed Electronically:

- Budget vs. Actual Update – FY14 End of Year and FY15 First Quarter

***UNT System Consolidated
Budget vs. Actual Update
FY14 End of Year & FY15 First Quarter***

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Executive Summary

FY2014 End of Year Operating Results

Consolidated UNT System

For the Fiscal Year 2014 at the consolidated level, UNT System operated at a surplus of \$25.5m as a result of being significantly under budget in areas such as staff salaries, benefits, scholarships, maintenance and operations and capital outlay. This helped to offset lower than expected revenues (\$12.7m under budget) in State General Revenue, tuition and fees, and other operating income. The System also was able to limit Reserve Draws to \$2.2m instead of the budgeted \$6.8m.

University of North Texas

UNT managed a \$14.6m surplus again by controlling expenditures in multiple areas that help offset the \$9.9m shortfall in budgeted revenues. The largest area of variance for expenses was in wages which was due to using temporary labor to fill vacant position and large lump sum termination payments. There were no other areas of variance greater than 1.3%. There were also no variances greater than the 4.9% in State General Revenue which was due to the effect of vacant positions on State Paid Benefits.

University of North Texas Health Science Center

The Health Science Center posted a surplus of \$7.5m due to revenues slightly above budget and expenses slightly below budget. The largest area of variances for expenses was Scholarships & Financial Aid (14.1%) and Utilities (13.0%). These variances were due to distribution of student financial support being greater than projected and price and usage increases for natural gas.

University of North Texas System Administration

The System Administration also posted a slightly greater than budgeted surplus of \$572k. Variances for expenses were greatest in faculty salaries, wages, maintenance and operations and utilities. The UNT Dallas College of Law opening necessitated faculty being brought in earlier than originally anticipated to prepare for the incoming class. As for utilities, the UNT System Building renovation and the new traffic from law students led to a lack of history on utility usage for the building. Maintenance and operations expenditures exceeded as a result of the System Administration fronting costs associated with the Financial Transformation Project. For revenues, the largest variances were seen in State General Revenue, again due to the effect of vacant positions on State Paid Benefits, and in Other Operating Income because Construction Management Fees were not booked in FY14 but will be reflected for FY15. Transfers from the campuses also came in slightly under budget.

University of North Texas at Dallas

The UNT at Dallas operated at a \$2.97m surplus which was due to being 18.4% under budget for expenditures despite being under budget for revenues as well. Significant variances in expenses were seen only in wages and capital outlay. Wages were over budget due to the heavier than expected use of adjunct faculty and payouts for earned vacation for separated employees. Capital outlay was not budgeted for FY14 but UNT Dallas was able to take advantage of HEF funds from the prior year and thus recorded a deficit for this line item. For revenues, the largest deficit was in gift income, tuition and fees, auxiliary, net sales of education activities and other operating income. Gift income, auxiliary, and net sales of educational activities were all lower than budget due to aggressive goals being set that were not realized. Tuition and fee revenue also suffered as a result of the aforementioned aggressive goals and greater than anticipated waivers and exemptions (predominately Hazelwood). Other operating income was less than \$5,000 below budget which resulted in a 4.6% variance.

Consolidated Summary

	FY 2014 Budget	FY 2014 Actual	\$ Variance (FY14 Actual vs. FY14 Bud)	% Variance	FY 2015 Budget	FY 2015 Q1 Actual	% Year To Date
REVENUE							
State Appropriations - General Revenue	\$246,517,548	\$240,373,535	(\$6,144,013)	(2.5%)	\$230,727,440	\$191,717,124	83.1%
Tuition and Fees	\$274,555,233	\$268,708,368	(\$5,846,865)	(2.1%)	\$288,493,382	\$206,056,559	71.4%
Contracts and Grants	\$96,264,085	\$98,541,959	\$2,277,874	2.4%	\$96,553,246	\$23,033,519	23.9%
Financial Aid Programs	\$72,230,393	\$75,147,001	\$2,916,608	4.0%	\$76,306,813	\$25,578,763	33.5%
HEAF	\$36,617,741	\$36,617,741	\$0	0.0%	\$36,617,741	\$35,837,741	97.9%
Gift Income	\$8,225,068	\$9,574,175	\$1,349,107	16.4%	\$10,911,239	\$2,209,696	20.3%
Net Sales and Services of Educational Activities	\$2,486,179	\$2,612,741	\$126,562	5.1%	\$2,081,475	\$571,944	27.5%
Net Sales and Services of Medical Activities	\$57,643,866	\$56,950,227	(\$693,639)	(1.2%)	\$61,003,501	\$8,014,782	13.1%
Net Auxiliary Enterprises	\$65,192,385	\$63,783,128	(\$1,409,257)	(2.2%)	\$76,834,306	\$39,273,214	51.1%
Net Inter-collegiate Athletics	\$9,314,969	\$10,105,725	\$790,756	8.5%	\$8,295,022	\$833,785	10.1%
Net Investment/Interest Income	\$7,088,941	\$7,774,577	\$685,636	9.7%	\$6,229,026	\$276,143	4.4%
Other Operating Income	\$15,218,088	\$12,968,055	(\$2,250,033)	(14.8%)	\$15,346,884	\$2,031,584	13.2%
Reserve Draw	\$6,815,971	\$2,183,952	(\$4,632,019)	(68.0%)	\$11,416,229	\$83,472	0.7%
Transfers	(\$25,193,375)	(\$25,053,346)	\$140,029	(0.6%)	(\$26,028,569)	(\$1,834,878)	7.0%
Total Revenue	\$872,977,091	\$860,287,839	(\$12,689,252)	(1.5%)	\$894,787,735	\$533,683,447	59.6%
EXPENDITURES							
Faculty Salaries	\$180,050,728	\$182,565,448	(\$2,514,720)	(1.4%)	\$189,712,122	\$54,374,262	28.7%
Staff Salaries	\$195,327,023	\$190,191,006	\$5,136,016	2.6%	\$206,430,344	\$48,065,987	23.3%
Wages	\$35,939,531	\$35,211,111	\$728,420	2.0%	\$35,960,448	\$8,973,466	25.0%
Benefits	\$99,281,204	\$96,165,426	\$3,115,778	3.1%	\$104,041,009	\$26,490,291	25.5%
Scholarships and Financial Aid (net of discounts)	\$79,742,023	\$69,769,353	\$9,972,671	12.5%	\$81,788,448	\$41,245,344	50.4%
Maintenance and Operations	\$215,237,578	\$198,572,128	\$16,665,450	7.7%	\$189,421,805	\$33,824,571	17.9%
Travel	\$0	\$0	\$0		\$262,847	\$82,994	31.6%
Utilities	\$9,426,798	\$9,842,919	(\$416,121)	(4.4%)	\$9,532,409	\$1,915,945	20.1%
Capital Outlay	\$13,541,380	\$9,986,103	\$3,555,277	26.3%	\$23,669,133	\$2,893,023	12.2%
Debt Service	\$44,167,067	\$42,477,917	\$1,689,150	3.8%	\$43,325,194	\$9,522,426	22.0%
Total Expenditures	\$872,713,332	\$834,781,410	\$37,931,922	4.3%	\$884,143,758	\$227,388,310	25.7%
Surplus (Deficit)	\$263,759	\$25,506,429	\$25,242,669		\$10,643,977		

Consolidated REVENUE ANALYSIS

Method of Financing	FY 2014 Budget	FY 2014 Actual	\$ Variance (Actual-Budget)	% Variance	FY 2015 Budget	FY 2015 Q1 Actual	% Year To Date
State Appropriations - General Revenue							
State Appropriations - Basic State Funding	\$192,168,973	\$193,055,752	\$886,779	0.5%	\$191,077,894	\$174,942,576	91.6%
State Appropriations - State Paid Benefits	\$54,348,575	\$47,317,783	(\$7,030,792)	(12.9%)	\$39,649,546	\$16,774,548	42.3%
State Appropriations - Reductions	\$0	\$0	\$0		\$0	\$0	
Subtotal, State Appropriations -General Revenue	\$246,517,548	\$240,373,535	(\$6,144,013)	(2.5%)	\$230,727,440	\$191,717,124	83.1%
Tuition and Fees							
Tuition - Statutory	\$61,344,451	\$74,106,222	\$12,761,771	20.8%	\$63,828,560	\$48,656,980	76.2%
Tuition - Designated	\$180,649,926	\$177,496,464	(\$3,153,462)	(1.7%)	\$191,330,071	\$144,401,434	75.5%
Discounts and Allowances - Tuition	(\$51,080,280)	(\$59,223,404)	(\$8,143,124)	15.9%	(\$53,916,805)	(\$41,367,063)	76.7%
Fees	\$107,051,100	\$100,161,827	(\$6,889,273)	(6.4%)	\$109,885,469	\$69,593,651	63.3%
Discounts and Allowances - Fees	(\$23,409,965)	(\$23,832,742)	(\$422,777)	1.8%	(\$22,633,913)	(\$15,228,444)	67.3%
Subtotal, Tuition and Fees	\$274,555,233	\$268,708,368	(\$5,846,865)	(2.1%)	\$288,493,382	\$206,056,559	71.4%
Contracts and Grants							
Federal	\$67,698,057	\$69,407,444	\$1,709,387	2.5%	\$66,314,137	\$14,746,912	22.2%
State	\$5,451,365	\$5,526,608	\$75,243	1.4%	\$4,499,764	\$1,827,179	40.6%
Private	\$23,114,663	\$23,607,907	\$493,244	2.1%	\$25,739,345	\$6,459,428	25.1%
Subtotal, Contracts and Grants	\$96,264,085	\$98,541,959	\$2,277,874	2.4%	\$96,553,246	\$23,033,519	23.9%
Financial Aid Programs	\$72,230,393	\$75,147,001	\$2,916,608	4.0%	\$76,306,813	\$25,578,763	33.5%
HEAF	\$36,617,741	\$36,617,741	\$0	0.0%	\$36,617,741	\$35,837,741	97.9%
Gift Income	\$8,225,068	\$9,574,175	\$1,349,107	16.4%	\$10,911,239	\$2,209,696	20.3%
Net Sales and Services of Educational Activities	\$2,486,179	\$2,612,741	\$126,562	5.1%	\$2,081,475	\$571,944	27.5%
Net Sales and Services of Medical Activities	\$57,643,866	\$56,950,227	(\$693,639)	(1.2%)	\$61,003,501	\$8,014,782	13.1%
Net Auxilliary Enterprises	\$65,192,385	\$63,783,128	(\$1,409,257)	(2.2%)	\$76,834,306	\$39,273,214	51.1%
Net Inter-collegiate Athletics	\$9,314,969	\$10,105,725	\$790,756	8.5%	\$8,295,022	\$833,785	10.1%
Net Investment/Interest Income	\$7,088,941	\$7,774,577	\$685,636	9.7%	\$6,229,026	\$276,143	4.4%
Other Operating Revenues	\$15,218,088	\$12,968,055	(\$2,250,033)	(14.8%)	\$15,346,884	\$2,031,584	13.2%
Reserve Draw	\$6,815,971	\$2,183,952	(\$4,632,019)	(68.0%)	\$11,416,229	\$83,472	0.7%
Transfers							
Intrasystem Transfers In/(Out)	\$0	\$0	\$0		(\$42,794)	(\$0)	0.0%
Transfer to Plant Funds for Capital Projects	(\$25,193,375)	(\$25,053,346)	\$140,029	(0.6%)	(\$25,985,775)	(\$1,837,917)	7.1%
Subtotal, Transfers	(\$25,193,375)	(\$25,053,346)	\$140,029	(0.6%)	(\$26,028,569)	(\$1,837,917)	7.1%
Total Revenue	\$872,977,092	\$860,287,839	(\$12,689,252)	(1.5%)	\$894,787,735	\$533,680,408	59.6%

Consolidated EXPENDITURE ANALYSIS

Expenditures	FY 2014 Budget	FY 2014 Actual	\$ Variance (Actual-Budget)	% Variance	FY 2015 Budget	FY 2015 Q1 Actual	% Year To Date
Faculty Salaries	\$180,050,728	\$182,565,448	\$2,514,720	1.4%	\$189,712,122	\$54,374,262	28.7%
Staff Salaries	\$195,327,023	\$190,191,006	(\$5,136,016)	(2.6%)	\$206,430,344	\$48,065,987	23.3%
Wages	\$35,939,531	\$35,211,111	(\$728,420)	(2.0%)	\$35,960,448	\$8,973,466	25.0%
Benefits	\$99,281,204	\$96,165,426	(\$3,115,778)	(3.1%)	\$104,041,009	\$26,490,291	25.5%
Scholarships and Financial Aid (net of discounts)	\$79,742,023	\$69,769,353	(\$9,972,671)	(12.5%)	\$81,788,448	\$41,245,344	50.4%
Maintenance and Operations	\$215,237,578	\$198,572,128	(\$16,665,450)	(7.7%)	\$189,421,805	\$33,824,571	17.9%
Travel	\$0	\$0	\$0		\$262,847	\$82,994	31.6%
Utilities	\$9,426,798	\$9,842,919	\$416,121	4.4%	\$9,532,409	\$1,915,945	20.1%
Capital Outlay	\$13,541,380	\$9,986,103	(\$3,555,277)	(26.3%)	\$23,669,133	\$2,893,023	12.2%
Debt Service	\$44,167,067	\$42,477,917	(\$1,689,150)	(3.8%)	\$43,325,194	\$9,522,426	22.0%
Total Expenditures	\$872,713,332	\$834,781,410	(\$37,931,922)	(4.3%)	\$884,143,758	\$227,388,310	25.7%

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Budget vs. Actual Update FY14 End of Year & FY15 First Quarter

Summary
Notes
Revenue Analysis
Expenditure Analysis

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Summary

	FY 2014 Budget	FY 2014 Actual	\$ Variance (FY14 Actual vs. FY14 Bud)	% Variance	FY14 Variance Reference	FY 2015 Budget	FY 2015 Q1 Actual	% Year To Date	FY15 Note Reference
REVENUE									
State Appropriations - General Revenue	\$139,369,597	\$132,556,291	(\$6,813,306)	(4.9%)		\$121,159,973	\$112,356,584	92.7%	1
Tuition and Fees	\$238,588,002	\$233,241,097	(\$5,346,904)	(2.2%)		\$249,076,236	\$186,588,546	74.9%	2
Contracts and Grants	\$33,000,000	\$32,677,954	(\$322,047)	(1.0%)		\$33,000,000	\$7,761,399	23.5%	
Financial Aid Programs	\$71,794,501	\$74,365,973	\$2,571,471	3.6%		\$75,846,378	\$25,285,452	33.3%	
HEAF	\$27,066,476	\$27,066,476	\$0	0.0%		\$27,066,476	\$27,066,476	100.0%	3
Gift Income	\$7,532,000	\$8,751,894	\$1,219,894	16.2%	1	\$7,441,000	\$1,822,392	24.5%	
Net Sales and Services of Educational Activities	\$562,521	\$844,619	\$282,098	50.1%	2	\$436,176	\$70,782	16.2%	
Net Sales and Services of Medical Activities	\$0	\$0	\$0			\$0	\$0		
Net Auxiliary Enterprises	\$62,502,219	\$61,034,650	(\$1,467,569)	(2.3%)		\$73,845,695	\$38,856,613	52.6%	4
Net Inter-collegiate Athletics	\$9,314,969	\$10,105,725	\$790,756	8.5%		\$8,295,022	\$833,785	10.1%	
Net Investment/Interest Income	\$2,295,000	\$3,475,402	\$1,180,402	51.4%	3	\$2,295,000	\$10,918	0.5%	
Other Operating Income	\$1,772,850	\$2,259,881	\$487,031	27.5%	4	\$1,513,335	\$473,085	31.3%	
Reserve Draw	\$2,816,100	\$0	(\$2,816,100)	(100.0%)		\$0	\$0		
Transfers	(\$51,131,627)	(\$50,828,409)	\$303,218	(0.6%)		(\$51,456,433)	(\$6,608,677)	12.8%	5
Total Revenue	\$545,482,608	\$535,551,553	(\$9,931,055)	(1.8%)		\$548,518,860	\$394,517,355	71.9%	
EXPENDITURES									
Faculty Salaries	\$110,573,994	\$111,634,850	(\$1,060,856)	(1.0%)		\$112,929,134	\$34,812,229	30.8%	6
Staff Salaries	\$106,838,287	\$104,100,103	\$2,738,184	2.6%		\$109,595,766	\$25,320,615	23.1%	
Wages	\$20,786,390	\$23,814,903	(\$3,028,513)	(14.6%)	5	\$21,919,384	\$6,403,153	29.2%	7
Benefits	\$61,225,711	\$59,528,591	\$1,697,120	2.8%		\$62,574,172	\$17,188,518	27.5%	8
Scholarships and Financial Aid (net of discounts)	\$73,714,501	\$66,593,257	\$7,121,244	9.7%	6	\$75,288,072	\$39,756,432	52.8%	9
Maintenance and Operations	\$129,187,971	\$115,825,740	\$13,362,230	10.3%	7	\$104,708,020	\$20,103,349	19.2%	
Utilities	\$6,765,156	\$6,856,345	(\$91,189)	(1.3%)		\$6,635,156	\$1,261,651	19.0%	
Capital Outlay	\$7,578,682	\$4,587,288	\$2,991,394	39.5%	8	\$17,328,682	\$1,885,522	10.9%	
Debt Service	\$28,811,916	\$28,009,395	\$802,521	2.8%		\$28,428,968	\$6,649,023	23.4%	
Total Expenditures	\$545,482,608	\$520,950,472	\$24,532,136	4.5%		\$539,407,354	\$153,380,493	28.4%	
Surplus (Deficit)	\$0	\$14,601,080	\$14,601,080			\$9,111,505			

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Notes

Explanations of FY2014 Actual to Budget Variances		
#	Item	Notes
1	Gift Income	Higher than budgeted gifts received. \$800K from gifts for scholarships, \$400K other Restricted/ Unrestricted gift funds
2	Net Sales and Services of Educational Activities	\$120K excess revenue received in printing services, \$100K excess revenue received in copy centers, \$60K excess revenue received from Coliseum/ Gateway Center
3	Net Investment/Interest Income	University withdrew funds to pay consulting fees related to financial transformation project
4	Other Operating Income	Positive variance due to higher than budgeted revenues received in Indirect Cost Recovery from Contracts and Grants
5	Wages	Backfilled vacant positions with temporary hourly employees (\$2M) and large lump sum termination payments (payout of earned vacation - \$1M)
6	Scholarships and Financial Aid (net of discounts)	Discounts & Allowances \$7M higher than planned
7	Maintenance and Operations	Spending reductions instituted in final half of year
8	Capital Outlay	HEAF expenditures \$2.9 M under budget

Explanations of FY2015 Q1 Actuals		
#	Item	Notes
1	State Appropriations -General Revenue	State appropriation - general revenue is received and booked in Q1
2	Tuition and Fees	Tuition and fee revenue for Q1 is inclusive of Spring assessments
3	HEAF	HEAF funds are received and booked in Q1
4	Net Auxiliary Enterprises	Housing and dining deposits and contracts collect about 50% of revenue in Q1 with remaining collected primarily in Q2,Q3
5	Transfers	HEAF transfer to plant funds booked in Q2 and not reflected in Q1 report
6	Faculty Salaries	Activity reflects 9 month faculty
7	Wages	Activity reflects student wages which parallel 9 month academic term
8	Benefits	Activity is proportional to salaries paid in Q1
9	Scholarships and Financial Aid (net of discounts)	Scholarships applied to Fall Semester account for the 50% expense level; remaining 50% will be incurred in Spring and Summer semesters



REVENUE ANALYSIS

Method of Financing	FY 2014 Budget	FY 2014 Actual	\$ Variance (Actual-Budget)	% Variance	FY 2015 Budget	FY 2015 Q1 Actual	% Year To Date
State Appropriations - General Revenue							
State Appropriations - Basic State Funding	\$102,347,161	\$103,233,940	\$886,779	0.9%	\$101,159,973	\$101,159,973	100.0%
State Appropriations - State Paid Benefits	\$37,022,436	\$29,322,351	(\$7,700,085)	(20.8%)	\$20,000,000	\$11,196,611	56.0%
State Appropriations - Reductions	\$0	\$0	\$0		\$0	\$0	
Subtotal, State Appropriations -General Revenue	\$139,369,597	\$132,556,291	(\$6,813,306)	(4.9%)	\$121,159,973	\$112,356,584	92.7%
Tuition and Fees							
Tuition - Statutory	\$48,430,606	\$60,260,136	\$11,829,530	24.4%	\$49,879,052	\$42,325,811	84.9%
Tuition - Designated	\$162,088,790	\$158,803,631	(\$3,285,159)	(2.0%)	\$171,386,000	\$133,452,048	77.9%
Discounts and Allowances - Tuition	(\$48,918,087)	(\$55,545,745)	(\$6,627,658)	13.5%	(\$51,520,747)	(\$40,263,867)	78.2%
Fees	\$100,291,217	\$93,407,437	(\$6,883,780)	(6.9%)	\$101,816,622	\$66,249,805	65.1%
Discounts and Allowances - Fees	(\$23,304,525)	(\$23,684,362)	(\$379,838)	1.6%	(\$22,484,691)	(\$15,175,252)	67.5%
Subtotal, Tuition and Fees	\$238,588,002	\$233,241,097	(\$5,346,904)	(2.2%)	\$249,076,236	\$186,588,546	74.9%
Contracts and Grants							
Federal	\$23,000,000	\$24,668,810	\$1,668,810	7.3%	\$23,000,000	\$5,421,349	23.6%
State	\$2,000,000	\$2,397,994	\$397,994	19.9%	\$2,000,000	\$570,392	28.5%
Private	\$8,000,000	\$5,611,149	(\$2,388,851)	(29.9%)	\$8,000,000	\$1,769,658	22.1%
Subtotal, Contracts and Grants	\$33,000,000	\$32,677,954	(\$322,047)	(1.0%)	\$33,000,000	\$7,761,399	23.5%
Financial Aid Programs	\$71,794,501	\$74,365,973	\$2,571,471	3.6%	\$75,846,378	\$25,285,452	33.3%
HEAF	\$27,066,476	\$27,066,476	\$0	0.0%	\$27,066,476	\$27,066,476	100.0%
Gift Income	\$7,532,000	\$8,751,894	\$1,219,894	16.2%	\$7,441,000	\$1,822,392	24.5%
Net Sales and Services of Educational Activities	\$562,521	\$844,619	\$282,098	50.1%	\$436,176	\$70,782	16.2%
Net Sales and Services of Medical Activities							
Net Auxilliary Enterprises	\$62,502,219	\$61,034,650	(\$1,467,569)	(2.3%)	\$73,845,695	\$38,856,613	52.6%
Net Inter-collegiate Athletics	\$9,314,969	\$10,105,725	\$790,756	8.5%	\$8,295,022	\$833,785	10.1%
Net Investment/Interest Income	\$2,295,000	\$3,475,402	\$1,180,402	51.4%	\$2,295,000	\$10,918	0.5%
Other Operating Revenues	\$1,772,850	\$2,259,881	\$487,031	27.5%	\$1,513,335	\$473,085	31.3%
Reserve Draw	\$2,816,100	\$0	(\$2,816,100)	(100.0%)	\$0	\$0	
Transfers							
Intrasystem Transfers In/(Out)	(\$30,017,852)	(\$29,714,634)	\$303,218	(1.0%)	(\$32,092,658)	(\$6,608,677)	20.6%
Transfer to Plant Funds for Capital Projects	(\$21,113,775)	(\$21,113,775)	\$0	0.0%	(\$19,363,775)	\$0	0.0%
Subtotal, Transfers	(\$51,131,627)	(\$50,828,409)	\$303,218	(0.6%)	(\$51,456,433)	(\$6,608,677)	12.8%
Total Revenue	\$545,482,608	\$535,551,553	(\$9,931,055)	(1.8%)	\$548,518,860	\$394,517,355	71.9%



EXPENDITURE ANALYSIS

Expenditures	FY 2014 Budget	FY 2014 Actual	\$ Variance (Actual-Budget)	% Variance	FY 2015 Budget	FY 2015 Q1 Actual	% Year To Date
Faculty Salaries	\$110,573,994	\$111,634,850	\$1,060,856	1.0%	\$112,929,134	\$34,812,229	30.8%
Staff Salaries	\$106,838,287	\$104,100,103	(\$2,738,184)	(2.6%)	\$109,595,766	\$25,320,615	23.1%
Wages	\$20,786,390	\$23,814,903	\$3,028,513	14.6%	\$21,919,384	\$6,403,153	29.2%
Benefits	\$61,225,711	\$59,528,591	(\$1,697,120)	(2.8%)	\$62,574,172	\$17,188,518	27.5%
Scholarships and Financial Aid (net of discounts)	\$73,714,501	\$66,593,257	(\$7,121,244)	(9.7%)	\$75,288,072	\$39,756,432	52.8%
Maintenance and Operations	\$129,187,971	\$115,825,740	(\$13,362,230)	(10.3%)	\$104,708,020	\$20,103,349	19.2%
Utilities	\$6,765,156	\$6,856,345	\$91,189	1.3%	\$6,635,156	\$1,261,651	19.0%
Capital Outlay	\$7,578,682	\$4,587,288	(\$2,991,394)	(39.5%)	\$17,328,682	\$1,885,522	10.9%
Debt Service	\$28,811,916	\$28,009,395	(\$802,521)	(2.8%)	\$28,428,968	\$6,649,023	23.4%
Total Expenditures	\$545,482,608	\$520,950,472	(\$24,532,136)	(4.5%)	\$539,407,354	\$153,380,493	28.4%



Budget vs. Actual Update
FY14 End of Year & FY15 First Quarter

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UNT HEALTH SCIENCE CENTER

SUMMARY

	FY 2014 Budget	FY 2014 Actual	\$ Variance (FY14 Actual - FY14 Bud)	% Variance	FY14 Note Reference	FY 2015 Budget	FY 2015 Q1 Actual	% Year To Date	FY15 Note Reference
REVENUE									
State Appropriations - General Revenue	\$83,245,759	\$84,188,061	\$942,302	1.1%		\$84,576,147	\$75,141,986	88.8%	
Tuition and Fees	\$24,193,420	\$26,354,020	\$2,160,600	8.9%		\$26,677,154	\$10,697,351	40.1%	
Contracts and Grants	\$62,700,665	\$64,825,773	\$2,125,108	3.4%		\$62,897,979	\$14,884,057	23.7%	
Financial Aid Programs	\$435,892	\$493,219	\$57,327	13.2%		\$460,435	\$133,340	29.0%	
HEAF	\$8,771,265	\$8,771,265	\$0	0.0%		\$8,771,265	\$8,771,265	100.0%	
Gift Income	\$443,068	\$723,240	\$280,172	63.2%	1	\$3,460,239	\$357,453	10.3%	
Net Sales and Services of Educational Activities	\$1,803,003	\$1,669,318	(\$133,685)	(7.4%)		\$1,629,299	\$498,911	30.6%	
Net Sales and Services of Medical Activities	\$57,643,866	\$56,950,227	(\$693,639)	(1.2%)		\$61,003,501	\$8,014,782	13.1%	
Net Auxiliary Enterprises	\$376,184	\$431,728	\$55,544	14.8%		\$460,236	\$8,650	1.9%	
Net Inter-collegiate Athletics	\$0	\$0	\$0			\$0	\$0		
Net Investment/Interest Income	\$4,523,941	\$3,841,710	(\$682,231)	(15.1%)	2	\$3,664,026	\$252,429	6.9%	
Other Operating Income	\$10,919,929	\$10,000,935	(\$918,994)	(8.4%)		\$11,867,199	\$93,031	0.8%	
Reserve Draw	\$1,418,715	\$0	(\$1,418,715)	(100.0%)	3	\$7,464,305	\$0	0.0%	
Transfers	(\$12,018,322)	(\$11,251,432)	\$766,890	(6.4%)		(\$14,585,234)	(\$2,433,778)	16.7%	
Total Revenue	\$244,457,385	\$246,998,064	\$2,540,679	1.0%		\$258,346,551	\$116,419,476	45.1%	
EXPENDITURES									
Faculty Salaries	\$64,258,231	\$65,515,690	\$1,257,459	2.0%		\$70,226,832	\$17,691,269	25.2%	
Staff Salaries	\$52,968,371	\$53,660,172	\$691,801	1.3%		\$58,229,090	\$14,187,793	24.4%	
Wages	\$13,710,281	\$9,463,904	(\$4,246,377)	(31.0%)	4	\$12,562,756	\$2,208,894	17.6%	
Benefits	\$27,416,784	\$27,609,772	\$192,988	0.7%		\$30,119,387	\$6,631,546	22.0%	
Scholarships & Financial Aid (net of discounts)	\$2,781,539	\$3,174,096	\$392,557	14.1%	5	\$4,068,718	\$1,009,112	24.8%	
Maintenance & Operations	\$66,539,326	\$63,327,071	(\$3,212,255)	(4.8%)		\$65,609,392	\$7,474,079	11.4%	
Utilities	\$2,026,042	\$2,290,282	\$264,240	13.0%	6	\$2,196,562	\$518,668	23.6%	
Capital Outlay	\$5,362,698	\$5,026,379	(\$336,319)	(6.3%)		\$5,890,451	\$805,907	13.7%	
Debt Service	\$9,394,113	\$9,394,113	\$0	0.0%		\$9,443,363	\$1,629,181	17.3%	
Total Expenditures	\$244,457,385	\$239,461,480	(\$4,995,905)	(2.0%)		\$258,346,551	\$52,156,450	20.2%	
Surplus (Deficit)	\$0	\$7,536,584	\$7,536,584	163.5%		\$0			

Notes

Explanations of FY2014 Actual to Budget Variances		
#	Item	Notes
1	Gift Income	The variance was caused by an unexpected level of gift income received from the community, including funding for PACE and equipment from Alcon.
2	Net Investment/Interest Income	The distributions from the Long Term Pool have declined and were lower than expected compared to prior year experience.
3	Reserves	During the Strategic Planning process, leadership recognized the need to repurpose operating funds to renovate facilities needed to gain Pharmacy accreditation, support Research and expand clinical operations, to meet increasing system-wide costs, and to fund the institution's own strategic initiatives. Therefore, there was no need
4	Wages	The decrease in Wages for FY 2014 is correlated to the decline in UNTH Revenue, as well as the need to repurpose the current operating funds to Plant Funds for facility renovations needed to gain Pharmacy accreditation, in addition to fund the institution's own strategic initiatives.
5	Scholarships & Financial Aid (net of discounts)	The distribution of student financial support was greater than what had been provided historically.
6	Utilities	The variance was a result of an increase in usage primarily in Natural & Liquefied Gas and related price increases.

Explanations of FY2015 Q1 Actuals		
#	Item	Notes



REVENUE ANALYSIS

Method of Financing	FY 2014 Budget	FY 2014 Actual	\$ Variance (Actual-Budget)	% Variance	FY 2015 Budget	FY 2015 Q1 Actual	% Year To Date
State Appropriations - General Revenue							
State Appropriations - Basic State Funding	\$73,020,139	\$73,020,139	\$0	0.0%	\$73,116,490	\$70,416,490	96.3%
State Appropriations - State Paid Benefits	\$10,225,620	\$11,167,922	\$942,302	9.2%	\$11,459,657	\$4,725,496	41.2%
State Appropriations - Reductions			\$0		\$0		
Subtotal, State Appropriations - General Revenue	\$83,245,759	\$84,188,061	\$942,302	1.1%	\$84,576,147	\$75,141,986	88.8%
Tuition and Fees							
Tuition - Statutory	\$10,349,752	\$11,809,561	\$1,459,809	14.1%	\$11,297,708	\$4,671,349	41.3%
Tuition - Designated	\$9,762,441	\$10,535,333	\$772,892	7.9%	\$10,314,379	\$4,201,020	40.7%
Discounts and Allowances - Tuition	(\$2,162,193)	(\$2,221,865)	(\$59,672)	2.8%	(\$2,396,058)	(\$1,103,197)	46.0%
Fees	\$6,348,860	\$6,316,962	(\$31,898)	(0.5%)	\$7,610,347	\$2,981,370	39.2%
Discounts and Allowances - Fees	(\$105,440)	(\$85,971)	\$19,469	(18.5%)	(\$149,222)	(\$53,192)	35.6%
Subtotal, Tuition and Fees	\$24,193,420	\$26,354,020	\$2,160,600	8.9%	\$26,677,154	\$10,697,351	40.1%
Contracts and Grants							
Federal	\$44,191,992	\$44,237,715	\$45,723	0.1%	\$42,762,000	\$9,149,159	21.4%
State	\$3,451,365	\$3,053,516	(\$397,849)	(11.5%)	\$2,499,764	\$1,256,128	50.2%
Private	\$15,057,308	\$17,534,543	\$2,477,235	16.5%	\$17,636,215	\$4,478,769	25.4%
Subtotal, Contracts and Grants	\$62,700,665	\$64,825,773	\$2,125,108	3.4%	\$62,897,979	\$14,884,057	23.7%
Financial Aid Programs	\$435,892	\$493,219	\$57,327	13.2%	\$460,435	\$133,340	29.0%
HEAF	\$8,771,265	\$8,771,265	\$0	0.0%	\$8,771,265	\$8,771,265	100.0%
Gift Income	\$443,068	\$723,240	\$280,172	63.2%	\$3,460,239	\$357,453	10.3%
Net Sales and Services of Educational Activities	\$1,803,003	\$1,669,318	(\$133,685)	(7.4%)	\$1,629,299	\$498,911	30.6%
Net Sales and Services of Medical Activities	\$57,643,866	\$56,950,227	(\$693,639)	(1.2%)	\$61,003,501	\$8,014,782	13.1%
Net Auxiliary Enterprises	\$376,184	\$431,728	\$55,544	14.8%	\$460,236	\$8,650	1.9%
Net Inter-collegiate Athletics			\$0		\$0		
Net Investment/Interest Income	\$4,523,941	\$3,841,710	(\$682,231)	(15.1%)	\$3,664,026	\$252,429	6.9%
Other Operating Income	\$10,919,929	\$10,000,935	(\$918,994)	(8.4%)	\$11,867,199	\$93,031	0.8%
Reserve Draw	\$1,418,715	\$0	(\$1,418,715)	(100.0%)	\$7,464,305	\$0	0.0%
Transfers							
Intrasystem Transfers In/Out	(\$7,938,722)	(\$7,311,861)	\$626,861	(7.9%)	(\$7,963,234)	(\$595,861)	7.5%
Transfer to Plant Funds for Capital Projects	(\$4,079,600)	(\$3,939,571)	\$140,029	(3.4%)	(\$6,622,000)	(\$1,837,917)	27.8%
Subtotal, Transfers	(\$12,018,322)	(\$11,251,432)	\$766,890	(6.4%)	(\$14,585,234)	(\$2,433,778)	16.7%
Total Revenue	\$244,457,385	\$246,998,064	\$2,540,679	1.0%	\$258,346,551	\$116,419,476	45.1%

UNT | HEALTH
SCIENCE CENTER
EXPENDITURE ANALYSIS

Expenditures	FY 2014 Budget	FY 2014 Actual	\$ Variance (Actual-Budget)	% Variance	FY 2015 Budget	FY 2015 Q1 Actual	% Year To Date
Faculty Salaries	\$64,258,231	\$65,515,690	\$1,257,459	2.0%	\$70,226,832	\$17,691,269	25.2%
Staff Salaries	\$52,968,371	\$53,660,172	\$691,801	1.3%	\$58,229,090	\$14,187,793	24.4%
Wages	\$13,710,281	\$9,463,904	(\$4,246,377)	(31.0%)	\$12,562,756	\$2,208,894	17.6%
Benefits	\$27,416,784	\$27,609,772	\$192,988	0.7%	\$30,119,387	\$6,631,546	22.0%
Scholarships & Financial Aid (net of discounts)	\$2,781,539	\$3,174,096	\$392,557	14.1%	\$4,068,718	\$1,009,112	24.8%
Maintenance & Operations	\$66,539,326	\$63,327,071	(\$3,212,255)	(4.8%)	\$65,609,392	\$7,474,079	11.4%
Utilities	\$2,026,042	\$2,290,282	\$264,240	13.0%	\$2,196,562	\$518,668	23.6%
Capital Outlay	\$5,362,698	\$5,026,379	(\$336,319)	(6.3%)	\$5,890,451	\$805,907	13.7%
Debt Service	\$9,394,113	\$9,394,113	\$0	0.0%	\$9,443,363	\$1,629,181	17.3%
Total Expenditures	\$244,457,385	\$239,461,480	(\$4,995,905)	(2.0%)	\$258,346,551	\$52,156,450	20.2%



***Budget vs. Actual Update
FY14 End of Year & FY15 First Quarter***

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Summary

	FY 2014 Budget	FY 2014 Actual	\$ Variance (FY14 Actual vs. FY14 Bud)	% Variance	FY14 Note Reference	FY 2015 Budget	FY 2015 Q1 Actual	% Year To Date	FY15 Note Reference
REVENUE									
State Appropriations - General Revenue	\$8,509,267	\$8,036,963	(\$472,304)	(5.6%)		\$9,197,868	\$4,218,554	45.9%	1
Tuition and Fees	\$0	\$138,567	\$138,567		1	\$1,664,245	\$715,286	43.0%	2
Contracts and Grants	\$0	\$0	\$0			\$0	\$0		
Financial Aid Programs	\$0	\$0	\$0			\$0	\$22,033		3
HEAF	\$0	\$0	\$0			\$0	\$0		
Gift Income	\$0	\$283	\$283			\$0	\$19,500		4
Net Sales and Services of Educational Activities	\$0	\$0	\$0			\$0	\$0		
Net Sales and Services of Medical Activities	\$0	\$0	\$0			\$0	\$0		
Net Auxiliary Enterprises	\$2,119,952	\$2,167,428	\$47,476	2.2%		\$2,405,074	\$388,066	16.1%	5
Net Inter-collegiate Athletics	\$0	\$0	\$0			\$0	\$0		
Net Investment/Interest Income	\$250,000	\$366,862	\$116,862	46.7%	2	\$250,000	\$0	0.0%	
Other Operating Income	\$2,435,309	\$621,383	(\$1,813,926)	(74.5%)	3	\$1,852,350	\$1,457,683	78.7%	6
Reserve Draw	\$2,415,781	\$2,183,952	(\$231,829)	(9.6%)		\$2,951,924	\$0	0.0%	
Transfers	\$41,171,118	\$40,098,893	(\$1,072,225)	(2.6%)		\$42,695,042	\$7,452,214	17.5%	
Total Revenue	\$56,901,427	\$53,614,331	(\$3,287,096)	(5.8%)		\$61,016,502	\$14,273,336	23.4%	
EXPENDITURES									
Faculty Salaries	\$82,500	\$224,316	\$141,816	171.90%	4	\$757,833	\$181,833	24.0%	
Staff Salaries	\$29,080,925	\$26,536,513	(\$2,544,412)	(8.7%)	5	\$32,341,746	\$7,009,341	21.7%	
Wages	\$1,017,205	\$1,195,257	\$178,052	17.5%	6	\$1,066,303	\$210,166	19.7%	
Benefits	\$7,885,418	\$6,768,794	(\$1,116,624)	(14.2%)	7	\$8,273,968	\$1,949,287	23.6%	
Scholarships & Financial Aid (net of discounts)	\$0	\$2,000	\$2,000			\$0	\$5,000		
Maintenance & Operations	\$15,491,281	\$16,403,823	\$912,541	5.9%	8	\$14,294,306	\$5,635,175	39.4%	7
Travel	\$0	\$0	\$0			\$262,847	\$82,994	31.6%	8
Utilities	\$260,600	\$359,340	\$98,740	37.9%	9	\$325,691	\$50,836	15.6%	
Capital Outlay	\$600,000	\$218,218	(\$381,782)	(63.6%)	10	\$450,000	\$118,123	26.2%	
Debt Service	\$2,219,738	\$1,333,109	(\$886,629)	(39.9%)	11	\$1,711,338	\$363,460		
Total Expenditures	\$56,637,667	\$53,041,370	(\$3,596,297)	(6.3%)		\$57,772,693	\$15,242,755	26.4%	
Surplus (Deficit)	\$263,760	\$572,960	\$309,200	117.23%		\$3,243,809			

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Notes

Explanations of FY2014 Actual to Budget Variances		
#	Item	Notes
1	Tuition and Fees	Fall 2014 College of Law Tuition & Fee allocation from 8/11/13-8/31/13.
2	Net Investment/Interest Income	Increase due to market gains versus budget.
3	Other Operating Income	Majority of Construction Management Fees were not booked until September 2014 and will be reflected in FY2015.
4	Faculty Salaries	COL brought in faculty earlier than originally anticipated to prepare curriculum.
5	Staff Salaries	Effect of vacant positions.
6	Wages	Heavy lump sum vacation payouts as well as expenses related to executive hirings.
7	Benefits	Effect of vacant positions.
8	Maintenance & Operations	Expenses related to Financial Transformation Project. These expenses are being billed to the campuses and will be reflected in FY15 as transfers to the System. Expenses will continue to be booked at the System level.
9	Utilities	Underbudgeted due to lack of history on building at higher use (COL, System office, BoR mtgs, etc.).
10	Capital Outlay	COL Library resources not classified as Capital Expense as originally budgeted for.
11	Debt Service	Debt service for System Building renovation not rolled from Commercial Paper.

Explanations of FY2015 Q1 Actuals		
#	Item	Notes
1	State Appropriations - General revenue	Includes Law School Appropriation of \$1.47m; Expect to come in under budget due to effect of vacant positions on State Paid Benefits
2	Tuition and Fees	Tuition & Fees for COL for Fall 2014, minus FY14 allocation. Tuition and Fee projections have been accurate thus far and expect to be close for yearend.
3	Financial Aid Programs	College of Law TPEG set-aside from tuition.
4	Gift Income	Gifts not budgeted due to uncertainty of receipts. Two gifts make up this number: \$16,000 for Dallas Hispanic Bar Scholarship; \$3500 draw from UNTD Foundation.
5	Net Auxiliary Enterprises	Lofts revenues for P3 not booked until after end of Q1, gap should narrow significantly for Q2 report.
6	Other Operating Income	See #3 in FY14 notes. Due to this delay in booking Construction Mgmt Fee revenue, FY15 will exceed budget.
7	Maintenance & Operations	Expenses related to Financial Transformation Project being booked by System and reimbursed by campuses. It is expected this number may exceed budget by yearend as FTP costs continue to be incurred but transfers should help to offset.
8	Travel	First attempt to budget travel apart from M&O and FY15 is a Legislative year.

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REVENUE ANALYSIS

Method of Financing	FY 2014 Budget	FY 2014 Actual	\$ Variance (Actual-Budget)	% Variance	FY 2015 Budget	FY 2015 Q1 Actual	% Year To Date
State Appropriations - General Revenue							
State Appropriations - Basic State Funding	\$3,366,113	\$3,366,113	\$0	0.0%	\$3,366,113	\$3,366,113	100.0%
State Appropriations - State Paid Benefits	\$5,143,154	\$4,670,850	(\$472,304)	(9.2%)	\$5,831,755	\$852,441	14.6%
State Appropriations - Reductions	\$0	\$0	\$0	-	\$0	\$0	-
Subtotal, State Appropriations - General Revenue	\$8,509,267	\$8,036,963	(\$472,304)	(5.6%)	\$9,197,868	\$4,218,554	45.9%
Tuition and Fees							
Tuition - Statutory	\$0	\$13,564	\$13,564		\$352,600	\$47,795	13.6%
Tuition - Designated	\$0	\$118,904	\$118,904		\$1,268,245	\$633,697	50.0%
Discounts and Allowances - Tuition	\$0	\$0	\$0		\$0	\$0	
Fees	\$0	\$6,099	\$6,099		\$43,400	\$33,794	77.9%
Discounts and Allowances - Fees	\$0	\$0	\$0	-	\$0	\$0	-
Subtotal, Tuition and Fees	\$0	\$138,567	\$138,567		\$1,664,245	\$715,286	43.0%
Contracts and Grants							
Federal	\$0	\$0	\$0		\$0		
State	\$0	\$0	\$0		\$0		
Private	\$0	\$0	\$0		\$0		-
Subtotal, Contracts and Grants	\$0	\$0	\$0		\$0	\$0	
Financial Aid Programs	\$0	\$0	\$0		\$0	\$22,033	
HEAF	\$0	\$0	\$0		\$0		
Gift Income	\$0	\$283	\$283		\$0	\$19,500	
Net Sales and Services of Educational Activities	\$0	\$0	\$0		\$0		
Net Sales and Services of Medical Activities	\$0	\$0	\$0		\$0		
Net Auxiliary Enterprises	\$2,119,952	\$2,167,428	\$47,476	2.2%	\$2,405,074	\$388,066	16.1%
Net Inter-collegiate Athletics	\$0	\$0	\$0		\$0		
Net Investment/Interest Income	\$250,000	\$366,862	\$116,862	46.7%	\$250,000	\$0	0.0%
Other Operating Income	\$2,435,309	\$621,383	(\$1,813,926)	(74.5%)	\$1,852,350	\$1,457,683	78.7%
Reserve Draw	\$2,415,781	\$2,183,952	(\$231,829)	(9.6%)	\$2,951,924	\$0	0.0%
Transfers							
Intrasystem Transfers In/(Out)	\$41,171,118	\$39,927,830	(\$1,243,288)	(3.0%)	\$42,695,042	\$7,449,174	17.4%
Transfer to Plant Funds for Capital Projects	\$0	\$0	\$0		\$0		-
Subtotal, Transfers	\$41,171,118	\$39,927,830	(\$1,243,288)	(3.0%)	\$42,695,042	\$7,449,174	17.4%
Total Revenue	\$56,901,427	\$53,443,268	(\$3,458,159)	(6.1%)	\$61,016,502	\$14,270,296	23.4%

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EXPENDITURE ANALYSIS

Expenditures	FY 2014 Budget	FY 2014 Actual	\$ Variance (Actual-Budget)	% Variance	FY 2015 Budget	FY 2015 Q1 Actual	% Year To Date
Faculty Salaries	\$82,500	\$224,316	\$141,816	171.9%	\$757,833	\$181,833	24.0%
Staff Salaries	\$29,080,925	\$26,536,513	(\$2,544,412)	(8.7%)	\$32,341,746	\$7,009,341	21.7%
Wages	\$1,017,205	\$1,195,257	\$178,052	17.5%	\$1,066,303	\$210,166	19.7%
Benefits	\$7,885,418	\$6,768,794	(\$1,116,624)	(14.2%)	\$8,273,968	\$1,949,287	23.6%
Scholarships & Financial Aid (net of discounts)	\$0	\$2,000	\$2,000		\$0	\$5,000	
Maintenance & Operations	\$15,491,281	\$16,403,823	\$912,541	5.9%	\$14,294,306	\$5,635,175	39.4%
Travel	\$0	\$0	0		\$262,847	\$82,994	31.6%
Utilities	\$260,600	\$359,340	\$98,740	37.9%	\$325,691	\$50,836	15.6%
Capital Outlay	\$600,000	\$218,218	(\$381,782)	(63.6%)	\$450,000	\$118,123	26.2%
Debt Service	\$2,219,738	\$1,333,109	(\$886,629)	(39.9%)	\$1,711,338	\$363,460	21.2%
Total Expenditures	\$56,637,667	\$53,041,370	(\$3,596,297)	(6.3%)	\$59,484,031	\$15,606,215	26.2%



Budget vs. Actual Update ***FY14 End of Year & FY15 First Quarter***

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SUMMARY

	FY 2014 Budget	FY 2014 Actual	\$ Variance (FY14 Actual vs FY14 Bud)	% Variance	FY14 Note Reference	FY 2015 Budget	FY 2015 Q1 Actual	% Year To Date	FY15 Note Reference
REVENUE									
State Appropriations - General Revenue	\$15,392,925	\$15,592,220	\$199,295	1.3%		\$15,793,452	\$0	0.0%	1
Tuition and Fees	\$11,773,811	\$8,974,684	(\$2,799,127)	(23.8%)	1	\$11,075,747	\$8,055,376	72.7%	2
Contracts and Grants	\$563,420	\$1,038,232	\$474,812	84.3%	2	\$655,267	\$388,063	59.2%	
Financial Aid Programs	\$0	\$287,810	\$287,810		3	\$0	\$137,939		
HEAF	\$780,000	\$780,000	\$0	0.0%		\$780,000	\$0	0.0%	1
Gift Income	\$250,000	\$98,758	(\$151,242)	(60.5%)	4	\$10,000	\$10,350	103.5%	
Net Sales and Services of Educational Activities	\$120,655	\$98,804	(\$21,851)	(18.1%)	5	\$16,000	\$2,250	14.1%	
Net Sales and Services of Medical Activities	\$0	\$0	\$0			\$0	\$0		
Net Auxiliary Enterprises	\$194,030	\$149,322	(\$44,708)	(23.0%)	6	\$123,300	\$19,886	16.1%	
Net Inter-collegiate Athletics	\$0	\$0	\$0			\$0	\$0		
Net Investment/Interest Income	\$20,000	\$90,604	\$70,604	353.0%	7	\$20,000	\$12,796	64.0%	
Other Operating Income	\$90,000	\$85,856	(\$4,144)	(4.6%)		\$114,000	\$7,785	6.8%	
Reserve Draw	\$165,375	\$0	(\$165,375)	(100.0%)	8	\$1,000,000	\$83,472	8.3%	
Transfers	(\$3,214,544)	(\$2,901,335)	\$313,209	(9.7%)	9	(\$2,681,944)	(\$244,637)	9.1%	
Total Revenue	\$26,135,672	\$24,294,955	(\$1,840,716)	(7.0%)		\$26,905,822	\$8,473,281	31.5%	
EXPENDITURES									
Faculty Salaries	\$5,136,003	\$5,190,591	(\$54,588)	(1.1%)		\$5,798,323	\$1,688,931	29.1%	
Staff Salaries	\$6,439,440	\$5,894,218	\$545,222	8.5%	10	\$6,263,742	\$1,548,238	24.7%	
Wages	\$425,655	\$737,047	(\$311,392)	(73.2%)	11	\$412,005	\$151,253	36.7%	
Benefits	\$2,753,291	\$2,258,269	\$495,022	18.0%	12	\$3,073,482	\$720,941	23.5%	
Scholarships & Financial Aid (net of discounts)	\$3,245,983	\$0	\$3,245,983	100.0%	13	\$2,431,658	\$474,800	19.5%	
Maintenance & Operations	\$4,019,000	\$3,015,494	\$1,003,505	25.0%	14	\$4,810,087	\$611,967	12.7%	
Utilities	\$375,000	\$336,952	\$38,048	10.1%		\$375,000	\$84,790	22.6%	
Capital Outlay	\$0	\$154,217	(\$154,217)		15	\$0	\$83,472		
Debt Service	\$3,741,300	\$3,741,300	\$0	0.0%		\$3,741,525	\$880,763	23.5%	
Total Expenditures	\$26,135,672	\$21,328,088	\$4,807,584	18.4%		\$26,905,822	\$6,245,152	23.2%	
Surplus (Deficit)	(\$0)	\$2,966,867	\$2,966,868	(100%)		\$0			

Notes

Explanations of FY2014 Actual to Budget Variances		
#	Item	Notes
1	Tuition & Fees	Waivers & Exemptions (i.e. Hazelwood) greater than anticipated. Discounts & Allowances budgeted as expense instead of Contra-Revenue as other campuses. Aggressive student enrollment estimates not met. Hired consultants, VP for Enrollment Management, and AVP Marketing/Communications to achieve targeted growth.
2	Contracts and Grants	Unanticipated State and private grant revenue related to the Caruth Police Institute.
3	Financial Aid Programs	Federal College Work Study and TPEG revenue was not budgeted separately.
4	Gift Income	Aggressive goals for Gift Income was not realized. Hired consultant to assess and improve strategy and process.
5	Net Sales and Services of Educational Activities	Aggressive budget for Net Sales and Services of Educational Activities was not realized.
6	Net Auxiliary Enterprises	Aggressive budget for Net Auxiliary Revenue was not realized.
7	Net Investment/Interest Income	Market related gains. Market exceeded forecast.
8	Reserves	Use of Reserves not needed to fund operations due to aggressive reduction of expenses.
9	Transfers	Renegotiated agreements with other components.
10	Staff Salaries	Eliminated some non-essential staff positions.
11	Wages	The majority of the increase is attributed to the payout of earned vacation for terminated employees; faculty overload (adjunct); overtime
12	Benefits	Recognized benefit savings from reducing staff.
13	Scholarship & Financial Aid (net of discounts)	\$1.5 million of Discounts & Allowances were budgeted as an expense but should have been budgeted as a Contra-Revenue consistent with other campuses. \$1.6 million of scholarships expensed by UNT. Eliminated financial aid stacking.
14	Maintenance & Operations	M&O spending was curtailed due to decrease in revenue.
15	Capital Outlay	Unanticipated use of prior year HEF funds.

Explanations of FY2015 Q1 Actuals		
#	Item	Notes
1	State Appropriations	State appropriations were recorded in the second quarter.
2	Tuition and Fees	Tuition and fee revenue is coming in above expectations due to increased enrollment and SCH production.

REVENUE ANALYSIS

Method of Financing	FY 2014 Budget	FY 2014 Actual	\$ Variance (Proj-Budget)	% Variance	FY 2015 Budget	FY 2015 Q1 Actual	% Year To Date
State Appropriations - General Revenue							
State Appropriations - Basic State Funding	\$13,435,560	\$13,435,560	\$0	0.0%	\$13,435,318	\$0	0.0%
State Appropriations - State Paid Benefits	\$1,957,365	\$2,156,660	\$199,295	10.2%	\$2,358,134	\$0	0.0%
State Appropriations - Reductions	\$0	\$0	\$0	-	\$0	\$0	-
Subtotal, State Appropriations - General Revenue	\$15,392,925	\$15,592,220	\$199,295	1.3%	\$15,793,452	\$0	0.0%
Tuition and Fees							
Tuition - Statutory	\$2,564,093	\$2,022,961	(\$541,132)	(21.1%)	\$2,299,200	\$1,612,025	70.1%
Tuition - Designated	\$8,798,695	\$8,038,596	(\$760,099)	(8.6%)	\$8,361,447	\$6,114,669	73.1%
Discounts and Allowances - Tuition	\$0	(\$1,455,794)	(\$1,455,794)	-	\$0	\$0	-
Fees	\$411,023	\$431,328	\$20,305	4.9%	\$415,100	\$328,682	79.2%
Discounts and Allowances - Fees	\$0	(\$62,408)	(\$62,408)	-	\$0	\$0	-
Subtotal, Tuition and Fees	\$11,773,811	\$8,974,684	(\$2,799,127)	(23.8%)	\$11,075,747	\$8,055,376	72.7%
Contracts and Grants							
Federal	\$506,065	\$500,920	(\$5,145)	(1.0%)	\$552,137	\$176,404	31.9%
State	\$0	\$75,098	\$75,098	100.0%	\$0	\$659	-
Private	\$57,355	\$462,215	\$404,860	705.9%	\$103,130	\$211,000	204.6%
Subtotal, Contracts and Grants	\$563,420	\$1,038,232	\$474,812	84.3%	\$655,267	\$388,063	59.2%
Financial Aid Programs	\$0	\$287,810				\$137,939	
HEAF	\$780,000	\$780,000	\$0	0.0%	\$780,000	\$0	0.0%
Gift Income	\$250,000	\$98,758	(\$151,242)	(60.5%)	\$10,000	\$10,350	103.5%
Net Sales and Services of Educational Activities	\$120,655	\$98,804	(\$21,851)	(18.1%)	\$16,000	\$2,250	14.1%
Net Sales and Services of Medical Activities	\$0	\$0	\$0	-	\$0	\$0	-
Net Auxiliary Enterprises	\$194,030	\$149,322	(\$44,708)	(23.0%)	\$123,300	\$19,886	16.1%
Net Inter-collegiate Athletics	\$0	\$0	\$0	-	\$0	\$0	-
Net Investment/Interest Income	\$20,000	\$90,604	\$70,604	353.0%	\$20,000	\$12,796	64.0%
Other Operating Income	\$90,000	\$85,856	(\$4,144)	(4.6%)	\$114,000	\$7,785	6.8%
Reserve Draw	\$165,375	\$0	(\$165,375)	(100.0%)	\$1,000,000	\$83,472	8.3%
Transfers							
Intrasystem Transfers In/(Out)	(\$3,214,544)	(\$2,901,335)	\$313,209	(9.7%)	(\$2,681,944)	(\$244,637)	9.1%
Transfer to Plant Funds for Capital Projects	\$0	\$0	\$0	-	\$0	\$0	-
Subtotal, Transfers	(\$3,214,544)	(\$2,901,335)	\$313,209	(9.7%)	(\$2,681,944)	(\$244,637)	9.1%
Total Revenue	\$26,135,672	\$24,294,955	(\$2,128,528)	(8.1%)	\$26,905,822	\$8,473,281	31.5%

EXPENDITURE ANALYSIS

Expenditures	FY 2014 Budget	FY 2014 Actual	\$ Variance (Actual-Budget)	% Variance	FY 2015 Budget	FY 2015 Q1 Actual	% Year To Date
Faculty Salaries	\$5,136,003	\$5,190,591	(\$54,588)	(1.1%)	\$5,798,323	\$1,688,931	29.1%
Staff Salaries	\$6,439,440	\$5,894,218	\$545,222	8.5%	\$6,263,742	\$1,548,238	24.7%
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Scholarships & Financial Aid (net of discounts)	\$3,245,983	\$0	\$3,245,983	100.0%	\$2,431,658	\$474,800	19.5%
Maintenance & Operations	\$4,019,000	\$3,015,494	\$1,003,506	25.0%	\$4,810,087	\$611,967	12.7%
Utilities	\$375,000	\$336,952	\$38,048	10.1%	\$375,000	\$84,790	22.6%
Capital Outlay	\$0	\$154,217	(\$154,217)		\$0	\$83,472	
Debt Service	\$3,741,300	\$3,741,300	\$0	0.0%	\$3,741,525	\$880,763	23.5%
Total Expenditures	\$26,135,672	\$21,328,088	\$4,807,584	18.4%	\$26,905,822	\$6,245,152	23.2%



Background Report

Committee: Finance

Date Filed: February 7, 2015

Title: Investment Briefing Book –FY15 First Quarter

Background:

The Office of the Vice Chancellor for Finance reports to the Board of Regents on investment performance in the Investment Briefing Book. This report includes statutory investment reports as of November 30, 2014 for the University of North Texas, University of North Texas at Dallas, University of North Texas Health Science Center and the University of North Texas System Administration.

Financial Analysis/History:

This is a report item only.

Janet Waldron

Digitally signed by Janet Waldron
DN: cn=Janet Waldron, o=UNT System,
ou=Vice Chancellor for Finance,
email=janet.waldron@untssystem.edu, c=US
Date: 2015.02.10 11:16:18 -06'00'

Vice Chancellor for Finance

Legal Review:

This item has been reviewed by General Counsel.

Nancy S. Footer

Digitally signed by Nancy S. Footer
DN: cn=Nancy S. Footer, o=UNT System,
ou=Office of General Counsel,
email=nancy.footer@untssystem.edu, c=US
Date: 2015.02.16 17:07:12 -06'00'

Vice Chancellor/General Counsel

Schedule: N/A

No action required. Information only. Submitted by:

Janet Waldron

Vice Chancellor for Finance

Lee Jackson

Digitally signed by Lee Jackson
DN: cn=Lee Jackson, o=University of North
Texas System, ou=Chancellor,
email=lee.jackson@untssystem.edu, c=US
Date: 2015.02.16 09:57:53 -06'00'

Chancellor

Attachments Filed Electronically:

- FY15 First Quarter Investment Briefing Book

FY2015

Board of Regents Meeting
February 19-20, 2015



UNT UNIVERSITY OF NORTH TEXAS

UNT | DALLAS
UNIVERSITY OF NORTH TEXAS AT DALLAS

UNT | HEALTH
SCIENCE CENTER

UNT | SYSTEM

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3. UNT at Dallas Investment Portfolio Summary (quarter ending November 30, 2014)
5. UNT HSC Investment Portfolio Summary (quarter ending November 30, 2014)
7. UNT System Portfolio Summary (quarter ending November 30, 2014)



The attached report represents the investment portfolio of the University of North Texas Health Science Center for the period ending November 30, 2014, and is in compliance with Chapter 2256 of the Public Funds Investment Act and the Investment Strategy expressed in the UNT System's Investment Policy.

A handwritten signature in blue ink, appearing to read "John A. Harman".

John A. Harman, MBA, CPA, CGMA, CMPE
Senior VP for Finance and CFO, UNT Health Science Center

2/5/2015

Date

A handwritten signature in blue ink, appearing to read "Geoffrey Scarpelli".

Geoffrey Scarpelli
VP for Finance and Planning, UNT Health Science Center

2/15/15

Date

UNIVERSITY OF NORTH TEXAS HEALTH SCIENCE CENTER
INVESTMENT PORTFOLIO SUMMARY
For The Period Ending 11/30/2014

This report is prepared in accordance with the Texas Public Funds Investment Act, Government Code 2256. This report is in full compliance with the Investment Policy and Strategy established for the University of North Texas Health Science Center and the Public Funds Investment Act.

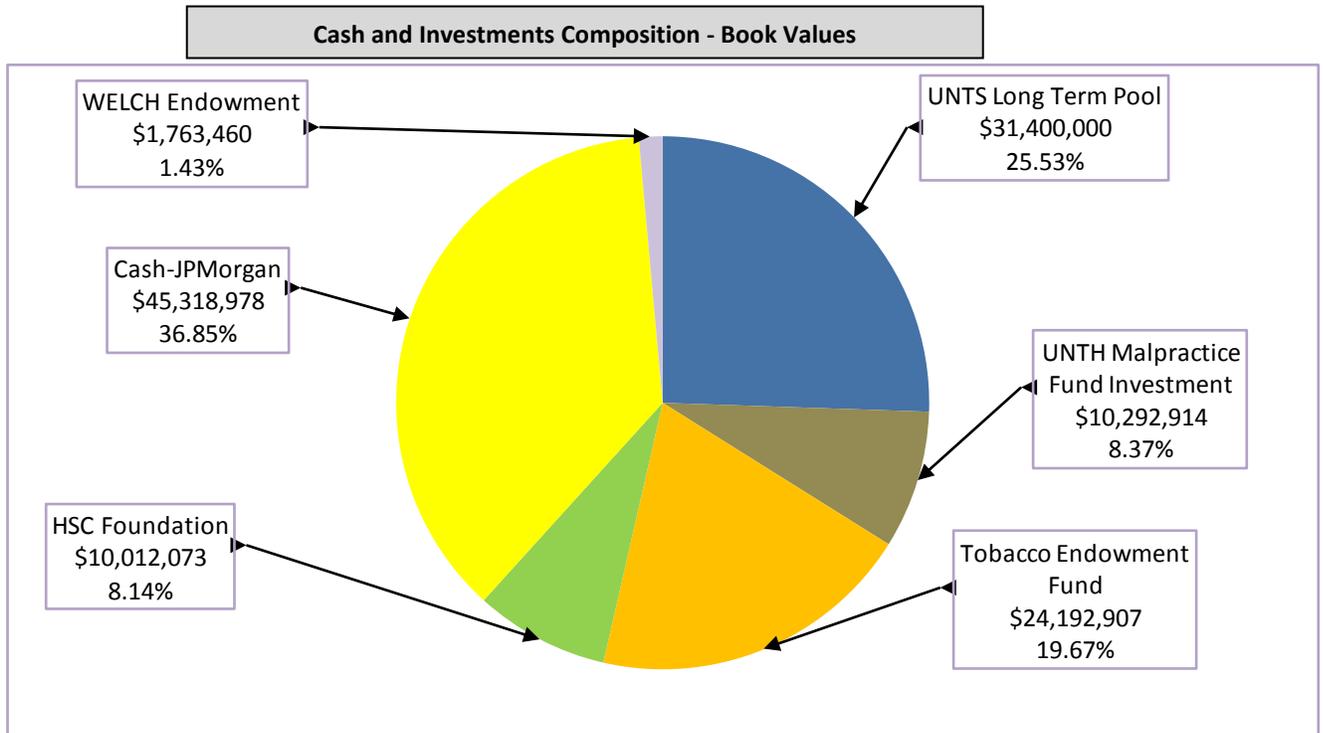
As of November 30, 2014, the Health Science Center's total portfolio had a book value of \$123.0M and market value of \$129.8M. HSC's portfolio is comprised of the following cash and investment vehicles:

Total Cash and Investments		
Vehicle	Book Value	Market Value
JPMorgan Chase (Cash)	\$ 36,473,502	\$ 36,473,502
JPMorgan High Yield Savings	8,845,476	8,845,476
UNTS Long Term Pool	31,400,000	33,727,108
HSC Foundation - Invested with J.P.Morgan	10,012,073	11,591,005
UNTH Malpractice Fund-Invested with J.P.Morgan	10,292,914	10,666,774
WELCH-Invested with J.P.Morgan	1,763,460	1,844,551
TEF-Invested with J.P.Morgan	24,192,907	26,699,710
Total	\$ 122,980,332	\$ 129,848,126

The annual yield of cash earnings to book value was 1.86% as of November 30, 2014. This is up from the 1.79% annual yield as of August 31, 2014.

The portfolio had cash earnings of \$506,604 for the quarter-ended November 2014. The table below summarizes the values of the portfolio as of November 30, 2014.

Total Portfolio Summary			
	Prior Quarter 08/31/2014	Current Quarter 11/30/2014	Change from the Prior Quarter
Book Value	\$133,125,952	\$122,980,332	(\$10,145,620)
Market Value	\$141,321,195	\$129,848,126	(\$11,473,069)
Market to Book Value %	106.16%	105.58%	-0.58%
Cash Earnings	\$284,122	\$506,604	\$222,482





UNT

The attached report represents the investment portfolio of the University of North Texas for the period ending November 30, 2014, and is in compliance with Chapter 2256 of the Public Funds Investment Act and the Investment Strategy expressed in the UNT System's Investment Policy.

A handwritten signature in blue ink, appearing to read "R. E. Brown".

Robert E. Brown, CPA
Vice President for Finance and Administration, University of North Texas

5/5/2015

Date

A handwritten signature in blue ink, appearing to read "Janet E. Waldron".

Janet E. Waldron
Vice Chancellor for Finance and Administration, University of North Texas System

5/6/15

Date

UNIVERSITY OF NORTH TEXAS - INVESTMENT PORTFOLIO AS OF 11/30/2014

LTP - Q1	Begin Bal	Adds		Div & Int (DI)	Real Gains (R)	Unreal G/L (U)	Distributions	Fee (F)	Ending Bal. / MV	Book Value
LONG TERM POOL FY 2015	93,305,046.96	0.00		378,168.78	273,144.45	-2,784,370.43	446,489.40	22,848.51	90,702,651.85	90,000,000.00

ENDOWMENT - Q1	Begin Bal	New Gifts	Int. Reinvested	Div & Int	Real Gains	Unrealized	Distributions	Fee	Ending Bal.	Book Value
UNT Endowments unitized	43,005,970.47	0.00	0.00	178,933.74	126,296.57	-1,282,650.20	373,781.41	110,009.54	41,663,500.65	30,130,542.82
UNT Endowments (Excl.Equities)	1,088,560.24	0.00	0.00	2,137.36	0.00	5,114.35	1,888.41	0.00	1,093,923.54	1,085,654.02

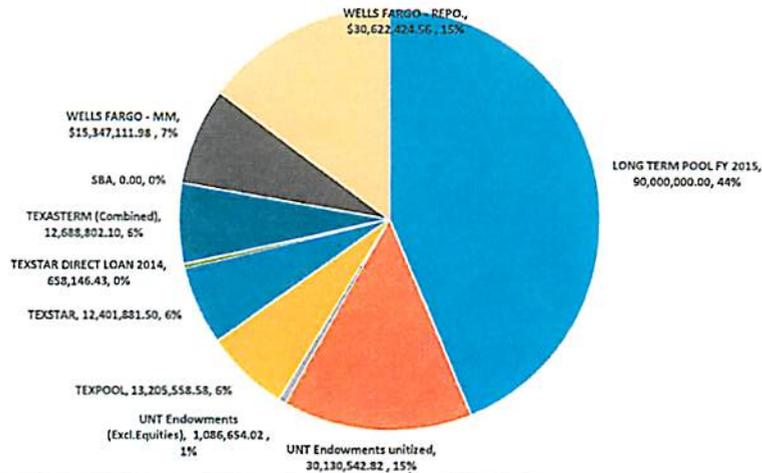
INVESTMENT POOLS - Q1 *	Rate	Beg. Balance	Deposits	Withdrawals	End. Balance	Interest	Book Value
TEXPOOL	0.000%	25,204,155.36	0.00	12,000,000.00	13,205,558.58	1,403.18	13,205,558.58
TEXSTAR	0.000%	24,400,235.26	0.00	12,000,000.00	12,401,881.50	1,646.28	12,401,881.50
TEXSTAR DIRECT LOAN 2014	0.000%	1,191,579.07	6,500,000.00	7,033,544.16	658,146.43	111.52	658,146.43
TEXASTERM (Combined)	#DIV/0!	24,686,075.30	0.00	12,000,000.00	12,688,802.10	3,037.20	12,688,802.10

SHORT-TERM INVS. *	Balance	Deposits	Withdrawals	Interest	Total	Market Value	Book Value
WELLS FARGO - MM	\$ 26,342,165.77	\$ -	\$ (11,000,000.00)	\$ 4,946.21	\$ 15,347,111.98	\$	15,347,111.98
SBA	\$ -	\$ 0	\$ -	\$ -	\$ -	0	0

WELLS FARGO - REPO.	Ending Repo. Amt.	Interest	Pegged-Amount	End. Bal. Repo.	Book Value
	25,622,424.56	836.64	5,000,000.00	30,622,424.56	\$ 30,622,424.56

* Balance = BV = MV

UNIVERSITY OF NORTH TEXAS Portfolio 11/30/2014



TOTAL CASH AND INVESTMENTS - August 31, 2014

	Book Value	Market Value
SBA	\$584.48	\$582.79
TEXPOOL	25,204,155.38	25,204,155.38
TEXSTAR	25,591,814.30	25,591,814.30
TEXASTERM	24,686,073.09	24,686,073.09
WELLS FARGO MM	26,342,165.77	26,342,165.77
REPURCHASE ACCOUNT	39,182,846.39	39,182,846.39
LONG TERM INVESTMENT POOL	90,000,000.00	93,305,046.96
UNT - ENDOWMENTS	31,217,196.84	44,094,530.73
TOTAL	\$262,224,836.25	\$278,407,215.41

TOTAL CASH AND INVESTMENTS - November 30, 2014

	Book Value	Market Value
SBA	\$0.00	\$0.00
TEXPOOL	13,205,558.58	13,205,558.58
TEXSTAR	13,060,027.93	13,060,027.93
TEXASTERM	12,688,802.10	12,688,802.10
WELLS FARGO MM	15,347,111.98	15,347,111.98
REPURCHASE ACCOUNT	30,622,424.56	30,622,424.56
LONG TERM INVESTMENT POOL	90,000,000.00	90,702,651.85
UNT - ENDOWMENTS	31,217,196.84	42,757,424.19
TOTAL	\$206,141,121.99	\$218,384,001.19



The attached report represents the investment portfolio of the University of North Texas at Dallas for the period ending November 30, 2014, and is in compliance with Chapter 2256 of the Public Funds Investment Act and the Investment Strategy expressed in the UNT System's Investment Policy.

Handwritten signature of Daniel Edelman in black ink.

Daniel Edelman, PhD
CFO & VP Finance and Administration, University of North Texas at Dallas

2/5/2014

Date

Handwritten signature of Janet E. Waldron in black ink.

Janet E. Waldron
Vice Chancellor for Finance and Administration, University of North Texas System

2/6/14

Date

UNIVERSITY OF NORTH TEXAS AT DALLAS - INVESTMENT PORTFOLIO AS OF 11/30/2014

LTP - Q1	Begin Bal	Adds		Div & Int (DI)	Real Gains (R)	Unreal G/L (U)	Distributions	Fee (F)	Ending Bal. / MV	Book Value
LONG TERM POOL FY 2015	2,773,629.72	0.00		11,241.62	8,119.62	-82,769.50	13,272.53	679.21	2,696,269.72	2,576,000.00

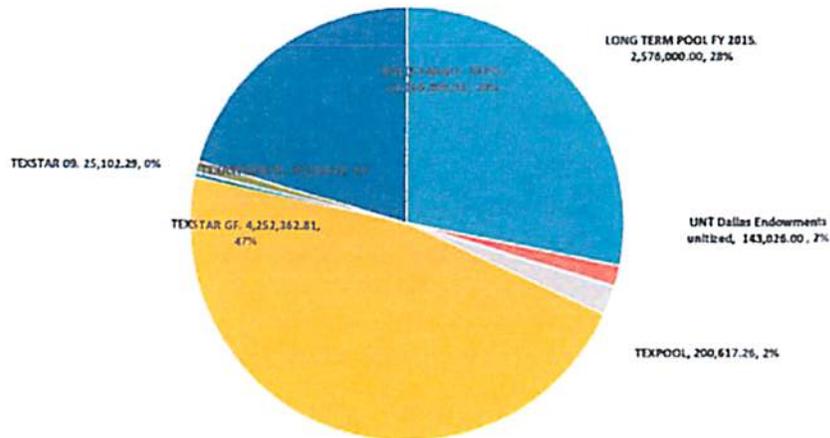
ENDOWMENT - Q1	Begin Bal	New Gifts	Int. Reinvested	Div & Int	Real Gains	Unrealized	Distributions	Fee	Ending Bal.	Book Value
UNT Dallas Endowments unitized	158,541.56	0.00	0.00	659.45	464.86	-4,728.87	1,377.95	485.62	153,073.43	143,026.00

INVESTMENT POOLS - Q1 *	Rate	Beg. Balance	Deposits	Withdrawals	End. Balance	Interest	Book Value
TEXPOOL	0.0000%	200,602.49	0.00	0.00	200,617.26	14.76	200,617.26
TEXSTAR GF	0.0000%	3,251,952.04	2,000,000.00	1,000,000.00	4,252,362.81	410.79	4,252,362.81
TEXSTAR 09	0.0000%	25,100.06	0.00	0.00	25,102.29	2.27	25,102.29
TEXASTERM 05	0.0000%	80,542.74	0.00	0.00	80,554.59	12.07	80,554.59

	Ending Repo. Amt	Interest	Pegged-Amount	End. Bal. Repo.	Book Value
WELLS FARGO - REPO.	1,141,899.03	76.51	725,000.00	1,866,899.03	\$ 1,866,899.03

* Balance = BV = MV

UNIVERSITY OF NORTH TEXAS DALLAS Portfolio 11/30/2014



TOTAL CASH AND INVESTMENTS - August 31, 2014

	Book Value	Market Value
TEXPOOL	\$200,602.48	\$200,602.48
TEXSTAR	3,277,052.15	\$3,277,052.15
TEXASTERM	80,542.78	\$80,542.78
WELLS FARGO REPO	3,939,234.30	\$3,939,234.30
LONG TERM INVESTMENT POOL	2,576,000.00	2,773,629.72
UNT - ENDOWMENTS	143,026.00	158,541.56
TOTAL	\$10,216,457.71	\$10,429,602.99

TOTAL CASH AND INVESTMENTS - November 30, 2014

	Book Value	Market Value
TEXPOOL	\$200,617.26	\$200,617.26
TEXSTAR	4,277,465.10	4,277,465.10
TEXASTERM	80,554.59	80,554.59
WELLS FARGO REPO	1,866,899.03	1,866,899.03
LONG TERM INVESTMENT POOL	2,576,000.00	2,696,269.72
UNT - ENDOWMENTS	143,026.00	153,073.43
TOTAL	\$9,144,561.98	\$9,274,879.13



UNT | SYSTEM™

The attached report represents the investment portfolio of the University of North Texas System Administration for the period ending November 30, 2014, and is in compliance with Chapter 2256 of the Public Funds Investment Act and the Investment Strategy expressed in the UNT System's Investment Policy.

A handwritten signature in cursive script, appearing to read "Janet E. Waldron", written over a horizontal line.

Janet E. Waldron
Vice Chancellor for Finance and Administration, University of North Texas System

2/6/15
Date

UNIVERSITY OF NORTH TEXAS SYSTEM - INVESTMENT PORTFOLIO AS OF 11/30/2014

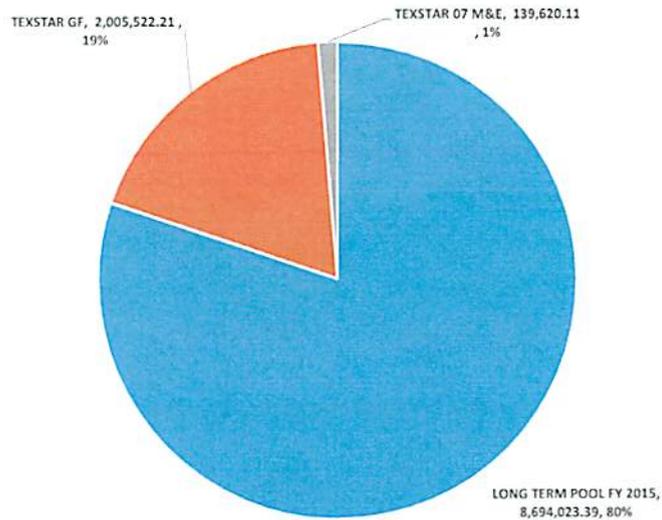
LTP - Q1	Begin Bal	Adds		Div & Int (DI)	Real Gains (R)	Unreal G/L (U)	Distributions	Fee (F)	Ending Bal. / MV	Book Value
LONG TERM POOL FY 2015	9,670,338.01	0.00		39,194.27	28,309.30	-288,578.21	46,275.09	2,368.06	9,400,620.22	8,694,023.39

INVESTMENT POOLS - Q1 *	Rate	Beg. Balance	Deposits	Withdrawals	End. Balance	Interest	Book Value
TEXSTAR GF	0.0000%	2,505,287.02	3,000,000.00	3,500,000.00	2,005,522.21	235.19	2,005,522.21
TEXSTAR 07 M&E	0.0000%	139,607.48	0.00	0.00	139,620.11	12.64	139,620.11
TEXASTERM	0.0000%	4,117,943.94	0.00	1,500,000.00	2,618,410.62	475.78	2,618,410.62

WELLS FARGO - REPO.	Ending Repo. Amt.	Interest	Pegged-Amount	End. Bal. Repo.	Book Value
	3,364,027.54	125.30	550,000.00	3,914,027.54	\$ 3,914,027.54

* Balance = BV = MV

UNIVERSITY OF NORTH TEXAS SYSTEM Portfolio 11/30/2014



TOTAL CASH AND INVESTMENTS - August 31, 2014

	Book Value	Market Value
TEXSTAR	\$2,644,894.49	\$2,644,894.49
TEXASTERM	4,117,946.09	\$4,117,946.09
WELLS FARGO REPO	3,064,940.37	\$3,064,940.37
LONG TERM INVESTMENT POOL	8,694,023.39	9,670,338.01
TOTAL	\$18,521,804.34	\$19,498,118.96

TOTAL CASH AND INVESTMENTS - November 30, 2014

	Book Value	Market Value
TEXSTAR	\$2,145,142.32	\$2,145,142.32
TEXASTERM	2,618,410.62	2,618,410.62
WELLS FARGO REPO	3,914,027.54	3,914,027.54
LONG TERM INVESTMENT POOL	8,694,023.39	9,400,620.22
TOTAL	\$17,371,603.87	\$18,078,200.70

03.400 Committees

- 03.401 Standing Committees. The standing committees of the Board shall ~~be~~ ~~be~~ ~~Finance, Facilities,~~ Academic Affairs and Student Success, ~~and~~ ~~Audit,~~ ~~Finance, -and Strategic and Operational Excellence.~~
- 03.402 Composition of Standing Committees. Each standing committee shall be composed of not fewer than four members of the Board appointed by the Chairman of the Board. The chairman of the Finance Committee shall serve as an ex officio voting member of the Audit Committee.
- 03.403 Advisory Members. No more than three individuals may be appointed as advisory members to a standing or other committee. Advisory members may be appointed by the Chairman with the approval of the Committee Chairman and the Chancellor. Advisory members shall serve a one year term commencing on September 1 and terminating the following year on August 31. Advisory members may be reappointed. Advisory members may not vote on any matter before a committee, or make or second any motion before a committee.
- 03.404 Quorum. Three members of a standing committee shall constitute a quorum for the transaction of business at a meeting. Advisory members are not counted in determining whether a quorum exists for a meeting of a committee or determining the outcome of any committee vote.
- 03.405 Appointment of Committee Chairman. The chairman of each standing committee shall be appointed by the Chairman of the Board, unless otherwise ordered by the Board. The chairman of a standing committee shall serve until such time as the Chairman of the Board reconstitutes the committee and appoints a new chairman.
- 03.406 Vacancy by Committee Chairman. If a vacancy occurs in the chairmanship of a standing committee, the Chairman of the Board shall appoint another member to serve as the chairman of the committee.
- 03.407 Authority of Standing Committees. The authority of standing committees shall be subject to action by the whole Board. The committees' actions must be authorized and approved by the Board before becoming effective unless the Board delegates to the committee the authority to act on its behalf.

03.408 Duties of the Academic Affairs and Student Success Committee. The Academic Affairs and Student Success Committee shall make recommendations to the Board regarding the academic mission of the UNT System and institutions, as well as policies and resources needed to realize its mission, execute academic strategic priorities, evaluate the quality and integrity of each institution's programs and instructional staff, and promote the welfare of students attending any UNT System institution. The committee shall establish a charter that outlines the scope of the committee's responsibilities and a timeline each year that provides a scheduled review of all major topics in its scope.

03.409 Duties of the Audit Committee. The Audit Committee shall assist the Board in its oversight of the quality and integrity of the accounting and financial reporting practices and financial statements, the internal auditing function and the internal control environment, legal and regulatory compliance, disclosure controls and procedures, and compliance with ethical standards. The Committee will establish a charter that outlines the scope of the committee's responsibilities and a timeline each year that provides a scheduled review of all major topics in its scope. The Committee initiates System and institution audits and compliance activities as deemed necessary to establish appropriate control processes within the System and ensures that the Board maintains direct access to all audit and compliance reports of the System. The Committee recommends for approval by the Board the hiring, retention, removal, and evaluation of the chief internal auditor who shall report to the Board through the Committee. The Committee shall approve the internal audit mission statement, charter, and other governance documents related to internal audit activities.

03.41008 Duties of the Finance Committee. The Finance Committee oversees the fiscal stability and long-term economic health of the UNT System. The Committee monitors the System's and institutions' financial operations, debt level and investment performance, requires the maintenance of accurate and complete financial records, approves budgets, and maintains open lines of communication with the Board about the System's and institutions' financial conditions. The committee shall establish a charter that outlines the scope of the committee's responsibilities and a timeline each year that provides a scheduled review of all major topics in its scope. The Finance Committee shall also have responsibility to review all capital project schedules and new construction contracts, evaluate new land and property purchase opportunities, recommend to the Board any required actions concerning the naming of buildings, facilities, real property, streets and programs as required by the Regents Rules, and review contracts and purchases of goods and services as required by the Regents Rules. ~~The Finance Committee shall make recommendations to the Board concerning budgets and budgeting guidelines; tuition and fees;~~

~~the pursuit, negotiation, and closing of outside financing, including the issuance of notes, bonds, securities of any type, and agreements of any description that result in indebtedness by the System or the Institutions; resources available to support any proposed capital spending plans; gifts, grants and other development activities including coordination with various non-profit foundations operating to support the Institutions; cash and investment management; investments and trusts; the naming of buildings, facilities, real property, streets, or other programs requiring Board approval; information, market surveys, and proposals regarding compensation of administrators, faculty, and staff; and other related financial and business activities.~~

~~03.4109 Duties of the Strategic and Operational Excellence Committee-Facilities Committee. The Strategic and Operational Excellence Committee is responsible for reviewing and making recommendations to the Board regarding UNT System strategic planning, execution and progress, financial support of the strategic plan, and the evaluation of customer satisfaction and the effectiveness and efficiency and quality of systemwide shared services and other key operational activities. The committee shall establish a charter that outlines the scope of the committee's responsibilities and a timeline each year that provides a scheduled review of all major topics in its scope. The Facilities Committee shall make recommendations to the Board regarding the administration of System real property, including both surface and mineral interests. The Committee shall also exercise general supervision of all construction, major repair and rehabilitation of all buildings of the System and Institutions, including evaluation of proposals concerning facilities; the selection of architects, engineers and contractors; and expenditures designed to provide an efficient and adequate physical plant. The Committee shall also make recommendations to the Board with respect to long range facilities planning, master planning, energy management, space utilization, and other physical needs of the campus.~~

~~03.410 Duties of the Academic Affairs and Student Success Committee. The Academic Affairs and Student Success Committee shall make recommendations to the Board regarding the role and mission of the System and the Institutions in all areas of academic service and student achievement. The committee shall consider the performance of, and changes in, academic programs, degrees offered, admissions policies, administrative organization of academic units, personnel matters including hiring, tenure and promotion, research and technology, health and clinical affairs, and such other significant matters affecting the faculty, students and academic affairs of the System or the Institutions as may be assigned.~~

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~~03.411 Duties of the Audit Committee. The Audit Committee shall recommend an audit charter for review and approval by the Board and shall oversee all internal and external auditing and compliance functions within the System. The Committee recommends the approval of the annual System-wide risk assessment and annual internal audit plan and initiates System and Institution audits and compliance activities as deemed necessary to ensure appropriate risk management and control processes within the System. The Committee reviews the findings of all internal and external audit and compliance reports and ensures that the Board maintains direct access to all audit and compliance reports of the System. The Committee recommends for approval by the Board the hiring, removal, and evaluation of the chief internal auditor who shall report to the Board through the Committee. The Committee shall approve the internal audit mission statement, charter, and other governance documents related to internal audit activities.~~

03.412 Other Committees. The Chairman may appoint, or a majority of the members of the Board may vote to create, such other standing and special committees as are necessary for conducting Board business.

Adopted: November 15, 2007

Effective: November 15, 2007

Revised: August 21, 2008, February 20, 2015

University of North Texas System Board of Regents

Academic Affairs and Student Success Committee Charter

The Academic Affairs and Student Success Committee is responsible for reviewing and making recommendations to the full Board regarding UNTS' institutions' academic missions, as well as policies and resources needed to realize missions, execute academic strategic priorities, ensure the quality and integrity of each institution's programs and instruction, and to promote the welfare of students attending any UNTS institution. The Committee shall provide governance oversight on the quality of teaching and learning, institutional and System alignment and progress toward fulfillment of mission and vision, compliance with state and federal expectations, and the academic success and well-being of the student body at each institution.

In carrying out these responsibilities, the Academic Affairs and Student Success Committee will:

- Confirm that the System's strategic plan and institutional plans are built upon a comprehensive academic plan;
- Review institutional academic policies and propose new or revised policies, as appropriate, to the full Board;
- Monitor institutional strategies in enrollment management, including articulation opportunities, and consider the impact of these strategies on each institution as a whole;
- Review, on an annual basis, the admission standards for each institution and the language used in publicizing such standards;
- Monitor the integration of information technology into teaching and learning;
- Review significant findings and recommendations received from the Southern Association of Colleges and Schools – Council on Colleges (SACS-COC) and specialized accrediting agencies, and ensure that any recommendations and requirements are addressed appropriately within designated timeframes;
- Review proposals and any necessary policies related to the non-academic aspects of student life, including student services and student conduct;
- Represent students' interests in all policy decisions made by the Board;
- Oversee financial aid strategies to ensure alignment with enrollment strategies;
- Review System institutional data and peer institution data regarding comparative status, performance, quality, and value, and ensure that academic Key Performance Indicators are appropriately set and met;
- Take responsibility for serving as diligent and knowledgeable Board members regarding academic programs and policies and student success and completion initiatives;
- Regularly review UNTS' institutions' program assessments to ensure viable and modern programs that meet workforce needs;
- Pursue educational opportunities regarding key topics in higher education affecting UNTS institutions;
- Oversee initiatives seeking to increase student diversity;

- Review faculty personnel policies, including criteria and standards for tenure and promotion to see that they are clearly articulated, accessible to faculty members, and applied systematically and equitably across the institutions;
- Approve faculty candidates for appointment with tenure, or awarding of tenure status to faculty on the tenure track;
- Review institutional advising, tutoring, counseling services, and other educational planning and support services and monitor student retention and persistence to graduation
- Monitor research funding for consistency with the institutions' missions.

The Academic Affairs and Student Success Committee will also:

- Conduct an annual self-evaluation of the Committee's performance and the effectiveness and compliance with this charter;
- Report Committee actions to the Board with such recommendations the Committee may deem appropriate;
- Bring to the attention of the Board any matters concerning the System's institutions' academic programs or faculty on which it requires guidance or direction from the Board;
- Consider and advise on any matter referred to it by the Board, the Presidents, the Vice Chancellor for Academic Affairs and Student Success, or the Chancellor;
- Perform other governance oversight as assigned by the Board.

Adopted:

Effective:

Revised:

Board Item	Feb	March Retreat	May	Aug	Nov
<u>Annual Items</u>					
Committee Charter & Schedule	X				
Faculty on Leave without Pay					X
Faculty Emeritus Appointments	X				
Faculty on Modified Service				X	
Faculty Development Leave	X				
Tenure Appointments			X		
Program Assessment			X		
Regents Professorships				X	
Review of Admission Standards			X		
Review of Comparative Status, Performance, Quality & Value					X
Report on Research Funding					X
Tuition Strategies		X			
Enrollment Management Strategies	X				
Discussion about the Faculty Workforce	{X}				
Discussion of Faculty Development					X
Technology in Teaching and Learning			X		
Report on Student Diversity Initiatives				X	
<u>Quarterly Items</u>					
New Program Requests	X		X	X	X
Discussion of New Policies/Programs Affecting Student Success	X		X	X	X
Findings/Recommendations from Accrediting Agencies (as they arise)	X		X	X	X
<u>Non-Recurring Items</u>					



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UNT
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2014-2015

Enrollment Management Initiatives

- Admissions' Strategies to Recruit Resident and Non-Resident Students
 - Financial Aid Strategies to Support and Maximize Yield

Shannon Goodman

VP for Enrollment

BOR Meeting February 20, 2015

Recruitment Goals



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UNT

Goal I: Increase Quantity

- Enroll a larger incoming class of both freshmen and transfer

Goal II: Increase Quality

- Enroll more academically talented students

Goal III: Increase Diversity

- Enroll a more diverse freshman class

Goal I: Increase Quantity (Resident)

Initiatives:

Increase and Expand High School Presence, and Improve Relationships

- Implement Eagle Advantage programs with strategic ISD partners;
- Assign admissions officer to high schools within, Dallas/Fort Worth metroplex, Houston, Austin and San Antonio; provide specialized recruitment opportunities to those schools;
- Conduct prospective student receptions in key area markets identified by past enrollment and enrollment opportunities to build relationships between the students' families and UNT;
- Partner with Admissions to expand the number of financial aid presentations to high schools and communities;
- Expand targeted recruitment areas to include regular visits conducted in the Texas Panhandle, Abilene, Rio Grande Valley and El Paso.

Strategic use of Vendor and List Purchases

- Partner with Zinch, Cappex and Hobsons to expand prospective student market to in state areas matching our desired student profile;

Improve Marketing and Communications

- Work with URCM to re-design admission letter packet to increase visibility and excitement upon arrival. Launch social media campaign to promote excitement in being admitted to UNT.

Goal I: Increase Quantity (Resident).....continued

Initiatives:

Provide Financial Incentive

- Eagle Express Tuition Plan;
- Engaged Noel Levitz to implement and leverage merit scholarship awards and need based financial aid for FTIC students;
- Modified UNT Transfer Scholarship criteria to include a larger transfer student population.

Increase Transfer from Community Colleges

- Provide identified feeder community colleges with assigned transfer advisors who maintain office hours at the community college campus and provide transfer planning services to students;
- Offer increased programming on campus for the recruitment of transfer students: Transfer Open Houses, transfer tours, special transfer programming at UNT Preview events, invite transfers to special events (athletics, music);
- Partner with Phi Theta Kappa to recruit high caliber transfer students.
- Increase transfer articulations with key feeder schools to improve the admissions process and transfer credit applicability towards degree.

Expand Call Campaign

- Provide personal phone call to each applicant

Goal I: Increase Quantity (Non-Resident)

Initiatives:

Increase and Expand High School Presence, and Improve Relationships

- Conduct prospective student receptions in key area markets identified by past enrollment and enrollment opportunities to build relationships between the students' families and UNT (OK, AZ & CA);
- Increase recruitment efforts in Oklahoma.

Strategic Use of Vendor and List Purchases

- Partner with Zinch, Cappex and Hobsons to expand prospective student market to out of state areas matching our desired student profile.

Provide Financial Incentive

- Provide opportunity for Oklahoma residents to enroll as undergraduates at UNT with a partial waiver of out of state tuition (Oklahoma Tuition Program);
- Engaged Noel Levitz to implement and leverage merit scholarship awards and need based financial aid for FTIC students.

Goal I: Increase Quantity (Non-Resident).....continued

Initiatives:

Increase Transfer from Community Colleges

- Increase transfer recruitment area to include Oklahoma community colleges;
- Promote Oklahoma Tuition Program to Oklahoma transfers;
- Market Transfer scholarship opportunities and out of state waiver benefit to out of state transfer prospects;
- Utilize Phi Theta Kappa database to market to out of state high caliber transfer students;
- Contact each Oklahoma Phi Theta Kappa chapter about opportunities to transfer to UNT and the Oklahoma Tuition Program;
- Modified UNT Transfer Scholarship criteria to include non-resident eligibility.
- Increase transfer articulations with key feeder schools to improve the admissions process and transfer credit applicability towards degree.

Expand Call Campaign

- Provide personal phone call to each out of state applicant

Goal II: Increase Quality (Resident)

Initiatives:

Provide Concierge Services Model

- Provide team of dedicated recruiters to serve as liaison for high caliber prospects and admits;

Promote Special Events and Programs

- Provide high touch personalized visitation days to appeal to high caliber prospects: Mean Green Merit Day, Honors Dinner, high caliber tours;

Promote Scholarship Opportunities and Financial Benefits

- Leverage merit based and need based funding to yield more academically talented students;

Increase National Merit Recruitment and Enhance Program

- Streamline prospect search for National Merit semifinalists providing for increased opportunity for recruitment;
- Host National Merit finalists on campus for lunch with President Smatresk;

Goal II: Increase Quality (Non-Resident)

Initiatives:

Increase National Merit Recruitment and Enhance Program

- Utilize UNT's National Merit Scholarship as a recruitment tool to draw student interest by marketing its overall value
- Streamline prospect search for National Merit semifinalists providing for increased opportunity for recruitment. Streamlined processing of national merit semi-finalists placed almost 200 students into the recruitment pipeline
- Host National Merit finalists on campus for lunch with President Smatresk

Provide Concierge Services Model

- Provide team of dedicated recruiters to serve as liaison for high caliber prospects and admits

Promote Scholarship Opportunities and Financial Benefits

- Promote Competitive Scholarship Waiver opportunities and benefits
- **Work with Development office to identify new funding opportunities for merit based awards.**
- **Centralize scholarship process to promote more timely awarding and better leveraging of aid.**

Goal III: Increase Diversity (Resident)

Initiatives:

Target Specific Geo Markets within Texas

- Expand recruitment territories to diverse areas of Texas (Houston, San Antonio, El Paso, the Rio Grande Valley as well as Dallas & Ft. Worth)

Strategic Use of Vendor and List Purchases

- Utilize vendors, Cappex and Zinch, to target diverse prospective students via web based outreach campaigns in order to gather a more diverse prospective student pool;
- Participate in online recruitment fairs targeting diverse populations

Promote Special Events and Programs

- Provide special recruitment programs for diverse populations: prospective student receptions in key markets, partner with National Hispanic Institute to host the Collegiate World Series.
- Expand outreach recruitment techniques to include parents by way of communications and programming;
- Provide presentations of admissions and financial aid in Spanish to better engage families and students, ensuring information is accurately and appropriately received.

Expand Call Campaign

- Provide personal phone call to each applicant

Goal III: Increase Diversity (Non-Resident)

Initiatives:

Strategic Use of Vendor and List Purchases

- Utilize vendors, Cappex and Zinch, to target diverse prospective students via web based outreach campaigns in order to gather a more diverse prospective student pool
- Participate in online recruitment fairs targeting diverse populations

Target Specific Geo Markets within Oklahoma

- Expand recruitment into Oklahoma

Expand Call Campaign

- Provide personal phone call to each out of state applicant

Financial Aid Overview & Strategies in Support of Recruitment Goals

The Student Financial Aid and Scholarships office annually awards approximately **\$318 million** in financial aid including an average of **\$36 million** in scholarships. About **74%** of UNT students receive financial aid and scholarships.

Undergraduate and Graduate Students

- 90% of financial aid and scholarship recipients are Texas residents
- 10% of financial aid and scholarship recipients are non-Texas residents

Undergraduate Students

- 85% of financial aid and scholarship recipients are undergraduate students
 - 6% of financial aid and scholarship recipients are non-Texas residents

Graduate Students

- 15% of financial aid and scholarship recipients are graduate students
 - 34% of financial aid and scholarship recipients are non-Texas residents

Competitive Scholarship Waivers

Non-Texas residents are eligible to pay Texas-resident fees and charges if awarded a scholarship in competition with other Texas Residents of at least \$1,000 for the academic year or summer.

For FY15: 1,061 students (3%) have received a competitive scholarship waiver to date, which is within THECB's allotted 5% cap for waivers.

Leveraging Financial Aid and Scholarships

Fall 2013

- UNT Implementation Phase I-Merit scholarships
 - Top 50% of their high school class with test scores of at least 1100 SAT or 24 ACT
 - Built a stronger overall academically talented population
 - Increased our applicant pool
 - UNT Excellence Scholarships- award ranges from \$3,000 to \$8,000

Fall 2014

- UNT Implementation Phase II-Need based aid
 - Awarded need-based funds more strategically to First Time in College (FTIC) academically talented students that demonstrate financial need

Fall 2015

- Modified UNT Transfer Scholarship criteria
 - Expanded eligible transfer student population
 - Included non-resident students
 - Award amount based on the student's cumulative transfer GPA (3.0)
 - Award ranges from \$1,000 to \$3,000



Board Briefing

Committee: Facilities

Date Filed: January 23, 2015

Title: Approval of Project Budget and Delegation of Authority to Select the Construction Manager at Risk for the UNT Dallas Residence Hall Project

Background:

A Market Feasibility study for on-campus student housing was completed in October 2014 demonstrating a potential market for student housing on the UNT Dallas campus. In December 2014, the Board of Regents authorized the planning, programming, architectural design services, preconstruction services, and other necessary steps for the planning of the first residence hall on the UNT Dallas campus. UNT System engaged a programming firm to establish the program requirements and develop preliminary construction cost estimates to support this budget request for the initial student housing to be constructed on the UNT Dallas campus.

Based on these studies, the new facility will consist of approximately 120 beds. Consistent with the campus Master Plan, the University envisions developing its first on-campus residence as a living-learning community. In order to best support student success, the student housing will be planned and constructed as a Community of Learning, fully integrated and supported by academic and programmatic infrastructure. It is expected that food service will be provided from the existing facilities in Founder's Hall which have sufficient capacity to meet this need. In addition to the construction of housing facilities, this initiative will also require the development of a residence life program with associated offerings and staffing.

A project budget of not to exceed \$8,100,000 has been developed based on the market analysis and the detailed programming for the project. It is anticipated the project will be complete in August 2016.

UNT System has also requested interested architectural firms to submit qualifications for the design of the new residence hall. Responses have been received and evaluated by a panel of representatives from UNTS and UNT Dallas staff. In December 2014, the Board of Regents delegated the authority to the Vice Chancellor for Facilities Planning and Construction and Chief Architect to execute a contract with the firm recommended by the panel. Architecture Demarest, LP was selected as the firm best qualified for the project for the design.

The UNT System is currently in the process of evaluating proposals for Construction Manager at Risk (CMaR) for preconstruction and construction services for this project. In order to maintain the current delivery schedule, it is recommended that the Board of Regents delegate the authority to the Vice Chancellor for Facilities Planning and Construction and Chief Architect to select and execute a contract with the construction manager best qualified as recommended by an evaluation committee. If approved, System staff will enter into negotiations with the selected firm. If unsuccessful, the negotiations will be terminated and initiated with the second-ranked firm. In addition, it is recommended that the Board of Regents delegate authority to procure the construction through the Competitive Sealed Proposal (CSP) process should the CMaR process encounter schedule, pricing or other challenges.

Financial Analysis/History:

The Project is planned to be funded through the Revenue Financing System using short and long term vehicles (commercial paper and/or long term bonds) and supported by housing fees. Financial analysis of the project pro forma and the overall financial condition of UNT Dallas indicate that a phased program of rate increases beyond inflationary factors will be needed to support this project and maintain appropriate support to the entire portfolio of residence halls. A separate item approving the multi-year fee structure will be brought to the Board for their action at a future meeting.

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email=Dan.Edelman@untdallas.edu, c=US
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Institution Chief Financial Officer

Janet Waldron

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ou=Vice Chancellor for Finance,
email=janet.waldron@untsystem.edu, c=US
Date: 2015.02.10 11:49:58 -0600'

Vice Chancellor for Finance

Legal Review:

This item has been reviewed by General Counsel.

Nancy S. Footer

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ou=Office of General Counsel,
email=nancy.footer@untsystem.edu, c=US
Date: 2015.02.12 11:11:19 -0600'

Vice Chancellor/General Counsel

Schedule:

Proposed schedule for the project:
Design Start
Construction Start
Substantial Completion

February 2015
October 2015
July 2016

Recommendation:

It is recommended that the Board of Regents authorize and approve the following Board Order.

Recommended By:

James K. Davis

Associate Vice Chancellor for
Facilities Planning and Development

James Maguire

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Administrative Services, ou=UNT System,
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Date: 2015.02.11 07:58:13 -0600'

Vice Chancellor

Lee Jackson

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Texas System, ou=Chancellor,
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Date: 2015.02.16 09:42:06 -0600'

Chancellor



Board Order

Title: Approval of Project Budget and Delegation of Authority to Select the Construction Manager at Risk for the UNT Dallas Residence Hall Project

At an official meeting of the Board of Regents of the University of North Texas System properly posted and held on February 20, 2015, pursuant to a motion made by Regent _____ and seconded by Regent _____, the Board approved the motion presented below:

Whereas, the UNT Dallas Master Plan provides for on-campus student housing in the first phase of the campus development, and

Whereas, a market feasibility study indicated potential demand and developed reasonable fee structure, and

Whereas, programming and preliminary planning have been completed, and

Whereas, Architecture Demarest, LP has been retained as the top-ranked architecture firm to design the residence hall project, and

Whereas, a request for qualifications is currently being solicited for preconstruction and construction services for this project, and

Whereas, delivery using Competitive Sealed Proposal (CSP) may be determined to be the advisable procurement approach,

Now, Therefore, The Board of Regents authorizes and approves the following:

1. Establishment of a project budget not to exceed \$8,100,000
2. Performance of all remaining design work related to the construction of the residence hall.
3. Performance of all remaining preconstruction work.
4. Delegation of authority to the Vice Chancellor for Facilities Planning and Construction and Chief Architect to select and execute a contract with the panel recommended top-ranked construction manager at risk to provide pre-construction and, pending available financing, construction services for the residence hall project. If negotiations are unsuccessful, undertake negotiations and enter into a contract with the second ranked firm.
5. Delegation of authority to the Vice Chancellor for Facilities Planning and Construction and Chief Architect, pending available financing, to retain construction

services and enter contracts, consistent with state procurement requirements, utilizing Competitive Sealed Proposal (CSP).

6. Delegation of authority to the Vice Chancellor for Facilities Planning and Construction and Chief Architect, pending available financing, to enter into contract(s) for construction packages or other necessary furniture, fixtures, or equipment purchases required for the construction of the residence hall, provided that an acceptable HUB plan is submitted for that portion of the work if required by law and the project cost is within the authorized budget, and other conditions the Chancellor or his designee determines appropriate.
7. Reporting to the Texas Higher Education Coordinating Board as appropriate under SB 215.

VOTE: ____ ayes ____ nays ____ abstentions

BOARD ACTION:

Attested By:

Approved By:

Rosemary R. Haggett, Secretary
Board of Regents

Brint Ryan, Chairman
Board of Regents



Background Report

Committee: Facilities

Date Filed: January 9, 2015

Title: UNT Health Science Center Capital Projects Plan Update

Background:

The UNT campus implemented the Capital Projects Plan in 2004 and the UNT Health Science Center (UNTHSC) implemented in 2008. The initial report for the UNTHSC was presented at the February 7, 2008 Board of Regents meeting. This report updates and is presented quarterly to the Board of Regents.

The Plan provides for the development of a Capital Funding Schedule. This schedule identifies capital projects that have been approved, have been committed, or are planned. Projects are not included in the schedule unless they have an identified funding source.

The plan has been updated to reflect changes in funding and planned expenditures occurring since the October 2014 version.

FY2015 includes two (2) previously approved renovation project priorities: Research & Education Mechanical Infrastructure Upgrades to increase exhaust capacity, provide system redundancy, improve air quality controls, and improve energy efficiencies; Medical Professional Building Levels 1 & 2 renovations to repurpose existing tenant lease space into space to support growth and consolidation of Student Affairs, Student Development and Admissions.

The Patient Care Center Level 6 renovations to support the relocation of Research administrative support has been moved to FY 2016.

The Center for BioHealth Level 1 renovations to support a new Oncology Cancer Center has been canceled due to the lack of appropriate space on the main campus. This was determined through an early programming effort. Other off-campus options are currently being explored.

Financial Analysis/History:

This is a report item only.

John A.
Harman

Digitally signed by John A. Harman
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Finance and CFO,
email=john.harman@unthsc.edu,
c=US
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Institution Chief Financial Officer

Janet Waldron

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Chancellor for Finance,
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Date: 2015.02.10 11:14:50 -0600

Vice Chancellor for Finance

Legal Review:

This item has been reviewed by General Counsel.

Nancy S. Footer Digitally signed by Nancy S. Footer
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General Counsel,
email=nancy.footer@untsystem.edu, c=US
Date: 2015.02.16 17:03:57 -06'00'

Vice Chancellor/General Counsel

Schedule: n/a

No action required. Information only. Submitted by:

Stephen D. Barrett

Vice President for Operations

Michael R. Williams Digitally signed by Michael R. Williams
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o=UNTHSC, ou=President,
email=michael.williams@unthsc.edu,
c=US
Date: 2015.02.11 10:43:06 -06'00'

President

James Maguire Digitally signed by James Maguire
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Administrative Services, ou=UNT System,
email=james.maguire@untsystem.edu, c=US
Date: 2015.02.10 14:02:52 -06'00'

Vice Chancellor

Lee Jackson Digitally signed by Lee Jackson
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North Texas System, ou=Chancellor,
email=lee.jackson@untsystem.edu,
c=US
Date: 2015.02.16 09:59:47 -06'00'

Chancellor

Attachments Filed Electronically:

- UNTHSC Capital Projects Schedule
- UNTHSC Capital Projects Development Program

UNTHSC CAPITAL PROJECTS DEVELOPMENT PROGRAM

The Capital Projects Development Program is used in overall planning and forecasting of future commitments. When appropriate, this list will be used for submission of information to the Coordinating Board and other agencies for planning purposes. It is also a source of preliminary discussion, planning, fundraising, and initial design and study of projects for ultimate inclusion in the Capital Funding Schedule. These projects with merit, not included in the Capital Funding Schedule, have a high priority and may be included in the Capital Projects Development Program list.

- 1 Research Building "H"
- 2 UNT Health - Clinic Sites
- 3 Parking Garage
- 4 Campus Beautification - Landscaping
- 5 Campus Center Building "B"



Background Report

Committee: Facilities

Date Filed: January 15, 2015

Title: UNT Capital Projects Plan Update

Background:

At the Board of Regents meeting on February 12, 2004, a background report was presented regarding the development of a UNT Capital Project Plan. The UNT Capital Project Plan provided for the development of a Capital Funding Schedule.

This Capital Funding Schedule identifies capital projects that have been approved, have been committed, or are planned. Projects are not included in the Schedule unless they have an identified funding source.

Specific fund sources are identified for each project listed on the Schedule. Fund types are selected based upon the identified end use of the facility or property and the availability of funds to complete the project.

The Schedule has been updated to reflect changes in funding and planned expenditures occurring since the version previously presented to the Board at the November 2014 Board of Regents Meeting. Additional Fiscal Year (FY) 2016 projects have been added:

- Line 2.57, West Residence Hall Lobby/Entrance Improvements – Auxiliary Revenue Funded
- Line 2.58, Bruce Residence Hall 3rd Floor Improvements - Auxiliary Revenue Funded
- Line 2.59, Clark Residence Hall Fire System Improvements -- Auxiliary Revenue Funded
- Line 2.60, Sycamore Hall Life Safety Upgrades – HEAF Funded
- Line 2.61, Electrical Distribution Eagle Point – HEAF Funded

The Capital Projects Development Program is unchanged.

Financial Analysis/History:

This is a report item only.

Bob Brown

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Institution Chief Financial Officer

Janet Waldron

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Vice Chancellor for Finance

Legal Review:

This item has been reviewed by General Counsel.

Nancy S. Footer

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Vice Chancellor/General Counsel

Schedule: n/a

No action required. Information only. Submitted by:

David L. Reynolds, P.E.

Associate Vice President for Facilities

Neal Smatresk

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President

James Maguire

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Vice Chancellor

Lee Jackson

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Chancellor

Attachments Filed Electronically:

- Capital Projects Schedule
- Capital Projects Development Program

University of North Texas

Capital Projects Schedule

(in \$ Millions)

February 2015

Revenues:	2015	2016	2017	2018	2019	Total
HEAF UNT	19.36	21.11	21.13	21.11	21.11	103.82
HEAF Carry Forward & Other Sources	3.37	-	0.20	-	-	3.57
Commercial Paper	-	(32.76)	-	-	-	(32.76)
Private Placement	99.21	(119.43)	-	-	-	(20.22)
Revenue Bonds	-	-	-	-	-	-
Revenue Bonds Proposed	-	157.50	-	-	-	157.50
Auxiliary Reserves	8.18	-	-	-	-	8.18
Grants	-	-	-	-	-	-
Student Fees - Union	-	8.00	-	-	-	8.00
Annual Budget, Operating and Capital	0.03	4.07	1.47	1.47	1.47	8.51
Total	130.15	38.49	22.80	22.58	22.58	236.60

Proj. No.	Expenditures:	Prior Yr Costs	2015	2016	2017	2018	2019	5-Year Total	Total Project
1.00	New Construction:								
1.03	Gateway Park - HEAF			1.00				1.00	1.00
1.06	Student Residence Hall - RB Proposed			37.1				37.10	37.10
1.06.a	Student Residence Hall - Private Placement	7.12	29.41	-36.53				-7.12	
1.17	Union Renovation - Aux Res	1.28	3.83					3.83	137.10
1.17.a	Union Renovation - CP	25.08		-25.08				-25.08	
1.17.b	Union Renovation - Private Placement	13.10	69.80	-82.90				-13.10	
1.17.c	Union Renovation - Student Fee			8.00				8.00	
1.17.d	Union Renovation - Local (cash)			2.60				2.60	
1.17.e	Union Renovation - RB Proposed			120.40				120.40	
1.17.f	Scoular/Stovall Relocations - HEAF	1.00						0.00	
1.17.g	Scoular/Stovall Relocations - CP	7.68		-7.68				-7.68	
2.00	Renovation:								
2.01	Administration Building - HEAF	0.02		1.00	2.80			3.80	4.02
2.01a	Administration Building - HEAF RSV				0.20			0.20	
2.04	Fire Alarms - HEAF	0.20	0.20	0.20	0.25	0.25		0.90	1.10
2.14	SRB - HEAF	4.22						0.00	4.96
2.14a	SRB - RFS Series 2009A Dallas	0.74						0.00	
2.16	Campus Lighting - HEAF	2.60	0.50	0.50		0.50		1.50	4.10
2.18	Energy Management Control System - HEAF	0.75	0.75	0.75	0.75			2.25	3.00
2.20	Matthews Hall MEP - HEAF	0.40	2.00	1.80				3.80	4.20
2.21	Wooten Hall MEP - HEAF	1.75	1.50	1.20				2.70	4.45
2.24	Elevator Modernization - HEAF	0.50	0.25	0.25				0.50	1.00
2.25	GAB MEP - HEAF			0.50	3.20	1.00		4.70	4.70
2.28	Electrical Substation Expansion - HEAF		0.75	1.75				2.50	2.50
2.31	Marquis Hall MEP - HEAF	1.00	3.50					3.50	7.00
2.31a	Marquis Hall Renov for Intl Programs - HEAF	0.50	0.50					0.50	
2.31b	Marquis Hall Renov for Intl Programs - Int'l \$		0.03					0.03	
2.31c	Marquis Hall Renov for Intl Programs - HEAF RSV		1.47					1.47	
2.32	Terrill Hall MEP - HEAF			0.25	2.20			2.45	2.45
2.33	Willis Library MEP - HEAF	0.45		3.50	0.80			4.30	4.75
2.34	Hickory Hall MEP - HEAF	2.00	1.00					1.00	3.00
2.35	Curry Hall MEP - HEAF				0.75	2.75		3.50	3.50
2.36	Energy Efficiency Building Issues - HEAF	1.50	0.50					0.50	2.00
2.40	Academic Space Renovation - Annual Budget			1.47	1.47	1.47	1.47	5.88	
2.48	RTPP Large Classroom Renovation - HEAF	1.47						0.00	1.47
2.49	Central Irrigation Controls - HEAF		0.40	0.40	0.40			1.20	1.20
2.50	Life Science Lab Exhaust System - HEAF				1.20			1.20	1.20
2.51	Coliseum MEP - HEAF				0.50	5.00	1.00	6.50	6.50
2.52	Underground Utilities Repairs - HEAF				0.25	1.25		1.50	1.50
2.53	PAC Foundation Repairs - HEAF				0.25	1.25		1.50	1.50
2.54	Physical Education Bldg (PEB) - MEP						4.25	4.25	4.25
2.55	Discovery Park - MEP						4.00	4.00	7.50
2.56	Language Bldg - MEP						2.75	2.75	3.75
2.57	West Res. Hall Lobby/Entrance Improvements - Aux Res		1.80					1.80	1.80
2.58	Bruce Res. Hall 3rd Floor Improvements - Aux Res		1.30					1.30	1.30
2.59	Clark Res. Hall Fire System Improvements - Aux Res		1.25					1.20	1.20
2.60	Sycamore Hall Life Safety Upgrades - HEAF	0.46	1.10					1.10	1.56
2.61	Electrical Distribution Eagle Point - HEAF	0.30	0.80					0.80	1.10
3.00	Purchase of Property:								
3.01	Land Purchases - HEAF		0.73	0.73	0.73	0.73	0.73	3.65	
3.01.2	1100 Dallas Drive Bond Repayment - HEAF		1.00	1.00	1.00	1.00	1.00	5.00	
4.00	Facilities Maintenance - HEAF		4.75	5.00	5.25	5.50	5.75	26.25	
4.01	Energy Project Debt Retirement - HEAF		0.50	0.50	0.50	0.50	0.50	2.50	
5.00	Master Plan Improvements - HEAF		0.30	0.30	0.30	0.30	0.30	1.50	
7.00	Future Projects & Cost Increases-HEAF		0.23	0.23	0.00	1.08	0.83	2.37	
8.00	President's HEAF Priorities			0.25				0.25	
	Total		130.15	38.49	22.80	22.58	22.58	236.60	

Approved

Neal Smatresk

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President

UNT CAPITAL PROJECTS DEVELOPMENT PROGRAM

The Capital Projects Development Program is used in overall planning and forecasting of future commitments. When appropriate, this list will be used for submission of information to the Coordinating Board and other agencies for planning purposes. It is also a source of preliminary discussion, planning, fundraising, and initial design and study of projects for ultimate inclusion in the Capital Funding Schedule. These projects with merit, not included in the Capital Funding Schedule, have a high priority but may not be in priority order and may be included in the Capital Projects Development Program list.

- 1 Construct CVAD Building
- 2 Construct Science and Tech Research Building
- 3 Renovate Woodhill for Support & Services
- 4 Renovate for Visitor's Center
- 5 Construct Music Practice Building
- 6 Construct Baseball Stadium
- 7 Renovate for Discovery Park Engineering
- 8 Construct Fouts Parking Garage
- 9 Construct Academic Building
- 10 Land Acquisitions Central Campus
- 11 Renovate Sycamore Hall
- 12 Eagle Student Service Center Envelope
- 13 Coliseum Repairs/Renovations
- 14 Renovate Facility for Community Services Programs



Background Report

Committee: Facilities

Date Filed: January 9, 2015

Title: UNT System Construction and Major Renovation Projects Status Report

Background:

This information item reports the current status of construction and renovation projects at the UNT System.

Financial Analysis/History:

This is a report item only.

Janet Waldron

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Vice Chancellor for Finance

Legal Review:

This item has been reviewed by General Counsel.

Nancy S. Footer

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Vice Chancellor/General Counsel

Schedule: See attached Status Report

No action required. Information only. Submitted by:

Raynard O. Kearbey

Associate Vice Chancellor for System
Facilities

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Vice Chancellor

Lee Jackson

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Chancellor

Attachments Filed Electronically:

- UNT System Construction and Major Renovation Projects Status Report

UNT SYSTEM CONSTRUCTION AND MAJOR RENOVATION PROJECTS STATUS REPORT-HSC CAMPUS
Projects In Design

HSC Medical Professional Building Renovation

Architect/Engineer	Dewberry Architects, Inc.		
Contractor	Thos. S. Byrne, Ltd.		
Project Description	Complete interior renovation of the 28,662 square foot Professional Building. The renovated facility will centralize administrative and student services functions and provide a "one-stop-shop" to both future and currently enrolled students for admissions and most of Student Affairs offices.		
Project Cost	\$5,000,000	Design Start	January 2014
Construction Cost	\$3,050,000	Design Complete	May 2014
HUB Participation	A/E	Expected Construction Start	April 2015
	0%	Expected Construction Complete	October 2015
		% Construction Complete	0%
Funding	Institutional - Local	Status	N/A
		Budget Status	TBD
Remarks	The 100% Construction Documents have been completed. The project had been "on hold" at campus request as of 5/13/2014. The campus has requested that the project be reactivated as of 12/19/2014. The project team has been re-engaged, and the project is moving forward, with expected completion as noted above.		

UNT SYSTEM CONSTRUCTION AND MAJOR RENOVATION PROJECTS STATUS REPORT – DENTON CAMPUS

Projects in Design

Science Research Building Renovation

Architect/Engineer	Jennings Hackler & Partners		
Contractor	TBD		
Project Description	The SRB Building Envelope Replacement and Mechanical System Maintenance Renovation Scope includes a complete building envelope demolition & replacement, and a level 2 HVAC (Air Conditioning) upgrade to improve the operations reliability of the second floor.		
Project Cost	\$4,960,000: Total	Design Start	November 2014
Construction Cost	\$3,000,000: New Scope	Design Complete	April 2015
		Expected Construction Start	July 2015
HUB Participation	A/E	TBD	Expected Construction Complete
	Contractor	TBD	June 2016
			% Construction Complete
			0%
			Status
			N/A
Funding	HEAF and Bond		Budget Status
			N/A
Remarks	The project had been on hold pending UNT campus re-evaluation. On 8/21/14 the Board of Regents approved a revised total project budget of \$4,960,000 (\$3,000,000 for the new scope consisting of replacement of the building's exterior envelope and mechanical infrastructure improvements, and \$1,960,000 for project costs incurred to-date primarily for the completion of the construction documents of the original project and asbestos abatement of the first floor.) The UNTS/UNT Design Review Board approved the conceptual design for the replacement exterior skin of the building in a meeting held on January 8, 2015. The design phase is now underway.		

UNT SYSTEM CONSTRUCTION AND MAJOR RENOVATION PROJECTS STATUS REPORT – DENTON CAMPUS
Projects In Construction

Rawlins Hall

Architect/Engineer Randall Scott Architects
Contractor Vaughn Construction

Project Description Construct a new residence hall on the UNT campus with a total of 493 beds (students and RAs).

Project Cost \$37,100,000
Construction Cost \$28,581,541

Design Start October 2013
Design Complete July 2014
Construction Start May 2014
Expected Construction Complete July 2015
% Construction Complete 32%
Status On Schedule
Budget Status Within Budget

HUB Participation A/E 22.23%
 Contractor 19%

Funding Housing Fees

Remarks The project is under construction and on schedule to meet the July 22, 2015 substantial completion date.

UNT SYSTEM CONSTRUCTION AND MAJOR RENOVATION PROJECTS STATUS REPORT-DENTON CAMPUS
Projects In Construction

University Union Renovation and Expansion

Programmer Facility Programming
Architect/Engineer Perkins+Will
Contractor Beck/Warrior, A Joint Venture

Project Description This project is a renovation and addition to the existing University Union. It is programmed to provide 308,400 gsf of space for the campus. The existing building is approximately 200,000 gsf. The new space will include an atrium, lounge with study space, expanded food court, entertainment venue, a ballroom, a 500 seat lyceum, expanded retail options, a larger book store and administrative suites for student groups, student services and Union administration. Also included in the project scope is the temporary relocation of Union functions. UNT System, UNT Office of Space Management and Union end users have developed a temporary relocation plan for the current occupants of the Union. Food service will be housed in a 6,000 sf temporary facility on the west side of Sage Hall. Campus Life and Student Activity Center for Leadership Service and Student Affairs, Dean of Students and Center for Rights and Responsibilities, IT, Multicultural Center, Student Government Association, Graduate Student Council, Greek Life, Student Legal and Development, Union Administration, Event Scheduling, Orientation and Transition, Design Works, Eagle Images, Mail Services, the Bank and University Programs will move in to Stovall Hall. The Bookstore will be housed in a temporary facility at the northwest corner of Chestnut and Avenue C.

Project Cost	\$128,400,000	Design Start	November 2011
Construction Cost	\$ 87,339,070	Design Complete	May 2013
		Construction Start	June 2013
		Expected Construction Complete	August 2015
		% Construction Complete	56%
HUB Participation	A/E	Status	On Schedule
	Contractor	Budget Status	Within Budget
	29.36%		
	10%		

Funding Phase I
 Pre-Referendum: Auxiliary Services
 Phase II
 Student Fees, Auxiliary Reserves, and
 Private Funding

Remarks Construction is currently scheduled per contract for substantial completion in August 2015. However, due to delay in completion of asbestos abatement and other contractor coordination issues, there is a potential completion delay of up to 60 days. The contractor remains committed to pursuing all options to deliver per contract requirements.

UNT SYSTEM CONSTRUCTION AND MAJOR RENOVATION PROJECTS STATUS REPORT-DISCOVERY PARK CAMPUS
Projects in Warranty

Discovery Park – Engineering Testing Lab Facility

Architect/Engineer	Jacobs (Concept Design only)		
Contractor	Vaughn/WHR (Design/Build Team)		
Project Description	A 16,000 square foot expansion to the existing Discovery Park facility which will house a manufacturing testing lab for the College of Engineering Department of Mechanical and Energy Engineering. The expansion will also serve to relocate the existing Nucon Steel Lab and associated research equipment for the College of Engineering Department of Engineering Technologies which is currently located in the existing D-Wing. Relocation of these activities and equipment will allow space to be transformed in the future into research space for newly hired researchers.		
Project Cost	\$3,931,000	Conceptual Design Process	May 2012 – August 2012
Construction Cost	\$2,808,167	Design Start	December 2012
HUB Participation	A/E Contractor	HSP indicates Self Performing 44.81%	Design Complete May 2013
Funding	HEAF	Construction Start	July 2013
Remarks	Construction is complete.		
		Construction Complete	May 2014
		% Construction Complete	99%
		Status	Complete
		Budget Status	Within Budget



Board Briefing

Committee: Academic Affairs and Student Success

Date Filed: January 9, 2015

Title: Authorize a New UNT Dallas Bachelor of Arts and Bachelor of Science Degree in Biology

Background:

These undergraduate programs in biology introduce students to the science and profession of biology. The Bachelor of Arts degree in biology is a generalist program of study for liberal arts students and those desiring work in such areas as education, scientific journalism, environmental management, interdisciplinary careers, and research. The Bachelor of Science degree in biology is largely designed for students seeking a career in the health professions (including pharmacy, dentistry, physician assistant, veterinary, and medical sciences) or graduate research. These proposed undergraduate degrees in biology have been designed to serve a range of student interests, skill sets, and needs. Both have been approved by the Division of Liberal Arts and Sciences and UNTD curriculum committees. The programs will be designed to provide students with the following:

- broad base of knowledge, including theoretical perspectives from various fields of biology;
- broad exposure to other related fields such as chemistry, psychology, public health and sociology.
- critical and scholarly exposure to evaluating research, theory, and practice.

Financial Analysis/History:

The costs and funding needed for the Bachelor of Arts Bachelor of Science in Biology meets the Standard for Bachelor's and Master's Degree Programs established by the Coordinating Board rules, Section 5.45, Criteria for New Baccalaureate and Master's Degree Programs.

The biology program described in this proposal will require additional supplies and equipment cost to the university. UNTD anticipates using existing lab space and equipment for the added labs in molecular biology and organic chemistry. Costs for supplies and materials for new and existing labs are estimated to be \$12,700 each year in Years 1-3 and \$25,400 in Years 4 and 5, for a total expense of \$88,900.

UNT Dallas currently employs two fulltime biology professors (one lecturer and one assistant professor), as well as a lecturer/lab manager who teaches biology as 50% of her workload. UNT Dallas plans to hire three additional faculty members over five years to supplement our current faculty of one assistant professor and two lecturers. UNT Dallas is currently in the process of hiring a fulltime lecturer in biology, with an anticipated start date of Fall 2015. All faculty have

earned a doctoral degree in biology or a closely aligned field and have demonstrated excellence or potential for excellence in college teaching. The adjunct pool in biology will be utilized, as needed. These part-time instructors will be required to have earned at least 18 credit hours in biology prior to beginning at UNT Dallas. Finally, UNT Dallas will pull as needed from existing faculty and professional staff, many of whom hold advanced degrees in related fields.

5-Year Expense Schedule:

1 assistant professor, 2 lecturers, Faculty Overload Pay & Adjunct Pay

	Hire #1 (lecturer)	Hire #2 (Assistant Professor)	Hire #3 (lecturer)	Faculty Overload Pay (Rapp)	Adjunct Pay (Strong)
Yr 1	55,000			4,000	10,000
Yr 2	56,100			4,000	10,000
Yr 3	57,222	65,000		4,000	10,000
Yr 4	58,366	66,300		4,000	10,000
Yr 5	59,534	67,626	55,000	4,000	10,000
Total	286,222	198,926	55,000	20,000	50,000

5-Year Expense Schedule:

1 assistant professor, 2 lecturers, Faculty Overload Pay & Adjunct Pay

	Faculty Salaries (total)	Benefits (.25)	Total
Yr 1	69,000	17,250	86,250
Yr 2	70,100	17,525	87,625
Yr 3	136,222	34,055	170,277
Yr 4	138,666	34,666	173,332
Yr 5	196,160	49,040	245,200
TOTAL	610,148	152,536	762,684

Estimated total cost for the program over a five-year period is approximately \$862,000, with estimated tuition and formula funding of approximately \$2.5 million. This new revenue is more than adequate to support the cost of the program.

Dan Edelman

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Institution Chief Financial Officer

Janet Waldron

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Vice Chancellor for Finance

Legal Review:

This item has been reviewed by General Counsel.

Nancy S. Footer

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Vice Chancellor/General Counsel

Schedule:

Upon approval by the Board of Regents and the Texas Higher Education Coordinating Board, enrollment of the initial class would be scheduled for Fall 2015.

Recommendation:

The President recommends that the Board of Regents approve the authorization of a new Bachelor of Arts and Bachelor of Science Degree in Biology.

Recommended By:

Lois Becker

Provost

Ronald T.
Brown

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President

Rosemary R.
Haggett

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Vice Chancellor

Lee Jackson

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Chancellor

Attachments Filed Electronically:

- THECB Certification Form for New Bachelor's and Master's Programs



Board Order

Title: Authorize a New UNT Dallas Bachelor of Arts and Bachelor of Science Degrees in Biology

At an official meeting of the Board of Regents of the University of North Texas System properly posted and held on February 19-20, 2015, pursuant to a motion made by Regent _____ and seconded by Regent _____, the Board approved the motion presented below:

Whereas, the proposed Bachelor of Arts and Bachelor of Science Degrees will allow students to focus on this discipline at the undergraduate level and to potentially enter fields of health care, communication, environmental management, and health related occupations among others, and

Whereas, the Bachelor of Arts and Bachelor of Science Degrees in Biology also coincides with concerns about health of aging populations, technology, general medicine, and global changes in environmental and conservation initiatives, and

Whereas, the proposed degrees not only allow a student to focus on specific interests through a wide range of electives, but also prepare them for post-graduate opportunities.

Now, Therefore, The Board of Regents authorizes and approves the following:

1. The Proposed Bachelor of Arts and Bachelor of Science Degrees in Biology and authorizes the Provost and Vice President in Academic Affairs to provide the appropriate notification to the Texas Higher Education Coordinating Board for final approval
-

VOTE: ____ ayes ____ nays ____ abstentions

BOARD ACTION:

Attested By:

Approved By:

Rosemary R. Haggett, Secretary
Board of Regents

Brint Ryan, Chairman
Board of Regents

Certification Form for New Bachelor's and Master's Programs Texas Higher Education Coordinating Board

Directions: An institution shall use this form to request a new bachelor's or master's degree program that meets all criteria for approval in Coordinating Board Rules, Chapter 5, Subchapter C, Section 5.44:

- (a) The program has institutional and governing board approval; (b) the program complies with the *Standards for Bachelor's and Master's Programs*; (c) adequate funds are available to cover the costs of the new program; (d) new costs during the first five years of the program will not exceed \$2 million; (e) the program is a non-engineering program (i.e., not classified under CIP code 14); and (f) the program will be offered by a university or health-related institution.

If a new bachelor's or master's program does not meet the criteria above, an institution must submit a request using the *Form for Requesting a New Bachelor's and Master's Degree Program*.

Information: Contact the Division of Workforce, Academic Affairs and Research at 512/427-6200 for more information.

Administrative Information

1. **Institution:** University of North Texas Dallas
2. **Program Name:** Bachelor of Arts in Biology Bachelor of Science in Biology
3. **Proposed CIP Code:** 26.0101.00
4. **Number of Required Semester Credit Hours (SCHs)¹:** 120
5. **Administrative Unit:** Department of Lif22Sciences in the School of Liberal Arts and Sciences
6. **Delivery Mode:** Face to Face
7. **Implementation Date:** Fall 2015
8. **Contact Person:**
 Name: Dr. Donna Hamilton
 Title: Assistant Professor, Biology
 E-mail: Donna.Hamilton@untDallas.edu
 Phone: 972-338-1522

¹ Bachelor's degrees should not exceed 120 SCH per Board rule 5.44 (a) (3). Those that exceed 120 SCH must provide detailed documentation describing the compelling academic reason for the number of required hours, such as programmatic accreditation requirements, statutory requirements, or licensure/certification requirements that cannot be met without exceeding the 120-hour limit.

Signature Page

I hereby certify that all of the following criteria have been met in accordance with the procedures outlined in Coordinating Board Rules, Chapter 5, Subchapter C, Section 5.44:

- (a) The program has institutional and governing board approval.
- (b) The program complies with the *Standard's for New Bachelor's and Master's Programs*.
- (c) Adequate funds are available to cover the costs of the new program.
- (d) New costs during the first five years of the program will not exceed \$2 million.
- (e) The program is a non-engineering program (i.e., not classified under CIP code 14).
- (f) The program will be offered by a university or health-related institution.

I hereby certify that my institution has notified all public institutions within 50 miles of the teaching site of our intention to offer the program at least 30 days prior to submitting this request. I also certify that if any objections were received, those objections were resolved prior to the submission of this request.

Chief Executive Officer/Chief Academic Officer

Date

I hereby certify that the Board of Regents has approved this program.

Date of Board of Regents approval:_____

Board of Regents (or Designee)

Date



Board Briefing

Committee: Academic Affairs and Student Success

Date Filed: January 9, 2015

Title: Authorize a New UNT Dallas Bachelor of Business Administration degree with a major in Hospitality Management

Background:

This undergraduate program introduces students to the hospitality industry, culminating in a Bachelor of Business Administration degree with a major in Hospitality Management. This is a program of study for students desiring work in such areas as hotel management, convention management, and meeting and events planning. All students will have an internship and a capstone course. Discussions with students and industry leaders have made clear the student interest and industry support. Conversations with DCCCD partners make clear the need for an articulated bachelor degree. The proposed hospitality management program at University of North Texas Dallas has been approved by both the School of Business and UNT Dallas curriculum committees. The program will be designed to provide students with the following:

- broad base of knowledge, including theoretical perspectives from various segments of the hospitality industry
 - strong experiential orientation and applied experiences in hospitality services, food and beverage operations, and tourism and travel services
 - academic research and case study approach to evaluating theory and practice in the area of hospitality management
-

Financial Analysis/History:

The costs and funding needed for the Bachelor of Business Administration degree with a major in Hospitality Management meets the Standard for Bachelor's and Master's Degree Programs established by the Coordinating Board rules, Section 5.45, Criteria for New Baccalaureate and Master's Degree Programs.

The hospitality management program is not expected to require additional facility or equipment cost to the university. UNTD will use existing classrooms, computer labs, and library collections to support courses associated with the hospitality management major.

UNT Dallas currently employs one fulltime lecturer who teaches courses in the hospitality management area. Another full-time tenure-track faculty member in hospitality management will be hired in Year 2 to help cover classes and build the hospitality management program. The schedule below includes estimated adjunct expenses. Funds will come out of enrollment growth.

5-Year Compensation Expense Schedule

	Hire #1 Tenure- Track	Benefits (.25) for Full-time	Total for Full- Time	Adjuncts*	Grand Total
Yr 1				24,500	24,500
Yr 2	72,000	18,000	90,000	31,500	121,500
Yr 3	73,440	18,360	91,800	35,000	126,800
Yr 4	74,909	18,727	93,636	35,000	128,636
Yr 5	76,407	19,101	95,508	35,000	130,509
TOTAL	296,756	74,188	370,944	161,000	531,945

Estimated total cost for the program over a five-year period is approximately \$537,000, with estimated tuition and formula funding of approximately \$1 million. This new revenue is more than adequate to support the cost of the program.

Dan Edelman

Digitally signed by Dan Edelman
DN: cn=Dan Edelman, o=UNT Dallas, ou,
email=Daniel.Edelman@untDallas.edu,
c=US
Date: 2015.02.10 13:44:53 -0600

Institution Chief Financial Officer

Janet Waldron

Digitally signed by Janet Waldron
DN: cn=Janet Waldron, o=UNT System,
ou=Vice Chancellor for Finance,
email=janet.waldron@untsystem.edu, c=US
Date: 2015.02.10 11:51:16 -0600

Vice Chancellor for Finance

Legal Review:

This item has been reviewed by General Counsel.

Nancy S. Footer

Digitally signed by Nancy S. Footer
DN: cn=Nancy S. Footer, o=UNT System,
ou=Office of General Counsel,
email=nancy.footer@untsystem.edu, c=US
Date: 2015.02.12 11:13:04 -0600

Vice Chancellor/General Counsel

Schedule:

Upon approval by the Board of Regents and the Texas Higher Education Coordinating Board, enrollment of the initial class would be scheduled for Fall 2015.

Recommendation:

The President recommends that the Board of Regents approve the authorization of a new Bachelor of Business Administration degree with a major in Hospitality Management.

Recommended By:

Lois Becker

Provost

**Ronald T.
Brown**

Digitally signed by Ronald T. Brown
DN: cn=Ronald T. Brown, o=UNT
Dallas, ou=Office of the President,
email=rtbrown@unt.edu, c=US
Date: 2015.02.11 13:44:07 -06'00'

President

**Rosemary R.
Haggett**

Digitally signed by Rosemary R. Haggett
DN: cn=Rosemary R. Haggett, o=University of
North Texas System, ou=Vice Chancellor for
Academic Affairs and Student Success,
email=rosemary.haggett@untssystem.edu, c=US
Date: 2015.02.10 16:38:26 -06'00'

Vice Chancellor

Lee Jackson

Digitally signed by Lee Jackson
DN: cn=Lee Jackson, o=University of
North Texas System, ou=Chancellor,
email=lee.jackson@untssystem.edu,
c=US
Date: 2015.02.16 09:44:51 -06'00'

Chancellor

Attachments Filed Electronically:

- **THECB Certification Form for New Bachelor's and Master's Programs**



Board Order

Title: Authorize a New UNT Dallas Bachelor of Business Administration Degree with a major in Hospitality Management

At an official meeting of the Board of Regents of the University of North Texas System properly posted and held on February 19-20, 2015, pursuant to a motion made by Regent _____ and seconded by Regent _____, the Board approved the motion presented below:

Whereas, The proposed Bachelor of Business Administration degree with a major in Hospitality Management will allow students at the undergraduate level to enter fields of food service, lodging, travel, and recreation, among others, and

Whereas, The Bachelor of Business Administration with a degree in Hospitality Management offers excellent preparation for graduates to enter a field in a sector that is rapidly growing and in need of competent professionals, and

Whereas, the proposed degree allows UNT Dallas students to have a competitive edge over students with degrees in general programs not specifically focused on the hospitality industry.

Now, Therefore, The Board of Regents authorizes and approves the following:

1. The proposed Bachelor of Business Administration with a degree in Hospitality Management and authorizes the Provost and Vice President in Academic Affairs to provide the appropriate notification to the Texas Higher Education Coordinating Board for final approval
-

VOTE: ____ ayes ____ nays ____ abstentions

BOARD ACTION:

Attested By:

Approved By:

Rosemary R. Haggett, Secretary
Board of Regents

Brint Ryan, Chairman
Board of Regents

Certification Form for New Bachelor's and Master's Programs Texas Higher Education Coordinating Board

Directions: An institution shall use this form to request a new bachelor's or master's degree program that meets all criteria for approval in Coordinating Board Rules, Chapter 5, Subchapter C, Section 5.44:

- (a) The program has institutional and governing board approval; (b) the program complies with the *Standards for Bachelor's and Master's Programs*; (c) adequate funds are available to cover the costs of the new program; (d) new costs during the first five years of the program will not exceed \$2 million; (e) the program is a non-engineering program (i.e., not classified under CIP code 14); and (f) the program will be offered by a university or health-related institution.

If a new bachelor's or master's program does not meet the criteria above, an institution must submit a request using the *Form for Requesting a New Bachelor's and Master's Degree Program*.

Information: Contact the Division of Workforce, Academic Affairs and Research at 512/427-6200 for more information.

Administrative Information

1. **Institution:** University of North Texas Dallas
2. **Program Name:** Bachelor of Business Administration with a degree in Hospitality Management
3. **Proposed CIP Code:** 52.0901.00
4. **Number of Required Semester Credit Hours (SCHs)¹:** 120
5. **Administrative Unit:** School of Business
6. **Delivery Mode:** Face to Face
7. **Implementation Date:** Fall 2015
8. **Contact Person:**
Name: Dr. Karen Shumway
Title: Dean, School of Business
E-mail: Karen.Shumway@untDallas.edu
Phone: 972-780-3668

¹ Bachelor's degrees should not exceed 120 SCH per Board rule 5.44 (a) (3). Those that exceed 120 SCH must provide detailed documentation describing the compelling academic reason for the number of required hours, such as programmatic accreditation requirements, statutory requirements, or licensure/certification requirements that cannot be met without exceeding the 120-hour limit.

Signature Page

I hereby certify that all of the following criteria have been met in accordance with the procedures outlined in Coordinating Board Rules, Chapter 5, Subchapter C, Section 5.44:

- (a) The program has institutional and governing board approval.
- (b) The program complies with the *Standard's for New Bachelor's and Master's Programs*.
- (c) Adequate funds are available to cover the costs of the new program.
- (d) New costs during the first five years of the program will not exceed \$2 million.
- (e) The program is a non-engineering program (i.e., not classified under CIP code 14).
- (f) The program will be offered by a university or health-related institution.

I hereby certify that my institution has notified all public institutions within 50 miles of the teaching site of our intention to offer the program at least 30 days prior to submitting this request. I also certify that if any objections were received, those objections were resolved prior to the submission of this request.

Chief Executive Officer/Chief Academic Officer

Date

I hereby certify that the Board of Regents has approved this program.

Date of Board of Regents approval:_____

Board of Regents (or Designee)

Date



Board Briefing

Committee: Academic Affairs and Student Success

Date Filed: January 9, 2015

Title: Authorize a New UNT Dallas Bachelor of Arts Degree in Political Science

Background:

The proposed Bachelor of Arts degree in political science is a program of study for liberal arts students and those desiring careers in such areas as public leadership and service, government services, human services, non-government organizations, public affairs and communications, correctional institutions, policy development, and research. An undergraduate degree in political science also offers excellent preparation for continued graduate work in law, government, political campaign management, public administration, public leadership, policy studies in health and social services fields, business, journalism and public affairs communication. UNT Dallas students are particularly excited by the prospects of applying to the UNT Dallas School of Law and the UNT Dallas master's in public leadership with a political science bachelor degree. Importantly, this major allows UNT Dallas students to gain foundational training that will help them participate in fields designated by the state of Texas as particularly critical in the coming years (including health and education).

The program will be designed to provide students with the following:

- a broad base of knowledge, including theoretical perspectives from various fields of political science;
 - a strong research orientation and ability to use a variety of research methodologies; and
 - a critical and scholarly approach to evaluating research, theory, and practice.
-

Financial Analysis/History:

The costs and funding needed for the Bachelor of Arts in Political Science meets the Standard for Bachelor's and Master's Degree Programs established by the Coordinating Board rules, Section 5.45, Criteria for New Baccalaureate and Master's Degree Programs.

The political science program is not expected to require additional facility or equipment cost to the university. UNTD will use existing classrooms, computer labs, and library collections to support courses associated with the political science major.

Faculty: UNT Dallas currently has 1.50 FTE political science teaching staff. It will be essential that the university hire two new professors to cover classes and to provide shared leadership in developing the program. The hiring plan for this initiative is shown below. We propose to hire two fulltime, permanent lecturers over a three-year period. Funds will come out of enrollment growth.

5-Year Compensation Expense Schedule

	Hire #1 Lecturer	Hire #2 Lecturer	Adjunct Pay	Benefits (.25)	Total
Yr 1			3,500		3,500
Yr 2	55,000		3,500	13,750	72,250
Yr 3	56,100		3,500	14,025	73,625
Yr 4	57,222	55,000	3,500	28,055	143,77
Yr 5	58,366	56,100	3,500	29,616	146,582
Total	226,688	111,10	17,500	84,446	439,734

Estimated total cost for the program over a five-year period is approximately \$456,000, with estimated tuition and formula funding of approximately \$1.7 million. This new revenue is more than adequate to support the cost of the program.

Dan Edelman Digitally signed by Dan Edelman
DN: cn=Dan Edelman, o=UNT Dallas, ou,
email=Daniel.Edelman@untDallas.edu, c=US
Date: 2015.02.10 13:46:17 -06'00'

Institution Chief Financial Officer

Janet Waldron Digitally signed by Janet Waldron
DN: cn=Janet Waldron, o=UNT System,
ou=Vice Chancellor for Finance,
email=janet.waldron@untsystem.edu, c=US
Date: 2015.02.10 11:51:47 -06'00'

Vice Chancellor for Finance

Legal Review:

This item has been reviewed by General Counsel.

Nancy S. Footer Digitally signed by Nancy S. Footer
DN: cn=Nancy S. Footer, o=UNT System,
ou=Office of General Counsel,
email=nancy.footer@untsystem.edu, c=US
Date: 2015.02.12 11:15:50 -06'00'

Vice Chancellor/General Counsel

Schedule:

Upon approval by the Board of Regents and the Texas Higher Education Coordinating Board, the degree will be offered for the first time beginning Fall 2015.

Recommendation:

The President recommends that the Board of Regents approve the authorization of a new Bachelor of Arts Degree in Political Science.

Recommended By:

Lois Becker

Provost

**Ronald T.
Brown**

Digitally signed by Ronald T. Brown
DN: cn=Ronald T. Brown, o=UNT
Dallas, ou=Office of the President,
email=rtbrown@unt.edu, c=US
Date: 2015.02.11 13:44:30 -06'00'

President

**Rosemary R.
Haggett**

Digitally signed by Rosemary R. Haggett
DN: cn=Rosemary R. Haggett, o=University of North
Texas System, ou=Vice Chancellor for Academic
Affairs and Student Success,
email=rosemary.haggett@unsystem.edu, c=US
Date: 2015.02.10 16:39:14 -06'00'

Vice Chancellor

Lee Jackson

Digitally signed by Lee Jackson
DN: cn=Lee Jackson, o=University of
North Texas System, ou=Chancellor,
email=lee.jackson@unsystem.edu,
c=US
Date: 2015.02.16 09:45:47 -06'00'

Chancellor

Attachments Filed Electronically:

- THECB Certification Form for New Bachelor's and Master's Programs



UNT | SYSTEM™

Board Order

Title: Authorize a New UNT Dallas Bachelor of Arts Degree in Political Science

At an official meeting of the Board of Regents of the University of North Texas System properly posted and held on February 19-20, 2015, pursuant to a motion made by Regent _____ and seconded by Regent _____, the Board approved the motion presented below:

Whereas, The proposed Bachelor of Arts in Political Science will allow students to focus on this discipline at the undergraduate level and to potentially enter fields of politics, business, government service (including criminal justice) and journalism, among others, and

Whereas, the proposed degree allows UNT Dallas students to gain foundational training that will help them participate in fields designated by the state of Texas as particularly critical in the coming years (including health and education).

Now, Therefore, The Board of Regents authorizes and approves the following:

1. The Proposed Bachelor of Arts Degree in Political Science and authorizes the Provost and Vice President in Academic Affairs to provide the appropriate notification to the Texas Higher Education Coordinating Board for final approval
-

VOTE: ____ ayes ____ nays ____ abstentions

BOARD ACTION:

Attested By:

Approved By:

Rosemary R. Haggett, Secretary
Board of Regents

Brint Ryan, Chairman
Board of Regents

Certification Form for New Bachelor's and Master's Programs Texas Higher Education Coordinating Board

Directions: An institution shall use this form to request a new bachelor's or master's degree program that meets all criteria for approval in Coordinating Board Rules, Chapter 5, Subchapter C, Section 5.44:

- (a) The program has institutional and governing board approval; (b) the program complies with the *Standards for Bachelor's and Master's Programs*; (c) adequate funds are available to cover the costs of the new program; (d) new costs during the first five years of the program will not exceed \$2 million; (e) the program is a non-engineering program (i.e., not classified under CIP code 14); and (f) the program will be offered by a university or health-related institution.

If a new bachelor's or master's program does not meet the criteria above, an institution must submit a request using the *Form for Requesting a New Bachelor's and Master's Degree Program*.

Information: Contact the Division of Workforce, Academic Affairs and Research at 512/427-6200 for more information.

Administrative Information

1. **Institution:** University of North Texas Dallas
2. **Program Name:** Bachelor of Arts degree in Political Science
3. **Proposed CIP Code:** 45.10
4. **Number of Required Semester Credit Hours (SCHs)¹:** 120
5. **Administrative Unit:** Department of Social Sciences in the School of Liberal Arts and Sciences
6. **Delivery Mode:** Face to Face
7. **Implementation Date:** Fall 2015
8. **Contact Person:**
Name: Dr. Walter Borges
Title: Assistant Professor, Political Science
E-mail: Walter.Borges@untdallas.edu
Phone: 972-338-1552

¹ Bachelor's degrees should not exceed 120 SCH per Board rule 5.44 (a) (3). Those that exceed 120 SCH must provide detailed documentation describing the compelling academic reason for the number of required hours, such as programmatic accreditation requirements, statutory requirements, or licensure/certification requirements that cannot be met without exceeding the 120-hour limit.

Signature Page

I hereby certify that all of the following criteria have been met in accordance with the procedures outlined in Coordinating Board Rules, Chapter 5, Subchapter C, Section 5.44:

- (a) The program has institutional and governing board approval.
- (b) The program complies with the *Standard's for New Bachelor's and Master's Programs*.
- (c) Adequate funds are available to cover the costs of the new program.
- (d) New costs during the first five years of the program will not exceed \$2 million.
- (e) The program is a non-engineering program (i.e., not classified under CIP code 14).
- (f) The program will be offered by a university or health-related institution.

I hereby certify that my institution has notified all public institutions within 50 miles of the teaching site of our intention to offer the program at least 30 days prior to submitting this request. I also certify that if any objections were received, those objections were resolved prior to the submission of this request.

Chief Executive Officer/Chief Academic Officer

Date

I hereby certify that the Board of Regents has approved this program.

Date of Board of Regents approval:_____

Board of Regents (or Designee)

Date



Board Briefing

Committee: Academic Affairs and Student Success

Date Filed: January 9, 2015

Title: Authorize a New UNT Dallas Bachelor of Arts Degree in Public Health

Background:

The BA degree in Public Health is designed for all students interested in careers and advanced study in public health-related fields, in the public and private sectors. Foundational learning in the program is provided by a required public health core consisting of an introductory survey course in public health, followed by courses in statistics, environmental biology, epidemiology, and sociology of health and illness. Students choose the majority of their upper level coursework from four clusters: 1) Health Science, 2) Behavioral and Community Health, 3) Diversity, Ethics, and Global Health, and 4) Public Health Policy, Programs, and Promotion, allowing for some focus within the major depending on their career goals. A public health capstone course that involves experiential learning and reinforces professional writing skills, is completed in the senior year of the program.

Financial Analysis/History:

The costs and funding needed for the Bachelor of Arts in Public Health meets the Standard for Bachelor’s and Master’s Degree Programs established by the Coordinating Board rules, Section 5.45, Criteria for New Baccalaureate and Master’s Degree Programs.

The current facilities and equipment are adequate to support the program. UNT Dallas currently has one fulltime public health lecturer on staff. It will be essential that the university hire two more professors to cover classes and to provide leadership in developing the program. The hiring plan for this initiative is shown below. We propose to hire one lecturer in Year Two and a tenure-track assistant professor in Year Three. The funds will come out of enrollment growth.

5-Year Expense Schedule: 1 TT Assistant Professor; 2 Lecturers

	Hire #1	Hire #2	Hire #3	Benefits (.25)	Total
Yr 1	75,000			18,750	93,750
Yr 2	75,000	55,000		32,500	162,500
Yr 3	75,000	55,000	65,000	48,750	243,750
Yr 4	75,000	55,000	65,000	48,750	243,750
Yr 5	75,000	55,000	65,000	48,750	243,750
Total	375,000	220,000	195,000	197,500	987,500

Estimated total cost for the program over a five-year period is approximately \$990,000, with estimated tuition and formula funding of approximately \$1.8 million. This new revenue is more than adequate to support the cost of the program.

Dan Edelman Digitally signed by Dan Edelman
DN: cn=Dan Edelman, o=UNT Dallas, ou=
email=Daniel.Edelman@untDallas.edu, c=US
Date: 2015.02.10 13:47:24 -06'00'

Institution Chief Financial Officer

Janet Waldron Digitally signed by Janet Waldron
DN: cn=Janet Waldron, o=UNT System, ou=Vice
Chancellor for Finance,
email=janet.waldron@untsystem.edu, c=US
Date: 2015.02.10 11:52:21 -06'00'

Vice Chancellor for Finance

Legal Review:

This item has been reviewed by General Counsel.

Nancy S. Footer Digitally signed by Nancy S. Footer
DN: cn=Nancy S. Footer, o=UNT System, ou=Office
of General Counsel,
email=nancy.footer@untsystem.edu, c=US
Date: 2015.02.12 11:16:40 -06'00'

Vice Chancellor/General Counsel

Schedule:

Upon approval by the Board of Regents and the Texas Higher Education Coordinating Board, enrollment of the initial class would be scheduled for Fall 2015.

Recommendation:

The President recommends that the Board of Regents approve the authorization of a new Bachelor of Arts Degree in Public Health.

Recommended By:

Lois Becker

Provost

Ronald T. Brown Digitally signed by Ronald T. Brown
DN: cn=Ronald T. Brown, o=UNT
Dallas, ou=Office of the President,
email=rtbrown@unt.edu, c=US
Date: 2015.02.11 13:44:50 -06'00'

President

Rosemary R. Haggett Digitally signed by Rosemary R. Haggett
DN: cn=Rosemary R. Haggett, o=University of
North Texas System, ou=Vice Chancellor for
Academic Affairs and Student Success,
email=rosemary.haggett@untsystem.edu, c=US
Date: 2015.02.10 16:40:05 -06'00'

Vice Chancellor

Lee Jackson Digitally signed by Lee Jackson
DN: cn=Lee Jackson, o=University of
North Texas System, ou=Chancellor,
email=lee.jackson@untsystem.edu,
c=US
Date: 2015.02.16 09:46:50 -06'00'

Chancellor

Attachments Filed Electronically:

- THECB Certification Form for New Bachelor's and Master's Programs



Board Order

Title: Authorize a New UNT Dallas Bachelor of Arts Degree in Public Health

At an official meeting of the Board of Regents of the University of North Texas System properly posted and held on February 19-20, 2015, pursuant to a motion made by Regent _____ and seconded by Regent _____, the Board approved the motion presented below:

Whereas, the Bachelor of Arts Degree in Public Health features a broad-based, interdisciplinary curriculum designed to prepare students for careers and advanced study in public health-related fields, in the public and private sectors, and

Whereas, the Bachelor of Arts Degree in Public Health is designed to be a “generalist” degree that prepares graduates for the diverse spectrum of existing and emerging public health occupations, and

Whereas, the proposed degree will meet the student demand of those wanting to pursue a graduate education in public health,

Now, Therefore, The Board of Regents authorizes and approves the following:

1. The Proposed Bachelor of Arts Degree in Public Health and authorizes the Provost and Vice President in Academic Affairs to provide the appropriate notification to the Texas Higher Education Board for final approval.
-

VOTE: _____ ayes _____ nays _____ abstentions

BOARD ACTION:

Attested By:

Approved By:

Rosemary R. Haggett, Secretary
Board of Regents

Brint Ryan, Chairman
Board of Regents

Certification Form for New Bachelor's and Master's Programs Texas Higher Education Coordinating Board

Directions: An institution shall use this form to request a new bachelor's or master's degree program that meets all criteria for approval in Coordinating Board Rules, Chapter 5, Subchapter C, Section 5.44:

- (a) The program has institutional and governing board approval; (b) the program complies with the *Standards for Bachelor's and Master's Programs*; (c) adequate funds are available to cover the costs of the new program; (d) new costs during the first five years of the program will not exceed \$2 million; (e) the program is a non-engineering program (i.e., not classified under CIP code 14); and (f) the program will be offered by a university or health-related institution.

If a new bachelor's or master's program does not meet the criteria above, an institution must submit a request using the *Form for Requesting a New Bachelor's and Master's Degree Program*.

Information: Contact the Division of Workforce, Academic Affairs and Research at 512/427-6200 for more information.

Administrative Information

1. **Institution:** University of North Texas Dallas
2. **Program Name:** Bachelor of Arts in Public Health
3. **Proposed CIP Code:** 51.2201.0014
4. **Number of Required Semester Credit Hours (SCHs)¹:** 120
5. **Administrative Unit:** Department of Life and Health Sciences in the School of Liberal Arts and Sciences
6. **Delivery Mode:** Face to Face
7. **Implementation Date:** Fall 2015
8. **Contact Person:**
Name: Dr. Larry Rapp
Title: Lecturer, Public Health
E-mail: Larry.Rapp@untdallas.edu
Phone: 972-338-1541

¹ Bachelor's degrees should not exceed 120 SCH per Board rule 5.44 (a) (3). Those that exceed 120 SCH must provide detailed documentation describing the compelling academic reason for the number of required hours, such as programmatic accreditation requirements, statutory requirements, or licensure/certification requirements that cannot be met without exceeding the 120-hour limit.

Signature Page

I hereby certify that all of the following criteria have been met in accordance with the procedures outlined in Coordinating Board Rules, Chapter 5, Subchapter C, Section 5.44:

- (a) The program has institutional and governing board approval.
- (b) The program complies with the *Standard's for New Bachelor's and Master's Programs*.
- (c) Adequate funds are available to cover the costs of the new program.
- (d) New costs during the first five years of the program will not exceed \$2 million.
- (e) The program is a non-engineering program (i.e., not classified under CIP code 14).
- (f) The program will be offered by a university or health-related institution.

I hereby certify that my institution has notified all public institutions within 50 miles of the teaching site of our intention to offer the program at least 30 days prior to submitting this request. I also certify that if any objections were received, those objections were resolved prior to the submission of this request.

Chief Executive Officer/Chief Academic Officer

Date

I hereby certify that the Board of Regents has approved this program.

Date of Board of Regents approval:_____

Board of Regents (or Designee)

Date



Board Briefing

Committee: Academic Affairs & Student Success

Date Filed: January 28, 2015

Title: Approval of the Academic Affairs and Student Success Committee Charter

Background:

The effective development and compliance with formal committee charters is a recognized best practice in higher education governance, as it develops a clear focus and defined parameters to all committee business. Consequently, the Academic Affairs and Student Success Committee charter has been created. This charter seeks to: define the Committee's purpose, primary goals, and objectives and clarify how members will work together to fulfill the goals and objectives of the Committee as a whole.

The charter language will be evaluated on an annual basis to ensure it remains relevant and effective to the System and its institutions.

Financial Analysis/History:

There is no financial implication.

Janet Waldron

Digitally signed by Janet Waldron
DN: cn=Janet Waldron, o=UNT System,
ou=Vice Chancellor for Finance,
email=janet.waldron@untsystem.edu, c=US
Date: 2015.02.10 11:09:38 -06'00'

Vice Chancellor for Finance

Legal Review:

This item has been reviewed by General Counsel.

Nancy S. Footer

Digitally signed by Nancy S. Footer
DN: cn=Nancy S. Footer, o=UNT System,
ou=Office of General Counsel,
email=nancy.footer@untsystem.edu, c=US
Date: 2015.02.12 11:26:47 -06'00'

Vice Chancellor/General Counsel

Schedule:

The Charter will be effective upon passage by the Board of Regents.

Recommendation:

It is recommended that the Board of Regents approve the Academic Affairs and Student Success Committee Charter.

Recommended By:

Rosemary Haggett

Vice Chancellor for Academic
Affairs & Student Success

Rosemary R.
Haggett

Digitally signed by Rosemary R. Haggett
DN: cn=Rosemary R. Haggett, o=University of
North Texas System, ou=Vice Chancellor for
Academic Affairs and Student Success,
email=rosemary.haggett@untssystem.edu,
c=US
Date: 2015.02.10 16:41:10 -06'00'

Vice Chancellor

Lee Jackson

Digitally signed by Lee Jackson
DN: cn=Lee Jackson, o=University of
North Texas System, ou=Chancellor,
email=lee.jackson@untssystem.edu,
c=US
Date: 2015.02.16 09:47:33 -06'00'

Chancellor

Attachments Filed Electronically:

- Academic Affairs & Student Success Charter



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Board Order

Title: Approval of the Academic Affairs and Student Success Committee Charter

At an official meeting of the Board of Regents of the University of North Texas System properly posted and held on February 19-20, 2015, pursuant to a motion made by Regent _____ and seconded by Regent _____, the Board approved the motion presented below:

Whereas, compliance with a formal charter is a recognized best practice in higher education governance, and

Whereas, the Academic Affairs and Student Success Committee Charter has been created in accordance with best practices,

Now, Therefore, The Board of Regents authorizes and approves the following:

1. The approval of the Academic Affairs and Student Success Committee Charter.
-

VOTE: _____ ayes _____ nays _____ abstentions

BOARD ACTION:

Attested By:

Approved By:

Rosemary R. Haggett, Secretary
Board of Regents

Brint Ryan, Chairman
Board of Regents

University of North Texas System Board of Regents

Academic Affairs and Student Success Committee Charter

The Academic Affairs and Student Success Committee is responsible for reviewing and making recommendations to the full Board regarding UNTS' institutions' academic missions, as well as policies and resources needed to realize missions, execute academic strategic priorities, ensure the quality and integrity of each institution's programs and instruction, and to promote the welfare of students attending any UNTS institution. The Committee shall provide governance oversight on the quality of teaching and learning, institutional and System alignment and progress toward fulfillment of mission and vision, compliance with state and federal expectations, and the academic success and well-being of the student body at each institution.

In carrying out these responsibilities, the Academic Affairs and Student Success Committee will:

- Confirm that the System's strategic plan and institutional plans are built upon a comprehensive academic plan;
- Review institutional academic policies and propose new or revised policies, as appropriate, to the full Board;
- Monitor institutional strategies in enrollment management, including articulation opportunities, and consider the impact of these strategies on each institution as a whole;
- Review, on an annual basis, the admission standards for each institution and the language used in publicizing such standards;
- Monitor the integration of information technology into teaching and learning;
- Review significant findings and recommendations received from the Southern Association of Colleges and Schools – Council on Colleges (SACS-COC) and specialized accrediting agencies, and ensure that any recommendations and requirements are addressed appropriately within designated timeframes;
- Review proposals and any necessary policies related to the non-academic aspects of student life, including student services and student conduct;
- Represent students' interests in all policy decisions made by the Board;
- Oversee financial aid strategies to ensure alignment with enrollment strategies;
- Review System institutional data and peer institution data regarding comparative status, performance, quality, and value, and ensure that academic Key Performance Indicators are appropriately set and met;
- Take responsibility for serving as diligent and knowledgeable Board members regarding academic programs and policies and student success and completion initiatives;
- Regularly review UNTS' institutions' program assessments to ensure viable and modern programs that meet workforce needs;
- Pursue educational opportunities regarding key topics in higher education affecting UNTS institutions;
- Oversee initiatives seeking to increase student diversity;

- Review faculty personnel policies, including criteria and standards for tenure and promotion to see that they are clearly articulated, accessible to faculty members, and applied systematically and equitably across the institutions;
- Approve faculty candidates for appointment with tenure, or awarding of tenure status to faculty on the tenure track;
- Review institutional advising, tutoring, counseling services, and other educational planning and support services and monitor student retention and persistence to graduation
- Monitor research funding for consistency with the institutions' missions.

The Academic Affairs and Student Success Committee will also:

- Conduct an annual self-evaluation of the Committee's performance and the effectiveness and compliance with this charter;
- Report Committee actions to the Board with such recommendations the Committee may deem appropriate;
- Bring to the attention of the Board any matters concerning the System's institutions' academic programs or faculty on which it requires guidance or direction from the Board;
- Consider and advise on any matter referred to it by the Board, the Presidents, the Vice Chancellor for Academic Affairs and Student Success, or the Chancellor;
- Perform other governance oversight as assigned by the Board.

Adopted:

Effective:

Revised:



Board Briefing

Committee: Finance

Date Filed: January 14, 2015

Title: Approval of UNT Naming Rights Sponsorship Agreement with Ryan, L.L.C.

Background:

UNT and Ryan, LLC have negotiated a corporate naming rights sponsorship agreement, under which Ryan, LLC will receive certain naming rights on signage on each of the end zone scoreboards and on the removable basketball court floor located in the Super Pit. These naming rights will be provided for the term of the sponsorship agreement, which is ten years. Chairman Brint Ryan, on behalf of Ryan, L.L.C., has generously pledged \$1,000,000 in sponsorship dollars to be paid under the terms of the sponsorship agreement.

Because Chairman Ryan has a substantial interest in Ryan, LLC, and the proposed agreement between UNT and Ryan, L.L.C. is a naming rights sponsorship agreement with a monetary value of \$1,000,000, Board of Regent approval is necessary in order for UNT to be able to enter into the agreement.

Financial Analysis/History:

Over a period of the next four years, \$1,000,000 will be paid in sponsorship fees.

Bob Brown
Digitally signed by Bob Brown
DN: cn=Bob Brown, o=University of North Texas, ou=VP for Finance and Administration, email=bob.brown@unt.edu, c=US
Date: 2015.02.10 08:33:18 -06'00'
Institution Chief Financial Officer

Janet Waldron
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DN: cn=Janet Waldron, o=UNT System, ou=Vice Chancellor for Finance, email=janet.waldron@untsystem.edu, c=US
Date: 2015.02.10 11:10:10 -06'00'
Vice Chancellor for Finance

Legal Review:

This item has been reviewed by General Counsel.

Nancy S. Footer
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Date: 2015.02.12 11:27:45 -06'00'
Vice Chancellor/General Counsel

Schedule:

The term of the Sponsorship Agreement is for ten years from the effective date of the Agreement. The sponsorship fee of \$1,000,000 will be paid in equal payments over the first four years that the Sponsorship Agreement is in effect. The naming rights on signage will be put in place within sixty days after the effective date of the Agreement or approval of the Sponsorship Agreement by the Board of Regents, whichever is later, and will remain in place for the term of the Agreement.

Recommendation:

It is recommended that the Board of Regents authorize and approve the naming rights sponsorship agreement between UNT and Ryan, L.L.C.

Recommended By:

Rick Villarreal

Athletic Director

Neal Smatresk

Digitally signed by Neal Smatresk
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North Texas, ou=President,
email=neal.smatresk@unt.edu, c=US
Date: 2015.02.11 15:39:16 -06'00'

President

Lee Jackson

Digitally signed by Lee Jackson
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North Texas System, ou=Chancellor,
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Date: 2015.02.16 09:48:25 -06'00'

Chancellor



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Board Order

Title: Approval of UNT Naming Rights Sponsorship Agreement with Ryan, L.L.C.

At an official meeting of the Board of Regents of the University of North Texas System properly posted and held on February 19-20, 2015, pursuant to a motion made by Regent _____ and seconded by Regent _____, the Board approved the motion presented below:

Whereas, UNT has negotiated a sponsorship naming rights agreement with Ryan, L.L.C. for signage and promotional rights in the Super Pit, and

Whereas, under the sponsorship agreement, Ryan, L.L.C. will become a Naming Rights Sponsor of the UNT Super Pit,

Now, Therefore, The Board of Regents authorizes and approves the following:

1. UNT is authorized and approved to enter into a naming rights sponsorship agreement between UNT and Ryan, L.L.C. for signage and promotional rights in the Super Pit.
-

VOTE: _____ ayes _____ nays _____ abstentions

BOARD ACTION:

Attested By:

Approved By:

Rosemary R. Haggett, Secretary
Board of Regents

Don Potts, Vice Chairman
Board of Regents



Board Briefing

Committee: Finance

Date Filed: January 20, 2015

Title: Delegation of Authority to negotiate, approve, and sign an Extension of Existing UNTHSC Professional Service Agreements to Provide Physician Services to the Tarrant County Hospital District

Background:

In November 2009, the UNT Health Science Center (UNTHSC) entered into Professional Service Agreements (PSAs) with the Tarrant County Hospital District (TCHD) and Tarrant County Indigent Care Corporation (TCICC) to provide physician services to TCHD in Community Medicine, Orthopedics, Psychiatry and Obstetrics and Gynecology. UNTHSC also entered into PSAs to provide, Rheumatology, Cardiology and Gastroenterology. The PSAs have been extended and are set to expire on March 31, 2015.

The parties now desire to extend the existing PSAs under the same terms and conditions for up to eighteen (18) additional months to allow more time to engage in implementation of the new joint medical enterprise with TCHD.

Financial Analysis/History:

Revenue from the PSAs for FYE 2014 was as follows:

Community Medicine	\$6,539,289
Orthopedics.....	\$4,589,720
Psychiatry.....	\$3,390,869
OB-GYN.....	\$2,319,533
Gastroenterology.....	\$ 285,227

Revenue under this PSA extension is estimated to be as much as follows:

Community Medicine	\$9,808,934
Orthopedics.....	\$6,884,580
Psychiatry.....	\$5,086,304
OB-GYN	\$3,479,300
Gastroenterology.....	\$ 427,841

John A.
Harman

Digitally signed by John A. Harman
DN: cn=John A. Harman, o=Senior
Vice President and CFO, ou=UNTHSC,
email=john.harman@unthsc.edu,
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Institution Chief Financial Officer

Janet
Waldron

Digitally signed by Janet Waldron
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ou=Vice Chancellor for Finance,
email=janet.waldron@untsystem.edu,
c=US
Date: 2015.02.10 10:51:24 -06'00'

Vice Chancellor for Finance

Legal Review:

This item has been reviewed by General Counsel.

Nancy S. Footer

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DN: cn=Nancy S. Footer, o=UNT System,
ou=Office of General Counsel,
email=nancy.footer@untsystem.edu, c=US
Date: 2015.02.11 18:23:16 -06'00'

Vice Chancellor/General Counsel

Schedule:

Beginning April 1, 2015 and extending for up to eighteen (18) additional months.

Recommendation:

It is recommended that the UNT System Board of Regents delegate authority to the Chancellor, with the concurrence of the UNTHSC President, to negotiate, approve, and sign an extension for up to eighteen (18) additional months, of the existing UNTHSC Professional Service Agreements to provide physician services to the Tarrant County Hospital District in Community Medicine, Orthopedics, Psychiatry, Community Medicine, Obstetrics and Gynecology and Gastroenterology.

Recommended By:

John Harman

Institution Chief Financial Officer

Michael R.
Williams

Digitally signed by Michael R.
Williams
DN: cn=Michael R. Williams,
o=UNTHSC, ou=President,
email=michael.williams@unthsc.edu,
c=US
Date: 2015.02.11 10:58:06 -06'00'

President

Lee Jackson

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North Texas System, ou=Chancellor,
email=lee.jackson@untsystem.edu,
c=US
Date: 2015.02.16 09:49:27 -06'00'

Chancellor



Board Order

Title: Delegation of Authority to negotiate, approve, and sign an Extension of Existing UNTHSC Professional Service Agreements to Provide Physician Services to the Tarrant County Hospital District

At an official meeting of the Board of Regents of the University of North Texas System properly posted and held on February 19-20, 2015, pursuant to a motion made by Regent _____ and seconded by Regent _____, the Board approved the motion presented below:

Whereas, UNTHSC provides physician services to the Tarrant County Hospital District, and

Whereas, the Tarrant County Hospital District Professional Service Agreements will expire March 31, 2015, and

Whereas, the parties desire to extend the Professional Service Agreements under the same terms and conditions for up eighteen (18) additional months, to engage in implementation of the new joint medical enterprise with Tarrant County Hospital District,

Now, Therefore, The Board of Regents authorizes and approves the following:

1. Delegation of Authority to the Chancellor, with the concurrence of the UNTHSC President, to negotiate, approve, and sign an extension for up to eighteen (18) additional months, of the existing UNTHSC Professional Service Agreements to provide physician services to the Tarrant County Hospital District in Community Medicine, Orthopedics, Psychiatry, Obstetrics and Gynecology and Gastroenterology.

VOTE: ____ ayes ____ nays ____ abstentions

BOARD ACTION:

Attested By:

Approved By:

Rosemary R. Haggett, Secretary
Board of Regents

Brint Ryan, Chairman
Board of Regents



Board Briefing

Committee: Finance

Date Filed: February 3, 2015

Title: UNT Dallas College of Law FY2015 Tuition Rate

Background:

The UNT Dallas College of Law opened its doors for its inaugural class in August 2014. For FY2015, the College of Law is part of the UNT System but will merge with UNT Dallas in FY2016, according to its authorizing legislation. In its first year, the College of Law enrolled 152 students and expects to grow to approximately 400 students in FY2017, its first year with three classes of law students (L1, L2 and L3).

UNT Dallas College of Law’s core educational goal is delivering a legal education second to none in developing practice-related competencies. Keeping tuition as low as practicable, consistent with this educational goal, is also critical to its mission.

Total tuition for resident students is \$14,040 for 2014-2015. In light of its mission, the College of Law requests that tuition for resident full-time students be set at \$14,565 for the academic year 2015-2016 or \$7,283 per semester, an increase of 3.7%. This increase will only apply to incoming students as current students’ tuition rates are frozen for the entirety of their degree. Resident part-time students will pay the tuition at the same rate, reduced on a pro rate basis depending on semester credit hours enrolled. This tuition will be substantially lower than that charged at any other Texas law school, as evidenced by the chart on the following page.

Current non-resident tuition is \$23,760. It is recommended that non-resident tuition be set at \$24,640, also an increase of 3.7%. However, it is expected that few non-resident students will be admitted.

The breakdown of proposed UNT Dallas College of Law tuition charges is as follows:

*Full Time 30hr/yr Course Load	Statutory Tuition	Board Designated Tuition	Graduate Differential Tuition	Total Tuition	Est. Total Fees**	Total Tuition & Fees
Resident	\$2,400	\$4,965	\$7,200	\$14,565	\$570	\$15,135
Non-Resident	\$12,120	\$5,320	\$7,200	\$24,640	\$570	\$25,210

**Includes \$10/SCH Student Service Fee charged by UNT Dallas.

Comparative tuition date to other Texas law schools is as follows:

		Tx Resident	Non-Resident	
		2014-15	2014-15	
Institution	Location			
Public	TSU	Houston	\$18,620	\$21,212
	Texas Tech	Lubbock	\$22,518	\$32,238
	U. Houston	Houston	\$28,854	\$41,814
	Texas A&M	Fort Worth	\$33,092	\$33,092
	UT Austin	Austin	\$33,162	\$49,244
	<i>Public Average</i>		<i>\$27,249</i>	<i>\$35,520</i>
Private	Baylor U.	Waco	\$53,718	N/A
	SMU	Dallas	\$48,796	N/A
	South Texas	Houston	\$28,680	N/A
	St. Mary's U.	San Antonio	\$33,010	N/A
	<i>Private Average</i>		<i>\$41,051</i>	

*Tuition & Fees data retrieved from each institution's website.

**Based on 1st year student taking a 30 hour course load for Doctor of Jurisprudence degree.

Financial Analysis/History:

This tuition request will only take effect for FY2016. The proposed tuition rate is projected to generate net tuition of \$2.95m. This tuition projection includes the second year class (2L) whose tuition rate is frozen at \$14,040 for the entirety of their degree. The first year class (1L) for FY2016, will also receive a frozen tuition rate for the entirety of their degree. Any variance in student enrollment could have a positive or negative effect on the projected tuition revenue. The College of Law is also expected to receive \$2.6m in State General Revenue (exclusive of State-paid Benefits) bringing total projected revenues to \$5.55m. Expenditures are projected at approximately \$6m. The projected deficit of \$450,000 will be covered by accumulated reserves from special item funding appropriated by the Legislature.

Janet Waldron Digitally signed by Janet Waldron
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Chancellor for Finance,
email=janet.waldron@untsystem.edu, c=US
Date: 2015.02.10 11:12:22 -0600

Vice Chancellor for Finance

Legal Review:

This item has been reviewed by General Counsel.

Nancy S. Footer Digitally signed by Nancy S. Footer
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ou=Office of General Counsel,
email=nancy.footer@untsystem.edu, c=US
Date: 2015.02.12 11:45:34 -0600

Vice Chancellor/General Counsel

Schedule: FY 2015

Recommendation:

It is recommended that the Board authorizes and approves the FY2016 UNT Dallas College of Law Tuition for the 2015-2016 academic year of \$14,565 resident tuition and \$24,640 non-resident tuition.

Recommended By:

William Royal Furgeson

Dean, UNT Dallas College of Law

Lee Jackson

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Texas System, ou=Chancellor,
email=lee.jackson@untsystem.edu, c=US
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Chancellor



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Board Order

Title: UNT Dallas College of Law FY2015 Tuition Rate

At an official meeting of the Board of Regents of the University of North Texas System properly posted and held on February 19-20, 2015, pursuant to a motion made by Regent _____ and seconded by Regent _____, the Board approved the motion presented below:

Whereas, UNT Dallas College of Law is in preparation to enroll its second year class (2L), Board Designated Tuition (BDT) and Graduate Differential Tuition must be established in order for students to matriculate in the Fall of 2015, and

Whereas, for FY2016, the proposed UNT Dallas College of Law tuition would generate a projected \$2.95m net tuition and an estimated \$199,590 in need based financial aid, and

Now, Therefore, The Board of Regents authorizes and approves the following:

1. FY2016 UNT Dallas College of Law Tuition for incoming students for the 2015-2016 academic year - \$14,565 resident tuition and \$24,640 non-resident tuition.
-

VOTE: _____ ayes _____ nays _____ abstentions

BOARD ACTION:

Attested By:

Approved By:

Rosemary R. Haggett, Secretary
Board of Regents

Brint Ryan, Chairman
Board of Regents



Board Briefing

Committee: Finance

Date Filed: January 26, 2015

Title: Adoption of Regents Rule 10.900, *Monitoring of Legislative Appropriation Expenditure Activity and Reporting* & Regents Rule 10.1000, *Review, Approval and Validation of Legislative Appropriation Requests*

Background:

As a part of the financial transformation effort, Deloitte, working with a cross organizational team of finance, accounting and legal staff, identified gaps in existing financial rules, regulation and policies. Several new Regents Rules are recommended for adoption by the Board of Regents as a result of this effort, with two coming forward for consideration at this meeting.

Regents Rule 10.900, *Monitoring of Legislative Appropriation Expenditure Activity and Reporting*, requires the System controller and chief financial officers to monitor and report on appropriations expenditure activity. Regents Rule 10.1000, *Review, Approval and Validation of Legislative Appropriation Requests*, specifies the process by which legislative appropriation requests are prepared and reviewed at each campus and by the System, including final sign off by the chief financial officers, presidents and chancellor.

The Board has the authority to adopt these rules under Texas Education Code §105.101, which grants to the Board the power to adopt rules and policies for the administration of the Board's powers and duties.

Financial Analysis/History:

There are no fiscal implications related to the adoption of new Regents Rules.

Bob Brown
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DN: cn=Bob Brown, o=University of North Texas, ou=VP for Finance and Administration, email=bob.brown@unt.edu, c=US
Date: 2015.02.13 13:24:55 -06'00'

UNT Chief Financial Officer

Dan Edelman
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Date: 2015.02.16 11:48:39 -06'00'

UNT Dallas Chief Financial Officer

John A. Harman
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Date: 2015.02.16 11:00:23 -06'00'

UNTHSC Chief Financial Officer

Janet
Waldron

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ou=Vice Chancellor for Finance,
email=janet.waldron@untsystem.edu,
c=US
Date: 2015.02.16 15:21:40 -06'00'

Vice Chancellor for Finance

Legal Review:

This item has been reviewed by General Counsel.

Nancy S. Footer

Digitally signed by Nancy S. Footer
DN: cn=Nancy S. Footer, o=UNT System,
ou=Office of General Counsel,
email=nancy.footer@untsystem.edu, c=US
Date: 2015.02.12 11:19:49 -06'00'

Vice Chancellor/General Counsel

Schedule:

Effective immediately upon Board approval.

Recommendation:

Adoption of Regents Rule 10.900, *Monitoring of Legislative Appropriation Expenditure Activity and Reporting* & Regents Rule 10.1000, *Review, Approval and Validation of Legislative Appropriation Requests* as set forth in the attachments.

Recommended By:

Janet Waldron

Vice Chancellor for Finance

Lee Jackson

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DN: cn=Lee Jackson, o=University of North
Texas System, ou=Chancellor,
email=lee.jackson@untsystem.edu, c=US
Date: 2015.02.16 09:52:40 -06'00'

Chancellor

Attachments Filed Electronically:

- Regents Rule 10.900, *Monitoring of Legislative Appropriation Expenditure Activity Reporting*
- Regents Rule 10.1000, *Review, Approval and Validation of Legislative Appropriation Requests*



Board Order

Title: Adoption of Regents Rule 10.900, *Monitoring of Legislative Appropriation Expenditure Activity and Reporting* & Regents Rule 10.1000, *Review, Approval and Validation of Legislative Appropriation Requests*

At an official meeting of the Board of Regents of the University of North Texas System properly posted and held on February 19-20, 2015, pursuant to a motion made by Regent _____ and seconded by Regent _____, the Board approved the motion presented below:

Whereas, new Regents Rules are necessary to establish roles and responsibilities for senior finance staff and demonstrate critical internal controls related to appropriation requests and expenditures and the review and certification of the annual financial report,

Now, Therefore, The Board of Regents authorizes and approves the following:

1. Adoption of Regents Rule 10.900, *Monitoring of Legislative Appropriation Expenditure Activity and Reporting* & Regents Rule 10.1000, *Review, Approval and Validation of Legislative Appropriation Requests* as set forth in the attachments to this order.
-

VOTE: _____ ayes _____ nays _____ abstentions

BOARD ACTION:

Attested By:

Approved By:

Rosemary R. Haggett, Secretary
Board of Regents

Brint Ryan, Chairman
Board of Regents

10.900 Monitoring of Legislative Appropriation Expenditure Activity and Reporting

10.901 Monitoring and Review of Appropriations. All expenditures of legislative appropriations by the System shall be appropriately monitored, reviewed, and reported. The Vice Chancellor for Finance and the chief financial officer for each Institution shall be responsible for monitoring and reporting of legislative appropriations expenditure activity.

10.902 Expenditure Review.

1. At least quarterly, the Vice Chancellor for Finance and the chief financial officer of each Institution shall perform a high level review of the legislative appropriations funds that have been expended in that quarter and fiscal year-to-date. Expended funds must be used and spent in accordance with law and System rules, regulations, and policies.

(a) The Vice Chancellor for Finance and the chief financial officer of each Institution shall obtain the necessary report(s) containing Uniform Statewide Accounting System (USAS) data to review the reasonableness of funds expended.

(b) The Vice Chancellor for Finance and the chief financial officer of each Institution shall review balances for the original appropriated budget, appropriations transferred out, cash expended, deposits made into the appropriation accounts, and any appropriation reimbursements. Any unusual variances or balances shall be documented, investigated, and resolved as appropriate.

10.903 Reporting.

1. The Associate Vice Chancellor for Finance/System Controller shall prepare a report providing sufficient detail regarding the review of appropriation expenditures, and shall sign and date the report(s) as evidence of the completed review. A copy of the report shall be provided to the Vice Chancellor for Finance and the chief financial officer of each Institution for review. All supporting documentation shall be maintained with the report(s) in accordance with the System's Records Management and Retention policy.

2. The Vice Chancellor for Finance and the chief financial officer of each Institution shall review the report(s) and supporting documentation for reasonableness, and sign and date the report(s) as evidence of the completed review. Any unusual variances or balances shall be documented, investigated, resolved as appropriate and reported to the Vice Chancellor for Finance. Any additional supporting documentation shall be maintained with the report(s) in accordance with the System's Records Management and Retention policy.

Adopted:
Effective:
Revised:

- 10.1000 Review, Approval, and Validation of Legislative Appropriation Requests
- 10.1001 System Review and Approvals. All Legislative Appropriation Requests (LAR) prepared and submitted by the System require prior review and approval by the respective chief financial officer and President for each Institution, the Vice Chancellor for Finance, and the Chancellor.
- 10.1002 Review and Approval by Chief Financial Officers.
1. The System shall prepare and submit LARs that comply with the Legislative Budget Board (LBB) instructions. The System chief financial officers shall perform a review to validate that each LAR: (a) is in compliance with approved guidelines for the State of Texas and with Regent Rules; (b) is for funding that will be used to carry out the System mission, goals, and objectives consistent with the strategic plan; and (c) is aligned with sound fiduciary management of System resources.
 2. After each LAR is reviewed and approved by the System chief financial officers, the Vice Chancellor for Finance shall present the System Administration LAR to the Chancellor and each Institution chief financial officer shall submit the Institution's LAR to its President for validation.
- 10.1003 Review and Validation Prior to Submittal.
1. The Chancellor for System Administration and the President for each Institution shall validate the review performed by the chief financial officers.
 2. The System Administration Office of Finance and Office of Governmental Relations and Policy Operations shall review and submit the final LARs to the Chancellor for approval. The final LARs shall then be submitted to the LBB.
 3. The review, validation, and approval of all LARs shall be performed timely to comply with the deadlines established by the LBB.

Adopted:
Effective:
Revised:



Board Briefing

Committee: Finance

Date Filed: February 9, 2015

Title: Approval of the Finance Committee Charter

Background:

The effective development and compliance with formal committee charters is a recognized best practice in higher education governance, as it develops a clear focus and defined parameters to all committee business. Consequently, the Finance Committee charter has been created. This charter seeks to: define the Committee's purpose, primary goals, and objectives and clarify how members will work together to fulfill the goals and objectives of the Committee as a whole.

The charter language will be evaluated on an annual basis to ensure it remains relative and effective to the System and its institutions.

Financial Analysis/History:

There is no financial implication.

Janet Waldron

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ou=Vice Chancellor for Finance,
email=janet.waldron@untssystem.edu,
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Date: 2015.02.10 11:12:03 -06'00'

Vice Chancellor for Finance

Legal Review:

This item has been reviewed by General Counsel.

Nancy S. Footer

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ou=Office of General Counsel,
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Date: 2015.02.12 11:29:44 -06'00'

Vice Chancellor/General Counsel

Schedule:

The Charter will be effective upon passage by the Board of Regents.

Recommendation:

It is recommended that the Finance Committee and the full Board approve the Charter.

Recommended By:

Janet Waldron

Vice Chancellor for Finance

Lee Jackson

Digitally signed by Lee Jackson
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Texas System, ou=Chancellor,
email=lee.jackson@umtsystem.edu, c=US
Date: 2015.02.16 09:53:38 -06'00'

Chancellor

Attachments Filed Electronically:

- Finance Committee Charter



UNT | SYSTEM™

Board Order

Title: Approval of the Finance Committee Charter

At an official meeting of the Board of Regents of the University of North Texas System properly posted and held on February 19-20, 2015, pursuant to a motion made by Regent _____ and seconded by Regent _____, the Board approved the motion presented below:

Whereas, compliance with a formal charter is a recognized best practice in higher education governance, and

Whereas, the Finance Committee Charter has been created in accordance with best practices,

Now, Therefore, The Board of Regents authorizes and approves the following:

1. The approval of the Finance Committee Charter.
-

VOTE: _____ ayes _____ nays _____ abstentions

BOARD ACTION:

Attested By:

Approved By:

Rosemary R. Haggett, Secretary
Board of Regents

Brint Ryan, Chairman
Board of Regents

**BOARD OF REGENTS
UNIVERSITY OF NORTH TEXAS SYSTEM
FINANCE COMMITTEE CHARTER**

The Finance Committee oversees the fiscal stability and long term economic health of the University of North Texas System. The committee monitors the System and component institutions' financial operations, debt level, and investment performance; requires the maintenance of accurate and complete financial records; and maintains open lines of communication with the Board of Regents about the System and component institutions' financial condition. The Finance and Committee shall also have responsibility to review all capital project schedules and construction contracts, evaluate land and property purchase opportunities, recommend to the Board any required actions concerning the naming of buildings, facilities, real property, streets and programs as required by the Regents Rules, and review contracts and purchases of goods and services as required by the Regents Rules.

Specifically, the Finance Committee shall review and recommend to the Board:

- The consolidated annual operating budget;
- Financial components of the capital budget;
- Changes to tuition and those fees and charges requiring Board approval;
- Contracts and purchases of goods and services as required by the Regents Rules;
- The issuance of debt;
- Changes to the consolidated annual budget as required by the Regents Rules;
- Investment regulations and policies, including investment goals, model asset allocations, distribution policies and performance benchmarks;
- Capital project plans and schedules;
- Capital project design and construction contracts as required by Regents Rules;
- The naming of buildings, facilities , real property, streets and programs as required by the Regents Rules;
- Administration of System real property, including both surface and mineral interests
- Campus Master Plans;
- The Finance Committee charter

The Finance Committee also provides governance oversight to:

- Budget to actual status;
- Long-range financial planning strategies;
- Total indebtedness of the System and component institutions;
- The investment portfolio, including performance of investments compared to relevant benchmarks or indices and investment costs; and
- The financial relationship between the System and component institutions' and their respective affiliates, including affiliated foundations, clinical operations, and external entities

The Finance Committee may also review:

- Selected financial metrics that measure the System and component institutions' fiscal condition
- Capital financing and debt-management reports
- The report on central reserves
- Asset management reports
- Other external and internal reporting requirements
- Other financial reports as requested by the committee



Board Briefing

Committee: Audit

Date Filed: January 8, 2015

Title: Approval of UNT System Internal Audit Charter

Background:

The UNT System Internal Audit Charter is being revised pursuant to a remedial activity that resulted from the work performed on Governance under the leadership of the Financial Oversight Task Force.

Financial Analysis/History:

There is no financial impact.

Janet Waldron Digitally signed by Janet Waldron
DN: cn=Janet Waldron, o=UNT System, ou=Vice
Chancellor for Finance,
email=janet.waldron@untssystem.edu, c=US
Date: 2015.02.16 15:22:18 -06'00'

Vice Chancellor for Finance

Legal Review:

This item has been reviewed by General Counsel.

Nancy S. Footer Digitally signed by Nancy S. Footer
DN: cn=Nancy S. Footer, o=UNT System, ou=Office
of General Counsel,
email=nancy.footer@untssystem.edu, c=US
Date: 2015.02.12 11:38:51 -06'00'

Vice Chancellor/General Counsel

Schedule: The UNT System Internal Audit Charter will be adopted immediately upon approval by the Board.

Recommendation:

It is recommended that the Board of Regents approve the attached UNT System Internal Audit Charter.

Recommended By:

Steve Goodson

Interim Chief Internal Auditor

Lee Jackson Digitally signed by Lee Jackson
DN: cn=Lee Jackson, o=University of
North Texas System, ou=Chancellor,
email=lee.jackson@untssystem.edu, c=US
Date: 2015.02.16 09:54:22 -06'00'

Chancellor

Attachments Filed Electronically:

- UNT System Internal Audit Charter



Board Order

Title: Approval of UNT System Internal Audit Charter

At an official meeting of the Board of Regents of the University of North Texas System properly posted and held on February 19-20, 2015, pursuant to a motion made by Regent _____ and seconded by Regent _____, the Board approved the motion presented below:

Whereas, a remedial activity resulting from the work performed on Governance under the leadership of the Financial Oversight Task Force recommended the Internal Audit Charter be revised, and

Whereas, the Interim Chief Internal Auditor has prepared the Internal Audit Charter, and

Whereas, the Board of Regents has review the Internal Audit Charter,

Now, Therefore, The Board of Regents authorizes and approves the following:

1. Revisions to the UNT System Internal Audit Charter as set forth in the attachment to this order
-

VOTE: _____ ayes _____ nays _____ abstentions

BOARD ACTION:

Attested By:

Approved By:

Rosemary R. Haggett, Secretary
Board of Regents

Brint Ryan, Chairman
Board of Regents

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INTERNAL AUDIT CHARTER

Introduction

The University Of North Texas System Board of Regents' Audit Committee (Committee), as outlined in Regent Rules 03.400 and 04.500, has established the Internal Audit Department (Internal Audit) to serve as an appraisal function to examine and evaluate the operations of the University of North Texas System and its components institution (System).

Purpose

The purpose of Internal Audit is to provide independent, objective assurance and consulting services designed to add value and improve the University of North Texas System operations. It assists the System in accomplishing its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes.

Role

The Chief Internal Auditor reports to the Audit Committee. The Audit Committee recommends for approval by the Board the hiring, compensation, removal, and evaluation of the Chief Internal Auditor who shall report to the Board through the Committee. At least once per year, the Audit Committee will review the performance of the Chief Internal Auditor and review the letter of employment outlining the details of employment. The Chief Internal Auditor shall have and maintain a professional audit staff with sufficient knowledge, skills, experience, and professional certifications to meet the requirements outlined by this charter. On an annual basis, the Chief Internal Auditor will perform an evaluation of the Internal Audit Department's staff (qualifications and training, etc.)

Internal Audit Staff report directly to the Chief Internal Auditor. Internal Audit activities, their purpose, authority and responsibility, performance relative to the audit plan, and audit reports are communicated by the Chief Internal Auditor to the Board of Regents and all other applicable reporting entities including the State of Texas. This reporting relationship promotes independence and provides adequate consideration of audit issues, recommendations, and management action plans.

The Chief Internal Auditor will also coordinate the audit efforts with the System's external auditors, and conduct independent reviews of specific issues, accounts, or incidents where applicable. Members of the Internal Audit Department will meet the continuing professional education requirements for government auditors as well as for the professional certifications they may hold.

Authority

Authority is granted for full, free, and unrestricted access to any and all System records, physical properties, and personnel relevant to any function under review. Documents and information given to Internal Audit will be handled in the same prudent and professional manner as by those employees normally accountable for them.

All employees shall assist Internal Audit in fulfilling their function as requested. In the event any officer, agent, or employee of the System shall fail to cooperate fully with Internal Audit or shall otherwise hinder or prevent or attempt to hinder or prevent any audit, the Chief Internal Auditor shall immediately and simultaneously report the same to the Chancellor and the Audit Committee.

Internal Audit shall also have free and unrestricted access to the Audit Committee, the Chairman of the Board of Regents and the Chancellor.

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The Chief Internal Auditor and Internal Audit Staff are not authorized to assume the role of management and perform any operational duties. This includes initiating and approving accounting transactions external to the Internal Audit department, developing policies and procedures external to the Internal Audit department, implementing internal controls, installing systems, preparing records, engaging in any other activity that may impair internal audit's judgment or directing the activities of any System employee not employed by the Internal Audit department.

The Chief Internal Auditor is authorized to engage and contract with external parties related to fulfilling the function of the office. Any contract must follow all applicable Board of Regents Rules and UNT System Policies and Procedures.

Independence

All Internal Audit activities shall remain free of influence by any element in the organization, including matters of audit selection, scope, procedures, frequency, timing, or report content to permit maintenance of an independent and objective mental attitude necessary in rendering reports. Internal Audit shall exhibit the highest level of professional objectivity in gathering, evaluating, and communicating information about the activity or process being examined. Internal Audit will make a balanced assessment of all the relevant circumstances and not be unduly influenced by their own interests or by others in forming judgments.

Internal Auditors shall have no direct operational responsibility or authority over any of the activities they review. Accordingly, they shall not develop nor install systems or procedures, prepare records, approve transactions external to Internal Audit, or engage in any other activity which would normally be audited. Review and appraisal by Internal Audit does not in any way substitute for or relieve other persons in the system of their management responsibilities.

Audit Responsibilities

The primary purpose of the Internal Audit function is to assist senior management and the Board of Regents in the effective execution of their responsibilities. Internal Audit completes this purpose by accomplishing the following responsibilities:

1. Reviewing the reliability and integrity of financial and operating information and the means used to identify measure, classify, and report such information.
2. Reviewing the systems established to ensure compliance with those policies, plans, procedures, laws, and regulations which could have a significant impact on operations and reports and whether the organization is in compliance.
3. Reviewing the means of safeguarding assets and, as appropriate, verifying the existence of such assets.
4. Determining compliance with policies, procedures, laws and regulations.
5. Reviewing internal controls, including those over financial reporting processes.
6. Evaluating the economy and efficiency with which resources are employed.
7. Evaluating information security.
8. Reviewing operations or programs to ascertain whether results are consistent with established objectives and goals and whether the operations are being carried out as planned.
9. Reviewing specific operations at the request of the Audit Committee or management, as appropriate, and implementing the annual audit plan, as approved, including any special tasks or projects requested by management and the Board.
10. Monitoring and evaluating the effectiveness of the organization's risk management system.
11. Monitoring a central repository of hotline complaints and reporting the complaint resolution status to the Audit Committee.
12. Serving as the facilitator and coordinator for all federal, state, and other external audit agencies. Evaluating the quality of performance of external auditors and the degree of coordination with Internal Audit. External audit agencies shall contact the Chief Internal Auditor for entrance and exit audit conferences.
13. Coordinating or performing internal investigations of suspected fraud, waste and abuse and notifying management and the Board of the results.

Audit Planning

Annually (prior to the start of a new fiscal year), the Chief Internal Auditor shall present the Internal Audit Plan as well as budget and resource requirements for the upcoming fiscal year to the Audit Committee for their recommendation for approval by the Board of Regents. The Internal audit plan will be developed based on a prioritization of the audit universe using a risk-based methodology, including input of senior management and the Board of Regents. The Chief Internal Auditor will communicate the impact of resource limitations and significant priority changes to senior management and the Board of Regents. Any significant deviation from the approved audit plan shall be communicated to the Audit Committee through quarterly activity reports.

Reporting

The Chief Internal Auditor shall report at each regular meeting of the Audit Committee on any condition that, in the judgment of the Chief Internal Auditor, could adversely affect the UNT System. Suspected fraud, theft and misuse of funds reported to the Chief Internal Auditor will be promptly reported to the Chairman of the Audit Committee.

A written report will be prepared and issued by the Chief Internal Auditor following the conclusion of each audit and will be distributed as appropriate. A copy of each audit report and a summarization will be forwarded to the Secretary of the Board of Regents to be provided to all Regents.

The Chief Internal Auditor may include in the final audit report the management responses and corrective action taken or to be taken in regard to the specific recommendations. Management responses should be received within 10 business days from the date the draft report was sent. Each response should include the individual responsible for implementing the recommendation, the timetable for anticipated completion of action to be taken and an explanation for any recommendations not addressed.

Internal Audit is responsible for appropriate follow-up on audit recommendations and management action plans. All recommendations and management action plans will remain open and monitored until cleared by the Chief Internal Auditor.

Professional Standards

The Internal Audit Staff shall adhere to the Texas Internal Auditing Act, Chapter 2102 of the Texas Government Code, and the Institute of Internal Auditors' "Code of Ethics." Internal Audit shall conform with the Institute of Internal Auditors' "*International Standards for the Professional Practice of Internal Auditing*," (*Standards*) as contained in the International Professional Practices Framework as well as the Generally Accepted Government Auditing Standards (GAGAS).

Periodic Assessment

The Chief Internal Auditor will annually assess whether the purpose, authority, and responsibility, as defined in this charter, continue to be adequate to enable Internal Audit to accomplish its objectives. The result of this periodic assessment should be communicated to Audit Committee. The Audit Committee will annually review and affirm the Internal Audit Charter.

In addition, the Chief Internal Auditor will periodically review the quality and effectiveness of the internal audit activity to include compliance with the International Standards for the Professional Practice of Internal Auditing. This includes a Quality Assurance Review as directed by the Texas Internal Auditing Act, Chapter 2102 of the Texas Government Code. The Chief Audit Executive will communicate to the Audit Committee on the internal audit activity's quality assurance and improvement program, including results of ongoing internal assessments and external assessments conducted at least every three years.

Audit Committee Chair

Chief Internal Auditor

Date:

Adopted:

Effective:

Revised:



Board Briefing

Committee: Audit

Date Filed: February 17, 2015

Title: Approval of UNT System Internal Audit Strategic Plan

Background:

The UNT System Internal Audit Strategic Plan was created to outline the vision of the department. Internal Audit is to be a high-performing internal audit activity that meets the expectations of our stakeholders and adheres to The Institute of Internal Auditors International Standards for the Professional Practice of Internal Auditing (Standards) and the attributes of high performance recognized by leading internal audit activities.

Financial Analysis/History:

There is no financial impact.

Vice Chancellor for Finance

Legal Review:

This item has been reviewed by General Counsel.

Vice Chancellor/General Counsel

Schedule:

The UNT System Internal Audit Strategic Plan will be adopted immediately upon approval by the Board.

Recommendation:

It is recommended that the Board of Regents approve the attached UNT System Internal Audit Strategic Plan.

Recommended By:

Steve Goodson
Interim Chief Internal Auditor

Attachments Filed Electronically:

- **UNT System Internal Audit Strategic Plan**



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Board Order

Title: Approval of UNT System Internal Audit Strategic Plan

At an official meeting of the Board of Regents of the University of North Texas System properly posted and held on February 19-20, 2015, pursuant to a motion made by Regent _____ and seconded by Regent _____, the Board approved the motion presented below:

Whereas, the UNT System Internal Audit Strategic Plan was created to outline the vision of the Internal Audit department, and

Whereas, the Interim Chief Internal Auditor has prepared the UNT System Internal Audit Strategic Plan, and

Whereas, the Board of Regents has reviewed the UNT System Internal Audit Strategic Plan,

Now, Therefore, The Board of Regents authorizes and approves the following:

1. UNT System Internal Audit Strategic Plan
-

VOTE: ____ ayes ____ nays ____ abstentions

BOARD ACTION:

Attested By:

Approved By:

Rosemary R. Haggett, Secretary
Board of Regents

Brint Ryan, Chairman
Board of Regents

UNT System
Internal Audit Strategic Plan

Report Contents

- Introduction
- Deloitte Internal Audit Capabilities Assessment
- UNT System Internal Audit Proposed Actions
- UNT System Internal Audit Organizational Charts
- Cost Estimates
- Conclusion
- Appendix A - UNT System Internal Audit Accountability Plan

Introduction

At the request of UNT System Internal Audit, Deloitte performed a staffing capabilities assessment and determined the maturity level of the UNT System Internal Audit function using the Internal Audit Capability Model developed by the Institute of Internal Auditors (IIA). The IIA is the leading professional association in the internal audit field.

The IIA Capability Model includes six elements of internal auditing:

- Services and Role,
- People Management,
- Professional Practices,
- Performance Management and Accountability,
- Organizational Relationships and Culture, and
- Governance Structures.

The UNT System Internal Audit function was evaluated on each of these elements, as well as leading practices.

UNT System Internal Audit, using Deloitte's input, created an accountability plan to address the enhancement opportunities identified by Deloitte, including a proposed UNT System Internal Audit organizational structure.

Internal Audit Capabilities Assessment

February 19, 2015

Preliminary Draft – For Discussion Purposes Only



Executive summary

We have completed a staffing capabilities assessment of the Internal Audit (“IA”) function at the University of North Texas System (“UNTS”). The purpose of this assessment is to evaluate IA’s maturity level against the Institute of Internal Auditors (“IIA”) IA Capability Model (“CM”) in an effort to increase IA’s value to UNTS. The key objectives were to:

- Assess existing internal audit staff skill capabilities based on IA Capability Model (“IA-CM”).
- Identify the UNTS IA function’s maturity on the model and its implementation status for each of the established key areas.
- Evaluate established goals for the UNTS Internal Audit Function and suggest strategic initiatives to move the function from its current position on the model to its goal position.
- Analyze existing job responsibilities by level and provide recommendations for improvement or realignment.
- Analyze existing salary ranges by level and benchmark against current industry salary ranges by level.

Our procedures focused on assessing internal audit staff and management capabilities with consideration of the risk assessment and audit planning processes. Interviews were conducted with members of the executive and senior management team, the Audit Committee Chair, and members of both IA management and the IA staff. We also conducted surveys with select members of the management team and facilitated an independent survey with the IA department. This approach was not inclusive of a full quality assessment review which assesses IA’s compliance with the IIA’s *International Standards for the Professional Practice of Internal Auditing*; however, related observations identified in the course of the analysis were noted.

The IA-CM framework identifies fundamentals needed for effective internal auditing in the public sector and consists of five levels tied to leading practices. Each level represents an evolutionary stage in the maturity of an IA function, with Level-1 being the most basic and Level-5 representing an optimized function. We believe UNTS’ IA function generally operates at Level 2- Infrastructure as per the IA-CM. For one element of the model, Governance Structure, the IA function operates at Level 4 – Managed.

As implied throughout the report, transforming IA into a leading organization cannot be achieved overnight or singularly by Internal Audit. For some enhancements, a measured, sequential approach will be necessary and possibly take months, even a year to implement. Other enhancements are truly “quick hits” that can add value promptly. Overall, an investment of resources and commitment from UNTS will be required to achieve this transformation, and we believe IA can achieve a return on this investment by embracing many of the enhancements contained herein. If implemented correctly, the enhancements included within this report will facilitate the achievement of many of the leading practices endorsed by the IIA, increase the value IA provides UNTS, improve the allocation and effectiveness of IA resources, increase coverage of high risk areas, and instill consistency across IA practices.

Executive summary

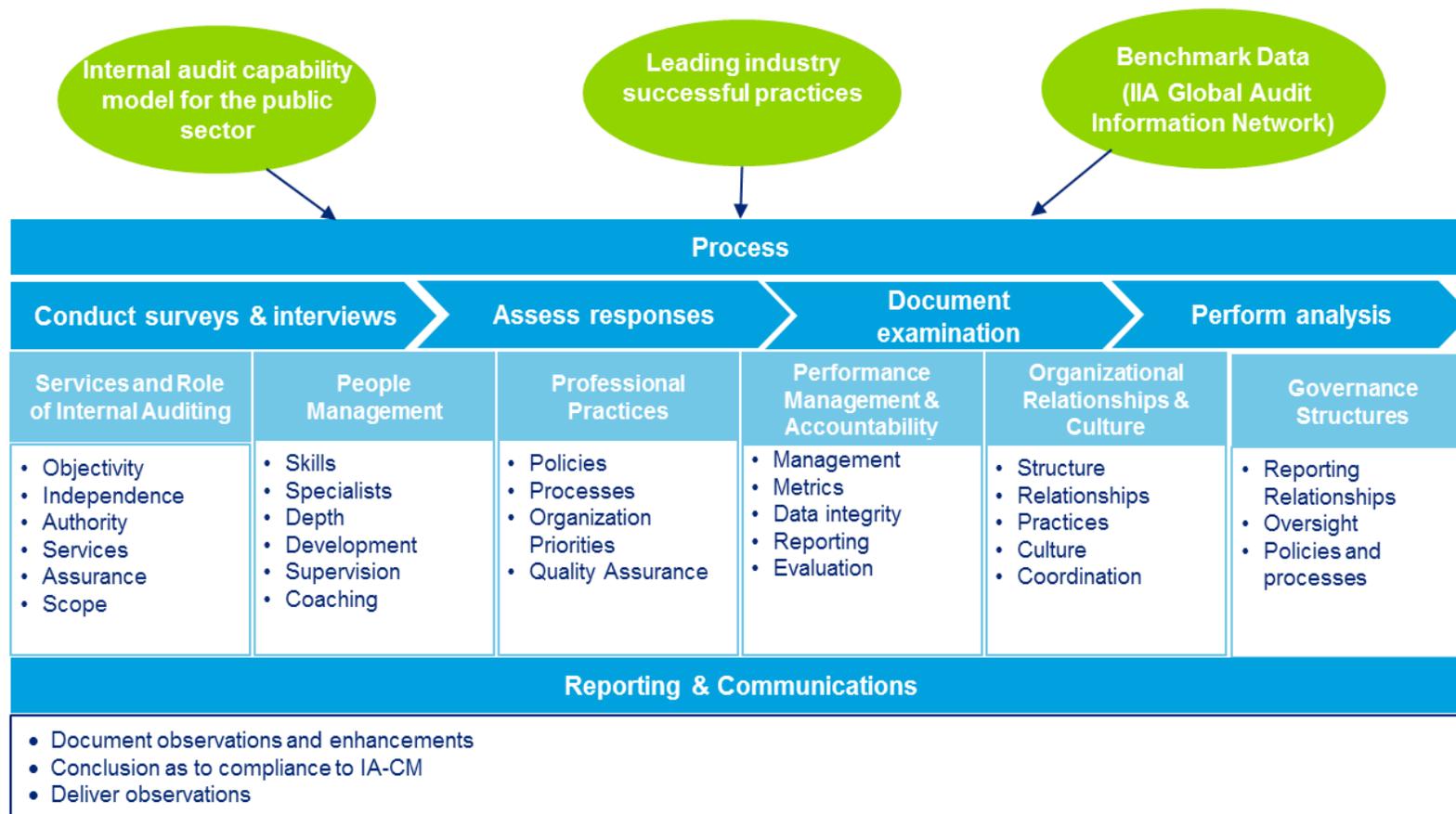
DRAFT

The following approach was utilized to perform the staffing capabilities assessment.

Assessment of IA's performance and documentation against the IA-CM and leading practices.

Surveys responses collected from executive management and internal audit (14 Management Surveys, 10 IA Self-Assessment Surveys).

Interviews (11 total) with UNTS Chancellor, Vice Chancellor of Finance, Chief Financial Officers (3), General Counsel, Audit Committee Chair, Chief Information Officer, IA professionals, Director - Internal Audit, and the Interim Chief Internal Auditor (CIA).



Executive summary

IA may consider the following enhancements to improve the capabilities to meet management’s expectations.

Area of focus	Enhancement opportunities
Services & Role of Internal Auditing	<ul style="list-style-type: none"> • The role of Internal Audit should to be evaluated to determine the risk-based allocation of time between financial, operational, technology, compliance, and investigative efforts. • The Board of Regents (“BOR”) and the CIA should consider assessing IA’s role in performing investigations. • Management and IA staff should be actively involved in the risk assessment process. IA staff should have visibility to the results of this assessment in order to incorporate risks into audit execution.
People Management	<ul style="list-style-type: none"> • IA should determine their go-forward operating model (organizational structure, sourcing arrangements) and proactively identify the skill sets required to supplement the existing team. • The current IA structure should be evaluated to identify opportunities for development and promotion for staff/seniors, including a determination as to if a Supervisor and Manager position should be created to provide increased staff oversight. • IA should consider implementing a process to determine that all IA staff receives appropriate training for their job responsibilities, especially in the areas of emerging risks and industry trends. • IA Management should ensure that the audit staff is receiving timely and relevant feedback on their performance. • An onboarding program should be established help articulate expectations for new employees.
Professional Practices	<ul style="list-style-type: none"> • Standardized IA policies and procedures should be documented and communicated to the entire staff to help ensure consistency across the department; specifically on the audit methodology. • A continuous monitoring program can be implemented to provide additional coverage of the risk assessment, specifically utilizing data analytics to drive risk identification and monitoring.
Performance Management and Accountability	<ul style="list-style-type: none"> • Key performance metrics (for example, average fieldwork duration, time from completion of fieldwork to issuance of report) can be used evaluate the performance of the department. • The quality assurance and improvement program should be clearly defined, documented and administered in order to facilitate an environment of continuous improvement. • IA should provide periodic updates as part of the normal reporting process to the BOR on continuous monitoring activities, including any irregularities that potentially impact the risk assessment and the annual IA plan. • IA should enhance their reports with the Audit Committee to assist them in understanding the staff profile, staffing allocation, and the capacity to cover various risks.

Executive summary (cont.)

Area of focus	Enhancement opportunities
Organizational Relationships and Culture	<ul style="list-style-type: none"> • IA can also help educate operating management on control, risk management and governance by providing presentations or ‘brown bag’ lunch sessions for management and their staff. • IA should strive to be viewed as a source for leading practices information and share data throughout the organization. • IA should continue to coordinate with the Compliance function, but also pursue opportunities to partner with Risk Management, Research Integrity & Compliance and other related functions to define their collaborative roles and responsibilities going forward. • To build collaboration across departments and enhance business process knowledge, the BOR and management should consider the rotation of operational associates into IA or the implementation of guest auditors (subject matter expertise) for specific audit engagements. • IA should consider launching an internal website that allows for sharing of common issues and best practices and is accessible by all campuses.
Governance Structures	<ul style="list-style-type: none"> • The CIA should consider providing “educational updates” to management and the Board on new standards, changes in laws/regulations, leading risk management and governance practices, or other emerging issues. • The Audit Committee Chair and/or members should meet with the IA staff at least annually in order to gain insight on the execution of the overall strategy and interact with the team.
Industry Benchmark	<p><u>Audit Organization</u></p> <ul style="list-style-type: none"> • IA should determine their future state staffing model with consideration to requirements for subject matter specialists to evaluate complex UNTS focus areas. • Consideration should be given to implementing an IA model that allows for auditors to reside at various locations in an effort to recruit and retain talent.

Executive summary (cont.)

Area of focus	Enhancement opportunities
<p>Industry Benchmark</p>	<p><u>Audit Plan</u></p> <ul style="list-style-type: none"> • IA should revisit the existing risk assessment and audit plan to realign resources as appropriate to address the key risk areas identified. Additionally, the audit plan should include a multi-year view to determine that high risk areas are audited in a timely manner. • IA should consider actively monitoring audit activities against plan to evaluate staff productivity. <p><u>Audit Costs</u></p> <ul style="list-style-type: none"> • IA should evaluate their existing compensation structure against industry and geographic benchmarks in order to increase the ability to recruit and retain employees and to heighten the value IA can provide the UNTS. • IA should also consider investing in the development of the staff, including formalized training to develop technical and soft skills.

Internal audit capability model assessment

Using this model, we identified the level of capability the IA department is operating at for each of the six elements.

 UNTS Internal Audit’s Assessment level by element.

 Interim CIA’s Year 1 Goal.

	Services and Roles of IA	People Management	Professional Practices	Performance Management & Accountability	Organizational Relationships and Culture	Governance Structures
Level 5 - Optimizing	IA recognized as Key Agent of Change	Leadership Involvement with Professional Bodies Workforce Projection	Continuous Improvement in Professional Practices Strategic IA Planning	Public Reporting of IA Effectiveness	Effective & Ongoing Relationships	Independence, Power, & Authority of IA Activity
Level 4 – Managed	Overall Assurance on Governance, Risk Management, & Control	IA Contributions to Management Development IA Activity Support Professional Bodies Workforce Planning	Audit Strategy Leverages Organization’s Management of Risk	Integration of Qualitative & Quantitative Performance Measures	CAE Advises & Influences Top-Level Management	Independent Oversight of IA Activity CAE Reports to Top Level Authority
Level 3 – Integrated	Advisory Services Performance/Value-for-Money Audits	Team Building & Competency Professional Qualified Staff Workforce Coordination	Quality Management Framework Risk-based Audit Plans	Performance Measures Cost Information IA Management Reports	Coordination with Other Review Groups Integral Component of Management Team	Management Oversight of the IA Activity Funding Mechanism
Level 2 – Infrastructure	Compliance Auditing	Individual Professional Development Skilled People Identified & Recruited	Professional Practices & Processes Framework Audit Plan Based on Management/ Stakeholder Priorities	IA Operating Budget IA Business Plan	Managing within the IA Activity	Full Access to the Organization’s Information, Assets, & People Reporting Relationships Established
Level 1 - Initial	Ad hoc and unstructured; isolated single audits and reviews of documents and transactions for accuracy and compliance; outputs dependent upon the skills of specific individuals holding the position; no specific professional practices established other than those provided by professional associations; funding approved by management, as needed; absence of infrastructure; auditors likely part of larger organizational unit; no established capabilities; therefore, no specific key process areas					

Internal audit capability model assessment

Using this model, we identified the level of capability the IA department is operating at for each of the six elements and associated key process areas (KPA). If all activities in the same capability level were fully implemented, the KPA was considered to be mastered. If all KPAs are mastered, the level of capability is considered to be achieved.

Internal Audit Capability Element	Assessment	Internal Audit Capability Element	Assessment
Services and Roles of Internal Auditing		Performance Management and Accountability	
5 – IA Recognized as Key Agent of Change		5 – Public Reporting of IA Effectiveness	
4 – Overall Assurance on Governance, Risk Management, and Control		4 – Integration of Quality and Quantitative Performance Measures	
3 – Performance/Value-for-Money Audits		3 – Performance Measures/Cost Information/IA Management Reports	
2 – Compliance Auditing		2 – IA Operating Budget/IA Business Plan	
1 – Initial Baseline Established		1 – Initial Baseline Established	
People Management		Organizational Relationships and Culture	
5 – Leadership Involvement with Professional Bodies		5 – Effective and Ongoing Relationships	
4 – IA Contributes to Management Development		4 – CIA Advises and Influences Top-level Management	
3 – Team Building & Competency/Professionally Qualified Staff		3 – Coordination with Other Groups/Integral Management Component	
2 – Individual Professional Development/Skilled People Identified		2 – Managing within the IA Activity	
1 – Initial Baseline Established		1 – Initial Baseline Established	
Professional Practices		Governance Structures	
5 – Continuous Improvement in Professional Practices/Strategic IA		5 – Independence, Power, and Authority of the IA Activity	
4 – Audit Strategy Leverages Organization’s Management of Risk		4 – Independent Oversight of IA/CIA Reports to Top-level Authority	
3 – Quality Management Framework/Risk-based Audit Plans		3 – Management Oversight of the IA Activity/Funding Mechanisms	
2 – Professional Practices and Processes Framework		2 – Full Access to Organization’s Information/Assets/People	
1 – Initial Baseline Established		1 – Initial Baseline Established	

 Fully Implemented
  Partially Implemented
  Not in practice

Interim CIA’s long-term strategy is to achieve Level-3 in all areas by Year 1, Level-4 by Year 3, and Level-5 by Year 5.

UNT System Internal Audit Proposed Actions

Internal Audit proposes actions to address the Deloitte identified enhancement opportunities in each of the following seven areas of focus:

- Services & Role of Internal Auditing
- People Management
- Professional Practices
- Performance Management and Accountability
- Organizational Relationships and Culture
- Governance Structures
- Industry Benchmarks

UNT System Internal Audit created an accountability plan for each opportunity, see Appendix A, UNT System Internal Audit Accountability Plan.

Services & Role of Internal Auditing

To strategically plan and use Internal Audit resources to best assist the UNT System in accomplishing its objectives and improve operations, Internal Audit will:

- Assign resources based on results of the Annual Risk Assessment
- Formally document IA's role in performing investigations
- Actively involve UNTS Management and IA staff in Annual Risk Assessment
- Communicate Annual Risk Assessment results and audits identified to IA staff

People Management

To create a work environment that enables people to perform to the best of their abilities, Internal Audit will:

- Formally document a revised operating model with desired skill sets for the office
- Formally document a full career path for staff within the operating model
- Create training plans for staff that tie directly to the Annual Audit Plan
- Perform and record project-specific audit staff evaluations
- Establish formal onboarding orientation articulating management expectations

Professional Practices

To enable continuous improvement both within the office and the System, Internal Audit will:

- Document standardized policies and procedures
- Develop a Continuous Auditing Program

Performance Management and Accountability

To successfully identify and communicate sufficient and relevant information to enable people to perform their assigned responsibilities, Internal Audit will:

- Track and report key performance metrics
- Formally document an effective Quality Assurance and Improvement Program
- Provide continuous auditing reports to the Board of Regents
- Include staff profiles, staffing allocations, and capacity to address risk in the Audit Plan

Organizational Relationships and Culture

To build strong relationships and facilitate an ethical and knowledgeable organizational culture, Internal Audit will:

- Conduct educational opportunities for UNTS management on control, risk management and governance
- Become a source for leading practices
- Document collaborative roles and responsibilities between all UNTS compliance functions
- Implement a strategy to build collaboration across departments to enhance business process knowledge
- Champion a strategy to increase the sharing of common issues and best practices

Governance Structures

To foster an environment for the IA activity to grow, learn, and become a stronger unit, Internal Audit will:

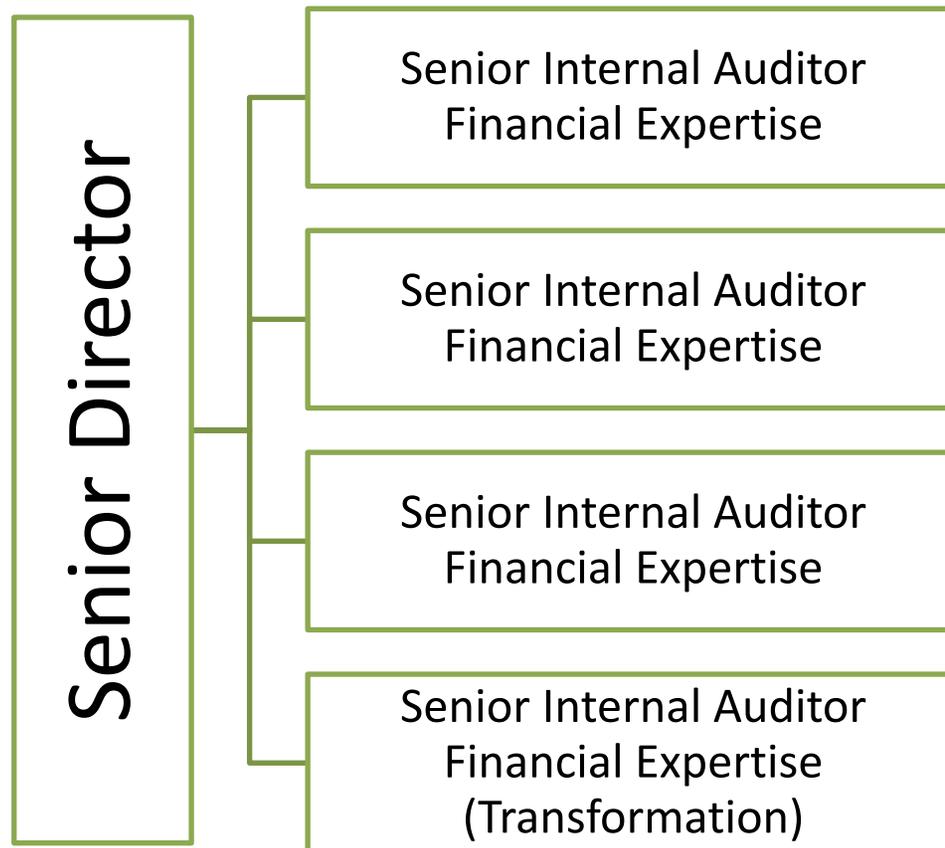
- Invite Audit Committee members to meet the IA staff
- Formally document a full career path for staff within the operating model

Industry Benchmarks

To be aware of leading industry practices and implement beneficial ideas, Internal Audit will:

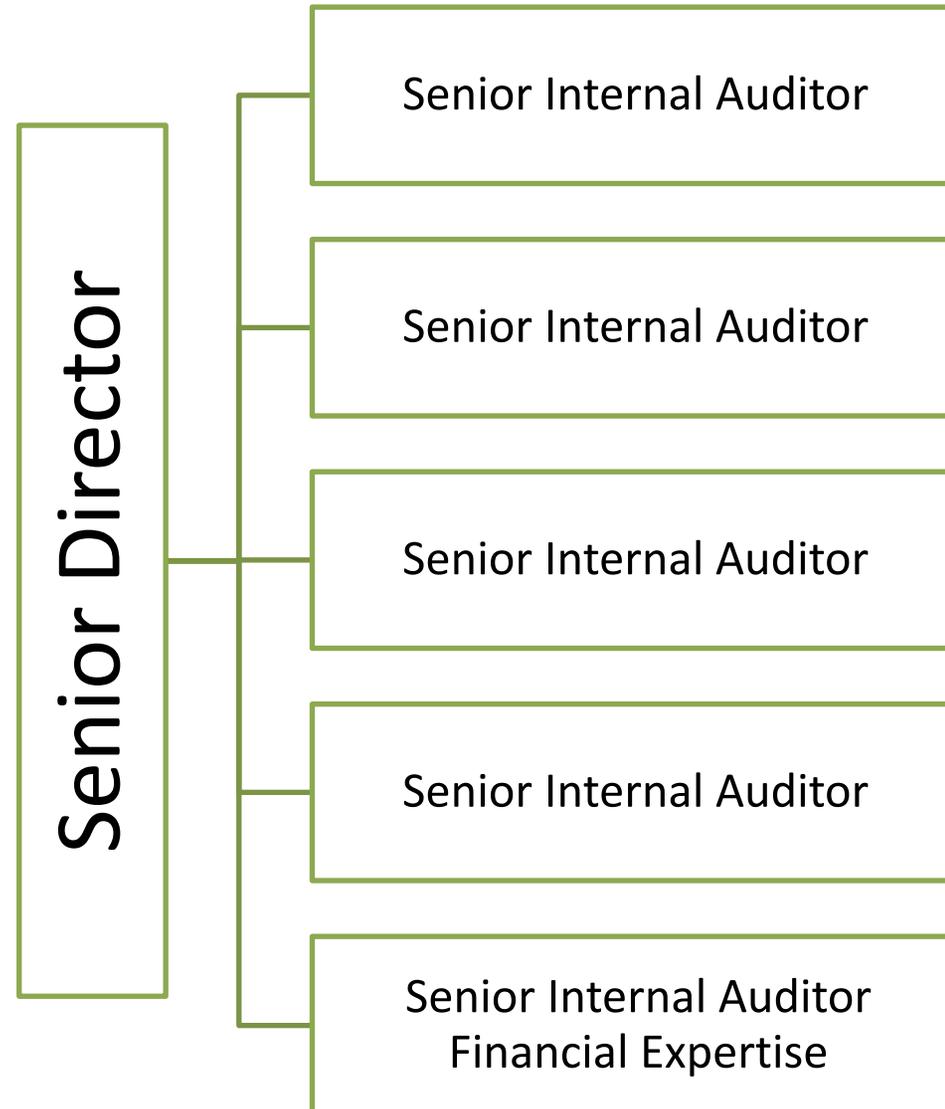
- Propose new staffing model
- Expand staff and IA office locations
- Develop a multi-year Risk Assessment
- Actively monitor audit activities against the Audit Plan and staff productivity metrics
- Conduct compensation study and submit proposal
- Hold monthly staff meetings to develop staff members' technical and soft skills

UNT System Unit

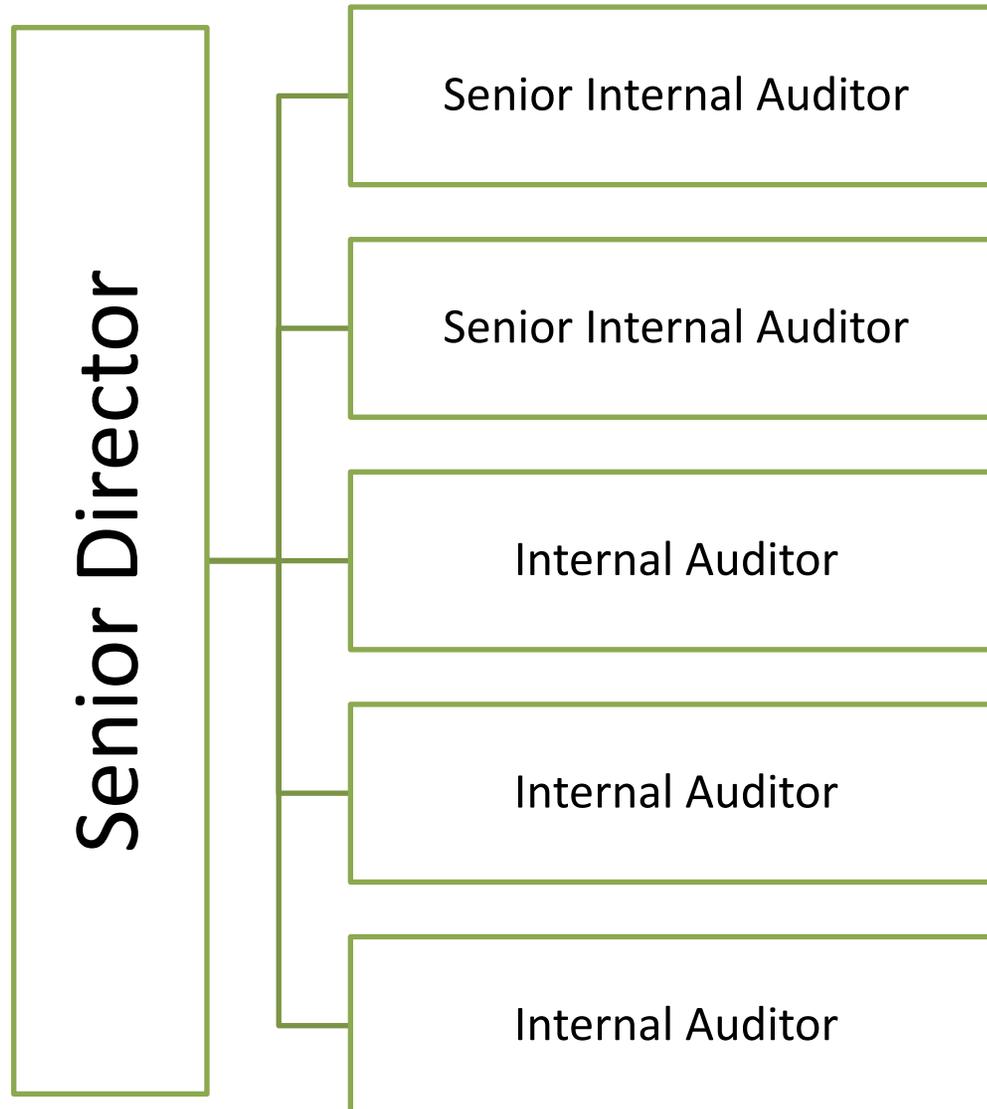


UNT System Internal Audit Organizational Charts cont'd.

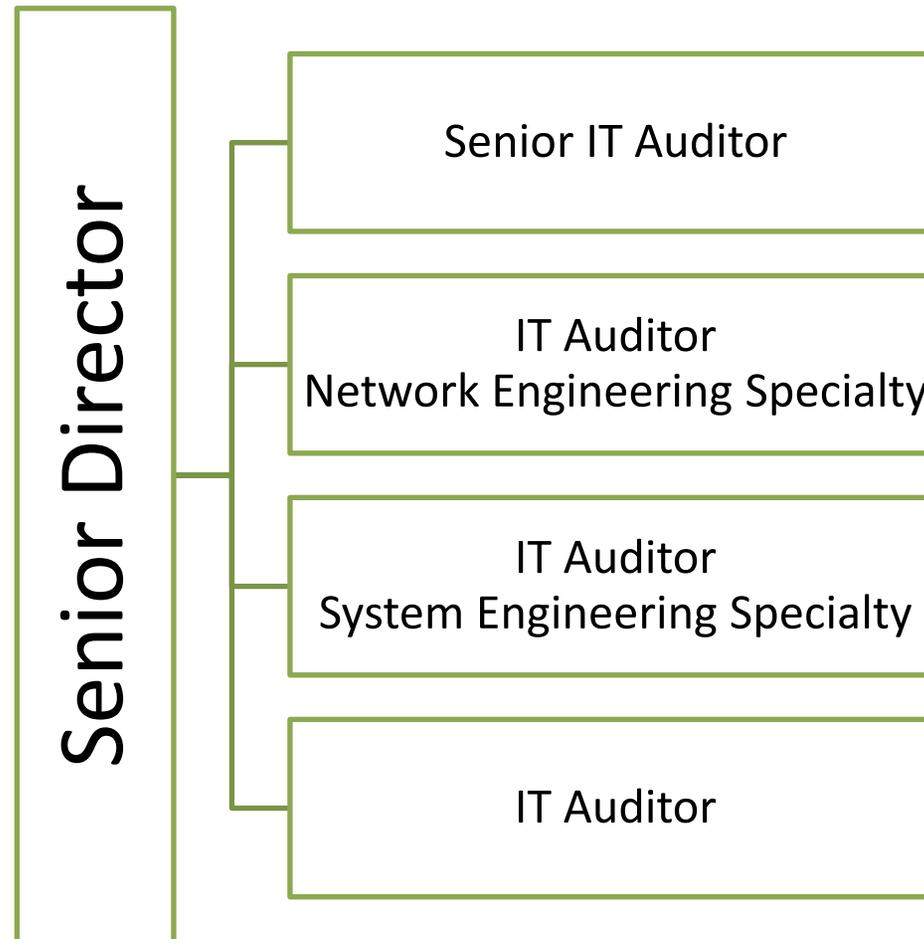
UNT & UNT Dallas Unit



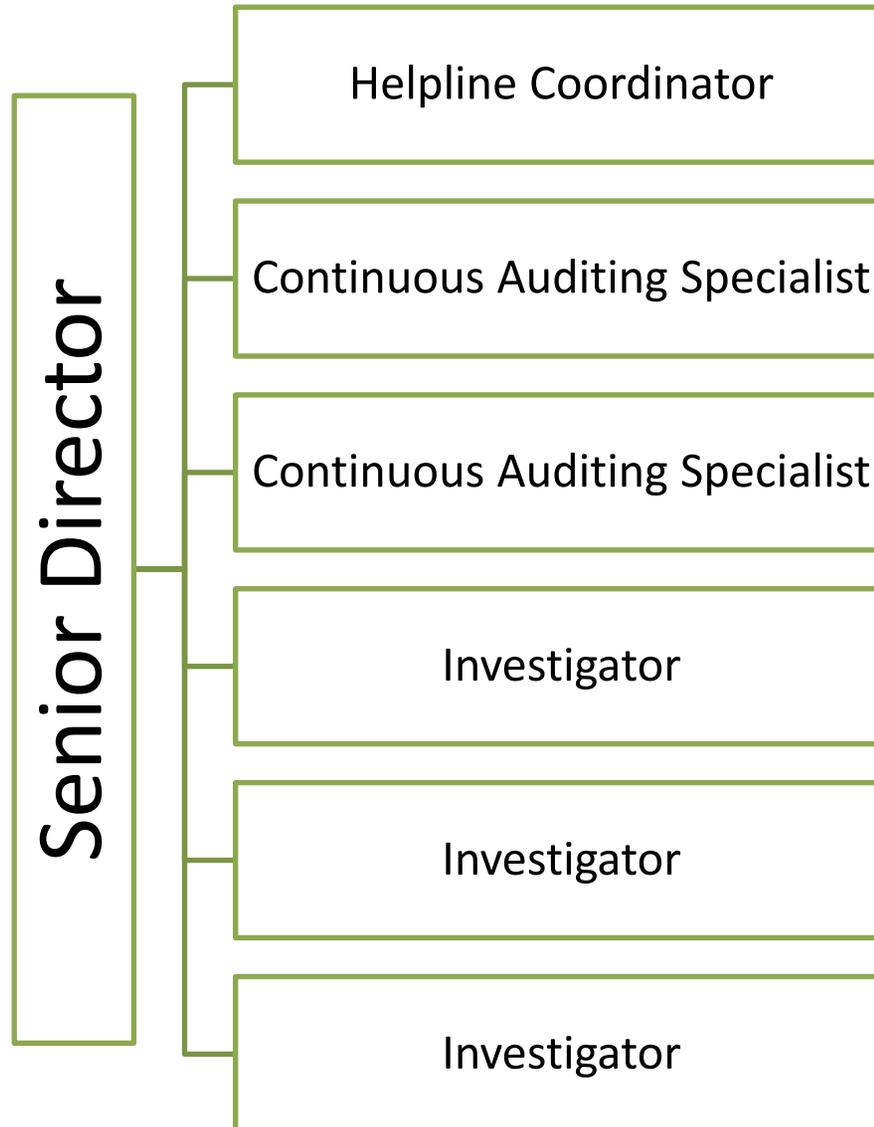
UNT HSC Unit



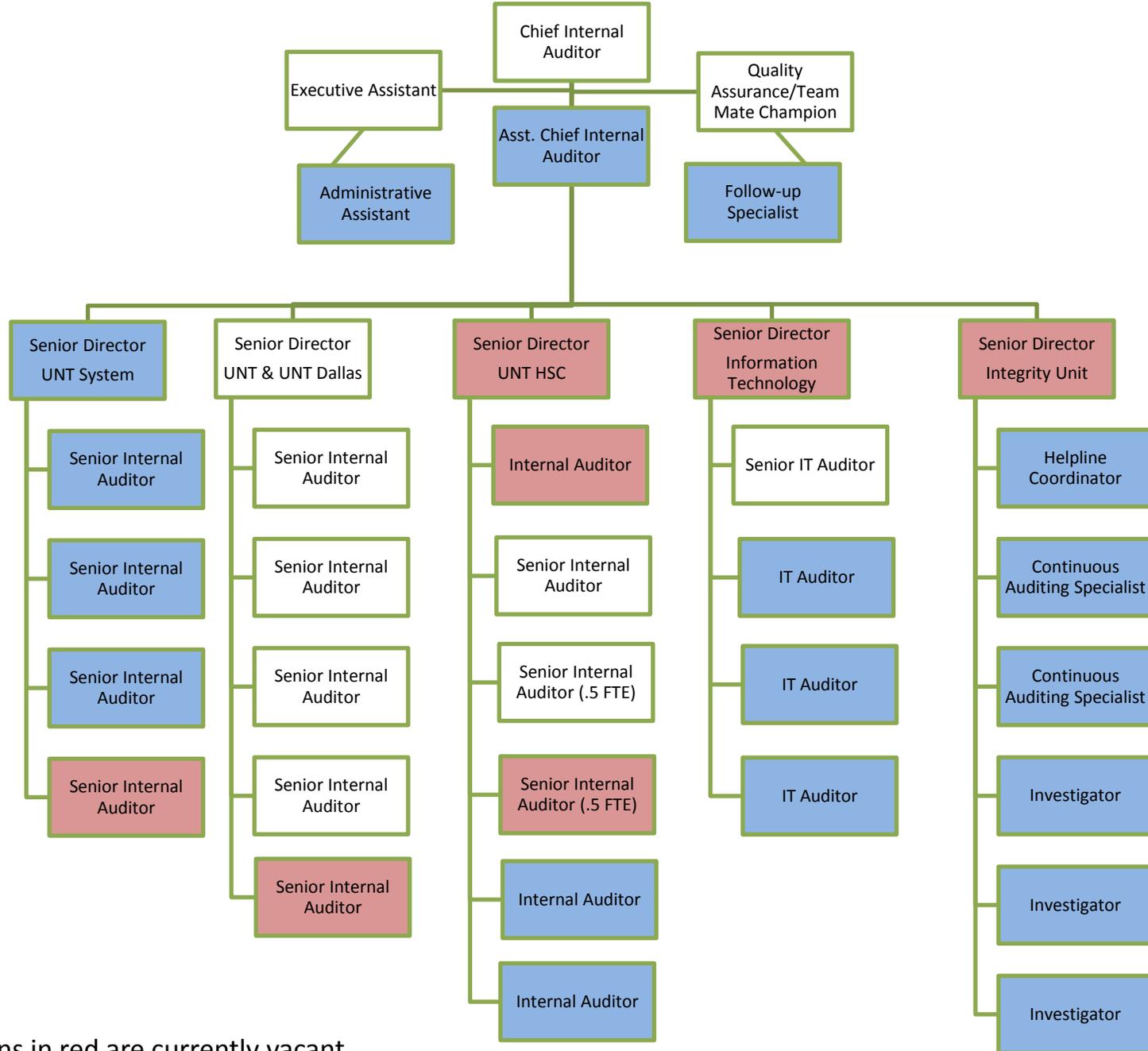
Information Technology Unit



Integrity Services Unit



UNT System Internal Audit Organizational Charts cont'd.



Positions in red are currently vacant.
 Positions in white are currently filled.
 Positions in blue are proposed.

Cost Estimates

Unit	Total Salary for New Positions	Market Adjustments	Total Increase	Total New FTEs
CIA	\$250,000	\$18,812	\$268,812	3
System	\$380,000	\$22,500	\$402,500	4
UNT/UNT Dallas	0	\$117,933	\$117,933	0
HSC	\$170,000	\$122,543	\$292,543	2
Information Technology	\$450,000	\$2,600	\$452,600	3
Integrity	\$440,000	\$22,000	\$462,000	6
TOTAL	\$1,690,000	\$306,388	\$1,996,388	18

This cost estimate includes salary only. Benefits and overhead costs have not yet been identified.

Conclusion

The UNT System Board of Regents Audit Committee requires a strong Internal Audit function. Deloitte has identified opportunities to create such a function and UNT System Internal Audit has developed an accountability plan to actualize those opportunities. UNT System Internal Audit respectfully requests the Board of Regents' Audit Committee approval of this strategic plan.

The UNT System Internal Audit's vision is to be a world class internal audit function to serve management and the Board of Regents. We will assess risk and influence controls to improve culture through direct involvement and guidance. Audit recommendations will be timely, relevant, and aligned with UNT System strategy. Our vision is to be a continuous auditing function, aware of emerging risks and flexible to the latest strategic goals.

Appendix A

UNT System Internal Audit Accountability Plan

UNT System Internal Audit Accountability Plan

Area of Focus	Enhancement Opportunities	Action Planned	Responsible Party	Target Date
<p>Service and Role of Internal Auditing</p>	<ul style="list-style-type: none"> Internal Audit should use a risk-based allocation of time between financial, operational, technology, compliance and investigative efforts. 	<ul style="list-style-type: none"> Internal Audit will assure that allocation of resources is based on the risk assessment which will assure appropriate allocation of resources between financial, operational, information technology, compliance and investigative efforts 	CIA	August 2015
	<ul style="list-style-type: none"> The BOR and the CIA should consider assessing IA's role in performing investigations. 	<ul style="list-style-type: none"> Internal Audit will work with the BOR to determine IA's role in performing investigations. The current review of the UNT System Compliance Functions is expected to provide some clarity regarding this role. 	CIA	May 2015
	<ul style="list-style-type: none"> Management and IA staff should be actively involved in the risk assessment process. IA staff should have visibility to the results of this assessment in order to incorporate risks into audit execution. 	<ul style="list-style-type: none"> Internal Audit will assure UNTS Management and IA staff are actively involved in the risk assessment process. IA staff will have visibility to the results of the risk assessment in order to incorporate risks into audit execution. 	CIA	August 2015

UNT System Internal Audit Accountability Plan cont'd.

Area of Focus	Enhancement opportunities	Action Planned	Responsible Party	Target Date
<p>People Management</p>	<ul style="list-style-type: none"> IA should determine their go-forward operating model (organizational structure, sourcing arrangements) and proactively identify the skill sets required to supplement the existing team. 	<ul style="list-style-type: none"> IA is proposing our go-forward operating model including the skill sets required to supplement the existing team. This proposal includes units dedicated to: <ul style="list-style-type: none"> UNT System UNT & UNT Dallas UNT Health Science Center Information Technology Auditing Integrity Services 	CIA	February 2015
	<ul style="list-style-type: none"> The current IA structure should be evaluated to identify opportunities for development and promotion for staff/seniors, including a determination as to if a Supervisor and Manager position should be created to provide increased staff oversight. 	<ul style="list-style-type: none"> Staff advancement opportunities exist in the proposed operating model. Additionally, a full career path will be created that will allow auditors to advance to the next level given there is a departmental need and the employee is working at that advanced level. IA will request adequate funding through the UNT System budgeting process to facilitate the advancement of staff using the career path. 	CIA	August 2015
	<ul style="list-style-type: none"> IA should consider implementing a process to determine that all IA staff receives appropriate training for their job responsibilities, especially in the areas of emerging risks and industry trends. 	<ul style="list-style-type: none"> Internal Audit uses an annual staff training plan customized for each staff member. In future years, these training plans will be created to complement the risk based audit plans approved by the Board of Regents. 	CIA	February 2015

UNT System Internal Audit Accountability Plan cont'd.

Area of Focus	Enhancement Opportunities	Action Planned	Responsible Party	Target Date
<p>People Management (cont'd)</p>	<ul style="list-style-type: none"> IA Management should ensure that the audit staff is receiving timely and relevant feedback on their performance. 	<ul style="list-style-type: none"> IA Management performs formal annual performance evaluations with an informal mid-year review. In the future, project specific evaluations will be used to ensure staff is receiving timely and relevant feedback. Project specific evaluations will be used to prepare and support the formal annual evaluations. 	<p>CIA</p>	<p>August 2015</p>
	<ul style="list-style-type: none"> An onboarding program should be established to help articulate expectations for new employees. 	<ul style="list-style-type: none"> A formal onboarding orientation will be established to articulate expectations for new employees 	<p>CIA</p>	<p>March 2015</p>

UNT System Internal Audit Accountability Plan cont'd.

Area of Focus	Enhancement opportunities	Action Planned	Responsible Party	Target Date
Professional Practices	<ul style="list-style-type: none"> Standardized IA policies and procedures should be documented and communicated to the entire staff to help ensure consistency across the department; specifically on the audit methodology. 	<ul style="list-style-type: none"> Standardized IA policies and procedures are essential and will be created to ensure consistency across the department. 	CIA	June 2015
	<ul style="list-style-type: none"> A continuous monitoring program can be implemented to provide additional coverage of the risk assessment, specifically utilizing data analytics to drive risk identification and monitoring. 	<ul style="list-style-type: none"> Internal Audit's proposed staffing plan includes an Integrity Unit with staff dedicated to continuous auditing 	CIA	August 2015

UNT System Internal Audit Accountability Plan cont'd.

Area of Focus	Enhancement Opportunities	Action Planned	Responsible Party	Target Date
<p>Performance Management and Accountability</p>	<ul style="list-style-type: none"> Key performance metrics (for example, average fieldwork duration, time from completion of fieldwork to issuance of report) can be used to evaluate the performance of the department. 	<ul style="list-style-type: none"> Performance measures are key to determining the efficiency and effectiveness of the Internal Audit function. Key measures will be developed, tracked and reported. 	<p>CIA</p>	<p>August 2015</p>
	<ul style="list-style-type: none"> The quality assurance and improvement program should be clearly defined, documented and administered in order to facilitate an environment of continuous improvement. 	<ul style="list-style-type: none"> A staff member has been designated as the quality assurance and improvement program (QAIP) auditor. Clear responsibilities will be defined in order to foster an environment of continuous improvement. 	<p>CIA</p>	<p>June 2015</p>

UNT System Internal Audit Accountability Plan cont'd.

Area of Focus	Enhancement Opportunities	Action Planned	Responsible Party	Target Date
Organizational Relationships and Culture	<ul style="list-style-type: none"> IA can help educate operating management on control, risk management and governance by providing presentations or 'brown bag' lunch sessions for management and their staff. 	<ul style="list-style-type: none"> Internal Audit will develop and offer to management and staff a series of educational opportunities on control, risk management and governance. 	CIA	August 2015
	<ul style="list-style-type: none"> IA should strive to be viewed as a source for leading practices information and share data throughout the organization. 	<ul style="list-style-type: none"> Internal Audit will develop and implement a strategy to position the function as a source for leading practices within the organization. 	CIA	June 2015

UNT System Internal Audit Accountability Plan cont'd.

Area of Focus	Enhancement opportunities	Action Planned	Responsible Party	Target Date
Organizational Relationships and Culture (cont'd)	<ul style="list-style-type: none"> IA should continue to coordinate with the Compliance function, but also pursue opportunities to partner with Risk Management, Research Integrity & Compliance and other related functions to define their collaborative roles and responsibilities going forward. 	<ul style="list-style-type: none"> Internal Audit will continue to partner with the Compliance function and will seek opportunities to partner with other related functions and will develop a combined assurance profile which documents collaborative roles and responsibilities. 	CIA	June 2015
	<ul style="list-style-type: none"> To build collaboration across departments and enhance business process knowledge, senior leadership could consider reinstating the rotation of operational associates into IA or implementing guest auditors (subject matter expertise) for specific audit engagements 	<ul style="list-style-type: none"> Internal Audit will develop and implement a strategy to build collaboration across departments and to enhance business process knowledge. This strategy will consider rotational auditor and guest auditor concepts. 	CIA	June 2015
	<ul style="list-style-type: none"> IA should consider launching an internal website that allows for sharing of common issues and best practices and is accessible by all campuses. 	<ul style="list-style-type: none"> Internal Audit will develop a strategy to increase the sharing of common issues and best practices for the benefit of all our component business partners. 	CIA	June 2015

UNT System Internal Audit Accountability Plan cont'd.

Area of Focus	Enhancement Opportunities	Action Planned	Responsible Party	Target Date
<p>Governance Structures</p>	<ul style="list-style-type: none"> The CIA should consider providing “educational updates” to management and the Board on new standards, changes in laws/regulations, leading risk management and governance practices, or other emerging issues. 	<ul style="list-style-type: none"> Internal Audit has proposed in the Audit Committee Calendar a regular Board training related to internal audit. 	CIA	February 2015
	<ul style="list-style-type: none"> The Audit Committee Chair and/or members should meet with the IA staff at least annually in order to gain insight on the execution of the overall strategy and interact with the team. 	<ul style="list-style-type: none"> Internal Audit will provide opportunities for the Audit Committee members to meet with IA staff at least annually 	CIA	March 2015

UNT System Internal Audit Accountability Plan cont'd.

Area of Focus	Enhancement opportunities	Action Planned	Responsible Party	Target Date
Industry Benchmark	<p><u>Audit Organization</u></p> <ul style="list-style-type: none"> IA should determine their future state staffing model with consideration to requirements for subject matter specialists to evaluate complex UNTS focus areas. Consideration should be given to implementing an IA model that allows for auditors to reside at various locations in an effort to recruit and retain talent. 	<ul style="list-style-type: none"> Internal Audit, as part of this Strategic Plan has proposed a staffing model for Audit Committee consideration. <p>This proposal includes units dedicated to:</p> <ul style="list-style-type: none"> UNT System UNT & UNT Dallas UNT Health Science Center Information Technology Auditing Integrity Services 	CIA	February 2015
		<ul style="list-style-type: none"> Staff will be located permanently at UNT and HSC. Consideration will be given to locating staff full time at the System Office and UNT Dallas. In the short term, Internal Audit will work with the UNT Dallas Management to obtain permanent office space with Internal Audit signage, thus increasing the visibility of IA on the campus. 	CIA	August 2015

UNT System Internal Audit Accountability Plan cont'd.

Area of Focus	Enhancement Opportunities	Action Planned	Responsible Party	Target Date
Industry Benchmark (cont'd)	<p><u>Audit Plan</u></p> <ul style="list-style-type: none"> IA should revisit the existing risk assessment and audit plan to realign resources as appropriate to address the key risk areas identified. Additionally, the audit plan should include a multi-year view to determine that high risk areas are audited in a timely manner. 	<ul style="list-style-type: none"> Internal Audit is initiating the Fiscal Year 2016 risk assessment and audit planning process. This process will use industry best practices, including a multi-year view, to assure high risk areas are identified and audited in a timely manner. 	CIA	August 2015
	<ul style="list-style-type: none"> IA should consider actively monitoring audit activities against plan to evaluate staff productivity. 	<ul style="list-style-type: none"> Internal Audit will monitor audit activities against the plan, including reviewing and reporting metrics related to staff productivity. 	CIA	November 2015

UNT System Internal Audit Accountability Plan cont'd.

Deliverables Timeline

Focus 01 Services and Role of Internal Audit

To strategically plan and use Internal Audit resources to best assist the UNT System in accomplishing its objectives and improve operations

- 01.001 Assign resources based on results of the Annual Risk Assessment
- 01.002 Formally document IA's role in performing investigations
- 01.003 Actively involve UNTS Management and IA staff in Annual Risk Assessment
- 01.004 Communicate Annual Risk Assessment results and audits identified to IA staff

Focus 02 People Management

To create a work environment that enables people to perform to the best of their abilities

- 02.001 Formally document a revised operating model with desired skill sets for the office
- 02.002 Formally document a full career path for staff within the operating model
- 02.003 Create training plans for staff that tie directly to the Annual Audit Plan
- 02.004 Perform and record project-specific audit staff evaluations
- 02.005 Establish formal onboarding orientation articulating management expectations

Focus 03 Professional Practices

To enable continuous improvement both within the office and the System

- 03.001 Document standardized policies and procedures
- 03.002 Develop a Continuous Auditing Program

UNT System Internal Audit Accountability Plan cont'd.

Deliverables Timeline

Focus 04 Performance Management and Accountability

To successfully identify and communicate sufficient and relevant information to enable people to perform their assigned responsibilities

- 04.001 Track and report key performance metrics
- 04.002 Formally document an effective Quality Assurance and Improvement Program
- 04.003 Provide continuous auditing reports to the Board of Regents
- 04.004 Include staff profiles, staffing allocations, and capacity to address risk in the Audit Plan

Focus 05 Organizational Relationships and Culture

To build strong relationships and facilitate an ethical and knowledgeable organizational culture

- 05.001 Conduct educational opportunities for UNTS management on control, risk management and governance
- 05.002 Become a source for leading practices
- 05.003 Document collaborative roles and responsibilities between all UNTS compliance functions
- 05.004 Implement a strategy to build collaboration across departments to enhance business process knowledge
- 05.005 Champion a strategy to increase the sharing of common issues and best practices

Focus 06 Governance Structures

To foster an environment for the IA activity to grow, learn, and become a stronger unit

- 06.001 Invite Audit Committee members to meet the IA staff
- 06.002 Formally document a full career path for staff within the operating model

UNT System Internal Audit Accountability Plan cont'd.

Deliverables Timeline

Focus 07 Industry Benchmark

To be aware of leading industry practices and implement beneficial ideas

07.001 Propose new staffing model

07.002 Expand staff and IA office

locations

07.003 Develop a multi-year Risk

Assessment

07.004 Actively monitor audit

activities against the Audit Plan and

staff productivity metrics

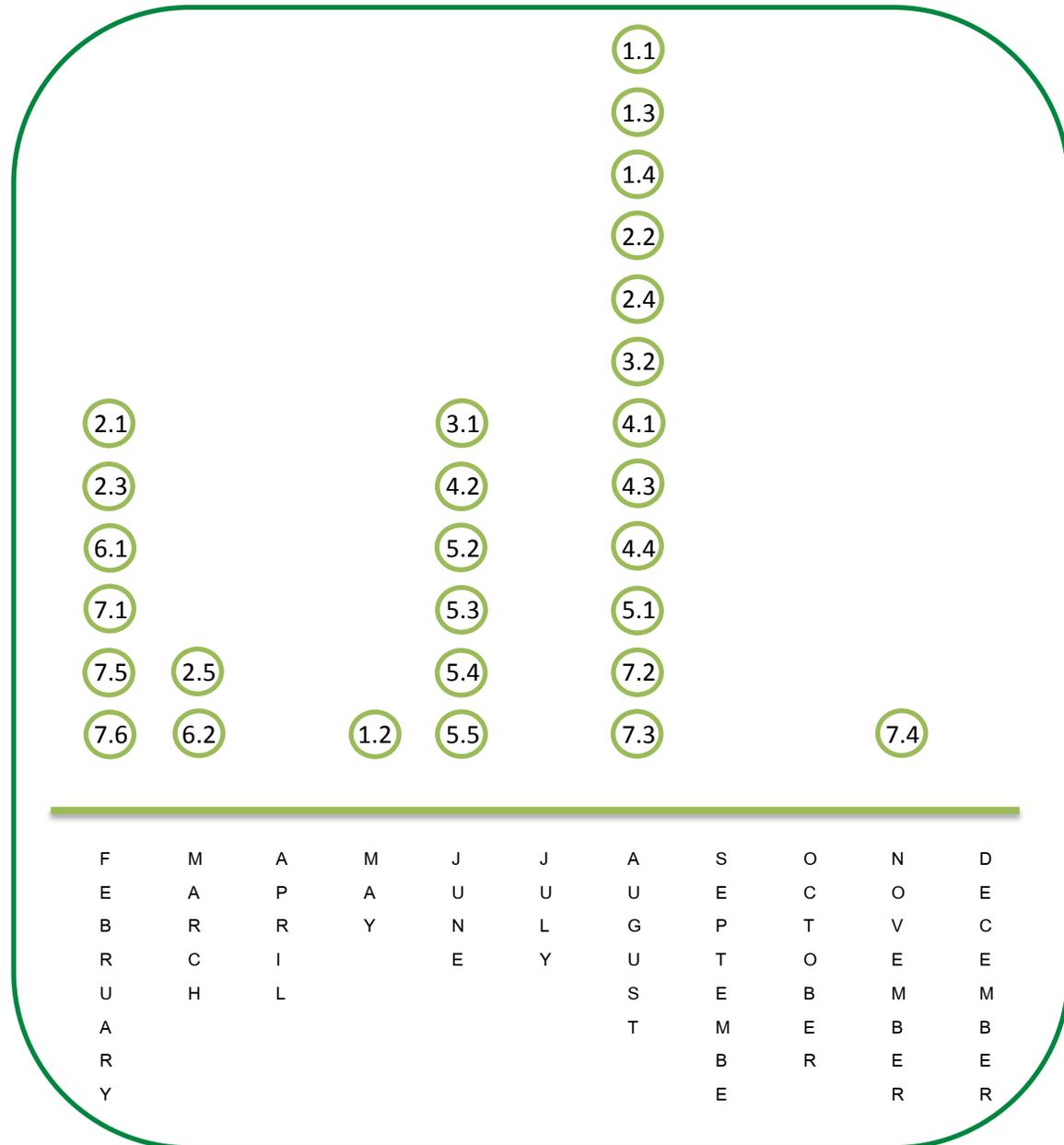
07.005 Conduct compensation

study and submit proposal

07.006 Hold monthly staff meetings

to develop staff members' technical

and soft skills



Deliverable Commitment by Month



Board Briefing

Committee: Audit

Date Filed: January 8, 2015

Title: Approval of Revisions to the Audit Committee Charter

Background:

On January 22, 2008, the Audit Committee adopted a formal Charter. This Audit Committee Charter is being revised pursuant to recommendations from the Financial Transformation project and is in accordance with recognized best practices in higher education governance.

This charter seeks to: define the Committee's purpose, primary goals, and objectives and clarify how members will work together to fulfill the goals and objectives of the Committee as a whole.

The charter language will be evaluated on an annual basis to ensure it remains relevant and effective to the System and its institutions.

Financial Analysis/History:

There is no financial impact.

Janet Waldron

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ou=Vice Chancellor for Finance,
email=janet.waldron@untsystem.edu, c=US
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Vice Chancellor for Finance

Legal Review:

This item has been reviewed by General Counsel.

Nancy S. Footer

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ou=Office of General Counsel,
email=nancy.footer@untsystem.edu, c=US
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Vice Chancellor/General Counsel

Schedule:

The UNT System Audit Committee Charter will be adopted immediately upon approval by the Board of Regents.

Recommendation:

It is recommended that the Board of Regents approve the attached revised UNT System Audit Committee Charter.

Recommended By:

Steve Goodson

Interim Chief Internal Auditor

Lee Jackson

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North Texas System, ou=Chancellor,
email=lee.jackson@untsystem.edu,
c=US
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Chancellor

Attachments Filed Electronically:

- 2008 Redlined Board of Regents Audit Committee Charter
- 2015 Board of Regents Audit Committee Charter with Applied Revisions



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Board Order

Title: Approval of Revisions to the Audit Committee Charter

At an official meeting of the Board of Regents of the University of North Texas System properly posted and held on February 19-20, 2015, pursuant to a motion made by Regent _____ and seconded by Regent _____, the Board approved the motion presented below:

Whereas, a remedial activity resulting from the work performed on Governance under the leadership of the Financial Oversight Task Force recommended the Audit Committee Charter be revised, and

Whereas, the Interim Chief Internal Auditor has prepared the Audit Committee Charter, and

Whereas, the Board of Regents has reviewed the Audit Committee Charter,

Now, Therefore, The Board of Regents authorizes and approves the following:

1. Revisions to the Audit Committee Charter as reflected in the attachment to this order.
-

VOTE: ____ ayes ____ nays ____ abstentions

BOARD ACTION:

Attested By:

Approved By:

Rosemary R. Haggett, Secretary
Board of Regents

Brint Ryan, Chairman
Board of Regents

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Board of Regents of the University of North Texas System Audit Committee Charter

BOARD OF REGENTS AUDIT COMMITTEE CHARTER

Purpose and Authority

The Audit Committee of the Board of Regents ("Board") of the University of North Texas System (System) assists the Board in fulfilling its responsibilities for:

1. Oversight of the quality and integrity of the accounting financial, and ~~non-financial~~ reporting practices;
2. Oversight of the internal ~~auditing~~audit function, any external auditors ~~whom~~who the Committee may employ, and engagements with the State Auditor;
3. Oversight of the internal control environment; ~~and~~
4. Oversight of legal and regulatory compliance;
5. Oversight of information security and controls;
6. Oversight of the integrity of the System's financial statements and the System's accounting and financial reporting processes and financial statement audits;
7. Oversight of the System's disclosure control processes and procedures, internal controls over financial reporting, and compliance with ethical standards adopted by the System; and
8. Oversight of the System's risk management process.

The Audit Committee should encourage continuous improvement, and should foster adherence to the System's policies, procedures, and practices at all levels. The Audit Committee should also provide for open communication among the external auditor, financial and senior management, the internal audit function, and the Board of Regents.

The Audit Committee has the authority to conduct investigations into any matters within its scope of responsibility and obtain advice and assistance from outside legal, accounting, or other advisers, as necessary, to perform its duties and responsibilities. In carrying out its duties and responsibilities, the Audit Committee shall also have the authority to meet with and seek any information it requires from employees, Regents, or external parties.

The System will provide appropriate funding, as determined by the Audit Committee, to fund the internal audit activity, to compensate the external auditor, to compensate any advisers that the Audit Committee chooses to engage, and for payment of ordinary administrative expenses of the Audit Committee that are necessary or appropriate in carrying out its duties.

The Audit Committee's principal responsibility is one of oversight. The fundamental responsibility for the integrity of the System's financial statements and disclosures rests with management and the external auditor.

Membership and Meetings

The Audit Committee is a standing committee of the Board and is composed of not fewer than four members of the Board. The ~~chairman~~Chairman of the Finance Committee shall serve as an ex officio voting member of the Audit Committee.

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Meetings

Committee members will be appointed by the Chairman of the Board of Regents.

The Audit Committee members will be financially literate and the Committee will provide its members with continuing education opportunities in financial reporting and other relevant areas. The Audit Committee should include at least one financial expert.

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The Audit Committee will meet four times annually or more frequently as circumstances require. The Audit Committee ~~will~~ may meet in executive session as needed and as allowed by law. The Audit Committee should meet with the external auditors, internal auditors and management in separate executive sessions.

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The agenda for Committee meetings will be developed by the Audit Committee Chairman in consultation with the Chancellor, ~~and~~ the Chief Internal Auditor, ~~and the Vice Chancellor for Administration.~~

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Responsibilities

The ~~Audit Committee shall:~~

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~~Recommend an Audit Committee Charter for review; committee will meet periodically with the external auditor and approval by the Board; management to discuss~~

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~~Recommend the annual System-wide risk assessment audited financial statements and annual internal audit plan for review and approval by the Board; quarterly financial statements.~~

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~~Review all internal audit reports and responses and monitor the implementation of recommendations;~~

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~~Review all compliance reports and monitor the implementation of recommendations;~~

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~~Initiate audits and compliance activities as deemed necessary to ensure appropriate risk management and control processes within the System;~~

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~~Monitor the effectiveness of the internal control systems;~~

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Independence

The Board of Regents and management must be independent from vendors. If overlapping financial interests or personal relationships exist, they must be fully disclosed, and the appropriate personnel must recuse themselves from discussions and voting on related matters.

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Accounting / Financial Information Review Duties

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~~1. Review the annual financial statements and related footnotes; and discuss with management, the Chief Internal Auditor and the external auditor.~~

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~~2. Review the financial statements and all of its disclosures, especially fees paid to vendors, activities unrelated to the System's purpose and transactions with related entities.~~

External Auditor Review Duties

1. Appoint, compensate, retain, and oversee the work performed by the external auditor retained for the purpose of preparing or issuing an audit report or related work. Review the performance and independence of the external auditor and remove the external auditor if circumstances warrant. The external auditor will report directly to the Audit Committee and the Audit Committee will oversee the resolution of disagreements between management and the external auditor if they arise.
2. Review both the audit and non-audit services to be provided by the external auditor.
3. Consider whether the external auditor's provision of permissible non-audit services is compatible with the auditor's independence. Actively engage in dialogue with the external auditor with respect to any disclosed relationships or services that may affect the independence and objectivity of the auditor and take appropriate actions to oversee the independence of the external auditor.
4. Review with the external auditor any problems or difficulties with respect to the audit and obtain reports on significant findings and recommendations, together with management responses.
5. Hold timely discussions with the external auditor regarding the following:
 - a. All critical accounting policies and practices.
 - b. All alternative treatments of financial information within generally accepted accounting principles (GAAP) related to material items that have been discussed with management, ramifications of the use of such alternative disclosures and treatments, and the treatment preferred by the external auditor.
6. At least annually, obtain and review a report by the external auditor describing:
 - a. The external auditor's internal quality-control procedures.
 - b. Any material issues raised by the most recent internal quality-control review or peer review, or by any inquiry or investigation by governmental or professional authorities within the preceding five years with respect to independent audits carried out by the external auditor, and any steps taken to deal with such issues.
 - c. All relationships between the external auditor and the System.
7. Annually, evaluate the external auditor's qualifications, performance, and independence. Further, the Audit Committee will review the experience and qualifications of the lead partner. The Audit Committee will also consider whether there should be rotation of the external auditor itself. The Audit Committee should present its conclusions to the board.
8. Set policies for hiring personnel of the external auditor.

Financial Reporting Processes, Accounting Policies, and Internal Control Structure Duties

1. Discuss with the external auditor, the internal audit function, and management, the extent to which changes or improvements in financial or accounting practices have been implemented.
2. In consultation with the external auditor and the internal audit function, review the integrity of the System's financial reporting processes (both internal and external).
3. Understand the scope of the external auditor's review of internal control over financial reporting.
4. Monitor the effectiveness of the internal control systems. Receive and review any disclosures from the System's CFOs and Controllers made in connection with the certification of the System's financial reports: a) significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the university's ability to record, process, summarize, and report financial data; and b) any fraud, whether or not material, that involves management or other employees who have a significant role in the university's internal controls.
5. Review major issues regarding accounting principles and financial statement presentations, including any significant changes in the System's selection or application of accounting principles; major issues as to the adequacy of the university's internal controls.
6. Review analyses prepared by management and the external auditor setting forth significant financial reporting issues and judgments made in connection with the preparation of the financial statements, including analyses of the effects of alternative GAAP methods on the financial statements for state and local governments.
7. Review and approve all related-party transactions.
8. Establish and oversee procedures for the receipt, retention, and treatment of complaints regarding accounting, internal accounting controls, or auditing matters, including procedures for confidential,

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- anonymous submissions by System employees regarding questionable accounting or auditing matters.
9. Confirm that significant findings and recommendations made by the internal and external auditors are received, discussed and acted upon appropriately and promptly.
 10. Assure that management is setting the appropriate tone in communicating the importance of internal controls and in establishing policies and procedures to mitigate risk.

Internal Audit Duties

1. Review all internal audit reports and responses and monitor the implementation of recommendations.
2. Recommend for approval by the Board the hiring, removal, and evaluation of the Chief Internal Auditor who shall report to the Board through the Audit Committee.
3. Annually review the performance of the Chief Internal Auditor.
4. Review the effectiveness of the internal audit function, including staffing, training, independence, and adequacy of resources.
5. Approve the internal audit purpose statement, charter, and other governance documents related to internal audit activities, and annually review and recommended changes, as needed, of the internal audit governance documents (including the purpose statement and charter).
6. Periodically review, with the Chief Internal Auditor, any significant difficulties, disagreements with management, or scope restrictions encountered in the course of conducting their work.
7. Periodically review the internal audit function's responsibility, budget, and staffing.
8. Meet with the Chief Internal Auditor in private without representation from administration present.

Ethical Compliance, Legal Compliance, and Risk Management Duties

1. Oversee, review, and periodically update the System's code of conduct and how the System assures compliance with and enforces this code.
2. Oversee the System's risk management process.
3. Review any legal and regulatory matters that may have a material impact on the financial statements, internal auditing, and/or compliance activities;
 - Meet with the Chief Internal Auditor in private without representation from administration present, to the extent allowed by law;
 - Recommend for approval by the Board the hiring, removal, the annual System-wide risk assessment and evaluation of the Chief Internal Auditor who shall report to the Board through the Committee
 - Review the effectiveness of the Internal Audit function, including staffing, training, independence, and adequacy of resources; and
4. Approve the Internal Audit mission statement, charter, and other governance documents related to annual internal audit activities plan for review and approval by the Board of Regents.
5. Initiate audits and compliance activities as deemed necessary to ensure appropriate risk management and control processes within the System.
6. Review all compliance reports and monitor the implementation of recommendations.
7. Consider the risk of management's ability to override the internal controls.

Reporting and Duties

1. Recommend to the Board of Regents that the audited financial statements be included in the System's annual report.

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2. Report regularly to the Board of Regents regarding the execution of the Audit Committee's duties, responsibilities, activities, and any issues encountered.

Other Responsibilities and Duties

1. Recommend an Audit Committee Charter for review and approval by the Board of Regents; and review this charter at least annually and recommend to the Board of Regents any necessary amendments.
2. Conduct an annual performance assessment relative to the Audit Committee's purpose, duties, and responsibilities outlined herein.
3. Perform any other activities consistent with this charter, the System's bylaws, and governing laws that the Board of Regents or Audit Committee determine are necessary or appropriate.

Audit Committee Chair

Chief Internal Auditor

Date:

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Adopted:

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Revised:

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BOARD OF REGENTS AUDIT COMMITTEE CHARTER

Purpose and Authority

The Audit Committee of the Board of Regents ("Board") of the University of North Texas System (System) assists the Board in fulfilling its responsibilities for:

1. Oversight of the quality and integrity of the accounting financial, and non-financial reporting practices;
2. Oversight of the internal audit function, any external auditors who the Committee may employ, and engagements with the State Auditor;
3. Oversight of the internal control environment;
4. Oversight of legal and regulatory compliance;
5. Oversight of information security and controls;
6. Oversight of the integrity of the System's financial statements and the System's accounting and financial reporting processes and financial statement audits;
7. Oversight of the System's disclosure control processes and procedures, internal controls over financial reporting, and compliance with ethical standards adopted by the System; and
8. Oversight of the System's risk management process.

The Audit Committee should encourage continuous improvement, and should foster adherence to the System's policies, procedures, and practices at all levels. The Audit Committee should also provide for open communication among the external auditor, financial and senior management, the internal audit function, and the Board of Regents.

The Audit Committee has the authority to conduct investigations into any matters within its scope of responsibility and obtain advice and assistance from outside legal, accounting, or other advisers, as necessary, to perform its duties and responsibilities. In carrying out its duties and responsibilities, the Audit Committee shall also have the authority to meet with and seek any information it requires from employees, Regents, or external parties.

The System will provide appropriate funding, as determined by the Audit Committee, to fund the internal audit activity, to compensate the external auditor, to compensate any advisers that the Audit Committee chooses to engage, and for payment of ordinary administrative expenses of the Audit Committee that are necessary or appropriate in carrying out its duties.

The Audit Committee's principal responsibility is one of oversight. The fundamental responsibility for the integrity of the System's financial statements and disclosures rests with management and the external auditor.

Membership and Meetings

The Audit Committee is a standing committee of the Board and is composed of not fewer than four members of the Board. The Chairman of the Finance Committee shall serve as an ex officio voting member of the Audit Committee.

Committee members will be appointed by the Chairman of the Board of Regents.

The Audit Committee members will be financially literate and the Committee will provide its members with continuing education opportunities in financial reporting and other relevant areas. The Audit Committee should include at least one financial expert.

The Audit Committee will meet four times annually or more frequently as circumstances require. The Audit Committee may meet in executive session as needed and as allowed by law. The Audit Committee should meet with the external auditors, internal auditors and management in separate executive sessions.

The agenda for Committee meetings will be developed by the Audit Committee Chairman in

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consultation with the Chancellor and the Chief Internal Auditor.

The committee will meet periodically with the external auditor and management to discuss the annual audited financial statements and quarterly financial statements.

Independence

The Board of Regents and management must be independent from vendors. If overlapping financial interests or personal relationships exist, they must be fully disclosed, and the appropriate personnel must recuse themselves from discussions and voting on related matters.

Accounting / Financial Information Review Duties

1. Review the annual financial statements and related footnotes and discuss with management, the Chief Internal Auditor and the external auditor.
2. Review the financial statements and all of its disclosures, especially fees paid to vendors, activities unrelated to the System's purpose and transactions with related entities.

External Auditor Review Duties

1. Appoint, compensate, retain, and oversee the work performed by the external auditor retained for the purpose of preparing or issuing an audit report or related work. Review the performance and independence of the external auditor and remove the external auditor if circumstances warrant. The external auditor will report directly to the Audit Committee and the Audit Committee will oversee the resolution of disagreements between management and the external auditor if they arise.
2. Review both the audit and non-audit services to be provided by the external auditor.
3. Consider whether the external auditor's provision of permissible non-audit services is compatible with the auditor's independence. Actively engage in dialogue with the external auditor with respect to any disclosed relationships or services that may affect the independence and objectivity of the auditor and take appropriate actions to oversee the independence of the external auditor.
4. Review with the external auditor any problems or difficulties with respect to the audit and obtain reports on significant findings and recommendations, together with management responses.
5. Hold timely discussions with the external auditor regarding the following:
 - a. All critical accounting policies and practices.
 - b. All alternative treatments of financial information within generally accepted accounting principles (GAAP) related to material items that have been discussed with management, ramifications of the use of such alternative disclosures and treatments, and the treatment preferred by the external auditor.
6. At least annually, obtain and review a report by the external auditor describing:
 - a. The external auditor's internal quality-control procedures.
 - b. Any material issues raised by the most recent internal quality-control review or peer review, or by any inquiry or investigation by governmental or professional authorities within the preceding five years with respect to independent audits carried out by the external auditor, and any steps taken to deal with such issues.
 - c. All relationships between the external auditor and the System.
7. Annually, evaluate the external auditor's qualifications, performance, and independence. Further, the Audit Committee will review the experience and qualifications of the lead partner. The Audit Committee will also consider whether there should be rotation of the external auditor itself. The Audit Committee should present its conclusions to the board.
8. Set policies for hiring personnel of the external auditor.

Financial Reporting Processes, Accounting Policies, and Internal Control Structure Duties

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1. Discuss with the external auditor, the internal audit function, and management, the extent to which changes or improvements in financial or accounting practices have been implemented.
2. In consultation with the external auditor and the internal audit function, review the integrity of the System's financial reporting processes (both internal and external).
3. Understand the scope of the external auditor's review of internal control over financial reporting.
4. Monitor the effectiveness of the internal control systems. Receive and review any disclosures from the System's CFOs and Controllers made in connection with the certification of the System's financial reports: a) significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the university's ability to record, process, summarize, and report financial data; and b) any fraud, whether or not material, that involves management or other employees who have a significant role in the university's internal controls.
5. Review major issues regarding accounting principles and financial statement presentations, including any significant changes in the System's selection or application of accounting principles; major issues as to the adequacy of the university's internal controls.
6. Review analyses prepared by management and the external auditor setting forth significant financial reporting issues and judgments made in connection with the preparation of the financial statements, including analyses of the effects of alternative GAAP methods on the financial statements for state and local governments.
7. Review and approve all related-party transactions.
8. Establish and oversee procedures for the receipt, retention, and treatment of complaints regarding accounting, internal accounting controls, or auditing matters, including procedures for confidential, anonymous submissions by System employees regarding questionable accounting or auditing matters.
9. Confirm that significant findings and recommendations made by the internal and external auditors are received, discussed and acted upon appropriately and promptly.
10. Assure that management is setting the appropriate tone in communicating the importance of internal controls and in establishing policies and procedures to mitigate risk.

Internal Audit Duties

1. Review all internal audit reports and responses and monitor the implementation of recommendations.
2. Recommend for approval by the Board the hiring, removal, and evaluation of the Chief Internal Auditor who shall report to the Board through the Audit Committee.
3. Annually review the performance of the Chief Internal Auditor.
4. Review the effectiveness of the internal audit function, including staffing, training, independence, and adequacy of resources.
5. Approve the internal audit purpose statement, charter, and other governance documents related to internal audit activities, and annually review and recommended changes, as needed, of the internal audit governance documents (including the purpose statement and charter).
6. Periodically review, with the Chief Internal Auditor, any significant difficulties, disagreements with management, or scope restrictions encountered in the course of conducting their work.
7. Periodically review the internal audit function's responsibility, budget, and staffing.
8. Meet with the Chief Internal Auditor in private without representation from administration present.

Ethical Compliance, Legal Compliance, and Risk Management Duties

1. Oversee, review, and periodically update the System's code of conduct and how the System assures compliance with and enforces this code.
2. Oversee the System's risk management process.
3. Review any legal and regulatory matters that may have a material impact on the financial statements, internal auditing, and/or compliance activities.
4. Recommend the annual System-wide risk assessment and annual internal audit plan for review and approval by the Board of Regents.
5. Initiate audits and compliance activities as deemed necessary to ensure appropriate risk management and control processes within the System.
6. Review all compliance reports and monitor the implementation of recommendations.

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7. Consider the risk of management's ability to override the internal controls.

Reporting and Duties

1. Recommend to the Board of Regents that the audited financial statements be included in the System's annual report.
2. Report regularly to the Board of Regents regarding the execution of the Audit Committee's duties, responsibilities, activities, and any issues encountered.

Other Responsibilities and Duties

1. Recommend an Audit Committee Charter for review and approval by the Board of Regents; and review this charter at least annually and recommend to the Board of Regents any necessary amendments.
2. Conduct an annual performance assessment relative to the Audit Committee's purpose, duties, and responsibilities outlined herein.
3. Perform any other activities consistent with this charter, the System's bylaws, and governing laws that the Board of Regents or Audit Committee determine are necessary or appropriate.

Audit Committee Chair

Chief Internal Auditor

Date:

Adopted:

Effective:

Revised:



Board Order

Title: Approval of the Minutes of the October 16, 2014 Board Meeting and December 3 & 22, 2014 Special Called Board Meetings

At an official meeting of the Board of Regents of the University of North Texas System properly posted and held on February 19-20, 2015, pursuant to a motion made by Regent _____ and seconded by Regent _____, the Board approved the motion presented below:

Whereas, the minutes of the October 16, 2014 meeting and the December 3 & 22, 2014 special called meetings have been prepared by the Board Secretary and are attached here for Board approval,

Now, Therefore, The Board of Regents authorizes and approves the following:

1. The minutes of the October 16, 2014 meeting and the December 3 & 22, 2014 special called meetings of the UNT System Board of Regents.
-

VOTE: _____ ayes _____ nays _____ abstentions

BOARD ACTION:

Attested By:

Approved By:

Rosemary R. Haggett, Secretary
Board of Regents

Brint Ryan, Chairman
Board of Regents



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MINUTES BOARD OF REGENTS MEETING October 16, 2014

The University of North Texas System Board of Regents convened on Thursday, October 16, 2014 in Room 712 of The University of North Texas System Building, located at 1901 Main Street, Dallas, Texas with the following Regents in attendance: Brint Ryan, Michael Bradford, Milton Lee, Don Potts, Rusty Reid, Gwyn Shea, Al Silva, and Glen Whitley.

In accordance with a notice being duly posted with the Secretary of State and there being a quorum present, Chairman Brint Ryan called the meeting to order at 9:00 am.

The Board considered the following items of the Consent Agenda:

- | | |
|-----------------------|---|
| 2014-81 UNTS | Approval of the Minutes of the September 18, 2014 Meeting and the October 1, 2014 Special Called Meeting |
| 2014-82 UNTS | Selection of Architect and Project Budget Approval for the Renovation of the UNT Health Science Center Patient Care Center |
| 2014-83 UNTHSC | Delegation of Authority to the Chancellor or his Designee to Execute an Amendment to an Existing UNTHSC Multi-year Lease Agreement for Expanded Clinical Space with Texas Health Resources Harris Methodist Hospital for the Practice of Orthopedics |
| 2014-84 UNTHSC | Authorization to Enter into Agreement between Tarrant County Public Health and UNTHSC for "Agroterrorism: Detection & Response" |
| 2014-85 UNTHSC | Authorization to Execute an Amendment to the Agreement between Tarrant County Public Health and UNTHSC for Electronic Support for Public Health Software |
| 2014-86 UNTHSC | Authorization to Enter into Agreement between Tarrant County Public Health and UNTHSC for "Continuing Education Programs" |

Chairman Ryan recognized Regent Whitley who requested he be recused from consideration of the last three items on the consent agenda. Therefore, the consent agenda was considered in two motions. Pursuant to a motion by Regent Whitley seconded by Regent Bradford, the Board approved the first three items of the above Consent Agenda. The motion was approved on a 7-0 vote. Regent Reid arrived after the vote.

Pursuant to a motion by Regent Lee seconded by Regent Bradford, the Board approved the last three items of the above Consent Agenda. The motion was approved on a 6-0 vote, with Regent Whitley recused and Regent Reid arriving after the vote.

Chairman Ryan recognized Chancellor Jackson who provided a briefing to the Board, which included the **Introduction of New Leaders**, and the description of possible **College to Career Projects**, and **Operations Improvements in 2015**.

President Michael Williams from UNTHSC briefed the Board on the **UNTHSC Institute for Applied Innovation**.

Chairman Ryan recessed the Board at 9:28 am for the meeting of the Finance Committee.

Following the Finance Committee meeting, the Board reconvened at 11:02 am.

The Board then considered the action items coming out of the Finance Committee. The three action items were considered in a single motion.

2014-87 UNT	Approval of the Establishment of an Oklahoma Undergraduate Resident Tuition Rate at UNT
2014-88 UNTS	Approval to Enter into a Lease for Converged Computing Infrastructure
2014-89 UNTS	Approval of Amended UNT System Regulation 08.2000, Investment of System Funds

Pursuant to a motion by Regent Don Potts seconded by Regent Reid the Board approved the above Finance agenda items. The motion was approved on a vote of 8-0.

At 11:03 am Chairman Ryan moved the Board into Executive Session to consider matters noted on the Executive Session agenda.

At 1:35 pm, following Executive Session, Vice Chairman Potts reconvened the full Board. There were no action items from Executive Session.

A motion to adjourn was made by Regent Lee and seconded by Regent Reid and approved on a 7-0 vote, with Chairman Ryan having departed the meeting after Executive Session.

There being no further business, the Board meeting was adjourned at 1:37 pm on Thursday, October 16, 2014.

Submitted By:

Approved By:

Rosemary R. Haggett,
Board Secretary

Brint Ryan,
Chairman

Date:_____

Date:_____



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BOARD OF REGENTS Teleconference Meeting Minutes December 3, 2014

University of North Texas System
Room 711
1901 Main Street
Dallas, Texas

The University of North Texas System Board of Regents convened a special called meeting via teleconference on Wednesday, December 3, 2014 in Room 711, UNT System Building, Dallas, Texas, with the following Regents in attendance: Brint Ryan, Don Potts, Al Silva, Milton Lee, Steve Mitchell, Mike Bradford, Rusty Reid, Glen Whitley, and Chris Vera.

In accordance with a notice being duly posted with the Secretary of State and there being a quorum present, Chairman Ryan called the meeting to order at 1:02 pm.

The Board Secretary called roll and identified all participants in the meeting.

The Board considered the following items on the Consent Agenda:

- | | |
|-----------------------|--|
| 2014-90 UNTS | Approval to report and request the exceeding of the full-time equivalent limitation for fiscal years 2014 and 2015 |
| 2014-91 UNT | Award of honorary degree |
| 2014-92 UNTHSC | Authorization of agreement between UNTHSC and Tarrant County for the Department of Obstetrics and Gynecology to provide limited gynecological services to patients referred by the Public Health Department |
| 2014-93 UNTHSC | Authorization to negotiate and execute a contract for services with Tarrant County to implement a medication adherence model |

Chairman Ryan recognized Regent Whitley who recused himself from consideration of the last two items on the consent agenda. Therefore, the consent agenda was considered in two motions. Pursuant to a motion by Regent Mitchell seconded by Regent Potts the Board approved the first two items of the above Consent Agenda. The motion was approved on a 7-0 vote. Regent Reid arrived after the vote.

Pursuant to a motion by Regent Bradford seconded by Regent Lee the Board approved the last two items of the above Consent Agenda. The motion was approved on a 6-0 vote, with Regent Whitley recused. Regent Reid arrived after the vote.

Chairman Ryan recognized Vice Chancellor James Maguire, who presented the following action item to the Board:

2014-94 UNTS Authorization of UNT Dallas residence hall planning

Pursuant to a motion by Regent Lee and seconded by Regent Reid the Board approved the above agenda item. The motion was approved on an 8-0 vote.

Chairman Ryan then recognized Interim Chief Internal Auditor Steve Goodson, who presented the following action item to the Board:

2014-95 UNTS Approval to retain a firm to perform the FY 2014-2016 UNT System External Audits as a result of proposals requested under prior Board action

Pursuant to a motion by Regent Mitchell and seconded by Regent Potts the Board approved the above agenda item. The motion was approved on an 8-0 vote.

At 1:46 pm Chairman Ryan moved the meeting into Executive Session.

The Board reconvened in Open Session at 2:09 pm with no action coming out of Executive Session.

There being no further business, the meeting was adjourned 2:09 pm.

Submitted By:

Approved By:

Rosemary R. Haggett,
Board Secretary

Brint Ryan,
Chairman

Date:_____

Date:_____



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**BOARD OF REGENTS
Teleconference Meeting Minutes
December 22, 2014**

University of North Texas System
Room 711
1901 Main Street
Dallas, Texas

The University of North Texas System Board of Regents convened a special called meeting via teleconference on Monday, December 22, 2014 in Room 711, UNT System Building, Dallas, Texas, with the following Regents in attendance: Brint Ryan, Mike Bradford, Milton Lee, Steve Mitchell Don Potts, Rusty Reid, Al Silva, Glen Whitley, and Chris Vera.

In accordance with a notice being duly posted with the Secretary of State and there being a quorum present, Chairman Ryan called the meeting to order at 3:32 pm.

The Board Secretary called roll and identified all participants in the meeting.

At 3:34 pm Chairman Ryan moved the meeting into Executive Session.

The Board reconvened in Open Session at 4:35 pm with no action coming out of Executive Session.

There being no further business, the meeting was adjourned 4:36 pm.

Submitted By:

Approved By:

Rosemary R. Haggett,
Board Secretary

Brint Ryan,
Chairman

Date: _____

Date: _____



Board Briefing

Committee: Consent

Date Filed: February 10, 2015

Title: Approval of TexPool Resolutions Amending Authorized UNT System Representatives

Background:

The University of North Texas and University of North Texas at Dallas participate in TexPool as one of the local government investment pools. When changes in staffing among authorized TexPool representatives occur and a new authorized user must be added, it is necessary to file a TexPool “Resolution Authorizing Participation in the TexPool Investment Pools and Designating Authorized Representatives.” This resolution updates all authorized representatives, and because it is necessary to add additional authorized users, is required to be approved by the Board of Regents.

This action adds Beverly Cotton, UNT Associate Vice President for Budget and Analytics, as an authorized representative, and adds Janet Waldron, Vice Chancellor for Finance, as an “inquiry only” representative.

Financial Analysis/History:

Janet Waldron Digitally signed by Janet Waldron
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ou=Vice Chancellor for Finance,
email=janet.waldron@untsystem.edu, c=US
Date: 2015.02.16 15:20:10 -06'00'

Vice Chancellor for Finance

Legal Review:

This item has been reviewed by General Counsel.

Nancy S. Footer Digitally signed by Nancy S. Footer
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General Counsel, email=nancy.footer@untsystem.edu,
c=US
Date: 2015.02.16 16:58:35 -06'00'

Vice Chancellor/General Counsel

Schedule: N/A

Recommendation:

It is recommended that the Board of Regents authorize and approve the following Board Order.

Recommended By:

Janet Waldron

Vice Chancellor for Finance

Lee Jackson

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North Texas System, ou=Chancellor,
email=lee.jackson@untsystem.edu,
c=US
Date: 2015.02.16 09:26:37 -06'00'

Chancellor

Attachments Filed Electronically:

- TexPool Resolution Authorizing Participation in the TexPool Investment Pools And Designating Authorized Representatives for University of North Texas at Dallas
- TexPool Resolution Authorizing Participation in the TexPool Investment Pools And Designating Authorized Representatives for University of North Texas



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Board Order

Title: Approval of TexPool Resolutions Amending Authorized UNT System Representatives

At an official meeting of the Board of Regents of the University of North Texas System properly posted and held on February 19-20, 2015, pursuant to a motion made by Regent _____ and seconded by Regent _____, the Board approved the motion presented below:

Whereas, TexPool requires Board of Regents approval of the “Resolution Authorizing Participation in the TexPool Investment Pools And Designating Authorized Representatives” to add an authorized representative, and

Whereas, it is necessary to add authorized and “inquiry only” representatives,

Now, Therefore, The Board of Regents authorizes and approves the following:

1. Adoption of the attached TexPool Resolutions Authorizing Participation in the TexPool Investment Pools and Designating Authorized Representatives for both University of North Texas and University of North Texas at Dallas
-

VOTE: ____ ayes ____ nays ____ abstentions

BOARD ACTION:

Attested By:

Approved By:

Rosemary R. Haggett, Secretary
Board of Regents

Brint Ryan, Chairman
Board of Regents



Resolution
Authorizing Participation in the TexPool Investment Pools
And Designating Authorized Representatives

WHEREAS, UNIVERSITY OF NORTH TEXAS DALLAS 79327
("Participant") is a local government or state agency of the State of Texas and is empowered to delegate to the public funds investment pools the authority to invest funds and to act as custodian of investments purchased with local investment funds; and

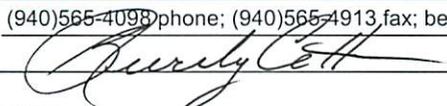
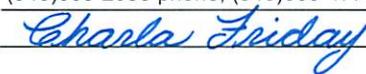
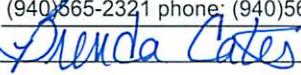
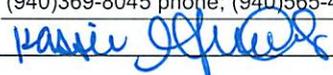
WHEREAS, it is in the best interest of the Participant to invest local funds in investments that provide for the preservation and safety of principal, liquidity, and yield consistent with the Public Funds Investment Act; and

WHEREAS, the Texas Local Government Investment Pools ("TexPool/TexPool Prime"), public funds investment pools, were created on behalf of entities whose investment objectives in order of priority are preservation and safety of principal, liquidity, and yield consistent with the Public Funds Investment Act.

NOW THEREFORE, be it resolved as follows:

- A. That Participant shall enter into a Participation Agreement to establish an account in it's name in **TexPool/TexPool Prime**, for the purpose of transmitting local funds for investment in **TexPool/TexPool Prime**.
- B. That the individuals, whose signatures appear in this Resolution, are authorized representatives of the Participant and are each hereby authorized to transmit funds for investment in **TexPool/TexPool Prime** and are each further authorized to withdraw funds from time to time, to issue letters of instruction, and to take all other actions deemed necessary or appropriate for the investment of local funds.

List of the authorized representatives of the Participant. These individuals will be issued P.I.N. numbers to transact business via the phone with a Participant Service Representative.

- 1. Name: Beverly Cotton Title: AVP for Budget & Analytics
Phone/Fax/Email: (940)565-4098 phone; (940)565-4913 fax; beverly.cotton@unt.edu
Signature: 
- 2. Name: Charla Friday Title: Executive Administrative Assistant
Phone/Fax/Email: (940)565-2055 phone; (940)565-4779 fax; charla.friday@unt.edu
Signature: 
- 3. Name: Brenda Cates Title: Budget Director
Phone/Fax/Email: (940)565-2321 phone; (940)565-4913 fax; brenda.cates@unt.edu
Signature: 
- 4. Name: Kassie Grubbs Title: Accountant III
Phone/Fax/Email: (940)369-8045 phone; (940)565-4913 fax; kassie.grubbs@unt.edu
Signature: 

5. Name: _____ Title: _____
Phone/Fax/Email: _____
Signature: _____

List the name of the Authorized Representative provided above that will have primary responsibility for performing transactions and receiving confirmations and monthly statements under the Participation Agreement.

Name: Beverly Cotton

In addition and at the option of the Participant, one additional authorized representative can be designated to perform inquiry only of selected information. This limited representative cannot make deposits or withdrawals. If the Participant desires to designate a representative with inquiry rights only, complete the following information.

6. Name Janet Waldron Title Vice Chancellor for Finance
Phone/Fax/Email: (214)752-5541 phone; janet.waldron@untsystem.edu

C. That this resolution and its authorization shall continue in full force and effect until amended or revoked by the Participant, and until **TexPool/TexPool Prime** receives a copy of any such amendment or revocation.

This resolution is hereby introduced and adopted by the Participant at its regular/special meeting held on the ____ Day of _____, 20 ____.

Document is to be signed by your Board President, Mayor or County Judge and attested by your Board Secretary, City Secretary or County Clerk.

NAME OF PARTICIPANT: University of North Texas Dallas

SIGNED: _____
Signature
Brint Ryan
Printed Name
Chairman, UNT System Board of Regents
Title

ATTEST: _____
Signature
Rosemary R. Haggett
Printed Name
Secretary to the UNT System Board of Regents
Title



Resolution
Authorizing Participation in the TexPool Investment Pools
And Designating Authorized Representatives

WHEREAS, UNIVERSITY OF NORTH TEXAS 77383
("Participant") is a local government or state agency of the State of Texas and is empowered to delegate to the public funds investment pools the authority to invest funds and to act as custodian of investments purchased with local investment funds; and

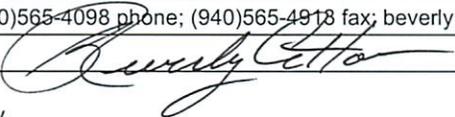
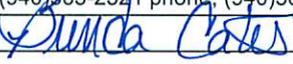
WHEREAS, it is in the best interest of the Participant to invest local funds in investments that provide for the preservation and safety of principal, liquidity, and yield consistent with the Public Funds Investment Act; and

WHEREAS, the Texas Local Government Investment Pools ("TexPool/TexPool Prime"), public funds investment pools, were created on behalf of entities whose investment objectives in order of priority are preservation and safety of principal, liquidity, and yield consistent with the Public Funds Investment Act.

NOW THEREFORE, be it resolved as follows:

- A. That Participant shall enter into a Participation Agreement to establish an account in it's name in **TexPool/TexPool Prime**, for the purpose of transmitting local funds for investment in **TexPool/TexPool Prime**.
- B. That the individuals, whose signatures appear in this Resolution, are authorized representatives of the Participant and are each hereby authorized to transmit funds for investment in **TexPool/TexPool Prime** and are each further authorized to withdraw funds from time to time, to issue letters of instruction, and to take all other actions deemed necessary or appropriate for the investment of local funds.

List of the authorized representatives of the Participant. These individuals will be issued P.I.N. numbers to transact business via the phone with a Participant Service Representative.

- 1. Name: Beverly Cotton Title: AVP for Budget & Analytics
Phone/Fax/Email: (940)565-4098 phone; (940)565-4918 fax; beverly.cotton@unt.edu
Signature: 
- 2. Name: Charla Friday Title: Executive Administrative Assistant
Phone/Fax/Email: (940)565-2055 phone; (940)565-4779 fax; charla.friday@unt.edu
Signature: 
- 3. Name: Brenda Cates Title: Budget Director
Phone/Fax/Email: (940)565-2321 phone; (940)565-4913 fax; brenda.cates@unt.edu
Signature: 
- 4. Name: Kassie Grubbs Title: Accountant III
Phone/Fax/Email: (940)369-8045 phone; (940)565-4913 fax; kassie.grubbs@unt.edu
Signature: 

5. Name: _____ Title: _____
Phone/Fax/Email: _____
Signature: _____

List the name of the Authorized Representative provided above that will have primary responsibility for performing transactions and receiving confirmations and monthly statements under the Participation Agreement.

Name: Beverly Cotton

In addition and at the option of the Participant, one additional authorized representative can be designated to perform inquiry only of selected information. This limited representative cannot make deposits or withdrawals. If the Participant desires to designate a representative with inquiry rights only, complete the following information.

6. Name Janet Waldron Title Vice Chancellor for Finance
Phone/Fax/Email: (214)752-5541 phone; janet.waldron@untsystem.edu

C. That this resolution and its authorization shall continue in full force and effect until amended or revoked by the Participant, and until **TexPool/TexPool Prime** receives a copy of any such amendment or revocation.

This resolution is hereby introduced and adopted by the Participant at its regular/special meeting held on the ____ Day of _____, 20 ____.

Document is to be signed by your Board President, Mayor or County Judge and attested by your Board Secretary, City Secretary or County Clerk.

NAME OF PARTICIPANT: University of North Texas

SIGNED: _____
Signature
Brint Ryan
Printed Name
Chairman, UNT System Board of Regents
Title

ATTEST: _____
Signature
Rosemary R. Haggett
Printed Name
Secretary to the UNT System Board of Regents
Title



Board Briefing

Committee: Consent

Date Filed: December 5, 2014

Title: Approval of Tenure for New UNT Faculty Appointee

Background:

In accordance with UNT Policy 15.0.1.00000, *Faculty Appointment and the Granting of Tenure and Promotion*,

15.0.2.32000 Maximum Probationary Period

“The maximum probationary period is defined as the maximum amount of time a faculty member may be appointed in probationary ranks in the university. **This period shall be specified for each individual at the time of his or her initial appointment.** Except as otherwise stated in this and related sections of policy, the maximum probationary period is the equivalent of six years of full-time service in the university at the rank of assistant professor, or three years of full-time service in the university at the rank of associate or full professor.”

“**These provisions do not preclude a recommendation for the granting of tenure or a non-retention decision at any time prior to the expiration of the maximum probationary period.**”

15.0.6.31300 Review of Dossier by Provost

“Recommendations for tenure are sent to the President. The President then transmits his or her recommendations for tenure to the Board of Regents.”

Glênisson de Oliveira received a Bachelor’s (1993) in Chemistry from the University of Florida, and a Ph.D. (1998) in Theoretical Physical Chemistry from Purdue. Dr. de Oliveira served as an Assistant (2002-2006), Associate (2006-2009) and Professor (2009-2014) of Chemistry at Rhode Island College. Dr. de Oliveira’s area of academic expertise is computational chemistry, with substantial grants and peer reviewed publications, including numerous publications in *The Journal of Physical Chemistry*. Dr. de Oliveira’s administrative background includes serving as Chair of the Physical Sciences Department at Rhode Island College from 2010-2012. From 2007-2010 Dr. de Oliveira was the Director of the Center for Excellence in Science, Technology, Engineering and Math Education (The Rhode Island STEM Center). He obtained grants to fund not only undergraduate research, but to engage high school teachers and students. Dr. de Oliveira developed connections with the education community in the state of Rhode Island, and was part of an advisory committee to the governor of Rhode Island. In this position, he helped form a partnership that was later funded by the National Science Foundation. Dr. de Oliveira will join the Texas Academy of Mathematics and Science (TAMS) in January 2015 as Dean, and Professor of Chemistry.

Financial Analysis/History:

In general, the award of tenure carries with it the assurance of continued employment absent the showing of good cause for termination.

Bob Brown
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Date: 2015.02.10 08:27:11 -06'00'

Institution Chief Financial Officer

Janet Waldron
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Date: 2015.02.16 15:20:50 -06'00'

Vice Chancellor for Finance

Legal Review:

This item has been reviewed by General Counsel.

Nancy S. Footer
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Date: 2015.02.12 11:30:57 -06'00'

Vice Chancellor/General Counsel

Schedule:

Tenure will be awarded for Glênisson de Oliveira upon the Board of Regent's approval. Dr. de Oliveira's first day of employment at the University of North Texas was January 1, 2015.

Recommendation:

The President recommends that the Board of Regents authorize and approve the award of tenure for Glênisson de Oliveira.

Recommended By:

Warren Burggren

Provost and VPAA

Neal Smatresk
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Date: 2015.02.11 15:30:07 -06'00'

President

Rosemary R. Haggett
Digitally signed by Rosemary R. Haggett
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Date: 2015.02.10 16:31:33 -06'00'

Vice Chancellor

Lee Jackson
Digitally signed by Lee Jackson
DN: cn=Lee Jackson, o=University of North Texas System, ou=Chancellor, email=lee.jackson@untsystem.edu, c=US
Date: 2015.02.16 09:27:42 -06'00'

Chancellor



Board Order

Title: Approval of Tenure for New UNT Faculty Appointee

At an official meeting of the Board of Regents of the University of North Texas System properly posted and held on February 19-20, 2015, pursuant to a motion made by Regent _____ and seconded by Regent _____, the Board approved the motion presented below:

Whereas, in accordance with UNT Policy 15.0.1.00000, *Faculty Appointment and the Granting of Tenure and Promotion*,

“The maximum probationary period is defined as the maximum amount of time a faculty member may be appointed in probationary ranks in the university,” and

Whereas, this period shall be specified for each individual at the time of his or her initial appointment,” and

Whereas, “these provisions do not preclude a recommendation for the granting of tenure at any time prior to the expiration of the maximum probationary period,” and

Whereas, Glênisson de Oliveira was awarded tenure at his previous institution, and

Whereas, Glênisson de Oliveira has the credentials and experience to be awarded tenure as confirmed by the department, college and provost, and

Now, Therefore, The Board of Regents authorizes and approves the following:

1. Confer tenure for Glênisson de Oliveira, effective upon approval by the Board of Regents
-

VOTE: _____ ayes _____ nays _____ abstentions

BOARD ACTION:

Attested By:

Approved By:

Rosemary R. Haggett, Secretary
Board of Regents

Brint Ryan, Chairman
Board of Regents



Board Briefing

Committee: Consent

Date Filed: December 5, 2014

Title: Approval of UNT Emeritus Recommendations

Background:

In accordance with UNT Policy 15.1.18, *Conferring of Emeritus Status*,

The title “Emeritus” may be conferred by the Board of Regents to a faculty member or librarian at the time of retirement, upon the recommendation of the department/unit, and with administrative approval.

A university administrator, to be eligible for emeritus status, must hold a faculty or librarian appointment, have served in a position at the dean level or higher, and have a record of distinguished service. The emeritus title for an administrator will be commensurate with the position held at the time of retirement (e.g. Dean emeritus, President emeritus, etc.). For faculty or librarians recruited directly to administrative positions, the ten-year employment requirement is waived.

Emeritus status is recommended for the following individuals:

Bert Hayslip –Regents Professor / Psychology

Dr. Hayslip was a Regents Professor from 1993 until his retirement. His investment in undergraduate and graduate teaching and mentorship is noteworthy. He received excellent teaching evaluations throughout his career and received the UNT President's Council Teaching Award in 2008. He was recognized as a Toulouse Scholar in 1994 and received the UNT Faculty Award for Outstanding Doctoral Mentorship in 2007. In terms of research, Dr. Hayslip's internationally recognized scholarship and professional contributions have brought substantial recognition to UNT. He published well over 200 peer-reviewed articles, books and chapters, and received significant external and internal funding to support his work including a \$165k grant from the NIA (1982-1985) and a \$2.7 million grant from the NIH (2010-2013). He is internationally and nationally recognized for his work in the area of adult development and aging, and his expertise has been recognized by Fellow Status in four professional organizations or divisions.

Samuel Matteson –Distinguished Teaching Professor / Physics

Dr. Matteson is formally retiring from UNT this year, but is still very active in his field. He is a member of the Ion Beam Modification and Analysis Laboratory that has published over 85 articles in refereed journals and received over \$3 million in external funding. In 2003, he was the recipient of the Founders' Medal for Caltech. While Dr. Matteson is well respected as a

researcher, he is also well known for his teaching excellence. He is known campus-wide as a very innovative teacher and his Physics of Musical Sound course is legendary. He was awarded the University Distinguished Teaching Professorship in 2010 and was the recipient of the Shelton Award for Excellence in Teaching in 2005. Dr. Matteson served as department chair in Physics and has been a wonderful university citizen.

Laura Stern –Associate Professor / History

Dr. Stern has been a staple in the history curriculum providing courses in the Ancient World, the Middle Ages, and the Renaissance. In addition to being a dedicated teacher, Dr. Stern spent many years as the graduate advisor for the History department. She was known for the long hours she spent mentoring students and guiding them into the proper courses. In her scholarly work, she is best known for her work on Renaissance Italy. Dr. Stern's courses were of interest to majors and non-majors alike in addition to Renaissance scholars.

Elizabeth Turner –Distinguished Teaching Professor / History

Dr. Turner has been a dedicated and selfless member of our university community. She is an important figure in southern history, published two books and was a member of the editorial team for a number of others. *Lone Star Past* (2007) won the Fehrenbach Award from the Texas Historical Commission. After publishing *Women and Gender in the New South* (2008), she was appointed to the Board of Editors for the Southern Association for Women Historians. She has received a Clements Fellowship from SMU and a Jenkins Fellowship for the Texas State Historical Association. She is known for her excellence in the classroom at both the graduate and undergraduate level and was a very successful mentor. Dr. Turner was also a strong contributor in service to her department, the university, and even agreed to serve as a member of Promotion & Tenure committees in other departments when they were short of tenured faculty.

Vicki Goodwin –Professor / Management

Dr. Vicki L. Goodwin served at UNT since 1991 as a master educator, national award winning researcher, and upstanding Department Chair. Dr. Goodwin taught over 90 classes at the undergraduate, graduate, and doctoral levels, specializing in Leadership and Organizational Behavior. She started the leadership program designing both undergraduate and graduate classes in leadership. She also developed and taught the honors leadership class. Dr. Goodwin was a mentor of the highest order to doctoral students serving on numerous dissertation committees as either chair or member. As a researcher Dr. Goodwin reached the highest level of respect as one of the pioneers in leadership research culminating with a national research award. She published over 40 articles focused in premier journals and conferences. Perhaps her greatest achievement was becoming one of the most popular and respected department chairs in the College of Business. She led the department for six years with a steady hand, high integrity, and smart decision-making. Her leadership enhanced the UNT experience for all Department of Management students, faculty, and staff. Prior to becoming chair she was elected each year to key committees, which led to a high level of trust from her peers concerning her ability to lead.

James McDonald – Associate Professor / Finance, Insurance, Real Estate & Law

Dr. James L. (Jim) McDonald devoted his entire academic career to teaching finance to students at the University of North Texas. Dr. McDonald joined the faculty of the university after receiving his Ph.D. in finance from Oklahoma State University in 1978. In his thirty-five years at UNT, Dr. McDonald served as chair of the Department of Finance, Insurance, Real Estate and

Law and as Associate Dean of the College of Business. He was known as an exacting teacher who held himself and his students to the highest standards. Dr. McDonald's preparation for each class was legendary and made him a popular, although exceedingly difficult, instructor. In addition to teaching at UNT, Dr. McDonald developed a loyal following of finance executives through his course development and instruction at the UNT Professional Development Institute. Dr. McDonald's legacy as a teacher of finance lives on through the many finance graduates who benefitted from his devotion to his students and his discipline. Among many prosperous alumni, one of UNT's leaders, Bob Brown (new Vice President for Finance and Administration) credits Dr. McDonald's teaching as an important factor in his success.

Judith Adkison – Associate Professor & Associate Dean / Teacher Education & Administration

Dr. Adkison served the College of Education as an Associate Professor for over 25 years. For the last 16 years, she also served as Associate Dean for Administration in the College. During her career she was very active in the field of educational leadership including numerous publications and presentations often co-authored with doctoral students (she graduated 14 doctoral students and served on many graduate student committees). Dr. Adkison reviewed scholarly papers for a number of journals. She was quite active in the Texas Council of Professors of Educational Administrators serving as its President and received the Founding Leader and Lifetime Achievement Award. She was also very active in serving UNT through participation on the Associate Deans Council, OEP Proposal Evaluation Group, and various other university, College, and Departmental Committees.

Betty Crocker– Associate Professor / Teacher Education & Administration

Dr. Betty Crocker served the College of Education as a Science Educator. Nationally known as a Science Educator, Dr. Crocker served with many state, national, and international science education organizations. She served on the state Planning Committee and Examination Standards Committee for the Texas Master Science Teacher. Dr. Crocker coordinated the Early Childhood through 4th grade Post-Baccalaureate program in the Department of Teacher Education and Administration. Sponsoring the Student Education Association for many years, she also served as a mentor for faculty and students as a member of the University Mentor Program (now named University HOSTS program) from 1988 until the time she retired.

Norris Fox– Associate Professor / Teacher Education & Administration

Dr. Fox was instrumental in bringing the successful TRIO programs to UNT and serving as the director of the UNT – Youth Opportunities Unlimited (YOU) program. These programs were targeted toward students that were identified as low-income and at-risk, providing support and mentorship for participants, as well as on-campus jobs. The UNT – YOU program was so successful under Dr. Fox's guidance that he was asked to chair the Texas Higher Education Coordinating Board YOU Program Advisory Committee. He also provided assistance and training to other states in establishing YOU programs.

Mary Harris– Regents Professor / Teacher Education & Administration

Dr. Harris served as the first Meadows Chair for Excellence in Education in the College. Two of the purposes of the endowed chair are to enhance and advance the professional development of faculty and the preparation of educators. With her research interests in teacher development and the early years of teaching, Dr. Harris has been very successful in establishing and serving as the co-Director of the Teach North Texas program at UNT, a collaborative program with the College of Arts and Sciences that prepares and supports secondary mathematics and science

teachers. She has also been instrumental in developing partnerships with community college districts and school districts, which have led to the North Texas Early College High School Consortium and the North Texas Regional P-16 Council.

Johnetta Hudson– Associate Professor / Teacher Education & Administration

Dr. Hudson was responsible for developing a number of new courses for the Educational Administration program, most recently, having developed one for the very successful accelerated online program in educational leadership. She received the Bridge Builder Award from the North Texas Chapter of the National Coalition Building Institute for building bridges of understanding, communication, acceptance and respect within the North Texas community. Dr. Hudson served on the state Principal Standard Setting Committee – participating in developing items and a passing standard for the state certification exam for Principals.

James Morrow– Regents Professor / Kinesiology, Health Promotion & Recreation

Dr. Morrow is internationally known for his research and scholarship, publishing several textbooks with multiple editions that have been translated into foreign languages. Dr. Morrow has been designated a fellow in the American College of Sports Medicine, the National Academy of Kinesiology, and the Society for Health and Physical Educators. He has received grants from the NIH and other governmental agencies. During his time at UNT, he has received excellent student ratings. He is a committed scholar, teacher, and service provider.

Frances Van Tassell– Associate Professor / Teacher Education & Administration

Dr. Van Tassell took the lead in developing the Master of Education in Teaching programs in the College of Education. This program, designed to meet the needs of area school districts for fully qualified teachers, allows persons who have completed a bachelor's degree to seek initial teacher certification. Nationally known for her expertise in teacher education, she was appointed to the Executive Board of the National Council for the Accreditation of Teacher Education (NCATE), the national accrediting body for educator preparation programs.

Linda Di Fiore– Regents Professor / Vocal Studies

Dr. Di Fiore joined the voice faculty in 1996 after having attained the rank of Professor at the University of Florida where she taught for 14 years. In her many years of service at UNT, Dr. Di Fiore has served the College of Music as a proven master teacher and recruiter for our program. She is recognized nationally as a fine teacher of singing and her reputation has brought many excellent students through our program. Many of those students have gone into professional singing careers and teaching careers directly out of her studio. Dr. Di Fiore attained the status of Regents Professor in 2005. In 2003 she received a Citation for Distinguished Service to International Education. In 2010 she was awarded the Provost's Award for Extraordinary Professional Service to UNT.

Keith Johnson– Regents Professor / Instrument Studies

Professor Johnson began his teaching career at the University of Northern Iowa in 1966 at the rank of Assistant Professor of Trumpet, rising to the rank of Professor upon his leaving to join the faculty of North Texas State University in 1986. During his forty- six year teaching career Professor Johnson has appeared as a soloist and clinician throughout the United States, Canada, Mexico, Europe, and Africa. He has published more than thirty articles on brass performance, and has published two books, *The Art of Trumpet Playing and Brass Performance and Pedagogy*, that have been translated into several languages and are used in universities and conservatories throughout the world. In May 2012, Professor Johnson received the International Trumpet

Guild "Award of Merit".

Graham Phipps– Professor / Division of Music History, Theory & Ethnomusicology

Professor Phipps retired in May 2014, after 30 years of service to UNT. In this period he has taught all levels of classes in Music Theory, has consistently carried out research, and has provided a variety of important service, such as Graduate Director of the College of Music. During the last decade Professor Phipps has mostly focused on Graduate teaching on the Master's level. His research focused on a broad range of topics, in particular 17th-century German music, music of Bruckner, Strauss, the history of music theory, and the music of Schoenberg and Dallapiccola. He published numerous book chapters and journal articles, particularly in international conference proceedings.

Robert Milnes– Professor & Dean, College of Visual Arts & Design/ Studio

Dr. Robert Milnes, former Dean of the College of Visual Arts and Design, for Emeritus Dean Status. During his eight-year tenure here at CVAD, Dr. Milnes accomplished a great deal. In the area of development, Dr. Milnes raised over \$10,000,000 during the Capital campaign and tripled the scholarships and grants (from \$35,000 to \$108,000) for CVAD undergraduate and graduate students, with another \$25,000,000 in pending asks on the table. Dr. Milnes active presence in the regional community as a member of the board for KERA and on the Dallas' Business Council for the Arts did a great deal to raise UNT CVAD's profile. During his time here, Dr. Milnes presided over a 100% success rate for faculty seeking tenure and/or promotion. Upon his retirement Dr. Miles left the College of Visual Arts and Design well positioned and ready to move on to the next step in the evolution of our college.

Richard Sinclair – Associate Professor & Dean / Texas Academy of Mathematics & Science

Richard Sinclair is retiring after 22 years as dean of the Texas Academy of Mathematics and Science and 37 years with UNT. In 1977, Sinclair joined North Texas State University as an assistant professor of physiology in the Texas College of Osteopathic Medicine's Department of Physiology. In 1992, he became the TAMS director. Under his leadership, thousands of students have graduated from the Texas Academy of Mathematics and Science and have gone on to influence fields including medicine, engineering, law, technology and even the fine arts.

Morris Martin - Librarian / UNT Libraries

Morris Martin was appointed head of the UNT Music Library in August 1971 and retired in May 2013, after almost 42 years of distinguished service. His primary responsibilities included collection development, staff development, fund raising, and anticipating and serving the research and performance needs of students and faculty of the College of Music. In addition to dramatically increasing the size and number of special collections in music, many of which are of national and international importance and scholarly interest, he increased the size of the regular music collection tenfold during his tenure. At the time of his retirement, the UNT Music Library was among the largest academic music libraries in the country with more than 350,000 volumes and approximately one million sound recordings in all formats. Students from his course in music librarianship for the College of Information are very active in the profession and serve as music librarians in prominent music libraries across the nation.

Financial Analysis/History:

There are no financial implications.

Bob Brown
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Date: 2015.02.10 08:27:56 -06'00'

Institution Chief Financial Officer

Janet Waldron
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Date: 2015.02.10 10:42:04 -06'00'

Vice Chancellor for Finance

Legal Review:

This item has been reviewed by General Counsel.

Nancy S. Footer
Digitally signed by Nancy S. Footer
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Date: 2015.02.12 11:31:51 -06'00'

Vice Chancellor/General Counsel

Schedule:

Effective upon approval by the Board of Regents.

Recommendation:

The President recommends that the Board of Regents grant Emeritus status to these distinguished retired individuals.

Recommended By:

Warren Burggren
Provost and VPAA

Neal Smatresk
Digitally signed by Neal Smatresk
DN: cn=Neal Smatresk, o=University of North Texas, ou=President, email=neal.smatresk@unt.edu, c=US
Date: 2015.02.11 15:33:47 -06'00'

President

Rosemary R. Haggett
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Vice Chancellor

Lee Jackson
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Date: 2015.02.16 09:29:03 -06'00'

Chancellor



Board Order

Title: Approval of UNT Emeritus Recommendation

At an official meeting of the Board of Regents of the University of North Texas System properly posted and held on February 19-20, 2015, pursuant to a motion made by Regent _____ and seconded by Regent _____, the Board approved the motion presented below:

Whereas, UNT Policy 15.1.18, *Conferring of Emeritus Status*, states that the title “Emeritus” may be conferred by the Board of Regents to a faculty member or librarian at the time of retirement, upon the recommendation of the department/unit, and with administrative approval, and

Whereas, a university administrator, to be eligible for emeritus status, must hold a faculty or librarian appointment, have served in a position at the dean level or higher, and have a record of distinguished service. The emeritus title for an administrator will be commensurate with the position held at the time of retirement (e.g. Dean emeritus, President emeritus, etc.). For faculty or librarians recruited directly to administrative positions, the ten-year employment requirement is waived,

Whereas, the individual departments, colleges and provost have recommended emeritus status for each of these individuals,

Now, Therefore, The Board of Regents authorizes and approves the following:

- Dr. Bert Hayslip, Emeritus
- Dr. Samuel Matteson, Distinguished Teaching Professor Emeritus
- Dr. Laura Stern, Emeritus
- Dr. Elizabeth Turner, Distinguished Teaching Professor Emeritus
- Dr. Vicki Goodwin, Emeritus
- Dr. James McDonald, Emeritus
- Dr. Judith Adkison, Emeritus
- Dr. Betty Crocker, Emeritus
- Dr. Norris Fox, Emeritus
- Dr. Mary Harris, Regents Professor Emeritus
- Dr. Johnetta Hudson, Emeritus
- Dr. James Morrow, Regents Professor Emeritus
- Dr. Frances Van Tassell, Emeritus
- Dr. Linda Di Fiore, Regents Professor Emeritus
- Dr. Keith Johnson, Regents Professor Emeritus
- Mr. Graham Phipps, Emeritus
- Dr. Robert Milnes, Dean Emeritus
- Dr. Richard Sinclair, Dean Emeritus
- Mr. Morris Martin, Emeritus

VOTE: ____ ayes ____ nays ____ abstentions

BOARD ACTION:

Attested By:

Approved By:

Rosemary R. Haggett, Secretary
Board of Regents

Brint Ryan, Chairman
Board of Regents



Board Briefing

Committee: Consent

Date Filed: December 5, 2014

Title: Approval of UNT Faculty Development Leave for 2015-2016 Academic Year

Background:

In accordance with UNT Policy 15.1.11, *Faculty Development Leave Policy and Guidelines*,

“Faculty development leaves are authorized for the primary purpose of increasing the value of the recipient’s sustained contribution to the university by providing the individual an opportunity for professional growth. Such developmental leaves are not to be understood as deferred compensation, nor are they to be anticipated simply on the basis of longevity at the university, alone. Development leave may be granted, upon application, for study, research, writing, field observations or other suitable purposes.

Opportunities for additional training, for improving skills and for maintaining currency is understood to be included as a purpose of development leave.”

In 1984, the University of North Texas began granting faculty development leaves, recognizing the need for faculty to have an opportunity to pursue major research or creative projects in order to contribute to the body of knowledge in their fields and better serve their students by remaining current in their disciplines. In 1987, the 70th Texas Legislature similarly encouraged universities to expand faculty development programs through a series of measures that increased flexibility in accounting for faculty activities.

In the ensuing years, the faculty development leave program has proven vital in maintaining discipline mastery for our faculty as we push forward toward national research status. These development leaves contribute greatly to the increase in research funding, research publications, and national recognition for UNT.

After careful review of proposals at the department and college levels, by a Faculty Senate committee, and by the Provost and Vice President for Academic Affairs, the University plans to award a total of 46 (4.6% of the full-time faculty) developmental leaves for the upcoming academic year. This represents a decrease in the number and percentages of faculty development leaves that have been approved in the past several years.

Financial Analysis/History:

The cost incurred as a result of the recommended faculty development leaves will be covered by existing college and school budgeted funds and will total approximately \$462,340. The total estimate for the costs incurred as a result of the recommended faculty development leaves was

calculated from replacement costs submitted by colleges and estimated average costs for covering individual faculty leaves.

Bob Brown

Digitally signed by Bob Brown
DN: cn=Bob Brown, o=University of North Texas, ou=VP for Finance and Administration, email=bob.brown@unt.edu, c=US
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Institution Chief Financial Officer

Janet Waldron

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Date: 2015.02.10 10:43:18 -06'00'

Vice Chancellor for Finance

Legal Review:

This item has been reviewed by General Counsel.

Nancy S. Footer

Digitally signed by Nancy S. Footer
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Date: 2015.02.12 11:32:43 -06'00'

Vice Chancellor/General Counsel

Schedule:

2015-2016 Academic Year

Recommendation:

The President recommends that the Board of Regents approve Faculty Development Leaves for the individuals named on the attached list.

Recommended By:

Warren Burggren

Provost and VPAA

Neal Smatresk

Digitally signed by Neal Smatresk
DN: cn=Neal Smatresk, o=University of North Texas, ou=President, email=neal.smatresk@unt.edu, c=US
Date: 2015.02.11 15:34:59 -06'00'

President

Rosemary R. Haggett

Digitally signed by Rosemary R. Haggett
DN: cn=Rosemary R. Haggett, o=University of North Texas System, ou=Vice Chancellor for Academic Affairs and Student Success, email=rosemary.haggett@untssystem.edu, c=US
Date: 2015.02.10 16:33:44 -06'00'

Vice Chancellor

Lee Jackson

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Date: 2015.02.16 09:29:53 -06'00'

Chancellor

Attachments Filed Electronically:

- UNT Faculty Development Leave Recommendations 2015-2016



Board Order

Title: Approval of UNT Faculty Development Leave for 2015-2016 Academic Year

At an official meeting of the Board of Regents of the University of North Texas System properly posted and held on February 19-20, 2015, pursuant to a motion made by Regent _____ and seconded by Regent _____, the Board approved the motion presented below:

Whereas, in 1984, the University of North Texas began granting faculty development leaves, recognizing the need for faculty to have an opportunity to pursue major research or creative projects in order to contribute to the body of knowledge in their fields and better serve their students by remaining current in their disciplines, and

Whereas, in 1987, the 70th Texas Legislature similarly encouraged universities to expand faculty development programs through a series of measures that increased flexibility in accounting for faculty activities,

Now, Therefore, The Board of Regents authorizes and approves the following:

1. Faculty Development Leave for Academic Year 2015-2016 for the UNT faculty as set forth in the attached list.
-

VOTE: _____ ayes _____ nays _____ abstentions

BOARD ACTION:

Attested By:

Approved By:

Rosemary R. Haggett, Secretary
Board of Regents

Brint Ryan, Chairman
Board of Regents

**UNT Faculty Development Leave Recommendations
2015-2016**

Name		Rank	Department	Purpose of Leave	Leave Period Requested
Anat	Barnir	Associate Professor	Management	Develop a comprehensive model for explaining small firm survival. Expects to identify and secure empirical data sets that will provide the basis for testing the hypotheses, conduct statistical analyses, and start a new research stream that will shed light on the explanations of small firm survival or demise.	Fall 2015
Bruce	Bond	Regents Professor	English	Write a book of poems: <i>Words Written Against the Walls of the City</i> . Will explore the city as both the metaphor and the stage for a number of intersecting difficulties and tensions regarding the social self and problems of ethics and individual freedom.	Fall 2015
Nourredine	Boubekri	Professor	Engineering Technology	Participate in multi-disciplinary research team at the Industrial Assessment Center at the University of Miami. Acquire expertise, knowledge, and state-of-the-art research methodologies pertaining to green machining and associated technologies. Broaden research scope in order to participate and contribute to research and educational projects involving waste management, pollution prevention, and health implications associated with metal working fluids and machining.	Fall 2015
Sue	Bratton	Professor	Counseling and Higher Education	Update the 258 page Child Parent Relationship Therapy (CPRT) Treatment Manual and accompanying resource CD (Bratton et al., 2006), and extend the model for broader use by multicultural populations, for families with children outside the current CPRT protocol's focus on children ages 3 to 10, and families struggling with significant attachment difficulties.	Fall 2015
Christophe	Chaguinian	Associate Professor	World Languages, Literatures and Cultures	Focusing on a well-defined corpus of the 13-15th c. Occitan texts, this study will reevaluate the relevance of traditional claims that medieval laity knew little about its faith. Write a monograph comparing the religious knowledge in 14-15th c. Languedoc, with the situation in northern France where poetic competitions were taking place at the same time. These findings will be of interest to both historians and literary scholars, and will be presented at two medieval conferences.	Fall 2015

Li-Fen "Anny"	Chang	Associate Professor	Design	Attend Stoll's knitting foundations seminars in New York City to extensively study machine knitting in order to pass knowledge on to students and peers. Stoll has been known for more than a century for its reduction of flat knitting machines. Will return to the university with a new course prepared for implementation.	Spring 2016
Colleen	Eddy	Associate Professor	Teacher Education and Administration	Work with internationally recognized mathematics educators in Thailand studying mathematics, studying teachers' focus on student learning through the implementation of short-cycle formative assessment in the classroom. Increase knowledge and collaborative work with Association of Southeast Asian Nation scholars.	Fall 2015
Sarah	Fredericks	Associate Professor	Philosophy and Religion Studies	Conduct the research for, and write the latter three chapters of book, <i>Environmental Guilt and Shame</i> . This work will yield a complete manuscript by the end of leave. Develop professional connections and collaborative opportunities at the Center for Energy and Environmental Research in the Humanities at Rice University.	Fall 50% Spring 50%
Bonita	Friedman	Associate Professor	English	Research, write, and submit to publisher a novel called <i>The Rehearsal Life</i> which concerns the relationship between a theater director modeled on the trailblazing Andre Gregory and an introverted Eugene O'Neill scholar captivated first by his method, and then by him.	Fall 50% Spring 50%
Su	Gao	Professor	Mathematics	Participate as a Visiting Fellow to the Program HIF: Mathematical, Foundational and Computational Aspects of the Higher Infinite, at the Isaac Newton Institute for Mathematical Sciences in Cambridge, U.K. This is a four month research project that brings together researchers in mathematics, computer science, and philosophy to advance research on the higher infinite.	Fall 2015
George	Getschow	Principal Lecturer	Frank W. Mayborn Graduate Institute of Journalism	Complete the research, reporting and writing of <i>The Walled Kingdom</i> and turn the completed manuscript in to the editor at New York publisher Henry Holt & Co. for publication. <i>The Walled Kingdom</i> is a narrative nonfiction book about Sarita of <i>La Parra</i> , the heiress of a Texas cattle kingdom who created a foundation to alleviate the suffering of the poor in South Texas and Latin America.	Fall 50% Spring 50%

Min "Enya"	He	Associate Professor	Finance, Insurance, Real Estate & Law	Complete a cross-discipline and cross-country study of gender, diversity and leadership in the insurance industry. This research is expected to produce multiple publications in the top academic journal of insurance and practitioner journals.	Spring 2016
Peter	Johnstone	Professor	Criminal Justice	Investigate the "benefit of the clergy", a legal anomaly that existed in England for one thousand years. Research into cases of benefit of clergy that occurred in England between 1154-1377 to provide examples for inclusion in a book titled <i>Benefit of Clergy in England 1154-1377</i> .	Spring 2016
Nadine	Kalin	Associate Professor	Art Education and Art History	Explore four educational phenomena: a contemporary art project in Dallas, the trend toward participatory art museum education, the Common Core K-12 national education standards for art, and the push for interdisciplinarity in art school education at the tertiary level. Each case will be analysed for how entrepreneurialism is manifested and threaded through its objectives within a book manuscript that will be submitted to a university press at the conclusion of leave.	Fall 2015
Joseph	Klein	Distinguished Teaching Professor	Composition Studies	Compose several more modules of a large-scale work –in-progress, <i>An Unaware Cosmos</i> . The modules will be scored for ensembles ranging from two to fifty players. Record, edit, mix and master audio recordings that will be included on an upcoming commercial CD.	Fall 2015
Jongsoo	Lee	Associate Professor	World Languages, Literatures and Cultures	Work on a scholarly monograph, <i>Endless Imperial Imagination: Histories of the Conquest of Mexico</i> . This project probes the interconnections between colonial and postcolonial imperialism by examining the nineteenth- and twentieth-century histories of the conquest in the light of historical narratives actually produced during the colonial period.	Spring 2016
Samuel	Manickam	Associate Professor	World Languages, Literatures and Cultures	Research to provide novel insights into Mexican science fiction cinema. Focus will be on examining Mexican cultural practices on display in these films, and questioning if traditional cultural practices are challenged in the films, or if the status quo maintained. Plan to share the initial results at the annual World Science Fiction as well as Cine-Lit conference in 2016, and write a related article for submission to a peer-reviewed journal.	Fall 2015

Scott	Martin	Professor	Kinesiology, Health Promotion, & Recreation	Assess adolescent children's physical activity, cardiorespiratory fitness, sedentary behaviors, weight status, and mental health outcomes (e.g. depression). Understanding the associations between risk factors is important for prevention and reducing the incidence and burden of major depressive disorder and may help prevent cardio vascular disease later in life. Develop collaborative efforts with recognized scholars to prepare research reports, create research initiatives, and grant proposals.	Fall 2015
Thomas	Mason	Professor	Political Science	Complete a book manuscript entitled (tentatively) <i>The Ecology of Civil War</i> , representing the culmination of the last 20 years of work on the civil conflict process. The central thesis of the book is that civil war is one possible outcome of a period of contentious politics that emerges in a nation.	Fall 2015
Jerry	McCoy	Regents Professor	Conducting and Ensembles	Create a philosophical and developmental process for conductors of choirs, such as the UNT A Capella Choir, based upon sound pedagogical approaches utilized over Professor McCoy's career. The objective is to create an expressive singing process based in exercises and discussions that spark the creative imagination of singers and conductors of choirs. The proposed project will offer insights related to advanced artistic musical expression.	Fall 2015
Shawne	Miksa	Associate Professor	Library & Information Sciences	Complete book, <i>Resource Description and Access: cataloging and classification for the 21st century</i> . This textbook is intended as an introduction to library cataloging and classification. In particular it will introduce Resource Description and Access, a new set of descriptive cataloging rules.	Fall 2015
Dennis	Mueller	Professor	Physics	Enhance research collaborations with Lawrence Berkeley National Laboratories, the Australian National University (ANU), and the Colorado School of Mines. In addition, ancillary collaborations with Auburn University and with Max Planck Institute in Heidelberg will be enhanced. Collaboration with ANU is focused on electron and positron scattering experiments that measure the entirety of collision products and includes a connection with the Max Planck Institute in Heidelberg. These collaborations are expected to result in research publications and external research funding.	Spring 2016

James	Mueller	Professor	Frank W. Mayborn Graduate Institute of Journalism	Write a biographical book titled <i>A Mark of Honor: How George Armstrong Custer Crafted a Media Image and Found Immortality</i> . This text will describe how Custer can be best understood through an examination of his relationship to the media as both a consumer and a producer. The book will shed light on the history of American media and help us to better understand the current relationship between the military and the press.	Fall 2015
Amy	Murrell	Associate Professor	Psychology	Write a therapeutic book for youth and design an empirical study utilizing that book as psychological intervention. Will research bibliotherapy literature, connect with other authors and with illustrators, and study the logistics of controlled trials with books. These efforts will provide potential funding, interdisciplinary work opportunities, and supplements to course materials.	Fall 2015
Lisa	Nagaoka	Associate Professor	Geography	Develop a model of prehistoric crop failure in the Mesa Verde region by setting up data collection of climatic and soil data in the experimental gardens at Crow Canyon Archaeological Center in Cortez, Co. Interview local and native farmers in the region on the role of traditional knowledge in informing on scientific research.	Spring 2016
Prathiba	Natesan	Associate Professor	Educational Psychology	Conduct research at the National Cancer Institute or the National Institute on Alcohol Abuse and Alcoholism. This opportunity will facilitate understanding of the statistical needs of health researchers who work with longitudinal data, to develop latent growth models to suit their research applications. Adapting the statistical models for specific applications (in this case, health) will improve the utility of the models.	Fall 50% Spring 50%
Eric	Nestler	Professor	Instrumental Studies	Research dystonia, a neurological movement disorder dominated by involuntary, sustained or repetitive, patterned muscle contractions or spasms, frequently causes squeezing, twisting, and other movements or abnormal postures. Identify and interview people who have successfully treated this malady, and write an article for publication in the Saxophone Symposium regarding dystonia and how it effects saxophone performance, and present findings at conferences.	Fall 2015

Elaine	Pawlowicz	Associate Professor	Studio	Reinterpret the unconventional iconography of Intuitive Art through intensive study of Outside Art in Switzerland at the <i>Collection de l'Art Brut</i> . Research how Outsider Artists visualize personal fantasies, transform scavenged materials, weave words and images together, create obsessive patterns and surreal landscapes, explore dreams and capture a sense of spirituality. Using these fresh source materials, create a new series of paintings. Will reconnect with gallerists and established artists in Chicago for feedback on the work and explore opportunities for national and international exhibitions.	Fall 50% Spring 50%
Trent	Petrie	Professor	Psychology	Collaborate with Dr. Anthony Papatomas on two projects that will examine eating disorders from a cross-cultural perspective. Conduct a qualitative examination of the recovery process for athletes, and a longitudinal investigation of the psychosocial factors that contribute to the development and maintenance of eating disorder symptoms among athletes. Will collaborate with other faculty at Loughborough University (U.K.) to form the foundation for a study abroad course for UNT students in sports psychology.	Spring 2016
Elvia	Puccinelli	Associate Professor	Vocal Studies	Develop a "performance resource" for the art songs of Jake Heggie. Obtain all applicable musical scores and catalog any existing recorded performances. Collect any commission and premiere information for Heggie's songs for voice and piano, as well as background of authors and texts, many of which were written specifically for Heggie to set to music. Will also work directly with the composer for a series of video interviews in which he will address performance instructions specific to those works as well as his interpretation of the texts.	Fall 2015
Olav	Richter	Associate Professor	Mathematics	Conduct research with collaborators at University of Cologne, Germany, ETH Zurich, Switzerland, and Max Planck Institute for Mathematics in Bonn, Germany. Research automorphic objects in order to gain vital information on so-called "shifted convolutions of divisor sums", find a higher-dimensional analog of the famous modular j-invariant, and construct a Saito-Kurokawa lift for real-analytic automorphic forms.	Fall 2015

Bibhudutta	Rout	Associate Professor	Physics	Collaborate with other leading researchers to develop next generation high energy focused ion beam (HEFIB) systems. Develop advance beam optics simulation and visualization program for the designing of next generation HEFIB, and test a six-lens system for ultimate beam resolution and utilize the facility for analysis and irradiation of single biological cells. Will also visit the Institute of Physics in India to augment an existing ion microprobe system for the potential use by a large number of users in India.	Fall 2015
Richard	Ruderman	Associate Professor	Political Science	Will produce a book-length manuscript, to be published by a major academic press, on Machiavelli's efforts to ground a rational politics of self-government in the face of the religious challenge to that undertaking. The book will be addressed to political theorists, students of religion and politics, and all who are interested in the West's declining ability to make a case for itself and its brand of politics.	Fall 2015
Manjula	Salimath	Associate Professor	Management	Serve as the incoming president of the prestigious Southwest Academy of Management. Will host the annual conference in Oklahoma and the semiannual meeting in California. Advance scholarly and professional growth by providing the opportunity for a research intensive experience. Develop working papers and proceedings to prepare them for submission to "A level" journals.	Spring 2016
Anne	Shepler	Associate Professor	Mathematics	Conduct mathematical research on invariant theory and deformations with symmetry. Construct new theories and techniques for working with invariants and deformations with collaborators at the University of Minnesota, University of Hawaii, and Texas A&M University. Research activities include proving new theorems, calculating extensive examples, programming computer experiments, consulting with international experts, giving invited talks, mentoring junior mathematicians, and preparing and publishing research publications in peer-reviewed scientific journals.	Spring 2016

F. Todd	Smith	Professor	History	Produce a book manuscript called <i>Ouachita Post, 1783-1830: A Frontier Settlement in Northeastern Louisiana</i> . This study proposes to investigate the settlement of the Ouachita Valley during Spanish and American rule, paying particular attention to the region's transformation from a self-sufficient hunting and food stuff economy to a plantation market economy, based upon slave labor, thus bringing the area into an accord with the rest of the American South.	Fall 2015
Michael	Steinel	Professor	Jazz Studies	Provide a documented description of the methodology and teaching style of two great music educators: "Fess" Whatley and Len Bowden who started the 'Bama State Collegians at Alabama State Teachers College in Montgomery, Alabama. This is generally documented as the first "for credit" jazz instruction in the world. Investigate and document the topic by collecting an oral history from a group of musicians who studied under and knew both men.	Spring 2016
David	Stout	Professor	Composition Studies	Write a book on contemporary practitioners from across the arts who are exploring transformational processes using new technologies and novel scientific methodologies. In recent years there has been a renewed interest in cultivating a closer relationship between the arts and sciences which has been shown in varied forms, from artists working on scientific teams pursuing empirical research to artists using scientific concepts and tools to arrive at more poetic, philosophical and aesthetic outcomes. Curate contributing writers, edit and personally write several chapters in the proposed book.	Spring 2016
Terri	Sundberg	Professor	Instrumental Studies	Explore the last 15 years resurgence of European dominance in major American orchestral flute auditions as well as work competitions, and to examine the current differences between European flute pedagogy and that in the U.S. The research done during this leave will contribute to a pedagogical book, " <i>Tone, Expressive Vibrato, and Phrasing</i> ", and will form the basis for conference presentations and journal articles.	Spring 2016

Paul	Tarau	Professor	Computer Science and Engineering	Explore novel connections between Text Graphs and topological aspects of the intricate interweaving of text units through syntactic and semantic links, in collaboration with Dr. Rada Mihalcea. Graph-based Natural Language Processing is an emerging field that combines statistical methods with graph algorithms working on semantic and syntactic connections between text units. Results of research will be published at top conferences, and will form the basis for requests for new NSF support.	Fall 50% Spring 50%
Mariusz	Urbanski	Professor	Mathematics	Write several research papers jointly with collaborators from University of Lille, France and the University of Warsaw, Poland. These will be submitted to high quality peer reviewed mathematical research journals. These papers will concern random dynamical systems that model many features of the material world more faithfully and accurately than deterministic systems.	Spring 2016
Manish	Vaidya	Associate Professor	Behavior Analysis	Work in India to formalize clinical relationships with three of the largest providers of behavioral services to families of children with autism. Will also present seminars at each of three institutes of higher education (University of Delhi, National Institute of Mental Health and Neurological Sciences, and University of Rajasthan, Jaipur).	Fall 2015
Jennifer	Wallach	Associate Professor	History	Complete work on a book manuscript titled <i>Culinary Black Nationalisms</i> , which uses food habits as a lens for examining African American attitudes toward both the US nation-state and an imagined stateless, colonized black nation. Will examine national affinities and disaffinities as not only ideological positions but also matters of bodily practice, and will examine the corporeal aspect of national identification across a broad chronological scope, beginning with the late nineteenth century through contemporary culinary cosmopolitanism.	Fall 2015
Zuoming	Wang	Associate Professor	Communication Studies	Explore the nature of social media as the electronic "word of mouth" in the modern technology era. Visit the International Institution of Health Management Research in New Delhi, India. Collaborate with Dr. Lakhwinder P. Singh to conduct large-scale survey research targeting at the youth population in urban New Delhi. Will then visit Jiwaji University in the city of Gwalior, India. Will analyze the way that social media is used to incite, organize and perpetuate anti-corruption protest movements with the hope of effecting change.	Fall 50% Spring 50%

Kelly	Wisecup	Assistant Professor	English	Advance research for monograph, <i>Objects of Encounter</i> , and conduct archival research necessary to completing the book. Aimed at an interdisciplinary audience of scholars in early American literary studies, Native studies, and anthropology, the book shows that Native Americans were not simply the objects of encounter but also active writers and speakers .	Spring 2016
George	Yancey	Professor	Sociology	Write a book concerning the social biases within the media. Will review data collected from prior audit study which documented whether the alteration of key social characteristic (i.e. race, gender, religion) of the potential story alters willingness of such reporters or editors to publish the story.	Fall 2015



Board Briefing

Committee: Consent

Date Filed: January 15, 2015

Title: Approval of Construction Contract for Bruce Hall - 3rd Floor Remodel

Background:

Bruce Hall is a six story 133,984 square foot building named after former president Dr. William Herschel Bruce, originally constructed in 1948 as a women's residence hall, and is the oldest and most centrally located residence hall on the UNT campus. The building contains a central kitchen and dining hall, lobby, and three dormitory wings.

In 2014 the fourth floor underwent interior renovations including replacement of floor and wall finishes, door replacements, and other minor repairs and upgrades.

Similar updates are needed to remodel an additional 13,232 square feet of interior space on the third floor wings. These additional improvements will not only meet today's student needs but also improve the interior appearance of the building.

The established project budget for this renovation is \$1,300,000 in Auxiliary Revenues.

No architectural design or other professional services were needed for this project.

UNT desires to follow state bid procurement requirements to retain general construction services for this project using Competitive Sealed Proposal delivery method.

Financial Analysis/History:

The UNT campus has allocated the following funds for the work: \$1,300,000 funded by Auxiliary Revenues as listed in line items number 2.58 in the Capital Projects Schedule.

Bob Brown

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DN: cn=Bob Brown, o=University of North
Texas, ou=VP for Finance and Administration,
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Date: 2015.02.10 08:28:55 -0600

Institution Chief Financial Officer

Janet Waldron

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ou=Vice Chancellor for Finance,
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Date: 2015.02.10 10:43:56 -0600

Vice Chancellor for Finance

Legal Review:

This item has been reviewed by General Counsel.

Nancy S. Footer Digitally signed by Nancy S. Footer
DN: cn=Nancy S. Footer, o=UNT System,
ou=Office of General Counsel,
email=nancy.footer@untsystem.edu, c=US
Date: 2015.02.12 11:33:32 -0600

Vice Chancellor/General Counsel

Schedule:

Projected Construction Start: May, 2015

Projected Construction Completion: August, 2015

Recommendation:

It is recommended that the Board of Regents authorize and approve the following Board Order.

Recommended By:

David L. Reynolds, P.E.

Associate Vice President for Facilities

Neal Smatresk Digitally signed by Neal Smatresk
DN: cn=Neal Smatresk, o=University
of North Texas, ou=President,
email=neal.smatresk@unt.edu, c=US
Date: 2015.02.11 15:35:36 -0600

President

James Maguire Digitally signed by James Maguire
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Services, ou=UNT System, email=james.maguire@untsystem.edu,
c=US
Date: 2015.02.12 13:58:58 -0600

Vice Chancellor

Lee Jackson Digitally signed by Lee Jackson
DN: cn=Lee Jackson, o=University of
North Texas System, ou=Chancellor,
email=lee.jackson@untsystem.edu,
c=US
Date: 2015.02.16 09:30:52 -0600

Chancellor



UNT | SYSTEM™

Board Order

Title: Approval of Construction Contract for Bruce Hall - 3rd Floor Remodel

At an official meeting of the Board of Regents of the University of North Texas System properly posted and held on February 19-20, 2015, pursuant to a motion made by Regent _____ and seconded by Regent _____, the Board approved the motion presented below:

Whereas, renovations are needed to Bruce Hall 3rd floor dormitory wings, and

Whereas, \$1,300,000 in Auxiliary Revenues have been allocated to this work in the UNT Capital Projects Schedule,

Now, Therefore, The Board of Regents authorizes and approves the following:

1. Delegation of authority to the Chancellor or his designee to negotiate and enter into construction contracts as needed for the completion of the project upon submission of a HUB plan acceptable to the UNT System and other conditions as determined appropriate by the Chancellor or his designee.
-

VOTE: _____ ayes _____ nays _____ abstentions

BOARD ACTION:

Attested By:

Approved By:

Rosemary R. Haggett, Secretary
Board of Regents

Brint Ryan, Chairman
Board of Regents



Board Briefing

Committee: Consent

Date Filed: January 15, 2015

Title: Approval of Clark Residence Hall Automatic Fire Suppression System Installation

Background:

Clark Hall is a 363 room three-story structure built in 1966 and is used for the residential housing of students on the UNT campus. Current features of the existing fire protection equipment include a complete fire alarm system and portable fire extinguishers. The building is equipped with illuminated exit signs, and a generator for back-up power in the event of emergencies involving commercial power loss which will support the planned fire suppression system pump.

Planned upgrades include a complete automatic fire suppression system tied-in to the existing fire panel to improve student safety and comply with Life Safety Codes.

The estimated project budget for this installation is \$1,250,000 from Auxiliary Revenues.

No architectural design or other professional services were needed for this project. A performance specification with local details will be utilized.

UNT desires to follow state bid procurement requirements to retain general construction services for this project using Competitive Sealed Proposal delivery method.

Financial Analysis/History:

The UNT campus has allotted the following funds for the work: \$1,250,000 funded by Auxiliary Revenues as listed in line items number 2.59 in the Capital Projects Schedule.

Bob Brown
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Texas, ou=VP for Finance and Administration,
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Date: 2015.02.10 08:29:26 -06'00'

Institution Chief Financial Officer

Janet Waldron
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ou=Vice Chancellor for Finance,
email=janet.waldron@untsystem.edu, c=US
Date: 2015.02.10 10:44:59 -06'00'

Vice Chancellor for Finance

Legal Review:

This item has been reviewed by General Counsel.

Nancy S. Footer Digitally signed by Nancy S. Footer
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o=Office of General Counsel,
email=nancy.footer@untsystem.edu, c=US
Date: 2015.02.12 11:34:24 -06'00'

Vice Chancellor/General Counsel

Schedule:

Design Begins: January, 2015

Projected Construction Start: May, 2015

Projected Construction End: August, 2015

Recommendation:

It is recommended that the Board of Regents authorize and approve the following Board Order.

Recommended By:

David L Reynolds, P.E

Associate Vice President for Facilities

Neal Smatresk Digitally signed by Neal Smatresk
DN: cn=Neal Smatresk, o=University of
North Texas, ou=President,
email=neal.smatresk@unt.edu, c=US
Date: 2015.02.11 15:36:12 -06'00'

President

James Maguire Digitally signed by James Maguire
DN: cn=James Maguire, o=Vice Chancellor for
Administrative Services, ou=UNT System,
email=james.maguire@untsystem.edu, c=US
Date: 2015.02.10 13:59:34 -06'00'

Vice Chancellor

Lee Jackson Digitally signed by Lee Jackson
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North Texas System, ou=Chancellor,
email=lee.jackson@untsystem.edu,
c=US
Date: 2015.02.16 09:31:37 -06'00'

Chancellor



Board Order

Title: Approval of Clark Residence Hall Automatic Fire Suppression System Installation

At an official meeting of the Board of Regents of the University of North Texas System properly posted and held on February 19-20, 2015, pursuant to a motion made by Regent _____ and seconded by Regent _____, the Board approved the motion presented below:

Whereas, upgrades are needed at Clark Residence Hall to improve student safety and comply with Life Safety Code requirements, and

Whereas, \$1,250,000 in Auxiliary Reserve Funds will be allocated to this work,

Now, Therefore, The Board of Regents authorizes and approves the following:

1. Delegation of authority to the Chancellor or designee to negotiate and enter into construction contracts as needed for the completion of the project upon submission of HUB plan acceptable to the UNT System, and other conditions as determined appropriate by the Chancellor or his designee.
-

VOTE: _____ ayes _____ nays _____ abstentions

BOARD ACTION:

Attested By:

Approved By:

Rosemary R. Haggett, Secretary
Board of Regents

Brint Ryan, Chairman
Board of Regents



Board Briefing

Committee: Consent

Date Filed: January 15, 2015

Title: Approval of Construction Contract for Hickory Hall - Mechanical, Electrical and Plumbing Renovation Project

Background:

Hickory Hall was originally constructed in 1960 as an industrial arts building. This multifunctional 45,833 square foot building on the UNT campus is currently used as industrial labs, offices, classrooms, and study areas.

There has never been a comprehensive renovation of the Mechanical, Electrical and Plumbing (MEP) systems in Hickory Hall. Renewal of systems will include installation of a new HVAC and Electrical system, fire suppression system, and limited plumbing upgrades.

The established total project budget for this renovation is \$3,000,000 from Higher Education Assistance Funds (HEAF).

In December 2013, the Board of Regents approved the Chancellor or his designee to select a design firm. FAI Engineers, Inc. was selected/retained under the competitive RFQ process to prepare the construction documents. These documents are complete.

UNT desires to follow state bid procurement requirements to retain general construction services for this project using Competitive Sealed Proposal delivery method.

Financial Analysis/History:

The UNT campus has allocated the following funds for the work: \$3,000,000 funded by Higher Education Assistance Funds as listed in line items number 2.34 in the Capital Projects Schedule.

Bob Brown

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DN: cn=Bob Brown, o=University of North
Texas, ou=VP for Finance and Administration,
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Date: 2015.02.10 08:30:00 -06'00'

Institution Chief Financial Officer

Janet Waldron

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ou=Vice Chancellor for Finance,
email=janet.waldron@untsystem.edu, c=US
Date: 2015.02.10 10:45:35 -06'00'

Vice Chancellor for Finance

Legal Review:

This item has been reviewed by General Counsel.

Nancy S.
Footer

Digitally signed by Nancy S. Footer
DN: cn=Nancy S. Footer, o=UNT
System, ou=Office of General Counsel,
email=nancy.footer@untsystem.edu,
c=US
Date: 2015.02.12 11:35:12 -06'00'

Vice Chancellor/General Counsel

Schedule:

Design Began: January, 2014

Projected Construction Start: April, 2015

Projected Construction Completion: April, 2016

Recommendation:

It is recommended that the Board of Regents authorize and approve the following Board Order.

Recommended By:

David L. Reynolds, P.E.

Associate Vice President for Facilities

Neal
Smatresk

Digitally signed by Neal Smatresk
DN: cn=Neal Smatresk, o=University
of North Texas, ou=President,
email=neal.smatresk@unt.edu, c=US
Date: 2015.02.11 15:36:46 -06'00'

President

James Maguire

Digitally signed by James Maguire
DN: cn=James Maguire, o=Vice Chancellor for
Administrative Services, ou=UNT System,
email=james.maguire@untsystem.edu, c=US
Date: 2015.02.10 14:00:05 -06'00'

Vice Chancellor

Lee
Jackson

Digitally signed by Lee Jackson
DN: cn=Lee Jackson, o=University of
North Texas System, ou=Chancellor,
email=lee.jackson@untsystem.edu,
c=US
Date: 2015.02.16 09:32:22 -06'00'

Chancellor



Board Order

Title: Approval of Construction Contract for Hickory Hall - Mechanical, Electrical and Plumbing Renovation Project

At an official meeting of the Board of Regents of the University of North Texas System properly posted and held on February 19-20, 2015, pursuant to a motion made by Regent _____ and seconded by Regent _____, the Board approved the motion presented below:

Whereas, renovations are needed in Hickory Hall due to end of useful life of Mechanical, Electrical and Plumbing systems, and

Whereas, \$3,000,000 in Higher Education Assistance Funds have been allocated to this work in the UNT Capital Projects Schedule,

Now, Therefore, The Board of Regents authorizes and approves the following:

1. The project budget shall not exceed \$3,000,000.
 2. The Chancellor or his designee to negotiate and enter into construction contracts as needed for the completion of the project upon submission of a HUB plan acceptable to the UNT System, the project budget is not exceeded, and other conditions as determined appropriate by the Chancellor or his designee.
-

VOTE: _____ ayes _____ nays _____ abstentions

BOARD ACTION:

Attested By:

Approved By:

Rosemary R. Haggett, Secretary
Board of Regents

Brint Ryan, Chairman
Board of Regents



Board Briefing

Committee: Consent

Date Filed: January 15, 2015

Title: Approval of Construction Contract for Matthews Hall - Mechanical, Electrical and Plumbing Renovation Project

Background:

Matthews Hall was originally constructed in 1961 as an educational building. This multifunctional 80,986 square foot building on the UNT campus, is currently used as academic space, offices, computer labs, classrooms, and study areas.

There has not been a comprehensive renovation of the Mechanical, Electrical and Plumbing (MEP) systems in the history of the Hall. Renewal of systems will include installation of a new HVAC and Electrical system, fire suppression system, and limited plumbing upgrades.

The established total project budget for this renovation is \$4,200,000 from Higher Education Assistance Funds (HEAF).

In December 2013, the Board of Regents approved the Chancellor or designee to select a design firm. Summit Consultants, Inc. was retained under competitive RFQ process to prepare the construction documents. These documents are complete.

UNT desires to follow state bid procurement requirements to retain general construction services for this project using Competitive Sealed Proposal delivery method.

Financial Analysis/History:

The UNT campus has allocated the following funds for the work: \$4,200,000 funded by Higher Education Assistance Funds as listed in line items number 2.20 in the Capital Projects Schedule.

Bob Brown
Digitally signed by Bob Brown
DN: cn=Bob Brown, o=University of North Texas,
ou=VP for Finance and Administration,
email=bbob.brown@unt.edu, c=US
Date: 2015.02.10 08:31:05 -0600

Institution Chief Financial Officer

Janet Waldron
Digitally signed by Janet Waldron
DN: cn=Janet Waldron, o=UNT System,
ou=Vice Chancellor for Finance,
email=janet.waldron@untsystem.edu, c=US
Date: 2015.02.10 10:46:09 -0600

Vice Chancellor for Finance

Legal Review:

This item has been reviewed by General Counsel.

Nancy S. Footer Digitally signed by Nancy S. Footer
DN: cn=Nancy S. Footer, o=UNT System,
ou=Office of General Counsel,
email=nancy.footer@untsystem.edu, c=US
Date: 2015.02.12 11:36:13 -06'00'

Vice Chancellor/General Counsel

Schedule:

Design Began: January, 2014

Projected Construction Start: April, 2015

Projected Construction Completion: April, 2016

Recommendation:

It is recommended that the Board of Regents authorize and approve the following Board Order.

Recommended By:

David L. Reynolds, P.E.

Associate Vice President for Facilities

Neal
Smatresk

Digitally signed by Neal Smatresk
DN: cn=Neal Smatresk, o=University
of North Texas, ou=President,
email=neal.smatresk@unt.edu, c=US
Date: 2015.02.11 15:37:16 -06'00'

President

James Maguire

Digitally signed by James Maguire
DN: cn=James Maguire, o=Vice Chancellor for
Administrative Services, ou=UNT System,
email=james.maguire@untsystem.edu, c=US
Date: 2015.02.10 14:00:37 -06'00'

Vice Chancellor

Lee
Jackson

Digitally signed by Lee Jackson
DN: cn=Lee Jackson, o=University of
North Texas System, ou=Chancellor,
email=lee.jackson@untsystem.edu,
c=US
Date: 2015.02.16 09:33:06 -06'00'

Chancellor



Board Order

Title: Approval of Construction Contract for Matthews Hall - Mechanical, Electrical and Plumbing Renovation Project

At an official meeting of the Board of Regents of the University of North Texas System properly posted and held on February 19-20, 2015, pursuant to a motion made by Regent _____ and seconded by Regent _____, the Board approved the motion presented below:

Whereas, renovations are needed in Matthews Hall due to end of useful life of Mechanical, Electrical and Plumbing systems, and

Whereas, \$4,200,000 in Higher Education Assistance Funds have been allocated to this work in the UNT Capital Projects Schedule,

Now, Therefore, The Board of Regents authorizes and approves the following:

1. The project budget shall not exceed \$4,200,000.
 2. Delegation to the Chancellor or his designee to negotiate and enter into construction contracts as needed for the completion of the project upon submission of a HUB plan acceptable to the UNT System, the project budget is not exceeded, and other conditions as determined appropriate by the Chancellor or his designee.
-

VOTE: _____ ayes _____ nays _____ abstentions

BOARD ACTION:

Attested By:

Approved By:

Rosemary R. Haggett, Secretary
Board of Regents

Brint Ryan, Chairman
Board of Regents



Board Briefing

Committee: Consent

Date Filed: January 15, 2015

Title: Approval of Construction Contract for West Hall - Lobby Remodel

Background:

West Hall was originally constructed in two phases, from 1957 to 1959. The 95,850 square foot building on the UNT campus, still in use as a residence hall today, has a central kitchen and dining hall, lobby, and two three-story dormitory wings.

In 2013 the south dormitory wing underwent major renovations to Mechanical, Electrical, and Plumbing systems, and a sprinkler system was added. In 2014, similar work was completed in the north dormitory wing.

However, few interior or exterior improvements have been made to the central lobby area. Upgrades are needed to add an accessible ramp, provide a new central reception area, renovate restrooms, and remodel the student lounge and activity space. This project will also include a small addition to the building to create a new public east entry lobby, a covered walkway structure, as well as hardscape and landscape improvements on the east side of the building. Renovations will not only refresh the interior look of the building and meet today's needs but will also improve the architectural appeal of the structure.

The established project budget for this renovation is \$1,800,000 in Auxiliary Revenues.

Shiver Architects was selected to perform architectural design services for this project procured under the System IDIQ Services contract. Construction documents are nearing completion.

UNT desires to follow state bid procurement requirements to retain general construction services for this project using Competitive Sealed Proposal delivery method.

Financial Analysis/History:

The UNT campus has allocated the following funds for the work: \$1,800,000 funded by Auxiliary Revenues as listed in line item number 2.57 in the Capital Projects Schedule.

Bob Brown
Digitally signed by Bob Brown
DN: cn=Bob Brown, o=University of North
Texas, ou=VP for Finance and Administration,
email=bob.brown@unt.edu, c=US
Date: 2015.02.10 08:31:38 -0600

Institution Chief Financial Officer

Janet
Waldron

Digitally signed by Janet Waldron
DN: cn=Janet Waldron, o=UNT System,
ou=Vice Chancellor for Finance,
email=janet.waldron@untsystem.edu,
c=US
Date: 2015.02.10 10:46:41 -06'00'

Vice Chancellor for Finance

Legal Review:

This item has been reviewed by General Counsel.

Nancy S. Footer

Digitally signed by Nancy S. Footer
DN: cn=Nancy S. Footer, o=UNT System,
ou=Office of General Counsel,
email=nancy.footer@untsystem.edu, c=US
Date: 2015.02.11 18:17:01 -06'00'

Vice Chancellor/General Counsel

Schedule:

Design Began: May, 2013

Projected Construction Start: May, 2015

Projected Construction Completion: August, 2015

Recommendation:

It is recommended that the Board of Regents authorize and approve the following Board Order.

Recommended By:

David L. Reynolds, P.E.

Associate Vice President for Facilities

Neal
Smatresk

Digitally signed by Neal Smatresk
DN: cn=Neal Smatresk, o=University
of North Texas, ou=President,
email=neal.smatresk@unt.edu, c=US
Date: 2015.02.11 15:37:50 -06'00'

President

James Maguire

Digitally signed by James Maguire
DN: cn=James Maguire, o=Vice Chancellor for
Administrative Services, ou=UNT System,
email=james.maguire@untsystem.edu, c=US
Date: 2015.02.10 14:01:10 -06'00'

Vice Chancellor

Lee Jackson

Digitally signed by Lee Jackson
DN: cn=Lee Jackson, o=University of
North Texas System, ou=Chancellor,
email=lee.jackson@untsystem.edu, c=US
Date: 2015.02.16 09:33:55 -06'00'

Chancellor



Board Order

Title: Approval of Construction Contract for West Hall - Lobby Remodel

At an official meeting of the Board of Regents of the University of North Texas System properly posted and held on February 19-20, 2015, pursuant to a motion made by Regent _____ and seconded by Regent _____, the Board approved the motion presented below:

Whereas, renovations and remodeling are needed to West Hall Lobby, and

Whereas, \$1,800,000 in Auxiliary Revenues have been allocated to this work in the UNT Capital Projects Schedule,

Now, Therefore, The Board of Regents authorizes and approves the following:

1. Delegation to the Chancellor or his designee to negotiate and enter into construction contracts as needed for the completion of the project upon submission of a HUB plan acceptable to the UNT System, and other conditions as determined appropriate by the Chancellor or his designee.
-

VOTE: ____ ayes ____ nays ____ abstentions

BOARD ACTION:

Attested By:

Approved By:

Rosemary R. Haggett, Secretary
Board of Regents

Brint Ryan, Chairman
Board of Regents



Board Briefing

Committee: Consent

Date Filed: January 15, 2015

Title: Approval of Construction Contract for Electrical Distribution Upgrade Project

Background:

The electrical distribution system for the main UNT campus consists of a collection of medium voltage switches interconnected by conductors in underground ducts banks.

Denton Municipal Electric (DME) feeds this network with four connections to their power grid. This provides for a redundant source of power which can be switched as needed to assure the continuous supply of power.

On the Eagle Point portion of the campus, DME has only one connection to their grid to provide power to all of the buildings and facilities. This project will enable a second connection to the DME power grid to provide a redundant source of power and assure the continuous supply of power to the Eagle Point portion of the campus.

The established total project budget for this renovation is \$1,100,000 from Higher Education Assistance Funds (HEAF).

The firm of FKP Architects was retained under IDIQ process to prepare the construction documents. These documents are complete.

UNT desires to procure general construction services for this project with Humphrey & Associates Inc. following all state bid procurement requirements.

Financial Analysis/History:

The UNT campus has allocated the following funds for the work: \$1,100,000 funded by Higher Education Assistance Funds as listed in line item number 2.61 in the Capital Projects Schedule.

Bob Brown

Digitally signed by Bob Brown
DN: cn=Bob Brown, o=University of North
Texas, ou=VP for Finance and Administration,
email=bob.brown@unt.edu, c=US
Date: 2015.02.10 08:32:07 -0600'

Institution Chief Financial Officer

Janet Waldron

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DN: cn=Janet Waldron, o=UNT System,
ou=Vice Chancellor for Finance,
email=janet.waldron@untsystem.edu, c=US
Date: 2015.02.10 10:47:21 -0600'

Vice Chancellor for Finance

Legal Review:

This item has been reviewed by General Counsel.

Nancy S. Footer

Digitally signed by Nancy S. Footer
DN: cn=Nancy S. Footer, o=UNT System, ou=Office
of General Counsel,
email=nancy.footer@untssystem.edu, c=US
Date: 2015.02.11 18:17:52 -06'00'

Vice Chancellor/General Counsel

Schedule:

Design Began: June, 2014

Projected Construction Start: March, 2015

Projected Construction Completion: August, 2015

Recommendation:

It is recommended that the Board of Regents authorize and approve the following Board Order.

Recommended By:

David L. Reynolds P.E.

Associate Vice President for Facilities

Neal Smatresk

Digitally signed by Neal Smatresk
DN: cn=Neal Smatresk, o=University
of North Texas, ou=President,
email=neal.smatresk@unt.edu, c=US
Date: 2015.02.11 15:38:34 -06'00'

President

James Maguire

Digitally signed by James Maguire
DN: cn=James Maguire, o=Vice Chancellor for
Administrative Services, ou=UNT System,
email=james.maguire@untssystem.edu, c=US
Date: 2015.02.10 14:01:35 -06'00'

Vice Chancellor

Lee Jackson

Digitally signed by Lee Jackson
DN: cn=Lee Jackson, o=University of
North Texas System, ou=Chancellor,
email=lee.jackson@untssystem.edu,
c=US
Date: 2015.02.16 09:35:00 -06'00'

Chancellor



UNT | SYSTEM™

Board Order

Title: Approval of Construction Contract for Electrical Distribution Upgrade Project

At an official meeting of the Board of Regents of the University of North Texas System properly posted and held on February 19-20, 2015, pursuant to a motion made by Regent _____ and seconded by Regent _____, the Board approved the motion presented below:

Whereas, upgrades are needed in the medium voltage power distribution network on the Eagle Point portion of the main UNT campus, and

Whereas, \$1,100,000 in Higher Education Assistance Funds have been allocated to this work,

Now, Therefore, The Board of Regents authorizes and approves the following:

1. Delegation to the Chancellor or his designee to negotiate and enter into construction contracts as needed for the completion of the project upon submission of a HUB plan acceptable to the UNT System, the project budget is not exceeded, and other conditions as determined appropriate by the Chancellor or his designee.
-

VOTE: ____ ayes ____ nays ____ abstentions

BOARD ACTION:

Attested By:

Approved By:

Rosemary R. Haggett, Secretary
Board of Regents

Brint Ryan, Chairman
Board of Regents



Board Briefing

Committee: Consent

Date Filed: January 9, 2015

Title: Approval of Tenure Recommendation for New UNT Dallas Faculty Appointees

Background:

In accordance with the University of North Texas at Dallas Policy 6.009 Tenure and/or Promotion Review, “the President, in consultation with the Provost, is responsible for ensuring that any individual who is considered for tenure before the institution has a sufficient number of faculty with the credentials necessary to establish departmental, division and/or institutional promotion and tenure committees, has demonstrated significant academic work in his or her academic discipline; demonstrated excellence and substantial professional achievements in the areas of teaching and student success, research, scholarly and creative activities, and service and public engagement in the context of, and consistent with, levels expected at peer or aspirational peer programs; and demonstrated a desire to work as a member of a group and understands the nature of membership in a community of scholars. The President may appoint an ad hoc committee on tenure and promotion to assist with this responsibility. ”

Dr. Melinda Schlager, PhD., was hired on November 4, 2014 at UNT Dallas as Director of the Caruth Police Institute and Associate Professor of Criminal Justice. Dr. Schlager comes to UNT Dallas from Texas A&M Commerce where she served as Associate Dean in the College of Humanities, Social Sciences and Arts and as a tenured Associate Professor of Sociology and Criminal Justice. Dr. Schlager has a long history in education having taught at University of Texas at Arlington, The College of New Jersey, University of North Carolina-Pembroke, Rutgers University and William Patterson University. Dr. Schlager has also served as Deputy Director of the Dallas County Community Supervision and Corrections Department in Dallas, TX, Director of Policy and Planning with the New Jersey Parole Board and Program Director of the New Jersey State Parole Board. Dr. Schlager earned her PhD in Criminal Justice and her Master of Arts, also in Criminal Justice from Rutgers University and her Bachelor of Arts in Liberal Studies from Northwestern University. Schlager has published peer-reviewed journal articles and has been the keynote speaker at many presentations and invited talks. Courses taught by Dr. Schlager (both undergraduate and graduate) include criminology, research methods, and criminal justice administration. Dr. Schlager is a member of Council of Colleges of Arts and Sciences, Texas Association of Deans of Liberal Arts and Sciences, American Probation and Parole Association, American Society of Criminology and American Correctional Association.

After review of her qualifications by the UNT Dallas Tenure and Promotion committee, the UNT Provost, Dr. Becker, recommended that tenure be granted to Dr. Melinda Schlager. The President concurred with the recommendation.

Dr. Karen Shumway, PhD., was hired on January 1, 2015 at UNT Dallas as Dean of the School Business and Professor of Business. Dr. Shumway comes to UNT Dallas from Angelo State University where she served as Associate Dean of the College of Business and tenured Professor of Management. While at San Angelo, she served as Director of Academic Assessment and Assessment and Accreditation Coordinator for the College of Business. Dr. Shumway also served as founding Dean of the School of Business Administration, Dean of Faculty-Senior Division at Robert Morris College. She held tenure at Angelo State University. Shumway has a long history in education having served at the University of Illinois at Chicago, consulting for Senn-Delaney Management Consultants and Prudential Property & Casualty Insurance Company. Shumway most recently served as Chair, Baccalaureate and Graduate Degree Board of Commissioners and team leader for the Association of Collegiate Business Schools and Programs (ACBSP) accreditation review team. Dr. Shumway earned her PhD from the University of Illinois, Chicago in Management (Ethics), her MBA from University of Chicago in Business Administration, Marketing and her Bachelor of Arts in Economics from Northwestern University. Shumway also received a Master's Certificate in Information Security from Villanova University. Shumway has published refereed journal articles, refereed proceedings articles and many other professional publications. Courses taught by Dr. Shumway (both undergraduate and graduate) include business strategy and policy formulations, corporate strategy and policies, ethics in organizations, management ethics and communications in business and industry.

After review of her qualifications by the UNT Dallas Tenure and Promotion committee, the UNT Provost, Dr. Becker, recommended that tenure be granted to Dr. Karen Shumway. The President concurred with the recommendation.

Financial Analysis/History:

In general, the award of tenure carries with it the assurance of continued employment absent the showing of good cause for termination.

Dan Edelman Digitally signed by Dan Edelman
DN: cn=Dan Edelman, o=UNT Dallas, ou,
email=Daniel.Edelman@untdallas.edu, c=US
Date: 2015.02.10 13:48:10 -06'00'

Institution Chief Financial Officer

Janet Waldron Digitally signed by Janet Waldron
DN: cn=Janet Waldron, o=UNT System, ou=Vice Chancellor
for Finance, email=janet.waldron@untsystem.edu, c=US
Date: 2015.02.10 10:48:44 -06'00'

Vice Chancellor for Finance

Legal Review:

This item has been reviewed by General Counsel.

Nancy S. Footer Digitally signed by Nancy S. Footer
DN: cn=Nancy S. Footer, o=UNT System,
ou=Office of General Counsel,
email=nancy.footer@untsystem.edu, c=US
Date: 2015.02.11 18:19:08 -06'00'

Vice Chancellor/General Counsel

Schedule:

Tenure will be effective immediately upon Board approval.

Recommendation:

The President recommends that the Board of Regents authorize and approve the following faculty for tenure effective upon Board approval:

1. Dr. Melinda Schlager
2. Dr. Karen Shumway

Recommended By:

Lois Becker

Provost

**Ronald T.
Brown**

Digitally signed by Ronald T. Brown
DN: cn=Ronald T. Brown, o=UNT
Dallas, ou=Office of the President,
email=rtbrown@unt.edu, c=US
Date: 2015.02.11 13:42:34 -06'00'

President

**Rosemary R.
Haggett**

Digitally signed by Rosemary R. Haggett
DN: cn=Rosemary R. Haggett, o=University of North
Texas System, ou=Vice Chancellor for Academic Affairs
and Student Success,
email=rosemary.haggett@untssystem.edu, c=US
Date: 2015.02.10 16:34:40 -06'00'

Vice Chancellor

Lee Jackson

Digitally signed by Lee Jackson
DN: cn=Lee Jackson, o=University of North
Texas System, ou=Chancellor,
email=lee.jackson@untssystem.edu, c=US
Date: 2015.02.16 09:36:07 -06'00'

Chancellor



Board Order

Title: Approval of Tenure Recommendation for New UNT Dallas Faculty Appointees

At an official meeting of the Board of Regents of the University of North Texas System properly posted and held on February 19-20, 2015, pursuant to a motion made by Regent _____ and seconded by Regent _____, the Board approved the motion presented below:

Whereas, in accordance with the University of North Texas at Dallas Policy 6.009 Tenure and/or Promotion Review, the President, in consultation with the Provost, is responsible for ensuring that any individual who is considered for tenure has the necessary credentials before the institution has a sufficient number of faculty with the credentials necessary to establish departmental, division and/or institutional promotion and tenure committees, and the President may appoint an ad hoc committee on tenure and promotion to assist with this responsibility, and

Whereas, these recommendations are endorsed by the Provost and President,

Now, Therefore, The Board of Regents authorizes and approves the following faculty for tenure effective upon Board approval:

1. Dr. Melinda Schlager
 2. Dr. Karen Shumway
-

VOTE: ____ ayes ____ nays ____ abstentions

BOARD ACTION:

Attested By:

Approved By:

Rosemary R. Haggett, Secretary
Board of Regents

Brint Ryan, Chairman
Board of Regents



Board Briefing

Committee: Consent

Date Filed: January 29, 2015

Title: Approval of Tenure Recommendation for New UNTHSC Faculty Appointee

Background:

In accordance with the University of North Texas Health Science Center (UNTHSC) Faculty Bylaws, *Article X – Tenure, Section A – Non-tenured Faculty Members on the Tenure Track*,

“...each new faculty member shall serve a minimum probationary term of no less than one year before application for tenure, unless the President, in special circumstances, recommends immediate tenure.”

Dr. Michael F. Salvatore received his PhD in Neuroscience from Louisiana State University Health Sciences Center in New Orleans in 2000. Prior to joining UNTHSC in January 2015, he was an Associate Professor with tenure at Louisiana State University Health Sciences Center. In 2012, he was awarded a grant entitled “Targeting nigral tyrosine hydroxylase to improve locomotion in aging” from the National Institute on Aging. One particularly exciting component of this work is to examine the potential benefits of exercise and dietary restriction on preventing aging-related Parkinsonism. Dr. Salvatore has excelled in teaching medical and graduate students in the subject areas of neuropharmacology, neurochemistry, cerebral metabolism and disorders, and pharmacokinetics. He has published over 30 peer-reviewed manuscripts and 3 book chapters, with over 80% of these as senior or first author. Dr. Salvatore has established collaborations with nationally-renowned investigators on research queries investigating the fundamental aspects of dopaminergic neurotransmission, dietary restriction, and in several models of Parkinson’s disease in addition to the model he regularly employs in his lab (the 6-hydroxydopamine model). He is very interested in repurposing approved drugs for the potential treatment of Parkinson’s disease. He looks to bolster his research pursuits into the clinical realm with this approach as well as other promising molecular approaches for treating Parkinson’s disease. His appointment as Associate Professor with tenure in the Graduate School of Biomedical Sciences was endorsed by the department faculty and chair, his Dean, the Provost and Executive Vice President for Academic Affairs, and the President and will be highly complementary to the existing research focus in neuroscience and bring newer opportunities for collaborative research and educational projects. In summary, Dr. Salvatore will be a valuable asset to UNTHSC.

Financial Analysis/History:

In general, the award of tenure carries with it the assurance of continued employment absent the showing of good cause for termination.

John A. Harman
Digitally signed by John A. Harman
DN: cn=John A. Harman, o=UNTHSC, ou=Vice President for Finance and CFO, email=john.harman@unthsc.edu, c=US
Date: 2015.02.06 17:36:23 -06'00'

Institution Chief Financial Officer

Janet Waldron
Digitally signed by Janet Waldron
DN: cn=Janet Waldron, o=UNT System, ou=Vice Chancellor for Finance, email=janet.waldron@untsystem.edu, c=US
Date: 2015.02.10 10:49:22 -06'00'

Vice Chancellor for Finance

Legal Review:

This item has been reviewed by General Counsel.

Nancy S. Footer
Digitally signed by Nancy S. Footer
DN: cn=Nancy S. Footer, o=UNT System, ou=Office of General Counsel, email=nancy.footer@untsystem.edu, c=US
Date: 2015.02.11 18:19:59 -06'00'

Vice Chancellor/General Counsel

Schedule:

Tenure will be effective immediately upon Board approval.

Recommendation:

The President recommends, with the concurrence of the Chancellor, that the Board of Regents authorize and approve the award of tenure for Dr. Michael Salvatore.

Recommended By:

Thomas Yorio
**Provost and Executive Vice President
for Academic Affairs**

Michael R. Williams
Digitally signed by Michael R. Williams
DN: cn=Michael R. Williams, o=UNTHSC, ou=President, email=michael.williams@unthsc.edu, c=US
Date: 2015.02.13 11:00:35 -06'00'

President

Rosemary R. Haggett
Digitally signed by Rosemary R. Haggett
DN: cn=Rosemary R. Haggett, o=University of North Texas System, ou=Vice Chancellor for Academic Affairs and Student Success, email=rosemary.haggett@untsystem.edu, c=US
Date: 2015.02.10 16:35:38 -06'00'

Vice Chancellor

Lee Jackson
Digitally signed by Lee Jackson
DN: cn=Lee Jackson, o=University of North Texas System, ou=Chancellor, email=lee.jackson@untsystem.edu, c=US
Date: 2015.02.16 09:37:09 -06'00'

Chancellor



Board Order

Title: Approval of Tenure Recommendation for New UNTHSC Faculty Appointee

At an official meeting of the Board of Regents of the University of North Texas System properly posted and held on February 19-20, 2015, pursuant to a motion made by Regent _____ and seconded by Regent _____, the Board approved the motion presented below:

Whereas, in accordance with the University of North Texas Health Science Center (UNTHSC) Faculty Bylaws, *Article X – Tenure, Section A – Non-tenured Faculty Members on the Tenure Track*,

“...each new faculty member shall serve a minimum probationary term of no less than one year before application for tenure, unless the President, in special circumstances, recommends immediate tenure”, and

Whereas, Dr. Salvatore is an outstanding educator and researcher and was tenured at his previous institution, and

Whereas, Dr. Salvatore is endorsed by his Dean, the Provost and Executive Vice President for Academic Affairs, and the President,

Now, Therefore, The Board of Regents authorizes and approves the following:

1. The conferring of tenure to Dr. Michael Salvatore, effective immediately.

VOTE: _____ ayes _____ nays _____ abstentions

BOARD ACTION:

Attested By:

Approved By:

Rosemary R. Haggett, Secretary
Board of Regents

Brint Ryan, Chairman
Board of Regents



Board Briefing

Committee: Consent

Date Filed: January 6, 2015

Title: FY2016 Holiday Schedule for UNTHSC

Background:

Texas Government code 662.011 allows the governing body of an institution of higher education to establish the holiday schedule on any days the Board chooses, but the number of holidays may not exceed the total number of days to which other State agencies are entitled. State agencies will observe fourteen (14) holidays during FY2016.

The University of North Texas Health Science Center FY2016 proposed Holiday Schedule is included in the attached Board Order and submitted for Board approval.

Financial Analysis/History:

State Holidays are an employee benefit and are included in the UNTHSC budget.

John A. Harman

Digitally signed by John A. Harman
DN: cn=John A. Harman, o=Senior Vice President and
CFO, ou=UNTHSC, email=john.harman@unthsc.edu,
c=US
Date: 2015.02.09 09:43:49 -0600

Institution Chief Financial Officer

Janet Waldron

Digitally signed by Janet Waldron
DN: cn=Janet Waldron, o=UNT System, ou=Vice
Chancellor for Finance,
email=janet.waldron@untssystem.edu, c=US
Date: 2015.02.10 10:49:57 -0600

Vice Chancellor for Finance

Legal Review:

This item has been reviewed by General Counsel.

Nancy S. Footer

Digitally signed by Nancy S. Footer
DN: cn=Nancy S. Footer, o=UNT System,
ou=Office of General Counsel,
email=nancy.footer@untssystem.edu, c=US
Date: 2015.02.11 18:21:03 -0600

Vice Chancellor/General Counsel

Schedule:

University of North Texas Health Science Center – FY2016

Recommendation:

It is recommended that the Board of Regents approve the FY2016 Holiday Schedule for UNTHSC.

Recommended By:

Jennifer Treviño

Chief of Staff

Michael R. Williams

Digitally signed by Michael R. Williams
DN: cn=Michael R. Williams,
ou=UNTHSC, ou=President,
email=michael.williams@unthsc.edu, c=US
Date: 2015.02.11 10:43:40 -06'00'

President

Rosemary R. Haggett

Digitally signed by Rosemary R. Haggett
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Date: 2015.02.10 16:36:40 -06'00'

Vice Chancellor

Lee Jackson

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Date: 2015.02.16 09:38:12 -06'00'

Chancellor



Board Order

Title: FY2016 Holiday Schedule for UNTHSC

At an official meeting of the Board of Regents of the University of North Texas System properly posted and held on February 19-20, 2015, pursuant to a motion made by Regent _____ and seconded by Regent _____, the Board approved the motion presented below:

Whereas, State Law allows the governing body of an institution of higher education to establish the holiday schedule for the institution, and

Whereas, the holidays may be set on any days the Board chooses, but the number of holidays may not exceed the total number of days to which employees of other State agencies are entitled, and

Whereas, it has been determined that the other State agencies will observe fourteen (14) holidays during FY2016,

Now, Therefore, The Board of Regents authorizes and approves the following:

Holiday Schedule for UNTHSC

UNTHSC Holiday Schedule for FY2016	
Holiday	Date
Labor Day	September 7, 2015
Thanksgiving	November 26-27, 2015
Winter Holiday	December 24-25, 2015
Winter Holiday	December 28, 2015 - January 1, 2016
MLK, Jr. Day	January 18, 2016
Spring Break	March 14, 2016
Memorial Day	May 30, 2016
Independence Day	July 4, 2016

VOTE: _____ ayes _____ nays _____ abstentions

BOARD ACTION:

Attested By:

Approved By:

Rosemary R. Haggett, Secretary
Board of Regents

Brint Ryan, Chairman
Board of Regents



Board Briefing

Committee: Finance

Date Filed: January 20, 2015

Title: Delegation of Authority to negotiate, approve, and sign an Extension of Existing UNTHSC Graduate Medical Education Agreements to Provide Teaching and Supervisory Services to the Tarrant County Hospital District

Background:

In October 2008, the UNT Health Science Center (UNTHSC) entered into Graduate Medical Education (GME) Affiliation Agreements with the Tarrant County Hospital District (TCHD) to provide teaching and supervisory services to TCHD in Orthopedics, Psychiatry and Obstetrics and Gynecology. The GME Agreements have been extended and are set to expire on March 31, 2015.

The parties now desire to extend the existing GME Agreements under the same terms and conditions for up to eighteen (18) additional months to allow more time to engage in implementation of the new joint medical enterprise with TCHD.

Financial Analysis/History:

Revenue from the GME Affiliation Agreement with Tarrant County Hospital District for FYE 2014 was \$1,480,278.

Revenue under this GME Affiliation Agreement extension is estimated to be as much as \$2,220,417.

John A.
Harman

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President and CFO, ou=UNTHSC,
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Institution Chief Financial Officer

Janet Waldron

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Date: 2015.02.10 10:50:31 -06'00'

Vice Chancellor for Finance

Legal Review:

This item has been reviewed by General Counsel.

Schedule:

Beginning April 1, 2015 and extending for up to eighteen (18) additional months.

Recommendation:

It is recommended that the UNT System Board of Regents delegate authority to the Chancellor, with the concurrence of the UNTHSC President, to negotiate, approve, and sign an extension for up to eighteen (18) additional months, of the existing UNTHSC Graduate Medical Education Agreements to provide teaching and supervisory services to the Tarrant County Hospital District in Orthopedics, Psychiatry and Obstetrics and Gynecology.

Recommended By:

John Harman

Institution Chief Financial Officer

Michael R. Williams Digitally signed by Michael R. Williams
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President

Lee Jackson Digitally signed by Lee Jackson
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Date: 2015.02.16 09:39:10 -06'00'

Chancellor



Board Order

Title: Delegation of Authority to negotiate, approve, and sign an Extension of Existing UNTHSC Graduate Medical Education Agreements to Provide Teaching and Supervisory Services to the Tarrant County Hospital District

At an official meeting of the Board of Regents of the University of North Texas System properly posted and held on February 19-20, 2015, pursuant to a motion made by Regent _____ and seconded by Regent _____, the Board approved the motion presented below:

Whereas, UNTHSC provides teaching and supervisory services to the Tarrant County Hospital District, and

Whereas, the Tarrant County Hospital District Graduate Medical Education Affiliation Agreements will expire March 31, 2015, and

Whereas, the parties desire to extend the Graduate Medical Education Affiliation Agreements under the same terms and conditions for up to eighteen (18) additional months, to engage in implementation of the new joint medical enterprise with Tarrant County Hospital District,

Now, Therefore, The Board of Regents authorizes and approves the following:

1. Delegation of Authority to the Chancellor, with the concurrence of the UNTHSC President, to negotiate, approve, and sign an extension for up to eighteen (18) additional months, of the existing UNTHSC Graduate Medical Education Agreements to provide teaching and supervisory services to the Tarrant County Hospital District in Orthopedics, Psychiatry, Obstetrics and Gynecology.
-

VOTE: ____ ayes ____ nays ____ abstentions

BOARD ACTION:

Attested By:

Approved By:

Rosemary R. Haggett, Secretary
Board of Regents

Brint Ryan, Chairman
Board of Regents



Board Briefing

Committee: Finance

Date Filed: January 15, 2015

Title: Delegation of Authority to Negotiate, Approve and Sign Extensions to an existing Agreement for Tarrant County Hospital District to provide Undergraduate Medical Education Services to the University of North Texas Health Science Center.

Background:

In October 2012, the Tarrant County Hospital District (TCHD) entered into a one year Agreement for Undergraduate Medical Education Services with the University of North Texas Health Science Center (UNTHSC) to provide undergraduate medical education (UME) services to UNTHSC students for clinical rotations through the TCHD Departments of Emergency Medicine, Internal Medicine, Orthopedics, Obstetrics, and Gynecology, Pediatrics (Newborn Nursery), Psychiatry, and General Surgery. The UME Agreement was subsequently amended to exclude General Surgery and was later extended through September 30, 2014.

UNTHSC and TCHD are currently planning and working to implement a new joint medical enterprise to provide patient care, clinical services, and medical education to the Tarrant County area. UNTHSC is requesting authority to extend the existing UME Agreement under the same terms and conditions for up to twenty-four (24) additional months to allow more time to implement the new joint medical enterprise with TCHD and determine exactly what undergraduate medical education services will be provided directly by TCHD or through the new joint medical enterprise.

Discussions to extend the UME Agreement past its September 30, 2014 expiration date were still ongoing in advance of the October 2014 Board meeting and UNTHSC inadvertently missed the opportunity to present this Board Order at the December called teleconference meeting of the UNT System Board.

Financial Analysis/History:

The UME Agreement costs UNTHSC a maximum annual amount of Four Hundred Seventy-Five Thousand and No/100 dollars (\$475,000).

Expenditures under this UME Agreement extension for up to an additional twenty-four (24) months is for an amount not to exceed Nine Hundred Fifty Thousand and No/100 dollars (\$950,000).

John A.
Harman

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President and CFO, ou=UNTHSC,
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Institution Chief Financial Officer

Janet
Waldron

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Vice Chancellor for Finance

Legal Review:

This item has been reviewed by General Counsel.

Nancy S. Footer

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Date: 2015.02.12 11:28:51 -06'00'

Vice Chancellor/General Counsel

Schedule:

Beginning October 1, 2014 and extending for up to an additional twenty-four (24) months.

Recommendation:

It is recommended that the UNT System Board of Regents delegate to the Chancellor authority to negotiate, approve and sign extensions for up to twenty-four (24) additional months of the existing Agreement for Tarrant County Hospital District to provide Undergraduate Medical Education Services to UNTHSC students for clinical rotations through the TCHD Departments of Emergency Medicine, Internal Medicine, Orthopedics, Obstetrics, and Gynecology, Pediatrics (Newborn Nursery), and Psychiatry.

Recommended By:

John Harman

Institution Chief Financial Officer

Michael R.
Williams

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Williams
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President

Lee Jackson

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Date: 2015.02.16 09:39:59 -06'00'

Chancellor



Board Order

Title: Delegation of Authority to Negotiate, Approve and Sign Extensions to an Existing Agreement for Tarrant County Hospital District to provide Undergraduate Medical Education Services to the University of North Texas Health Science Center.

At an official meeting of the Board of Regents of the University of North Texas System properly posted and held on February 19-20, 2015, pursuant to a motion made by Regent _____ and seconded by Regent _____, the Board approved the motion presented below:

Whereas, UNTHSC desires to provide undergraduate medical education and clinical rotation experiences for duly registered and eligible UNTHSC students, and

Whereas, UNTHSC entered into an Agreement for Undergraduate Medical Education Services with Tarrant County Hospital District in October of 2012 and subsequently renewed and extended that Agreement through September 30, 2014, and

Whereas, the parties desire to extend the Agreement for Undergraduate Medical Education Services under the same terms and conditions for up to twenty-four (24) additional months while implementing the new joint medical enterprise with Tarrant County Hospital District,

Now, Therefore, The Board of Regents authorizes and approves the following:

- 1. Delegation of Authority to the Chancellor to negotiate, approve and sign extensions up to twenty-four (24) additional months of the existing Agreement for Undergraduate Medical Education Services with Tarrant County Hospital District to provide undergraduate medical educational services to UNTHSC

VOTE: ____ ayes ____ nays ____ abstentions

BOARD ACTION:

Attested By:

Approved By:

Rosemary R. Haggett, Secretary
Board of Regents

Brint Ryan, Chairman
Board of Regents



Board Order

Title: Acceptance and Approval of the UNT System Board of Regents Financial Oversight Task Force Report and Remediation Plan

At an official meeting of the Board of Regents of the University of North Texas System properly posted and held on February 19-20, 2015, pursuant to a motion made by Regent _____ and seconded by Regent _____, the Board approved the motion presented below:

Whereas, Chairman Brint Ryan appointed the Financial Oversight Task Force to provide oversight to the Financial Transformation underway at the UNT System, and

Whereas, the Task Force received status reports and extensive briefings on major aspects of the project, and

Whereas, the Task Force has forwarded its report that provides an overview of the major improvements underway in the UNT System and the Task Force's recommendations to the Board,

Now, Therefore, The Board of Regents authorizes and approves the following:

1. Acceptance and approval of the UNT System Board of Regents Financial Oversight Task Force Report and Remediation Plan.
-

VOTE: ____ ayes ____ nays ____ abstentions

BOARD ACTION:

Attested By:

Approved By:

Rosemary R. Haggett, Secretary
Board of Regents

Brint Ryan, Chairman
Board of Regents



Board Briefing

Committee: Facilities

Date Filed: January 23, 2015

Title: Approval of Project Budget and Delegation of Authority to Select the Construction Manager at Risk for the UNT Dallas Residence Hall Project

Background:

A Market Feasibility study for on-campus student housing was completed in October 2014 demonstrating a potential market for student housing on the UNT Dallas campus. In December 2014, the Board of Regents authorized the planning, programming, architectural design services, preconstruction services, and other necessary steps for the planning of the first residence hall on the UNT Dallas campus. UNT System engaged a programming firm to establish the program requirements and develop preliminary construction cost estimates to support this budget request for the initial student housing to be constructed on the UNT Dallas campus.

Based on these studies, the new facility will consist of approximately 120 beds. Consistent with the campus Master Plan, the University envisions developing its first on-campus residence as a living-learning community. In order to best support student success, the student housing will be planned and constructed as a Community of Learning, fully integrated and supported by academic and programmatic infrastructure. It is expected that food service will be provided from the existing facilities in Founder's Hall which have sufficient capacity to meet this need. In addition to the construction of housing facilities, this initiative will also require the development of a residence life program with associated offerings and staffing.

A project budget of not to exceed \$8,100,000 has been developed based on the market analysis and the detailed programming for the project. It is anticipated the project will be complete in August 2016.

UNT System has also requested interested architectural firms to submit qualifications for the design of the new residence hall. Responses have been received and evaluated by a panel of representatives from UNTS and UNT Dallas staff. In December 2014, the Board of Regents delegated the authority to the Vice Chancellor for Facilities Planning and Construction and Chief Architect to execute a contract with the firm recommended by the panel. Architecture Demarest, LP was selected as the firm best qualified for the project for the design.

The UNT System is currently in the process of evaluating proposals for Construction Manager at Risk (CMaR) for preconstruction and construction services for this project. In order to maintain the current delivery schedule, it is recommended that the Board of Regents delegate the authority to the Vice Chancellor for Facilities Planning and Construction and Chief Architect to select and execute a contract with the construction manager best qualified as recommended by an evaluation committee. If approved, System staff will enter into negotiations with the selected firm. If unsuccessful, the negotiations will be terminated and initiated with the second-ranked firm. In addition, it is recommended that the Board of Regents delegate authority to procure the construction through the Competitive Sealed Proposal (CSP) process should the CMaR process encounter schedule, pricing or other challenges.

Financial Analysis/History:

The Project is planned to be funded through the Revenue Financing System using short and long term vehicles (commercial paper and/or long term bonds) and supported by housing fees. Financial analysis of the project pro forma and the overall financial condition of UNT Dallas indicate that a phased program of rate increases beyond inflationary factors will be needed to support this project and maintain appropriate support to the entire portfolio of residence halls. A separate item approving the multi-year fee structure will be brought to the Board for their action at a future meeting.

Dan Edelman Digitally signed by Dan Edelman
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Date: 2015.02.10 13:49:52 -0600'

Institution Chief Financial Officer

Janet Waldron

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Vice Chancellor for Finance

Legal Review:

This item has been reviewed by General Counsel.

Nancy S. Footer

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Vice Chancellor/General Counsel

Schedule:

Proposed schedule for the project:

Design Start

Construction Start

Substantial Completion

February 2015

October 2015

July 2016

Recommendation:

It is recommended that the Board of Regents authorize and approve the following Board Order.

Recommended By:

James K. Davis

Associate Vice Chancellor for
Facilities Planning and Development

James Maguire

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Vice Chancellor

Lee Jackson

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Chancellor



Board Order

Title: Approval of Project Budget and Delegation of Authority to Select the Construction Manager at Risk for the UNT Dallas Residence Hall Project

At an official meeting of the Board of Regents of the University of North Texas System properly posted and held on February 20, 2015, pursuant to a motion made by Regent _____ and seconded by Regent _____, the Board approved the motion presented below:

Whereas, the UNT Dallas Master Plan provides for on-campus student housing in the first phase of the campus development, and

Whereas, a market feasibility study indicated potential demand and developed reasonable fee structure, and

Whereas, programming and preliminary planning have been completed, and

Whereas, Architecture Demarest, LP has been retained as the top-ranked architecture firm to design the residence hall project, and

Whereas, a request for qualifications is currently being solicited for preconstruction and construction services for this project, and

Whereas, delivery using Competitive Sealed Proposal (CSP) may be determined to be the advisable procurement approach,

Now, Therefore, The Board of Regents authorizes and approves the following:

1. Establishment of a project budget not to exceed \$8,100,000
2. Performance of all remaining design work related to the construction of the residence hall.
3. Performance of all remaining preconstruction work.
4. Delegation of authority to the Vice Chancellor for Facilities Planning and Construction and Chief Architect to select and execute a contract with the panel recommended top-ranked construction manager at risk to provide pre-construction and, pending available financing, construction services for the residence hall project. If negotiations are unsuccessful, undertake negotiations and enter into a contract with the second ranked firm.
5. Delegation of authority to the Vice Chancellor for Facilities Planning and Construction and Chief Architect, pending available financing, to retain construction

services and enter contracts, consistent with state procurement requirements, utilizing Competitive Sealed Proposal (CSP).

6. Delegation of authority to the Vice Chancellor for Facilities Planning and Construction and Chief Architect, pending available financing, to enter into contract(s) for construction packages or other necessary furniture, fixtures, or equipment purchases required for the construction of the residence hall, provided that an acceptable HUB plan is submitted for that portion of the work if required by law and the project cost is within the authorized budget, and other conditions the Chancellor or his designee determines appropriate.
7. Reporting to the Texas Higher Education Coordinating Board as appropriate under SB 215.

VOTE: ____ ayes ____ nays ____ abstentions

BOARD ACTION:

Attested By:

Approved By:

Rosemary R. Haggett, Secretary
Board of Regents

Brint Ryan, Chairman
Board of Regents



Board Briefing

Committee: Academic Affairs and Student Success

Date Filed: January 9, 2015

Title: Authorize a New UNT Dallas Bachelor of Arts and Bachelor of Science Degree in Biology

Background:

These undergraduate programs in biology introduce students to the science and profession of biology. The Bachelor of Arts degree in biology is a generalist program of study for liberal arts students and those desiring work in such areas as education, scientific journalism, environmental management, interdisciplinary careers, and research. The Bachelor of Science degree in biology is largely designed for students seeking a career in the health professions (including pharmacy, dentistry, physician assistant, veterinary, and medical sciences) or graduate research. These proposed undergraduate degrees in biology have been designed to serve a range of student interests, skill sets, and needs. Both have been approved by the Division of Liberal Arts and Sciences and UNTD curriculum committees. The programs will be designed to provide students with the following:

- broad base of knowledge, including theoretical perspectives from various fields of biology;
- broad exposure to other related fields such as chemistry, psychology, public health and sociology.
- critical and scholarly exposure to evaluating research, theory, and practice.

Financial Analysis/History:

The costs and funding needed for the Bachelor of Arts Bachelor of Science in Biology meets the Standard for Bachelor's and Master's Degree Programs established by the Coordinating Board rules, Section 5.45, Criteria for New Baccalaureate and Master's Degree Programs.

The biology program described in this proposal will require additional supplies and equipment cost to the university. UNTD anticipates using existing lab space and equipment for the added labs in molecular biology and organic chemistry. Costs for supplies and materials for new and existing labs are estimated to be \$12,700 each year in Years 1-3 and \$25,400 in Years 4 and 5, for a total expense of \$88,900.

UNT Dallas currently employs two fulltime biology professors (one lecturer and one assistant professor), as well as a lecturer/lab manager who teaches biology as 50% of her workload. UNT Dallas plans to hire three additional faculty members over five years to supplement our current faculty of one assistant professor and two lecturers. UNT Dallas is currently in the process of hiring a fulltime lecturer in biology, with an anticipated start date of Fall 2015. All faculty have

earned a doctoral degree in biology or a closely aligned field and have demonstrated excellence or potential for excellence in college teaching. The adjunct pool in biology will be utilized, as needed. These part-time instructors will be required to have earned at least 18 credit hours in biology prior to beginning at UNT Dallas. Finally, UNT Dallas will pull as needed from existing faculty and professional staff, many of whom hold advanced degrees in related fields.

5-Year Expense Schedule:

1 assistant professor, 2 lecturers, Faculty Overload Pay & Adjunct Pay

	Hire #1 (lecturer)	Hire #2 (Assistant Professor)	Hire #3 (lecturer)	Faculty Overload Pay (Rapp)	Adjunct Pay (Strong)
Yr 1	55,000			4,000	10,000
Yr 2	56,100			4,000	10,000
Yr 3	57,222	65,000		4,000	10,000
Yr 4	58,366	66,300		4,000	10,000
Yr 5	59,534	67,626	55,000	4,000	10,000
Total	286,222	198,926	55,000	20,000	50,000

5-Year Expense Schedule:

1 assistant professor, 2 lecturers, Faculty Overload Pay & Adjunct Pay

	Faculty Salaries (total)	Benefits (.25)	Total
Yr 1	69,000	17,250	86,250
Yr 2	70,100	17,525	87,625
Yr 3	136,222	34,055	170,277
Yr 4	138,666	34,666	173,332
Yr 5	196,160	49,040	245,200
TOTAL	610,148	152,536	762,684

Estimated total cost for the program over a five-year period is approximately \$862,000, with estimated tuition and formula funding of approximately \$2.5 million. This new revenue is more than adequate to support the cost of the program.

Dan Edelman

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Institution Chief Financial Officer

Janet Waldron

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ou=Vice Chancellor for Finance,
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Vice Chancellor for Finance

Legal Review:

This item has been reviewed by General Counsel.

Nancy S. Footer

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Vice Chancellor/General Counsel

Schedule:

Upon approval by the Board of Regents and the Texas Higher Education Coordinating Board, enrollment of the initial class would be scheduled for Fall 2015.

Recommendation:

The President recommends that the Board of Regents approve the authorization of a new Bachelor of Arts and Bachelor of Science Degree in Biology.

Recommended By:

Lois Becker

Provost

Ronald T.
Brown

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President

Rosemary R.
Haggett

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Vice Chancellor

Lee Jackson

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Chancellor

Attachments Filed Electronically:

- THECB Certification Form for New Bachelor's and Master's Programs



Board Order

Title: Authorize a New UNT Dallas Bachelor of Arts and Bachelor of Science Degrees in Biology

At an official meeting of the Board of Regents of the University of North Texas System properly posted and held on February 19-20, 2015, pursuant to a motion made by Regent _____ and seconded by Regent _____, the Board approved the motion presented below:

Whereas, the proposed Bachelor of Arts and Bachelor of Science Degrees will allow students to focus on this discipline at the undergraduate level and to potentially enter fields of health care, communication, environmental management, and health related occupations among others, and

Whereas, the Bachelor of Arts and Bachelor of Science Degrees in Biology also coincides with concerns about health of aging populations, technology, general medicine, and global changes in environmental and conservation initiatives, and

Whereas, the proposed degrees not only allow a student to focus on specific interests through a wide range of electives, but also prepare them for post-graduate opportunities.

Now, Therefore, The Board of Regents authorizes and approves the following:

1. The Proposed Bachelor of Arts and Bachelor of Science Degrees in Biology and authorizes the Provost and Vice President in Academic Affairs to provide the appropriate notification to the Texas Higher Education Coordinating Board for final approval
-

VOTE: ____ ayes ____ nays ____ abstentions

BOARD ACTION:

Attested By:

Approved By:

Rosemary R. Haggett, Secretary
Board of Regents

Brint Ryan, Chairman
Board of Regents

Certification Form for New Bachelor's and Master's Programs Texas Higher Education Coordinating Board

Directions: An institution shall use this form to request a new bachelor's or master's degree program that meets all criteria for approval in Coordinating Board Rules, Chapter 5, Subchapter C, Section 5.44:

- (a) The program has institutional and governing board approval; (b) the program complies with the *Standards for Bachelor's and Master's Programs*; (c) adequate funds are available to cover the costs of the new program; (d) new costs during the first five years of the program will not exceed \$2 million; (e) the program is a non-engineering program (i.e., not classified under CIP code 14); and (f) the program will be offered by a university or health-related institution.

If a new bachelor's or master's program does not meet the criteria above, an institution must submit a request using the *Form for Requesting a New Bachelor's and Master's Degree Program*.

Information: Contact the Division of Workforce, Academic Affairs and Research at 512/427-6200 for more information.

Administrative Information

1. **Institution:** University of North Texas Dallas
2. **Program Name:** Bachelor of Arts in Biology Bachelor of Science in Biology
3. **Proposed CIP Code:** 26.0101.00
4. **Number of Required Semester Credit Hours (SCHs)¹:** 120
5. **Administrative Unit:** Department of Lif22Sciences in the School of Liberal Arts and Sciences
6. **Delivery Mode:** Face to Face
7. **Implementation Date:** Fall 2015
8. **Contact Person:**
 Name: Dr. Donna Hamilton
 Title: Assistant Professor, Biology
 E-mail: Donna.Hamilton@untDallas.edu
 Phone: 972-338-1522

¹ Bachelor's degrees should not exceed 120 SCH per Board rule 5.44 (a) (3). Those that exceed 120 SCH must provide detailed documentation describing the compelling academic reason for the number of required hours, such as programmatic accreditation requirements, statutory requirements, or licensure/certification requirements that cannot be met without exceeding the 120-hour limit.

Signature Page

I hereby certify that all of the following criteria have been met in accordance with the procedures outlined in Coordinating Board Rules, Chapter 5, Subchapter C, Section 5.44:

- (a) The program has institutional and governing board approval.
- (b) The program complies with the *Standard's for New Bachelor's and Master's Programs*.
- (c) Adequate funds are available to cover the costs of the new program.
- (d) New costs during the first five years of the program will not exceed \$2 million.
- (e) The program is a non-engineering program (i.e., not classified under CIP code 14).
- (f) The program will be offered by a university or health-related institution.

I hereby certify that my institution has notified all public institutions within 50 miles of the teaching site of our intention to offer the program at least 30 days prior to submitting this request. I also certify that if any objections were received, those objections were resolved prior to the submission of this request.

Chief Executive Officer/Chief Academic Officer

Date

I hereby certify that the Board of Regents has approved this program.

Date of Board of Regents approval:_____

Board of Regents (or Designee)

Date



Board Briefing

Committee: Academic Affairs and Student Success

Date Filed: January 9, 2015

Title: Authorize a New UNT Dallas Bachelor of Business Administration degree with a major in Hospitality Management

Background:

This undergraduate program introduces students to the hospitality industry, culminating in a Bachelor of Business Administration degree with a major in Hospitality Management. This is a program of study for students desiring work in such areas as hotel management, convention management, and meeting and events planning. All students will have an internship and a capstone course. Discussions with students and industry leaders have made clear the student interest and industry support. Conversations with DCCCD partners make clear the need for an articulated bachelor degree. The proposed hospitality management program at University of North Texas Dallas has been approved by both the School of Business and UNT Dallas curriculum committees. The program will be designed to provide students with the following:

- broad base of knowledge, including theoretical perspectives from various segments of the hospitality industry
 - strong experiential orientation and applied experiences in hospitality services, food and beverage operations, and tourism and travel services
 - academic research and case study approach to evaluating theory and practice in the area of hospitality management
-

Financial Analysis/History:

The costs and funding needed for the Bachelor of Business Administration degree with a major in Hospitality Management meets the Standard for Bachelor's and Master's Degree Programs established by the Coordinating Board rules, Section 5.45, Criteria for New Baccalaureate and Master's Degree Programs.

The hospitality management program is not expected to require additional facility or equipment cost to the university. UNTD will use existing classrooms, computer labs, and library collections to support courses associated with the hospitality management major.

UNT Dallas currently employs one fulltime lecturer who teaches courses in the hospitality management area. Another full-time tenure-track faculty member in hospitality management will be hired in Year 2 to help cover classes and build the hospitality management program. The schedule below includes estimated adjunct expenses. Funds will come out of enrollment growth.

5-Year Compensation Expense Schedule

	Hire #1 Tenure- Track	Benefits (.25) for Full-time	Total for Full- Time	Adjuncts*	Grand Total
Yr 1				24,500	24,500
Yr 2	72,000	18,000	90,000	31,500	121,500
Yr 3	73,440	18,360	91,800	35,000	126,800
Yr 4	74,909	18,727	93,636	35,000	128,636
Yr 5	76,407	19,101	95,508	35,000	130,509
TOTAL	296,756	74,188	370,944	161,000	531,945

Estimated total cost for the program over a five-year period is approximately \$537,000, with estimated tuition and formula funding of approximately \$1 million. This new revenue is more than adequate to support the cost of the program.

Dan Edelman

Digitally signed by Dan Edelman
DN: cn=Dan Edelman, o=UNT Dallas, ou,
email=Daniel.Edelman@untDallas.edu,
c=US
Date: 2015.02.10 13:44:53 -0600

Institution Chief Financial Officer

Janet Waldron

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ou=Vice Chancellor for Finance,
email=janet.waldron@untsystem.edu, c=US
Date: 2015.02.10 11:51:16 -0600

Vice Chancellor for Finance

Legal Review:

This item has been reviewed by General Counsel.

Nancy S. Footer

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DN: cn=Nancy S. Footer, o=UNT System,
ou=Office of General Counsel,
email=nancy.footer@untsystem.edu, c=US
Date: 2015.02.12 11:13:04 -0600

Vice Chancellor/General Counsel

Schedule:

Upon approval by the Board of Regents and the Texas Higher Education Coordinating Board, enrollment of the initial class would be scheduled for Fall 2015.

Recommendation:

The President recommends that the Board of Regents approve the authorization of a new Bachelor of Business Administration degree with a major in Hospitality Management.

Recommended By:

Lois Becker

Provost

**Ronald T.
Brown**

Digitally signed by Ronald T. Brown
DN: cn=Ronald T. Brown, o=UNT
Dallas, ou=Office of the President,
email=rtbrown@unt.edu, c=US
Date: 2015.02.11 13:44:07 -06'00'

President

**Rosemary R.
Haggett**

Digitally signed by Rosemary R. Haggett
DN: cn=Rosemary R. Haggett, o=University of
North Texas System, ou=Vice Chancellor for
Academic Affairs and Student Success,
email=rosemary.haggett@untssystem.edu, c=US
Date: 2015.02.10 16:38:26 -06'00'

Vice Chancellor

Lee Jackson

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DN: cn=Lee Jackson, o=University of
North Texas System, ou=Chancellor,
email=lee.jackson@untssystem.edu,
c=US
Date: 2015.02.16 09:44:51 -06'00'

Chancellor

Attachments Filed Electronically:

- **THECB Certification Form for New Bachelor's and Master's Programs**



Board Order

Title: Authorize a New UNT Dallas Bachelor of Business Administration Degree with a major in Hospitality Management

At an official meeting of the Board of Regents of the University of North Texas System properly posted and held on February 19-20, 2015, pursuant to a motion made by Regent _____ and seconded by Regent _____, the Board approved the motion presented below:

Whereas, The proposed Bachelor of Business Administration degree with a major in Hospitality Management will allow students at the undergraduate level to enter fields of food service, lodging, travel, and recreation, among others, and

Whereas, The Bachelor of Business Administration with a degree in Hospitality Management offers excellent preparation for graduates to enter a field in a sector that is rapidly growing and in need of competent professionals, and

Whereas, the proposed degree allows UNT Dallas students to have a competitive edge over students with degrees in general programs not specifically focused on the hospitality industry.

Now, Therefore, The Board of Regents authorizes and approves the following:

1. The proposed Bachelor of Business Administration with a degree in Hospitality Management and authorizes the Provost and Vice President in Academic Affairs to provide the appropriate notification to the Texas Higher Education Coordinating Board for final approval
-

VOTE: ____ ayes ____ nays ____ abstentions

BOARD ACTION:

Attested By:

Approved By:

Rosemary R. Haggett, Secretary
Board of Regents

Brint Ryan, Chairman
Board of Regents

Certification Form for New Bachelor's and Master's Programs Texas Higher Education Coordinating Board

Directions: An institution shall use this form to request a new bachelor's or master's degree program that meets all criteria for approval in Coordinating Board Rules, Chapter 5, Subchapter C, Section 5.44:

- (a) The program has institutional and governing board approval; (b) the program complies with the *Standards for Bachelor's and Master's Programs*; (c) adequate funds are available to cover the costs of the new program; (d) new costs during the first five years of the program will not exceed \$2 million; (e) the program is a non-engineering program (i.e., not classified under CIP code 14); and (f) the program will be offered by a university or health-related institution.

If a new bachelor's or master's program does not meet the criteria above, an institution must submit a request using the *Form for Requesting a New Bachelor's and Master's Degree Program*.

Information: Contact the Division of Workforce, Academic Affairs and Research at 512/427-6200 for more information.

Administrative Information

1. **Institution:** University of North Texas Dallas
2. **Program Name:** Bachelor of Business Administration with a degree in Hospitality Management
3. **Proposed CIP Code:** 52.0901.00
4. **Number of Required Semester Credit Hours (SCHs)¹:** 120
5. **Administrative Unit:** School of Business
6. **Delivery Mode:** Face to Face
7. **Implementation Date:** Fall 2015
8. **Contact Person:**
Name: Dr. Karen Shumway
Title: Dean, School of Business
E-mail: Karen.Shumway@untDallas.edu
Phone: 972-780-3668

¹ Bachelor's degrees should not exceed 120 SCH per Board rule 5.44 (a) (3). Those that exceed 120 SCH must provide detailed documentation describing the compelling academic reason for the number of required hours, such as programmatic accreditation requirements, statutory requirements, or licensure/certification requirements that cannot be met without exceeding the 120-hour limit.

Signature Page

I hereby certify that all of the following criteria have been met in accordance with the procedures outlined in Coordinating Board Rules, Chapter 5, Subchapter C, Section 5.44:

- (a) The program has institutional and governing board approval.
- (b) The program complies with the *Standard's for New Bachelor's and Master's Programs*.
- (c) Adequate funds are available to cover the costs of the new program.
- (d) New costs during the first five years of the program will not exceed \$2 million.
- (e) The program is a non-engineering program (i.e., not classified under CIP code 14).
- (f) The program will be offered by a university or health-related institution.

I hereby certify that my institution has notified all public institutions within 50 miles of the teaching site of our intention to offer the program at least 30 days prior to submitting this request. I also certify that if any objections were received, those objections were resolved prior to the submission of this request.

Chief Executive Officer/Chief Academic Officer

Date

I hereby certify that the Board of Regents has approved this program.

Date of Board of Regents approval:_____

Board of Regents (or Designee)

Date



Board Briefing

Committee: Academic Affairs and Student Success

Date Filed: January 9, 2015

Title: Authorize a New UNT Dallas Bachelor of Arts Degree in Political Science

Background:

The proposed Bachelor of Arts degree in political science is a program of study for liberal arts students and those desiring careers in such areas as public leadership and service, government services, human services, non-government organizations, public affairs and communications, correctional institutions, policy development, and research. An undergraduate degree in political science also offers excellent preparation for continued graduate work in law, government, political campaign management, public administration, public leadership, policy studies in health and social services fields, business, journalism and public affairs communication. UNT Dallas students are particularly excited by the prospects of applying to the UNT Dallas School of Law and the UNT Dallas master's in public leadership with a political science bachelor degree. Importantly, this major allows UNT Dallas students to gain foundational training that will help them participate in fields designated by the state of Texas as particularly critical in the coming years (including health and education).

The program will be designed to provide students with the following:

- a broad base of knowledge, including theoretical perspectives from various fields of political science;
- a strong research orientation and ability to use a variety of research methodologies; and
- a critical and scholarly approach to evaluating research, theory, and practice.

Financial Analysis/History:

The costs and funding needed for the Bachelor of Arts in Political Science meets the Standard for Bachelor's and Master's Degree Programs established by the Coordinating Board rules, Section 5.45, Criteria for New Baccalaureate and Master's Degree Programs.

The political science program is not expected to require additional facility or equipment cost to the university. UNTD will use existing classrooms, computer labs, and library collections to support courses associated with the political science major.

Faculty: UNT Dallas currently has 1.50 FTE political science teaching staff. It will be essential that the university hire two new professors to cover classes and to provide shared leadership in developing the program. The hiring plan for this initiative is shown below. We propose to hire two fulltime, permanent lecturers over a three-year period. Funds will come out of enrollment growth.

5-Year Compensation Expense Schedule

	Hire #1 Lecturer	Hire #2 Lecturer	Adjunct Pay	Benefits (.25)	Total
Yr 1			3,500		3,500
Yr 2	55,000		3,500	13,750	72,250
Yr 3	56,100		3,500	14,025	73,625
Yr 4	57,222	55,000	3,500	28,055	143,77
Yr 5	58,366	56,100	3,500	29,616	146,582
Total	226,688	111,10	17,500	84,446	439,734

Estimated total cost for the program over a five-year period is approximately \$456,000, with estimated tuition and formula funding of approximately \$1.7 million. This new revenue is more than adequate to support the cost of the program.

Dan Edelman

Digitally signed by Dan Edelman
DN: cn=Dan Edelman, o=UNT Dallas, ou,
email=Daniel.Edelman@untDallas.edu, c=US
Date: 2015.02.10 13:46:17 -06'00'

Institution Chief Financial Officer

Janet Waldron

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ou=Vice Chancellor for Finance,
email=janet.waldron@untsystem.edu, c=US
Date: 2015.02.10 11:51:47 -06'00'

Vice Chancellor for Finance

Legal Review:

This item has been reviewed by General Counsel.

Nancy S. Footer

Digitally signed by Nancy S. Footer
DN: cn=Nancy S. Footer, o=UNT System,
ou=Office of General Counsel,
email=nancy.footer@untsystem.edu, c=US
Date: 2015.02.12 11:15:50 -06'00'

Vice Chancellor/General Counsel

Schedule:

Upon approval by the Board of Regents and the Texas Higher Education Coordinating Board, the degree will be offered for the first time beginning Fall 2015.

Recommendation:

The President recommends that the Board of Regents approve the authorization of a new Bachelor of Arts Degree in Political Science.

Recommended By:

Lois Becker

Provost

**Ronald T.
Brown**

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Dallas, ou=Office of the President,
email=rtbrown@unt.edu, c=US
Date: 2015.02.11 13:44:30 -06'00'

President

**Rosemary R.
Haggett**

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Texas System, ou=Vice Chancellor for Academic
Affairs and Student Success,
email=rosemary.haggett@untssystem.edu, c=US
Date: 2015.02.10 16:39:14 -06'00'

Vice Chancellor

Lee Jackson

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North Texas System, ou=Chancellor,
email=lee.jackson@untssystem.edu,
c=US
Date: 2015.02.16 09:45:47 -06'00'

Chancellor

Attachments Filed Electronically:

- THECB Certification Form for New Bachelor's and Master's Programs



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Board Order

Title: Authorize a New UNT Dallas Bachelor of Arts Degree in Political Science

At an official meeting of the Board of Regents of the University of North Texas System properly posted and held on February 19-20, 2015, pursuant to a motion made by Regent _____ and seconded by Regent _____, the Board approved the motion presented below:

Whereas, The proposed Bachelor of Arts in Political Science will allow students to focus on this discipline at the undergraduate level and to potentially enter fields of politics, business, government service (including criminal justice) and journalism, among others, and

Whereas, the proposed degree allows UNT Dallas students to gain foundational training that will help them participate in fields designated by the state of Texas as particularly critical in the coming years (including health and education).

Now, Therefore, The Board of Regents authorizes and approves the following:

1. The Proposed Bachelor of Arts Degree in Political Science and authorizes the Provost and Vice President in Academic Affairs to provide the appropriate notification to the Texas Higher Education Coordinating Board for final approval
-

VOTE: ____ ayes ____ nays ____ abstentions

BOARD ACTION:

Attested By:

Approved By:

Rosemary R. Haggett, Secretary
Board of Regents

Brint Ryan, Chairman
Board of Regents

Certification Form for New Bachelor's and Master's Programs Texas Higher Education Coordinating Board

Directions: An institution shall use this form to request a new bachelor's or master's degree program that meets all criteria for approval in Coordinating Board Rules, Chapter 5, Subchapter C, Section 5.44:

- (a) The program has institutional and governing board approval; (b) the program complies with the *Standards for Bachelor's and Master's Programs*; (c) adequate funds are available to cover the costs of the new program; (d) new costs during the first five years of the program will not exceed \$2 million; (e) the program is a non-engineering program (i.e., not classified under CIP code 14); and (f) the program will be offered by a university or health-related institution.

If a new bachelor's or master's program does not meet the criteria above, an institution must submit a request using the *Form for Requesting a New Bachelor's and Master's Degree Program*.

Information: Contact the Division of Workforce, Academic Affairs and Research at 512/427-6200 for more information.

Administrative Information

1. **Institution:** University of North Texas Dallas
2. **Program Name:** Bachelor of Arts degree in Political Science
3. **Proposed CIP Code:** 45.10
4. **Number of Required Semester Credit Hours (SCHs)¹:** 120
5. **Administrative Unit:** Department of Social Sciences in the School of Liberal Arts and Sciences
6. **Delivery Mode:** Face to Face
7. **Implementation Date:** Fall 2015
8. **Contact Person:**
Name: Dr. Walter Borges
Title: Assistant Professor, Political Science
E-mail: Walter.Borges@untdallas.edu
Phone: 972-338-1552

¹ Bachelor's degrees should not exceed 120 SCH per Board rule 5.44 (a) (3). Those that exceed 120 SCH must provide detailed documentation describing the compelling academic reason for the number of required hours, such as programmatic accreditation requirements, statutory requirements, or licensure/certification requirements that cannot be met without exceeding the 120-hour limit.

Signature Page

I hereby certify that all of the following criteria have been met in accordance with the procedures outlined in Coordinating Board Rules, Chapter 5, Subchapter C, Section 5.44:

- (a) The program has institutional and governing board approval.
- (b) The program complies with the *Standard's for New Bachelor's and Master's Programs*.
- (c) Adequate funds are available to cover the costs of the new program.
- (d) New costs during the first five years of the program will not exceed \$2 million.
- (e) The program is a non-engineering program (i.e., not classified under CIP code 14).
- (f) The program will be offered by a university or health-related institution.

I hereby certify that my institution has notified all public institutions within 50 miles of the teaching site of our intention to offer the program at least 30 days prior to submitting this request. I also certify that if any objections were received, those objections were resolved prior to the submission of this request.

Chief Executive Officer/Chief Academic Officer

Date

I hereby certify that the Board of Regents has approved this program.

Date of Board of Regents approval:_____

Board of Regents (or Designee)

Date



Board Briefing

Committee: Academic Affairs and Student Success

Date Filed: January 9, 2015

Title: Authorize a New UNT Dallas Bachelor of Arts Degree in Public Health

Background:

The BA degree in Public Health is designed for all students interested in careers and advanced study in public health-related fields, in the public and private sectors. Foundational learning in the program is provided by a required public health core consisting of an introductory survey course in public health, followed by courses in statistics, environmental biology, epidemiology, and sociology of health and illness. Students choose the majority of their upper level coursework from four clusters: 1) Health Science, 2) Behavioral and Community Health, 3) Diversity, Ethics, and Global Health, and 4) Public Health Policy, Programs, and Promotion, allowing for some focus within the major depending on their career goals. A public health capstone course that involves experiential learning and reinforces professional writing skills, is completed in the senior year of the program.

Financial Analysis/History:

The costs and funding needed for the Bachelor of Arts in Public Health meets the Standard for Bachelor’s and Master’s Degree Programs established by the Coordinating Board rules, Section 5.45, Criteria for New Baccalaureate and Master’s Degree Programs.

The current facilities and equipment are adequate to support the program. UNT Dallas currently has one fulltime public health lecturer on staff. It will be essential that the university hire two more professors to cover classes and to provide leadership in developing the program. The hiring plan for this initiative is shown below. We propose to hire one lecturer in Year Two and a tenure-track assistant professor in Year Three. The funds will come out of enrollment growth.

5-Year Expense Schedule: 1 TT Assistant Professor; 2 Lecturers

	Hire #1	Hire #2	Hire #3	Benefits (.25)	Total
Yr 1	75,000			18,750	93,750
Yr 2	75,000	55,000		32,500	162,500
Yr 3	75,000	55,000	65,000	48,750	243,750
Yr 4	75,000	55,000	65,000	48,750	243,750
Yr 5	75,000	55,000	65,000	48,750	243,750
Total	375,000	220,000	195,000	197,500	987,500

Estimated total cost for the program over a five-year period is approximately \$990,000, with estimated tuition and formula funding of approximately \$1.8 million. This new revenue is more than adequate to support the cost of the program.

Dan Edelman

Digitally signed by Dan Edelman
DN: cn=Dan Edelman, o=UNT Dallas, ou=
email=Daniel.Edelman@untDallas.edu, c=US
Date: 2015.02.10 13:47:24 -06'00'

Institution Chief Financial Officer

Janet Waldron

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Chancellor for Finance,
email=janet.waldron@untsystem.edu, c=US
Date: 2015.02.10 11:52:21 -06'00'

Vice Chancellor for Finance

Legal Review:

This item has been reviewed by General Counsel.

Nancy S. Footer

Digitally signed by Nancy S. Footer
DN: cn=Nancy S. Footer, o=UNT System, ou=Office
of General Counsel,
email=nancy.footer@untsystem.edu, c=US
Date: 2015.02.12 11:16:40 -06'00'

Vice Chancellor/General Counsel

Schedule:

Upon approval by the Board of Regents and the Texas Higher Education Coordinating Board, enrollment of the initial class would be scheduled for Fall 2015.

Recommendation:

The President recommends that the Board of Regents approve the authorization of a new Bachelor of Arts Degree in Public Health.

Recommended By:

Lois Becker

Provost

Ronald T.
Brown

Digitally signed by Ronald T. Brown
DN: cn=Ronald T. Brown, o=UNT
Dallas, ou=Office of the President,
email=rtbrown@unt.edu, c=US
Date: 2015.02.11 13:44:50 -06'00'

President

Rosemary R.
Haggett

Digitally signed by Rosemary R. Haggett
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North Texas System, ou=Vice Chancellor for
Academic Affairs and Student Success,
email=rosemary.haggett@untsystem.edu, c=US
Date: 2015.02.10 16:40:05 -06'00'

Vice Chancellor

Lee Jackson

Digitally signed by Lee Jackson
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North Texas System, ou=Chancellor,
email=lee.jackson@untsystem.edu,
c=US
Date: 2015.02.16 09:46:50 -06'00'

Chancellor

Attachments Filed Electronically:

- THECB Certification Form for New Bachelor's and Master's Programs



Board Order

Title: Authorize a New UNT Dallas Bachelor of Arts Degree in Public Health

At an official meeting of the Board of Regents of the University of North Texas System properly posted and held on February 19-20, 2015, pursuant to a motion made by Regent _____ and seconded by Regent _____, the Board approved the motion presented below:

Whereas, the Bachelor of Arts Degree in Public Health features a broad-based, interdisciplinary curriculum designed to prepare students for careers and advanced study in public health-related fields, in the public and private sectors, and

Whereas, the Bachelor of Arts Degree in Public Health is designed to be a “generalist” degree that prepares graduates for the diverse spectrum of existing and emerging public health occupations, and

Whereas, the proposed degree will meet the student demand of those wanting to pursue a graduate education in public health,

Now, Therefore, The Board of Regents authorizes and approves the following:

1. The Proposed Bachelor of Arts Degree in Public Health and authorizes the Provost and Vice President in Academic Affairs to provide the appropriate notification to the Texas Higher Education Board for final approval.
-

VOTE: _____ ayes _____ nays _____ abstentions

BOARD ACTION:

Attested By:

Approved By:

Rosemary R. Haggett, Secretary
Board of Regents

Brint Ryan, Chairman
Board of Regents

Certification Form for New Bachelor's and Master's Programs Texas Higher Education Coordinating Board

Directions: An institution shall use this form to request a new bachelor's or master's degree program that meets all criteria for approval in Coordinating Board Rules, Chapter 5, Subchapter C, Section 5.44:

- (a) The program has institutional and governing board approval; (b) the program complies with the *Standards for Bachelor's and Master's Programs*; (c) adequate funds are available to cover the costs of the new program; (d) new costs during the first five years of the program will not exceed \$2 million; (e) the program is a non-engineering program (i.e., not classified under CIP code 14); and (f) the program will be offered by a university or health-related institution.

If a new bachelor's or master's program does not meet the criteria above, an institution must submit a request using the *Form for Requesting a New Bachelor's and Master's Degree Program*.

Information: Contact the Division of Workforce, Academic Affairs and Research at 512/427-6200 for more information.

Administrative Information

1. **Institution:** University of North Texas Dallas
2. **Program Name:** Bachelor of Arts in Public Health
3. **Proposed CIP Code:** 51.2201.0014
4. **Number of Required Semester Credit Hours (SCHs)¹:** 120
5. **Administrative Unit:** Department of Life and Health Sciences in the School of Liberal Arts and Sciences
6. **Delivery Mode:** Face to Face
7. **Implementation Date:** Fall 2015
8. **Contact Person:**
Name: Dr. Larry Rapp
Title: Lecturer, Public Health
E-mail: Larry.Rapp@untdallas.edu
Phone: 972-338-1541

¹ Bachelor's degrees should not exceed 120 SCH per Board rule 5.44 (a) (3). Those that exceed 120 SCH must provide detailed documentation describing the compelling academic reason for the number of required hours, such as programmatic accreditation requirements, statutory requirements, or licensure/certification requirements that cannot be met without exceeding the 120-hour limit.

Signature Page

I hereby certify that all of the following criteria have been met in accordance with the procedures outlined in Coordinating Board Rules, Chapter 5, Subchapter C, Section 5.44:

- (a) The program has institutional and governing board approval.
- (b) The program complies with the *Standard's for New Bachelor's and Master's Programs*.
- (c) Adequate funds are available to cover the costs of the new program.
- (d) New costs during the first five years of the program will not exceed \$2 million.
- (e) The program is a non-engineering program (i.e., not classified under CIP code 14).
- (f) The program will be offered by a university or health-related institution.

I hereby certify that my institution has notified all public institutions within 50 miles of the teaching site of our intention to offer the program at least 30 days prior to submitting this request. I also certify that if any objections were received, those objections were resolved prior to the submission of this request.

Chief Executive Officer/Chief Academic Officer

Date

I hereby certify that the Board of Regents has approved this program.

Date of Board of Regents approval:_____

Board of Regents (or Designee)

Date



Board Briefing

Committee: Academic Affairs & Student Success

Date Filed: January 28, 2015

Title: Approval of the Academic Affairs and Student Success Committee Charter

Background:

The effective development and compliance with formal committee charters is a recognized best practice in higher education governance, as it develops a clear focus and defined parameters to all committee business. Consequently, the Academic Affairs and Student Success Committee charter has been created. This charter seeks to: define the Committee's purpose, primary goals, and objectives and clarify how members will work together to fulfill the goals and objectives of the Committee as a whole.

The charter language will be evaluated on an annual basis to ensure it remains relevant and effective to the System and its institutions.

Financial Analysis/History:

There is no financial implication.

Janet Waldron

Digitally signed by Janet Waldron
DN: cn=Janet Waldron, o=UNT System,
ou=Vice Chancellor for Finance,
email=janet.waldron@untsystem.edu, c=US
Date: 2015.02.10 11:09:38 -06'00'

Vice Chancellor for Finance

Legal Review:

This item has been reviewed by General Counsel.

Nancy S. Footer

Digitally signed by Nancy S. Footer
DN: cn=Nancy S. Footer, o=UNT System,
ou=Office of General Counsel,
email=nancy.footer@untsystem.edu, c=US
Date: 2015.02.12 11:26:47 -06'00'

Vice Chancellor/General Counsel

Schedule:

The Charter will be effective upon passage by the Board of Regents.

Recommendation:

It is recommended that the Board of Regents approve the Academic Affairs and Student Success Committee Charter.

Recommended By:

Rosemary Haggett

Vice Chancellor for Academic
Affairs & Student Success

Rosemary R.
Haggett

Digitally signed by Rosemary R. Haggett
DN: cn=Rosemary R. Haggett, o=University of
North Texas System, ou=Vice Chancellor for
Academic Affairs and Student Success,
email=rosemary.haggett@untssystem.edu,
c=US
Date: 2015.02.10 16:41:10 -06'00'

Vice Chancellor

Lee Jackson

Digitally signed by Lee Jackson
DN: cn=Lee Jackson, o=University of
North Texas System, ou=Chancellor,
email=lee.jackson@untssystem.edu,
c=US
Date: 2015.02.16 09:47:33 -06'00'

Chancellor

Attachments Filed Electronically:

- Academic Affairs & Student Success Charter



UNT | SYSTEM™

Board Order

Title: Approval of the Academic Affairs and Student Success Committee Charter

At an official meeting of the Board of Regents of the University of North Texas System properly posted and held on February 19-20, 2015, pursuant to a motion made by Regent _____ and seconded by Regent _____, the Board approved the motion presented below:

Whereas, compliance with a formal charter is a recognized best practice in higher education governance, and

Whereas, the Academic Affairs and Student Success Committee Charter has been created in accordance with best practices,

Now, Therefore, The Board of Regents authorizes and approves the following:

1. The approval of the Academic Affairs and Student Success Committee Charter.
-

VOTE: _____ ayes _____ nays _____ abstentions

BOARD ACTION:

Attested By:

Approved By:

Rosemary R. Haggett, Secretary
Board of Regents

Brint Ryan, Chairman
Board of Regents

University of North Texas System Board of Regents

Academic Affairs and Student Success Committee Charter

The Academic Affairs and Student Success Committee is responsible for reviewing and making recommendations to the full Board regarding UNTS' institutions' academic missions, as well as policies and resources needed to realize missions, execute academic strategic priorities, ensure the quality and integrity of each institution's programs and instruction, and to promote the welfare of students attending any UNTS institution. The Committee shall provide governance oversight on the quality of teaching and learning, institutional and System alignment and progress toward fulfillment of mission and vision, compliance with state and federal expectations, and the academic success and well-being of the student body at each institution.

In carrying out these responsibilities, the Academic Affairs and Student Success Committee will:

- Confirm that the System's strategic plan and institutional plans are built upon a comprehensive academic plan;
- Review institutional academic policies and propose new or revised policies, as appropriate, to the full Board;
- Monitor institutional strategies in enrollment management, including articulation opportunities, and consider the impact of these strategies on each institution as a whole;
- Review, on an annual basis, the admission standards for each institution and the language used in publicizing such standards;
- Monitor the integration of information technology into teaching and learning;
- Review significant findings and recommendations received from the Southern Association of Colleges and Schools – Council on Colleges (SACS-COC) and specialized accrediting agencies, and ensure that any recommendations and requirements are addressed appropriately within designated timeframes;
- Review proposals and any necessary policies related to the non-academic aspects of student life, including student services and student conduct;
- Represent students' interests in all policy decisions made by the Board;
- Oversee financial aid strategies to ensure alignment with enrollment strategies;
- Review System institutional data and peer institution data regarding comparative status, performance, quality, and value, and ensure that academic Key Performance Indicators are appropriately set and met;
- Take responsibility for serving as diligent and knowledgeable Board members regarding academic programs and policies and student success and completion initiatives;
- Regularly review UNTS' institutions' program assessments to ensure viable and modern programs that meet workforce needs;
- Pursue educational opportunities regarding key topics in higher education affecting UNTS institutions;
- Oversee initiatives seeking to increase student diversity;

- Review faculty personnel policies, including criteria and standards for tenure and promotion to see that they are clearly articulated, accessible to faculty members, and applied systematically and equitably across the institutions;
- Approve faculty candidates for appointment with tenure, or awarding of tenure status to faculty on the tenure track;
- Review institutional advising, tutoring, counseling services, and other educational planning and support services and monitor student retention and persistence to graduation
- Monitor research funding for consistency with the institutions' missions.

The Academic Affairs and Student Success Committee will also:

- Conduct an annual self-evaluation of the Committee's performance and the effectiveness and compliance with this charter;
- Report Committee actions to the Board with such recommendations the Committee may deem appropriate;
- Bring to the attention of the Board any matters concerning the System's institutions' academic programs or faculty on which it requires guidance or direction from the Board;
- Consider and advise on any matter referred to it by the Board, the Presidents, the Vice Chancellor for Academic Affairs and Student Success, or the Chancellor;
- Perform other governance oversight as assigned by the Board.

Adopted:

Effective:

Revised:



Board Briefing

Committee: Finance

Date Filed: January 14, 2015

Title: Approval of UNT Naming Rights Sponsorship Agreement with Ryan, L.L.C.

Background:

UNT and Ryan, LLC have negotiated a corporate naming rights sponsorship agreement, under which Ryan, LLC will receive certain naming rights on signage on each of the end zone scoreboards and on the removable basketball court floor located in the Super Pit. These naming rights will be provided for the term of the sponsorship agreement, which is ten years. Chairman Brint Ryan, on behalf of Ryan, L.L.C., has generously pledged \$1,000,000 in sponsorship dollars to be paid under the terms of the sponsorship agreement.

Because Chairman Ryan has a substantial interest in Ryan, LLC, and the proposed agreement between UNT and Ryan, L.L.C. is a naming rights sponsorship agreement with a monetary value of \$1,000,000, Board of Regent approval is necessary in order for UNT to be able to enter into the agreement.

Financial Analysis/History:

Over a period of the next four years, \$1,000,000 will be paid in sponsorship fees.

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Institution Chief Financial Officer

Janet Waldron
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Vice Chancellor for Finance

Legal Review:

This item has been reviewed by General Counsel.

Nancy S. Footer
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Vice Chancellor/General Counsel

Schedule:

The term of the Sponsorship Agreement is for ten years from the effective date of the Agreement. The sponsorship fee of \$1,000,000 will be paid in equal payments over the first four years that the Sponsorship Agreement is in effect. The naming rights on signage will be put in place within sixty days after the effective date of the Agreement or approval of the Sponsorship Agreement by the Board of Regents, whichever is later, and will remain in place for the term of the Agreement.

Recommendation:

It is recommended that the Board of Regents authorize and approve the naming rights sponsorship agreement between UNT and Ryan, L.L.C.

Recommended By:

Rick Villarreal

Athletic Director

Neal Smatresk

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President

Lee Jackson

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Chancellor



UNT | SYSTEM™

Board Order

Title: Approval of UNT Naming Rights Sponsorship Agreement with Ryan, L.L.C.

At an official meeting of the Board of Regents of the University of North Texas System properly posted and held on February 19-20, 2015, pursuant to a motion made by Regent _____ and seconded by Regent _____, the Board approved the motion presented below:

Whereas, UNT has negotiated a sponsorship naming rights agreement with Ryan, L.L.C. for signage and promotional rights in the Super Pit, and

Whereas, under the sponsorship agreement, Ryan, L.L.C. will become a Naming Rights Sponsor of the UNT Super Pit,

Now, Therefore, The Board of Regents authorizes and approves the following:

1. UNT is authorized and approved to enter into a naming rights sponsorship agreement between UNT and Ryan, L.L.C. for signage and promotional rights in the Super Pit.
-

VOTE: _____ ayes _____ nays _____ abstentions

BOARD ACTION:

Attested By:

Approved By:

Rosemary R. Haggett, Secretary
Board of Regents

Don Potts, Vice Chairman
Board of Regents



Board Briefing

Committee: Finance

Date Filed: January 20, 2015

Title: Delegation of Authority to negotiate, approve, and sign an Extension of Existing UNTHSC Professional Service Agreements to Provide Physician Services to the Tarrant County Hospital District

Background:

In November 2009, the UNT Health Science Center (UNTHSC) entered into Professional Service Agreements (PSAs) with the Tarrant County Hospital District (TCHD) and Tarrant County Indigent Care Corporation (TCICC) to provide physician services to TCHD in Community Medicine, Orthopedics, Psychiatry and Obstetrics and Gynecology. UNTHSC also entered into PSAs to provide, Rheumatology, Cardiology and Gastroenterology. The PSAs have been extended and are set to expire on March 31, 2015.

The parties now desire to extend the existing PSAs under the same terms and conditions for up to eighteen (18) additional months to allow more time to engage in implementation of the new joint medical enterprise with TCHD.

Financial Analysis/History:

Revenue from the PSAs for FYE 2014 was as follows:

Community Medicine	\$6,539,289
Orthopedics.....	\$4,589,720
Psychiatry.....	\$3,390,869
OB-GYN.....	\$2,319,533
Gastroenterology.....	\$ 285,227

Revenue under this PSA extension is estimated to be as much as follows:

Community Medicine	\$9,808,934
Orthopedics.....	\$6,884,580
Psychiatry.....	\$5,086,304
OB-GYN	\$3,479,300
Gastroenterology.....	\$ 427,841

John A.
Harman

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Institution Chief Financial Officer

Janet
Waldron

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Vice Chancellor for Finance

Legal Review:

This item has been reviewed by General Counsel.

Nancy S. Footer

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Date: 2015.02.11 18:23:16 -06'00'

Vice Chancellor/General Counsel

Schedule:

Beginning April 1, 2015 and extending for up to eighteen (18) additional months.

Recommendation:

It is recommended that the UNT System Board of Regents delegate authority to the Chancellor, with the concurrence of the UNTHSC President, to negotiate, approve, and sign an extension for up to eighteen (18) additional months, of the existing UNTHSC Professional Service Agreements to provide physician services to the Tarrant County Hospital District in Community Medicine, Orthopedics, Psychiatry, Community Medicine, Obstetrics and Gynecology and Gastroenterology.

Recommended By:

John Harman

Institution Chief Financial Officer

Michael R.
Williams

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Williams
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President

Lee Jackson

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North Texas System, ou=Chancellor,
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c=US
Date: 2015.02.16 09:49:27 -06'00'

Chancellor



Board Order

Title: Delegation of Authority to negotiate, approve, and sign an Extension of Existing UNTHSC Professional Service Agreements to Provide Physician Services to the Tarrant County Hospital District

At an official meeting of the Board of Regents of the University of North Texas System properly posted and held on February 19-20, 2015, pursuant to a motion made by Regent _____ and seconded by Regent _____, the Board approved the motion presented below:

Whereas, UNTHSC provides physician services to the Tarrant County Hospital District, and

Whereas, the Tarrant County Hospital District Professional Service Agreements will expire March 31, 2015, and

Whereas, the parties desire to extend the Professional Service Agreements under the same terms and conditions for up eighteen (18) additional months, to engage in implementation of the new joint medical enterprise with Tarrant County Hospital District,

Now, Therefore, The Board of Regents authorizes and approves the following:

1. Delegation of Authority to the Chancellor, with the concurrence of the UNTHSC President, to negotiate, approve, and sign an extension for up to eighteen (18) additional months, of the existing UNTHSC Professional Service Agreements to provide physician services to the Tarrant County Hospital District in Community Medicine, Orthopedics, Psychiatry, Obstetrics and Gynecology and Gastroenterology.

VOTE: ____ ayes ____ nays ____ abstentions

BOARD ACTION:

Attested By:

Approved By:

Rosemary R. Haggett, Secretary
Board of Regents

Brint Ryan, Chairman
Board of Regents



Board Briefing

Committee: Finance

Date Filed: February 3, 2015

Title: UNT Dallas College of Law FY2015 Tuition Rate

Background:

The UNT Dallas College of Law opened its doors for its inaugural class in August 2014. For FY2015, the College of Law is part of the UNT System but will merge with UNT Dallas in FY2016, according to its authorizing legislation. In its first year, the College of Law enrolled 152 students and expects to grow to approximately 400 students in FY2017, its first year with three classes of law students (L1, L2 and L3).

UNT Dallas College of Law’s core educational goal is delivering a legal education second to none in developing practice-related competencies. Keeping tuition as low as practicable, consistent with this educational goal, is also critical to its mission.

Total tuition for resident students is \$14,040 for 2014-2015. In light of its mission, the College of Law requests that tuition for resident full-time students be set at \$14,565 for the academic year 2015-2016 or \$7,283 per semester, an increase of 3.7%. This increase will only apply to incoming students as current students’ tuition rates are frozen for the entirety of their degree. Resident part-time students will pay the tuition at the same rate, reduced on a pro rate basis depending on semester credit hours enrolled. This tuition will be substantially lower than that charged at any other Texas law school, as evidenced by the chart on the following page.

Current non-resident tuition is \$23,760. It is recommended that non-resident tuition be set at \$24,640, also an increase of 3.7%. However, it is expected that few non-resident students will be admitted.

The breakdown of proposed UNT Dallas College of Law tuition charges is as follows:

*Full Time 30hr/yr Course Load	Statutory Tuition	Board Designated Tuition	Graduate Differential Tuition	Total Tuition	Est. Total Fees**	Total Tuition & Fees
Resident	\$2,400	\$4,965	\$7,200	\$14,565	\$570	\$15,135
Non-Resident	\$12,120	\$5,320	\$7,200	\$24,640	\$570	\$25,210

**Includes \$10/SCH Student Service Fee charged by UNT Dallas.

Comparative tuition date to other Texas law schools is as follows:

		Tx Resident	Non-Resident	
		2014-15	2014-15	
	Institution	Location		
Public	TSU	Houston	\$18,620	\$21,212
	Texas Tech	Lubbock	\$22,518	\$32,238
	U. Houston	Houston	\$28,854	\$41,814
	Texas A&M	Fort Worth	\$33,092	\$33,092
	UT Austin	Austin	\$33,162	\$49,244
	<i>Public Average</i>			\$27,249
Private	Baylor U.	Waco	\$53,718	N/A
	SMU	Dallas	\$48,796	N/A
	South Texas	Houston	\$28,680	N/A
	St. Mary's U.	San Antonio	\$33,010	N/A
	<i>Private Average</i>			\$41,051

*Tuition & Fees data retrieved from each institution's website.

**Based on 1st year student taking a 30 hour course load for Doctor of Jurisprudence degree.

Financial Analysis/History:

This tuition request will only take effect for FY2016. The proposed tuition rate is projected to generate net tuition of \$2.95m. This tuition projection includes the second year class (2L) whose tuition rate is frozen at \$14,040 for the entirety of their degree. The first year class (1L) for FY2016, will also receive a frozen tuition rate for the entirety of their degree. Any variance in student enrollment could have a positive or negative effect on the projected tuition revenue. The College of Law is also expected to receive \$2.6m in State General Revenue (exclusive of State-paid Benefits) bringing total projected revenues to \$5.55m. Expenditures are projected at approximately \$6m. The projected deficit of \$450,000 will be covered by accumulated reserves from special item funding appropriated by the Legislature.

Janet Waldron Digitally signed by Janet Waldron
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Chancellor for Finance,
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Date: 2015.02.10 11:12:22 -0600

Vice Chancellor for Finance

Legal Review:

This item has been reviewed by General Counsel.

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Date: 2015.02.12 11:45:34 -0600

Vice Chancellor/General Counsel

Schedule: FY 2015

Recommendation:

It is recommended that the Board authorizes and approves the FY2016 UNT Dallas College of Law Tuition for the 2015-2016 academic year of \$14,565 resident tuition and \$24,640 non-resident tuition.

Recommended By:

William Royal Furgeson

Dean, UNT Dallas College of Law

Lee Jackson

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Chancellor



Board Order

Title: UNT Dallas College of Law FY2015 Tuition Rate

At an official meeting of the Board of Regents of the University of North Texas System properly posted and held on February 19-20, 2015, pursuant to a motion made by Regent _____ and seconded by Regent _____, the Board approved the motion presented below:

Whereas, UNT Dallas College of Law is in preparation to enroll its second year class (2L), Board Designated Tuition (BDT) and Graduate Differential Tuition must be established in order for students to matriculate in the Fall of 2015, and

Whereas, for FY2016, the proposed UNT Dallas College of Law tuition would generate a projected \$2.95m net tuition and an estimated \$199,590 in need based financial aid , and

Now, Therefore, The Board of Regents authorizes and approves the following:

1. FY2016 UNT Dallas College of Law Tuition for incoming students for the 2015-2016 academic year - \$14,565 resident tuition and \$24, 640 non-resident tuition.
-

VOTE: ____ ayes ____ nays ____ abstentions

BOARD ACTION:

Attested By:

Approved By:

Rosemary R. Haggett, Secretary
Board of Regents

Brint Ryan, Chairman
Board of Regents



Board Briefing

Committee: Finance

Date Filed: January 26, 2015

Title: Adoption of Regents Rule 10.900, *Monitoring of Legislative Appropriation Expenditure Activity and Reporting* & Regents Rule 10.1000, *Review, Approval and Validation of Legislative Appropriation Requests*

Background:

As a part of the financial transformation effort, Deloitte, working with a cross organizational team of finance, accounting and legal staff, identified gaps in existing financial rules, regulation and policies. Several new Regents Rules are recommended for adoption by the Board of Regents as a result of this effort, with two coming forward for consideration at this meeting.

Regents Rule 10.900, *Monitoring of Legislative Appropriation Expenditure Activity and Reporting*, requires the System controller and chief financial officers to monitor and report on appropriations expenditure activity. Regents Rule 10.1000, *Review, Approval and Validation of Legislative Appropriation Requests*, specifies the process by which legislative appropriation requests are prepared and reviewed at each campus and by the System, including final sign off by the chief financial officers, presidents and chancellor.

The Board has the authority to adopt these rules under Texas Education Code §105.101, which grants to the Board the power to adopt rules and policies for the administration of the Board's powers and duties.

Financial Analysis/History:

There are no fiscal implications related to the adoption of new Regents Rules.

Bob Brown
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UNT Chief Financial Officer

Dan Edelman
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UNT Dallas Chief Financial Officer

John A. Harman
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UNTHSC Chief Financial Officer

Janet
Waldron

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Vice Chancellor for Finance

Legal Review:

This item has been reviewed by General Counsel.

Nancy S. Footer

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Date: 2015.02.12 11:19:49 -06'00'

Vice Chancellor/General Counsel

Schedule:

Effective immediately upon Board approval.

Recommendation:

Adoption of Regents Rule 10.900, *Monitoring of Legislative Appropriation Expenditure Activity and Reporting* & Regents Rule 10.1000, *Review, Approval and Validation of Legislative Appropriation Requests* as set forth in the attachments.

Recommended By:

Janet Waldron

Vice Chancellor for Finance

Lee Jackson

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email=lee.jackson@untsystem.edu, c=US
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Chancellor

Attachments Filed Electronically:

- Regents Rule 10.900, *Monitoring of Legislative Appropriation Expenditure Activity Reporting*
- Regents Rule 10.1000, *Review, Approval and Validation of Legislative Appropriation Requests*



Board Order

Title: Adoption of Regents Rule 10.900, *Monitoring of Legislative Appropriation Expenditure Activity and Reporting* & Regents Rule 10.1000, *Review, Approval and Validation of Legislative Appropriation Requests*

At an official meeting of the Board of Regents of the University of North Texas System properly posted and held on February 19-20, 2015, pursuant to a motion made by Regent _____ and seconded by Regent _____, the Board approved the motion presented below:

Whereas, new Regents Rules are necessary to establish roles and responsibilities for senior finance staff and demonstrate critical internal controls related to appropriation requests and expenditures and the review and certification of the annual financial report,

Now, Therefore, The Board of Regents authorizes and approves the following:

1. Adoption of Regents Rule 10.900, *Monitoring of Legislative Appropriation Expenditure Activity and Reporting* & Regents Rule 10.1000, *Review, Approval and Validation of Legislative Appropriation Requests* as set forth in the attachments to this order.
-

VOTE: _____ ayes _____ nays _____ abstentions

BOARD ACTION:

Attested By:

Approved By:

Rosemary R. Haggett, Secretary
Board of Regents

Brint Ryan, Chairman
Board of Regents

10.900 Monitoring of Legislative Appropriation Expenditure Activity and Reporting

10.901 Monitoring and Review of Appropriations. All expenditures of legislative appropriations by the System shall be appropriately monitored, reviewed, and reported. The Vice Chancellor for Finance and the chief financial officer for each Institution shall be responsible for monitoring and reporting of legislative appropriations expenditure activity.

10.902 Expenditure Review.

1. At least quarterly, the Vice Chancellor for Finance and the chief financial officer of each Institution shall perform a high level review of the legislative appropriations funds that have been expended in that quarter and fiscal year-to-date. Expended funds must be used and spent in accordance with law and System rules, regulations, and policies.

(a) The Vice Chancellor for Finance and the chief financial officer of each Institution shall obtain the necessary report(s) containing Uniform Statewide Accounting System (USAS) data to review the reasonableness of funds expended.

(b) The Vice Chancellor for Finance and the chief financial officer of each Institution shall review balances for the original appropriated budget, appropriations transferred out, cash expended, deposits made into the appropriation accounts, and any appropriation reimbursements. Any unusual variances or balances shall be documented, investigated, and resolved as appropriate.

10.903 Reporting.

1. The Associate Vice Chancellor for Finance/System Controller shall prepare a report providing sufficient detail regarding the review of appropriation expenditures, and shall sign and date the report(s) as evidence of the completed review. A copy of the report shall be provided to the Vice Chancellor for Finance and the chief financial officer of each Institution for review. All supporting documentation shall be maintained with the report(s) in accordance with the System's Records Management and Retention policy.

2. The Vice Chancellor for Finance and the chief financial officer of each Institution shall review the report(s) and supporting documentation for reasonableness, and sign and date the report(s) as evidence of the completed review. Any unusual variances or balances shall be documented, investigated, resolved as appropriate and reported to the Vice Chancellor for Finance. Any additional supporting documentation shall be maintained with the report(s) in accordance with the System's Records Management and Retention policy.

Adopted:
Effective:
Revised:



Board Briefing

Committee: Finance

Date Filed: February 9, 2015

Title: Approval of the Finance Committee Charter

Background:

The effective development and compliance with formal committee charters is a recognized best practice in higher education governance, as it develops a clear focus and defined parameters to all committee business. Consequently, the Finance Committee charter has been created. This charter seeks to: define the Committee's purpose, primary goals, and objectives and clarify how members will work together to fulfill the goals and objectives of the Committee as a whole.

The charter language will be evaluated on an annual basis to ensure it remains relative and effective to the System and its institutions.

Financial Analysis/History:

There is no financial implication.

Janet Waldron
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Date: 2015.02.10 11:12:03 -06'00'

Vice Chancellor for Finance

Legal Review:

This item has been reviewed by General Counsel.

Nancy S. Footer
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ou=Office of General Counsel,
email=nancy.footer@untsystem.edu, c=US
Date: 2015.02.12 11:29:44 -06'00'

Vice Chancellor/General Counsel

Schedule:

The Charter will be effective upon passage by the Board of Regents.

Recommendation:

It is recommended that the Finance Committee and the full Board approve the Charter.

Recommended By:

Janet Waldron

Vice Chancellor for Finance

Lee Jackson

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Date: 2015.02.16 09:53:38 -06'00'

Chancellor

Attachments Filed Electronically:

- Finance Committee Charter



UNT | SYSTEM™

Board Order

Title: Approval of the Finance Committee Charter

At an official meeting of the Board of Regents of the University of North Texas System properly posted and held on February 19-20, 2015, pursuant to a motion made by Regent _____ and seconded by Regent _____, the Board approved the motion presented below:

Whereas, compliance with a formal charter is a recognized best practice in higher education governance, and

Whereas, the Finance Committee Charter has been created in accordance with best practices,

Now, Therefore, The Board of Regents authorizes and approves the following:

1. The approval of the Finance Committee Charter.
-

VOTE: _____ ayes _____ nays _____ abstentions

BOARD ACTION:

Attested By:

Approved By:

Rosemary R. Haggett, Secretary
Board of Regents

Brint Ryan, Chairman
Board of Regents

**BOARD OF REGENTS
UNIVERSITY OF NORTH TEXAS SYSTEM
FINANCE COMMITTEE CHARTER**

The Finance Committee oversees the fiscal stability and long term economic health of the University of North Texas System. The committee monitors the System and component institutions' financial operations, debt level, and investment performance; requires the maintenance of accurate and complete financial records; and maintains open lines of communication with the Board of Regents about the System and component institutions' financial condition. The Finance and Committee shall also have responsibility to review all capital project schedules and construction contracts, evaluate land and property purchase opportunities, recommend to the Board any required actions concerning the naming of buildings, facilities, real property, streets and programs as required by the Regents Rules, and review contracts and purchases of goods and services as required by the Regents Rules.

Specifically, the Finance Committee shall review and recommend to the Board:

- The consolidated annual operating budget;
- Financial components of the capital budget;
- Changes to tuition and those fees and charges requiring Board approval;
- Contracts and purchases of goods and services as required by the Regents Rules;
- The issuance of debt;
- Changes to the consolidated annual budget as required by the Regents Rules;
- Investment regulations and policies, including investment goals, model asset allocations, distribution policies and performance benchmarks;
- Capital project plans and schedules;
- Capital project design and construction contracts as required by Regents Rules;
- The naming of buildings, facilities , real property, streets and programs as required by the Regents Rules;
- Administration of System real property, including both surface and mineral interests
- Campus Master Plans;
- The Finance Committee charter

The Finance Committee also provides governance oversight to:

- Budget to actual status;
- Long-range financial planning strategies;
- Total indebtedness of the System and component institutions;
- The investment portfolio, including performance of investments compared to relevant benchmarks or indices and investment costs; and
- The financial relationship between the System and component institutions' and their respective affiliates, including affiliated foundations, clinical operations, and external entities

The Finance Committee may also review:

- Selected financial metrics that measure the System and component institutions' fiscal condition
- Capital financing and debt-management reports
- The report on central reserves
- Asset management reports
- Other external and internal reporting requirements
- Other financial reports as requested by the committee



Board Briefing

Committee: Audit

Date Filed: January 8, 2015

Title: Approval of UNT System Internal Audit Charter

Background:

The UNT System Internal Audit Charter is being revised pursuant to a remedial activity that resulted from the work performed on Governance under the leadership of the Financial Oversight Task Force.

Financial Analysis/History:

There is no financial impact.

Janet Waldron Digitally signed by Janet Waldron
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Chancellor for Finance,
email=janet.waldron@untssystem.edu, c=US
Date: 2015.02.16 15:22:18 -06'00'

Vice Chancellor for Finance

Legal Review:

This item has been reviewed by General Counsel.

Nancy S. Footer Digitally signed by Nancy S. Footer
DN: cn=Nancy S. Footer, o=UNT System, ou=Office
of General Counsel,
email=nancy.footer@untssystem.edu, c=US
Date: 2015.02.12 11:38:51 -06'00'

Vice Chancellor/General Counsel

Schedule: The UNT System Internal Audit Charter will be adopted immediately upon approval by the Board.

Recommendation:

It is recommended that the Board of Regents approve the attached UNT System Internal Audit Charter.

Recommended By:

Steve Goodson

Interim Chief Internal Auditor

Lee Jackson Digitally signed by Lee Jackson
DN: cn=Lee Jackson, o=University of
North Texas System, ou=Chancellor,
email=lee.jackson@untssystem.edu, c=US
Date: 2015.02.16 09:54:22 -06'00'

Chancellor

Attachments Filed Electronically:

- UNT System Internal Audit Charter



Board Order

Title: Approval of UNT System Internal Audit Charter

At an official meeting of the Board of Regents of the University of North Texas System properly posted and held on February 19-20, 2015, pursuant to a motion made by Regent _____ and seconded by Regent _____, the Board approved the motion presented below:

Whereas, a remedial activity resulting from the work performed on Governance under the leadership of the Financial Oversight Task Force recommended the Internal Audit Charter be revised, and

Whereas, the Interim Chief Internal Auditor has prepared the Internal Audit Charter, and

Whereas, the Board of Regents has review the Internal Audit Charter,

Now, Therefore, The Board of Regents authorizes and approves the following:

1. Revisions to the UNT System Internal Audit Charter as set forth in the attachment to this order
-

VOTE: _____ ayes _____ nays _____ abstentions

BOARD ACTION:

Attested By:

Approved By:

Rosemary R. Haggett, Secretary
Board of Regents

Brint Ryan, Chairman
Board of Regents

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INTERNAL AUDIT CHARTER

Introduction

The University Of North Texas System Board of Regents' Audit Committee (Committee), as outlined in Regent Rules 03.400 and 04.500, has established the Internal Audit Department (Internal Audit) to serve as an appraisal function to examine and evaluate the operations of the University of North Texas System and its components institution (System).

Purpose

The purpose of Internal Audit is to provide independent, objective assurance and consulting services designed to add value and improve the University of North Texas System operations. It assists the System in accomplishing its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes.

Role

The Chief Internal Auditor reports to the Audit Committee. The Audit Committee recommends for approval by the Board the hiring, compensation, removal, and evaluation of the Chief Internal Auditor who shall report to the Board through the Committee. At least once per year, the Audit Committee will review the performance of the Chief Internal Auditor and review the letter of employment outlining the details of employment. The Chief Internal Auditor shall have and maintain a professional audit staff with sufficient knowledge, skills, experience, and professional certifications to meet the requirements outlined by this charter. On an annual basis, the Chief Internal Auditor will perform an evaluation of the Internal Audit Department's staff (qualifications and training, etc.)

Internal Audit Staff report directly to the Chief Internal Auditor. Internal Audit activities, their purpose, authority and responsibility, performance relative to the audit plan, and audit reports are communicated by the Chief Internal Auditor to the Board of Regents and all other applicable reporting entities including the State of Texas. This reporting relationship promotes independence and provides adequate consideration of audit issues, recommendations, and management action plans.

The Chief Internal Auditor will also coordinate the audit efforts with the System's external auditors, and conduct independent reviews of specific issues, accounts, or incidents where applicable. Members of the Internal Audit Department will meet the continuing professional education requirements for government auditors as well as for the professional certifications they may hold.

Authority

Authority is granted for full, free, and unrestricted access to any and all System records, physical properties, and personnel relevant to any function under review. Documents and information given to Internal Audit will be handled in the same prudent and professional manner as by those employees normally accountable for them.

All employees shall assist Internal Audit in fulfilling their function as requested. In the event any officer, agent, or employee of the System shall fail to cooperate fully with Internal Audit or shall otherwise hinder or prevent or attempt to hinder or prevent any audit, the Chief Internal Auditor shall immediately and simultaneously report the same to the Chancellor and the Audit Committee.

Internal Audit shall also have free and unrestricted access to the Audit Committee, the Chairman of the Board of Regents and the Chancellor.

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The Chief Internal Auditor and Internal Audit Staff are not authorized to assume the role of management and perform any operational duties. This includes initiating and approving accounting transactions external to the Internal Audit department, developing policies and procedures external to the Internal Audit department, implementing internal controls, installing systems, preparing records, engaging in any other activity that may impair internal audit's judgment or directing the activities of any System employee not employed by the Internal Audit department.

The Chief Internal Auditor is authorized to engage and contract with external parties related to fulfilling the function of the office. Any contract must follow all applicable Board of Regents Rules and UNT System Policies and Procedures.

Independence

All Internal Audit activities shall remain free of influence by any element in the organization, including matters of audit selection, scope, procedures, frequency, timing, or report content to permit maintenance of an independent and objective mental attitude necessary in rendering reports. Internal Audit shall exhibit the highest level of professional objectivity in gathering, evaluating, and communicating information about the activity or process being examined. Internal Audit will make a balanced assessment of all the relevant circumstances and not be unduly influenced by their own interests or by others in forming judgments.

Internal Auditors shall have no direct operational responsibility or authority over any of the activities they review. Accordingly, they shall not develop nor install systems or procedures, prepare records, approve transactions external to Internal Audit, or engage in any other activity which would normally be audited. Review and appraisal by Internal Audit does not in any way substitute for or relieve other persons in the system of their management responsibilities.

Audit Responsibilities

The primary purpose of the Internal Audit function is to assist senior management and the Board of Regents in the effective execution of their responsibilities. Internal Audit completes this purpose by accomplishing the following responsibilities:

1. Reviewing the reliability and integrity of financial and operating information and the means used to identify measure, classify, and report such information.
2. Reviewing the systems established to ensure compliance with those policies, plans, procedures, laws, and regulations which could have a significant impact on operations and reports and whether the organization is in compliance.
3. Reviewing the means of safeguarding assets and, as appropriate, verifying the existence of such assets.
4. Determining compliance with policies, procedures, laws and regulations.
5. Reviewing internal controls, including those over financial reporting processes.
6. Evaluating the economy and efficiency with which resources are employed.
7. Evaluating information security.
8. Reviewing operations or programs to ascertain whether results are consistent with established objectives and goals and whether the operations are being carried out as planned.
9. Reviewing specific operations at the request of the Audit Committee or management, as appropriate, and implementing the annual audit plan, as approved, including any special tasks or projects requested by management and the Board.
10. Monitoring and evaluating the effectiveness of the organization's risk management system.
11. Monitoring a central repository of hotline complaints and reporting the complaint resolution status to the Audit Committee.
12. Serving as the facilitator and coordinator for all federal, state, and other external audit agencies. Evaluating the quality of performance of external auditors and the degree of coordination with Internal Audit. External audit agencies shall contact the Chief Internal Auditor for entrance and exit audit conferences.
13. Coordinating or performing internal investigations of suspected fraud, waste and abuse and notifying management and the Board of the results.

Audit Planning

Annually (prior to the start of a new fiscal year), the Chief Internal Auditor shall present the Internal Audit Plan as well as budget and resource requirements for the upcoming fiscal year to the Audit Committee for their recommendation for approval by the Board of Regents. The Internal audit plan will be developed based on a prioritization of the audit universe using a risk-based methodology, including input of senior management and the Board of Regents. The Chief Internal Auditor will communicate the impact of resource limitations and significant priority changes to senior management and the Board of Regents. Any significant deviation from the approved audit plan shall be communicated to the Audit Committee through quarterly activity reports.

Reporting

The Chief Internal Auditor shall report at each regular meeting of the Audit Committee on any condition that, in the judgment of the Chief Internal Auditor, could adversely affect the UNT System. Suspected fraud, theft and misuse of funds reported to the Chief Internal Auditor will be promptly reported to the Chairman of the Audit Committee.

A written report will be prepared and issued by the Chief Internal Auditor following the conclusion of each audit and will be distributed as appropriate. A copy of each audit report and a summarization will be forwarded to the Secretary of the Board of Regents to be provided to all Regents.

The Chief Internal Auditor may include in the final audit report the management responses and corrective action taken or to be taken in regard to the specific recommendations. Management responses should be received within 10 business days from the date the draft report was sent. Each response should include the individual responsible for implementing the recommendation, the timetable for anticipated completion of action to be taken and an explanation for any recommendations not addressed.

Internal Audit is responsible for appropriate follow-up on audit recommendations and management action plans. All recommendations and management action plans will remain open and monitored until cleared by the Chief Internal Auditor.

Professional Standards

The Internal Audit Staff shall adhere to the Texas Internal Auditing Act, Chapter 2102 of the Texas Government Code, and the Institute of Internal Auditors' "Code of Ethics." Internal Audit shall conform with the Institute of Internal Auditors' "*International Standards for the Professional Practice of Internal Auditing*," (*Standards*) as contained in the International Professional Practices Framework as well as the Generally Accepted Government Auditing Standards (GAGAS).

Periodic Assessment

The Chief Internal Auditor will annually assess whether the purpose, authority, and responsibility, as defined in this charter, continue to be adequate to enable Internal Audit to accomplish its objectives. The result of this periodic assessment should be communicated to Audit Committee. The Audit Committee will annually review and affirm the Internal Audit Charter.

In addition, the Chief Internal Auditor will periodically review the quality and effectiveness of the internal audit activity to include compliance with the International Standards for the Professional Practice of Internal Auditing. This includes a Quality Assurance Review as directed by the Texas Internal Auditing Act, Chapter 2102 of the Texas Government Code. The Chief Audit Executive will communicate to the Audit Committee on the internal audit activity's quality assurance and improvement program, including results of ongoing internal assessments and external assessments conducted at least every three years.

Audit Committee Chair

Chief Internal Auditor

Date:

Adopted:

Effective:

Revised:



Board Briefing

Committee: Audit

Date Filed: February 17, 2015

Title: Approval of UNT System Internal Audit Strategic Plan

Background:

The UNT System Internal Audit Strategic Plan was created to outline the vision of the department. Internal Audit is to be a high-performing internal audit activity that meets the expectations of our stakeholders and adheres to The Institute of Internal Auditors International Standards for the Professional Practice of Internal Auditing (Standards) and the attributes of high performance recognized by leading internal audit activities.

Financial Analysis/History:

There is no financial impact.

Vice Chancellor for Finance

Legal Review:

This item has been reviewed by General Counsel.

Vice Chancellor/General Counsel

Schedule:

The UNT System Internal Audit Strategic Plan will be adopted immediately upon approval by the Board.

Recommendation:

It is recommended that the Board of Regents approve the attached UNT System Internal Audit Strategic Plan.

Recommended By:

Steve Goodson
Interim Chief Internal Auditor

Attachments Filed Electronically:

- **UNT System Internal Audit Strategic Plan**



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Board Order

Title: Approval of UNT System Internal Audit Strategic Plan

At an official meeting of the Board of Regents of the University of North Texas System properly posted and held on February 19-20, 2015, pursuant to a motion made by Regent _____ and seconded by Regent _____, the Board approved the motion presented below:

Whereas, the UNT System Internal Audit Strategic Plan was created to outline the vision of the Internal Audit department, and

Whereas, the Interim Chief Internal Auditor has prepared the UNT System Internal Audit Strategic Plan, and

Whereas, the Board of Regents has reviewed the UNT System Internal Audit Strategic Plan,

Now, Therefore, The Board of Regents authorizes and approves the following:

1. UNT System Internal Audit Strategic Plan
-

VOTE: ____ ayes ____ nays ____ abstentions

BOARD ACTION:

Attested By:

Approved By:

Rosemary R. Haggett, Secretary
Board of Regents

Brint Ryan, Chairman
Board of Regents



Board Briefing

Committee: Audit

Date Filed: January 8, 2015

Title: Approval of Revisions to the Audit Committee Charter

Background:

On January 22, 2008, the Audit Committee adopted a formal Charter. This Audit Committee Charter is being revised pursuant to recommendations from the Financial Transformation project and is in accordance with recognized best practices in higher education governance.

This charter seeks to: define the Committee's purpose, primary goals, and objectives and clarify how members will work together to fulfill the goals and objectives of the Committee as a whole.

The charter language will be evaluated on an annual basis to ensure it remains relevant and effective to the System and its institutions.

Financial Analysis/History:

There is no financial impact.

Janet Waldron

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ou=Vice Chancellor for Finance,
email=janet.waldron@untsystem.edu, c=US
Date: 2015.02.16 15:22:58 -06'00'

Vice Chancellor for Finance

Legal Review:

This item has been reviewed by General Counsel.

Nancy S. Footer

Digitally signed by Nancy S. Footer
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ou=Office of General Counsel,
email=nancy.footer@untsystem.edu, c=US
Date: 2015.02.16 16:59:34 -06'00'

Vice Chancellor/General Counsel

Schedule:

The UNT System Audit Committee Charter will be adopted immediately upon approval by the Board of Regents.

Recommendation:

It is recommended that the Board of Regents approve the attached revised UNT System Audit Committee Charter.

Recommended By:

Steve Goodson

Interim Chief Internal Auditor

Lee Jackson

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DN: cn=Lee Jackson, o=University of
North Texas System, ou=Chancellor,
email=lee.jackson@untsystem.edu,
c=US
Date: 2015.02.16 09:54:57 -06'00'

Chancellor

Attachments Filed Electronically:

- 2008 Redlined Board of Regents Audit Committee Charter
- 2015 Board of Regents Audit Committee Charter with Applied Revisions



Board Order

Title: Approval of Revisions to the Audit Committee Charter

At an official meeting of the Board of Regents of the University of North Texas System properly posted and held on February 19-20, 2015, pursuant to a motion made by Regent _____ and seconded by Regent _____, the Board approved the motion presented below:

Whereas, a remedial activity resulting from the work performed on Governance under the leadership of the Financial Oversight Task Force recommended the Audit Committee Charter be revised, and

Whereas, the Interim Chief Internal Auditor has prepared the Audit Committee Charter, and

Whereas, the Board of Regents has reviewed the Audit Committee Charter,

Now, Therefore, The Board of Regents authorizes and approves the following:

1. Revisions to the Audit Committee Charter as reflected in the attachment to this order.
-

VOTE: ____ ayes ____ nays ____ abstentions

BOARD ACTION:

Attested By:

Approved By:

Rosemary R. Haggett, Secretary
Board of Regents

Brint Ryan, Chairman
Board of Regents

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Board of Regents of the University of North Texas System Audit Committee Charter

BOARD OF REGENTS AUDIT COMMITTEE CHARTER

Purpose and Authority

The Audit Committee of the Board of Regents ("Board") of the University of North Texas System (System) assists the Board in fulfilling its responsibilities for:

1. Oversight of the quality and integrity of the accounting financial, and ~~non-financial~~ reporting practices;
2. Oversight of the internal ~~auditing~~audit function, any external auditors ~~whom~~who the Committee may employ, and engagements with the State Auditor;
3. Oversight of the internal control environment; ~~and~~
4. Oversight of legal and regulatory compliance;
5. Oversight of information security and controls;
6. Oversight of the integrity of the System's financial statements and the System's accounting and financial reporting processes and financial statement audits;
7. Oversight of the System's disclosure control processes and procedures, internal controls over financial reporting, and compliance with ethical standards adopted by the System; and
8. Oversight of the System's risk management process.

The Audit Committee should encourage continuous improvement, and should foster adherence to the System's policies, procedures, and practices at all levels. The Audit Committee should also provide for open communication among the external auditor, financial and senior management, the internal audit function, and the Board of Regents.

The Audit Committee has the authority to conduct investigations into any matters within its scope of responsibility and obtain advice and assistance from outside legal, accounting, or other advisers, as necessary, to perform its duties and responsibilities. In carrying out its duties and responsibilities, the Audit Committee shall also have the authority to meet with and seek any information it requires from employees, Regents, or external parties.

The System will provide appropriate funding, as determined by the Audit Committee, to fund the internal audit activity, to compensate the external auditor, to compensate any advisers that the Audit Committee chooses to engage, and for payment of ordinary administrative expenses of the Audit Committee that are necessary or appropriate in carrying out its duties.

The Audit Committee's principal responsibility is one of oversight. The fundamental responsibility for the integrity of the System's financial statements and disclosures rests with management and the external auditor.

Membership and Meetings

The Audit Committee is a standing committee of the Board and is composed of not fewer than four members of the Board. The ~~chairman~~Chairman of the Finance Committee shall serve as an ex officio voting member of the Audit Committee.

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Meetings

Committee members will be appointed by the Chairman of the Board of Regents.

The Audit Committee members will be financially literate and the Committee will provide its members with continuing education opportunities in financial reporting and other relevant areas. The Audit Committee should include at least one financial expert.

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The Audit Committee will meet four times annually or more frequently as circumstances require. The Audit Committee ~~will~~ may meet in executive session as needed and as allowed by law. The Audit Committee should meet with the external auditors, internal auditors and management in separate executive sessions.

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The agenda for Committee meetings will be developed by the Audit Committee Chairman in consultation with the Chancellor, ~~and~~ the Chief Internal Auditor, ~~and the Vice Chancellor for Administration.~~

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Responsibilities

The Audit Committee shall:

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~~Recommend an Audit Committee Charter for review~~ committee will meet periodically with the external auditor and ~~approval by the Board;~~ management to discuss

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~~Recommend~~ the annual ~~System wide risk assessment~~ audited financial statements and annual internal audit plan for review and approval by the Board; ~~quarterly financial statements.~~

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• Review all internal audit reports and responses and monitor the implementation of recommendations;

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• Review all compliance reports and monitor the implementation of recommendations;

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• Initiate audits and compliance activities as deemed necessary to ensure appropriate risk management and control processes within the System;

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• Monitor the effectiveness of the internal control systems;

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Independence

The Board of Regents and management must be independent from vendors. If overlapping financial interests or personal relationships exist, they must be fully disclosed, and the appropriate personnel must recuse themselves from discussions and voting on related matters.

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Accounting / Financial Information Review Duties

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1. Review the annual financial statements and related footnotes; ~~and discuss with management, the Chief Internal Auditor and the external auditor.~~

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2. Review the financial statements and all of its disclosures, especially fees paid to vendors, activities unrelated to the System's purpose and transactions with related entities.

External Auditor Review Duties

1. Appoint, compensate, retain, and oversee the work performed by the external auditor retained for the purpose of preparing or issuing an audit report or related work. Review the performance and independence of the external auditor and remove the external auditor if circumstances warrant. The external auditor will report directly to the Audit Committee and the Audit Committee will oversee the resolution of disagreements between management and the external auditor if they arise.
2. Review both the audit and non-audit services to be provided by the external auditor.
3. Consider whether the external auditor's provision of permissible non-audit services is compatible with the auditor's independence. Actively engage in dialogue with the external auditor with respect to any disclosed relationships or services that may affect the independence and objectivity of the auditor and take appropriate actions to oversee the independence of the external auditor.
4. Review with the external auditor any problems or difficulties with respect to the audit and obtain reports on significant findings and recommendations, together with management responses.
5. Hold timely discussions with the external auditor regarding the following:
 - a. All critical accounting policies and practices.
 - b. All alternative treatments of financial information within generally accepted accounting principles (GAAP) related to material items that have been discussed with management, ramifications of the use of such alternative disclosures and treatments, and the treatment preferred by the external auditor.
6. At least annually, obtain and review a report by the external auditor describing:
 - a. The external auditor's internal quality-control procedures.
 - b. Any material issues raised by the most recent internal quality-control review or peer review, or by any inquiry or investigation by governmental or professional authorities within the preceding five years with respect to independent audits carried out by the external auditor, and any steps taken to deal with such issues.
 - c. All relationships between the external auditor and the System.
7. Annually, evaluate the external auditor's qualifications, performance, and independence. Further, the Audit Committee will review the experience and qualifications of the lead partner. The Audit Committee will also consider whether there should be rotation of the external auditor itself. The Audit Committee should present its conclusions to the board.
8. Set policies for hiring personnel of the external auditor.

Financial Reporting Processes, Accounting Policies, and Internal Control Structure Duties

1. Discuss with the external auditor, the internal audit function, and management, the extent to which changes or improvements in financial or accounting practices have been implemented.
2. In consultation with the external auditor and the internal audit function, review the integrity of the System's financial reporting processes (both internal and external).
3. Understand the scope of the external auditor's review of internal control over financial reporting.
4. Monitor the effectiveness of the internal control systems. Receive and review any disclosures from the System's CFOs and Controllers made in connection with the certification of the System's financial reports: a) significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the university's ability to record, process, summarize, and report financial data; and b) any fraud, whether or not material, that involves management or other employees who have a significant role in the university's internal controls.
5. Review major issues regarding accounting principles and financial statement presentations, including any significant changes in the System's selection or application of accounting principles; major issues as to the adequacy of the university's internal controls.
6. Review analyses prepared by management and the external auditor setting forth significant financial reporting issues and judgments made in connection with the preparation of the financial statements, including analyses of the effects of alternative GAAP methods on the financial statements for state and local governments.
7. Review and approve all related-party transactions.
8. Establish and oversee procedures for the receipt, retention, and treatment of complaints regarding accounting, internal accounting controls, or auditing matters, including procedures for confidential,

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- anonymous submissions by System employees regarding questionable accounting or auditing matters.
9. Confirm that significant findings and recommendations made by the internal and external auditors are received, discussed and acted upon appropriately and promptly.
 10. Assure that management is setting the appropriate tone in communicating the importance of internal controls and in establishing policies and procedures to mitigate risk.

Internal Audit Duties

1. Review all internal audit reports and responses and monitor the implementation of recommendations.
2. Recommend for approval by the Board the hiring, removal, and evaluation of the Chief Internal Auditor who shall report to the Board through the Audit Committee.
3. Annually review the performance of the Chief Internal Auditor.
4. Review the effectiveness of the internal audit function, including staffing, training, independence, and adequacy of resources.
5. Approve the internal audit purpose statement, charter, and other governance documents related to internal audit activities, and annually review and recommended changes, as needed, of the internal audit governance documents (including the purpose statement and charter).
6. Periodically review, with the Chief Internal Auditor, any significant difficulties, disagreements with management, or scope restrictions encountered in the course of conducting their work.
7. Periodically review the internal audit function's responsibility, budget, and staffing.
8. Meet with the Chief Internal Auditor in private without representation from administration present.

Ethical Compliance, Legal Compliance, and Risk Management Duties

1. Oversee, review, and periodically update the System's code of conduct and how the System assures compliance with and enforces this code.
2. Oversee the System's risk management process.
3. Review any legal and regulatory matters that may have a material impact on the financial statements, internal auditing, and/or compliance activities;
 - Meet with the Chief Internal Auditor in private without representation from administration present, to the extent allowed by law;
 - Recommend for approval by the Board the hiring, removal, the annual System-wide risk assessment and evaluation of the Chief Internal Auditor who shall report to the Board through the Committee
 - Review the effectiveness of the Internal Audit function, including staffing, training, independence, and adequacy of resources; and
4. Approve the Internal Audit mission statement, charter, and other governance documents related to annual internal audit activities plan for review and approval by the Board of Regents.
5. Initiate audits and compliance activities as deemed necessary to ensure appropriate risk management and control processes within the System.
6. Review all compliance reports and monitor the implementation of recommendations.
7. Consider the risk of management's ability to override the internal controls.

Reporting and Duties

1. Recommend to the Board of Regents that the audited financial statements be included in the System's annual report.

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2. Report regularly to the Board of Regents regarding the execution of the Audit Committee's duties, responsibilities, activities, and any issues encountered.

Other Responsibilities and Duties

1. Recommend an Audit Committee Charter for review and approval by the Board of Regents; and review this charter at least annually and recommend to the Board of Regents any necessary amendments.
2. Conduct an annual performance assessment relative to the Audit Committee's purpose, duties, and responsibilities outlined herein.
3. Perform any other activities consistent with this charter, the System's bylaws, and governing laws that the Board of Regents or Audit Committee determine are necessary or appropriate.

Audit Committee Chair

Chief Internal Auditor

Date:

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Adopted:

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Effective:

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Revised:

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BOARD OF REGENTS AUDIT COMMITTEE CHARTER

Purpose and Authority

The Audit Committee of the Board of Regents ("Board") of the University of North Texas System (System) assists the Board in fulfilling its responsibilities for:

1. Oversight of the quality and integrity of the accounting financial, and non-financial reporting practices;
2. Oversight of the internal audit function, any external auditors who the Committee may employ, and engagements with the State Auditor;
3. Oversight of the internal control environment;
4. Oversight of legal and regulatory compliance;
5. Oversight of information security and controls;
6. Oversight of the integrity of the System's financial statements and the System's accounting and financial reporting processes and financial statement audits;
7. Oversight of the System's disclosure control processes and procedures, internal controls over financial reporting, and compliance with ethical standards adopted by the System; and
8. Oversight of the System's risk management process.

The Audit Committee should encourage continuous improvement, and should foster adherence to the System's policies, procedures, and practices at all levels. The Audit Committee should also provide for open communication among the external auditor, financial and senior management, the internal audit function, and the Board of Regents.

The Audit Committee has the authority to conduct investigations into any matters within its scope of responsibility and obtain advice and assistance from outside legal, accounting, or other advisers, as necessary, to perform its duties and responsibilities. In carrying out its duties and responsibilities, the Audit Committee shall also have the authority to meet with and seek any information it requires from employees, Regents, or external parties.

The System will provide appropriate funding, as determined by the Audit Committee, to fund the internal audit activity, to compensate the external auditor, to compensate any advisers that the Audit Committee chooses to engage, and for payment of ordinary administrative expenses of the Audit Committee that are necessary or appropriate in carrying out its duties.

The Audit Committee's principal responsibility is one of oversight. The fundamental responsibility for the integrity of the System's financial statements and disclosures rests with management and the external auditor.

Membership and Meetings

The Audit Committee is a standing committee of the Board and is composed of not fewer than four members of the Board. The Chairman of the Finance Committee shall serve as an ex officio voting member of the Audit Committee.

Committee members will be appointed by the Chairman of the Board of Regents.

The Audit Committee members will be financially literate and the Committee will provide its members with continuing education opportunities in financial reporting and other relevant areas. The Audit Committee should include at least one financial expert.

The Audit Committee will meet four times annually or more frequently as circumstances require. The Audit Committee may meet in executive session as needed and as allowed by law. The Audit Committee should meet with the external auditors, internal auditors and management in separate executive sessions.

The agenda for Committee meetings will be developed by the Audit Committee Chairman in

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consultation with the Chancellor and the Chief Internal Auditor.

The committee will meet periodically with the external auditor and management to discuss the annual audited financial statements and quarterly financial statements.

Independence

The Board of Regents and management must be independent from vendors. If overlapping financial interests or personal relationships exist, they must be fully disclosed, and the appropriate personnel must recuse themselves from discussions and voting on related matters.

Accounting / Financial Information Review Duties

1. Review the annual financial statements and related footnotes and discuss with management, the Chief Internal Auditor and the external auditor.
2. Review the financial statements and all of its disclosures, especially fees paid to vendors, activities unrelated to the System's purpose and transactions with related entities.

External Auditor Review Duties

1. Appoint, compensate, retain, and oversee the work performed by the external auditor retained for the purpose of preparing or issuing an audit report or related work. Review the performance and independence of the external auditor and remove the external auditor if circumstances warrant. The external auditor will report directly to the Audit Committee and the Audit Committee will oversee the resolution of disagreements between management and the external auditor if they arise.
2. Review both the audit and non-audit services to be provided by the external auditor.
3. Consider whether the external auditor's provision of permissible non-audit services is compatible with the auditor's independence. Actively engage in dialogue with the external auditor with respect to any disclosed relationships or services that may affect the independence and objectivity of the auditor and take appropriate actions to oversee the independence of the external auditor.
4. Review with the external auditor any problems or difficulties with respect to the audit and obtain reports on significant findings and recommendations, together with management responses.
5. Hold timely discussions with the external auditor regarding the following:
 - a. All critical accounting policies and practices.
 - b. All alternative treatments of financial information within generally accepted accounting principles (GAAP) related to material items that have been discussed with management, ramifications of the use of such alternative disclosures and treatments, and the treatment preferred by the external auditor.
6. At least annually, obtain and review a report by the external auditor describing:
 - a. The external auditor's internal quality-control procedures.
 - b. Any material issues raised by the most recent internal quality-control review or peer review, or by any inquiry or investigation by governmental or professional authorities within the preceding five years with respect to independent audits carried out by the external auditor, and any steps taken to deal with such issues.
 - c. All relationships between the external auditor and the System.
7. Annually, evaluate the external auditor's qualifications, performance, and independence. Further, the Audit Committee will review the experience and qualifications of the lead partner. The Audit Committee will also consider whether there should be rotation of the external auditor itself. The Audit Committee should present its conclusions to the board.
8. Set policies for hiring personnel of the external auditor.

Financial Reporting Processes, Accounting Policies, and Internal Control Structure Duties

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1. Discuss with the external auditor, the internal audit function, and management, the extent to which changes or improvements in financial or accounting practices have been implemented.
2. In consultation with the external auditor and the internal audit function, review the integrity of the System's financial reporting processes (both internal and external).
3. Understand the scope of the external auditor's review of internal control over financial reporting.
4. Monitor the effectiveness of the internal control systems. Receive and review any disclosures from the System's CFOs and Controllers made in connection with the certification of the System's financial reports: a) significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the university's ability to record, process, summarize, and report financial data; and b) any fraud, whether or not material, that involves management or other employees who have a significant role in the university's internal controls.
5. Review major issues regarding accounting principles and financial statement presentations, including any significant changes in the System's selection or application of accounting principles; major issues as to the adequacy of the university's internal controls.
6. Review analyses prepared by management and the external auditor setting forth significant financial reporting issues and judgments made in connection with the preparation of the financial statements, including analyses of the effects of alternative GAAP methods on the financial statements for state and local governments.
7. Review and approve all related-party transactions.
8. Establish and oversee procedures for the receipt, retention, and treatment of complaints regarding accounting, internal accounting controls, or auditing matters, including procedures for confidential, anonymous submissions by System employees regarding questionable accounting or auditing matters.
9. Confirm that significant findings and recommendations made by the internal and external auditors are received, discussed and acted upon appropriately and promptly.
10. Assure that management is setting the appropriate tone in communicating the importance of internal controls and in establishing policies and procedures to mitigate risk.

Internal Audit Duties

1. Review all internal audit reports and responses and monitor the implementation of recommendations.
2. Recommend for approval by the Board the hiring, removal, and evaluation of the Chief Internal Auditor who shall report to the Board through the Audit Committee.
3. Annually review the performance of the Chief Internal Auditor.
4. Review the effectiveness of the internal audit function, including staffing, training, independence, and adequacy of resources.
5. Approve the internal audit purpose statement, charter, and other governance documents related to internal audit activities, and annually review and recommended changes, as needed, of the internal audit governance documents (including the purpose statement and charter).
6. Periodically review, with the Chief Internal Auditor, any significant difficulties, disagreements with management, or scope restrictions encountered in the course of conducting their work.
7. Periodically review the internal audit function's responsibility, budget, and staffing.
8. Meet with the Chief Internal Auditor in private without representation from administration present.

Ethical Compliance, Legal Compliance, and Risk Management Duties

1. Oversee, review, and periodically update the System's code of conduct and how the System assures compliance with and enforces this code.
2. Oversee the System's risk management process.
3. Review any legal and regulatory matters that may have a material impact on the financial statements, internal auditing, and/or compliance activities.
4. Recommend the annual System-wide risk assessment and annual internal audit plan for review and approval by the Board of Regents.
5. Initiate audits and compliance activities as deemed necessary to ensure appropriate risk management and control processes within the System.
6. Review all compliance reports and monitor the implementation of recommendations.

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7. Consider the risk of management's ability to override the internal controls.

Reporting and Duties

1. Recommend to the Board of Regents that the audited financial statements be included in the System's annual report.
2. Report regularly to the Board of Regents regarding the execution of the Audit Committee's duties, responsibilities, activities, and any issues encountered.

Other Responsibilities and Duties

1. Recommend an Audit Committee Charter for review and approval by the Board of Regents; and review this charter at least annually and recommend to the Board of Regents any necessary amendments.
2. Conduct an annual performance assessment relative to the Audit Committee's purpose, duties, and responsibilities outlined herein.
3. Perform any other activities consistent with this charter, the System's bylaws, and governing laws that the Board of Regents or Audit Committee determine are necessary or appropriate.

Audit Committee Chair

Chief Internal Auditor

Date:

Adopted:

Effective:

Revised:



Board Briefing

Committee: Full Board

Date Filed: February 3, 2015

Title: Approval of the Strategic and Operational Excellence Committee Charter

Background:

The effective development and compliance with formal committee charters is a recognized best practice in higher education governance, as it develops a clear focus and defined parameters to all committee business. Consequently, the Strategic and Operational Excellence Committee charter has been created. This charter seeks to define the Committee's purpose, primary goals, and objectives and clarify how members will work together to fulfill the goals and objectives of the Committee as a whole.

The charter language will be evaluated on an annual basis to ensure it remains relevant and effective to the System and its institutions.

Financial Analysis/History:

There is no financial implication.

Janet Waldron

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email=janet.waldron@untssystem.edu,
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Vice Chancellor for Finance

Legal Review:

This item has been reviewed by General Counsel.

Nancy S. Footer

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Vice Chancellor/General Counsel

Schedule:

The Charter will be effective upon passage by the Board of Regents

Recommendation:

It is recommended that Board of Regents approve the Charter for the Strategic and Operational Excellence Committee.

Lee
Jackson

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Chancellor

Attachments Filed Electronically:

- Strategic and Operational Excellence Committee Charter & Draft Annual Calendar



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Board Order

Title: Approval of the Strategic and Operational Excellence Committee Charter

At an official meeting of the Board of Regents of the University of North Texas System properly posted and held on February 19-20, 2015, pursuant to a motion made by Regent _____ and seconded by Regent _____, the Board approved the motion presented below:

Whereas, compliance with a formal charter is a recognized best practice in higher education governance, and

Whereas, the Strategic and Operational Excellence Committee Charter has been created in accordance with best practices,

Now, Therefore, The Board of Regents authorizes and approves the following:

1. The approval of the Strategic and Operational Excellence Committee Charter.
-

VOTE: _____ ayes _____ nays _____ abstentions

BOARD ACTION:

Attested By:

Approved By:

Rosemary R. Haggett, Secretary
Board of Regents

Brint Ryan, Chairman
Board of Regents

University of North Texas System Board of Regents

Strategic and Operational Excellence Committee Charter

The Strategic and Operational Excellence Committee is responsible for reviewing and making recommendations to the full Board regarding UNT System and campus strategic planning, execution and progress, and financial support of the strategic plans. The Committee is also responsible for the evaluation of efficiency, cost effectiveness, quality, and customer satisfaction of administrative services including system-wide shared services.

In carrying out these responsibilities, the Strategic and Operational Excellence Committee shall:

- Evaluate the System's and its institutions' strategic plans on a regular basis to ensure the following:
 - All plans connect with the mission and vision of the System;
 - Effective action plans and meaningful performance metrics are in place to ensure successful implementation of the strategic plan(s);
 - Funds are allocated in a way that adequately supports the strategic plan of each institution and the System; and
 - Goals and initiatives are updated as needed to address the ever-changing needs of higher education.
- Routinely evaluate all shared services and other key operational activities on a regular basis to ensure the following:
 - Customer satisfaction with shared services is monitored on a regular basis;
 - The quality of services, market innovations, cost efficiencies, etc. are evaluated in a continuous improvement environment.
 - Appropriate benchmarks are in place to measure UNTS services against best practices in higher education and other high-performing large organizations.
- Perform other governance oversight as assigned by the Board.

Adopted:

Effective:

Revised:

Board Item		Feb	March Retreat	May	Aug	Nov
<u>Annual Items</u>						
	Committee Charter & Schedule	X				
<u>Quarterly Items</u>						
	Strategic Plan Review	X		X	X	X
	Shared Services Improvements	X		X	X	X
<u>Non-Recurring Items</u>						

DRAFT



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Board Briefing

Committee: Full Board

Date Filed: January 26, 2015

Title: Adoption of Revisions to Regents Rule 03.400, *Committees*

Background:

In November 2007, the Board adopted the University of North Texas System Rules of the Board of Regents. In Regents Rule 03.401, the current roster of standing committees is listed as: Finance, Facilities, Academic Affairs and Student Success, and Audit. The proposed change to Regents Rule 03.401 would change the roster of standing committees to the following: Academic Affairs and Student Success, Audit, Finance, and Strategic and Operational Excellence.

The content under each committee's duties in the proposed Regents Rules 03.408, 03.409, 03.410, and 03.411 revisions has also been updated to more appropriately reflect the operational and strategic duties of each committee. In summary, the proposed Regents Rules establishes a new standing committee, the Strategic and Operational Excellence Committee. The Facilities Committee is dissolved as a standing committee of the Board and its duties are incorporated with those of the Finance Committee.

The Board has the authority to adopt these revisions under Texas Education Code §105.101, which grants to the Board the power to adopt rules and policies for the administration of the Board's powers and duties.

Financial Analysis/History:

There are no fiscal implications related to the adoption of new Regents Rules.

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for Finance, email=janet.waldron@untssystem.edu, c=US
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Vice Chancellor for Finance

Legal Review:

This item has been reviewed by General Counsel.

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email=nancy.footer@untssystem.edu, c=US
Date: 2015.02.12 11:42:03 -06'00'

Vice Chancellor/General Counsel

Schedule:

Effectively immediately upon Board approval.

Recommendation:

It is recommended that the Board adopt the revisions to Regents Rule 03.400, as set forth in the attachment.

Lee
Jackson



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Chancellor

Attachments Filed Electronically:

- Proposed revisions to Regents Rule 03.400



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Board Order

Title: Adoption of Revisions to Regents Rule 03.400, *Committees*

At an official meeting of the Board of Regents of the University of North Texas System properly posted and held on February 19-20, 2015, pursuant to a motion made by Regent _____ and seconded by Regent _____, the Board approved the motion presented below:

Whereas, the UNT System Board of Regents wishes to restructure its standing committee structure in a way that more appropriately reflects the operational and strategic duties of each committee, and

Whereas, revised Regents Rules are necessary to establish the Strategic and Operational Excellence Committee as a standing committee of the Board of Regents and to reallocate the duties of the Facilities Committee to the Finance Committee,

Now, Therefore, The Board of Regents authorizes and approves the following:

1. Adoption of Revisions to Regents Rule 03.400, *Committees*, as set forth in the attachment to this briefing and order.
-

VOTE: _____ ayes _____ nays _____ abstentions

BOARD ACTION:

Attested By:

Approved By:

Rosemary R. Haggett, Secretary
Board of Regents

Brint Ryan, Chairman
Board of Regents

03.400 Committees

- 03.401 Standing Committees. The standing committees of the Board shall ~~be~~ ~~be~~ ~~Finance, Facilities,~~ Academic Affairs and Student Success, ~~and~~ ~~Audit,~~ ~~Finance, -and Strategic and Operational Excellence.~~
- 03.402 Composition of Standing Committees. Each standing committee shall be composed of not fewer than four members of the Board appointed by the Chairman of the Board. The chairman of the Finance Committee shall serve as an ex officio voting member of the Audit Committee.
- 03.403 Advisory Members. No more than three individuals may be appointed as advisory members to a standing or other committee. Advisory members may be appointed by the Chairman with the approval of the Committee Chairman and the Chancellor. Advisory members shall serve a one year term commencing on September 1 and terminating the following year on August 31. Advisory members may be reappointed. Advisory members may not vote on any matter before a committee, or make or second any motion before a committee.
- 03.404 Quorum. Three members of a standing committee shall constitute a quorum for the transaction of business at a meeting. Advisory members are not counted in determining whether a quorum exists for a meeting of a committee or determining the outcome of any committee vote.
- 03.405 Appointment of Committee Chairman. The chairman of each standing committee shall be appointed by the Chairman of the Board, unless otherwise ordered by the Board. The chairman of a standing committee shall serve until such time as the Chairman of the Board reconstitutes the committee and appoints a new chairman.
- 03.406 Vacancy by Committee Chairman. If a vacancy occurs in the chairmanship of a standing committee, the Chairman of the Board shall appoint another member to serve as the chairman of the committee.
- 03.407 Authority of Standing Committees. The authority of standing committees shall be subject to action by the whole Board. The committees' actions must be authorized and approved by the Board before becoming effective unless the Board delegates to the committee the authority to act on its behalf.

03.408 Duties of the Academic Affairs and Student Success Committee. The Academic Affairs and Student Success Committee shall make recommendations to the Board regarding the academic mission of the UNT System and institutions, as well as policies and resources needed to realize its mission, execute academic strategic priorities, evaluate the quality and integrity of each institution's programs and instructional staff, and promote the welfare of students attending any UNT System institution. The committee shall establish a charter that outlines the scope of the committee's responsibilities and a timeline each year that provides a scheduled review of all major topics in its scope.

03.409 Duties of the Audit Committee. The Audit Committee shall assist the Board in its oversight of the quality and integrity of the accounting and financial reporting practices and financial statements, the internal auditing function and the internal control environment, legal and regulatory compliance, disclosure controls and procedures, and compliance with ethical standards. The Committee will establish a charter that outlines the scope of the committee's responsibilities and a timeline each year that provides a scheduled review of all major topics in its scope. The Committee initiates System and institution audits and compliance activities as deemed necessary to establish appropriate control processes within the System and ensures that the Board maintains direct access to all audit and compliance reports of the System. The Committee recommends for approval by the Board the hiring, retention, removal, and evaluation of the chief internal auditor who shall report to the Board through the Committee. The Committee shall approve the internal audit mission statement, charter, and other governance documents related to internal audit activities.

03.41008 Duties of the Finance Committee. The Finance Committee oversees the fiscal stability and long-term economic health of the UNT System. The Committee monitors the System's and institutions' financial operations, debt level and investment performance, requires the maintenance of accurate and complete financial records, approves budgets, and maintains open lines of communication with the Board about the System's and institutions' financial conditions. The committee shall establish a charter that outlines the scope of the committee's responsibilities and a timeline each year that provides a scheduled review of all major topics in its scope. The Finance Committee shall also have responsibility to review all capital project schedules and new construction contracts, evaluate new land and property purchase opportunities, recommend to the Board any required actions concerning the naming of buildings, facilities, real property, streets and programs as required by the Regents Rules, and review contracts and purchases of goods and services as required by the Regents Rules. ~~The Finance Committee shall make recommendations to the Board concerning budgets and budgeting guidelines; tuition and fees;~~

~~the pursuit, negotiation, and closing of outside financing, including the issuance of notes, bonds, securities of any type, and agreements of any description that result in indebtedness by the System or the Institutions; resources available to support any proposed capital spending plans; gifts, grants and other development activities including coordination with various non-profit foundations operating to support the Institutions; cash and investment management; investments and trusts; the naming of buildings, facilities, real property, streets, or other programs requiring Board approval; information, market surveys, and proposals regarding compensation of administrators, faculty, and staff; and other related financial and business activities.~~

~~03.4109 Duties of the Strategic and Operational Excellence Committee-Facilities Committee. The Strategic and Operational Excellence Committee is responsible for reviewing and making recommendations to the Board regarding UNT System strategic planning, execution and progress, financial support of the strategic plan, and the evaluation of customer satisfaction and the effectiveness and efficiency and quality of systemwide shared services and other key operational activities. The committee shall establish a charter that outlines the scope of the committee's responsibilities and a timeline each year that provides a scheduled review of all major topics in its scope. The Facilities Committee shall make recommendations to the Board regarding the administration of System real property, including both surface and mineral interests. The Committee shall also exercise general supervision of all construction, major repair and rehabilitation of all buildings of the System and Institutions, including evaluation of proposals concerning facilities; the selection of architects, engineers and contractors; and expenditures designed to provide an efficient and adequate physical plant. The Committee shall also make recommendations to the Board with respect to long range facilities planning, master planning, energy management, space utilization, and other physical needs of the campus.~~

~~03.410 Duties of the Academic Affairs and Student Success Committee. The Academic Affairs and Student Success Committee shall make recommendations to the Board regarding the role and mission of the System and the Institutions in all areas of academic service and student achievement. The committee shall consider the performance of, and changes in, academic programs, degrees offered, admissions policies, administrative organization of academic units, personnel matters including hiring, tenure and promotion, research and technology, health and clinical affairs, and such other significant matters affecting the faculty, students and academic affairs of the System or the Institutions as may be assigned.~~

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~~03.411 Duties of the Audit Committee. The Audit Committee shall recommend an audit charter for review and approval by the Board and shall oversee all internal and external auditing and compliance functions within the System. The Committee recommends the approval of the annual System-wide risk assessment and annual internal audit plan and initiates System and Institution audits and compliance activities as deemed necessary to ensure appropriate risk management and control processes within the System. The Committee reviews the findings of all internal and external audit and compliance reports and ensures that the Board maintains direct access to all audit and compliance reports of the System. The Committee recommends for approval by the Board the hiring, removal, and evaluation of the chief internal auditor who shall report to the Board through the Committee. The Committee shall approve the internal audit mission statement, charter, and other governance documents related to internal audit activities.~~

03.412 Other Committees. The Chairman may appoint, or a majority of the members of the Board may vote to create, such other standing and special committees as are necessary for conducting Board business.

Adopted: November 15, 2007

Effective: November 15, 2007

Revised: August 21, 2008, February 20, 2015