UNT|SYSTEM™

Schedule of Events for
Board of Regents Meeting

May 21-22, 2015

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

Thursday, May 21, 2015

9:00 am   CONVENE FULL BOARD

CHANCELLOR'S REMARKS

- Recognition of New UNTS Staff
- Moving from Financial Transformation to Service Quality Improvement
- Appreciation to State Leaders and UNTS Governmental Relations

PRESENTATION OF CERTIFICATE OF APPRECIATION

- UNT System Board of Regents: Presentation of Certificate of Appreciation to Student Regent Christopher "Chris" Vera

Recess Full Board to Strategic and Operational Excellence Committee.

9:15 am   STRATEGIC AND OPERATIONAL EXCELLENCE COMMITTEE

Briefings:

Quarterly Strategic Plan Review for System and Campus: OnStrategy Planning Software and UNT System Strategic Plans
- Lee Jackson, UNT System, Chancellor
- Rosemary Haggett, UNT System, Vice Chancellor for Academic Affairs and Student Success
- Neal Smatresk, UNT, President
- Michael Williams, UNT Health Science Center, President
- Ron Brown, UNT Dallas, President

Quality Process Improvement – People & Culture
- Janet Waldron, UNT System, Vice Chancellor for Finance
- Luis Lewin, UNT System, Associate Vice Chancellor for Human Resources

Recess Strategic and Operational Excellence Committee.

11:00 pm   ACADEMIC AFFAIRS AND STUDENT SUCCESS COMMITTEE

Approve Minutes of the February 19-20, 2015 meeting.

Briefings:

Overview of Academic Program Performance Assessment
- Rosemary Haggett, UNT System, Vice Chancellor for Academic Affairs and Student Success
- Finley Graves, UNT, Interim Provost
- Tom Yorio, UNTHSC, Provost
- Lois Becker, UNT Dallas, Provost

Technology in Teaching and Learning
- Rosemary Haggett, UNT System, Vice Chancellor for Academic Affairs and Student Success

Recess Academic Affairs & Student Success Committee.

12:00 pm   LUNCH

1:00 pm   AUDIT COMMITTEE

Approve Minutes of the December 15, 2014 and February 19-20, 2015 Meetings.

Briefings:

Internal Audit Report of Audit Activities, May 2015
- Steve Goodson, UNT System, Interim Chief Internal Auditor

Status Report on Grant Thornton External Audit of UNT System FY 14 Consolidated Annual Financial Statements
- Ben Kohnle, Grant Thornton
- Debbie Rollins, Grant Thornton
- Janet Waldron, UNT System, Vice Chancellor for Finance
- Steve Goodson, UNT System, Interim Chief Internal Auditor

Background Reports:

- Internal Audit Report of Audit Activities May 2015
- UNTS Internal Audit Capabilities Assessment
- UNT System Consolidated Quarterly Compliance Report December 2014 through February 2015

Adjourn Audit Committee.

2:15 pm   FINANCE AND FACILITIES COMMITTEE

Approve Finance Committee Minutes and Facilities Committee Minutes of the February 19-20, 2015 meeting.

Briefings:

Annual Capital Plan
- James Maguire, UNT System, Vice Chancellor for Facilities Planning and Construction

UNT Capital Facilities Management
- Janet Waldron, UNT System, Vice Chancellor for Finance
- Bob Brown, CPA, UNT, Chief Financial Officer
- Jim Kadamus, Sightlines *facilities asset advisors*, Vice President
- David Reynolds, P.E., UNT, Associate Vice President for Facilities

Financial Transformation Remediation Update
- Janet Waldron, UNT System, VC for Finance
- Blake Rodgers, Deloitte, Audit Senior Manager

Long-Term Pool Investment Briefing: FY14 Year End Review and Distribution Policy
- Janet Waldron, UNT System, Vice Chancellor for Finance
- Mike Mlinac, UNT Foundation, Financial/Management Consultant
- Tim Dwight, UNT Foundation, Chairman of Investment Committee

Background Reports:

- FY 15 Year-to-Date Budget to Actual Report – ***Revised on 05.20.15***
- Investment Briefing – Q2 FY 15
- UNT Capital Projects Plan Update
- UNT Health Science Center Capital Projects Plan Update
- UNT System Construction and Major Renovation Report

Recess Finance and Facilities Committee.

3:30 pm   CONVENE FULL BOARD IN OPEN SESSION

Recess to executive session.

EXECUTIVE SESSION (Room 711)

   Government Code, Chapter 551, Section .076 – Deliberations Regarding Security Devices or Security Audits

   - Consideration of matters related to security testing and information technology security

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

5:00 pm   CONVENE FULL BOARD AND RECESS

Friday, May 22, 2015

9:00 am   CONVENE FULL BOARD

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 employment agreement with the UNT Head Women's Basketball Coach
- Consideration of individual personnel matters related to the tenure recommendations set forth in action items 12, 13, and 14

10:00 am   ACADEMIC AFFAIRS AND STUDENT SUCCESS COMMITTEE

Action Items:

UNT   Approval of UNT Tenure Recommendations
UNTHSC Approval of Tenure Recommendation for New UNTHSC Faculty Appointee
UNTD   Approval of Tenure Recommendation for UNT Dallas Faculty

UNTD	Authorize a New UNT Dallas Master of Science Degree in Forensic Accounting
UNTD	Authorize a New UNT Dallas Bachelor of Arts Degree with a Major in Communication and Technology

Adjourn Academic Affairs & Student Success Committee.

10:30 am   FINANCE AND FACILITIES COMMITTEE

Action Items:

UNT	Delegation of Authority to the Chancellor or his designee to Negotiate and Execute an Agreement with Honors Golf Club to provide a Men and Women's Golf Practice Facility
UNT	UNT Head Women's Basketball Coaching Contract
UNTHSC	Authorization for UNTHSC to spend above its FY2015 approved operating budget to implement and operationalize the EPIC electronic health record and enterprise practice management system on behalf of Acclaim Physician Group Inc., its jointly owned non-profit healthcare organization
UNTS	Approval of Project Budget and Delegation of Authority to Select Contractor for Central Path Extension at Clark Park
UNTS	Delegation of Authority to Extend the Contract with Ciber Inc. to Upgrade PeopleSoft Software Systems
UNTS	Resolution Declaring Intention to Reimburse Certain Expenditures with Proceeds from Debt

Adjourn Finance and Facilities Committee.

11:15 am   CONVENE THE FULL BOARD

CONSENT AGENDA

1. UNTS   Approval of the Minutes of February 21-22, 2015 Board Meeting and April 8, 2015 Special-Called Board Meeting
2. UNTS   Approval to Rename the Finance Committee Charter to Reflect the Name of the Finance and Facilities Committee
3. UNTS   Approval and Ratification of the 2015-2016 Admission Standards for UNT System Institutions
4. UNT   Approval of UNT Recommendations for New and Continued Regents Professor Designation
5. UNT   Approval of Construction Contract for Wooten Hall - Mechanical, Electrical and Plumbing Renovation Project
6. UNTS   Approval of TexPool Resolutions Amending Authorized UNT System Representatives

7. UNTD   Authorization for the University of North Texas at Dallas to Apply to the Texas Higher Education Coordinating Board for a New Program Name and CIP Designator for its Existing M.S. Counseling Degree

8. UNTHSC   Approval of Extension of Employment Agreement for the Executive Vice President for Academic Affairs/Provost

9. UNTHSC   Authorization for UNTHSC President or his designee to execute Addendum 2 to Amendment 2 of vendor contract with Loopback Analytics, LLC as a part of the Centers for Medicare and Medicaid Services grant contract 1C1CMS331037-01-00

10. UNTHSC   Agreement for Services with Tarrant County, Women's Health Program Services to be Provided by UNTHSC, PI Dr. Amy Raines-Milenkov

11. UNTHSC   Authorization for UNTHSC to Execute a Sub-award with Tarrant County Public Health on Centers for Disease Control grant 200-2011-41271

ACTION ITEMS:

12. UNT   Approval of UNT Tenure Recommendations

13. UNTHSC   Approval of Tenure Recommendation for New UNTHSC Faculty Appointee

14. UNTD   Approval of Tenure Recommendation for UNT Dallas Faculty

15. UNTD   Authorize a New UNT Dallas Master of Science Degree in Forensic Accounting

16. UNTD   Authorize a New UNT Dallas Bachelor of Arts Degree with a Major in Communication and Technology

17. UNT   Delegation of Authority to the Chancellor or his designee to Negotiate and Execute an Agreement with Honors Golf Club to provide a Men and Women's Golf Practice Facility

18. UNT   UNT Head Women's Basketball Coaching Contract

19. UNTHSC   Authorization for UNTHSC to spend above its FY2015 approved operating budget to implement and operationalize the EPIC electronic health record and enterprise practice management system on behalf of Acclaim Physician Group Inc., its jointly owned non-profit healthcare organization

20. UNTS   Approval of Project Budget and Delegation of Authority to Select Contractor for Central Path Extension at Clark Park

21. UNTS   Delegation of Authority to Extend the Contract with Ciber Inc. to Upgrade PeopleSoft Software Systems

22. UNTS   Resolution Declaring Intention to Reimburse Certain Expenditures with Proceeds from Debt

23. UNTS   Approval of Revision to Regents Rule 03.200, *Officers of the Board and Board Secretary*

12:15 pm   ADJOURN

OnStrategy and UNT System Strategic Planning

Strategic and Operational Excellence Committee

Board of Regents Meeting

May 21, 2015

Lee Jackson, Chancellor

Rosemary Haggett, VC for Academic Affairs and Student Success

Neal Smatresk, UNT President

Michael Williams, UNTHSC President
Ron Brown, UNTD President

What is OnStrategy?

A tool that allows us to:

- ✓ Build a custom strategy

- ✓ Foster an environment of accountability to that strategy

- ✓ Display both standardized and customized reports and dashboards in a consistent fashion

Follows Classical Strategic Planning

Perspectives

Default Term	Your Term	
Financial	Sustainable Growth, Finances & Resources	1
Customer	Learning & Discovery	2
Internal/Operational	Quality (Outcomes & Experiences)	3
People and Learning	People & Teamwork	4

All objectives and goals are organized under four "Themes," mirroring the **4** perspectives of traditional strategic planning.

How does the UNT System organize the information?

Objectives are organized by institution under each of the four themes.

UNT Dallas →

UNT HSC →

UNT →

Objectives through Team Member Action Items

| Objectives | Action Steps | Department Goals | Team Member Goals | Team Member Action Items |

Sustainable Growth, Finances & Resources

1	UNTD: Culture of philanthropy, including sustainable giving	›
2	UNTD: A large, diverse, motivated, focused and participating student body	›
3	UNTHSC: Improve efficiency and effectiveness of organizational structure to strategically maximize educational research and clinical opportunities	›
4	UNTHSC: Focused growth and diversity of our research, clinical and financial portfolio	›
5	UNTHSC: Increase operational efficiencies	›
6	UNTHSC: Develop business continuity program	›
7	UNT: Student Enrollment Priorities	›
8	UNT: Research and Economic Development Priorities	›
9	UNT: President's System IT Initiatives	›

+ New Sustainable Growth, Finances & Resources Objective

Objectives →Action Items

Example:

Objective 11 carried through to **6** action steps.

Metrics, Assignments & KPI Designation

Action Items allow for entry of:

- Institutional Owner
- Start and End Dates
- Metrics
- Frequency of Updates
- Priority Status
- *KPI Designation*

How will the information be reported?

- Plan Reports (Examples in Appendix)

  ➢ Full Strategic Plan, Executive Summary, Road Map, etc.

- Performance Reports

  ➢ Full Strategic Plan w/ Progress, Scorecard, etc.

- Interactive Dashboards

Interactive Dashboards

Searchable by keyword, responsible party, progress status, goal tier, theme, objective, priority, due date, and completed items.

Example of Quality (Outcomes & Experiences) Dashboard:
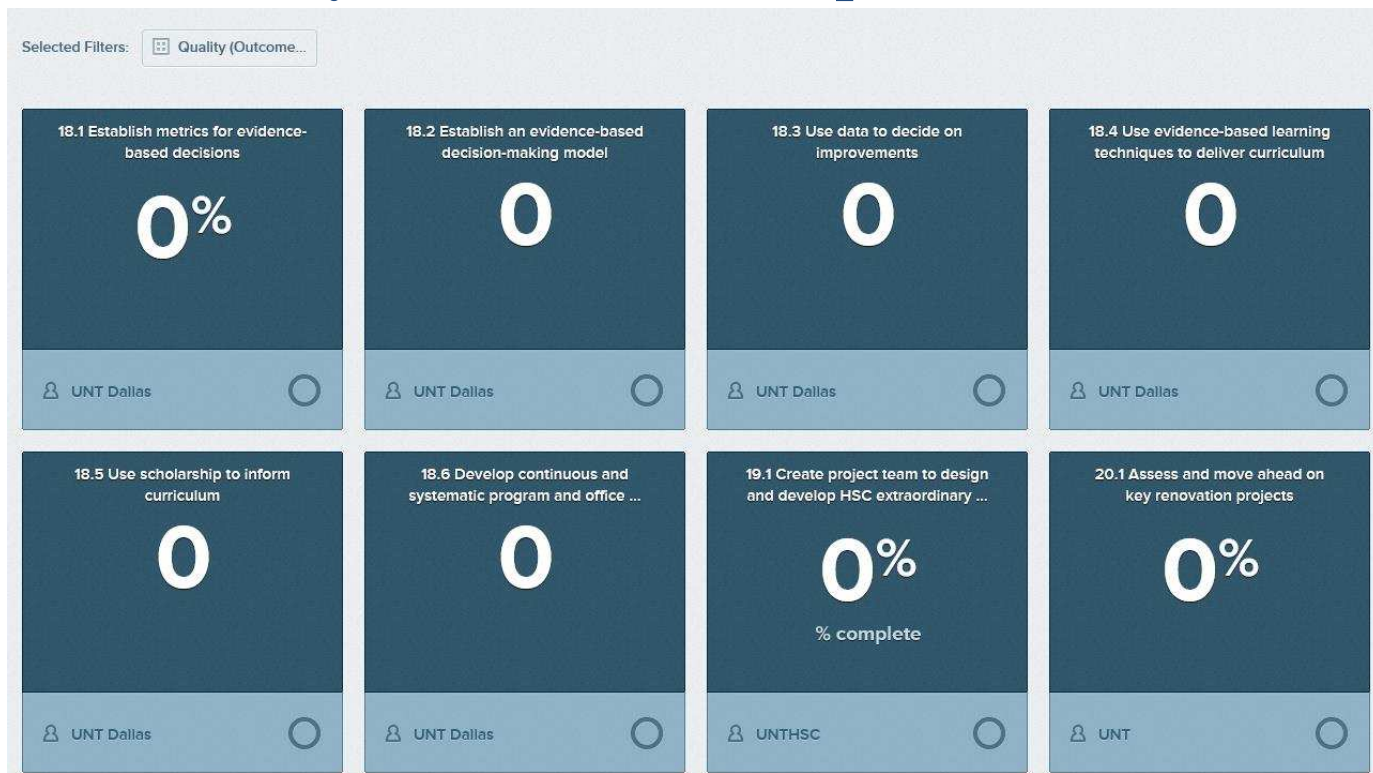
Performance by Initiative
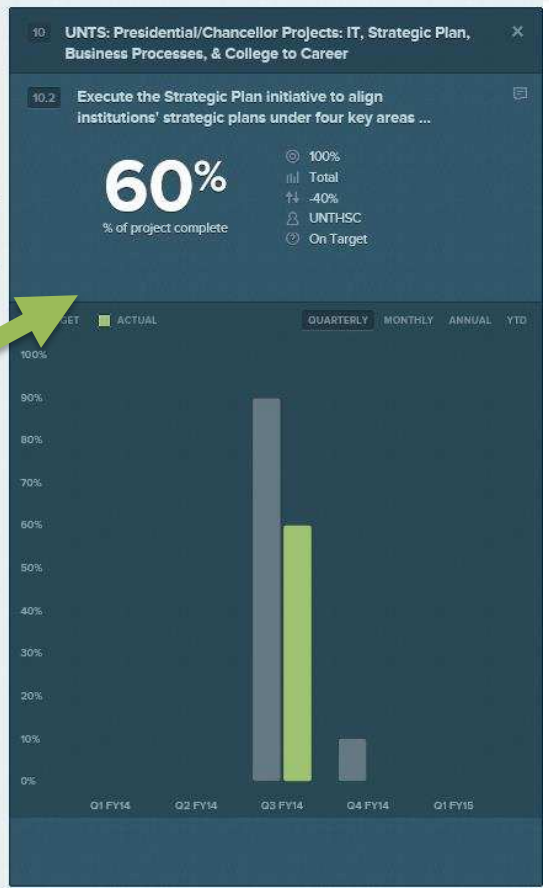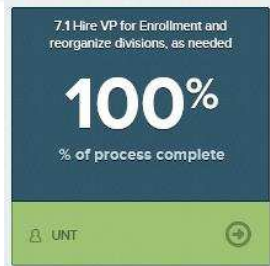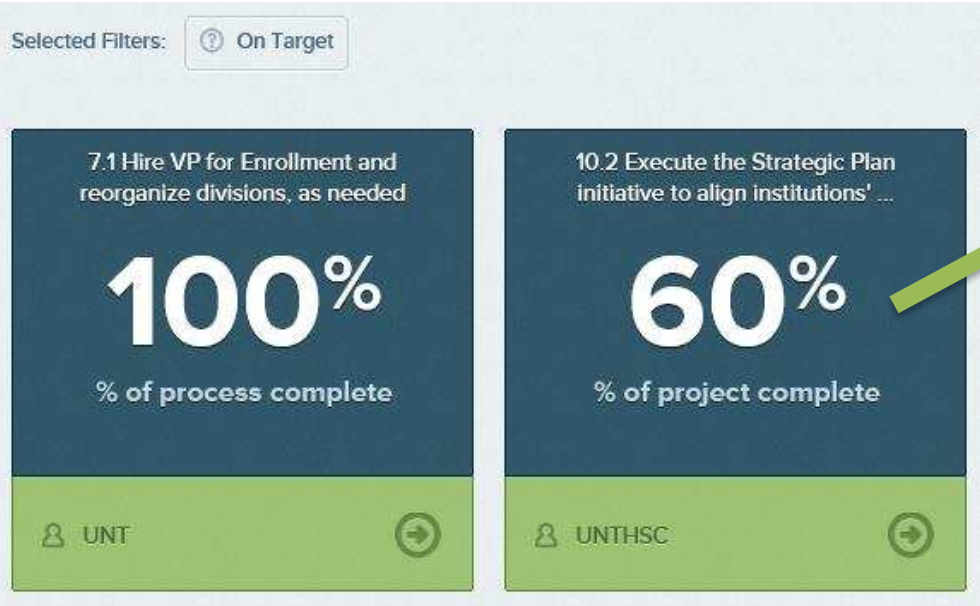
OnStrategy and UNT Strategic Planning

UNT Past Planning

UNT Strategic Plan 2012-17: Four Bold Goals lacked foundational elements to drive progress, accountability and operational excellence, such as

- Implementation plans, success measurements and performance reporting

- Budget practices to support institutional objectives and tactical initiatives

Current Planning Process

Clearly defined planning implementation process and concurrent multi-year budget development process
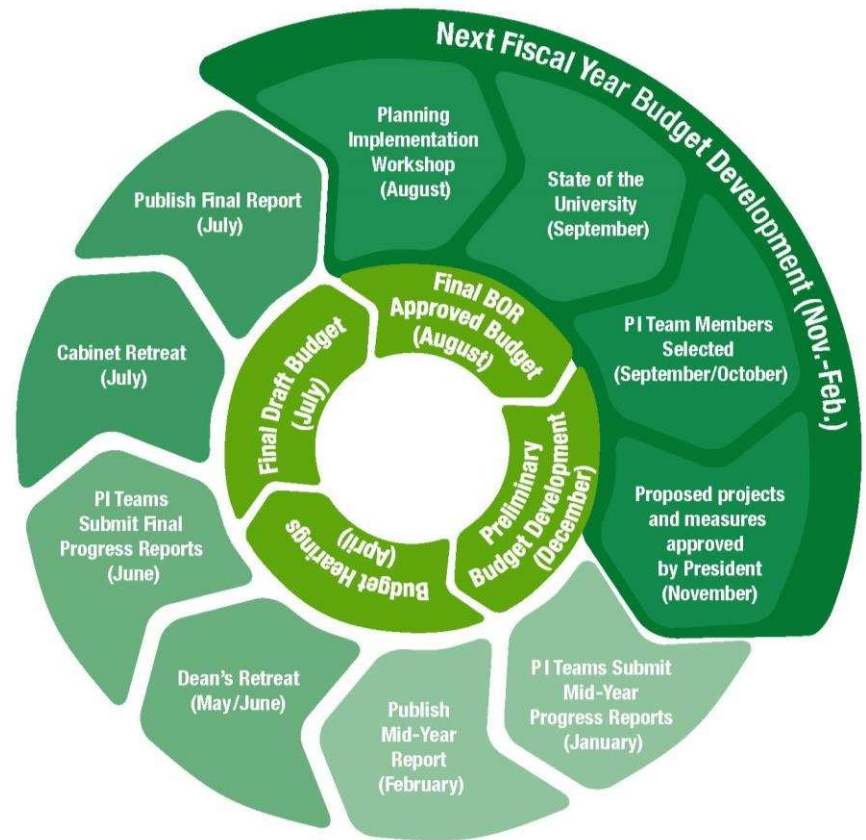
Progress in OnStrategy

- Built around UNT Action Plan priorities

- Supports UNT System four planning themes

Operations and Infrastructure Team Goal

Project Team: Budget

Project Lead: Beverly Cotton

Ability to drill down to project task level

Future Steps in Strategic Planning & OnStrategy

- Continue current approach to planning with process improvement

- Organize UNT's information in OnStrategy so that it cascades from the 4 System themes down through team member action items and related tasks

- Ensure metrics are assigned for all objectives and actions

- Schedule regular updates in OnStrategy

- Ensure transparent campus-wide reporting (mid-year and yearend)

OnStrategy and UNT Dallas Strategic Planning

UNT Dallas Past Planning

21st Century Commission/UNT Dallas

I. Opportunities for Innovation
   A. Teaching Focus
   B. Hybrid and Online Courses
   C. Learning Objectives and Assessment
   D. Experiential Learning
   E. Portfolio of Programs

II. Student Success Innovations
   A. Opportunity to Attend Year-Round
   B. Assist with College Readiness in Region
   C. Integrated Financial, Career, and Academic
      Advising

III. Operational Innovations
   A. Shared interdisciplinary Facilities
   B. Self-Sufficient Operations
   C. Planning and Control
   D. Faculty/Staff Development

Current Planning Process

- In December, 2013, the President's Cabinet had a one-day retreat to consider basic goals for the University based on the 21st Century Commission's recommendations for an innovative university of the 21st century.

- In May, 2014 the entire leadership team of the University including the President's Cabinet, Deans and Directors met with Conbrio a Strategic Planning consultant to develop specific goals for the University across a number of key areas including academics, student affairs, financial management and philanthropy

- Over the course of the Fall of 2014, the initiatives were developed and sub-goals were added by each of the Schools and individual units of the University

- Consultant met with individual units: schools and programs and offices to develop lists of strategic and operational goals to support the 6 initiatives.

- Notes from meetings consolidated and sent back out to schools, programs, and offices.

- We met with the individual schools and units to develop key initiatives and matrices.

- These plans are being placed into a "data-base" that requires approval by supervisors and places responsibilities for reports.

Progress in OnStrategy: Objectives

Progress in OnStrategy: Action Steps

Future Steps in Strategic Planning & OnStrategy

- Determine metrics for all Objectives and Action Steps

- Enter metrics and determine frequency of updates

- Carry Action Steps down through Team Member Action Items

UNT Health Science Center Past Planning

- Strategic Planning informed by Environmental Scan and SWOT Analysis

- Focus Areas: Academic Affairs, Research, Clinical Affairs, Community Engagement, Administration, Cross-Cutting

- Components: Annual Goals, Performance Measures and Targets linked to long-term Institutional Tactical Initiatives

- Levels: Institutional, VP/Dean, Director/Chair

- Weekly Action Room huddles to review Objectives, Action Steps and Metrics

Current Planning Process

- Strategic planning initiated by creating a common understanding amongst leadership about purpose, terms, and responsibilities

- Strategic Planning informed by Environmental Scan and SWOT Analysis, and guided by our Purpose / Mission.

- Implementing Strategic Management System-Balanced Scorecard

- Levels: Institutional, VP/Dean, Director/Chair

- Weekly Action Room huddles to review Objectives, Action Steps and Metrics

Progress in OnStrategy:

Objectives

Progress in OnStrategy: Action Steps

Future Steps in Strategic Planning & OnStrategy

- Clearly delineate between Strategy and Strategic Planning.

- Refine metrics for all Objectives and Action Steps.

- Implement the comprehensive BSC as a management control system to better link strategy and budget across the HSC within a framework and culture of accountability.
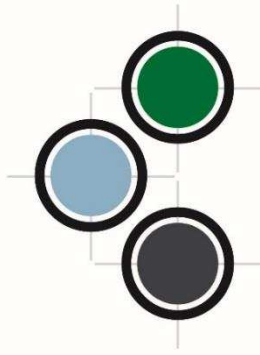
QUALITY PROCESS INITIATIVES
people & culture

UNT|SYSTEM™

University of North Texas System

Board of Regents Update

May 21, 2015

Lean SixSigma Organization

- **Organizational Structure**

- **Execution of Initiatives**

- **Organizational Benefits**

Organizational Structure

- Establishing a System Business Process Initiative (BPI) team

- Goals of Organization:

    - Formalizing a system-wide project management and documentation approach

    - Implementing a disciplined approach to facilitate results (SixSigma methodology)

    - Standardizing across institutions to achieve efficiency

    - Identifying roles and responsibilities

Execution of Initiatives

- Organizational Change Management – managing the effects of change in an organization

- Maximize communication among change leaders (decision makers) and process owners throughout the campuses and system

- Establish project governance and responsibilities

- Establish project prioritization

- End-to-end process documentation and re-engineering

- Continuous training on new processes and roles

Organizational Benefits

- Beneficial impact to Processes, Systems, Organizational Structure, and Job Roles

- Shorten time and cost to implement change

- Optimal resource allocation

- Foster a culture of continuous process improvement

- Agility to respond to business needs as they arise

Initiatives Underway

Actions

- Established a system business process initiative team
- Implementing a disciplined approach to facilitate results (SixSigma methodology)
- Identifying roles and responsibilities
- Establishing project governance and responsibilities
- Created a project portfolio to formalize and track the status of all projects
- Created a repository for work papers
- Created project charters for all existing projects
- Developing a system wide communication plan for project management
- Created a centralized project management framework

Projects Underway - Central

- PUFF (PeopleSoft Upgrade for Finance)
- Chart of Accounts
- Payroll Review
- Hyperion Implementation
- Budget Templates
- Account Reconciliations
- Year/Month-end Close Procedures
- Remediation Verification
- Employee Training
- External Audit
- EIS Security Remediation
- Communication Initiative
- Policies and Procedures
- College of Law transition to UNTD
- Business Process Maps
- Student Accounting
- E Performance
- Talent Management

Projects Underway – President Smatresk

- Data Warehousing
- Customer Relations Management (CRM)
- Full mobility for student functions ("anytime-anywhere" strategy)

Next Steps

- End-to-end process documentation and re-engineering **
- Continuous training on new processes and roles
- Organizational Change Management – managing the effects of change in an organization
- Shorten time and cost to implement change
- Foster a culture of continuous process improvement

** Full cycle process documentation of all activities that will be improved and re-designed for efficiency and effectiveness.

People and Culture

- **Create a Customer Service Based Culture**

- **Customer Relations Management (CRM)**

- **Great Place to Work**

Culture of Service

- Deliver Exceptional Customer Services

- Continuous Quality Improvement

- Employee Satisfaction

- Pilot with Shared Services

- Implementation: July/August 2015

- Project Duration: 6 – 8 Months

- Select Vendor

Customer Relations Management (CRM)

- Reinforce our Culture of Service

- Measure and Evaluate the Customer Experience

- Select Software Vendor

Great Place to Work

- Clear Strategies and Goals

- Hiring and Retaining Top Talent

- Communication/Transparency

- People Development/Engagement

- Treating Employees Fairly, Trust and Respect

- Quality of Work Life

- Partner with HSC

- Select Vendor

Appendix A:
Example Full Strategic Plan from OnStrategy

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UNT System

Strategic Plan As of May 14, 2015

Full Strategic Plan Created by OnStrategy

STRATEGIC PLAN — AT-A-GLANCE

SUSTAINABLE GROWTH, FINANCES & RESOURCES OBJECTIVES & ACTION STEPS

1 UNTD: Culture of philanthropy, including sustainable giving

1.1 Establish a plan and process for fundraising

1.2 Establish annual goals for giving

1.3 Create a list of specific needs and their cost

1.4 Prepare grants for foundations

1.5 Obtain federal grants for specialized programs (e.g. TRIO)

1.6 Educate faculty and staff on fundraising

2 UNTD: A large, diverse, motivated, focused and participating student body

2.1 Enhance student support programs

2.2 Develop a sustainable, robust recruitment funnel

2.3 Partner with area high schools to foster joint enrollment

2.4 Partner with community colleges for student transfers

2.5 Improve college readiness in local ISDs

2.6 Increase both full-time equivalency enrollment and credit hours generated

2.7 Expand recruiting efforts outside the normal channels

2.8 Build regional recognition of UNT Dallas graduates' strengths and their workforce readiness

3 UNTHSC: Improve efficiency and effectiveness of organizational structure to strategically maximize educational research and clinical opportunities

3.1 Align Academies and Institutes to support strategic priorities and new initiatives

3.2 Develop FY16-17 LAR to support strategic priorities and new initiatives

3.3 Align FY16-17 operating budget and capital budget to support strategic priorities and new initiatives

4 UNTHSC: Focused growth and diversity of our research, clinical and financial portfolio

4.1 Expand private sector partnerships and joint venture opportunities to enhance collaboration and grow revenues

4.2 Better integrate institutional needs with donor interests

5 UNTHSC: Increase operational efficiencies

5.1 Develop understanding and identity benefits of adopting "lean" initiative

5.2 Explore efficiencies in revenue cycle and purchasing

6 UNTHSC: Develop business continuity program

6.1 Develop institutional business continuity plan with strategies to address gaps

7 UNT: Student Enrollment Priorities

7.1 Hire VP for Enrollment and reorganize divisions, as needed

7.2 Grow enrollment by developing overarching recruitment strategies, better marketing and communications

7.3 Improve financial aid distribution to better support recruiting goals

7.4 Support Eagle Express tuition plan students to improve retention and graduation rates

7.5 Simplify and bundle fees to increase transparency and cost predictability

7.6 Move toward minority- and Hispanic-serving institution status

8 UNT: Research and Economic Development Priorities

8.1 Develop specific strategies to support our path to Tier One; use planning implementation to "close the gaps"

8.2 Work on the graduate student tuition "problem" to improve graduate recruiting and grow Ph.D. numbers

8.3 Develop and execute proposals to optimize and expand research space

8.4 Continue to improve research support services

8.5 Better integrate teaching and research functions

8.6 Align promotion and tenure standards to our Tier One and national prominence goals

8.7 Align new program development to regional workforce needs and promising research areas

8.8 Provide better mentoring for faculty to improve promotion success, increase collaboration, and increase grant and contract activity to create a more research-active faculty

8.9 Improve research collaboration inside and outside the university

9 UNT: President's System IT Initiatives

9.1 Financial Aid Outsourcing

10 UNTS: Presidential/Chancellor Projects: IT, Strategic Plan, Business Processes, & College to Career

10.1 Execute the IT initiative to increase mobility, address chart of accounts, data management and analytics, customer service, and increase innovation.

10.2 Execute the Strategic Plan initiative to align institutions' strategic plans under four key areas and implement software to house and update the plans.

10.3 Execute the Business Processes initiative to create leadership for a customer service culture, initiate a process review with focus on LEAN operations, and develop technology to support best practices.

10.4 Execute the College to Career initiative.

11 UNTD: A critical mass of curriculum degree programs addressing societal needs, particularly for the North Texas region

11.1 Develop niche programs that will supply the D-FW workforce with professionals

11.2 Develop curriculum with partner input

11.3 Adopt innovative teaching methodologies

11.4 Create an advisory board for each school unit

11.5 Adopt, exploit alternative teaching methods

11.6 Infuse experiential learning into all degree programs

12 UNTD: Broad-based approach to supporting and developing students, faculty and staff

12.1 Develop a comprehensive retention plan by strengthening academic support (e.g. tutoring, advising, and the creation of a counseling center)

12.2 Explore development of UNTD sports teams

12.3 Promote involvement in student organizations and other peer-supported activities

12.4 Plan resident hall construction to establish a campus community

12.5 Provide integrated career services program

12.6 Develop broad-based tutoring program

12.7 Implement a strong e-portfolio system

12.8 Implement training programs for faculty, staff, and administrators

12.9 Establish a teaching and learning center

13 UNTHSC: Expand integrative models: IPE/P, faculty development

13.1 Integrate IPE/P core competencies into curriculum appropriate for the discipline and level of student

13.2 Create appropriate assessment tools for IPE/P competencies

13.3 Create faculty development for IPE/P

13.4 Assess current HSC faculty development programs and faculty development needs

14 UNTHSC: Expand and increase access to educational program offerings

14.1 Create new certificate and/or degree programs

15 UNTHSC: Develop single definition of educational quality for HSC

15.1 Define educational quality and increase awareness with faculty and staff

16 UNT: Academic Priorities

16.1 Improve classroom experience, academic rigor and student learning outcomes.

16.2 Implement technologies and use data-driven approaches to assist in recruitment and retention of students.

16.3 Create a more comprehensive retention program; align academic and professional development programs.

16.4 Launch departmental assessment focused on Tier One and national prominence.

16.5 Support Eagle Express and retention efforts by expanding advising support, communicating with EE students, improving class scheduling (eliminating bottlenecks), expanding summer offerings and degree mapping to keep student on a 4-year track to graduation

16.6 Appoint Class Concierge to expedite student graduation

16.7 Better align academic and professional development programs for student success

16.8 Conduct successful SACS accreditation visit

16.9 Launch mass commencement ceremony for Spring 2015

16.10 Better infuse the creative spirit of our campus into academic programs

17 UNT: Research and Economic Priorities

17.1 Develop strategies for obtaining Tier One.

17.2 Optimize and expand research space.

17.3 Continue to improve research services support.

17.4 Align new program development to regional workforce needs.

17.5 Provide better mentoring for faculty.

17.6 Create a unified technology transfer and commercialization unit.

18 UNTD: Respect for evidence-based decisions subject to on-going assessment

18.1 Establish metrics for evidence-based decisions

18.2 Establish an evidence-based decision-making model

18.3 Use data to decide on improvements

18.4 Use evidence-based learning techniques to deliver curriculum

18.5 Use scholarship to inform curriculum

18.6 Develop continuous and systematic program and office reviews

19 UNTHSC: Define extraordinary experience and quality

19.1 Create project team to design and develop HSC extraordinary experience and outcomes program

20 UNT: Physical Infrastructure Priorities

20.1 Assess and move ahead on key renovation projects

20.2 Improve physical infrastructure, campus aesthetics

20.3 Continue and complete capital projects

20.4 Create a master plan for Greek housing

20.5 Pursue TRBs for CVAD and research buildings

20.6 Improve Facilities' pricing and service

20.7 Acquire properties in accordance with campus master plan

21 UNTD: Strategic partnerships that enhance our mission

21.1 Cultivate community college and school district partners

21.2 Create realistic community engagement plan

21.3 Enhance public and private partnerships

21.4 Develop and communicate the brand to a wide range of stakeholders

21.5 Partner to create an urban design plan bringing together the campus and adjacent areas

21.6 Implement training programs for faculty, staff and administrators

22 UNTHSC: Build people system

22.1 Implement Coaching Plan for all faculty and staff

22.2 Develop performance-based team and individual compensation structure

22.3 Develop Values-Based Implementation Teams

23 UNTHSC: Build team alignment

23.1 Develop values-based recognition program

23.2 Build engagement throughout HSC of how we are moving toward "extraordinary"

24 UNT: Operations Priorities

24.1 Make critical leadership hires

24.2 Improve operations and accountability; break down silos

24.3 Reward high-performing faculty and staff and improve mentoring and training

24.4 Work with UNT System to improve Shared Services

24.5 Use strategic planning and software to improve accountability

24.6 Reorganize Advancement to improve fundraising and grow alumni engagement

24.7 Celebrate creative, cultural, athletic and aesthetic strengths to better connect alumni and community to UNT

24.8 Work with UNT System to develop better accounting, financial, HR and student data systems; create a system-wide data governance group; improve access to critical data in these areas (dashboards, etc.)

25 UNT: President's System IT Initiatives

25.1 Emergency Notification

SUSTAINABLE GROWTH, FINANCES & RESOURCES OBJECTIVES & ACTION STEPS

1 UNTD: Culture of philanthropy, including sustainable giving

1.1 Establish a plan and process for fundraising (UNT Dallas)   Measure: Target:

1.2 Establish annual goals for giving (UNT Dallas)   Measure: Target:

1.3 Create a list of specific needs and their cost (UNT Dallas)   Measure: Target:

1.4 Prepare grants for foundations (UNT Dallas)   Measure: Target:

1.5 Obtain federal grants for specialized programs (e.g. TRIO) (UNT Dallas)   Measure: Target:

1.6 Educate faculty and staff on fundraising (UNT Dallas)   Measure: Target:

2 UNTD: A large, diverse, motivated, focused and participating student body

2.1 Enhance student support programs (UNT Dallas)   Measure: Target:

2.2 Develop a sustainable, robust recruitment funnel (UNT Dallas)   Measure: Target:

2.3 Partner with area high schools to foster joint enrollment (UNT Dallas)   Measure: Target:

2.4 Partner with community colleges for student transfers (UNT Dallas)   Measure: Target:

2.5 Improve college readiness in local ISDs (UNT Dallas)   Measure: Target:

2.6 Increase both full-time equivalency enrollment and credit hours generated (UNT Dallas)   Measure: Target:

2.7 Expand recruiting efforts outside the normal channels (UNT Dallas)   Measure: Target:

2.8 Build regional recognition of UNT Dallas graduates' strengths and their workforce readiness (UNT Dallas)   Measure: Target:

3 UNTHSC: Improve efficiency and effectiveness of organizational structure to strategically maximize educational research and clinical opportunities

3.1 Align Academies and Institutes to support strategic priorities and new initiatives (UNTHSC)

Measure:

Target:

3.2 Develop FY16-17 LAR to support strategic priorities and new initiatives (UNTHSC)

Measure:

Target:

3.3 Align FY16-17 operating budget and capital budget to support strategic priorities and new initiatives (UNTHSC)

Measure:

Target:

4 UNTHSC: Focused growth and diversity of our research, clinical and financial portfolio

4.1 Expand private sector partnerships and joint venture opportunities to enhance collaboration and grow revenues (UNTHSC)

Measure:

Target:

4.2 Better integrate institutional needs with donor interests (UNTHSC)

Measure:

Target:

5 UNTHSC: Increase operational efficiencies

5.1 Develop understanding and identity benefits of adopting "lean" initiative (UNTHSC)

Measure:

Target:

5.2 Explore efficiencies in revenue cycle and purchasing (UNTHSC)

Measure:

Target:

6 UNTHSC: Develop business continuity program

6.1 Develop institutional business continuity plan with strategies to address gaps (UNTHSC)

Measure:

Target:

7 UNT: Student Enrollment Priorities

7.1 Hire VP for Enrollment and reorganize divisions, as needed (UNT)

Measure: % of process complete

Target: 100%

7.2 Grow enrollment by developing overarching recruitment strategies, better marketing and communications (UNT)

Measure:

Target:

7.3 Improve financial aid distribution to better support recruiting goals (UNT)

Measure:

Target:

7.4 Support Eagle Express tuition plan students to improve retention and graduation rates (UNT)

Measure:

Target:

7.5 Simplify and bundle fees to increase transparency and cost predictability (UNT)

Measure: Target:

7.6 Move toward minority- and Hispanic-serving institution status (UNT)

Measure: Target:

8 UNT: Research and Economic Development Priorities

8.1 Develop specific strategies to support our path to Tier One; use planning implementation to "close the gaps" (UNT)

Measure: Target:

8.2 Work on the graduate student tuition "problem" to improve graduate recruiting and grow Ph.D. numbers (UNT)

Measure: Target:

8.3 Develop and execute proposals to optimize and expand research space (UNT)

Measure: Target:

8.4 Continue to improve research support services (UNT)

Measure: Target:

8.5 Better integrate teaching and research functions (UNT)

Measure: Target:

8.6 Align promotion and tenure standards to our Tier One and national prominence goals (UNT)

Measure: Target:

8.7 Align new program development to regional workforce needs and promising research areas (UNT)

Measure: Target:

8.8 Provide better mentoring for faculty to improve promotion success, increase collaboration, and increase grant and contract activity to create a more research-active faculty (UNT)

Measure: Target:

8.9 Improve research collaboration inside and outside the university (UNT)

Measure: Target:

9 UNT: President's System IT Initiatives

9.1 Financial Aid Outsourcing (UNT)

Measure: Target:

10 UNTS: Presidential/Chancellor Projects: IT, Strategic Plan, Business Processes, & College to Career

10.1 Execute the IT initiative to increase mobility, address chart of accounts, data management and analytics, customer service, and increase innovation. (UNT)

Measure: % of IT initiative complete   Target: 100%

10.2 Execute the Strategic Plan initiative to align institutions' strategic plans under four key areas and implement software to house and update the plans. (UNTHSC)

Measure: % of project complete   Target: 100%

10.3 Execute the Business Processes initiative to create leadership for a customer service culture, initiate a process review with focus on LEAN operations, and develop technology to support best practices. (UNT Dallas)

Measure: % of initiative complete   Target: 100%

10.4 Execute the College to Career initiative. (UNT System)

Measure: % of initiative complete   Target: 100%

11 UNTD: A critical mass of curriculum degree programs addressing societal needs, particularly for the North Texas region

11.1 Develop niche programs that will supply the D-FW workforce with professionals (UNT Dallas)

Measure: # of new programs   Target: 5

11.2 Develop curriculum with partner input (UNT Dallas)

Measure: Target:

11.3 Adopt innovative teaching methodologies (UNT Dallas)

Measure: Target:

11.4 Create an advisory board for each school unit (UNT Dallas)

Measure: Target:

11.5 Adopt, exploit alternative teaching methods (UNT Dallas)

Measure: Target:

11.6 Infuse experiential learning into all degree programs (UNT Dallas)

Measure: Target:

12 UNTD: Broad-based approach to supporting and developing students, faculty and staff

12.1 Develop a comprehensive retention plan by strengthening academic support (e.g. tutoring, advising, and the creation of a counseling center) (UNT Dallas)

Measure: Target:

12.2 Explore development of UNTD sports teams (UNT Dallas)

Measure: Target:

12.3 Promote involvement in student organizations and other peer-supported activities (UNT Dallas) Measure: Target:

12.4 Plan resident hall construction to establish a campus community (UNT Dallas) Measure: Target:

12.5 Provide integrated career services program (UNT Dallas) Measure: Target:

12.6 Develop broad-based tutoring program (UNT Dallas) Measure: Target:

12.7 Implement a strong e-portfolio system (UNT Dallas) Measure: Target:

12.8 Implement training programs for faculty, staff, and administrators (UNT Dallas) Measure: Target:

12.9 Establish a teaching and learning center (UNT Dallas) Measure: Target:

13 UNTHSC: Expand integrative models: IPE/P, faculty development

13.1 Integrate IPE/P core competencies into curriculum appropriate for the discipline and level of student (UNTHSC) Measure: Target:

13.2 Create appropriate assessment tools for IPE/P competencies (UNTHSC) Measure: Target:

13.3 Create faculty development for IPE/P (UNTHSC) Measure: Target:

13.4 Assess current HSC faculty development programs and faculty development needs (UNTHSC) Measure: Target:

14 UNTHSC: Expand and increase access to educational program offerings

14.1 Create new certificate and/or degree programs (UNTHSC) Measure: Target:

15 UNTHSC: Develop single definition of educational quality for HSC

15.1 Define educational quality and increase awareness with faculty and staff (UNTHSC) Measure: Target:

16 UNT: Academic Priorities

16.1 Improve classroom experience, academic rigor and student learning outcomes. (UNT) Measure: Target:

16.2 Implement technologies and use data-driven approaches to assist in recruitment and retention of students. (UNT)	Measure:	Target: 3%
16.3 Create a more comprehensive retention program; align academic and professional development programs. (UNT)	Measure:	Target:
16.4 Launch departmental assessment focused on Tier One and national prominence. (UNT)	Measure:	Target:
16.5 Support Eagle Express and retention efforts by expanding advising support, communicating with EE students, improving class scheduling (eliminating bottlenecks), expanding summer offerings and degree mapping to keep student on a 4-year track to graduation (UNT)	Measure:	Target:
16.6 Appoint Class Concierge to expedite student graduation (UNT)	Measure:	Target:
16.7 Better align academic and professional development programs for student success (UNT)	Measure:	Target:
16.8 Conduct successful SACS accreditation visit (UNT)	Measure:	Target:
16.9 Launch mass commencement ceremony for Spring 2015 (UNT)	Measure:	Target:
16.10 Better infuse the creative spirit of our campus into academic programs (UNT)	Measure:	Target:

17 UNT: Research and Economic Priorities

17.1 Develop strategies for obtaining Tier One. (UNT)	Measure:	Target:
17.2 Optimize and expand research space. (UNT)	Measure:	Target:
17.3 Continue to improve research services support. (UNT)	Measure:	Target:
17.4 Align new program development to regional workforce needs. (UNT)	Measure: UNT % of project complete	Target:
17.5 Provide better mentoring for faculty. (UNT)	Measure:	Target:
17.6 Create a unified technology transfer and commercialization unit. (UNT)	Measure:	Target:

18 UNTD: Respect for evidence-based decisions subject to on-going assessment

18.1 Establish metrics for evidence-based decisions (UNT Dallas)   Measure: Target:

18.2 Establish an evidence-based decision-making model (UNT Dallas)   Measure: Target:

18.3 Use data to decide on improvements (UNT Dallas)   Measure: Target:

18.4 Use evidence-based learning techniques to deliver curriculum (UNT Dallas)   Measure: Target:

18.5 Use scholarship to inform curriculum (UNT Dallas)   Measure: Target:

18.6 Develop continuous and systematic program and office reviews (UNT Dallas)   Measure: Target:

19 UNTHSC: Define extraordinary experience and quality

19.1 Create project team to design and develop HSC extraordinary experience and outcomes program (UNTHSC)   Measure: % complete   Target:

20 UNT: Physical Infrastructure Priorities

20.1 Assess and move ahead on key renovation projects (UNT)   Measure: Target:

20.2 Improve physical infrastructure, campus aesthetics (UNT)   Measure: Target: 100%

20.3 Continue and complete capital projects (UNT)   Measure: Target:

20.4 Create a master plan for Greek housing (UNT)   Measure: Target:

20.5 Pursue TRBs for CVAD and research buildings (UNT)   Measure: Target:

20.6 Improve Facilities' pricing and service (UNT)   Measure: Target:

20.7 Acquire properties in accordance with campus master plan (UNT)   Measure: Target:

21 UNTD: Strategic partnerships that enhance our mission

21.1 Cultivate community college and school district partners (UNT Dallas) Measure: Target:

21.2 Create realistic community engagement plan (UNT Dallas) Measure: Target:

21.3 Enhance public and private partnerships (UNT Dallas) Measure: Target:

21.4 Develop and communicate the brand to a wide range of stakeholders (UNT Dallas) Measure: Target:

21.5 Partner to create an urban design plan bringing together the campus and adjacent areas (UNT Dallas) Measure: Target:

21.6 Implement training programs for faculty, staff and administrators (UNT Dallas) Measure: Target:

22 UNTHSC: Build people system

22.1 Implement Coaching Plan for all faculty and staff (UNTHSC) Measure: Target:

22.2 Develop performance-based team and individual compensation structure (UNTHSC) Measure: Target:

22.3 Develop Values-Based Implementation Teams (UNTHSC) Measure: Target:

23 UNTHSC: Build team alignment

23.1 Develop values-based recognition program (UNTHSC) Measure: % complete Target:

23.2 Build engagement throughout HSC of how we are moving toward "extraordinary" (UNTHSC) Measure: Target:

24 UNT: Operations Priorities

24.1 Make critical leadership hires (UNT) Measure: Target:

24.2 Improve operations and accountability; break down silos (UNT) Measure: Target:

24.3 Reward high-performing faculty and staff and improve mentoring and training (UNT) Measure: Target:

24.4 Work with UNT System to improve Shared Services (UNT)   Measure: Target:

24.5 Use strategic planning and software to improve accountability (UNT)   Measure: Target:

24.6 Reorganize Advancement to improve fundraising and grow alumni engagement (UNT)   Measure: Target:

24.7 Celebrate creative, cultural, athletic and aesthetic strengths to better connect alumni and community to UNT (UNT)   Measure: Target:

24.8 Work with UNT System to develop better accounting, financial, HR and student data systems; create a system-wide data governance group; improve access to critical data in these areas (dashboards, etc.) (UNT)   Measure: Target:

25 UNT: President's System IT Initiatives

25.1 Emergency Notification (UNT)   Measure: Target:

APPENDIX A: STRATEGIC PLANNING TERMS

Strategic Planning Term	Definition
Core Values/Guiding Principles	How people want to behave with each other in the organization. Value statements describe actions that are the living enactment of the fundamental values held by most individuals within the organization. What are our guiding principles, as a group, to adhere to no matter what?
Core Purpose/Mission Statement	The organization's core purpose. Why do we exist?
Vision Statement (5+ years)	Where you are headed – your future state – your Big, Hairy, Audacious Goal. Where are we going?
Competitive Advantages	A characteristic(s) of an organization that allows it to meet their customer's need(s) better than their competition can. What are we best at in our market?
Organization-Wide Strategies	Your strategies are the general methods you intend to use to reach your vision. A strategy is like an umbrella. It is a general statement(s) that guides and covers a set of activities. You can develop strategies for your whole organization, a department, a specific set of activities, or a guiding statement for a year. No matter what the level, a strategy answers the question "how."
Long-Term Objectives (3+ years)	Long-term, broad, continuous statements that address all areas of your organization. If you have a five-year vision, these would be three- to four-year intermediate guideposts on the way there. What must we focus on to achieve our vision?
Short-Term Invalid Variable Name and Invalid Variable Name (1 year)	Short-term Invalid Variable Name that convert the Objectives into specific performance targets. Effective Invalid Variable Name clearly state what, when, who and are specifically measurable – they are Specific, Measurable, Attainable, Responsible person, time bound (SMART). What must we do to achieve our long-term Objectives?
Key Performance Indicators (KPIs)	Metric and non-metric measurements essential to the completion of an organization's goals. Each organization narrows the possible list down to a manageable group of KPIs that make the most difference to performance. KPIs are linked to Invalid Variable Name. How will we know we have achieved our Invalid Variable Name?

Appendix B:
"One Page" Plan from OnStrategy

Foundation

Our Mission

The mission of the University of North Texas System will be located here.

Our Core Values

Core Values will be located here.

Competitive Advantages

What we do best

Competitive Advantages will be located here.

System-Wide Strategies

How we will get there

Objectives and Action Steps

Sustainable Growth, Finances & Resources

1 UNTD: Culture of philanthropy, including sustainable giving

1.1 Establish a plan and process for fundraising

1.2 Establish annual goals for giving

1.3 Create a list of specific needs and their cost

1.4 Prepare grants for foundations

1.5 Obtain federal grants for specialized programs (e.g. TRIO)

1.6 Educate faculty and staff on fundraising

2 UNTD: A large, diverse, motivated, focused and participating student body

2.1 Enhance student support programs

2.2 Develop a sustainable, robust recruitment funnel

2.3 Partner with area high schools to foster joint enrollment

2.4 Partner with community colleges for student transfers

2.5 Improve college readiness in local ISDs

2.6 Increase both full-time equivalency enrollment and credit hours generated

2.7 Expand recruiting efforts outside the normal channels

2.8 Build regional recognition of UNT Dallas graduates' strengths and their workforce readiness

3 UNTHSC: Improve efficiency and effectiveness of organizational structure to strategically maximize educational research and clinical opportunities

3.1 Align Academies and Institutes to support strategic priorities and new initiatives

3.2 Develop FY16-17 LAR to support strategic priorities and new initiatives

3.3 Align FY16-17 operating budget and capital budget to support strategic priorities and new initiatives

4 UNTHSC: Focused growth and diversity of our research, clinical and financial portfolio

4.1 Expand private sector partnerships and joint venture opportunities to enhance collaboration and grow revenues

4.2 Better integrate institutional needs with donor interests

5 UNTHSC: Increase operational efficiencies

5.1 Develop understanding and identity benefits of adopting "lean" initiative

5.2 Explore efficiencies in revenue cycle and purchasing

6 UNTHSC: Develop business continuity program

6.1 Develop institutional business continuity plan with strategies to address gaps

7 UNT: Student Enrollment Priorities

7.1 Hire VP for Enrollment and reorganize divisions, as needed

7.2 Grow enrollment by developing overarching recruitment strategies, better marketing and communications

7.3 Improve financial aid distribution to better support recruiting goals

7.4 Support Eagle Express tuition plan students to improve retention and graduation rates

7.5 Simplify and bundle fees to increase transparency and cost predictability

7.6 Move toward minority- and Hispanic-serving institution status

8 UNT: Research and Economic Development Priorities

8.1 Develop specific strategies to support our path to Tier One; use planning implementation to "close the gaps"

8.2 Work on the graduate student tuition "problem" to improve graduate recruiting and grow Ph.D. numbers

8.3 Develop and execute proposals to optimize and expand research space

8.4 Continue to improve research support services

8.5 Better integrate teaching and research functions

8.6 Align promotion and tenure standards to our Tier One and national prominence goals

8.7 Align new program development to regional workforce needs and promising research areas

8.8 Provide better mentoring for faculty to improve promotion success,

9 UNT: President's System IT Initiatives

9.1 Financial Aid Outsourcing

Key Performance Indicators

How we measure success

Measure	Target
% of process complete	100%
% of IT initiative complete	100%
% of project complete	100%
% of initiative complete	100%
% of initiative complete	100%
# of new programs	5
	3%
	100%
% complete	

Vision

What our Organization will look like

The UNT System Vision will be included here.

Implementation

How we make strategy a habit

Be sure to bring your progress reports with detail to our monthly meetings.

						increase collaboration, and increase grant and contract activity to create a more research-active faculty 8.9 Improve research collaboration inside and outside the university	

Learning & Discovery

10 UNTS: Presidential/Chancellor Projects: IT, Strategic Plan, Business Processes, & College to Career	**11 UNTD: A critical mass of curriculum degree programs addressing societal needs, particularly for the North Texas region**	**12 UNTD: Broad-based approach to supporting and developing students, faculty and staff**	**13 UNTHSC: Expand integrative models: IPE/P, faculty development**	**14 UNTHSC: Expand and increase access to educational program offerings**	**15 UNTHSC: Develop single definition of educational quality for HSC**	**16 UNT: Academic Priorities**	**17 UNT: Research and Economic Priorities**
10.1 Execute the IT initiative to increase mobility, address chart of accounts, data management and analytics, customer service, and increase innovation. 10.2 Execute the Strategic Plan initiative to align institutions' strategic plans under four key areas and implement software to house and update the plans. 10.3 Execute the Business Processes initiative to create leadership for a customer service culture, initiate a process review with focus on LEAN operations, and develop technology to support best practices. 10.4 Execute the College to Career initiative.	11.1 Develop niche programs that will supply the D-FW workforce with professionals 11.2 Develop curriculum with partner input 11.3 Adopt innovative teaching methodologies 11.4 Create an advisory board for each school unit 11.5 Adopt, exploit alternative teaching methods 11.6 Infuse experiential learning into all degree programs	12.1 Develop a comprehensive retention plan by strengthening academic support (e.g. tutoring, advising, and the creation of a counseling center) 12.2 Explore development of UNTD sports teams 12.3 Promote involvement in student organizations and other peer-supported activities 12.4 Plan resident hall construction to establish a campus community 12.5 Provide integrated career services program 12.6 Develop broad-based tutoring program 12.7 Implement a strong e-portfolio system 12.8 Implement training programs for faculty, staff, and administrators 12.9 Establish a teaching and learning center	13.1 Integrate IPE/P core competencies into curriculum appropriate for the discipline and level of student 13.2 Create appropriate assessment tools for IPE/P competencies 13.3 Create faculty development for IPE/P 13.4 Assess current HSC faculty development programs and faculty development needs	14.1 Create new certificate and/or degree programs	15.1 Define educational quality and increase awareness with faculty and staff	16.1 Improve classroom experience, academic rigor and student learning outcomes. 16.2 Implement technologies and use data-driven approaches to assist in recruitment and retention of students. 16.3 Create a more comprehensive retention program; align academic and professional development programs. 16.4 Launch departmental assessment focused on Tier One and national prominence. 16.5 Support Eagle Express and retention efforts by expanding advising support, communicating with EE students, improving class scheduling (eliminating bottlenecks), expanding summer offerings and degree mapping to keep student on a 4-year track to graduation 16.6 Appoint Class Concierge to expedite student graduation 16.7 Better align academic and	17.1 Develop strategies for obtaining Tier One. 17.2 Optimize and expand research space. 17.3 Continue to improve research services support. 17.4 Align new program development to regional workforce needs. 17.5 Provide better mentoring for faculty. 17.6 Create a unified technology transfer and commercialization unit.

professional development programs for student success

16.8 Conduct successful SACS accreditation visit

16.9 Launch mass commencement ceremony for Spring 2015

16.10 Better infuse the creative spirit of our campus into academic programs

Quality (Outcomes & Experiences)

18 UNTD: Respect for evidence-based decisions subject to on-going assessment

18.1 Establish metrics for evidence-based decisions

18.2 Establish an evidence-based decision-making model

18.3 Use data to decide on improvements

18.4 Use evidence-based learning techniques to deliver curriculum

18.5 Use scholarship to inform curriculum

18.6 Develop continuous and systematic program and office reviews

19 UNTHSC: Define extraordinary experience and quality

19.1 Create project team to design and develop HSC extraordinary experience and outcomes program

20 UNT: Physical Infrastructure Priorities

20.1 Assess and move ahead on key renovation projects

20.2 Improve physical infrastructure, campus aesthetics

20.3 Continue and complete capital projects

20.4 Create a master plan for Greek housing

20.5 Pursue TRBs for CVAD and research buildings

20.6 Improve Facilities' pricing and service

20.7 Acquire properties in accordance with campus master plan

People & Teamwork

21 UNTD: Strategic partnerships that enhance our mission

21.1 Cultivate community college and school district partners

21.2 Create realistic community engagement plan

21.3 Enhance public and private partnerships

21.4 Develop and communicate the brand to a wide range of stakeholders

21.5 Partner to create an urban design plan bringing together the campus and adjacent areas

21.6 Implement training programs for faculty, staff and administrators

22 UNTHSC: Build people system

22.1 Implement Coaching Plan for all faculty and staff

22.2 Develop performance-based team and individual compensation structure

22.3 Develop Values-Based Implementation Teams

23 UNTHSC: Build team alignment

23.1 Develop values-based recognition program

23.2 Build engagement throughout HSC of how we are moving toward "extraordinary"

24 UNT: Operations Priorities

24.1 Make critical leadership hires

24.2 Improve operations and accountability; break down silos

24.3 Reward high-performing faculty and staff and improve mentoring and training

24.4 Work with UNT System to improve Shared Services

24.5 Use strategic planning and software to improve accountability

24.6 Reorganize Advancement to improve fundraising and grow alumni engagement

24.7 Celebrate creative, cultural, athletic and aesthetic strengths to better connect alumni and community to UNT

24.8 Work with UNT System to develop better accounting, financial, HR and student data systems; create a system-wide data governance group; improve access to critical data in these areas (dashboards, etc.)

25 UNT: President's System IT Initiatives

25.1 Emergency Notification

MINUTES

BOARD OF REGENTS
Academic Affairs and Student Success Committee
February 19-20, 2015

Thursday, February 19, 2015

The Academic Affairs and Student Success Committee of the Board of Regents of the University of North Texas System convened on Thursday, February 19, 2015 in Room 212 of Founders Hall at the University of North Texas as Dallas, Dallas, Texas with the following members in attendance: Regents Michael Bradford, Gwyn Shea, Milton Lee, and Christopher Vera.

There being a quorum present the meeting was called to order by Regent Gwen Shea, acting as Chair in the absence of Regent Silva, at 2:15 pm. The minutes of the August 21, 2014 and September 18, 2014 Academic Affairs and Student Success Committee meetings were approved on a 3-0 vote following a motion by Regent Bradford seconded by Regent Lee.

The first topic for discussion was the **Academic Affairs and Student Success Committee Scope and Role.** Discussion ensued among the committee members. Chair Shea noted that the committee would take up discussion of this topic again the following day.

Chair Shea recognized Dr. Neal Smatresk, President of UNT, who introduced the new UNT Vice President for Enrollment, Mr. Shannon Goodman who briefed the Committee on **UNT Enrollment Management: Recruiting Strategies for Resident and Non-Resident Students**. His presentation was followed by **Enrollment Management Strategies: UNTD & UNTHSC** briefings by Dr. Stephanie Holly, Vice President for Enrollment Management, UNT Dallas and Dr. Thomas Moorman, Vice President for Student Affairs, UNT Health Science Center.

There being no further business, the Committee meeting recessed at 3:07 pm until the following day.

Friday, February 20, 2015

The Academic Affairs and Student Success Committee of the Board of Regents of the University of North Texas System reconvened on Friday, February 20, 2015 in Room 712 A&B of the UNT System Building, 1901 Main St, Dallas, Texas with the following members in attendance: Regents Michael Bradford, Gwyn Shea, Milton Lee, and Christopher Vera.

There being a quorum present the meeting was called to order by Regent Gwen Shea, acting as Chair in the absence of Regent Silva, at 9:45 am.

Provost Lois Becker, UNT Dallas, presented to the Committee for consideration four new degree programs, which were considered one at a time.

19. UNTD   **Authorize a New UNT Dallas Bachelor of Arts and Bachelor of Science Degree in Biology**

Pursuant to a motion by Regent Milton Lee and seconded by Regent Michael Bradford, the Committee approved the above item on a 3-0 vote.

20. UNTD   **Authorize a New UNT Dallas Bachelor of Business Administration Degree with a major in Hospitality Management**

Pursuant to a motion by Regent Michael Bradford and seconded by Regent Milton Lee, the Committee approved the above item on a 3-0 vote.

21. UNTD   **Authorize a New UNT Dallas Bachelor of Arts Degree in Political Science**

Pursuant to a motion by Regent Milton Lee and seconded by Regent Michael Bradford, the Committee approved the above item on a 3-0 vote.

22. UNTD   **Authorize a New UNT Dallas Bachelor of Arts Degree in Public Health**

Pursuant to a motion by Regent Michael Bradford and seconded by Regent Milton Lee, the Committee approved the above item on a 3-0 vote.

Chair Shea returned to the topic of the role and scope of the Academic Affairs and Student Success committee, and asked the committee to consider the charter for the Committee.

23. UNTS   **Approval of the Academic Affairs and Student Success Committee Charter**

Pursuant to a motion by Regent Milton Lee and seconded by Regent Michael Bradford, the Committee approved the above item on a 3-0 vote.

There being no further business, the Committee meeting adjourned at 9:55 am.

Submitted By:

_____

Rosemary R. Haggett
Board Secretary

Date: _____

UNT|SYSTEM™

Overview of Academic Program Performance Assessment

Academic Affairs and Student Success Committee

Board of Regents Meeting

May 21, 2015

Rosemary Haggett, VC for Academic Affairs and Student Success

Finley Graves, UNT, Interim Provost

Tom Yorio, UNTHSC, Provost

Lois Becker, UNT Dallas, Provost

UNT|SYSTEM

Questions:

- Does the institution have a regular schedule of program assessments?

- How does the institution judge the strength of its academic programs? What metrics are used to measure success of the program?

- How are the results of program assessments used to make strategic decisions that are in keeping with the institution's mission and improve academic program performance?

Program Assessment: UNT Dallas

Assessing Program Performance

- Verify academic program rigor

- Benchmark curricula to national standards

- Use assessment results to improve instruction

Fall 2012 Transfers	Possible Range	Mean Score	
		UNT Dallas	National Sample
Total Score	400 to 500	435.41	441.59
Skills Subscores:			
Critical Thinking	100 to 130	108.32	111.15
Reading	100 to 130	115.97	117.16
Writing	100 to 130	113.18	113.73
Mathematics	100 to 130	111.21	112.71
Context-Based Subscores:			
Humanities	100 to 130	111.9	114.2
Social Sciences	100 to 130	111.88	112.89
Natural Sciences	100 to 130	112.75	114.62

Spring 2012 Rising Seniors & Seniors	Possible Range	Mean Score	
		UNT Dallas	National Sample
Total Score	400 to 500	440.81	440.81
Skills Subscores:			
Critical Thinking	100 to 130	109.88	111
Reading	100 to 130	116.19	117.22
Writing	100 to 130	116.19	117.22
Mathematics	100 to 130	113.64	112.24
Context-Based Subscores:			
Humanities	100 to 130	111.98	114.08
Social Sciences	100 to 130	113.34	112.95
Natural Sciences	100 to 130	113.83	114.6

Use of Assessment Results to Improve Instruction

General Business BBA

The majority of students in this program were failing to attain the target level for quantitative business analysis as measured on that section of the ETS Major Field Exam in Business Administration. As a result, expanded review sessions in this area were scheduled for students before taking the ETS exam.

Organizational Behavior and Human Resource Mgmt. BBA

Fewer than half of the students in this program were attaining the target level for applying disciplinary knowledge to address complex business situations from a leadership perspective. As a result, instruction in MGMT 4470 was revised to include more emphasis on leadership theories during lecture portions of the course.

Future Plans for Program Assessment

- Develop a peer review process to evaluate programs

- Closer tracking of student learning outcomes will facilitate the process

Program Assessment: UNT

SACSCOC [1]
(10-year Review Cycle)

THECB [2]
(7-year Review Cycle)

Budget/Planning

Approval Report Regarding Individual Program Reviews Transmitted

College / Program Accreditation
(See Appendix A)

Academic Program Review
(7-year Review Cycle)

Same measures

Establish Review Cycle and Provide Annual Reports

Same measures

Academic Department Classification and Annual Update [3]
(See Appendix D)

Annual Faculty-led Assessment of Student Learning for Each Degree

30 Measures Across 246 Data Points
(See Appendix B)

THECB Independent Review of Program Success on Review Standards
(See Appendix C)

Data Review by Budget Committee

Independent External Reviewer Reports

Reports Transmitted

Budget Decrease or Increase to Meet Strategic Objectives

NOTES:

1. SACSCOC (Southern Association of Colleges and Schools Commission on Colleges) is a 10-year accreditation cycle with a 13-person external review committee in addition to a 5-year interim review cycle with a 5-person external review committee.

2. The THECB (Texas Higher Education Coordinating Board) review cycle is every 7 years with 2 external reviewers.

3. Examines 20+ variables

Academic Program Review

Includes 30 measures across 246 data points. Measures include items such as:

1. Degrees awarded by degree type by year

2. Time to degree

3. Employment profile by year

4. Percent full-time students by year

5. Date of Last Review

Example of THECB Review Comments

Comments from THECB regarding your program review:

The Communication Department at the University of North Texas is to be commended on the success of its Master's program in Communication Studies and for its continuing commitment to **rigorous, high quality graduate education**. I applaud the department's ability to provide its students with what the reviewers regarded as **a good program with a regional reputation**. The **external review made several recommendations to improve the master's programs** and the department has addressed each of the consultants' concerns and recommendations. The reviewers suggested the department **encourage faculty participation in inter-disciplinary programs**, which the department noted it has already undertaken. The review suggested that the department **review faculty service commitments**, which the department admitted are heavy, but are often unavoidable. In response, the department is trying to find a way to better balance the service obligations among its faculty. It has also said that it will work with University administration to explore ways that the institution can help **identify non governmental sources of funding and assist its faculty in pursuing grants in these areas**. On a few of the items, the departmental response has taken issue with the recommendation, but in each case a clear and coherent rationale was provided that addressed the reviewers' concerns. Some departmental responses agreed with other suggestions, but acknowledged that the existence of administrative changes, budgetary constraints, or legislative restrictions have made it difficult for the department to act on the recommendations. Overall, **the program enjoys a good reputation and was positively regarded by the reviewers**. I congratulate the program and encourage it to maintain its strong commitment to the success of its students. The Coordinating Board wishes you continued success with your program.

FTSE Calculations
&
Department Ranking

COMPUTED CATEGORICAL VARIABLES CONTAIN

Department Resources Contains:	Student Success Contains:	Faculty Productivity Contains:	Instructional Productivity Contains:
• Budget	• Student Satisfaction		• Cost of Instruction
• Square Footage	• Percent of Graduation Time	• Core Faculty Scholarship	• % Full-Time
• # Core Faculty	• Grad Rate	• Grant Dollars	• Student to Faculty Ratio
• Total Recruiting Dollars	• # of Degrees Awarded		• Total SCH
• Pay to Graduate Students	• % Minority		
• Revenue	• Average SAT		
	• Retention		

FTSE Calculations
&
Department Ranking

Resources and Instructional Productivity

COMPUTED CATEGORICAL VARIABLES CONTAIN			
Department Resources Contains: • Budget • Square Footage • # Core Faculty • Total Recruiting Dollars • Pay to Graduate Students • Revenue	Student Success Contains: • Student Satisfaction • Percent of Graduation Time • Grad Rate • # of Degrees Awarded • % Minority • Average SAT • Retention	Faculty Productivity Contains: • Core Faculty Scholarship • Grant Dollars	Instructional Productivity Contains: • Cost of Instruction • % Full-Time • Student to Faculty Ratio • Total SCH
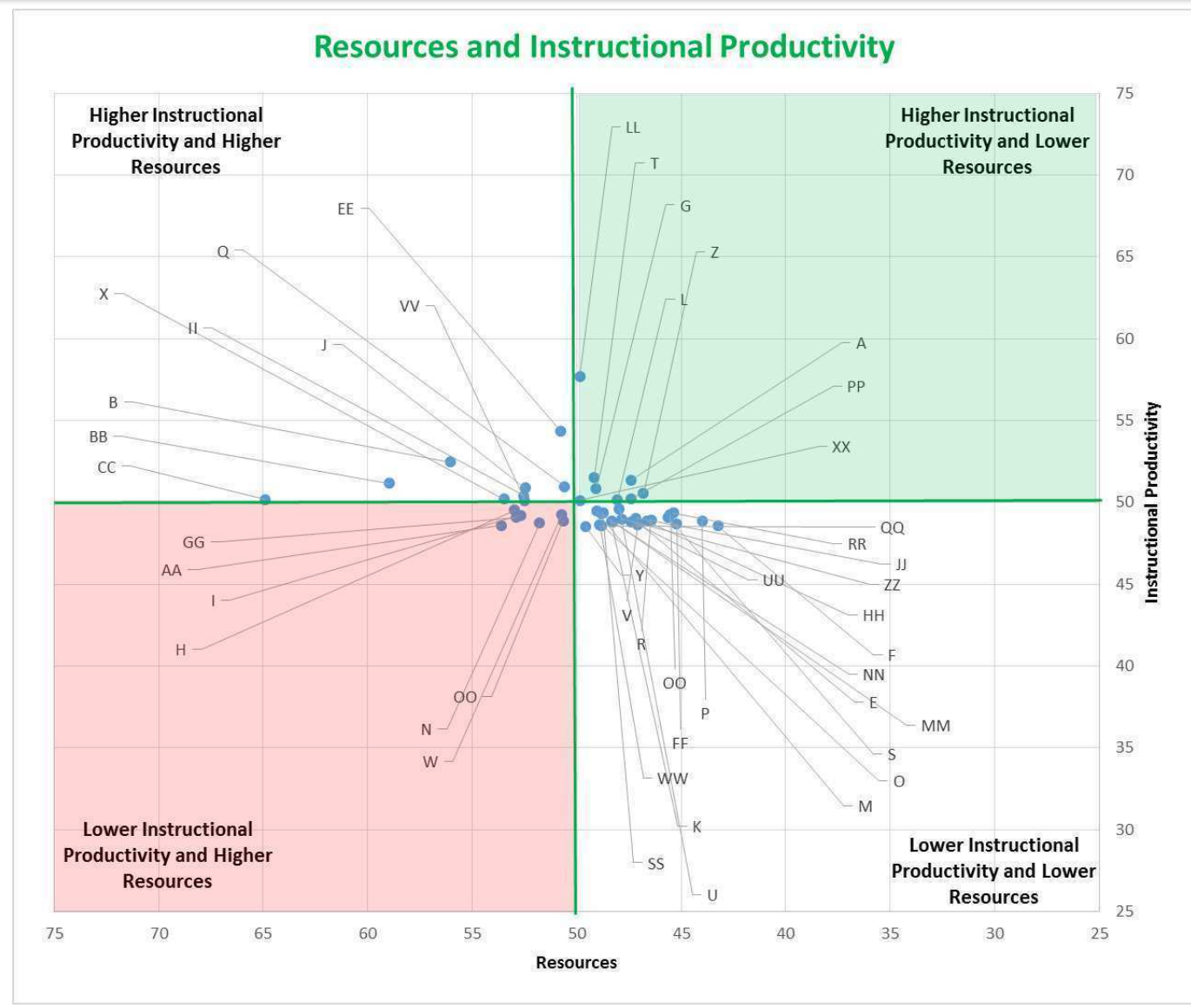
FTSE Calculations and Department Ranking

Budget/FTSE Ratio and Revenue/FTSE Ratio By Department
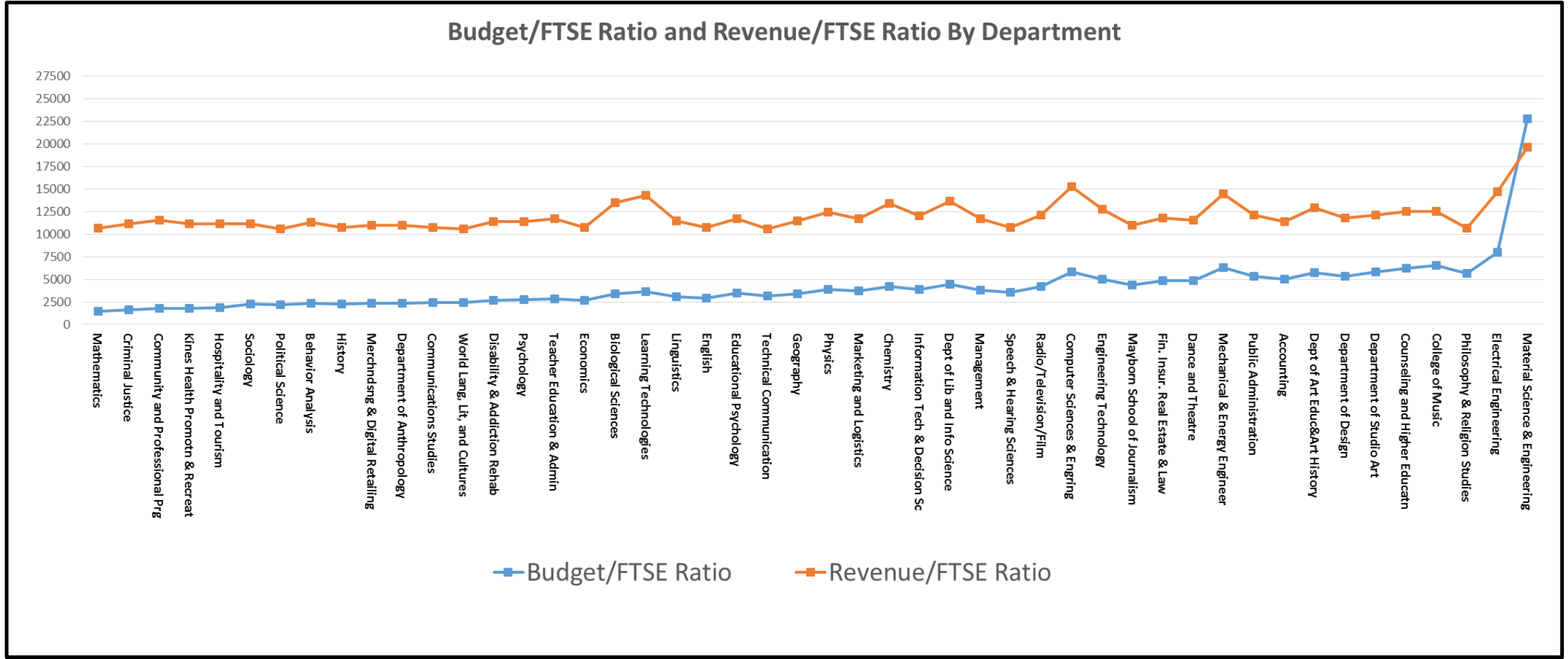
Program Assessment:
UNT Health Science Center

UNTHSC Institutional Assessment Program

UNTHSC Provost

External and Internal (APART) Teams review unit self study, an External Team site visit is conducted and a report generated. Specific questions are provided the site team to address. Specific areas and Rubric are provided to APART to assess

School/College, Department & Unit Support

Reports provided to Provost who reviews and has each unit respond to the program assessment with action plans

Unit develops action plans and enters these into TracDat

Academic Unit Response

UNTHSC Assessment Plan

Review the Following Areas of the Program:

- **Mission:** states the purpose of the degree/certificate program and aligns with the UNTHSC mission

- **Program Outcomes:** Student learning outcomes are statements that articulate the knowledge, skills, abilities, values and attitudes gained

- **Performance Measures:** methods used to evaluate each Program Outcome and the criteria indicators that describe whether the Program Outcomes are achieved

- **Targets:** benchmark (internal or external) that represents success at achieving a stated Program Outcome

UNTHSC Assessment Report

- **Assessment Results:** are report data recorded for the Performance Measures for the past fiscal year as Tables, charts, rubrics, performance (not GPA or course grades) or other means of data expression.

- **Actions to Close the Loop:** activities or changes planned in response to individual Assessment Results in order to improve performance

UNTHSC External Assessment

- Every Five Years UNTHSC conducts a comprehensive review of all academic programs and academic units including: Schools/Colleges, Departments and Support Units (Library, IT, Student Services, other Academic Support Services) using an external evaluator team.

Discussion

Technology in Teaching and Learning

Academic Affairs and Student Success Committee

Board of Regents Meeting

May 21, 2015

Dr. Rosemary Haggett
Vice Chancellor for Academic Affairs and Student Success

Questions:

- Why is technology important in teaching and learning? How is technology incorporated in teaching and learning?

- How are these methods of utilizing technology supportive of your institutional mission?

- How is the student body changing, and in what new ways is technology utilized to increase engagement with students and support the institutional mission?

UNT's focus on
Learning Enhancement

Feedback

Create

Engage

Assess

Review

Collaborate
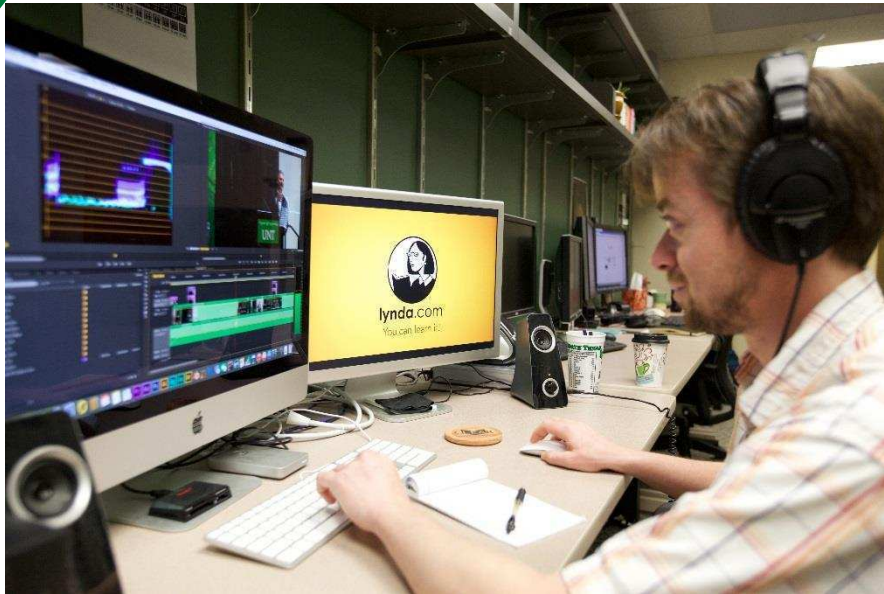
In the UNT College of Visual Art and Design, a student is assigned a video editing project, but has never used Adobe Premiere, the recommended tool. The student uses the college-provided subscription to Lynda.com to access professional, up-to-date instructional videos and quickly learn the basics necessary to complete the project.

Feedback

Create

Engage

What is your opinion?

A. Strongly Agree
B. Agree
C. Somewhat Agree
D. Neutral
E. Somewhat Disagree
F. Disagree
G. Strongly Disagree
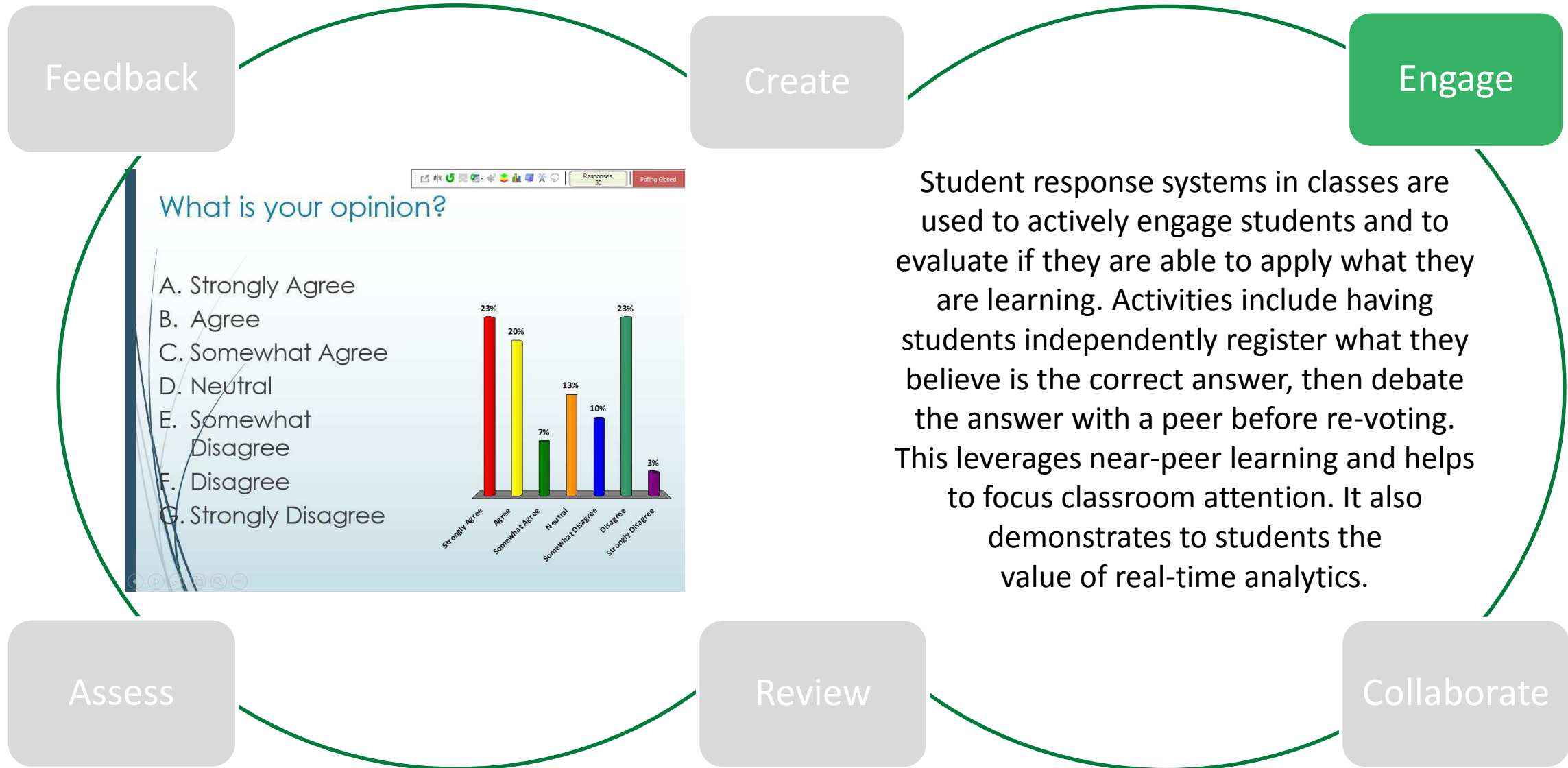
Student response systems in classes are used to actively engage students and to evaluate if they are able to apply what they are learning. Activities include having students independently register what they believe is the correct answer, then debate the answer with a peer before re-voting. This leverages near-peer learning and helps to focus classroom attention. It also demonstrates to students the value of real-time analytics.

Assess

Review

Collaborate

Feedback

Create
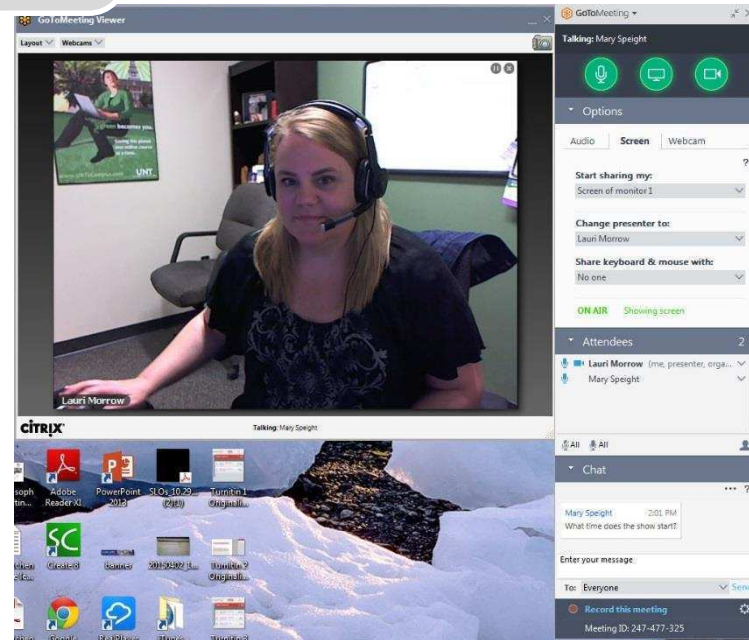
Engage

In a global logistics course, our students form teams with students at other institutions around the world to engage in a case study competition. Students develop marketable skills for participating in successful distributed project teams within an international context.

Assess

Review

Collaborate

Feedback

Create

Engage

Assess

Review

Collaborate

Recording lectures with Panopto allows students to devote more attention to thinking about what is being discussed in the classroom with the assurance that they can go back to the recording as many times as they need to for review and mastery.

Feedback

Create

Engage

Assess

Review

Collaborate

SUMMARY REPORT

ExamSoft

Chem 3

Course: Chemistry - Dr. Ron Carriveau • Instructor: N/A • Questions: 30 • Exam Takers: 50

ASSESSMENT PERFORMANCE

70%
Average Score
(21.1/30)

20%
Low Score
(6/30)

100%
High Score
(30/30)

Total Student Performance Histogram

Assessment Score Reliability (KR-20)

0.0   0.84   1.0

POOR   SATISFACTORY   GOOD

Likelihood of students repeating the same performance.

Students in courses where Examsoft assessment software is used can get timely, targeted feedback so they can focus their time specifically where improvement is needed. Students also can see how their performance compares to their peers. Faculty also receive a visual indication of the strength of their test items and whether they are effectively measuring the learning outcomes they have defined.
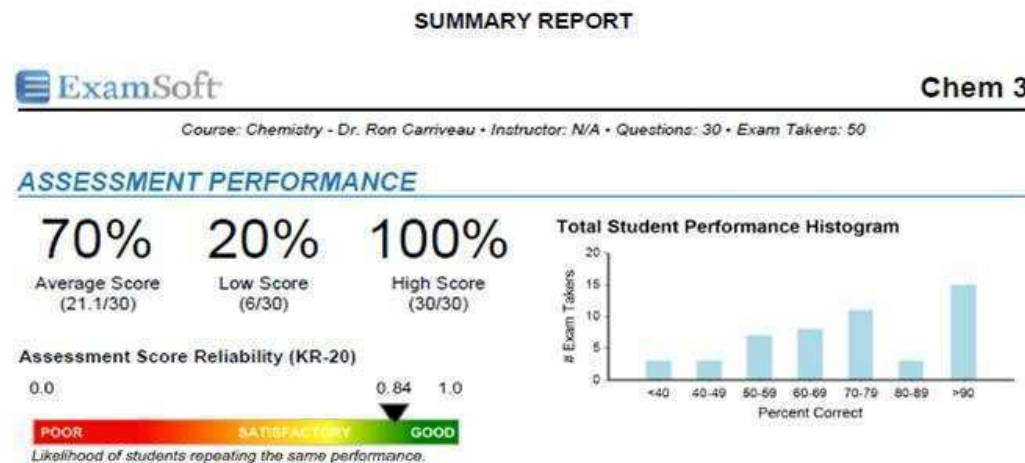
UNT Dallas' focus on
eLearning

Student Support for Online Learning

- Online Faculty & Student Helpdesk

- LMS Instructions

- Access to the Writing Center and online tutorial services through Smarthinking software

- Online Supplemental Instruction

- Strategies for Online Students – Online Student Success Videos

- Online Library Resources

The Benefit of Simulation Learning

- It improves non-technical skills such as reliability, teamwork, and communication.

- It allows deliberate practice in a safe environment.

- Students can make mistakes without dire consequences.

- The process allows for inter-professional training.

*"Create solutions for a **healthier community**."*

UNT SYSTEM™

UNT HEALTH SCIENCE CENTER

Physical Exams

Administer BCLS and ACLS

Teamwork, Communication,
Hands-on Experience, Leadership

Endotracheal Intubation

Injections

Doctors, nurses, pharmacists and clergy learn together in an ER simulation.

HSC's Areas of Innovation in Simulation

- Social work students and clergy learn how to engage families after the sim patient dies and help student doctors and nurses do the same.

- Holograms are used for learning anatomy.

In Summary

- Technology, no matter how unique the institution, is vital to teaching and learning.

- As the student body changes and becomes more adept with technology, educational institutions must do the same.

- Technology *combined with excellent teaching* wins.

Discussion

Board Briefing

Committee: Academic 5ZŁJfgŁbX
Gti XYbtiG WWgg
Date Filed: April 1, 2015

Title: Approval of UNT Tenure Recommendations

Background:

Each faculty member on the attached list of tenure recommendations has been carefully reviewed by the department-level Reappointment, Promotion, and Tenure Committee (RPTC), the department chair, the college-level RPTC, the dean, and the provost.

Financial Analysis/History:

The award of tenure carries with it the assurance of continued employment, absent the showing of good cause for termination.

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: 2015.05.05 13:25:31 -05'00'

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: 2015.05.06 17:32:59 -05'00'

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=University of North Texas
System, ou=Office of General Counsel,
email=nancy.footer@untsystem.edu, c=US
Date: 2015.05.11 16:39:50 -05'00'

Vice Chancellor/General Counsel

Schedule:

Tenure will be effective on September 1, 2015.

Recommendation:

The President recommends that the Board of Regents approve the faculty on the attached list for tenure effective September 1, 2015.

Recommended By:

O. Finley Graves

Provost and VPAA

Neal Smatresk

President

Rosemary R. Haggett

Vice Chancellor

Lee Jackson

Chancellor

Attachments Filed Electronically:

- University of North Texas Tenure Recommendations 2015

Board Order

Title: Approval of UNT Tenure Recommendations

At an official meeting of the Board of Regents of the University of North Texas System properly posted and held on May 21-22, 2015, pursuant to a motion made by Regent _____ and seconded by Regent _____, the Board approved the motion presented below:

Whereas, each faculty member on the attached list of tenure recommendations has been carefully reviewed by the department-level Reappointment, Promotion, and Tenure Committee (RPTC), the department chair, the college-level RPTC, and

Whereas, these are recommended by the Provost and Vice President for Academic Affairs, and

Whereas, "the President transmits his recommendations for tenure to the Board of Regents,"

Now, Therefore, The Board of Regents authorizes and approves the following:

1. The award of tenure to the faculty identified in the attachment to this order effective September 1, 2015.

VOTE: _____ ayes _____ nays _____ abstentions

BOARD ACTION:

Attested By: Approved By:

_____   _____
Rosemary R. Haggett, Secretary   Brint Ryan, Chairman
Board of Regents   Board of Regents

2015-2016 UNT Tenure Recommendations

Name	Current Rank	College	Department	Advanced Degree & Specialty	Notable Accomplishments
Mr. Adam Chamberlin	Assistant Professor	College of Arts and Sciences	Dance and Theatre	MFA, University of Texas at Austin, Theatrical Design	Adam Chamberlin's research and creative agenda focuses on lighting design, sound design, and technical direction in the areas of dance, opera, and theatre. Professor Chamberlin is often invited to design for prestigious venues in the theatrical community and is actively involved in the US Institute of Theatre Technology, bringing national recognition to UNT. His artistry as a designer in lighting and sound for the Department of Dance and Theatre in both dance concerts and the production of plays is an exceptional example of professional artistry within an academic environment. Professor Chamberlin teaches courses at all levels and receives highly favorable written comments from students who recognize his expertise and passion in teaching. Professor Chamberlin has submitted a $150,000 grant request for lighting technology conversion to the Mean Green Fund of the Office of Sustainability, which is currently pending.
Dr. Kyle Jensen	Assistant Professor	College of Arts and Sciences	English	PhD, Illinois State University, English Studies	Kyle Jensen's scholarship is in the areas of rhetoric, writing studies and digital technology. His goal is to create new methods for writing research and discover lost versions of rhetorical works. Dr. Jensen's first book was recently published, and he has two new books in process. He has published six articles and has another forthcoming in peer-reviewed journals. Dr. Jensen has served as the director for the UNT NUML partnership, traveling to Pakistan to establish a Writing Resource Center at the National University of Modern Languages. He continues his service as Online Editor for the peer-reviewed JAC: A Journal of Rhetoric, Culture, & Politics and has served on the advisory board of the Visual Rhetoric Lab. Dr. Jensen has received a Dorothy Foehr Huck Travel Award, an Emerging Scholar Award of the Kenneth Burke Society and four awards from UNT including the Thomas R. Preston Award for Outstanding Undergraduate Teaching. Dr. Jensen has taught a variety of courses at the undergraduate and graduate levels. His peer and student observations are consistently positive, and he has been recognized through the Thank-a-Teacher program.
Mr. Miroslav Penkov	Assistant Professor	College of Arts and Sciences	English	MFA, University of Arkansas-Fayetteville, Creative Writing	Miroslav Penkov's area of specialization is creative writing. He has published a highly successful collection of short stories that has been translated in several languages and the rights to publish sold in fourteen countries. The book received a Rolex Mentor and Protégé Arts Initiative award, and Professor Penkov was selected by Booker Prize winner Michael Ondaatje as his protégé. He has a second book under contract. Professor Penkov's evaluations have been overwhelmingly positive and his teaching score has been above the

Name	Current Rank	College	Department	Advanced Degree & Specialty	Notable Accomplishments
					department average. He received the Kesterson Award for Outstanding Graduate Teaching from his department, he has been recognized as Student Government Association Honor Professor, and his teaching has been profiled by National Public Radio. Professor Penkov has served in capacity of Fiction Editor and Editor in Chief for American Literary Review and has been an advisor with the Steering Committee for the Institute for the Advancement of the Arts (IAA) and now serves as IAA Artist in Residence. He has been the recipient of six research grants, Scholarly and Creativity Award, Institute for the Advancement of the Arts Faculty Fellowship, two Research Initiation Grants, and two Junior Faculty Summer Research Fellowships.
Dr. Jaime Rodriguez	Assistant Professor	College of Arts and Sciences	English	PhD, Harvard University, English and American Literature	Jaime Rodriguez's scholarship explores cultural interactions of United States, Mexican and Mexican American literature. Dr. Rodriguez is the author of a well-received book and several articles and essays in top-tier journals. He has a second book underway and has recently published two peer-reviewed essays and one book chapter related to that work. He has presented papers at six conferences and given one invited talk. Currently he has a grant under review at the National Endowment for the Humanities (NEH) related to the digital archiving of Mexican American history and has been the recipient of two Junior Faculty Summer Research Fellowships. Dr. Rodriguez receives student praises for his knowledge and skill as a discussion leader. He moderates panels and gives talks related to his area of expertise both within the university and the larger community. He has been active in bringing noted scholars to campus. Dr. Rodriguez was actively involved in the creation of UNT's new Latino and Mexican American Studies certificate and has launched a monthly meeting of a Dallas-Fort Worth Latino Writers Group. He has also worked with at-risk and underserved high school students, helping them prepare for college.
Dr. Kelly Wisecup	Assistant Professor	College of Arts and Sciences	English	PhD, University of Maryland-College Park, Early American Literature	Kelly Wisecup's research is in the area of Early American Literature and Culture. Dr. Wisecup has published three review essays, five book reviews, four web publications and delivered papers at twenty-four international conferences. Her book, Medical Encounters: Knowledge and Identity in Early American Literature, had research support from intramural grants, as well as grants from the Newberry Library and the NEH. Dr. Wisecup has prepared twenty new classes since joining UNT. Student comments are enthusiastic and positive, and her peer evaluation indicates highly effective pedagogy. Dr. Wisecup was awarded the Preston Award for Outstanding Undergraduate Teaching. She coordinates the American Studies Colloquium, serves as the department's Library Representative and as secretary/treasurer for the

Name	Current Rank	College	Department	Advanced Degree & Specialty	Notable Accomplishments
					Early Caribbean Society. She is involved with graduate student mentoring, departmental writing contests, and local panel memberships.
Dr. Feifei Pan	Assistant Professor	College of Arts and Sciences	Geography	PhD, Georgia Institute of Technology, Civil and Environmental Engineering	Feifei Pan is a hydrologist whose research focuses on environmental and anthropogenic factors that impact water resources. He has worked on developing an online tool for improving water use efficiency in farms, another for accurate measurements of river discharge for resource management, and the Visualizing Ecosystems for Land Management Assessment Model, which has become a standard tool that is utilized by the EPA for assessing land management. Dr. Pan has garnered support from the National Science Foundation, the Chinese Academy of Sciences, five small grants from UNT, along with a UNT Faculty Research Grant. He was also awarded the Ralph E. Prowe Junior Faculty Enhancement Award. Dr. Pan has taught a variety of undergraduate and graduate classes including a China Summer Field School. His SETE evaluations have ranked in or near the highly effective range. He is currently the major advisor for four graduate students, and two of his graduate students have co-authored publications with him. Dr. Pan serves on the Editorial Board for the Open Journal of Soil Sciences, the Journal of Agricultural Science, and the British Journal Environmental Climate Change, which highlights his reputation as an internationally recognized expert in the field of hydrology and landscape management.
Dr. Chetan Tiwari	Assistant Professor	College of Arts and Sciences	Geography	PhD, University of Iowa, Geography	Chetan Tiwari's scholarship focuses on Medical Geography, Geographic Information Science (GIS), and emergency response planning. He has developed a research program focused on developing methods for mapping the spatial distribution and prevalence of disease and spatial optimization of bio-emergency response planning strategies. Dr. Tiwari has published his research with eight referred articles in highly ranked journals, and served as co-author of five book chapters and two technical reports. His collaborative research has garnered more than $1.9 million in external funding for his research. In addition, Dr. Tiwari was awarded two UNT grants. Dr. Tiwari incorporates the latest technology into his Health GIS class, offered jointly at UNT and UNT-HSC, which has contributed to the development of a joint Masters of Science in Applied Geography-Masters of Public Health program and a Health GIS certificate offered to students on both campuses. He has coordinated the undergraduate certificate in the GIS program and has served the scientific community

Name	Current Rank	College	Department	Advanced Degree & Specialty	Notable Accomplishments
					as a peer-reviewer. He has been awarded his department's Teaching Excellence Award and mentors students through the Health and Medical Geography Research Group as well as a National Science Foundation-Research Experiences for Undergraduates (NSF-REU) program in conflict management and peace science.
Dr. Alexander Mendoza	Assistant Professor	College of Arts and Sciences	History	PhD, Texas Tech University, History	Alexander Mendoza's scholarship focuses on Tejano/Tejana history and is a Civil War historian. He has published one book, one co-edited collection, and several peer-reviewed journal articles. One of his books, currently at the publisher, adds new research regarding the Battle of Chickamauga. Dr. Mendoza has developed a graduate course, and his student reviews are quite positive. He has conducted five Special Problems courses at the graduate level and is currently on three graduate committees. He has served on the Undergraduate Curriculum, American History Textbook, and Mexican American History Committees. Dr. Mendoza has been the recipient of UNT's Junior Faculty Summer Research Support Award and has coordinated the Texas Northern Region National History Day Competition. He also serves as the Faculty Advisor for the Walter Prescott Webb Historical Society.
Dr. John Krueger	Assistant Professor	College of Arts and Sciences	Mathematics	PhD, Carnegie Mellon University, Mathematical Sciences	John Krueger is a mathematician whose research area is set theory. Dr. Krueger has published nine refereed articles in high-quality journals. He has co-authored work with internationally recognized researchers from Austria, Canada, Israel, Japan and the United Kingdom, expanding UNT's Mathematics program's international visibility. He is the recipient of two UNT Junior Faculty Summer Research Fellowships and currently has a grant under consideration with NSF. Dr. Krueger's SETE evaluations rank in the effective to highly effective range. He has worked with five students conducting special problems courses, has served as the research advisor for a graduate student, and is currently supervising a PhD student. He has contributed to the activities of the NSF-supported Research Training Grant (RTG,) supervising the summer research projects of six undergraduates. Dr. Krueger has organized the RTG undergraduate math colloquium, the undergraduate math scholar program, and chaired the organizing committee of a RTG Conference. He is a member of the American Mathematical Society and the Association for Symbolic Logic.

2015-2016 UNT Tenure Recommendations

Name	Current Rank	College	Department	Advanced Degree & Specialty	Notable Accomplishments
Mr. Jason Balas	Assistant Professor	College of Arts and Sciences	Media Arts	MFA, Ohio University, Film Production	Jason Balas' creative scholarship focuses on film production in live production, film, music, video and documentary formats. He functions on these various projects as director, writer, cinematographer, and editor. Professor Balas has served as Creative Director for the Broadcast Education Association's (BEA) Festival of Media Arts, completed four half-hour documentaries, a feature film, 10 advertising spots or film trailers, and two music videos. His work has received numerous awards. One of his feature films has been screened at eighteen festivals, and he has been the recipient of eight Telly Awards for his work with the BEA Media Arts Festival. His teaching of a special problems course that was tied to the national production of the BEA's Festival of Media Arts brought critical acclaim to UNT. Professor Balas includes his students in his production activities, placing 2nd in the Broadcast Education Association's Student Video Competition and receiving honorable mention in the Student Scriptwriting Competition-Feature Length. Professor Balas has chaired the Production Committee and he has coordinated the Location Video for the last five years.
Mr. Eugene Martin	Assistant Professor	College of Arts and Sciences	Media Arts	MFA, Temple University, Radio-TV-Film	Eugene Martin's scholarship interest is stories of inner-city youth, social justice, equality, human rights, and undocumented youth. He is nationally and internationally known as an expert in the area of documentary direction and production on these subjects. Professor Martin has directed, produced, co-edited, and/or written three feature-length films, with a fourth in progress. He has secured more than $196,000 in external funding and $20,000 from UNT. He has received several national awards, including "Best of Fest" from the Broadcast Education Association along with a UNT Junior Faculty Summer Fellowship. His theatrical play, "Shot," was performed at the Kennedy Center in Washington, D.C. Professor Martin has been a lecturer and/or presenter at national and international conferences and film festivals, and has been featured in press articles and on television programs. Professor Martin's students' films have been invited to festivals, with one winning the US and International Kodak Film School Cinematography Award. Professor Martin has been accepted into the Directors Guild of America. He is currently serving as Associate Department Chair after being a UNT Leadership Fellow.

2015-2016 UNT Tenure Recommendations

Name	Current Rank	College	Department	Advanced Degree & Specialty	Notable Accomplishments
Dr. Vladimir Drachev	Associate Professor	College of Arts and Sciences	Physics	PhD, Russian Academy of Sciences, Experimental Physics	Vladimir Drachev's research focuses on several aspects of nano-plasmonics, active nano-materials, and bio-nano-composites. Dr. Drachev is nationally recognized in the area of nano-photonics and has established a nano-optics and nano-photonics laboratory at UNT that includes fabrication as well as characterization facilities. Dr. Drachev is the recipient of two external grants as PI, one from the Air Force Research Lab and one from the Army Research Office totaling $460,000. Since his arrival at UNT, he has published six papers in peer reviewed journals including publication in Laser Photonics Review and Optics Express, both high-quality journals. He has one invited book chapter published and his work has been cited more than 4900 times. Dr. Drachev has mentored four graduate students, one TAMS student, and one postdoctoral fellow. Both his department and SETE evaluations show that he is highly effective in his teaching. He has served on the University's Nano-fabrication Clean Room Advisory Committee and he continues to serve as an associate editor for the journal Optical Materials Express.
Dr. Yuri Rostovtsev	Assistant Professor	College of Arts and Sciences	Physics	PhD, Russian Academy of Sciences, Plasma Physics and High Power Electronics	Yuri Rostovtsev's research focuses on quantum optics. He is nationally recognized in the areas of coherent radiation sources in the UV and X-ray regime, coherent spectroscopy, and nano-metamaterials. Dr. Rostovtsev has successfully published close to fifty peer reviewed papers, and his work is published in major journals. Dr. Rostovtsev has received $25,000 as the PI of a sub-contract to UNT on an NSF award to TAMU and Baylor University, and $60,000 as PI of Sandia National Lab Research Grant. He has been awarded two UNT Research Initiative Grants. His SETE evaluations are in the range from effective to highly effective. He has mentored three graduate students, with one completing their PhD. Dr. Rostovtsev has served professionally at the Texas SPIN UP regional workshop, on the program committees for the Optical Society of America and the International Society for Optical Engineering (SPIE) conferences, on the Editorial Board of Quantum Physics Letters, and has been the Editor of Coherent Phenomena. He has been referee for several journals and was named "Outstanding Referee" for Physical Review.

2015-2016 UNT Tenure Recommendations

Name	Current Rank	College	Department	Advanced Degree & Specialty	Notable Accomplishments
Dr. Jacqueline DeMeritt	Assistant Professor	College of Arts and Sciences	Political Science	PhD, Florida State University, Political Science	Jacqueline DeMeritt's research investigates reasons and remedies for political repression. She has published eight peer-reviewed articles in highly ranked journals, of which six were co-authored. She has one book chapter published and has presented her research at both national and international conferences. Dr. DeMeritt has twice received the SMU Texas Project for Human Rights Education Fellowship and has been awarded two UNT Junior Faculty Summer Research Fellowships. Dr. DeMeritt has strong teaching evaluations and has scored above a 6 on a 1-7 scale. She has developed new courses, including an undergraduate course on human rights and activism. She is currently co-chairing the doctoral dissertation for a student and has served on seven other doctoral dissertations. Dr. DeMeritt's participation on the committee, Best Paper by an Emerging Scholar for the Midwest Political Science Association, is a sign of her professional and national stature as a respected researcher.
Dr. Thomas Parsons	Associate Professor	College of Arts and Sciences	Psychology	PhD, Fuller Theological Seminary, Clinical Psychology with Neuropsychology Emphasis	Thomas Parsons' research focuses on the areas of neuropsychology and technology for the assessment and treatment of neurocognitive disorders. His virtual-reality interest bridges to the UNT Computer Science and Electrical Engineering program. Dr. Parsons has received the National Academy of Neuropsychology Early Career Achievement Award and has been named a Fellow of the National Academy of Clinical Neuropsychology. Dr. Parsons is noted as first author on seven of his thirteen refereed publications. He also has four refereed proceedings publications, nine published scientific abstracts, one book review, one book chapter published and two in press, three encyclopedia entries, and three books under contract. Dr. Parsons receives highly effective SETE ratings that place him near the top in his department. He has developed a Neuropsychology track that allows graduate students to specialize in Clinical Neuropsychology. Dr. Parsons has also developed a UNT chapter of the Association of Neuropsychology Students in Training. He has chaired one thesis proposal and defense, co-chaired three dissertation proposals, and is currently mentoring a McNair Scholar.
Dr. Camilo Ruggero	Assistant Professor	College of Arts and Sciences	Psychology	PhD, University of Miami, Clinical Psychology	Camilo Ruggero's research focuses on the assessment and diagnosis of mood disorders, particularly bipolar disorder and depression. He has published thirty-two peer-reviewed articles, twenty-one of which include his mentored students as co-authors and three letters/book reviews. He has been published in the American Journal of Psychiatry

2015-2016 UNT Tenure Recommendations

Name	Current Rank	College	Department	Advanced Degree & Specialty	Notable Accomplishments
					and JAMA Psychiatry. Dr. Ruggero has given eight invited talks and eighteen conference poster presentations. Dr. Ruggero has been successful in attracting external grants with PI and consultant roles totaling more than $199,000. Dr. Ruggero has reorganized the teaching of applied statistics to doctoral students and creating a three-semester sequence of core graduate statistics courses. His students and colleagues appreciate his clear presentation of difficult material and his positive and encouraging teaching approach. He has mentored five graduate students, fourteen undergraduates, and served in thirty-nine graduate student dissertation or thesis committees. Dr. Ruggero organized the department's first Research Day and has served as a manuscript reviewer for a number of prestigious journals.
Dr. Ryan Boettger	Assistant Professor	College of Arts and Sciences	Technical Communica-tions	PhD, Texas Tech University, Technical Communication and Rhetoric	Ryan Boettger's scholarship is dedicated to improving the technical communication curriculum and research practices in the field. He has published seven peer reviewed articles in top-tier venues, and one of the articles was runner-up for the Rudolph J. Joenk, Jr. Award. Five of these articles are co-authored, two are single authored, and he has an additional single authored article under consideration. Dr. Boettger has received his department's highest teaching score offered. His course "Technical Editing, Principles of Technical Communication, and Grants and Proposals" has resulted in his students earning $23,000 in grants from proposals generated under his tutelage. Dr. Boettger currently serves as his department's Election Judge on the Comprehensive Exam Assessment Committee, and he serves on the Executive Committee. Professionally, he serves on the Board of Permanent Reviews, Institute of Electrical and Electronics Engineers (IEEE) Transactions on Professional Communication.
Dr. Christoph Weber	Assistant Professor	College of Arts and Sciences	World Languages, Literatures, and Cultures	PhD, University of Wisconsin-Madison, Modern German Literature	Christoph Weber's scholarship is in the area of modern German Literature with a special focus on disaster narratives. Dr. Weber has a book under contract, three peer reviewed journal articles, three book chapters, six book reviews/conference proceedings and national and international conference presentations. Dr. Weber is consistently ranked among the best in the department for teaching and has received a unanimous "excellent" rating from his colleagues. His student evaluations are consistently outstanding with an overall average of 4.94 on a 5.00 scale. He has advised two undergraduate Honors theses, directed two undergraduate Honors course projects, and mentored two undergraduate conference projects. One of his students won first prize at the UNT Scholars Day competition. Dr.

2015-2016 UNT Tenure Recommendations

Name	Current Rank	College	Department	Advanced Degree & Specialty	Notable Accomplishments
					Weber has served as coordinator of the department's German section, chaired the Planning Committee for German Saturday (an outreach event for high school students in the Dallas-Fort Worth region), and judged a high school German culture and academics competition.
Dr. Divesh Ojha	Assistant Professor	College of Business	Management	PhD, Clemson University, Operations and Supply Chain Management	Divesh Ojha's scholarly work in operations management involves both modeling and empirical methods of research. He has eight publications in A-level journals, six of which have appeared in premier operations management journals, his primary area of interest. He has delivered twenty-seven presentations at national and international conferences. Dr. Ojha's research efforts resulted in his receiving two summer research grants and, the College of Business Junior Researcher of the Year Award. His Decision Sciences Institute paper has been nominated for Best Paper Award. He is currently serving as co-chair of one dissertation committee and as a member of a second. Recently he was elected to the Graduate Programs Committee, Executive Committee and as the departmental Election Judge. He has been involved as a reviewer for five top journals in his field and continues as a reviewer with two of them. He has been Track/Program Chair at the Annual Decision Sciences Institute and Production and Operations Management Society meetings.
Dr. David Nowicki	Associate Professor	College of Business	Marketing and Logistics/Engineering Technology	PhD, University of Wisconsin, Industrial and Systems Engineering	David Nowicki has rapidly developed a stream of research in the area of performance based logistics. In his career as a principal researcher or one of a team of researchers, he has generated $1.3 million in externally funded grants. Dr. Nowicki has accumulated an exemplary record in the area of scholarly publications with fifteen publications in business and engineering journals and has eight manuscripts under review. Dr. Nowicki delivers classes at the undergraduate, masters, and doctoral levels. He has developed doctoral seminars in the field and mentored doctoral students. He has also played an integral role in developing the PhD in Logistics program. Dr. Nowicki is a member of the Institute for Operations Research and the Management Sciences, Council of Supply Chain Management Professionals and Military Operations Research Society.

2015-2016 UNT Tenure Recommendations

Name	Current Rank	College	Department	Advanced Degree & Specialty	Notable Accomplishments
Dr. Qi Chen	Assistant Professor	College of Education	Educational Psychology	PhD, Texas A&M University, Educational Psychology with emphasis in Research, Measurement, and Statistics	Qi Chen's area of scholarship and teaching is quantitative methods and has a research interest in children's success in schools. She has published seventeen data based papers as well as eleven other papers, all focused on these two areas. In addition she has three other papers currently in review and seven in preparation. She has presented twenty-four papers at conferences. Dr. Chen has served as key personnel on two ongoing grants and has received two UNT internal grants. Dr. Chen actively solicits feedback from both students and her peers and utilizes this information to enhance the quality of teaching and learning in her classes. She has mentored one PhD student and has four current doctoral and two masters she advises. Dr. Chen serves as an advisor to the Center for Interdisciplinary Research and Analysis and is a member of the College Academic Affairs Committee. She is on the Editorial Advisory Board for the Journal of School Psychology and is an ad-hoc reviewer for eleven other journals. She serves as Vice Chair for the AREA Multilevel Modeling Special Interest Group.
Dr. Tao Zhang	Assistant Professor	College of Education	Kinesiology, Health Promotion, and Recreation	PhD, Louisiana State University, Kinesiology	Tao Zhang conducts research in Sport and Physical Education Pedagogy. Dr. Zhang has published fifteen refereed manuscripts, on six of which he was lead or sole author. He shares his research at professional state, regional, and national conferences, including the American College of Sports Medicine and the Society of Health and Physical Educators. Dr. Zhang invests in his students' learning and development, and his reviews indicate that he is a highly motivated and effective teacher and mentor. He has supervised masters theses and recruited the first two doctoral students in the collaborative PhD in Educational Psychology with Sport Pedagogy. Dr. Zhang's professional service includes membership on nine national and two international committees and as reviewer for over fifteen research journals. He has contributed substantially in the area of international outreach for UNT by attracting over a dozen visiting scholars including faculty and graduate students to UNT from China. He has arranged two lecture tours by our faculty to Chinese Universities.

2015-2016 UNT Tenure Recommendations

Name	Current Rank	College	Department	Advanced Degree & Specialty	Notable Accomplishments
Dr. Karthigeyan Subramaniam	Assistant Professor	College of Education	Teacher Education and Administration	PhD, University of Otago, Science Education	Karthigeyan Subramaniam's research is focused on teacher education, and he is co-PI on a five-year grant from the US Department of Education totaling $985,824. He is co-PI on two internal student mentoring grants at UNT. He has published thirteen papers of which he is sole author on eight, first on two, and co-author on three. He has presented thirty papers at national and/or international conferences. Dr. Subramaniam has chaired two dissertations and served as a committee member on four completed dissertations. He is currently chairing five dissertations and serving as a committee member on seven dissertation projects. His graduate students have been co-author on seven presentations at national conferences, and his SETE ratings are in the effective to highly effective range. He has been lead instructor for his department's science methods courses, and program facilitator for the teacher preparation program in middle school education. Dr. Subramaniam is a member of five professional organizations, and is an active reviewer of proposals for the national conferences of four of them. He is currently serving on the Editorial Board for Journal of Science Teacher Education.
Dr. Gayatri Mehta	Assistant Professor	College of Engineering	Electrical Engineering	PhD, University of Pittsburgh, Electrical and Computer Engineering	Gayatri Mehta's research has resulted in an interactive mapping game that has been ranked in the top ten Games & Apps category at the International Science and Engineering Visualization Challenge conducted by NSF and the journal Science. Dr. Mehta has received more than $700,000 in funding for her research from NSF and has published eleven journal papers and eleven conference papers in very high quality venues. Dr. Mehta has established the Reconfigurable Computing Laboratory as a platform for her teaching and research. Her SETE scores indicate she is a highly effective instructor with positive student comments. In addition, she has attracted many of the students in her classes to work with her on research projects. She has directed six masters theses, eighteen graduate projects, thirty-eight undergraduate projects, including TAMS, Summer Undergraduate Program in Engineering Research, and REU programs. Seven of her advisees have been women, which is indicative of her leadership as a role model and mentor for female engineers. Dr. Mehta serves as an associate editor for the International Journal of Computers and Application, and has served as a guest editor for the Journal of Circuits, Systems, and Computers and the International Journal of Parallel Programming. She is an active member of the Design

Name	Current Rank	College	Department	Advanced Degree & Specialty	Notable Accomplishments
					Automation Conference Committee and has served as the Publications Chair of Body Sensor Networks Conference.
Dr. Yan Wan	Assistant Professor	College of Engineering	Electrical Engineering	PhD, Washington State University, Electrical Engineering	Yan Wan has established herself as a leading researcher in large-scale dynamic networks. Her research and scholarly activities have generated almost $1 million in funding for UNT. The funded projects include NSF, National Institute of Standards and Technology (NIST), IEEE Control Systems Society, and MITRE projects. The simulator and decision-making algorithms developed by Dr. Wan are currently prototyped by the Federal Aviation Administration. Dr. Wan has worked to improve Electrical Engineering courses, which has attracted enrollment from all disciplines of the College of Engineering. She has mentored twenty-two undergraduates through seventeen different instructional activities. She has been major advisor of eighteen masters students and two PhD students, of which eleven masters and one PhD student have graduated and published papers in journals and conferences. Dr Wan serves as the core executive committee member of UNT's China Advisory Council. She is currently serving as an associate editor, Technical Program Committee member, NSF panelist, and reviewer for journals, conferences, and books. She also received the IEEE Control Society's outreach grant to involve local high school teachers to research activities at UNT.
Dr. Hualiang Zhang	Assistant Professor	College of Engineering	Electrical Engineering	PhD, Hong Kong University of Science and Technology, Electrical and Computer Engineering	Hualiang Zhang has developed the Analog, Radio Frequency, and Mixed-Signal Design Laboratory, one of the most productive and original laboratories in Electrical Engineering. He has been the PI or co-PI of ten external and internal research grants totaling more than $1.5 million. These projects are funded by multiple agencies including NSF and Department of Defense. Dr. Zhang has mentored over fifty undergraduates as an advisor for senior design projects and graduated seven masters students with theses. He is currently serving as the co-advisor for four PhD students, two masters students, and has recruited and supervised two postdoctoral research associates in his research group. His SETE scores indicate that he is a highly effective instructor, and his student comments are very positive. Dr. Zhang currently serves as the Chair of the Electrical Engineering Department website and as a guest editor, NSF panelist, Technical Program Committee member, session chair, and reviewer for journals, conferences and books. He has reviewed more than 300 papers since joining UNT.
Dr. Zhenhua Huang	Assistant Professor	College of Engineering	Engineering Technology	PhD, University of Illinois at Urbana-	Zhenhua Huang's primary research area is in structural hazard mitigation, and he has developed the Wireless Sensing Networks Structural Testing Laboratory. Dr. Huang has published eight journal

Name	Current Rank	College	Department	Advanced Degree & Specialty	Notable Accomplishments
				Champaign, Civil Engineering	articles, has three journal articles accepted, three journal articles under review, he has published nine conference proceedings and has two under review. He has been PI on an NSF/Transforming Undergraduate Education in Science, Technology, Engineering and Mathematics Award. Based on this award, he is focusing on the development of smart wireless sensor networks for structural health monitoring. He has also been PI on a NSF-Rapid Response Reseach grant, an industry grant, and a NIST-seed grant. All awards/grants total over $230,000. Dr. Huang's SETE results are highly effective in all courses. His students' comments are overwhelmingly positive, and he has been recognized by UNT's Thank-a-Teacher program. Dr. Huang is currently a member of the University Election Committee and is a past member of his departmental Graduate Program Committee. He has served on the Accreditation Board for Engineering and Technology. He is on three committees in the Structural Engineering Institute, the Structural Dynamics Committee, the Steel Bridge Committee, and the Seismic Effects Committee. He is a reviewer for four journals and has been Conference Session Chair for the SPIE Smart Structures.
Dr. Ji Hoon Song	Assistant Professor	College of Information	Learning Technologies	PhD, Pennsylvania State University, Training and Human Resource	Ji Hoon Song's scholarship focuses on Human Resource Development. He has developed four graduate courses, and his SETE scores show him to be a highly effective instructor. He is serving as the major advisor for seven doctoral students and as a committee member on four additional doctoral committees. He has assumed departmental responsibilities as the Masters Program coordinator. Dr. Song's research involves both theory and practice developing a knowledge creation practice instrument, building a learning organization, and creating a human-focused knowledge management system. Currently he has two grants pending totaling more than $280,000. Dr. Song's research has almost 500 citations. Three of his manuscripts have been awarded the Cutting Edge Research Paper Award by the Academy of Human Resources. He is a frequent ad-hoc journal reviewer.
Dr. Panayiotis Kokoras	Assistant Professor	College of Music	Composition Studies	PhD, University of York, Composition	Panayiotis Kokoras has taken the lead on coordinating two international conferences, one of which is the International Computer Music Conference that is scheduled at UNT in fall 2015. It will be the first time in over 30 years that UNT has hosted this important conference. Dr. Kokoras has had over seventy performances and has composed seven new works of which four were commissioned. He has

Name	Current Rank	College	Department	Advanced Degree & Specialty	Notable Accomplishments
					contributed to the Center for Experimental Music and Intermedia (CEMICircles) Festival, the UNT/Perot Museum event, and organized a performance of CEMI works for the OK Electric Festival in Tulsa. He has received seven international awards. He has served on the board of four professional organizations. He was a founding member of the Hellenic Electroacoustic Music Composers Association and has served as a board member and president of that association. Dr. Kokoras's course offerings have included a graduate composition seminar, a doctoral seminar on timbre, a popular course on video game music for undergraduate and graduate students, and a graduate course on music ecology that includes a collaborative component with metallurgists from the College of Visual Arts and Design (CVAD). Dr. Kokoras is committed to his students and they consider him helpful, approachable, and the provider of invaluable insight into the creative process. His SETE evaluations have been strong, and he is in high demand as a composition lesson instructor.
Mr. Nikola Ruzevic	Assistant Professor	College of Music	Instrumental Studies	MM, University of Southern California, Music in Cello Performance	Nikola Ruzevic is an internationally known musician. He has been productive in recruiting, teaching, giving public master classes, and performing as a soloist in recitals, chamber ensembles, and with orchestras. He has increased the number of graduate and Graduate Artist Certificate students in his studio significantly. Professor Ruzevic has stewardship of the large, complex, and time-consuming Chamber Music Class, involving more than one hundred students from winds, brass, string, and piano students. He has developed a website for the course, supervises the TFs, and runs two simultaneous concerts from backstage twice a semester. He has been a regular coach of the Bancroft String Quartet, which on many occasions has represented UNT externally. A number of his graduates teach in Texas high school music programs and in private studios in the Metroplex. His current students play in local orchestras including the Richardson Symphony, Plano Symphony and the Abilene Symphony. His students have been prize winners or finalists in national and international competitions. As an adjudicator, Professor Ruzevic's service is in demand for international string competitions. His service also includes workshops in local area middle and high schools, including an All-State Cello workshop. He has been awarded Special Advisor for Cultural Exchange by the Agency for Cultural Affairs Ministry of Culture-Japan and String Teacher of the Year by the Croatian String Teachers Association.

2015-2016 UNT Tenure Recommendations

Name	Current Rank	College	Department	Advanced Degree & Specialty	Notable Accomplishments
Ms. Jennifer Barnes	Assistant Professor	College of Music	Jazz Studies	MM, University of Miami, Studio Music and Jazz Performance	Jennifer Barnes has elevated the UNT Jazz Singers to new heights including an invitation to perform at the John F. Kennedy Center for the Performing Arts, in Washington, D.C. Her guidance has garnered this ensemble Outstanding Performance Awards from Downbeat Student Music. She has won an invitation to the American Choral Directors Association's national convention - an honor our Jazz Singers have never had before. Professor Barnes has revised all course materials within the vocal jazz curriculum, utilizing social media sites to promote UNT's program. Her student evaluations praise her for aural skill, vocal prowess when modeling, pervasive musicianship, and unrelenting expectations for student excellence. Professor Barnes has helped procure a major musical donation for the UNT Willis Library. The fact that this collection has been preserved and not sold is the result of Professor Barnes' diplomatic communication with her contacts in the UNT Music Library, Advancement, and Office of General Counsel. She enjoys a well-established international reputation. Her professional jazz vocal quartet, Vertical Voices, has been featured in a number of venues, and she founded the Vertical Voices Vocal Jazz Festival.
Dr. Catherine Ragland	Assistant Professor	College of Music	Music History, Theory, and Ethnomusicology	PhD, City University of New York, Ethnomusicology	Catherine Ragland is a leading authority among ethnomusicologists in the field of Texas/Mexico border music. She is in the process of developing a secondary focus on the impact of music on the cultural identity of the Basque people in Spain and France. Dr. Ragland has served as musical director of the International Accordion Festival in San Antonio, as a board member of the Mariachi Academy of New York, and as a Fellow in joint UNT/Mexican Consulate General in Dallas program. Dr. Ragland has taught six new courses and developed an online/blended World Music Cultures course jointly with professors in the Latin American Studies program. Her student evaluations and comments confirm her teaching excellence. She has been commended for recruiting graduate students nationally and internationally from diverse backgrounds. She has recruited a number of masters students that have successfully presented at competitive regional and national levels. Dr. Ragland was hired with an impressive publication portfolio and has since added three more book chapters for top tier publishers and wrote twenty-two entries for the Grove Dictionary of American Music. She was selected to represent UNT to explore further exchange programs with Mexican institutions of higher education.

2015-2016 UNT Tenure Recommendations

Name	Current Rank	College	Department	Advanced Degree & Specialty	Notable Accomplishments
Dr. Hendrik Schulze	Assistant Professor	College of Music	Music History, Theory, and Ethnomusicology	PhD, Universität Heidelberg, Musicology	Hendrik Schulze has a strong focus on 17th century music with particular interests in Italian opera, French dance, and the historio-critical editorship of musical works of that period. Dr. Schulze received an invitation from the most prestigious music publisher in Europe to prepare the critical edition of one of the major large works of the 17th century, the Monteverdi Vespers. Dr. Schulze, with permission from the publisher, collaborated with students to make this project a graduate seminar. Each student was responsible for editing one of the fourteen movements while learning about all aspects of critical editing from a work whose sources are particularly problematic. Each student is now listed as a co-editor in the published edition, with Dr. Schulze as general editor. He has opted to allocate all royalties from the publication to a scholarship fund in the College of Music. He is currently developing a similar collaborative endeavor for the production of a new edition of Monteverdi's L'incoronazione di Poppea. Dr. Schulze has appeared at a national American Musicological Society conference, and has had invitations to teach and present at universities in the US and Germany. He has developed ten new courses, taught six Special Problems Classes, and has earned the respect of students as reflected in his teaching evaluations. He has served on thirteen UNT committees and as the faculty advisor for Graduate Association of Musicologists und Theorists. He has memberships in the American Musicological Society, USA, and Society for Seventeenth-Century Music, and the International Musicological Society.
Dr. Carol Wilson	Associate Professor	College of Music	Vocal Studies	DMA, Yale University, Musical Arts	Carol Wilson has a depth of experience in both early music and in contemporary music. Dr. Wilson came to UNT with a long and highly successful operatic career. Her appearances at UNT have included performances of the music of living composers, including members of the UNT Composition faculty, and as a soloist with the UNT Baroque Orchestra. Dr. Wilson has revamped the entire vocal diction sequence with improvement in the efficiency with which these courses are delivered. Her students have been finalists in their category at regional National Association of Teachers of Singing competitions and had major roles in UNT Operas. Two of her students are teaching at area colleges/universities, and she has recruited a Toulouse Scholar to her studio. One of her top students was engaged to perform at the NATS conference and given full scholarship to the Fall Vocal Seminar run by a noted Metropolitan Opera star. Another student was given full

Name	Current Rank	College	Department	Advanced Degree & Specialty	Notable Accomplishments
					scholarship to the Vancouver International Song Institute. She has eight students who participated in the distinguished Amalfi Coast summer vocal program, singing principal roles in two opera productions. Dr. Wilson has adjudicated competitions in the Metroplex and has been invited to be a panelist and critic for a first-run new opera by a Julliard student. She sits on the Undergraduate Curriculum Committee as well as the Collaborative Piano Doctor of Musical Arts Selection Committee. She coordinates the voice area weekly studio classes and voice departmentals. She served as coordinator of hospitality for the Regional NATS conference hosted by UNT.
Dr. Traci Cihon	Assistant Professor	College of Public Affairs and Community Service	Behavior Analysis	PhD, Ohio State University, Special Education: Applied Behavior Analysis	Traci Cihon's research is focused on issues related to 1) global education and 2) the acquisition of verbal behavior in adults and children with autism. Dr. Cihon has published fourteen articles in a variety of interdisciplinary venues, broadening the impact of her work. She has added to these research foci through her collaboration with the University of Parma and the University of Norway. She was the first in her department to conceptualize, organize and implement a study abroad program in behavior analysis. Dr. Cihon's student evaluation scores place her in the highly effective category and her outcomes are among the highest in the department and college. Dr. Cihon has served as a Scholar-In-Residence and Graduate Student Advisor. She is an engaged advisor, taking a proactive role in assisting with policy revisions, revising and editing the departmental Graduate Student Manual, and meeting individually with at-risk students. She is a member of the World Affairs Council of Dallas/Fort Worth, has provided lectures and instruction to UNT International, Emerald Eagle Scholars, and Costa Rica's Tropical Agricultural Research and Higher Education Center (CATIE). Dr. Cihon has been a Consulting Editor for the Journal of Precision Teaching and Celeration and an Associate Editor for the Journal Behavior Assessment and Intervention for Children. She has also served on the editorial board of the Analysis of Verbal Behavior and the American Annals of the Deaf.
Dr. Scott Belshaw	Assistant Professor	College of Public Affairs and Community Service	Criminal Justice	PhD, Prairie View A&M University, Juvenile Justice	Scott Belshaw is the coordinator for the new online Masters of Science in Criminal Justice degree. He has built four online courses and is committed to building two more. He has chaired four thesis committees and one PHD committee. Dr. Belshaw is at the forefront of the student and faculty exchange programs and dual degree

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					collaborations that are being explored with the University of West London. He has served on the Steering Committee for the Kuehne Speaker Series on National Security and as a member of the Faculty Ambassador Program. He has served as creator and continues to serve as curriculum designer for UNT's Professional Development Institute-Private Investigation Training Academy. Dr. Belshaw's research has been on probation and community supervision issues involving both adult and juvenile offenders, and private investigation and private security. He has published thirteen refereed journal articles, five of which are in Tier One journals, he was first author on nine of these articles and sole-author on four. One of his sole-authored publications in a Tier One journal was selected for a research presentation by the journal at the national meeting of the Academy of Criminal Justice Sciences, and another was awarded the James L. Maddex, Jr. SAGE Paper of the Year Award. He has earned two research awards for his published articles. He has presented fourteen papers at regional and national conferences.
Dr. Adam Trahan	Assistant Professor	College of Public Affairs and Community Service	Criminal Justice	PhD, Indiana University, Criminal Justice	Adam Trahan's research focuses on capital punishment, with a primary emphasis on capital jury behavior and decision making. Dr. Trahan is a core faculty member in the Masters of Science in Criminal Justice program and is sole instructor for the required Advanced Criminological Theory course. He is a very effective teacher and his course evaluations reflect positive comments from students. He has completed eight directed studies and served on five thesis committees, one PhD committee, as well as an Honors thesis. Dr. Trahan has received a NextGen grant from CLEAR to transform his large Diversity Issues course and has been awarded three Junior Faculty Summer Research Fellowships. He is serving as the Graduate Advisor and Director of Graduate Programs for the department. He has served with Mentor for At-Risk Youth Mentoring Program and as faculty mentor for the UNT Serves! Connect Program. Dr. Trahan has published ten articles in refereed journals, and he has presented seven papers at regional and national conferences.
Dr. Hee Soun Jang	Assistant Professor	College of Public Affairs and Community Service	Public Administra-tion	PhD, Florida State University, Public Administration	Hee Soun Jangs research agenda in non-profit management fits with the direction of the department as part of its graduate program in public administration. Dr. Jang has published nine articles in quality journals. She is co-author of a peer-reviewed book chapter and has made juried presentations at conferences. She has one forthcoming article and one manuscript currently under review. Dr. Jang was

Name	Current Rank	College	Department	Advanced Degree & Specialty	Notable Accomplishments
					selected by students in her department for the Masters in Public Administration Professor of the Year Award. She is currently serving on six doctoral committees and a dissertation committee. Her SETE scores put her in the effective to highly effective teaching range. Dr. Jang serves as the faculty advisor for Korean Students and as the PhD department research colloquium coordinator organizing research presentations from local students and faculty as well as prominent national and international guests. Professionally, Dr. Jang has participated with the Association for Research on Nonprofit Organizations and Voluntary Action and has helped create and coordinate mentoring roundtable meetings. She has been an invited speaker at Global Leader Special Lecture Series and at Research Colloquium, both at Korean Universities.
Mr. Alexander Egner	Assistant Professor	College of Visual Arts and Design	Design	MFA, Virginia Commonwealth University, Design	Alexander Egner is a committed educator who is greatly admired by his students. He works to encourage his students to see the world through the eyes of the designer, to move forward in their thinking, and broaden their outlook on the greater world. Professor Egner's students have earned over 130 awards at the local, regional and national level with awards from the National Addy Awards in Washington, DC; national Adobe Design Achievement Awards in San Jose, CA; the Art Directors Club Awards; and the Clio Awards in New York, NY. His student's work has also been featured in CMYK Magazine. Professor Egner created Experience Passports, a series of workbooks for students to complete as a means of supplementing the standard curriculum. UNT Experience Passports won a Certificate of Typographic Excellence and will be included in Typography 34, as well as a traveling exhibition. Professor Egner's work continues to be featured in LogoLounge, a database of contemporary logo design from around the globe and he was awarded a gold medal by Graphis for his Brand Design Association of Korea and included it in the 2014 Poster Annual. Professor Egner has served on CVAD's Gallery and Visiting Artist and Scholar Committee and administrates the end of semester portfolio reviews for undergraduate communication design majors.
Ms. Laura Beard	Assistant Professor	College of Visual Arts and Design	Studio Art	MFA, University of Washington, Art with emphasis in Painting	Laura Beard has established a strong exhibition record showing in nine solo shows in commercial, non-profit and college galleries nationally and internationally. Professor Beard's work has been included in over fifteen juried and invitational shows, and she has completed two invitational residential residencies in Austria and Guatemala. Her work is included in sixteen private and seventeen

Name	Current Rank	College	Department	Advanced Degree & Specialty	Notable Accomplishments
					corporate/museum collections. Professor Beard's student opinion poll shows her to be highly effective and her peer evaluations are in the excellent range. Professor Beard mentors approximately fifteen to twenty teaching assistants and adjuncts each year while coordinating the Design I lecture series, inviting four artists to campus to speak every semester. She serves as president for the Santo Foundation to recognize and support artists. She has been an invited juror for two shows in Illinois and served as a member of the University Federation Committee. She also serves as liaison between Metroplex high schools and CVAD in her recruiting efforts.
Mr. Thorne Anderson	Assistant Professor	Mayborn School of Journalism	Journalism	MA, University of Missouri, Journalism	Thorne Anderson's scholarship focuses on the evolving field of visual journalism. Professor Anderson has created or developed six undergraduate level courses and one graduate level course. His SETE scores indicate he is a highly effective teacher who engages well with students. He has served on two thesis committees, supervised eight independent study projects, and eighteen internships. These have resulted in fifteen awards for students being supervised by him. Professor Anderson created the Heart of Mexico project, an annual collaboration with the Autonomous University where students are immersed in a Mexican community for five weeks to develop news sources and in-depth stories. This cross-disciplinary teaching venture, along with an annual grant, benefits not just the students but Professor Anderson's creative activity and UNT as well. As a documentary photographer, his work has been exhibited at the DeYoung Museum and he has created promotional and professional videos for local organizations. Professor Anderson founded Hatch, the student-run photo agency, and regularly advises this group as well as the local chapter of the News Press Photographers Association. Professor Anderson has conducted guest lectures and workshops, had five separate photo project exhibits, two museum print acquisitions, six photo publications, five multimedia publications, and thirty-three photos/publications in news outlets.

Board Briefing

Committee: Academic Affairs and
Student Success

Date Filed: April 23, 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. Sai H. Chavala received a six-year combined BA/MD degree from the University of Missouri-Kansas City, Missouri in 2001. He completed an internal medicine internship at New York University-New York and an Ophthalmology Residency at the Cole Eye Institute, Cleveland Clinic Foundation, Cleveland, Ohio. Dr. Chavala completed a Vitreoretinal Surgery Fellowship at Duke University Eye Center, Durham, North Carolina. Prior to accepting a position at UNTHSC he was an Associate Professor at the University of North Carolina (UNC), Chapel Hill where he was Director of the Laboratory for Retinal Rehabilitation on the Vitreoretinal Service. He also held positions in the North Carolina Translational and Clinical Sciences Institute, the UNC Lineberger Cancer Center and the Department of Cell and Developmental Biology. Dr. Chavala holds a Texas Medical License. He has received a number of awards, including the National Institutes of Health (NIH) Ruth L. Kirschstein National Research Award (2005), Hope for Vision New Investigator Award (2011), Research to Prevent Blindness Career Development Award (2012), and the Foundation Fighting Blindness Career Development Award (2014). He was recognized as one of America's Top Ophthalmologists in 2012 and was a finalist for the NIH New Innovator Award in 2013. Dr. Chavala has a NIH/National Eye Institute (NEI) Career Development Award (2011-2016) and has three NIH grants pending with the NIH focused on Macular Degeneration and Retinal Regeneration for Vision Rehabilitation. He has published over 30 manuscripts and remains an active vitreoretinal surgeon. His appointment as Professor started February 9, 2015 in the Department of Surgery and as the Director of Translational Research in the North Texas Eye Institute (NTEI). Dr. Chavala's appointment and recommendation for tenure was endorsed by the department faculty and chair, the Director of the NTEI, his Dean, the Provost and Executive Vice President for Academic Affairs and the President. His addition to UNTHSC will be highly complementary to the existing research focus on eye disease and will provide the first clinical investigator to the eye institute. Dr. Chavala is 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

Institution Chief Financial Officer

Janet Waldron

Vice Chancellor for Finance

Legal Review:

This item has been reviewed by General Counsel.

Nancy S. Footer

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. Sai H. Chavala.

Recommended By:

Thomas Yorio

Provost and Executive Vice President
for Academic Affairs

Michael R. Williams

President

Rosemary R. Haggett

Vice Chancellor

Lee Jackson

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 May 21-22, 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, recommend immediate tenure", and

Whereas, Dr. Chavala is an outstanding researcher and clinician, and

Whereas, Dr. Chavala 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. Sai Chavala, effective immediately.

VOTE: _____ ayes _____ nays _____ abstentions

BOARD ACTION:

Attested By: Approved By:

_____   _____
Rosemary R. Haggett, Secretary   Brint Ryan, Chairman
Board of Regents   Board of Regents

Board Briefing

Committee: Consent

Date Filed: May 20, 2015

Title: Approval of Tenure Recommendation for UNT Dallas Faculty

Background:

In accordance with the University of North Texas at Dallas Policy 6.009 Tenure and/or Promotion Review, "each tenure-track assistant professor shall be reviewed for tenure based upon the strength of his or her application for tenure no later than during the sixth year of service. Each faculty member is carefully reviewed by the school chair, the Dean of the School and the University Tenure and Promotion Committee, and these are recommended by the Provost and Senior Vice President for Academic Affairs with concurrence of the President."

Dr. Steven Arxer, Ph.D., was hired September 1, 2010 as Assistant Professor of Sociology. Dr. Arxer earned his B.S. from Barry University, his M.A. from University of Miami and his Ph.D. from University of Florida. Dr. Arxer came to UNT Dallas from Belmont Abbey College where he served as Assistant Professor of Sociology. Dr. Arxer also served as a Teaching Assistant at the University of Florida and a Research Assistant at the University of Miami. Since coming to UNT Dallas, Dr. Arxer has served as Chair for Sociology and as Assistant Dean in the College of Liberal Arts and Sciences. Dr. Arxer is seen as knowledgeable, articulate and thorough with excellent classroom presentation based on his evaluations by students and colleagues. He has published four peer-reviewed journal articles, six peer-reviewed book chapters and one book and presented five conference papers. Dr. Arxer has served on several key search committees. He serves the larger Dallas area with his work as a board member of Friends of Dallas Public Library and as Co-Director of the Family Literacy Program at the Hampton-Illinois Branch Library in Dallas.

Dr. Isaura Flores was hired September 1, 2011 as Assistant Professor of Business Entrepreneurship. She earned her B.S., M.B.A, and Ph.D from Instituto Technologico de Estudious Superiores de Monterrey (Monterrey Tech), Mexico. Dr. Flores came to UNT Dallas from The University of Texas at Tyler where she served as Assistant Professor and Visiting Professor of Management. Dr. Flores has been identified as a teacher who brings a wealth of knowledge to the classroom. She is well organized and presents materials in a logical sequence. Since coming to UNT Dallas, Flores has published nine articles in peer-reviewed academic journals and made ten conference presentations. Dr. Flores has two articles currently submitted to publications. In October 2014, Dr. Flores created "The Big Idea" event. Students were invited to submit business ideas which were judged by a panel of Dallas-based entrepreneurs and awarded money for first, second and third place.Seventeen students (both individual and groups) entered the competition. Dr. Flores served as Interim Dean of the School of Business in 2014 and is presently serving as Assistant Dean of the School of Business.

Dr. A. Banu Goktan Bilhan was hired September 1, 2010 as Assistant Professor of Business HR Management/Organizational Behavior. Dr. Goktan earned her BA from Middle East Technical University, M.B.A. from Dokuz Eylul University and her Ph.D. from the University of North Texas. Dr. Goktan has served as an Instructional Assistant Professor at UNT Dallas, and Adjunct

Professor at University of Texas at Dallas. Dr. Goktan has been identified as an excellent teacher with clearly organized courses and instruction that integrates lectures with discussion which is enhanced by the use of technology. Her students consistently rank her teaching style as excellent. Her research includes twelve referred journal articles since coming to UNT Dallas as well as two manuscripts under review and thirteen conference presentations. In early 2015 Dr. Goktan was instrumental in organizing a "reunion" of over 70 MBA graduates of UNT Dallas. The event was a great success and helped establish an alumnae group on campus.

Dr. Noureen Khan was hired September 1, 2010 as Assistant Professor of Mathematics. Dr. Khan earned her M.S. and Ph.D. from the University of Texas at Dallas. Prior to coming to UNT Dallas, Dr. Khan served as a graduate teaching assistant at the University of Texas at Dallas. Dr. Khan is described as a teacher who comes to class prepared, uses multimedia technology effectively and engages her students in the learning process. She is very supportive of the online teaching initiative and has developed both hybrid and online courses. Since coming to UNT Dallas, Dr. Khan has seven refereed publications, two papers under review in peer-reviewed journals and has presented as keynote speaker and session panelist two conferences and has presented at eleven national and international conferences. Dr. Khan has been principal investigator for five grants to include the National Research Experience for Undergraduate Program, awarded by the Mathematical Association of America, National Science Foundation, and the National Security Agency, the College and Career Readiness Initiative Faculty Collaboration in Mathematics award, and the Mathematics Research Communities Scholars Award. Dr. Khan is currently the faculty advisor to the Mathematics Club on campus and has served on many committees and councils on campus.

Dr. Subhro Mitra was hired September 1, 2010 as Assistant Professor of Business Logistics and Supply Chain. Dr. Mitra earned his B.S. in Civil Engineering from North Bengal University in India, his MBA in Marketing from Calcutta University and his Ph.D. in Transportation and Logistics from North Dakota State University. Prior to coming to UNT Dallas, Dr. Mitra was an associate research fellow at North Dakota State University. Dr. Mitra has been acknowledged as an excellent teacher. His students note that he is well-prepared and classes are delivered in a highly effective manner. He regularly offers independent studies and directs many internships in logistics and supply chain management. Dr. Mitra had four co-authored journal articles published or accepted for publication in 2014, along with numerous conference papers accepted for presentation at international conferences. He is diligent in building relationships with companies for the purpose of developing internships and exposing the business community to UNT Dallas students.

After review of each candidate's qualifications by the UNT Dallas Tenure and Promotion committee, the UNT Dallas Provost, Dr. Lois Becker, recommended that tenure be granted to Dr. Steven Arxer, Dr. Isaura Flores, Dr. A. Banu Goktan, Dr. Noureen Khan and Dr. Subhro Mitra. 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: 2015.05.04 16:14:43 -05'00'

Institution Chief Financial Officer

Janet Waldron

Vice Chancellor for Finance

Legal Review:

This item has been reviewed by General Counsel.

Nancy S. Footer

Vice Chancellor/General Counsel

Schedule:

Tenure and promotion will be effective September 1, 2015.

Recommendation:

The President recommends that the Board of Regents authorize and approve the following faculty for tenure effective September 1, 2015:

1. Dr. Steven Arxer
2. Dr. Isaura Flores
3. Dr. Banu Goktan
4. Dr. Noureen Khan
5. Dr. Subhro Mitra

Recommended By:

Lois Becker

Provost

Ronald T. Brown

President

Rosemary R. Haggett

Vice Chancellor

Lee Jackson

Chancellor

Board Order

Title: Approval of Tenure Recommendation for UNT Dallas Faculty

At an official meeting of the Board of Regents of the University of North Texas System properly posted and held on May 21-22, 2015, pursuant to a motion made by Regent _____ and seconded by Regent _____, the Board approved the motion presented below:

Whereas, each faculty member on the attached list of tenure recommendations has been carefully reviewed by the school chair, the Dean of the School and the University Tenure and Promotion Committee, and

Whereas, these are recommended by the Provost and Senior Vice President for Academic Affairs, and

Whereas, the President transmits his recommendations for tenure to the Board of Regents,

Now, Therefore, The Board of Regents authorizes and approves the following faculty for tenure effective September 1, 2015:

1. Dr. Steven Arxer

2. Dr. Isaura Flores

3. Dr. Banu Goktan

4. Dr. Noureen Khan

5. Dr. Subhro Mitra

VOTE: _____ ayes _____ nays _____ abstentions

BOARD ACTION:

Attested By: Approved By:

_____   _____
Rosemary R. Haggett, Secretary   Brint Ryan, Chairman
Board of Regents   Board of Regents

Board Briefing

Committee: Academic Affairs and Student Success

Date Filed: April 8, 2015

Title: Authorize a New UNT Dallas Master of Science Degree in Forensic Accounting

Background:

This graduate program prepares students for a career in the field of forensic accounting. Students may earn the MS degree or a master level certificate to prepare for work in such areas as internal auditing, financial forensics, public accounting, and fraud investigation. Upon successful completion of the program and depending upon their prior background, students may be eligible to sit for various professional examinations including the CPA (Certified Public Accountant), CFE (Certified Fraud Examiner), CFF (Certified in Financial Forensics) and CIA (Certified Internal Auditor).

Financial Analysis/History:

The forensic accounting program described in this proposal is not expected to require additional facility or significant equipment cost to the university. Equipment (i.e. computer) needs per new faculty member is less than $1,000. UNT Dallas will use existing classrooms at UCD, computer labs, and library collections (including accessing online via UNT Denton library) to support courses associated with the forensic accounting program.

UNT Dallas currently employs three accounting faculty (one full-time associate, one full-time lecturer and a part-time tenured professor). Resources are available to hire an additional full-time tenure instructor once this program is approved. Moreover, an ample supply of Doctoral qualified (J.D. or PhD) are in the Dallas area to bring their experience in forensic accounting into the classroom as adjunct professors, including IRS special agents and other law enforcement officials. Assuming demand has been realized, another full-time instructor will be hired in year three to support the program. Total cost of new faculty hires over the first five years of the program is estimated to be $991,000. Estimated revenue from the program over the first five years (formula funding and designated tuition) will be $1,660,320, more than adequate to cover the costs.

Dan Edelman

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DN: cn=Dan Edelman, o=UNT Dallas, ou,
email=Daniel.Edelman@untdallas.edu,
c=US
Date: 2015.05.04 16:16:20 -05'00'

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: 2015.05.06 17:35:48 -05'00'

Vice Chancellor for Finance

Legal Review:

This item has been reviewed by General Counsel.

Nancy S. Footer

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 2016.

Recommendation:

The President recommends that the Board of Regents approve the authorization of a new Master of Science in Forensic Accounting.

Recommended By:

Lois Becker

Provost

Ronald T. Brown

President

Rosemary R. Haggett

Vice Chancellor

Lee Jackson

Chancellor

Attachments Filed Electronically:

- THECB Certification Form for New Bachelor's and Master's Programs

Board Order

Title: Authorize a New UNT Dallas Master of Science Degree in Forensic Accounting

At an official meeting of the Board of Regents of the University of North Texas System properly posted and held on May 21-22, 2015, pursuant to a motion made by Regent _____ and seconded by Regent _____ , the Board approved the motion presented below:

Whereas, The Master of Science Degree in Forensic Accounting will prepare students for a career in the field of forensic accounting. Students may earn the MS degree or a master level certificate to prepare for work in such areas as internal auditing, financial forensics, public accounting, and fraud investigation, and

Whereas, The job market need for the proposed forensic accounting program is driven by both continued strong market demand for CPAs and by growth in the niche market of forensic accounting, and

Whereas, Graduates of specialized forensic accounting programs are highly recruited by a variety of accounting, governmental and private organizations around the world. Sources, including the U.S. Bureau of Labor Statistics, cite forensic accounting as the fastest growing niche market in the accounting profession,

Now, Therefore, The Board of Regents authorizes and approves the following:

1. The proposed Master of Science in Forensic Accounting and authorizes the Provost and Senior Vice President of 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   Brint Ryan, Chairman
Board of Regents   Board of Regents

Certification Form for New Bachelor's and Master's Programs
Texas Higher Education Coordinating Board

Administrative Information

1. Institution: University of North Texas at Dallas

2. Program Name: Master of Science in Forensic Accounting

3. Proposed CIP Code: 52.0301.00 16

4. Number of Required Semester Credit Hours (SCHs)[1]: 30

5. Administrative Unit: School of Business

6. Delivery Mode: Face to Face

7. Implementation Date: Fall 2015

8. Contact Person:
   Name: Dr. Daniel Edelman
   Title: Professor of Accounting
   E-mail: Daniel.Edelman @untdallas.edu
   Phone: 972-338-1425

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[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   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

![UNT System logo]

Board Briefing

Committee: Academic Affairs and Student Success

Date Filed: April 8, 2015

Title: Authorize a New UNT Dallas Bachelor of Arts Degree with a Major in Communication & Technology

Background:

This undergraduate program in Communication & Technology introduces students to the art and practice of digital communication in a new media environment. Culminating in a Bachelor of Arts degree in Communication & Technology, this is a program of study for liberal arts students and those desiring work in such areas as digital media production, advertising, digital media sales, social media, public relations, sports broadcasting, event planning, sports promotions, entertainment programming, television, and radio. The goal of the UNT Dallas Communication & Technology program is to produce career-ready graduates in digital production, sports and entertainment broadcasting and promotion, and strategic communication. To this end, this new major will:

1. draw on rigorous, applied communication instruction to help students achieve excellence
2. promote collaboration and teamwork in the creative process
3. encourage media literacy and social responsibility in communication practices
4. develop internship experiences that help students build digital communication competencies and productive professional networks.

This major will integrate training in social media and digital competency into other popular and useful areas of mass communication. As the fifth largest media market in the country, home to major sports and entertainment entities, and a national business hub, Dallas-Fort Worth is broadly known as a center of innovation and fiscal prosperity. UNT Dallas seeks to offer contemporary and cutting-edge educational opportunities that prepare communication students to participate successfully in this environment.

The 120 credit hour Communications and Technology degree program requires majors to select one of three emphasis areas (digital production, sports and entertainment communication, or strategic communication), complete the core for that emphasis area, complete the core for the Communications and Technology major, and select four courses from the list of prescribed electives. The curriculum emphasizes the program's commitment to competency in social media and digital production and also allows students to build additional expertise through the completion of topical and relevant electives.

Financial Analysis/History:

UNT Dallas is in the process of hiring three new faculty members (one lecturer and two assistant professors) in Communications and Technology to support this new program. UNT Dallas expects

to hire two additional lecturers, one in Year 3 and the second in Year 4 of the program. The estimated total cost of new faculty hires for the first five years of the program is $1,616,986.

The Communication & Technology program is not expected to require additional facility or equipment cost to the university in its first year. During this initial stage of development, UNTD will use existing classrooms and computer labs to support courses associated with the major. UNT Dallas plans to eventually add new field equipment (Year 2), a 24-station multipurpose computer lab (Year 3), and a production studio (Year 4) to support the major, with a total cost of $163,800. Needed library material and faculty development costs are estimated to be $21,500.

The total new cost of the program over the first five years of the program is estimated to be $1,802,286. The program will be supported through the new formula funding and designated tuition anticipated to be $3,115,571. HEAF funding and private donations will also support 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: 2015.05.04 16:17:34 -05'00'

_____
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: 2015.05.06 17:36:54 -05'00'

_____
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=University of North
Texas System, ou=Office of General Counsel,
email=nancy.footer@untsystem.edu, c=US
Date: 2015.05.11 16:42:10 -05'00'

_____
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 with a major in Communication & Technology.

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: 2015.05.07 14:19:03 -05'00'

_____
President

Rosemary R. Haggett

Vice Chancellor

Lee Jackson

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 with a Major in Communication & Technology

At an official meeting of the Board of Regents of the University of North Texas System properly posted and held on May 21-22, 2015, pursuant to a motion made by Regent _____ and seconded by Regent _____, the Board approved the motion presented below:

Whereas, the Communication and Technology program is a field of study for liberal arts students and those desiring work in such areas as digital media production, advertising, digital media sales, social media, public relations, sports broadcasting, event planning, sports promotions, entertainment programming, television, and radio, and

Whereas, Communication and Technology majors can choose from a range of career paths that draw from undergraduate training in the communication discipline. Among others, these careers include business, electronic media, and public relations, and

Whereas, Dallas-Fort Worth is the fifth largest media market and presents a workforce need for employees with the knowledge and skills provided to students by the Communication & Technology major,

Now, Therefore, The Board of Regents authorizes and approves the following:

1. The Proposed Bachelor of Arts with a major in Communication & Technology and authorizes the Provost and Senior Vice President for 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   Brint Ryan, Chairman
Board of Regents   Board of Regents

Certification Form for New Bachelor's and Master's Programs
Texas Higher Education Coordinating Board

<u>Directions</u>: 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.

<u>Information</u>: Contact the Division of Academic Quality and Workforce at 512/427-6200 for more information.

Administrative Information

1. <u>Institution</u>:   University of North Texas at Dallas

2. <u>Program Name</u>: Bachelor of Arts in Communication and Technology

3. <u>Proposed CIP Code</u>: 09.0702.0010

4. <u>Number of Required Semester Credit Hours (SCHs)</u>[1]: 120

5. <u>Administrative Unit</u>: Department of Communication and Languages in the School of Liberal Arts and Sciences

6. <u>Delivery Mode</u>: Face to Face

7. <u>Implementation Date</u>: Fall 2015

8. <u>Contact Person</u>:
   Name: Dr. Glenda Balas
   Title: Dean, Liberal Arts and Sciences
   E-mail: Glenda.Balas@untdallas.edu
   Phone: 972-338-1526

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[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   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

UNT|SYSTEM

MINUTES

BOARD OF REGENTS
Audit Committee
December 15, 2014

The Audit Committee of the Board of Regents of the University of North Texas System convened on Monday, December 15, 2014 in Room 712 of the UNT System building, Dallas, Texas with the following members in attendance: Steve Mitchell, Don Potts, and Al Silva.

There being a quorum present the meeting of the Audit Committee was called to order by Chairman Steve Mitchell at 8:01 am. In accordance with Texas Government Code Section 551.074, Chairman Mitchell moved the Audit Committee into Executive Session in Room 711 of the UNT System building at 8:02 am.

The Audit Committee reconvened in Open Session in Room 712 at 9:15 am. There were no items to consider from Executive Session.

There being no further business, the Committee meeting adjourned at 9:16 am.

Submitted By:

_____
Rosemary R. Haggett
Board Secretary

Date: _____

UNT | SYSTEM™

MINUTES

BOARD OF REGENTS
Audit Committee
February 19-20, 2015

Thursday, February 19, 2015

The Audit Committee of the Board of Regents of the University of North Texas System convened on Thursday, February 19, 2015 in Room 212 of Founders Hall at the University of North Texas at Dallas, Dallas, Texas with the following members and temporarily-appointed member in attendance: Regents, Steve Mitchell, Don Pot, and Glen Whitley.

There being a quorum present, the meeting was called to order by Chair Mitchell at 9:30 am. The minutes of the August 21, 2014 Audit Committee meeting were approved on a 3-0 vote following a motion by Regent Whitley seconded by Regent Potts.

The first topic for discussion was the **Audit Committee Scope and Role.** Discussion ensued among the committee members. Chair Mitchell noted that the committee would take up discussion of this topic again the following day.

Chair Mitchell introduced Ben Kohnle of the accounting firm, Grant Thornton. Mr. Kohnle discussed the **Upcoming External Audit of FY14 Consolidated Financial Report**.

Chair Mitchell recognized Interim Chief Internal Auditor Steve Goodson who introduced Shawn Kilchrist. Mr. Kilchrist presented a briefing entitled, **Discussion of the Roles of Internal and External Audit.**

The final briefing of the morning, **Internal Audit Report of Audit Activities February 2015**, was given by Interim Chief Internal Auditor, Steve Goodson.

It was noted that there were three Background Reports for the Committee's information.

- **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**

There being no further business, the Committee meeting recessed at 10:28 am until the following day.

Friday, February 20, 2015

The Audit Committee of the Board of Regents of the University of North Texas System reconvened on Friday, February 20, 2015 in Room 712 A&B of the UNT System Building, 1901 Main St, Dallas, Texas with the following members in attendance: Regents Steve Mitchell, Don Potts, and Rusty Reid.

There being a quorum present the meeting was called to order by Chair Mitchell at 10:15 am.

The committee had three action items, which they considered one at a time.

The first action item was presented by Interim Chief Internal, Auditor Steve Goodson.

29. UNTS   Approval of UNT System Internal Audit Charter

Pursuant to a motion by Regent Rusty Reid and seconded by Regent Don Potts, the Committee approved the above item on a 3-0 vote.

Mr. Goodson presented the next item to the Committee.

30. UNTS   Approval of UNT System Internal Audit Strategic Plan

After discussion, a motion was made by Regent Rusty Reed to table the item indefinitely because of the bold nature of the plan and its significant fiscal impact. Regent Potts seconded the motion. The motion to table passed on a 3-0 vote.

The last action item for consideration was approval of the revisions to the Audit Committee charter.

31. UNTS   Approval of Revisions to the Audit Committee Charter

Pursuant to a motion by Regent Don Potts and seconded by Regent Rusty Reid, the Committee approved the above item on a 3-0 vote.

There being no further business, the Committee meeting adjourned at 10:46 am.

Submitted By:

_____

Rosemary R. Haggett
Board Secretary

Date: _____

Internal Audit
Report of Audit Activities
May 2015

Steve Goodson, Interim Chief Internal Auditor

Activities reflected within are as of March 31, 2015

Audit Reports Issued

UNT System
- UNT System Benefits Funding Proportionality Analysis
- American Recovery and Reinvestment Act of 2009 (ARRA) Investigation

UNT
- Contemporary Arab Muslim Cultural Studies Institute (CAMCSI) Investigation
- UNT International Student Fees Investigation

UNT Health Science Center
- UNT HSC Benefits Funding Proportionality Analysis

UNT Dallas
- UNT Dallas Benefits Funding Proportionality Analysis

Activities and Initiatives

In Process

- Facilitating external audit of Cancer Prevention and Research Institute of Texas (CPRIT) Grants
- Consolidated Hotline System Implementation
- Co-sourced Project for a Compliance Program Review
- External Audit Recommendations Database Development
- Recruiting Efforts
- Annual Risk Assessment/Audit Plan
- HSC Foundation Follow-up
- Financial Transformation/PeopleSoft

Completed

- Internal Audit Capabilities Assessment (Deloitte)
- Mock Audit

System Administration Recommendations Completed this Quarter

Report No.	Report Name	Number of Recommendations
High		
14-010	Bank Account Authorization	1
14-002	Fiscal Year 2013 Investments Review	1

System Administration Recommendations Past Due

Report No.	Report Name	Recommendations Past Due	Number of Months Past Due	Revised Expected Implementation Date
High				
14-010	Bank Account Authorization Review	2	8	August 31, 2015
Moderate				
14-010	Bank Account Authorization Review	1	8	August 31, 2015
14-002	Fiscal Year 2013 Investments Review	1	4	August 31, 2015

UNT Recommendations Completed this Quarter

Report No.	Report Name	Number of Recommendations
High		
14-023	Adjusting Journal Entry Investigation	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	9	7	May 31, 2015, August 31, 2015
14-001	NCAA Agreed Upon Procedures	2	12	August 31, 2015
Moderate				
12-021	Employment Waiver Review	1	19	June 1, 2015
Low				
12-024	Student Worker Review	2	18	August 31, 2015
14-001	NCAA Agreed Upon Procedures	1	13	August 31, 2015
***Withdrawn**				
14-001	NCAA Agreed Upon Procedures	2		

*Upon reviewing the criteria used for making these recommendations, Internal Audit determined it was not supported and is withdrawing the recommendations.

UNT HSC Recommendations Completed this Quarter

Report No.	Report Name	Number of Recommendations
High		
13-005	UNT Health Revenue Cycle Back Office Review	2

UNT HSC Recommendations Past Due

Report No.	Report Name	Recommendations Past Due	Number of Months Past Due	Revised Expected Implementation Date
Low				
09-011	Advancement Office Follow-Up Review	2	28	September 30, 2015

UNT|SYSTEM™

UNT Dallas Recommendations Completed this Quarter

Report No.	Report Name	Number of Recommendations
Moderate		
12-025	Mountain View Grant Investigation	1

System Administration

Management Action Status Summary

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

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:	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.		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. We commend management for swiftly addressing the control issues identified in this observation by immediately implementing an interim policy. Internal Audit will consider this recommendation to be fully implemented when the interim policy has been adopted as final formal policy. Expected Implementation Date: August 31, 2015

	Risk Level:	High	Months Past Due	8

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.		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	FFully Implemented. The DDirector of FFinance and AAdministrative Systems in IT Shared Services confirmed that the system will no longer allow an individual to approve a journal entry they have created. In a continuing effort to address other segregation of duties issues, the EIS Security Remediation Project is underway. In addition, Internal Audit plans to consider a review of rights and roles in the Annual Risk Assessment.

	Risk Level:	High	Months Past Due	8

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:		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	In process, Partially Implemented. We commend management for swiftly addressing the control issues identified in this observation by immediately implementing an iterim policy. Internal Audit will consider this recommendation to be fully implemented when the interim policy has been adopted as final formal policy.

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.	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 Individual Responsible for Implementation: VC for Finance	ExExpected Implementation Date: August 31, 2015 2

Risk Level:	High	Months Past Due	8

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:	Impact	Response	Implementation
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.	Implementation will help ensure that Board of Regents expectations are met, bank deposits are safeguarded, and any favorable terms are in force.	*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*	Fully Implemented

Risk Level:	High	Months Past Due	0

1525 SYS 2/3/2015 **Cell Phone Taxability**

High Level Objective:

Observations and Recommendations:	Impact	Response	Implementation
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.	Implementation will assist in assuring compliance with IRS regulations.	**Person responsible for implementation:** Janet Waldron, Vice Chancellor for Finance **Planned Implementation Date: August 31, 2015**	In Process, Partially Implemented. The CFO's from each component have agreed to treat cell phone allowances as taxable. Expected Implementation Date: August 31,2015

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

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:	Impact	Response	Implementation
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.		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	In Process, Partially Implemented. A policy has been developed and is awaiting final approval. Expected Implementation Date: August 31, 2015

Risk Level: **Moderate**   Months Past Due   8

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:	Impact	Response	Implementation
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.	Implementation will assure compliance with UNT System Regulation, 08.2000.	*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**	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 <u>calendar</u> 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	4

University of North Texas

Management Action Status Summary

Post Audit Review Status Report
University of North Texas
As of March 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:	Impact	Response	Implementation
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	Implementation will assist in assuring compliance with IRS regulations.	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	BSC has consulted with the Office of General Counsel and provided information to Internal Audit. Internal Audit is obtaining clarification from The Office of General Counsel before determining the whether the recommendation is fully implemented. Expected Implementation Date: August 31, 2015

	Risk Level:	High		Months Past Due	12

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:	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 continue to develop a written standard for journal entry documentation. Expected Implementation Date: August 31, 2015

	Risk Level:	High		Months Past Due	9

14-023	4/16/2014	**Adjusting Journal Entry Investigation**
	High Level Objective:	

Observations and Recommendations:	Impact	Response	Implementation
The Net Position in the FY2012 and FY2013 Financial Statements could be Overstated by as much $23 Million. – The former UNT Associate Vice President for Finance and Controller and the former Director of Financial Reporting and Operations were aware of the unreconciled differences and potentially uncollectible receivables prior to the issuance of the FY2012 and FY2013 UNT and UNTS financial statements. They directed and recorded this adjustment rather than valuating the validity of these differences as to whether they were true assets of the UNTS. **Recommendations for the Acting UNT Vice President for Finance and Administration:** 1. Develop and document a UNT Allowance for Doubtful Accounts Policy, based on historical receivable information, to establish guidelines for accurately estimating uncollectible amounts.		*UNT/UNTS concur and will review the current UNT Allowance for Doubtful Accounts Policy in comparison to historical receivable collectability to ensure the Policy and related process results in an accurate estimate. Any required revisions to the current Policy will be completed before August 31, 2014. UNT/UNTS will periodically evaluate all receivables in light of this Policy to determine receivable collectivity and appropriate asset value.* *UNT/UNTS will also ensure all necessary action is taken relative to the referenced UNT adjusting journal entry and will recalculate the Allowance for Doubtful Accounts estimate presented in the FY 2013 UNT and UNTS consolidated financial statements to ensure the net accounts receivable balance was presented accurately. Any necessary adjustments to prior period UNT and UNTS consolidated financial statements will be completed by August 31, 2014.* **Person responsible for implementation:** JJane-Anne Kanke, Associate Director of System Reporting **Planned Implementation Date:** August 31, 2014	A Student Account Receivable policy has been drafted and is currently being reviewed. Revised Implementation Date: May 31, 2015.

	Risk Level:	High		Months Past Due	7

Observations and Recommendations:	Impact	Response	Implementation
The Net Position in the FY2012 and FY2013 Financial Statements could be Overstated by as much $23 Million. – The former UNT Associate Vice President for Finance and Controller and the former Director of Financial Reporting and Operations were aware of the unreconciled differences and potentially uncollectible receivables prior to the issuance of the FY2012 and FY2013 UNT and UNTS financial statements. They directed and recorded this adjustment rather than valuating the validity of these differences as to whether they were true assets of the UNTS. **Recommendations for the Acting UNT Vice President for Finance and Administration:** 2. Ensure that all necessary corrective action is taken related to the UNT adjusting journal entry and all reversing and correcting entries, as well as the allowance calculation.		*UNT/UNTS concur and will review the current UNT Allowance for Doubtful Accounts Policy in comparison to historical receivable collectability to ensure the Policy and related process results in an accurate estimate. Any required revisions to the current Policy will be completed before August 31, 2014. UNT/UNTS will periodically evaluate all receivables in light of this Policy to determine receivable collectivity and appropriate asset value.* *UNT/UNTS will also ensure all necessary action is taken relative to the referenced UNT adjusting journal entry and will recalculate the Allowance for Doubtful Accounts estimate presented in the FY 2013 UNT and UNTS consolidated financial statements to ensure the net accounts receivable balance was presented accurately. Any necessary adjustments to prior period UNT and UNTS consolidated financial statements will be completed by August 31, 2014.* Person responsible for implementation: Jane-Anne Kanke, Associate Director of System Reporting **Planned Implementation Date:** August 31, 2014	FFully Implemented.

	Risk Level:	High		Months Past Due	7

Observations and Recommendations:	Impact	Response	Implementation
The Net Position in the FY2012 and FY2013 Financial Statements could be Overstated by as much $23 Million. – The former UNT Associate Vice President for Finance and Controller and the former Director of Financial Reporting and Operations were aware of the unreconciled differences and potentially uncollectible receivables prior to the issuance of the FY2012 and FY2013 UNT and UNTS financial statements. They directed and recorded this adjustment rather than valuating the validity of these differences as to whether they were true assets of the UNTS. **Recommendations for the Acting UNT Vice President for Finance and Administration:** 3. Evaluate the allowance for doubtful accounts calculated for the remaining accounts receivable in FY2013 to determine if any additional financial statements adjustments are necessary.		*UNT/UNTS concur and will review the current UNT Allowance for Doubtful Accounts Policy in comparison to historical receivable collectability to ensure the Policy and related process results in an accurate estimate. Any required revisions to the current Policy will be completed before August 31, 2014. UNT/UNTS will periodically evaluate all receivables in light of this Policy to determine receivable collectivity and appropriate asset value.* *UNT/UNTS will also ensure all necessary action is taken relative to the referenced UNT adjusting journal entry and will recalculate the Allowance for Doubtful Accounts estimate presented in the FY 2013 UNT and UNTS consolidated financial statements to ensure the net accounts receivable balance was presented accurately. Any necessary adjustments to prior period UNT and UNTS consolidated financial statements will be completed by August 31, 2014.* Person responsible for implementation: Jane-Anne Kanke, Associate Director of System Reporting **Planned Implementation Date:** August 31, 2014	FFully Implemented.

	Risk Level:	High		Months Past Due	7

Observations and Recommendations:	Impact	Response	Implementation
The Net Position in the FY2012 and FY2013 Financial Statements could be Overstated by as much $23 Million. – The former UNT Associate Vice President for Finance and Controller and the former Director of Financial Reporting and Operations were aware of the unreconciled differences and potentially uncollectible receivables prior to the issuance of the FY2012 and FY2013 UNT and UNTS financial statements. They directed		*UNT/UNTS concur and will review the current UNT Allowance for Doubtful Accounts Policy in comparison to historical receivable collectability to ensure the Policy and related process results in an accurate estimate. Any required revisions to the current Policy will be completed before August 31, 2014. UNT/UNTS will periodically evaluate all receivables in light of this Policy to determine receivable collectivity and appropriate asset value.* *UNT/UNTS will also ensure all necessary action is taken relative to the*	In Process, Partially Implemented. A year-end check list is being developed which will include the periodic evaluation of receivables. Expected Implementation Date: August 31, 2015

| and recorded this adjustment rather than valuating the validity of these differences as to whether they were true assets of the UNTS.

Recommendations for the Acting UNT Vice President for Finance and Administration:

4. Periodically evaluate receivables to determine their collectability. | | *referenced UNT adjusting journal entry and will recalculate the Allowance for Doubtful Accounts estimate presented in the FY 2013 UNT and UNTS consolidated financial statements to ensure the net accounts receivable balance was presented accurately. Any necessary adjustments to prior period UNT and UNTS consolidated financial statements will be completed by August 31, 2014.*

Person responsible for implementation: Jane-Anne Kanke, Associate Director of System Reporting

Planned Implementation Date: August 31, 2014 | |

Risk Level:		High		Months Past Due		7	

Observations and Recommendations:	Impact	Response	Implementation
The Net Position in the FY2012 and FY2013 Financial Statements could be Overstated by as much $23 Million. – The former UNT Associate Vice President for Finance and Controller and the former Director of Financial Reporting and Operations were aware of the unreconciled differences and potentially uncollectible receivables prior to the issuance of the FY2012 and FY2013 UNT and UNTS financial statements. They directed and recorded this adjustment rather than valuating the validity of these differences as to whether they were true assets of the UNTS. **Recommendation for the UNT System Interim Chief Financial Officer and UNT Acting Vice President for Finance and Administration:** 5. Restate prior period UNT and the consolidated UNTS financial statements as required.		*UNT/UNTS concur and will review the current UNT Allowance for Doubtful Accounts Policy in comparison to historical receivable collectability to ensure the Policy and related process results in an accurate estimate. Any required revisions to the current Policy will be completed before August 31, 2014. UNT/UNTS will periodically evaluate all receivables in light of this Policy to determine receivable collectivity and appropriate asset value.* *UNT/UNTS will also ensure all necessary action is taken relative to the referenced UNT adjusting journal entry and will recalculate the Allowance for Doubtful Accounts estimate presented in the FY 2013 UNT and UNTS consolidated financial statements to ensure the net accounts receivable balance was presented accurately. Any necessary adjustments to prior period UNT and UNTS consolidated financial statements will be completed by August 31, 2014.* Person responsible for implementation: Jane-Anne Kanke, Associate Director of System Reporting **Planned Implementation Date:** August 31, 2014	FFully Implemented.

Risk Level:		High		Months Past Due		7	

Observations and Recommendations:	Impact	Response	Implementation
Journal Entry was not Consistent with GAAP – GAAP requires the preparer of the financial statements to record assets that are valid and properly valued. Recording reconciling differences as miscellaneous receivables is not consistent with GAAP and therefore potentially misstates the financial position of UNT and the UNTS. Additionally, detailed supporting documentation was not attached to the journal entry support or maintained by UNT Financial Reporting & Operations. **Recommendations for the UNT System Interim Chief Financial Officer:** 6. Ensure procedures are developed in the financial reporting offices across the System that ensures that journal entries are processed in accordance with GAAP and reflect the nature of the underlying transaction.		*UNT/UNTS will develop an appropriate improved Journal Entry Policy, including documentation requirements, segregation of duties, and an escalation approval process for transactions based on a pre-determined threshold. Implementation of new policy controls and any corrective actions will be completed by August 31, 2014. While a comprehensive policy is under development, directives from the UNTS CFO will be provided to the UNTS components outlining requirements that all journal entries be properly evidenced with supporting documentation, approved by an individual with appropriate institutional authority, reviewed by the Financial Reporting & Operation Offices, and approved by an executive level for a specified monetary threshold. Further, UNT will perform an assessment of resources needed to address the recommendation that all journal entries be reviewed by the Financial Reporting & Operations Office and any need for additional personnel resources will be evaluated.* *In support of these procedure and policy improvements, UNT will begin an assessment in collaboration with UNT System Information Technology Shared Services to Implement PeopleSoft Journal Entry (JE) review and approval functionality. To strengthen the control environment, journal entry training sessions will be held for the UNT*	A JE policy has been drafted and is currently being reviewed. Revised Implementation Date: May 31, 2015.

Financial Reporting & Operations Department to address the new directives and outline compliance with GAAP. These steps to improve the journal entry process will be in place by August 31, 2014.

Person responsible for implementation: Jane-Anne Kanke, Associate Director of System Reporting

Planned Implementation Date:

Risk Level:	High	Months Past Due	7

Observations and Recommendations:	Impact	Response	Implementation

Journal Entry was not Consistent with GAAP – GAAP requires the preparer of the financial statements to record assets that are valid and properly valued. Recording reconciling differences as miscellaneous receivables is not consistent with GAAP and therefore potentially misstates the financial position of UNT and the UNTS.

Additionally, detailed supporting documentation was not attached to the journal entry support or maintained by UNT Financial Reporting & Operations.

Recommendations for the UNT System Interim Chief Financial Officer:

7. Develop and document a System-wide policy that specifies that supporting documentation accompany all journal entries to support the validity of the transaction.

UNT/UNTS will develop an appropriate improved Journal Entry Policy, including documentation requirements, segregation of duties, and an escalation approval process for transactions based on a pre-determined threshold. Implementation of new policy controls and any corrective actions will be completed by August 31, 2014. While a comprehensive policy is under development, directives from the UNTS CFO will be provided to the UNTS components outlining requirements that all journal entries be properly evidenced with supporting documentation, approved by an individual with appropriate institutional authority, reviewed by the Financial Reporting & Operation Offices, and approved by an executive level for a specified monetary threshold. Further, UNT will perform an assessment of resources needed to address the recommendation that all journal entries be reviewed by the Financial Reporting & Operations Office and any need for additional personnel resources will be evaluated.

In support of these procedure and policy improvements, UNT will begin an assessment in collaboration with UNT System Information Technology Shared Services to Implement PeopleSoft Journal Entry (JE) review and approval functionality. To strengthen the control environment, journal entry training sessions will be held for the UNT Financial Reporting & Operations Department to address the new directives and outline compliance with GAAP. These steps to improve the journal entry process will be in place by August 31, 2014.

Person responsible for implementation: Jane-Anne Kanke, Associate Director of System Reporting

Planned Implementation Date:

A JE policy has been drafted and is currently being reviewed.

Revised Implementation Date: May 31, 2015.

Risk Level:	High	Months Past Due	7

Observations and Recommendations:	Impact	Response	Implementation

Journal Entry was not Consistent with GAAP – GAAP requires the preparer of the financial statements to record assets that are valid and properly valued. Recording reconciling differences as miscellaneous receivables is not consistent with GAAP and therefore potentially misstates the financial position of UNT and the UNTS.

Additionally, detailed supporting documentation was not attached to the journal entry support or maintained by UNT Financial Reporting & Operations.

Recommendation for the UNT Acting Vice President for Finance and Administration:

UNT/UNTS will develop an appropriate improved Journal Entry Policy, including documentation requirements, segregation of duties, and an escalation approval process for transactions based on a pre-determined threshold. Implementation of new policy controls and any corrective actions will be completed by August 31, 2014. While a comprehensive policy is under development, directives from the UNTS CFO will be provided to the UNTS components outlining requirements that all journal entries be properly evidenced with supporting documentation, approved by an individual with appropriate institutional authority, reviewed by the Financial Reporting & Operation Offices, and approved by an executive level for a specified monetary threshold. Further, UNT will perform an assessment of resources needed to address the recommendation that all journal entries be reviewed by the Financial Reporting & Operations Office and any need for additional personnel resources will be evaluated.

A JE policy has been drafted and is currently being reviewed.

Revised Implementation Date: May 31, 2015.

Observations and Recommendations:	Impact	Response	Implementation
8. Ensure procedures are developed immediately that require sufficient supporting documentation to evidence the purpose and validity of all journal entries.		*In support of these procedure and policy improvements, UNT will begin an assessment in collaboration with UNT System Information Technology Shared Services to Implement PeopleSoft Journal Entry (JE) review and approval functionality. To strengthen the control environment, journal entry training sessions will be held for the UNT Financial Reporting & Operations Department to address the new directives and outline compliance with GAAP. These steps to improve the journal entry process will be in place by August 31, 2014.* Person responsible for implementation: Jane-Anne Kanke, Associate Director of System Reporting **Planned Implementation Date:**	

	Risk Level:	High	Months Past Due	7

Observations and Recommendations:	Impact	Response	Implementation
Circumvention of Internal Controls – While the journal entry preparer and approver are different employees in the system, the former Senior Director of Financial Reporting & Operations prepared the journal entry detail, provided this detail to an Accountant IV within the department to enter into EIS, and subsequently approved the journal entry. This resulted in an inadequate segregation of duties. **Recommendation for the UNT System Interim Chief Financial Officer:** 9. Develop and document a System-wide policy for processing journal entries that includes adequate segregation of duties.		*UNT/UNTS will develop an appropriate improved Journal Entry Policy, including documentation requirements, segregation of duties, and an escalation approval process for transactions based on a pre-determined threshold. Implementation of new policy controls and any corrective actions will be completed by August 31, 2014. While a comprehensive policy is under development, directives from the UNTS CFO will be provided to the UNTS components outlining requirements that all journal entries be properly evidenced with supporting documentation, approved by an individual with appropriate institutional authority, reviewed by the Financial Reporting & Operation Offices, and approved by an executive level for a specified monetary threshold. Further, UNT will perform an assessment of resources needed to address the recommendation that all journal entries be reviewed by the Financial Reporting & Operations Office and any need for additional personnel resources will be evaluated.* *In support of these procedure and policy improvements, UNT will begin an assessment in collaboration with UNT System Information Technology Shared Services to Implement PeopleSoft Journal Entry (JE) review and approval functionality. To strengthen the control environment, journal entry training sessions will be held for the UNT Financial Reporting & Operations Department to address the new directives and outline compliance with GAAP. These steps to improve the journal entry process will be in place by August 31, 2014.* Person responsible for implementation: Jane-Anne Kanke, Associate Director of System Reporting **Planned Implementation Date:** August 31, 2014	A JE policy has been drafted and is currently being reviewed. Revised Implementation Date: May 31, 2015.

	Risk Level:	High	Months Past Due	7

Observations and Recommendations:	Impact	Response	Implementation
Inappropriate Management Review – The UNT Financial Reporting & Operations Department does not require an escalation of review and approval based on a monetary threshold or for unusual or non-recurrent transactions. Failure to require an appropriate level of management to review all journal entries that are unusual, over a specified monetary threshold or non-recurrent increases the risk of error and/or fraud.		*UNT/UNTS will develop an appropriate improved Journal Entry Policy, including documentation requirements, segregation of duties, and an escalation approval process for transactions based on a pre-determined threshold. Implementation of new policy controls and any corrective actions will be completed by August 31, 2014. While a comprehensive policy is under development, directives from the UNTS CFO will be provided to the UNTS components outlining requirements that all journal entries be properly evidenced with supporting documentation, approved by an individual with appropriate institutional authority, reviewed by the Financial*	A JE policy has been drafted and is currently being reviewed. Revised Implementation Date: May 31, 2015.

Recommendation for the UNT System Interim Chief Financial Officer:

10. Develop and document a System-wide policy for processing journal entries that includes an escalated approval process for transactions above a pre-determined monetary threshold. Transactions over a specified monetary threshold should require executive level review and approval.

Reporting & Operation Offices, and approved by an executive level for a specified monetary threshold. Further, UNT will perform an assessment of resources needed to address the recommendation that all journal entries be reviewed by the Financial Reporting & Operations Office and any need for additional personnel resources will be evaluated.

In support of these procedure and policy improvements, UNT will begin an assessment in collaboration with UNT System Information Technology Shared Services to Implement PeopleSoft Journal Entry (JE) review and approval functionality. To strengthen the control environment, journal entry training sessions will be held for the UNT Financial Reporting & Operations Department to address the new directives and outline compliance with GAAP. These steps to improve the journal entry process will be in place by August 31, 2014.

Person responsible for implementation: Jane-Anne Kanke, Associate Director of System Reporting

Planned Implementation Date: August 31, 2014

Risk Level:	High	Months Past Due	7

14-023	4/16/2014	**Adjusting Journal Entry Investigation**

High Level Objective:

Observations and Recommendations:	Impact	Response	Implementation

Ineffective Reconciliation Processes – The UNT Financial Reporting & Operations Department does not maintain adequate account reconciliation definition schedules, reconciliation processes, or policies regarding reconciliation preparation, review, and approval. Key to an effective reconciliation process is timely review and resolution of reconciling items.

The majority of the line items on the adjusting journal entry related to unresolved reconciling differences dated prior to September 1, 2010 that remained unresolved at the time of the issuance of this report. Bank and account reconciliations are detective controls and are crucial elements of the internal control structure. Failure to resolve differences identified in the reconciliation process in a timely manner increases the risk of error and fraud.

Recommendations for the UNT System Interim Chief Financial Officer:

11. Create System-wide Policies and develop procedures related to account reconciliations and write-off timelines for unresolved reconciling items.

To ensure reconciliations are comprehensive and fully address unresolved transactions, UNT/UNTS will put in place a standardized reconciliation procedure and template. UNT/UNTS will also develop a formal Account Reconciliation Policy and initiate the necessary training of all affected employees. This new Policy will be in place by August 31, 2014, and a training program will be created and put on place by November 2014, to ensure that future reconciliations will occur timely and in accordance with accepted standards. UNT/UNTS will immediately begin corrective actions necessary to resolve any identified reconciliation discrepancies from past years that have not been addressed. It is anticipated that all reconciliations will be brought current and fully addressed by November 2014.

Person responsible for implementation: Jane-Anne Kanke, Associate Director of System Reporting

Planned Implementation Date: November 2014

A Segregation of Duties policy has been drafted and is currently being reviewed. UNTS is currently remediating segregation of duties access issues in the PeopleSoft modules.

Revised Implementation Date: May 31, 2015.

Risk Level:	High	Months Past Due	4

Observations and Recommendations:	Impact	Response	Implementation

Ineffective Reconciliation Processes – The UNT Financial Reporting & Operations Department does not maintain adequate account reconciliation definition schedules, reconciliation processes, or policies regarding reconciliation preparation, review, and approval. Key to an effective reconciliation process is timely review and resolution of reconciling items.

The majority of the line items on the adjusting journal entry related to unresolved reconciling differences dated prior to September 1, 2010 that remained unresolved at the time of the issuance of this report. Bank and account reconciliations are detective controls and are crucial elements of the internal control structure. Failure to resolve differences identified in the reconciliation process in a timely manner increases the risk of error and fraud.

Recommendations for the UNT System Interim Chief Financial Officer:

13. Institute an effective review process of all differences identified in the reconciliation process. This process should require the reviewer to immediately research and follow up on the nature of the difference and elevate the issue to the appropriate level of upper management. In addition, differences identified to-date should be immediately evaluated as to the reason and amount to determine if potential write-off of those items is appropriate.

To ensure reconciliations are comprehensive and fully address unresolved transactions, UNT/UNTS will put in place a standardized reconciliation procedure and template. UNT/UNTS will also develop a formal Account Reconciliation Policy and initiate the necessary training of all affected employees. This new Policy will be in place by August 31, 2014, and a training program will be created and put on place by November 2014, to ensure that future reconciliations will occur timely and in accordance with accepted standards. UNT/UNTS will immediately begin corrective actions necessary to resolve any identified reconciliation discrepancies from past years that have not been addressed. It is anticipated that all reconciliations will be brought current and fully addressed by November 2014.

Person responsible for implementation: Jane-Anne Kanke, Associate Director of System Reporting

Planned Implementation Date: November 2014

In Process, Partially Implemented.

Student Accounting Receivable policy has been drafted and is currently being reviewed.

Expected Implementation Date: May 31, 2015

Risk Level:	High	Months Past Due	4

14-023   4/16/2014   Adjusting Journal Entry Investigation

High Level Objective:

Observations and Recommendations:	Impact	Response	Implementation
Ineffective Reconciliation Processes – The UNT Financial Reporting & Operations Department does not maintain adequate account reconciliation definition schedules, reconciliation processes, or policies regarding reconciliation preparation, review, and approval. Key to an effective reconciliation process is timely review and resolution of reconciling items. The majority of the line items on the adjusting journal entry related to unresolved reconciling differences dated prior to September 1, 2010 that remained unresolved at the time of the issuance of this report. Bank and account reconciliations are detective controls and are crucial elements of the internal control structure. Failure to resolve differences identified in the reconciliation process in a timely manner increases the risk of error and fraud. **Recommendations for the UNT System Interim Chief Financial Officer:** 12. Establish account reconciliation training for all individuals performing reconciliations to ensure consistency.		*To ensure reconciliations are comprehensive and fully address unresolved transactions, UNT/UNTS will put in place a standardized reconciliation procedure and template. UNT/UNTS will also develop a formal Account Reconciliation Policy and initiate the necessary training of all affected employees. This new Policy will be in place by August 31, 2014, and a training program will be created and put on place by November 2014, to ensure that future reconciliations will occur timely and in accordance with accepted standards. UNT/UNTS will immediately begin corrective actions necessary to resolve any identified reconciliation discrepancies from past years that have not been addressed. It is anticipated that all reconciliations will be brought current and fully addressed by November 2014.* Person responsible for implementation: Jane-Anne Kanke, Associate Director of System Reporting **Planned Implementation Date:** November 2014	Fully Implemented.

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

12-021   3/22/2013   Employment Waiver Review

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

Observations and Recommendations:	Impact	Response	Implementation
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.	Implementation will provide assurance that Employment Waivers receive proper review, are awarded in accordance with TEC 54.212.	*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	The policy is currently in the process of being revised. Revised Implementation Date: June 1, 2015

Risk Level: **Moderate**   Months Past Due   19

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:	Impact	Response	Implementation
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.	Implementation will assure compliance with Generally Accepted Accounting Principles.	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	Withdrawn - Upon reviewing the criteria used for making this recommendation, Internal Audit determined it was not supported and is withdrawing the recommendation.

Risk Level: <mark>Moderate</mark>   Months Past Due: 0

Observations and Recommendations:	Impact	Response	Implementation
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.	Implementation will assure compliance with Generally Accepted Accounting Principles.	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	Withdrawn - Upon reviewing the criteria used for making this recommendation, Internal Audit determined it was not supported and is withdrawing the recommendation.

Risk Level: <mark>Moderate</mark>   Months Past Due: 0

12-024	10/3/2012	**Student Worker Review**

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:	Impact	Response	Implementation
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.	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.	*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	In Process, Partially Implemented. Policy changes are currently in process. Estimated implementation date is August 31, 2015.

	Risk Level:	Low	Months Past Due	18

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:	Impact	Response	Implementation
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	Implementation will assist in assuring journal entries are accurately appropriate, and adequately supported.	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	In Process, Partially Implemented. Athletics is now retaining additional supporting documentation for journal entries. Financial Reporting is developing a policy related to documentation requirements. Expected Implementation Date: August 31, 2015

	Risk Level:	Low	Months Past Due	13

Health Science Center

Management Action Status Summary

Post Audit Review Status Report
University of North Texas Health Science Center
As of March 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:	Impact	Response	Implementation
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.	Implementation will ensure charges are properly posted to patient accounts and overpayments are identified and refunded in a timely manner.	*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.	Implemented. HSC Management reports that the remaining balance to be applied is now less than $5,000 and thus the recommendation has been materially completed. We commend HSC management for addressing the significant unapplied balances. Internal will consider a follow-up audit in this area in the coming year

Risk Level:	High	Months Past Due	15

Observations and Recommendations:	Impact	Response	Implementation
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.	Implementation will provide assurance that overpayments are identified and refunded in a timely manner.	*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*	Implemented. HSC Management reports that the remaining balance to be applied is now less than $5,000 and thus the recommendation has been materially completed. We commend HSC management for addressing the significant unapplied balances. Internal will consider a follow-up audit in this area in the coming year

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	15

09-011	4/21/2009	**Advancement Office Follow-Up Review**

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:	Impact	Response	Implementation
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.	Implementation will provide assurance that the agreement meets legal, fiscal, and administrative requirements, and is distributed to those primarily responsible for contract compliance.	*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	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	28

UNT Dallas

Management Action Status Summary

Post Audit Review Status Report
University of North Texas Dallas
As of March 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
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.	Coordination with UNT OGCA will ensure compliance with all University and sponsor policies and procedures and will likely assist in mitigating errors.	*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.*	FFully Implemented.

Risk Level: **Moderate**   Months Past Due   7

Grant Thornton

Presentation to the Audit Committee of the Board of Regents - 2014 Audit

University of North Texas System

May 21, 2015

Attendees:
Ben Kohnle – Partner
Debbie Rollins – Senior Manager
Natalie Wood – Experienced Manager
Juliet Williams – Manager

Our values are CLEARR

To achieve our global vision, we capitalize on our strengths by embracing the following values:

- Unite through global **Collaboration**

- Demonstrate **Leadership** in all we do

- Promote a consistent culture of **Excellence**

- Act with **Agility**

- Ensure deep **Respect** for people

- Take **Responsibility** for our actions

Our values serve as the foundation of each step we take toward achieving our vision. They guide our decision-making and provide a framework for our people to make correct and appropriate choices.
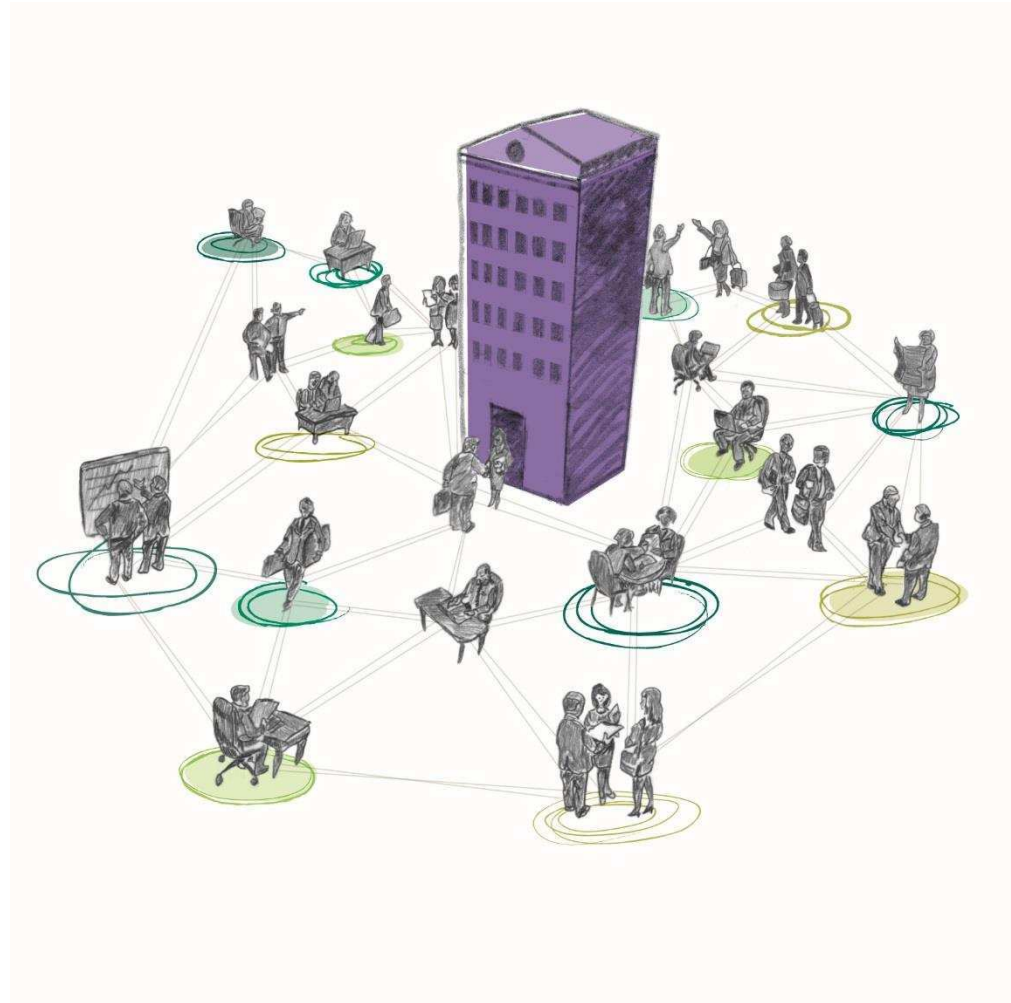
Our responsibilities

We are responsible for:

- Performing an audit of the System's financial statements as prepared by management, conducted under US GAAS and *Government Auditing Standards*

- Forming and expressing an opinion about whether the financial statements are presented fairly, in all material respects in accordance with US GAAP

- Forming and expressing an opinion about whether certain supplementary information is fairly stated in relation to the financial statements as a whole

- Reading other information and considering whether it is materially inconsistent with the financial statements

- Communicating specific matters to you on a timely basis; we do not design our audit for this purpose

Responsibilities for other information in documents containing audited financial statements:

- Read the other information (we do not corroborate it)

- Consider whether it is materially inconsistent with the financial statements

- Call to management's attention identified material inconsistencies or misstatements of fact, if any

An audit provides reasonable, not absolute, assurance that the financial statements do not contain material misstatements due to fraud or error. It does not relieve you or management of your responsibilities. Our respective responsibilities are described further in our engagement letter.

Those Charged with Governance and Management responsibilities

Those Charged with Governance

Those charged with governance are responsible for:

- Overseeing the financial reporting process
- Setting a positive tone at the top and challenging the System's activities in the financial arena
- Discussing significant accounting and internal control matters with management
- Informing us about fraud or suspected fraud, including its views about fraud risks
- Informing us about other matters that are relevant to our audit, such as:
  - Objectives and strategies and related business risks that may result in material misstatement
  - Matters warranting particular audit attention
  - Significant communications with regulators
  - Matters related to the effectiveness of internal control and your related oversight responsibilities
  - Your views regarding our current communications and your actions regarding previous communications

Management

Management is responsible for:

- Preparing and fairly presenting the financial statements in accordance with US GAAP
- Designing, implementing, evaluating, and maintaining effective internal control over financial reporting
- Communicating significant accounting and internal control matters to those charged with governance
- Providing us with unrestricted access to all persons and all information relevant to our audit
- Informing us about fraud, illegal acts, significant deficiencies, and material weaknesses
- Adjusting the financial statements, including disclosures, to correct material misstatements
- Informing us of subsequent events
- Providing us with certain written representations

Materiality

Essentially, materiality is the magnitude of an omission or misstatement that likely influences a reasonable person's judgment. It is based on a relevant financial statement benchmark.

- We believe that **total assets** is the appropriate benchmark for the System.

Financial statement items greater than materiality are in scope. Other areas less than materiality may be in scope if qualitative factors are present (for example, related party relationships or transactions and fraud risk).

Use of the work of others

Specialists

The audit team utilized an actuary within our Compensation and Benefits Consulting Practice to review the work of actuaries used by the System.

Subcontractors

Additionally, the audit team received direct assistance from two independent subcontractors during our audit testing, Serna & Company, P.C. and Gradient Solutions. This work was reviewed and managed by the Grant Thornton engagement team.

Assistance was provided by Serna & Company in the following areas:

- Testing of identified balances using procedures provided by and reviewed by GT personnel

- Provide comments based on reading of the financial statements and other related reports

Gradient Solutions specializes in the use of computer data acquisition and analysis primarily for governmental entities. Assistance is being provided by Gradient Solutions in the following areas:

- Computer data acquisition and analysis in the areas of payroll, disbursements, vendor and human resources and identifying potential matters that may require further investigation is currently in progress.

Other Auditors

Our auditor's report on the System makes reference to the audit performed by Hankins, Eastup, Deaton, Tonn & Seay for the University of North Texas Foundation, Inc.

Significant risks and other areas of focus

The following provides an overview of the areas of significant audit focus based on our risk assessments.

Areas of focus	
Cash and cash equivalents	Tuition and fee revenue, discounts and allowances
Investments and investment return	Federal, State and Other grant revenue
Accounts receivable and other assets	Legislative appropriations
Capital assets, depreciation and amortization	Other revenues
Notes, loans and revenue bonds payable	Operating expenses
Accounts payable and other liabilities	Intercomponent Transfers
Payroll and related liabilities	Implementation of new standards
Net position classification	

Status of the Audit (as of 5/6/15)

- The first consolidated audit of the UNTS was a significant undertaking by all parties.

- Our team has had very good communication and cooperation from management personnel to date.

- The information provided related to the financial transformation project and mock audit were very beneficial to our team.

- We have made very good progress to date (as summarized on the following page).

Status of the Audit (as of 5/6/15)

	% Complete
	10 20 30 40 50 60 70 80 90 100
Planning	
Preaudit activities	██████████
Risk Assessment Procedures	██████████
General Procedures	
Journal Entry Testing	██████████
Substantive Procedures	
Tuition and Fees Revenue	██████████
Contributions Revenue	███████
Grant Revenues	██
Other Revenues	██████████
State Appropriations	██████████
Healthcare Revenue	████████
Cash	██████████
Interfund transfer and balances	██████████
Investments	████████
Capital Assets	███████ █
Defined benefit plan	██████████
Employee Compensation	████████
Operating Expenses	████████
Risk financing	████████
Debt	█████████
Net Assets	
CDAA	███
Concluding and Financial Reporting	████

Summary of recorded adjustments to date ($000s)

Description	Assets	Liabilities	Net Position
Recorded adjustments			
1 Cash in Bank - Unrestricted	8,870		
Cash in Bank - Restricted	(8,870)		
To reclassify restricted cash that should be unrestricted			
2 Funds Held for Others - NonCurrent		1,474	
Funds Held for Others - Current		(1,474)	
To reclassify long-term funds held for others from current to non-current			
3 Restricted non-expendable net position			6,235
Unrestricted net position			10,255
Restricted expendable net position			(14,162)
Restricted other net position			(2,328)
To reclassify / correct net position balances			
Net impact	$ -	$ -	$ -

Summary of passed adjustments to date ($000s)

- Approximately 15 entries have been identified to date during the mock audit / closing process, related to the FY 2014 audit, for which the financial statements are not being revised.

- The magnitude of the passed adjustments by financial statement category is as follows:

	Assets	Liabilities	Net Position	Revenue	Expenses
Total Passed Adjustments	$ (1,994)	$ 4,295	$ -	$ 3,118	$ (4,605)
Total Report Balance, before Passed Adjustments	$ 1,644,324	$ (848,061)	$ (796,263)	$ (560,906)	$ 861,895
Effect of Passed Adjustments on Total Report Balance	-0.1%	-0.5%	0.0%	-0.6%	-0.5%

- Management believes, and we concur, that the impact of not making these adjustments to the System's financial statements is appropriate, given the fact that the cumulative effect is immaterial.

Internal control matters

Our responsibility
- Obtain reasonable assurance about whether the financial statements are free of material misstatement
- Our audit included consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the System's internal control
- We express no opinion on the effectiveness of internal control
- Control deficiencies that are of a lesser magnitude than a significant deficiency will be communicated to management.

Definitions
- A deficiency in internal control ("control deficiency") exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis.
- A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the University's financial statements will not be prevented, or detected and corrected, on a timely basis.
- A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

We will continue to evaluate internal control related matters as we work to complete the audit and will communicate recommendations upon completion.

Other Required Communications

Disagreements with management

We had no disagreements with management, whether or not satisfactorily resolved, about matters that individually or in the aggregate could be significant to the System's financial statements or the auditor's report.

Management's consultations with other accountants

We are not aware of any consultations by management with other accountants regarding accounting or auditing matters.

Difficulties encountered during the audit

We encountered no significant difficulties, including:

- Significant delays in providing information
- Unnecessarily brief time to complete the audit
- Unavailability of expected information or System personnel
- Restrictions imposed by management
- Extensive unexpected effort to obtain evidence

Quality of Accounting Practices

Accounting policies

Accounting principles used by the System are considered appropriate in all material respects.

Modifications to the auditor's report

There were no modifications to the audit report.

Accounting estimates

- Valuation of investments
- Contributions receivable
- Allowance for uncollectible accounts, including patient receivables
- Accruals for the self insurance plans based on actuarial assumptions

We performed tests to satisfy ourselves that these amounts were free from material misstatements.

Work of other auditors

Hankins, Eastup, Deaton, Tonn & Seay, PC, audited the financial statements of University of North Texas Foundations, Inc. (the "Foundation") as of August 31, 2014. The consolidated financial statements that we have been engaged to audit include amounts with respect to the Foundation.

Disclosures

- We have assessed the financial statements and disclosures for clarity and completeness.
- Footnote disclosures in the financial statements appear overall to be neutral, consistent, and clear.

Selected pronouncements effective for the year ended August 31, 2014 or subsequent periods

ASU	Effective date	Impact
GASB 65, Items Previously Reported as Assets and Liabilities,	Financial statements for periods beginning after December 15, 2012	This statement establishes accounting and financial reporting standards that reclassify, as deferred outflows of resources or deferred inflows of resources, certain items that were previously reported as assets and liabilities and recognizes, as outflows of resources or inflows of resources, certain items that were previously reported as assets and liabilities.
GASB 68, Accounting and Financial Reporting for Pensions—an amendment of GASB Statement No. 27	Fiscal years beginning after June 15, 2014.	Addresses accounting and financial reporting for pensions that are provided to the employees of state and local governmental employers through pension plans that are administered through trusts that have the certain characteristics.

Selected pronouncements effective for the year ended August 31, 2014 or subsequent periods

ASU	Effective date	Impact
GASB 69, Government Combinations and Disposals of Government Operations	Financial reporting periods beginning after December 15, 2013 (*should be applied on a prospective basis*).	Establishes accounting and financial reporting standards related to government combinations and disposals of government operations.
GASB 70, Accounting and Financial Reporting for Nonexchange Financial Guarantees	Financial statements for reporting beginning after June 15, 2013	Requires a government that extends a nonexchange financial guarantee to recognize a liability when qualitative factors and historical data, if any, indicate that it is more likely than not that the government will be required to make a payment on the guarantee.
GASB 71, Pension Transition for Contributions Made Subsequent to the Measurement Date—an amendment of GASB Statement No. 68	Fiscal years beginning after June 15, 2014 (*should be applied simultaneously with the provisions of GASB 68*)	This Statement amends paragraph 137 of GASB 68 to require that, at transition, a government recognize a beginning deferred outflow of resources for its pension contributions, if any, made subsequent to the measurement date of the beginning net pension liability.

Federal Grant Requirements	Effective date	Impact
Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards	New awards made after December 26, 2014	- Supersedes and streamlines requirements from eight different grant circulars into one set of guidance - Subpart A – Acronyms and Definitions - Subpart B – General provisions - Subpart C – Pre-Federal award requirements - Subpart D – Post- Award Requirements for Financial and Program Management

This communication is intended solely for the information and use of management and the Audit Committee of the Board of Regents of the University of North Texas System and is not intended to be and should not be used by anyone other than these specified parties.

Grant Thornton

Background Report

Committee: Audit

Date Filed: April 10, 2015

Title: Internal Audit Report of Audit Activities May 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 February 2015 through March 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: 2015.05.07 10:39:24 -05'00'

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=University of North Texas System, ou=Office of General Counsel, email=nancy.footer@untsystem.edu, c=US
Date: 2015.05.11 17:06:44 -05'00'

Vice Chancellor/General Counsel

Schedule: N/A

No action required. Information only. Submitted by:

Steve Goodson

UNTS 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: 2015.05.12 15:34:51 -05'00'

Chancellor

Attachments Filed Electronically:

- Internal Audit Report of Audit Activities May 2015

Internal Audit
Report of Audit Activities
May 2015

Steve Goodson, Interim Chief Internal Auditor

Activities reflected within are as of March 31, 2015

Audit Reports Issued

UNT System
- UNT System Benefits Funding Proportionality Analysis
- American Recovery and Reinvestment Act of 2009 (ARRA) Investigation

UNT
- Contemporary Arab Muslim Cultural Studies Institute (CAMCSI) Investigation
- UNT International Student Fees Investigation

UNT Health Science Center
- UNT HSC Benefits Funding Proportionality Analysis

UNT Dallas
- UNT Dallas Benefits Funding Proportionality Analysis

Activities and Initiatives

In Process
- Facilitating external audit of Cancer Prevention and Research Institute of Texas (CPRIT) Grants
- Consolidated Hotline System Implementation
- Co-sourced Project for a Compliance Program Review
- External Audit Recommendations Database Development
- Recruiting Efforts
- Annual Risk Assessment/Audit Plan
- HSC Foundation Follow-up
- Financial Transformation/PeopleSoft

Completed
- Internal Audit Capabilities Assessment (Deloitte)
- Mock Audit

System Administration Recommendations Completed this Quarter

Report No.	Report Name	Number of Recommendations
High		
14-010	Bank Account Authorization	1
14-002	Fiscal Year 2013 Investments Review	1

System Administration Recommendations Past Due

Report No.	Report Name	Recommendations Past Due	Number of Months Past Due	Revised Expected Implementation Date
High				
14-010	Bank Account Authorization Review	2	8	August 31, 2015
Moderate				
14-010	Bank Account Authorization Review	1	8	August 31, 2015
14-002	Fiscal Year 2013 Investments Review	1	4	August 31, 2015

UNT Recommendations Completed this Quarter

Report No.	Report Name	Number of Recommendations
High		
14-023	Adjusting Journal Entry Investigation	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	9	7	May 31, 2015, August 31, 2015
14-001	NCAA Agreed Upon Procedures	2	12	August 31, 2015
Moderate				
12-021	Employment Waiver Review	1	19	June 1, 2015
Low				
12-024	Student Worker Review	2	18	August 31, 2015
14-001	NCAA Agreed Upon Procedures	1	13	August 31, 2015
*Withdrawn				
14-001	NCAA Agreed Upon Procedures	2		

*Upon reviewing the criteria used for making these recommendations, Internal Audit determined it was not supported and is withdrawing the recommendations.

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	15	August 2015
Low				
09-011	Advancement Office Follow-Up Review	2	28	September 30, 2015

UNT Dallas Recommendations Completed this Quarter

Report No.	Report Name	Number of Recommendations
Moderate		
12-025	Mountain View Grant Investigation	1

System Administration

Management Action Status Summary

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

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:	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.		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 and is awaiting final approval. Expected Implementation Date: August 31, 2015

	Risk Level:	High	Months Past Due	8

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.		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	Fully Implemented. The Director of Finance and Administrative Systems in IT Shared Services confirmed that the system will no longer allow an individual to approve a journal entry they have created. In a continuing effort to address other segregation of duties issues, the EIS Security Remediation Project is underway. In addition, Internal Audit plans to consider a review of rights and roles in the Annual Risk Assessment.

	Risk Level:	High	Months Past Due	8

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:		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	In process, Partially Implemented. A policy has been developed and is awaiting final approval. Expected Implementation Date: August 31, 2015

| 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. | 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

Individual Responsible for Implementation: VC for Finance |

| Risk Level: | **High** | Months Past Due | 8 |

| 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:	Impact	Response	Implementation
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.	Implementation will help ensure that Board of Regents expectations are met, bank deposits are safeguarded, and any favorable terms are in force.	*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*	Fully Implemented

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

1525 SYS	2/3/2015	**Cell Phone Taxability**

High Level Objective:

Observations and Recommendations:	Impact	Response	Implementation
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.	Implementation will assist in assuring compliance with IRS regulations.	**Person responsible for implementation:** Janet Waldron, Vice Chancellor for Finance **Planned Implementation Date: August 31, 2015**	In Process, Partially Implemented. The CFO's from each component have agreen to treat cell phone allowances as taxable. Expected Implementation Date: August 31, 2015

	Risk Level:	High		Months Past Due	0

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:	Impact	Response	Implementation
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.		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	In Process, Partially Implemented. A policy has been developed and is awaiting final approval. Expected Implementation Date: August 31, 2015

	Risk Level:	Moderate		Months Past Due	8

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:	Impact	Response	Implementation
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.	Implementation will assure compliance with UNT System Regulation, 08.2000.	*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**	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 <u>calendar</u> 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	4

University of North Texas

Management Action Status Summary

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:	Impact	Response	Implementation
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	Implementation will assist in assuring compliance with IRS regulations.	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	BSC has consulted with the Office of General Counsel and provided information to Internal Audit. Internal Audit is obtaining clarification from The Office of General Counsel before determining the whether the recommendation is fully implemented. Expected Implementation Date: August 31, 2015

	Risk Level:	High		Months Past Due	12

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:	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 continue to develop a written standard for journal entry documentation. Expected Implementation Date: August 31, 2015

Risk Level: [High]   Months Past Due   [9]

14-023   4/16/2014   **Adjusting Journal Entry Investigation**

High Level Objective:

Observations and Recommendations:	Impact	Response	Implementation
The Net Position in the FY2012 and FY2013 Financial Statements could be Overstated by as much $23 Million. – The former UNT Associate Vice President for Finance and Controller and the former Director of Financial Reporting and Operations were aware of the unreconciled differences and potentially uncollectible receivables prior to the issuance of the FY2012 and FY2013 UNT and UNTS financial statements. They directed and recorded this adjustment rather than valuating the validity of these differences as to whether they were true assets of the UNTS. **Recommendations for the Acting UNT Vice President for Finance and Administration:** 1. Develop and document a UNT Allowance for Doubtful Accounts Policy, based on historical receivable information, to establish guidelines for accurately estimating uncollectible amounts.		*UNT/UNTS concur and will review the current UNT Allowance for Doubtful Accounts Policy in comparison to historical receivable collectability to ensure the Policy and related process results in an accurate estimate. Any required revisions to the current Policy will be completed before August 31, 2014. UNT/UNTS will periodically evaluate all receivables in light of this Policy to determine receivable collectivity and appropriate asset value.* *UNT/UNTS will also ensure all necessary action is taken relative to the referenced UNT adjusting journal entry and will recalculate the Allowance for Doubtful Accounts estimate presented in the FY 2013 UNT and UNTS consolidated financial statements to ensure the net accounts receivable balance was presented accurately. Any necessary adjustments to prior period UNT and UNTS consolidated financial statements will be completed by August 31, 2014.* **Person responsible for implementation:** Jane-Anne Kanke, Associate Director of System Reporting **Planned Implementation Date:** August 31, 2014	A Student Account Receivable policy has been drafted and is currently being reviewed. Revised Implementation Date: May 31, 2015.

Risk Level: [High]   Months Past Due   [7]

Observations and Recommendations:	Impact	Response	Implementation

The Net Position in the FY2012 and FY2013 Financial Statements could be Overstated by as much $23 Million. – The former UNT Associate Vice President for Finance and Controller and the former Director of Financial Reporting and Operations were aware of the unreconciled differences and potentially uncollectible receivables prior to the issuance of the FY2012 and FY2013 UNT and UNTS financial statements. They directed and recorded this adjustment rather than valuating the validity of these differences as to whether they were true assets of the UNTS.

Recommendations for the Acting UNT Vice President for Finance and Administration:

2. Ensure that all necessary corrective action is taken related to the UNT adjusting journal entry and all reversing and correcting entries, as well as the allowance calculation.

UNT/UNTS concur and will review the current UNT Allowance for Doubtful Accounts Policy in comparison to historical receivable collectability to ensure the Policy and related process results in an accurate estimate. Any required revisions to the current Policy will be completed before August 31, 2014. UNT/UNTS will periodically evaluate all receivables in light of this Policy to determine receivable collectivity and appropriate asset value.

UNT/UNTS will also ensure all necessary action is taken relative to the referenced UNT adjusting journal entry and will recalculate the Allowance for Doubtful Accounts estimate presented in the FY 2013 UNT and UNTS consolidated financial statements to ensure the net accounts receivable balance was presented accurately. Any necessary adjustments to prior period UNT and UNTS consolidated financial statements will be completed by August 31, 2014.

Person responsible for implementation: Jane-Anne Kanke, Associate Director of System Reporting

Planned Implementation Date: August 31, 2014

Fully Implemented.

Risk Level: **High**   Months Past Due: 7

Observations and Recommendations:	Impact	Response	Implementation

The Net Position in the FY2012 and FY2013 Financial Statements could be Overstated by as much $23 Million. – The former UNT Associate Vice President for Finance and Controller and the former Director of Financial Reporting and Operations were aware of the unreconciled differences and potentially uncollectible receivables prior to the issuance of the FY2012 and FY2013 UNT and UNTS financial statements. They directed and recorded this adjustment rather than valuating the validity of these differences as to whether they were true assets of the UNTS.

Recommendations for the Acting UNT Vice President for Finance and Administration:

3. Evaluate the allowance for doubtful accounts calculated for the remaining accounts receivable in FY2013 to determine if any additional financial statements adjustments are necessary.

UNT/UNTS concur and will review the current UNT Allowance for Doubtful Accounts Policy in comparison to historical receivable collectability to ensure the Policy and related process results in an accurate estimate. Any required revisions to the current Policy will be completed before August 31, 2014. UNT/UNTS will periodically evaluate all receivables in light of this Policy to determine receivable collectivity and appropriate asset value.

UNT/UNTS will also ensure all necessary action is taken relative to the referenced UNT adjusting journal entry and will recalculate the Allowance for Doubtful Accounts estimate presented in the FY 2013 UNT and UNTS consolidated financial statements to ensure the net accounts receivable balance was presented accurately. Any necessary adjustments to prior period UNT and UNTS consolidated financial statements will be completed by August 31, 2014.

Person responsible for implementation: Jane-Anne Kanke, Associate Director of System Reporting

Planned Implementation Date: August 31, 2014

Fully Implemented.

Risk Level: **High**   Months Past Due: 7

Observations and Recommendations:	Impact	Response	Implementation

The Net Position in the FY2012 and FY2013 Financial Statements could be Overstated by as much $23 Million. – The former UNT Associate Vice President for Finance and Controller and the former Director of Financial Reporting and Operations were aware of the unreconciled differences and potentially uncollectible receivables prior to the issuance of the FY2012 and FY2013 UNT and UNTS financial statements. They directed

UNT/UNTS concur and will review the current UNT Allowance for Doubtful Accounts Policy in comparison to historical receivable collectability to ensure the Policy and related process results in an accurate estimate. Any required revisions to the current Policy will be completed before August 31, 2014. UNT/UNTS will periodically evaluate all receivables in light of this Policy to determine receivable collectivity and appropriate asset value.

UNT/UNTS will also ensure all necessary action is taken relative to the

In Process, Partially Implemented.

A year-end checklist is being developed which will include the periodic evaluation of receivables.

Expected Implementation Date: August 31, 2015

and recorded this adjustment rather than valuating the validity of these differences as to whether they were true assets of the UNTS.

Recommendations for the Acting UNT Vice President for Finance and Administration:

4. Periodically evaluate receivables to determine their collectability.

referenced UNT adjusting journal entry and will recalculate the Allowance for Doubtful Accounts estimate presented in the FY 2013 UNT and UNTS consolidated financial statements to ensure the net accounts receivable balance was presented accurately. Any necessary adjustments to prior period UNT and UNTS consolidated financial statements will be completed by August 31, 2014.

Person responsible for implementation: Jane-Anne Kanke, Associate Director of System Reporting

Planned Implementation Date: August 31, 2014

Risk Level:	High	Months Past Due	7

Observations and Recommendations:	Impact	Response	Implementation

The Net Position in the FY2012 and FY2013 Financial Statements could be Overstated by as much $23 Million. – The former UNT Associate Vice President for Finance and Controller and the former Director of Financial Reporting and Operations were aware of the unreconciled differences and potentially uncollectible receivables prior to the issuance of the FY2012 and FY2013 UNT and UNTS financial statements. They directed and recorded this adjustment rather than valuating the validity of these differences as to whether they were true assets of the UNTS.

**Recommendation for the UNT System Interim Chief Financial Officer and UNT Acting Vice President
for Finance and Administration:**

5. Restate prior period UNT and the consolidated UNTS financial statements as required.

UNT/UNTS concur and will review the current UNT Allowance for Doubtful Accounts Policy in comparison to historical receivable collectability to ensure the Policy and related process results in an accurate estimate. Any required revisions to the current Policy will be completed before August 31, 2014. UNT/UNTS will periodically evaluate all receivables in light of this Policy to determine receivable collectivity and appropriate asset value.

UNT/UNTS will also ensure all necessary action is taken relative to the referenced UNT adjusting journal entry and will recalculate the Allowance for Doubtful Accounts estimate presented in the FY 2013 UNT and UNTS consolidated financial statements to ensure the net accounts receivable balance was presented accurately. Any necessary adjustments to prior period UNT and UNTS consolidated financial statements will be completed by August 31, 2014.

Person responsible for implementation: Jane-Anne Kanke, Associate Director of System Reporting

Planned Implementation Date: August 31, 2014

Fully Implemented.

Risk Level:	High	Months Past Due	7

Observations and Recommendations:	Impact	Response	Implementation

Journal Entry was not Consistent with GAAP – GAAP requires the preparer of the financial statements to record assets that are valid and properly valued. Recording reconciling differences as miscellaneous receivables is not consistent with GAAP and therefore potentially misstates the financial position of UNT and the UNTS.

Additionally, detailed supporting documentation was not attached to the journal entry support or maintained by UNT Financial Reporting & Operations.

Recommendations for the UNT System Interim Chief Financial Officer:

6. Ensure procedures are developed in the financial reporting offices across the System that ensures that journal entries are processed in accordance with GAAP and reflect the nature of the underlying transaction.

UNT/UNTS will develop an appropriate improved Journal Entry Policy, including documentation requirements, segregation of duties, and an escalation approval process for transactions based on a pre-determined threshold. Implementation of new policy controls and any corrective actions will be completed by August 31, 2014. While a comprehensive policy is under development, directives from the UNTS CFO will be provided to the UNTS components outlining requirements that all journal entries be properly evidenced with supporting documentation, approved by an individual with appropriate institutional authority, reviewed by the Financial Reporting & Operation Offices, and approved by an executive level for a specified monetary threshold. Further, UNT will perform an assessment of resources needed to address the recommendation that all journal entries be reviewed by the Financial Reporting & Operations Office and any need for additional personnel resources will be evaluated.

In support of these procedure and policy improvements, UNT will begin an assessment in collaboration with UNT System Information Technology Shared Services to Implement PeopleSoft Journal Entry (JE) review and approval functionality. To strengthen the control environment, journal entry training sessions will be held for the UNT

A JE policy has been drafted and is currently being reviewed.

Revised Implementation Date: May 31, 2015.

Financial Reporting & Operations Department to address the new directives and outline compliance with GAAP. These steps to improve the journal entry process will be in place by August 31, 2014.

Person responsible for implementation: Jane-Anne Kanke, Associate Director of System Reporting

Planned Implementation Date:

Risk Level:	**High**	Months Past Due	7

Observations and Recommendations:	Impact	Response	Implementation
Journal Entry was not Consistent with GAAP – GAAP requires the preparer of the financial statements to record assets that are valid and properly valued. Recording reconciling differences as miscellaneous receivables is not consistent with GAAP and therefore potentially misstates the financial position of UNT and the UNTS. Additionally, detailed supporting documentation was not attached to the journal entry support or maintained by UNT Financial Reporting & Operations. **Recommendations for the UNT System Interim Chief Financial Officer:** 7. Develop and document a System-wide policy that specifies that supporting documentation accompany all journal entries to support the validity of the transaction.		*UNT/UNTS will develop an appropriate improved Journal Entry Policy, including documentation requirements, segregation of duties, and an escalation approval process for transactions based on a pre-determined threshold. Implementation of new policy controls and any corrective actions will be completed by August 31, 2014. While a comprehensive policy is under development, directives from the UNTS CFO will be provided to the UNTS components outlining requirements that all journal entries be properly evidenced with supporting documentation, approved by an individual with appropriate institutional authority, reviewed by the Financial Reporting & Operation Offices, and approved by an executive level for a specified monetary threshold. Further, UNT will perform an assessment of resources needed to address the recommendation that all journal entries be reviewed by the Financial Reporting & Operations Office and any need for additional personnel resources will be evaluated.* *In support of these procedure and policy improvements, UNT will begin an assessment in collaboration with UNT System Information Technology Shared Services to Implement PeopleSoft Journal Entry (JE) review and approval functionality. To strengthen the control environment, journal entry training sessions will be held for the UNT Financial Reporting & Operations Department to address the new directives and outline compliance with GAAP. These steps to improve the journal entry process will be in place by August 31, 2014.* Person responsible for implementation: Jane-Anne Kanke, Associate Director of System Reporting **Planned Implementation Date:**	A JE policy has been drafted and is currently being reviewed. Revised Implementation Date: May 31, 2015.

Risk Level:	**High**	Months Past Due	7

Observations and Recommendations:	Impact	Response	Implementation
Journal Entry was not Consistent with GAAP – GAAP requires the preparer of the financial statements to record assets that are valid and properly valued. Recording reconciling differences as miscellaneous receivables is not consistent with GAAP and therefore potentially misstates the financial position of UNT and the UNTS. Additionally, detailed supporting documentation was not attached to the journal entry support or maintained by UNT Financial Reporting & Operations. **Recommendation for the UNT Acting Vice President for Finance and Administration:**		*UNT/UNTS will develop an appropriate improved Journal Entry Policy, including documentation requirements, segregation of duties, and an escalation approval process for transactions based on a pre-determined threshold. Implementation of new policy controls and any corrective actions will be completed by August 31, 2014. While a comprehensive policy is under development, directives from the UNTS CFO will be provided to the UNTS components outlining requirements that all journal entries be properly evidenced with supporting documentation, approved by an individual with appropriate institutional authority, reviewed by the Financial Reporting & Operation Offices, and approved by an executive level for a specified monetary threshold. Further, UNT will perform an assessment of resources needed to address the recommendation that all journal entries be reviewed by the Financial Reporting & Operations Office and any need for additional personnel resources will be evaluated.*	A JE policy has been drafted and is currently being reviewed. Revised Implementation Date: May 31, 2015.

Observations and Recommendations:	Impact	Response	Implementation

8. Ensure procedures are developed immediately that require sufficient supporting documentation to evidence the purpose and validity of all journal entries.

In support of these procedure and policy improvements, UNT will begin an assessment in collaboration with UNT System Information Technology Shared Services to Implement PeopleSoft Journal Entry (JE) review and approval functionality. To strengthen the control environment, journal entry training sessions will be held for the UNT Financial Reporting & Operations Department to address the new directives and outline compliance with GAAP. These steps to improve the journal entry process will be in place by August 31, 2014.

Person responsible for implementation: Jane-Anne Kanke, Associate Director of System Reporting

Planned Implementation Date:

Risk Level:	**High**	Months Past Due	7

Observations and Recommendations:	Impact	Response	Implementation

Circumvention of Internal Controls – While the journal entry preparer and approver are different employees in the system, the former Senior Director of Financial Reporting & Operations prepared the journal entry detail, provided this detail to an Accountant IV within the department to enter into EIS, and subsequently approved the journal entry. This resulted in an inadequate segregation of duties.

Recommendation for the UNT System Interim Chief Financial Officer:

9. Develop and document a System-wide policy for processing journal entries that includes adequate segregation of duties.

UNT/UNTS will develop an appropriate improved Journal Entry Policy, including documentation requirements, segregation of duties, and an escalation approval process for transactions based on a pre-determined threshold. Implementation of new policy controls and any corrective actions will be completed by August 31, 2014. While a comprehensive policy is under development, directives from the UNTS CFO will be provided to the UNTS components outlining requirements that all journal entries be properly evidenced with supporting documentation, approved by an individual with appropriate institutional authority, reviewed by the Financial Reporting & Operation Offices, and approved by an executive level for a specified monetary threshold. Further, UNT will perform an assessment of resources needed to address the recommendation that all journal entries be reviewed by the Financial Reporting & Operations Office and any need for additional personnel resources will be evaluated.

In support of these procedure and policy improvements, UNT will begin an assessment in collaboration with UNT System Information Technology Shared Services to Implement PeopleSoft Journal Entry (JE) review and approval functionality. To strengthen the control environment, journal entry training sessions will be held for the UNT Financial Reporting & Operations Department to address the new directives and outline compliance with GAAP. These steps to improve the journal entry process will be in place by August 31, 2014.

Person responsible for implementation: Jane-Anne Kanke, Associate Director of System Reporting

Planned Implementation Date: August 31, 2014

A JE policy has been drafted and is currently being reviewed.

Revised Implementation Date: May 31, 2015.

Risk Level:	**High**	Months Past Due	7

Observations and Recommendations:	Impact	Response	Implementation

Inappropriate Management Review – The UNT Financial Reporting & Operations Department does not require an escalation of review and approval based on a monetary threshold or for unusual or non-recurrent transactions. Failure to require an appropriate level of management to review all journal entries that are unusual, over a specified monetary threshold or non-recurrent increases the risk of error and/or fraud.

UNT/UNTS will develop an appropriate improved Journal Entry Policy, including documentation requirements, segregation of duties, and an escalation approval process for transactions based on a pre-determined threshold. Implementation of new policy controls and any corrective actions will be completed by August 31, 2014. While a comprehensive policy is under development, directives from the UNTS CFO will be provided to the UNTS components outlining requirements that all journal entries be properly evidenced with supporting documentation, approved by an individual with appropriate institutional authority, reviewed by the Financial

A JE policy has been drafted and is currently being reviewed.

Revised Implementation Date: May 31, 2015.

Recommendation for the UNT System Interim Chief Financial Officer:

10. Develop and document a System-wide policy for processing journal entries that includes an escalated approval process for transactions above a pre-determined monetary threshold. Transactions over a specified monetary threshold should require executive level review and approval.

Reporting & Operation Offices, and approved by an executive level for a specified monetary threshold. Further, UNT will perform an assessment of resources needed to address the recommendation that all journal entries be reviewed by the Financial Reporting & Operations Office and any need for additional personnel resources will be evaluated.

In support of these procedure and policy improvements, UNT will begin an assessment in collaboration with UNT System Information Technology Shared Services to Implement PeopleSoft Journal Entry (JE) review and approval functionality. To strengthen the control environment, journal entry training sessions will be held for the UNT Financial Reporting & Operations Department to address the new directives and outline compliance with GAAP. These steps to improve the journal entry process will be in place by August 31, 2014.

Person responsible for implementation: Jane-Anne Kanke, Associate Director of System Reporting

Planned Implementation Date: August 31, 2014

Risk Level:	High		Months Past Due	7

14-023	4/16/2014	**Adjusting Journal Entry Investigation**

High Level Objective:

Observations and Recommendations:	Impact	Response	Implementation

Ineffective Reconciliation Processes – The UNT Financial Reporting & Operations Department does not maintain adequate account reconciliation definition schedules, reconciliation processes, or policies regarding reconciliation preparation, review, and approval. Key to an effective reconciliation process is timely review and resolution of reconciling items.

The majority of the line items on the adjusting journal entry related to unresolved reconciling differences dated prior to September 1, 2010 that remained unresolved at the time of the issuance of this report. Bank and account reconciliations are detective controls and are crucial elements of the internal control structure. Failure to resolve differences identified in the reconciliation process in a timely manner increases the risk of error and fraud.

Recommendations for the UNT System Interim Chief Financial Officer:

11. Create System-wide Policies and develop procedures related to account reconciliations and write-off timelines for unresolved reconciling items.

To ensure reconciliations are comprehensive and fully address unresolved transactions, UNT/UNTS will put in place a standardized reconciliation procedure and template. UNT/UNTS will also develop a formal Account Reconciliation Policy and initiate the necessary training of all affected employees. This new Policy will be in place by August 31, 2014, and a training program will be created and put on place by November 2014, to ensure that future reconciliations will occur timely and in accordance with accepted standards. UNT/UNTS will immediately begin corrective actions necessary to resolve any identified reconciliation discrepancies from past years that have not been addressed. It is anticipated that all reconciliations will be brought current and fully addressed by November 2014.

Person responsible for implementation: Jane-Anne Kanke, Associate Director of System Reporting

Planned Implementation Date: November 2014

A Segregation of Duties policy has been drafted and is currently being reviewed. UNTS is currently remediating segregation of duties access issues in the PeopleSoft modules.

Revised Implementation Date: May 31, 2015.

Risk Level:	High		Months Past Due	4

Observations and Recommendations:	Impact	Response	Implementation

Ineffective Reconciliation Processes – The UNT Financial Reporting & Operations Department does not maintain adequate account reconciliation definition schedules, reconciliation processes, or policies regarding reconciliation preparation, review, and approval. Key to an effective reconciliation process is timely review and resolution of reconciling items.

The majority of the line items on the adjusting journal entry related to unresolved reconciling differences dated prior to September 1, 2010 that remained unresolved at the time of the issuance of this report. Bank and account reconciliations are detective controls and are crucial elements of the internal control structure. Failure to resolve differences identified in the reconciliation process in a timely manner increases the risk of error and fraud.

Recommendations for the UNT System Interim Chief Financial Officer:

13. Institute an effective review process of all differences identified in the reconciliation process. This process should require the reviewer to immediately research and follow up on the nature of the difference and elevate the issue to the appropriate level of upper management. In addition, differences identified to-date should be immediately evaluated as to the reason and amount to determine if potential write-off of those items is appropriate.

To ensure reconciliations are comprehensive and fully address unresolved transactions, UNT/UNTS will put in place a standardized reconciliation procedure and template. UNT/UNTS will also develop a formal Account Reconciliation Policy and initiate the necessary training of all affected employees. This new Policy will be in place by August 31, 2014, and a training program will be created and put on place by November 2014, to ensure that future reconciliations will occur timely and in accordance with accepted standards. UNT/UNTS will immediately begin corrective actions necessary to resolve any identified reconciliation discrepancies from past years that have not been addressed. It is anticipated that all reconciliations will be brought current and fully addressed by November 2014.

Person responsible for implementation: Jane-Anne Kanke, Associate Director of System Reporting

Planned Implementation Date: November 2014

In Process, Partially Implemented.

A Student Accounting Receivable policy has been drafted and is currently being reviewed.

Expected Implementation Date:May 31, 2015

Risk Level:	High	Months Past Due	4

14-023   4/16/2014   Adjusting Journal Entry Investigation

High Level Objective:

Observations and Recommendations:	Impact	Response	Implementation
Ineffective Reconciliation Processes – The UNT Financial Reporting & Operations Department does not maintain adequate account reconciliation definition schedules, reconciliation processes, or policies regarding reconciliation preparation, review, and approval. Key to an effective reconciliation process is timely review and resolution of reconciling items. The majority of the line items on the adjusting journal entry related to unresolved reconciling differences dated prior to September 1, 2010 that remained unresolved at the time of the issuance of this report. Bank and account reconciliations are detective controls and are crucial elements of the internal control structure. Failure to resolve differences identified in the reconciliation process in a timely manner increases the risk of error and fraud. **Recommendations for the UNT System Interim Chief Financial Officer:** 12. Establish account reconciliation training for all individuals performing reconciliations to ensure consistency.		*To ensure reconciliations are comprehensive and fully address unresolved transactions, UNT/UNTS will put in place a standardized reconciliation procedure and template. UNT/UNTS will also develop a formal Account Reconciliation Policy and initiate the necessary training of all affected employees. This new Policy will be in place by August 31, 2014, and a training program will be created and put on place by November 2014, to ensure that future reconciliations will occur timely and in accordance with accepted standards. UNT/UNTS will immediately begin corrective actions necessary to resolve any identified reconciliation discrepancies from past years that have not been addressed. It is anticipated that all reconciliations will be brought current and fully addressed by November 2014.* **Person responsible for implementation:** Jane-Anne Kanke, Associate Director of System Reporting **Planned Implementation Date:** November 2014	Fully Implemented.

	Risk Level:	High	Months Past Due	0

12-021   3/22/2013   Employment Waiver Review

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

Observations and Recommendations:	Impact	Response	Implementation
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.	Implementation will provide assurance that Employment Waivers receive proper review, are awarded in accordance with TEC 54.212.	*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	The policy is currently in the process of being revised. Revised Implementation Date: June 1, 2015

	Risk Level:	Moderate	Months Past Due	19

| 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:	Impact	Response	Implementation
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.	Implementation will assure compliance with Generally Accepted Accounting Principles.	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	Withdrawn - Upon reviewing the criteria used for making this recommendation, Internal Audit determined it was not supported and is withdrawing the recommendation.

| | Risk Level: | Moderate | | Months Past Due | 0 |

Observations and Recommendations:	Impact	Response	Implementation
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.	Implementation will assure compliance with Generally Accepted Accounting Principles.	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	Withdrawn - Upon reviewing the criteria used for making this recommendation, Internal Audit determined it was not supported and is withdrawing the recommendation.

| | Risk Level: | Moderate | | Months Past Due | 0 |

12-024	10/3/2012	**Student Worker Review**

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:	Impact	Response	Implementation
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.	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.	*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	In Process, Partially Implemented. Policy changes are currently in process. Estimated implementation date is August 31, 2015.

Risk Level:	Low	Months Past Due	18

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:	Impact	Response	Implementation
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	Implementation will assist in assuring journal entries are accurately appropriate, and adequately supported.	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	In Process, Partially Implemented. Athletics is now retaining additional supporting documentation for journal entries. Financial Reporting is developing a policy related to documentation requirements. Expected Implementation Date: August 31, 2015

Risk Level:	Low	Months Past Due	13

Health Science Center

Management Action Status Summary

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:	Impact	Response	Implementation
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.	Implementation will ensure charges are properly posted to patient accounts and overpayments are identified and refunded in a timely manner.	*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.	In Process. HSC Management met with Internal Audit on January 21, 2015 and reported substantial progress has been made addressing the outstanding credits and unapplied payments. HSC management reported that only about $115,000 in credit / unapplied balances remain from the original $1.2 million. However, significant effort remains in order to address the more complex claims. Expected Implementation Date: August 2015

Risk Level:	High	Months Past Due	15

Observations and Recommendations:	Impact	Response	Implementation
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.	Implementation will provide assurance that overpayments are identified and refunded in a timely manner.	*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*	In Process. HSC Management met with Internal Audit on January 21, 2015 and reported substantial progress has been made addressing the outstanding credits and unapplied payments. HSC management reported that only about $115,000 in credit / unapplied balances remain from the original $1.2 million. However, significant effort remains in order to address the more complex claims. Expected Implementation Date: August 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	15

09-011	4/21/2009	**Advancement Office Follow-Up Review**

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:	Impact	Response	Implementation
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.	Implementation will provide assurance that the agreement meets legal, fiscal, and administrative requirements, and is distributed to those primarily responsible for contract compliance.	*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	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	28

UNT Dallas

Management Action Status Summary

Post Audit Review Status Report
University of North Texas Dallas
As of March 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
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.	Coordination with UNT OGCA will ensure compliance with all University and sponsor policies and procedures and will likely assist in mitigating errors.	*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.*	Fully Implemented.

	Risk Level:	Moderate		Months Past Due	7

Background Report

Committee: Audit

Date Filed: April 10, 2015

Title: UNTS Internal Audit Capabilities Assessment

Background:

In an effort to increase Internal Audit's value to UNTS, the Interim Chief Internal Auditor requested Deloitte & Touche LLP to provide a staffing capabilities assessment of the UNT System Internal Audit function for the purpose of assessing their maturity level against the Institute of Internal Auditors' Capability Model.

Financial Analysis/History:

This is a report item only.

Janet Waldron

Vice Chancellor for Finance

Legal Review:

This item has been reviewed by General Counsel.

Nancy S. Footer

Vice Chancellor/General Counsel

Schedule: N/A

No action required. Information only. Submitted by:

Steve Goodson

UNTS Interim Chief Internal Auditor

Lee Jackson

Chancellor

Attachments Filed Electronically:

- UNTS Internal Audit Capabilities Assessment

Deloitte.

April 10, 2015

Mr. Stephen Goodson
Interim Chief Audit Executive
University of North Texas System
1112 Dallas Drive, Ste. 4000
Denton, TX 76205

Deloitte & Touche LLP ("Deloitte & Touche") has provided staffing capabilities assessment services to the University of North Texas System ("UNTS") Internal Audit ("IA") function for the purpose of assessing their maturity level against the Institute of Internal Auditors' IA Capability Model ("IA-CM") in an effort to increase IA's value to UNTS. Our services were performed from January 2015 through February 2015 in accordance with the terms of our statement of work dated January 26, 2015. The services were performed in accordance with the *Standards for Consulting Services* issued by the American Institute of Certified Public Accountants.

Our procedures included facilitating competency surveys and conducting interviews with UNTS management, Board of Regents ("BOR"), and IA professionals. We analyzed select departmental materials, performed a gap analysis against the IA-CM and leading practices, and drafted a report to summarize our observations.

This report is intended solely for the information and use of UNTS and should not be used for any other purpose. UNTS' Board of Regents, independent accountants and the Texas State Auditor's Office may be provided with a copy of this report in connection with fulfilling their respective responsibilities.

Sincerely,

Deloitte & Touche LLP

By _____

Shawn Kilchrist, Director

Deloitte.

University of North Texas System
Internal Audit Capabilities Assessment

April 10, 2015

Executive summary

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 ("IA-CM") in an effort to increase IA's value to UNTS. The specific objectives were to:

- Assess existing IA staff skill capabilities based on the IA-CM;
- Identify the UNTS IA function's maturity based on the model and its implementation status for each area;
- Evaluate established goals for the UNTS IA 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; and
- Analyze existing salary ranges by level and benchmark against current industry salary ranges.

Our procedures focused on assessing IA 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 IA staff. We also conducted surveys with select members of the management team and facilitated a self-assessment 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 Structures, 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 IA. For some enhancements, a measured, sequential approach will be necessary and possibly take months, even a year or more, to implement. Other enhancements are truly "quick hits" that can add value promptly. Overall, an investment of resources and commitment from UNTS management 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

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
- Survey responses collected from UNTS management and IA (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)

Internal audit capability model for the public sector

Leading industry successful practices

Benchmark Data (IIA Global Audit Information Network)

Process

Conduct surveys & interviews → Assess responses → Document assessment → Perform analysis

Services and Role of Internal Auditing	People Management	Professional Practices	Performance Management & Accountability	Organizational Relationships & Culture	Governance Structures
• Objectivity • Independence • Authority • Services • Assurance • Scope	• Skills • Specialists • Depth • Development • Supervision • Coaching	• Policies • Processes • Organization Priorities • Quality Assurance	• Management • Metrics • Data integrity • Reporting • Evaluation	• Structure • Relationships • Practices • Culture • Coordination	• Reporting Relationships • Oversight • Policies and Processes

Reporting & Communications

- Document observations and enhancements.
- Overall assessment of IA maturity level in relation to the IA-CM.
- Deliver observations.

Executive summary

IA should consider the following enhancements to expand its capabilities to meet management's expectations.

Area of focus	Enhancement opportunities
Services and Role of Internal Auditing	• The role of IA should be evaluated to determine the risk-based allocation of time between financial, operational, technology, compliance, and investigative efforts. • 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	• IA should determine their go-forward operating model (e.g. 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 ensure that all IA staff receive appropriate training for their job responsibilities, especially in the areas of emerging risks and industry trends. • IA management should assess if the IA staff receive timely and relevant feedback on their performance. • An onboarding program should be established to help articulate expectations for new employees.
Professional Practices	• Standardized IA policies and procedures should be documented and communicated to IA staff to help ensure consistency across the department, specifically on the audit methodology. • The continuous monitoring program should be formalized and enhanced to provide additional coverage of the risk assessment, specifically utilizing data analytics to drive risk identification and monitoring.
Performance Management & Accountability	• Key performance metrics (e.g. average fieldwork duration, time from completion of fieldwork to issuance of report) should be used to 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 could potentially impact the risk assessment and the annual IA plan. • IA should enhance their Audit Committee reports to assist the Committee in understanding the staff profile, staffing allocation, and the capacity to cover various risks.

Executive summary (cont.)

Area of focus	Enhancement opportunities
Organizational Relationships & Culture	• IA can help educate operating management on control, risk management and governance by providing presentations and/or 'brown bag' lunch sessions for management and their staff. • IA should strive to be viewed as a source for leading practices information and should proactively share this 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 (i.e. subject matter specialists) for specific audit engagements. • IA should consider launching an internal website accessible by all campuses that would allow for the sharing of common issues and leading practices.
Governance Structures	• The CIA should consider providing "educational updates" to management and the BOR on new standards, changes in laws/regulations, leading risk management and governance practices, and other emerging issues. • The Audit Committee Chair and/or members should meet with IA staff at least annually in order to gain insight on the execution of the overall strategy and interact with the team.
Industry Benchmark	Audit Organization • 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
Industry Benchmark	**Audit Plan** • 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 evaluated in a timely manner. • IA should consider actively monitoring audit activities against plan to evaluate staff productivity. **Audit Costs** • 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 UNTS. • IA should also consider investing in the development of the staff, including departmental training, to develop technical and soft skills.

This report is intended solely for the information and internal use of University of North Texas System, and should not be used or relied upon by any other person or entity.

7   Internal Audit Department Capabilities Review

IA-CM assessment

Using this model, we identified the level of capability the IA department is operating at for each of the six elements.

[green] UNTS Internal Audit's Assessment level by element.   **[red box]** 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					

IA-CM assessment (cont.)

Using this model, we assessed 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 are fully implemented, the KPA is considered to be mastered. If all KPAs are mastered, the level of capability is considered achieved.

IA Capability Element	Assessment	IA 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

The 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.

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Appendix

Appendix A: Internal Audit Capability Model

Overview of IA-CM model

The IA-CM framework identifies the fundamentals needed for effective internal auditing in government and the broader public sector. It illustrates the levels and stages through which IA activity can evolve as it defines, implements, measures, controls, and improves its processes and practices.

The IA-CM framework is provided to strengthen or enhance internal auditing through steps organized into five progressive capability levels (depicted at right). Improvements in processes and practices at each stage provide the foundation on which progress to the next capability level can be achieved.

Level	Rating	Description
Level 5	Optimizing	IA learning from inside and outside the organization for continuous improvement.
Level 4	Managed	IA integrates information from across the organization to improve governance and risk management.
Level 3	Integrated	IA management and professional practices uniformly applied
Level 2	Infrastructure	Sustainable and repeatable IA practices and procedures
Level 1	Initial	No sustainable, repeatable capabilities – dependent upon individual efforts

Source: IA Capability Model (IA-CM) for the Public Sector – The IIA Research Foundation, 2009

Overview of IA-CM model (cont.)

The IA-CM framework identifies six elements for an IA activity. Each element summarized below is used as the basis for the evaluation of the capability levels applicable to each element.

Services and Role of Internal Auditing

- The services include the provision of assurance and advice, as well as co-sourced services with external service providers. The role is to provide independent and objective assessments to help the organization accomplish its objectives and improve operations.

People Management

- The process of creating a work environment that enables people to perform to the best of their abilities. People management includes job descriptions, recruiting, performance standards, professional development, training, ongoing coaching, and career development.

Professional Practices

- Reflects the full backdrop of policies, processes, and practices that enables the IA activity to be performed effectively and with proficiency and due professional care.

Performance Management and Accountability

- Refers to the information needed to manage, conduct, and control operations of the IA activity and account for its performance and results.

Organizational Relationships and Culture

- Includes the organizational structure and the internal management and relationships within the IA activity itself, as well as the Chief Audit Executive's ("CAE's") relationship with senior management.

Governance Structures

- The reporting relationship (administrative and functional) of the CAE and how the IA activity fits within the organizational and governance structure of the entity.

Source: IA Capability Model (IA-CM) for the Public Sector, The IIA Research Foundation, 2009

Observations and enhancement opportunities

Based our current state assessment of the UNTS IA function, we have summarized our observations and enhancement opportunities by IA-CM element.

Services and Role of Internal Auditing	
Current State	**IA-CM Observations**
IA is currently in a transition period. An Interim CIA is in place to maintain the existing structure and to determine opportunities for improvement. Key priorities for IA are to support the UNTS' finance transformation efforts, perform investigations, and complete mandatory and follow-up audits. IA has been unable to effectively implement a risk-based audit plan in order to address significant risks to the organization. As a result, areas such as finance and IT have not been comprehensively reviewed. The role of the IA function has not been consistently defined or marketed across the organization. Recently, the output from IA has been limited to assistance with the Finance Transformation effort, compliance reviews, mandatory audits, and investigations. Written guidance on IA procedures required during the course of an investigation has not been documented. IA resources have been substantially depleted, particularly at the leadership level over the last year, creating the inability to effectively solidify its long-term strategy and implement the full scope of its objectives.	• IA staff responsibilities are limited to mostly compliance and investigatory activities. • Additional resources are needed to effectively identify and assess financial and IT risks. • Majority of the IA staff have the CFE credential. Yet there are opportunities to provide staff with additional training on the performance of investigations. • Procedures need to be defined on the process for conducting and documenting the engagement risk assessment for each individual internal audit. • IA is not currently viewed by management as value-added.

Enhancement Opportunities

- The role of IA should be evaluated to determine the risk-based allocation of time between financial, operational, technology, compliance, and investigative efforts. The current IA plan is focused primarily on required compliance audits; however, management's expectations include a wider scope of activities.
- Adequate internal training should be implemented to perform these assessments, including how to conduct and document these complaints. Additionally, the opportunity exists to accelerate the timing on how investigations are assigned and resolved.
- Management and IA staff should be actively involved in the risk assessment process and/or obtain visibility to the results of this assessment in order to incorporate risks into audit execution.

Observations and enhancement opportunities (cont.)

People Management	
Current State	**IA-CM Observations**
IA has a current head count of 11 full-time employees. There are 7 open full-time positions in the proposed January 2015 structure. The existing IA resources are primarily generalists with knowledge in audit processes and higher education, including one IA IT Senior and one Certified Public Accountant (CPA). IA does periodically co-source internal audit activity. Prior to January 2015, there were no dedicated IT resources staffed in-house. An external organization was contracted to perform limited IT scope "check the box" reviews in prior years and no knowledge transfer was performed. As a result, a comprehensive IT auditing program has not been conducted in several years. Due to significant turnover in the CIA position, staff recruiting, development and growth opportunities have been limited. The interim CIA is actively recruiting for staff and senior level positions, but does not currently have the authority to recruit at the director level. Historically, IA management has not actively assessed IA competency/skill gaps in order to augment those deficiencies with other new hires or outsourced support.	• IA currently maintains a relatively flat structure, which limits the ability for upward movement by IA staff and restricts the salary ranges that can be applied. • Additional resources are needed to effectively assess financial and fraud-related risks. • The current IA staff does not have healthcare specialists to support the Health Science Center ("HSC"). • IA has not historically focused on IT risk nor recruited the appropriate resources to perform this evaluation. • With the exception of certification requirements, an active training plan has not been developed for each individual in order to enhance his/her current skill set. • Although performance evaluations are performed, the existing staff may not be receiving direct, constructive feedback in order to further their ability to be effective. There is a discrepancy between how IA perceives their performance and how they are viewed by others. • Relevant tools/systems and related training may not be readily available to staff in order to effectively carry out their duties.

Enhancement Opportunities

- IA should determine their go-forward operating model (i.e. organizational structure, sourcing arrangements) and proactively identify the skill sets required to supplement the existing team. Specifically, skills are required around accounting and financial reporting, healthcare, IT, and fraud. Additionally, adding staff with CPA certifications and/or related accounting experience will address the noted skill gaps within the department.
- The current IA structure should be evaluated to identify opportunities for development and promotion for staff and seniors. A Supervisor and/or Manager level position could be created to slot between the Senior Director and Senior Internal Auditor in order to provide oversight for daily IA activity.
- IA should consider implementing a process to ensure that all IA staff receive appropriate training, especially in the areas of emerging risks and industry trends. This may include an annual skills assessment for each auditor during the planning period to determine the specific training required to carry out assigned audits. This should also include an evaluation of the tools required to assist the audit team with performing their duties in an effective and efficient manner. IA management should also consider defining minimum training requirements at each level.
- IA management should assess whether the audit staff is receiving timely and relevant feedback on their performance. This should include consolidating and reviewing comments received from post audit surveys.
- Given the number of open staff positions, an onboarding program should be established to help articulate expectations for new employees.

Observations and enhancement opportunities (cont.)

Professional Practices	
Current State	**IA-CM Observations**
IA maintains a charter that establishes guidelines for scope, authority, and responsibilities. The Audit Committee also maintains a charter to define their responsibilities regarding IA oversight. An IA departmental manual was drafted in 2009, revised in 2010 and is currently being updated to provide guidance on IA processes. The IA staff is largely unaware of the existence of these manuals; therefore, staff are not familiar with the existing documented policies and procedures. A risk assessment process was redesigned and implemented in fiscal year 2015 to build the audit plan. Due to staffing challenges, a risk-based audit plan has not been fully implemented. To assess competency, an annual evaluation is performed for each auditor with the intent to perform project evaluations in the near future. A comprehensive quality assurance and improvement program ("QAIP") has not yet been defined and implemented for the department. The Lead Internal Auditor currently has responsibility facilitating this program for the department.	• The execution of traditional internal audits and special projects may be inconsistent due to the lack of standardized processes and procedures. • An audit methodology has not been clearly defined within the IA function. • IA cannot effectively identify opportunities for improvement due to lack of a defined QAIP program. • IA staff does not currently have the full capabilities to meet the needs of management and the BOR's vision primarily due to resource constraints.

Enhancement Opportunities
• Standardized IA policies and procedures should be documented and communicated to the entire staff to help ensure consistency across the department. These procedures should include, but are not limited to, the following: Mission, Scope, Independence & Objectivity, Audit Administration (Communication, Confidential Data, Performance Evaluations), Risk Assessment & Audit Plan, IA Methodology, Continuous Monitoring, Quality Assurance & Improvement Program, Fraud, and Third-Party Relationships. • The continuous monitoring program should be formalized and enhanced to provide additional coverage of the risk assessment. The use of data analytics or other tools can assist the department in monitoring for certain potential risks or control weaknesses that can be used to identify focus areas. Establishing monitoring thresholds that would generate exception reporting for periodic review can reduce the need for a detailed audit. This can also be applicable to the ongoing evaluation of certain medium or low risk areas (where appropriate).

Observations and enhancement opportunities (cont.)

Performance Management and Accountability	
Current State	**IA-CM Observations**
Historically, IA prepared an annual budget, specifying anticipated costs related to salary, maintenance, and operations. Due to transition in the leadership position, these activities have not been continued. Currently, IA tracks the following performance metrics internally: budget to actual hours, hours allocation by person, hours by project, and project status. A weekly report is generated as requested to summarize the key components noted above. IA utilizes Teammate© as their documentation repository and to generate ad hoc reports. An external quality assurance review was conducted in 2014 to evaluate IA's activity against the IIA Standards. The independent reviewer noted an opinion that UNTS IA "generally conforms" to the Texas Internal Auditing Act, the *IIA Standards,* and the *Government Auditing Standards*. This indicates that the policies, procedures, and an internal audit charter were in place, and that the practices followed were providing reasonable assurance that the audit work conducted was in compliance with applicable professional standards and requirements.	• Metrics used to evaluate the performance of the department (for example, average fieldwork duration) is not currently utilized to evaluate efficiency and effectiveness. • The full functionality of Teammate© may not be utilized to generate standardized management reporting. • The effectiveness of IA is not periodically assessed internally and communicated to the Audit Committee.

Enhancement Opportunities
• Key performance metrics should be used evaluate the performance of the department (e.g. average fieldwork duration, time from completion of fieldwork to issuance of report, number of outstanding audit comments, and number of recommendations implemented). Management should evaluate Teammate© and determine if the full functionality is being utilized to support performance management. • The QAIP should be clearly defined, documented and administered in order to facilitate an environment of continuous improvement. An individual qualified to assess and implement the elements of this program should provide the appropriate oversight. The results of this program should be reported to the BOR on a periodic basis, including any impact to the risk assessment or audit plan. • 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. Leading IA functions are leveraging data analytics to identify potential red flag issues earlier, increase scope and coverage while maintaining or reducing headcount and obtain greater insight into exposure of findings. • IA should enhance their Audit Committee reports to assist the Committee in understanding the staff profile, staffing allocation, and the capacity to cover various risks.

Observations and enhancement opportunities (cont.)

Organizational Relationships and Culture	
Current State	**IA-CM Observations**
The organization is stratified into the following component institutions: UNT-Denton, UNT-Dallas, UNT-Health Science Center, UNT Systems Office. Although some processes are consolidated into a shared services center, the campuses work fairly independently. Due to the turnover in the IA function and the inability to be fully staffed, the IA has been unable to align functionally with the organization. IA's reputation throughout the organization has been impacted as a result of several factors: (1) continuous transition in the CIA role has not allowed the organization to define and implement a consistent strategy; (2) as a result of significant financial related findings over the last few years, confidence in IA's ability to assess and identify risks has been minimized; and (3) due to IA's focus on compliance and investigations, the function is not viewed as value-added to the organization. There is a strong sense throughout UNTS that IA may not be familiar with the organization's policies, processes and practices outside of the standard compliance requirements.	• IA's reputation has been impacted in recent years due to significant transition and the perception of minimal value-added activity. • IA staff has limited visibility across the UNTS organization. • The confidence in IA's ability to identify and assess financial risks has been questioned. • IA is not actively pursuing opportunities to bring new insights or leading practices to their auditees in order to demonstrate value.
Enhancement Opportunities	
• IA can help educate operating management on control, risk management and governance by providing presentations and/or 'brown bag' lunch sessions for management and their staff. Discussions may include subjects such as IA's mission, role, and responsibilities, internal controls, COSO framework, and fraud awareness. These sessions can be a relationship enhancer and support further strengthening of the control environment at UNTS. • IA should strive to be viewed as a source for leading practices information and proactively 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. IA may be able to leverage specific activities to support their continuous monitoring efforts, allowing for additional coverage of high risk areas. • 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 (i.e. subject matter specialists) for specific audit engagements. IA could serve as a revolving function to the business to further build risk related capabilities within individual departments. • IA should consider launching an internal website that is accessible by all campuses and allows for sharing of common issues and leading practices.	
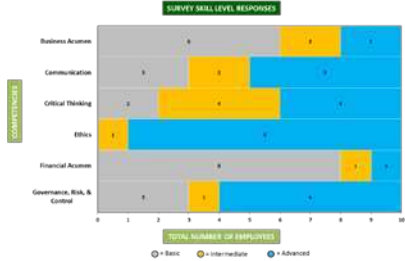
Observations and enhancement opportunities (cont.)

Governance Structures	
Current State	**IA-CM Observations**
The Audit Committee and UNTS management assists the BOR in fulfilling its responsibilities for oversight of the IA function. The CIA reports to the Audit Committee. The Audit Committee recommends for approval by the BOR the hiring, compensation, removal, and evaluation of the CIA. IA staff report directly to the CIA. Per the current draft of the IA Charter, "All IA 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."	• It is difficult for the Audit Committee to exercise their full IA objectives due to the revolving CIA position. • Key IA leadership positions (i.e. directors) cannot be filled due to the lack of stability in the CIA position. • The Audit Committee has multiple interactions with the CIA, but does not have opportunities for direct interaction with the IA staff. • The IA manuals do not clearly define the specific activities required to enforce independence or objectivity for IA, although statements are noted in the proposed IA Charter.

Enhancement Opportunities
• The CIA should consider providing "educational updates" to management and the BOR on new standards, changes in laws/regulations, leading risk management and governance practices, and 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.

Appendix B: Competency Survey Results

Understanding competencies and skill levels

Based on the survey results and industry leading practices, we have analyzed and summarized the IA department's biographical information and competencies against the IA-CM.

IA Competencies	Skill Levels
• Defines the core competencies (12 total) that best support the operation of the IA department	• Shows how many surveyed employees fall into each proficiency level of each competency
• Offers real world behavioral indicators by skill level (basic, intermediate, and advanced) for each	• Provides a visual summary of the status of the department as it relates to each competency and the respective proficiency levels
• Presents the output of several discussions with UNTS and consulting resources as guided by current UNTS job descriptions, current general and functional competencies, and future objectives	

The list of competencies is not exhaustive and employees may have experience in other areas not included here.

Overview of competencies

Business Acumen Understands the institution's operating environment and its related risks and controls (financial, technical, and procedural) from an audit perspective.

Communication Uses verbal, written, and electronic communication skills to further the goals of the institution.

Critical Thinking Selects and uses appropriate tools, research, business intelligence, and problem solving techniques to conduct analysis and identify practical solutions.

Ethics Fosters the concept of right and wrong behavior as defined by the institute and abides by the moral standards applied to IA employees.

Governance, Risk, & Control Applies appropriate risk-related procedures and frameworks in audit activities and supports a culture of fraud risk awareness.

Financial Acumen Understands the importance of the institution's economic well-being and can interpret data that communicates the institution's fiscal performance.

Improvement and Innovation Seeks to improve in personal job responsibilities while fostering an innovative work environment for IA and change across the institution.

IA Delivery Plans, implements, and executes audit engagements in a manner that facilitates proper identification of root causes and the documentation of audit results.

IA Management Delivers on the institutional needs and expectations of the IA department, which includes advocacy of IA services, resource management, and alignment to institutional goals.

International Professional Practices Framework ("IPPF") Understands the IPPF standards and exemplifies quality and continuous improvement in audit activities.

Persuasion and Collaboration Fosters a collaborative and impactful team environment to achieve the goals of the IA department.

Supervision Oversees and guides the work of others for the accurate and timely completion of tasks.

Employee biographical information

Employees provided information about their education levels, employment history, and professional certifications as shown below.

Employee Education
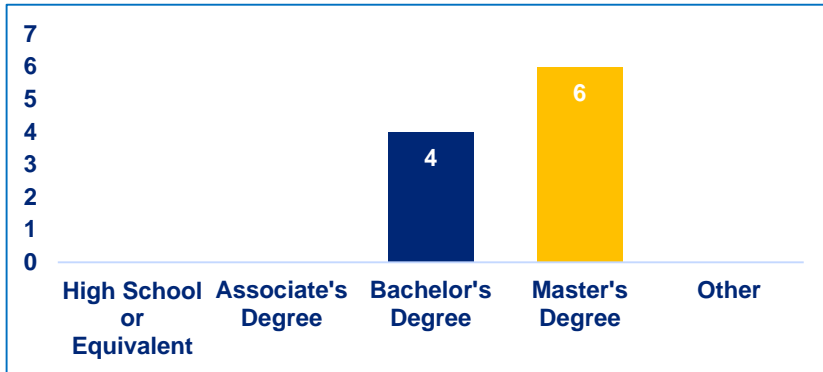
Employee Tenure
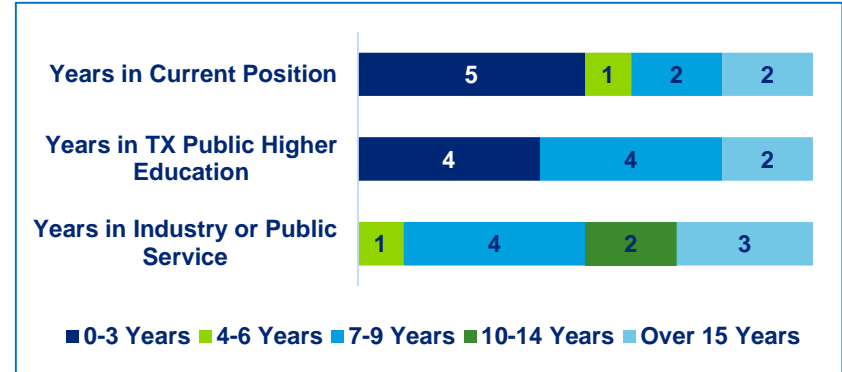
Certifications*	Summary of Relevant Certifications
Certified Professional Auditor (CPA)	• There is one CPA holder • His/her license is current
Certified Internal Auditor (CIA)	• There are five CIA holders • All of their licenses are current
Certified Information Systems Auditor (CISA)	• There are two CISA holders • All of their licenses are current
Certified Fraud Examiner (CFE)	• There are six CFE holders • His/her license is current

All auditors have at least one certification.

*Note: Not all certifications are listed here. Please see the original data for a complete view of this information.

Summary of organization skill level

Noted below are the results of the self-assessment survey as completed by IA staff.
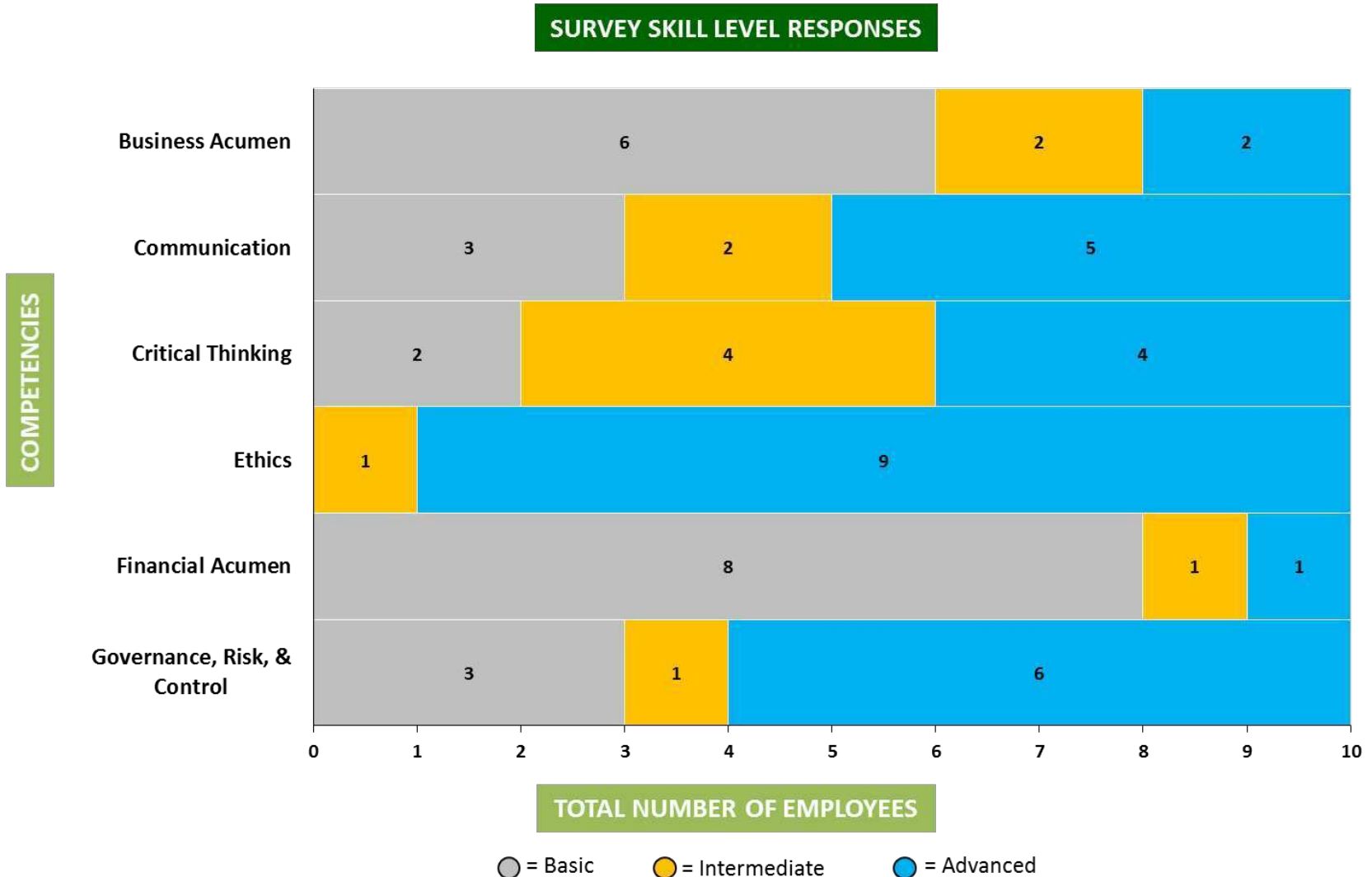
SURVEY SKILL LEVEL RESPONSES

COMPETENCIES		
Business Acumen	6 (Basic)	2 (Intermediate), 2 (Advanced)
Communication	3 (Basic)	2 (Intermediate), 5 (Advanced)
Critical Thinking	2 (Basic)	4 (Intermediate), 4 (Advanced)
Ethics	1 (Intermediate)	9 (Advanced)
Financial Acumen	8 (Basic)	1 (Intermediate), 1 (Advanced)
Governance, Risk, & Control	3 (Basic)	1 (Intermediate), 6 (Advanced)

TOTAL NUMBER OF EMPLOYEES

◯ = Basic   ◯ = Intermediate   ◯ = Advanced

Summary of organization skill level (cont.)

Noted below are the results of the self-assessment survey as completed by IA staff.
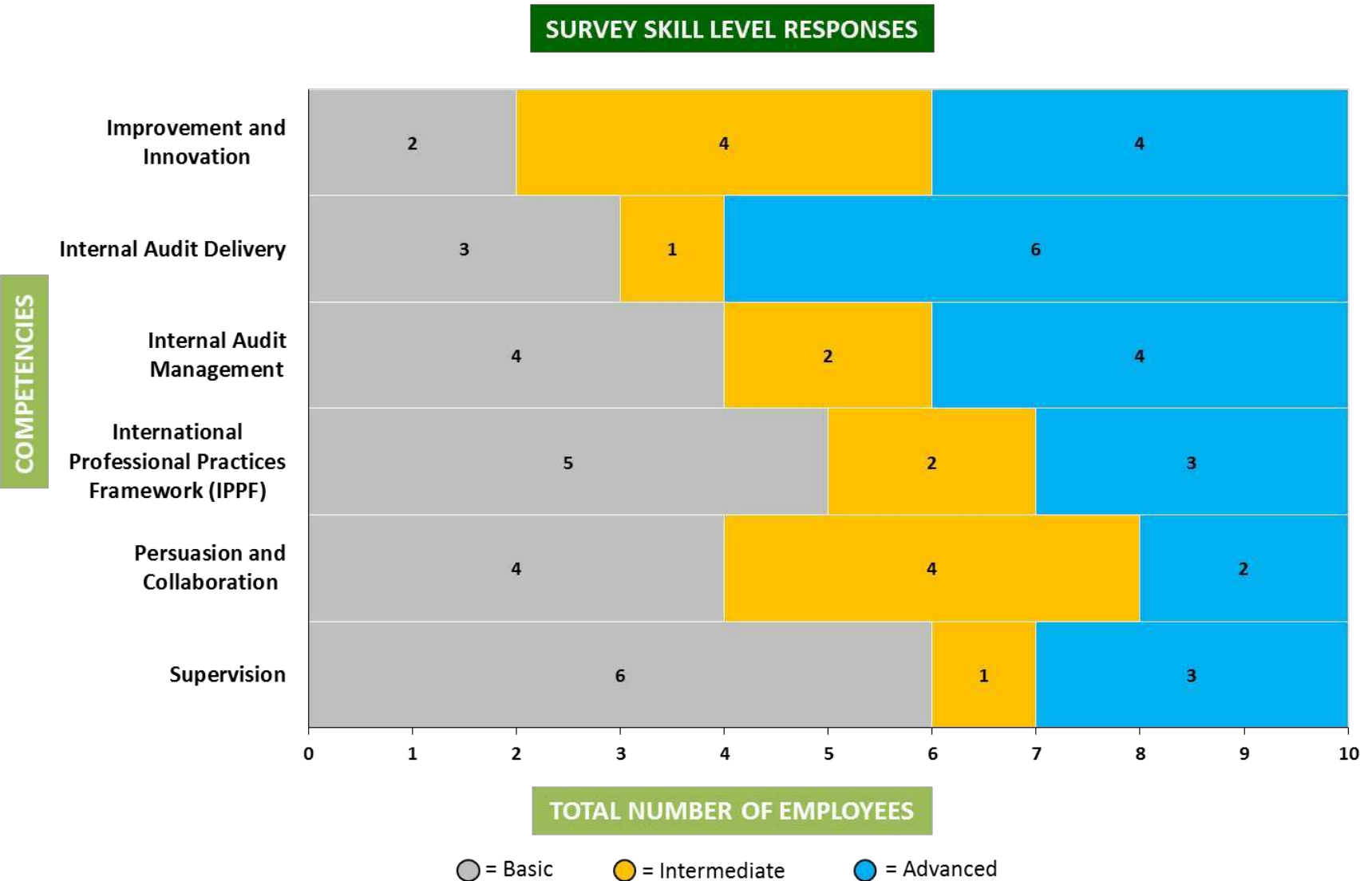
SURVEY SKILL LEVEL RESPONSES

COMPETENCIES

Competency	Basic	Intermediate	Advanced
Improvement and Innovation	2	4	4
Internal Audit Delivery	3	1	6
Internal Audit Management	4	2	4
International Professional Practices Framework (IPPF)	5	2	3
Persuasion and Collaboration	4	4	2
Supervision	6	1	3

TOTAL NUMBER OF EMPLOYEES

⬤ = Basic   ⬤ = Intermediate   ⬤ = Advanced

Themes from Employee Feedback

Summary of positive views and enhancement opportunities from survey and interviews.

Positive views

- Smart, well meaning staff with extensive experience
- Diverse and knowledgeable team
- Solid understanding of the organization
- Leverage each other effectively through collaboration
- Effective communication (i.e. audit reports)
- Good relationship management
- Good with gathering and interpreting electronic data
- Perform objective audits with an awareness for detecting fraudulent activities
- Earned widespread respect and appreciation from audit clients and the BOR
- Listen to management to serve as a resource and good business partner

Enhancement opportunities

- Competent, qualified, permanent leadership in the CIA and Director positions
- Create a new departmental structure to allow for upward mobility (retention) and development
- IA management accountability for staff development and mentorship
- Timely review of workpapers and reports
- Training to increase investigative skills, including approach and documentation
- Documentation of departmental policy and procedures related to the performance of audit work
- Effective top down communication from BOR to CIA to staff
- Ongoing transparency regarding advancement opportunities, special projects and audit assignments
- Addition of specialized skills sets around finance and healthcare
- Incorporation of incentives to increase departmental retention
- Provide timely and relevant performance evaluations to audit professionals
- Strategically plan the audit engagements to facilitate knowledge sharing/transfer
- Improve morale through team activities/interactions

Themes from Management Feedback

Summary of positive views and enhancement opportunities from management interviews.

Positive views

- IA team is described as "professional", "objective", "helpful", and "collaborative"
- IA is poised to be effective as certain steps have been taken to move the function towards leading practices
- Hiring of an IT professional is a positive recruiting outcome to supplement deficient skill sets
- The team is well versed in compliance and related required audit matters
- With the right resources, IA can be very capable
- Appreciate the clarity of audit reports
- Understands the University System, higher education, and healthcare environment
- Asks relevant questions
- Interest and support to change and improve

Enhancement opportunities

- Historically, IA has not effectively met the needs of management
- Ongoing concern on creating stability in the CIA role
- Increase level of technical and analytical expertise
- An increase competencies in the areas of finance/accounting, healthcare, and IT is required
- Opportunities to enhance the soft skills (i.e. writing) of the staff
- Perceived focus more on compliance and less on strategic initiatives
- Additional sharing of industry risks and leading practices from other leading companies; would like to see a "fresh perspective"
- Opportunities to partner across the different campuses, instead of operating as a police function
- Training required around investigations and complaints
- Increased interaction with the BOR and senior management should be considered
- Consensus for IA to transition from reactive to proactive
- Staff have not been challenged to be excellent
- Staff have historically worked in silos, not as a team
- Propose productivity and performance auditing engagements based on observations during audit work
- Evaluate materiality in relation to available resources to address/implement opportunities for improvement
- Use of automated tools - too much is done by hand
- IA is not the "go to" function for issue escalation and resolution

Appendix C: IA Staffing Benchmark

IA organization

UNTS Staffing

- General Auditors
- IT Auditors
- Fraud Auditors
- Evironment, Health & Safety
- Compliance Auditors
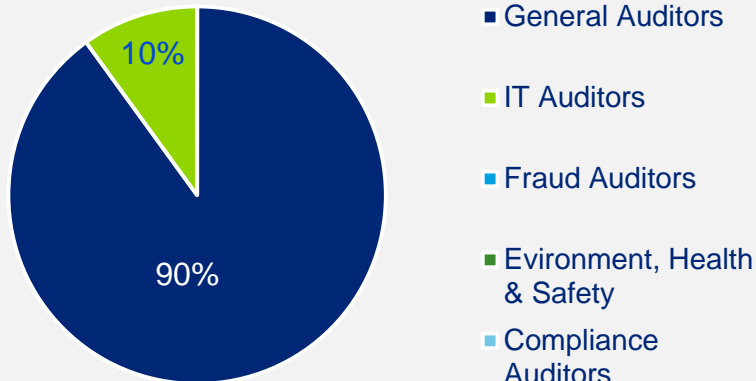
The current IA staff profile include audit generalists that focus primarily on compliance audits and investigations. One IT specialist has been hired as of January 2015.

60% of IA departments maintain a dedicated IT Audit Group.

Commonly sourced IA activities include general audits, IT, and those requiring subject matter specialists.

Industry Staffing Benchmark

- General Auditors
- IT Auditors
- Fraud Auditors
- Evironment, Health & Safety
- Compliance Auditors
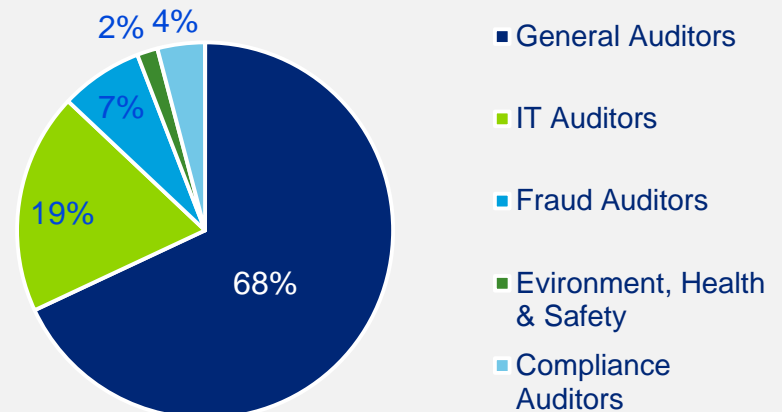
Source: IIA GAIN – Association of College and University Auditors (ACUA) Report, June 2014

IA plan allocation

The proposed 2015 audit plan allocation of engagement hours is generally aligned with industry leading practices; however, the time dedicated to investigations is significantly higher than industry.
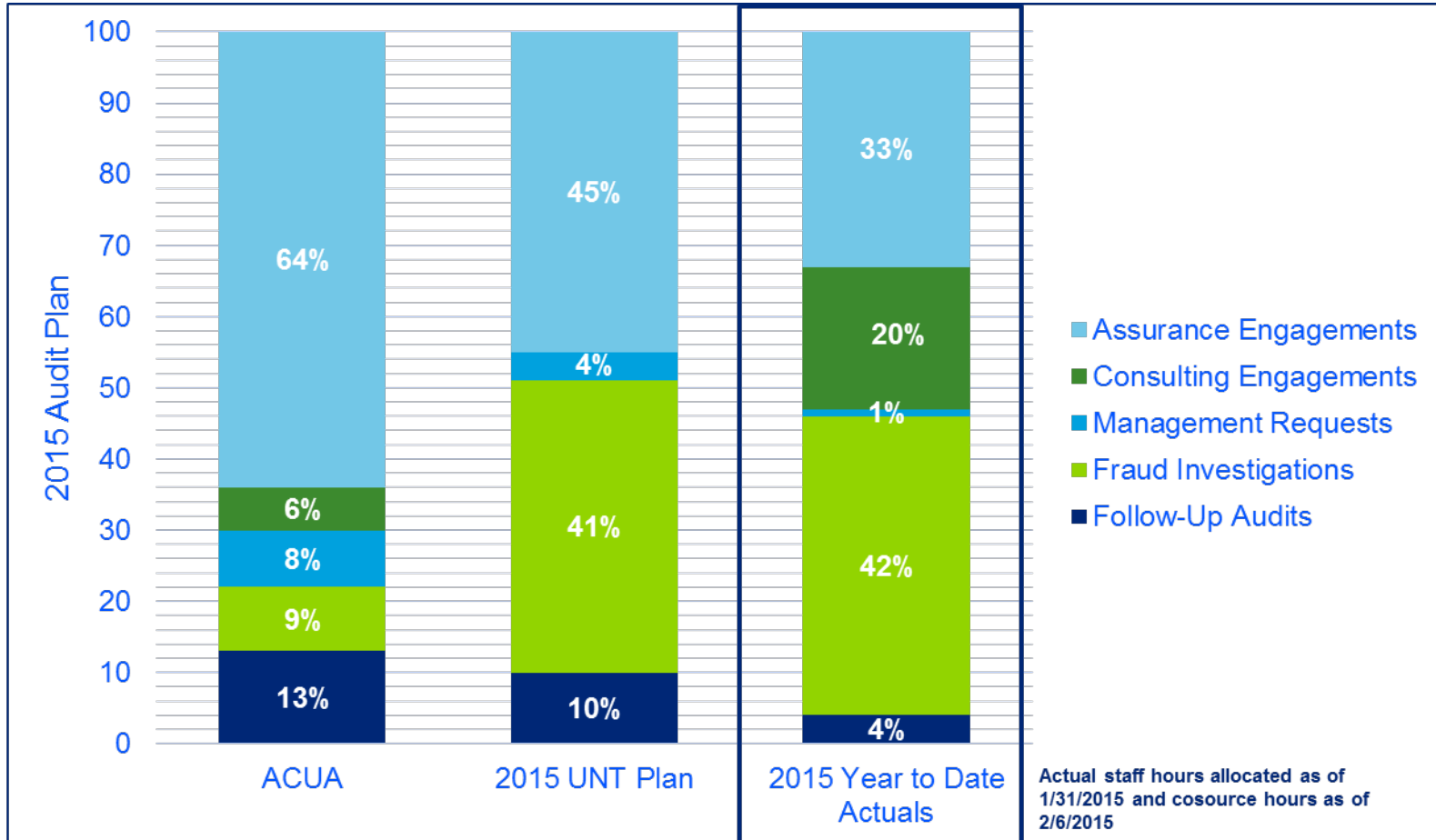
Source: IIA GAIN – Association of College and University Auditors (ACUA) Report, June 2014

IA salary benchmark
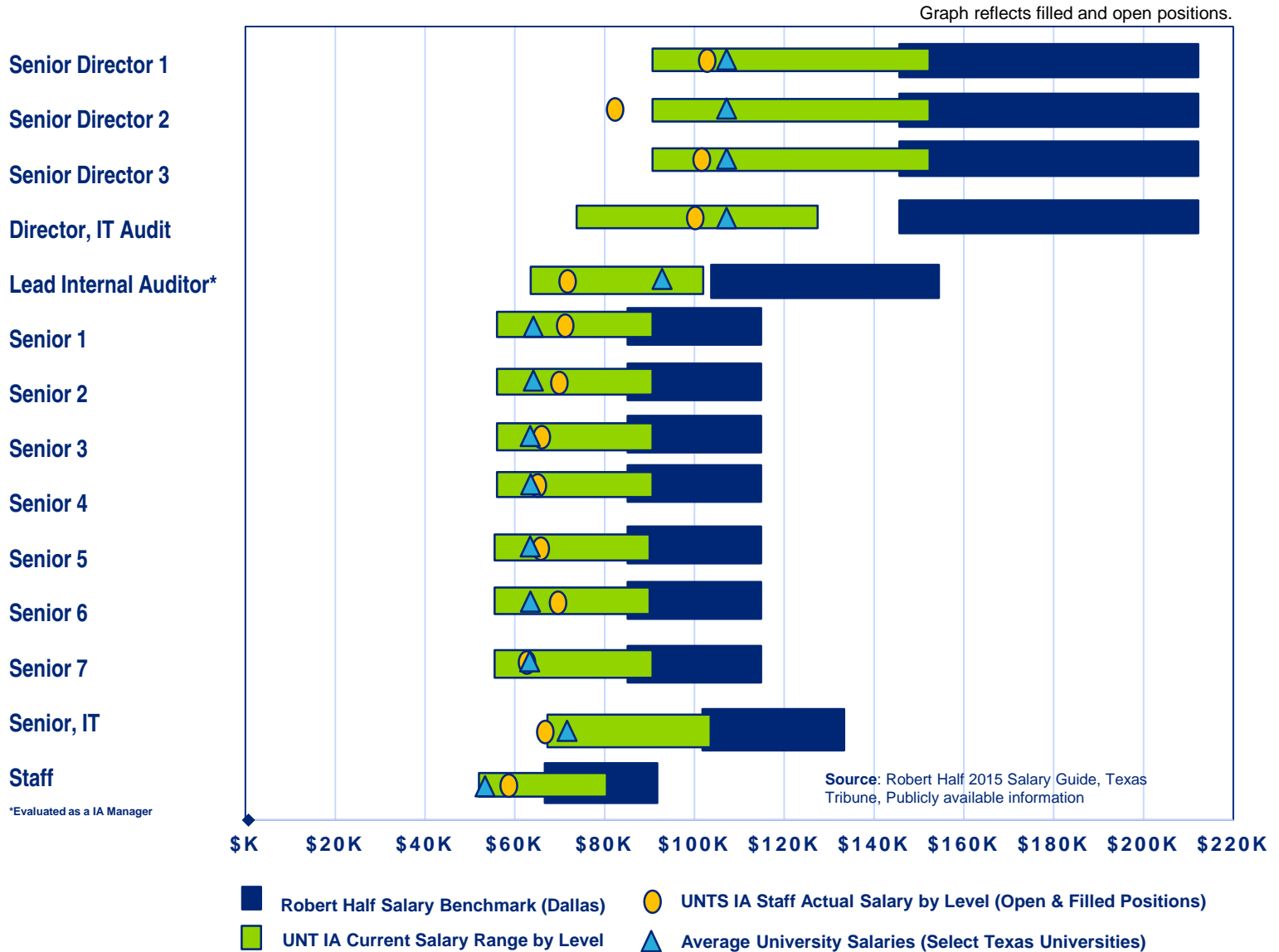
Graph reflects filled and open positions.

*Evaluated as a IA Manager

Source: Robert Half 2015 Salary Guide, Texas Tribune, Publicly available information

Categories (top to bottom): Senior Director 1, Senior Director 2, Senior Director 3, Director, IT Audit, Lead Internal Auditor*, Senior 1, Senior 2, Senior 3, Senior 4, Senior 5, Senior 6, Senior 7, Senior, IT, Staff

X-axis: $K, $20K, $40K, $60K, $80K, $100K, $120K, $140K, $160K, $180K, $200K, $220K

Legend:
- Robert Half Salary Benchmark (Dallas)
- UNT IA Current Salary Range by Level
- UNTS IA Staff Actual Salary by Level (Open & Filled Positions)
- Average University Salaries (Select Texas Universities)

IA salary as a percentage of total audit costs

UNTS AUDIT COSTS

Includes benefits and allocated costs.

- 27%
- 73%
- ■ Salary
- ■ Other*

EDUCATION INDUSTRY AUDIT COSTS

Includes benefits and allocated costs.

- 43%
- 57%
- ■ Salary
- ■ Other*

Source: IIA GAIN Report – Education (Audit Staff Size 11-25), June 2014
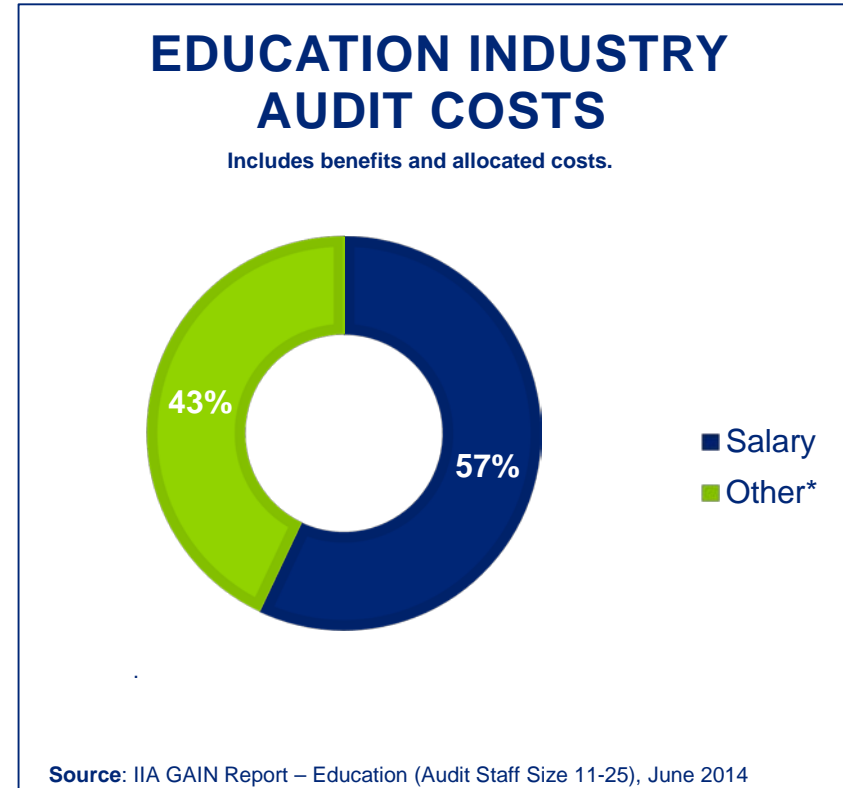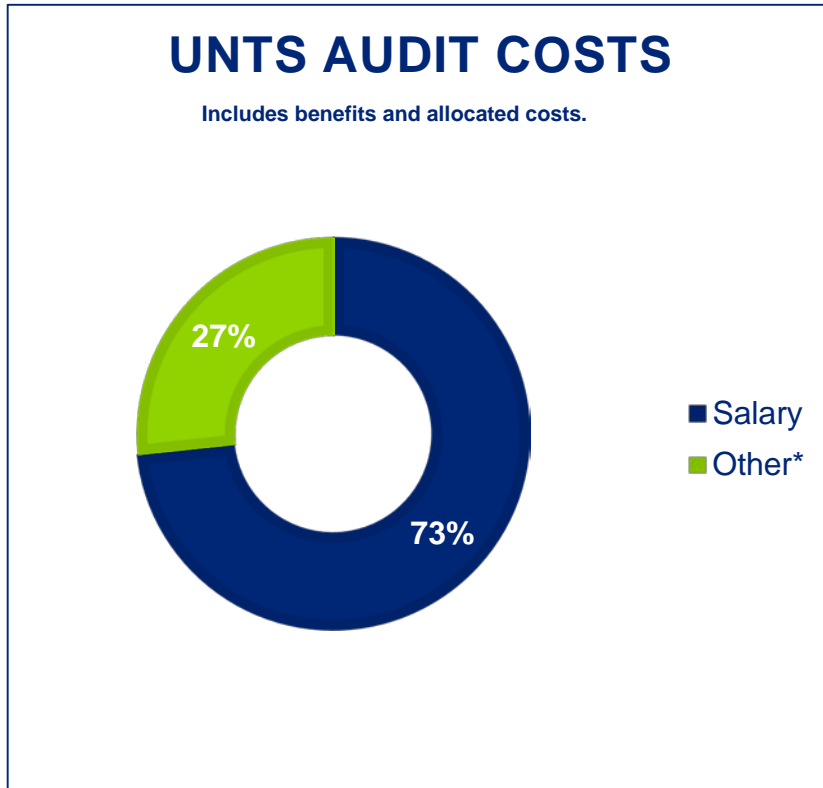
*Other includes training, travel purchased services, overhead costs, outsourced project work

For the Education industry as a whole (regardless of staff sizing), average salary costs increase to 71% of total audit costs.

Background Report

Committee: Audit

Date Filed: April 10, 2015

Title: UNT System Consolidated Quarterly Compliance Report December 2014 through February 2015

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 December 1, 2014 through February 28, 2015. 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

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: 2015.05.06 17:49:18 -05'00'

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=University of North
Texas System, ou=Office of General Counsel,
email=nancy.footer@untsystem.edu, c=US
Date: 2015.05.11 17:07:42 -05'00'

Vice Chancellor/General Counsel

Schedule: N/A

No action required. Information only. Submitted by:

Steven A. Hill I

UNT System Compliance Officer

Interim Chief Internal Auditor

Chancellor

Attachments Filed Electronically:

- UNT System Consolidated Quarterly Compliance Report December 2014 through February 2015

UNT System Consolidated Quarterly Compliance Report
December 2014 through February 2015

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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 adjusting security within the current PeopleSoft system (v9.0) and carrying forward these adjustments into the security model in the new upgraded PeopleSoft system (v9.2).

- 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-four (24) new employees as part of the online onboarding process.

- A tabletop exercise that tested the Disaster Recovery plan was conducted in December 2014. This exercise resulted in the successful recovery of critical information resources.

- 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 developed Compliance and Ethics Awareness Training for UNT System Administration, UNT, and UNT Dallas employees. This training includes a twenty-five (25) question test, which requires a 70 percent passing score to successfully complete it. System/UNT Institutional Compliance will coordinate with the Office of General Counsel to finalize the training content.

- System/UNT Institutional Compliance is a member of the UNT Operations & Infrastructure Work Team (for Employee Training/Development), which is working to identify an effective tool and vendor that can effectively host and track training required by every UNT System Administration, UNT, and UNT Dallas employee along with job specific required 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 *three (3) reports (via hotline)* received by UNT System during this quarter reveals the following breakdown of complaints:

  - *One report was received pertaining to an alleged fraudulent paid time issue.* This is a duplicate report that is being handled by UNT System Internal Audit.

  - *One hotline report was received pertaining to an alleged inappropriate paid time and possible purchasing issue at UNT.* This report was initially reviewed by the Fraud Response Team and is being handled by Internal Audit. This issue was also reported via the UNT hotline.

  - *One hotline report was received pertaining to an alleged retaliation issue at UNT Dallas.* This report is being handled by Institutional Compliance. Institutional Compliance has requested additional information to clarify the issue. This issue was also reported via the UNT Dallas hotline.

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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 January 8, 2015, the State Fire Marshal's Office (SFMO) conducted a fire safety re-inspection of UNT's residential buildings, Woodhill Square, and the Kristin Farmer Autism Center. On the re-inspection of the residential occupancies, there were 19 findings. Woodhill Square had 13 findings and the Kristin Farmer Autism Center had 6 findings. RMS is coordinating with Facilities to review and respond to the findings. RMS submitted 2 comprehensive follow-up reports to the SFMO on February 6, 2015. 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-three (23) semi-annual life safety code inspections of all Education and General (E&G) buildings and applicable Residence Halls, to include buildings at UNT Dallas and UNT System offices in Dallas, with no significant impairments reported. Risk Management Services reported conducting two (2) 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 systems are operational and tagged properly. Discovery Park wet based system's Fire Pump #2 is in the process of being repaired but is backed-up by Fire Pump #1.

Action Taken by Institutional Compliance:

- Institutional Compliance attends regular meetings between Risk Management Services and UNT Facilities to assist as applicable 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 199 laboratories inspected this quarter, two (2) laboratories required re-inspection to resolve any impairments.

Action Taken by Institutional Compliance:

- Institutional Compliance attends regular meetings between Risk Management Services and other applicable UNT System and UNT risk partners 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 continue to review the laboratory inspection and follow-up operations for UNT's most critical laboratories to evaluate the efficiency of this process. This review includes developing escalation procedures that will ensure that findings are addressed within the applicable period designated by RMS. Review feedback will be provided to the RMS Director and Environmental Management.

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

Action Taken by Management:

- RMS continued to closely monitor purchase and inventory levels of forty-one (41) 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.

Action Taken by Institutional Compliance:

- Institutional Compliance attends regular meetings between Risk Management Services and other applicable UNT System and UNT risk partners to assist in identifying 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

- The State Office of Risk Management (SORM) has completed the review process for all plans submitted by UNT Risk Management. SORM recommendations were received on January 22, 2015. Based on SORM guidance, continuity plans have been or are currently in the process of being updated.

- The UNT Space Planning and Management Committee has provided guidance and space for the UNT Emergency Operations Center (EOC). UNT Facilities Management has developed an initial estimate for the project. One primary concern at this point is redundancy in power and how EOC operations will continue if primary power is unavailable. Facilities Management is researching options to address this concern. Further information regarding construction timeline is being developed by Facilities Management.

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.

- Primary concerns include registering 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, ensuring plans are in

place to appropriately address a crisis or emergency situation, and establishing an institutional review process for proposed travel to high-risk destinations. UNT-International plans to discuss these topics with senior leadership across UNT next quarter.

Action Taken by Institutional Compliance:

- Institutional Compliance attends regular meetings between Risk Management Services and other applicable UNT System and UNT risk partners to assist in identifying 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 Management (EnvM) continues to monitor the Resource Conservation and Recovery Act (RCRA) metals. Both the Chemistry and Discovery Park outfalls continue to show low levels of RCRA metals, which remain below the Environmental Protection Agency (EPA) established threshold limits.

- The EnvM section of RMS is using newly acquired equipment to monitor and test phosphate compounds in preparation for the City of Denton possibly enforcing new EPA regulations, which lower allowable phosphate levels.

- EnvM is establishing testing for fats, oils and grease (FOG) values for all grease interceptors on campus (food cooking and vehicle washing facilities). For fats, oils and grease testing, RMS will have to prove that all undersized grease interceptors are not exceeding the new threshold of no more than 200 parts per million (ppm) of fats, oils and grease.

- The earliest that UNT would be subject to any new thresholds would be when it renews its permits in the spring of 2016. EnvM is working proactively to identify phosphate sources and substitutions where applicable to reduce its phosphate levels.

- There was a discrepancy with a previous copper sample. EnvM is researching improved methods for copper analysis because the current method used by the City of Denton and a 3rd party vendor has interferences that would provide false high copper results. Once the research is complete, EnvM will present information to the City of Denton for consideration of using an improved method. To date, an atomic absorption method appears to be the most effective test method, but used equipment is in the $20,000 to $30,000 dollar range.

Action Taken by Institutional Compliance:

- Institutional Compliance regularly meets with Risk Management Services and other applicable UNT System and UNT risk partners 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:

- A major overhaul of the Radiation Safety Program is close to being fully completed by Risk Management Services' Radiation Safety Officer (RSO) with the help of a radiation environmental consulting firm.

- The RSO and consultant are working to resolve any prior notices of violations and either completed or are working to complete the following:

1. The Department of Energy picked up two high level neutron sources, which are no longer a part of the inventory.

2. Approval of UNT's Radioactive Material license is expected in the spring of 2015.

Action Taken by Institutional Compliance:

- Institutional Compliance regularly meets with Risk Management Services and other applicable UNT System and UNT risk partners 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 continued 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 UNT. Final action will be taken by the Division to obtain any outstanding disclosures and ensure that management plans were initiated for applicable situations.

- All disclosures requested from UNT Dallas Investigators for FY 2015 have been completed with no management plans required.

- The Senior Director of Research Integrity and Compliance resigned (retirement) just before the end of this quarter and the Division of Research and Economic Development is coordinating with Human Resources to establish a search committee and take appropriate action to post this vacant position as soon as possible.

Action Taken by Institutional Compliance:

- Institutional Compliance met with the Director of Research Integrity and Compliance prior to their last day to discuss reason for departure, identify any outgoing concerns, and suggestions to enhance this program. Institutional Compliance spoke with the Associate VP of Research and Economic Development to confirm participation on the search committee and briefly discussed ongoing plan of action associated with this risk.

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

Action Taken by Management:

- Spring 2014 effort reports were distributed using the automated Effort Certification Reporting System (ECRS), with first and second completion reminders being sent to Principal Investigators in December 2014. 91% of spring effort reports were completed by the end of this quarter. Summer 2014 effort reports were distributed on February 19, 2015. 55% of summer effort reports were completed by the end of this quarter.

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.

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

Action Taken by Management:

- At the request of UNT-International, the Director of Research Integrity and 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 required as a result of these reviews and no issues related to this review process were noted.

Action Taken by Institutional Compliance:

- Institutional Compliance met with the Director of Research Integrity and Compliance prior to their last day to discuss reason for departure, identify any outgoing concerns, and suggestions to enhance this program. Institutional Compliance spoke with the Associate VP of Research and Economic Development to confirm participation on the search committee, briefly discuss moving the responsibility for processing H-1B visa petitions to the Provost's area, and other ongoing plans associated with this risk.

- Institutional Compliance will schedule a meeting with the Division VP to discuss moving the responsibility for processing H-1B visa petitions to the Provost's area and any other concerns pertaining to this risk.

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 adjusting security within the current PeopleSoft system (v9.0) and carrying forward these adjustments into the security model in the new upgraded PeopleSoft system (v9.2).

- 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 forty (640) new employees as part of the online onboarding process.

- A tabletop exercise that tested the Disaster Recovery plan was conducted in December 2014. This exercise resulted in the successful recovery of critical information resources.

- 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 has worked with the UNT System Office of General Counsel as well as other UNT System Administration, UNT, and UNT Dallas units to ensure that all applicable units are designated as a health care provider, with other applicable units identified as having to comply with 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 has worked with the UNT System Office of General Counsel 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 and Institutional Compliance:

- UNT Institutional Compliance briefly discussed this topic with the Vice President it reports to and plans to have a more detailed discussion pertaining to determining 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), the System Compliance Officer, and new Chief Records Management Representative worked 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 hired a Chief Records Management Representative.   Both Compliance Officers are working with Human Resources to post 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 and Institutional Compliance:

- UNT Human Resources (HR) informed Institutional Compliance and Risk Management Services that UNT's Blackboard system has been configured to host the required Sexual Abuse and Child Molestation Training. UNT HR also established additional procedures to track the completion of this training.

- Risk Management Services informed Institutional Compliance and HR that it has finalized the version of the Sexual Abuse and Child Molestation Training that will be conducted in a lecture format. Risk Management Services is now working to complete the web based version of this training that will be hosted in Blackboard as soon as it is finalized.

Section III. Compliance Training

- System/UNT Institutional Compliance developed Compliance and Ethics Awareness Training for UNT System Administration, UNT, and UNT Dallas employees. This training includes a twenty-five (25) question test, which requires a 70 percent passing score to successfully complete it. System/UNT Institutional Compliance will coordinate with the Office of General Counsel to finalize the training content.

- System/UNT Institutional Compliance is a member of the UNT Operations & Infrastructure Work Team (for Employee Training/Development), which is working to identify an effective tool and vendor that can effectively host and track training required by every UNT System Administration, UNT, and UNT Dallas employee along with job specific required 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 *five (5) reports (3 hotline, 1 email, 1 telephone)* received by UNT Institutional Compliance (IC) during this quarter reveals the following breakdown of complaints:

  - *One hotline report was received pertaining to an allegation of an inappropriate paid time and possible purchasing issue.* This report was initially reviewed by the Fraud Response Team and is being handled by Internal Audit.

  - *One hotline report was received pertaining to an alleged funds management issue.* This report is being handled by Internal Audit.

  - *One hotline report was received with no information provided.* Report was closed.

  - *One report was received by email pertaining to an alleged retaliation issue.* This report is being handled by Institutional Compliance.

  - *One report was received by telephone pertaining to an alleged retaliation issue.* This report is being handled by Institutional Compliance.

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 Second 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:

  - Obstetrics and Gynecology:

    - Evaluation and Management Services – No PATH documentation: 2.58%
    - Procedures – No PATH documentation: 1.16%

*There were no PATH encounters audited for Community Medicine and Surgery for Quarter 2.

- 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:

- o Community Medicine:

    - Documentation Supports Selected Procedure: 100%

- o Obstetrics and Gynecology:

    - Documentation Supports Selected Procedure: 79.48%
    - Billed Date of Service " DOS" Differs from Documented DOS: 0.58%
    - Billing Provider Differs from Documenting Provider: 0.58%
    - CPT Bundling/Unbundling: 0.29%
    - Incomplete or No Documentation for Procedure Billed: 16.76%
    - Missed Procedure: 0.87%
    - Procedure Documented is Different than Procedure Billed: 0.29%

- o Surgery:

    - Documentation Supports Selected Procedure: 100%

    (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)

Description: 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 Community Medicine:

    - EM Service Over Coded by Two or More Levels: 2.66%
    - EM Service Under Coded by Two or More Levels: 0.17%
    - Incomplete or No Documentation for EM Service Billed: 1%
    - Incorrect EM Category: 0.83%

- o Obstetrics and Gynecology:

    - Billed DOS Differs from Documented DOS: 0.26%
    - EM Bundling/Unbundling: 3.62%
    - EM Service Over Coded by Two or More Levels: 5.43%
    - EM Service Under Coded by Two or More Levels: 2.84%
    - Incomplete or No Documentation for EM Service Billed: 2.84%
    - Incorrect EM Category: 5.94%
    - Missed EM: 0.26%

- o Surgery:

    - EM Service Over Coded by Two or More Levels: 1.92%
    - EM Service Under Coded by Two or More Levels: 1.92%

- Incorrect EM Category: 1.92%

- 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)

Description: 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 and were 100% Compliant:

  o Community Medicine
  o Obstetrics and Gynecology
  o Surgery

(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:

- On-going Information Security Awareness training is provided to all employees, students, and contractors.

  o 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.

- HSC Infrastructure and Security, alongside the UNT System ITSS Department, is evaluating data protection options within Microsoft's Office 365 environment, specifically around the OneDrive product and its use as institutional file storage and sharing.

  o Encrypted e-mails within Microsoft Office products are also being evaluated. Small pilot groups have tested the functionality. Further configuration is necessary before implementation. Planned implementation and rollout by the end of next quarter.

- HSC Infrastructure and Security is piloting a set of policies on mobile devices. Polices being enforced in the pilot require the use of a PIN code or password, set an inactivity timeout of 5 minutes or less, and disable POP/IMAP access to institutional mailboxes.

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:

- On-going HIPAA Privacy & Security training is provided to all employees, students and contractors (as applicable).

- An Institutional Laptop Encryption Project is ongoing and products for full disk encryption on all laptops have been selected. Pilot testing has been completed and rollout has begun on all institutional laptops with priority given to clinical departments. Clinical departments will have scheduled rollouts while other institutional laptops will have encryption applied through new purchases, repair visits and user requests.

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.

- A state-wide Midpoint Assessment was conducted for randomly selected 1115 Waiver projects. UNTHSC had four projects that were reviewed in which a response was required. Responses provided and accepted by the external agency, Myers and Stauffer.

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 is involved in key meetings and reviews and signs off on the data submitted to the Health and Human Services Commission (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 and are in the process of being distributed employees regarding the required Title IX 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.

<u>Section III. Compliance Training</u>

- Code of Ethics/Standard of Conduct training was given to 100% of new employees by the Institutional Compliance Office.

- HIPAA Privacy and Security training was given to 100% of new employees by the Clinical Division Director of Regulatory Compliance.

- Minors on Campus training was given to 100% 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**

Second Quarter Reports – December 1, 2014 through February 28, 2015

UNTHSC received the following four (4) reports during the second quarter:

- **One** Clinical report – (In Person)
  - Physician Password Breach **– Resolved, with merit – Additional HIPAA and Ethics training provided.**

- **Two** Human Resources reports – (2 – Hotline)
  - Discrimination Allegation – **Resolved, no merit – Additional education provided.**
  - Favoritism Allegation – **Resolved, no merit - Additional education provided.**

- **One** Institutional Compliance report – (In Person)
  - Monitoring an OIG Subpoena requesting UNTHSC documents **– In Progress w/the Office of General Counsel.**

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 sponsored Emergency Skills Training for members of the Campus Emergency Response Team, which included Cardiopulmonary resuscitation (CPR), Automated External Defibrillator (AED), and Evacuation Chair (Evac Chair) training.

- UNT Dallas Chief of Police provided new employee emergency response training at all new employee orientation sessions.

- UNT Dallas Chief of Police is working with UNT Risk/Emergency Management to revise, update, and deliver Emergency Response Information Placards campus-wide.

- UNT Dallas Police is updating and revising its department's Emergency Response Procedures and General Orders Manual.

Action Taken by System and/or Institutional Compliance:

- System and Institutional Compliance meets at least quarterly 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 adjusting security within the current PeopleSoft system (v9.0) and carrying forward these adjustments into the security model in the new upgraded PeopleSoft system (v9.2).

- 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 sixteen (16) new employees as part of online onboarding process.

- A tabletop exercise that tested the Disaster Recovery plan was conducted in December 2014. This exercise resulted in the successful recovery of critical information resources.

- 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 re-posted the Grants position. The university will seek to fill the position with a grants writer under the supervision of the Provost. A Committee has been formed and the applicant review process is in progress.

- 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 and System/Institutional Compliance:

- UNT Human Resources (HR) informed System/Institutional Compliance and UNT Risk Management Services that UNT's Blackboard system has been configured to host the required Sexual Abuse and Child Molestation Training. UNT HR also established additional procedures to track the completion of this training by UNT employees.

- Risk Management Services informed Institutional Compliance and HR that it has finalized the version of the Sexual Abuse and Child Molestation Training that will be conducted in a lecture format. Risk Management Services is now working to complete the web based version of this training that will be hosted in Blackboard as soon as it is finalized.

- System/Institutional Compliance will coordinate with UNT RMS and HR to determine how UNT Dallas employees will be able to complete this training and also duplicate the tracking completion procedures developed by UNT HR.

Section III. Compliance Training

- System/UNT Institutional Compliance developed Compliance and Ethics Awareness Training for UNT System Administration, UNT, and UNT Dallas employees. This training includes a twenty-five (25) question test, which requires a 70 percent passing score to successfully complete it. System/UNT Institutional Compliance will coordinate with the Office of General Counsel to finalize the training content.

- System/UNT Institutional Compliance is a member of the UNT Operations & Infrastructure Work Team (for Employee Training/Development), which is working to identify an effective tool and vendor that can effectively host and track training required by every UNT System Administration, UNT, and UNT Dallas employee along with job specific required 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:

  - *One hotline report was received pertaining to an alleged retaliation issue.* This report is being handled by Institutional Compliance. Institutional Compliance has requested additional information to clarify the issue.

MINUTES

BOARD OF REGENTS
Finance Committee
February 19-20, 2015

Thursday, February 19, 2015

The Finance Committee of the Board of Regents of the University of North Texas System convened on Thursday, February 19, 2015 in Room 212 of Founders Hall at the University of North Texas as Dallas, Dallas Texas with the following members in attendance: Regents Don Potts, Steve Mitchell, Glen Whitley and Christopher Vera.

There being a quorum present the meeting was called to order by Chair Potts at 10:28 am. The minutes of the October 16, 2014 Finance Committee meetings was approved on a 3-0 vote following a motion by Regent Whitley seconded by Regent Potts.

The first topic for discussion was the **Finance Committee Scope and Role.** Discussion ensued among the committee members. Chair Potts noted that the committee would take up discussion of this topic again the following day.

Chair Potts recognized Vice Chancellor Janet Waldron who provided an **Update on Financial Remediation Activity**, along with Interim Chief Internal Auditor Steve Goodson and Ryan Foughty, Deloitte and Touche.

An **Overview of UNT System FY14 Consolidated Annual Financial Report** was given to the Board by Vice Chancellor Janet Waldron, Jane-Anne Kanke, Senior Director, UNT System and Blake Rodgers, Audit Senior Manager, Deloitte & Touch. During the briefing, Regent Reid arrived and joined the Committee meeting.

The Finance Committee recessed at 12:20 pm for lunch; they reconvened at 1:18 pm.

The final briefing of the morning, **Redesign of Consolidated, UNT System, and Institutional Budgets**, was given by Vice Chancellor Janet Waldron and Robert Spencer, Huron Consulting.

It was noted that there were two Background Reports presented for the Committee's information:

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

There being no further business, the Committee meeting recessed at 2:15 pm until the following day.

Friday, February 20, 2015

The Finance Committee of the Board of Regents of the University of North Texas System reconvened on Friday, February 20, 2015 in Room 712 A&B of the UNT System Building, 1901 Main St, Dallas Texas with the following members in attendance: Regents Don Potts, Steve Mitchell, Glen Whitley and Christopher Vera.
There being a quorum present the meeting was called to order by Regent Don Potts at 9:55 am.

The committee had five action items, which they considered one at a time.

The first action item was presented by Rick Villarreal, UNT Athletic Director.

24. UNT   Approval of UNT Naming Rights Sponsorship Agreement with Ryan, L.L.C.

Pursuant to a motion by Regent Glen Whitley and seconded by Regent Rusty Reid, the Committee approved the above item on a 3-0 vote (the fourth committee member was momentarily absent).

UNT Health Science Center President Michael Williams presented the next action item to the Committee.

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

Pursuant to a motion by Regent Rusty Reid and seconded by Regent Glen Whitley, the Committee approved the above item on a 3-0 vote (the fourth committee member was momentarily absent).

The next agenda item was a request from the UNT Dallas College of Law to set the 2015-2016 academic year tuition. Dean Royal Furgeson presented the item.

26. UNTS   UNT Dallas College of Law FY2015 Tuition Rate

Pursuant to a motion by Regent Glen Whitley and seconded by Regent Steve Mitchell, the Committee approved the above item on a 4-0 vote.

Vice Chancellor Waldron presented the next action item that was related to work coming out of the financial transformation effort.

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

Pursuant to a motion by Regent Steve Mitchell and seconded by Regent Glen Whitley, the Committee approved the above item on a 4-0 vote.

Chair Potts returned to the topic of the role and scope of the Finance Committee and asked the committee to consider the charter for the Finance Committee.

28. UNTS   Approval of the Finance Committee Charter

Pursuant to a motion by Regent Glen Whitley and seconded by Regent Steve Mitchell, the Committee approved the above item on a 4-0 vote.

There being no further business, the Committee meeting adjourned at 10:14 am.

Submitted By:

_____
Rosemary R. Haggett
Board Secretary

Date: _____

MINUTES

BOARD OF REGENTS
Facilities Committee
February 19, 2015

The Facilities Committee of the Board of Regents of the University of North Texas System convened on Thursday, February 19, 2015 in Room 212 of Founders Hall at the University of North Texas at Dallas, Dallas, Texas with the following members in attendance: Regents Milton Lee, Mike Bradford, Gwyn Shea, and Glen Whitley.

There being a quorum present, the meeting was called to order by Chair Lee at 3:07 pm. The minutes of the August 21, 2014 and September 18, 2014 Facilities Committee meetings were approved on a 4-0 vote following a motion by Regent Whitley seconded by Regent Bradford.

The committee had one action item to consider.

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

Pursuant to a motion by Regent Mike Bradford and seconded by Regent Gwyn Shea, the Committee approved the above item on a 4-0 vote.

It was noted that there were three Background Reports for the Committee's information.

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

There being no further business, the Committee meeting adjourned at 3:35 pm.

Submitted By:

_____

Rosemary R. Haggett
Board Secretary

Date: _____

Facilities Committee

Annual Capital Plan

UNT System Board of Regents

_____

May 21, 2015

Presented by

**James Maguire, Vice Chancellor for Facilities Planning & Construction
and Chief Architect**

Capital Projects Plan – Updated Procedures

1. Goals

2. Current State

3. Proposed Future State

   a. *Approval of Upcoming FY Capital Improvement Plan (CIP)*

   b. *Requirements for Inclusion on CIP*

   c. *Scope and Budget Changes*

   d. *Periodic Status Reporting*

   e. *Years 2 through 5 – Development List*

Capital Projects Plan – Updated Procedures

GOALS

1. Support strategic focus on capital improvement issues through development of a five year capital plan.

2. Simplify and consolidate Board oversight and approval of capital projects through implementation of annual capital projects plan approval

Current State

Individual capital projects are brought forward to the Board for action on a continuing rolling basis.

Projects whose total project cost is greater than $1M for new construction and greater than $2M for renovation work require 3 separate Board actions:

1. approval of design professional (Regents Rule 11.206)

2. approval of project budget (Regents Rule 11.203)

3. authorization for award of contracts >$1M (Regents Rule 03.903)

Current State

Campuses report capital projects which have identified funding through the Capital Projects Schedule.

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	

Proposed Future State

Approval of Upcoming FY Capital Improvement Plan

Starting in FY 2016 implement an approval of the UNTS Capital Improvement Plan. This approval would be a consolidated single approval of all projects requiring Board action planned to start in the upcoming fiscal year.

Board approval of upcoming fiscal year Capital Improvement Plan (CIP) would authorize the following elements for the budget year projects presented:

1. approve project budget amount;

2. delegate approval of design professional selection;

3. delegate authorization, consistent with approved budget, for all design and construction related contracts

University of North Texas
Fiscal Year 2016 Capital Improvement Plan
(in $ Millions)
August 2015 (DRAFT)

Proj. No.		Funding Source	2016	2017	2018	2019	2020+	Total Project
1.00	**New Construction:**							
1.01	Gateway Park	HEAF	1.00					1.00
1.02a	College of Visual Arts and Design	TRB	5.00	30.00	30.00	17.80		
1.02b	College of Visual Arts and Design	HEAF				9.20		92.00
2.00	**Renovation:**							
2.01a	Administration Building	HEAF	1.00	2.80				
2.01b	Administration Building	HEAF Res		0.20				4.02
2.02	Terrill Hall MEP	HEAF	0.25	2.20				2.45
2.03	Visitor Center	Local/Cash	0.20	1.80				2.00
2.04	Willis Library MEP	HEAF	3.50	0.80				4.30
2.05	GAB MEP	HEAF	0.50	3.20	1.00			4.70
2.06	Academic Space Renovation	Local/Cash	1.47	1.47	1.47	1.47		5.88
	New Construction:							
1.03	Physics Building	HEAF		5.00	7.00			12.00
1.04	Baseball Stadium	Aux Res			3.00	5.40		8.40
1.05	Fouts Field Garage	PRB			5.00	10.00	4.50	19.50
2.00	**Renovation:**							
2.07	Life Science Lab Exhaust System	HEAF		1.20				1.20
2.08	Facility for Community Service Programs	HEAF		1.50	3.50			5.00
2.09	Curry Hall MEP	HEAF	-	0.75	2.75			3.50
2.10	Underground Utility Repairs	HEAF		0.25	1.25			1.50
2.11	PAC Foundation Repairs	HEAF		0.25	1.25			1.50
2.12	Coliseum MEP	HEAF		0.50	5.00	1.00		6.50
2.13	Physical Education Building MEP	HEAF				4.25		4.25
2.14	Discovery Park MEP	HEAF				4.00		4.00
2.15	Language Building MEP	HEAF				2.75		2.75
2.16	Discovery Park Engineering	HEAF				1.00	7.50	8.50
	Annual Improvements Total		12.92	51.92	61.22	56.87	12.00	194.95
3.00	**Land Acquisitions**							
3.01a	Budget for Potential Land Acquisitions	Local/Cash	1.25					1.25
3.01b	Budget for Potential Land Acquisitions	HEAF Res	6.25					6.25
	Annual Acquisitions Total		7.50	0.00	0.00	0.00	0.00	7.50
	Total		20.42	51.92	61.22	56.87	12.00	202.45

Summary of Fund Sources

Sources		2016	2017	2018	2019	2020	Total
HEAF UNT	HEAF	6.25	18.45	21.75	22.20	7.50	76.17
HEAFCarry Forward & Other Sources	HEAF Res	6.25	0.20	-	-	-	6.45
Tutition Revenue Bonds	TRB	5.00	30.00	30.00	17.80	-	82.80
Commercial Paper	CP	-	-	-	-	-	-
Private Placement	PP	-	-	-	-	-	-
Revenue Bonds	RB	-	-	-	-	-	-
Revenue Bonds Proposed	PRB	-	-	5.00	10.00	4.50	19.50
Auxiliary Reserves	Aux Res	-	-	3.00	5.40	-	8.40
Grants	GRNT	-	-	-	-	-	-
Student Fees	SF	-	-	-	-	-	-
Annual Budget, Operating and Capital	Local/Cash	2.92	3.27	1.47	1.47	-	9.13
Total		20.42	51.92	61.22	56.87	12.00	202.45

Draft CIP with example projects, for illustration only

UNT | SYSTEM

Requirements for Inclusion on CIP

Projects in current year plan will be seeking Board approval; in order to effectively support this, each project will include the following information:

- Project description and explanation or justification

- Scope description

- Budget based on estimate

- Preliminary schedule

- Identified funding sources and availability

- For debt funded projects: completion of VC Finance debt financing checklist

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Scope of Budget Changes

The Board approval of the upcoming FY CIP should also include authority for a limited range of potential scope and budget changes which would not require additional Board action;

- Plus or minus 10% would be a reasonable threshold with appropriate confirmation of funds.

Changes in scope or budget greater than 10% of approved amount would require Board approval. In addition, changes in any project's debt financing would require Board approval.

Periodic Status Reporting

Periodic progress reporting to the Board would be incorporated in our standard Construction Status Report.

Years 2 – 5 Development List

Years 2 - 5 would delineate potential projects for planning purposes. Developing this multi-year approach would support incorporation of strategic initiatives in academic and research areas with enrollment projection, space planning and utilization and campus master plans.

University of North Texas
Fiscal Year 2016 Capital Improvement Plan
(in $ Millions)
August 2015 (DRAFT)

Proj. No.		Funding Source	2016	2017	2018	2019	2020+	Total Project
1.00	**New Construction:**							
1.01	Gateway Park	HEAF	1.00					1.00
1.02a	College of Visual Arts and Design	TRB	5.00	30.00	30.00	17.80		
1.02b	College of Visual Arts and Design	HEAF				9.20		92.00
2.00	**Renovation:**							
2.01a	Administration Building	HEAF	1.00	2.80				
2.01b	Administration Building	HEAF Res		0.20				4.02
2.02	Terrill Hall MEP	HEAF	0.25	2.20				2.45
2.03	Visitor Center	Local/Cash	0.20	1.80				2.00
2.04	Willis Library MEP	HEAF	3.50	0.80				4.30
2.05	GAB MEP	HEAF	0.50	3.20	1.00			4.70
2.06	Academic Space Renovation	Local/Cash	1.47	1.47	1.47	1.47		5.88
	New Construction:							
1.03	Physics Building	HEAF		5.00	7.00			12.00
1.04	Baseball Stadium	Aux Res			3.00	5.40		8.40
1.05	Fouts Field Garage	PRB			5.00	10.00	4.50	19.50
2.00	**Renovation:**							
2.07	Life Science Lab Exhaust System	HEAF	-	1.20				1.20
2.08	Facility for Community Service Programs	HEAF		1.50	3.50			5.00
2.09	Curry Hall MEP	HEAF	-	0.75	2.75			3.50
2.10	Underground Utility Repairs	HEAF	-	0.25	1.25			1.50
2.11	PAC Foundation Repairs	HEAF	-	0.25	1.25			1.50
2.12	Coliseum MEP	HEAF	-	0.50	5.00	1.00		6.50
2.13	Physical Education Building MEP	HEAF				4.25		4.25
2.14	Discovery Park MEP	HEAF				4.00		4.00
2.15	Language Building MEP	HEAF				2.75		2.75
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	Annual Improvements Total		12.92	51.92	61.22	56.87	12.00	194.95
3.00	**Land Acquisitions**							
3.01a	Budget for Potential Land Acquisitions	Local/Cash	1.25					1.25
3.01b	Budget for Potential Land Acquisitions	HEAF Res	6.25					6.25
	Annual Acquisitions Total		7.50	0.00	0.00	0.00	0.00	7.50
	Total		20.42	51.92	61.22	56.87	12.00	202.45

Summary of Fund Sources

Sources			2016	2017	2018	2019	2020	Total
HEAF UNT		HEAF	6.25	18.45	21.75	22.20	7.50	76.17
HEAF Carry Forward & Other Sources		HEAF Res	6.25	0.20	-	-	-	6.45
Tuition Revenue Bonds		TRB	5.00	30.00	30.00	17.80	-	82.80
Commercial Paper		CP	-	-	-	-	-	-
Private Placement		PP	-	-	-	-	-	-
Revenue Bonds		RB	-	-	-	-	-	-
Revenue Bonds Proposed		PRB	-	-	5.00	10.00	4.50	19.50
Auxiliary Reserves		Aux Res	-	-	3.00	5.40	-	8.40
Grants		GRNT	-	-	-	-	-	-
Student Fees		SF	-	-	-	-	-	-
Annual Budget, Operating and Capital		Local/Cash	2.92	3.27	1.47	1.47	-	9.13
	Total		20.42	51.92	61.22	56.87	12.00	202.45

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UNIVERSITY
OF NORTH TEXAS®

Capital Resource Management
of
Facilities at UNT

Bob Brown, CPA – Vice President for Finance and Administration
James Kadamus, Vice President, Sightlines *facilities asset advisors*
David Reynolds, PE. – Associate Vice President for Facilities

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UNT Capital Resource Management - Facilities

- Requirement   Bob Brown

- Facilities Data/Benchmarking   Jim Kadamus

- UNT Facilities Capital   Dave Reynolds
  Management

Why is This Important to UNT?

- Large Investment in E&G Facilities

  o 134 Facilities

  o 4.78 Million Gross Sq Ft

  o $1.4B Replacement Value

A green light to greatness.®

A Methodology for Management

- Sightlines Corporation

  o Nationally recognized experts on Higher Ed Facilities

    o Facilities benchmarking and analysis service

    o More than 450 total clients in higher education

    o In use in 41 states

UNT

Who Partners with Sightlines?

Robust membership includes colleges, universities, consortiums and state systems
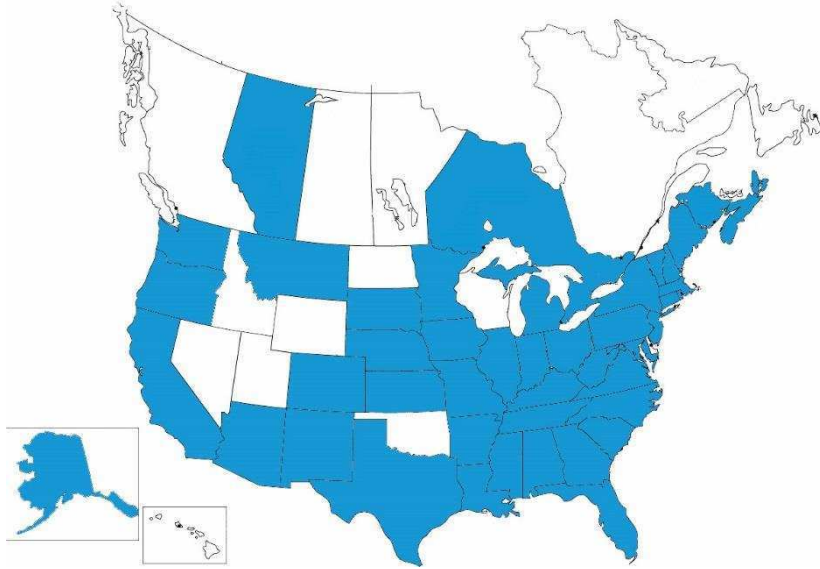
Serving the Nation's Leading Institutions:

- **70% of the Top 20 Colleges***
- **75% of the Top 20 Universities***
- **33 Flagship State Universities**
- **13 of the 14 Big 10 Institutions**
- **9 of the 12 Ivy Plus Institutions**
- **7 of 12 Selective Liberal Arts Colleges**

* U.S. News Rankings

Sightlines is proud to announce that:

- 450 colleges and universities are Sightlines clients including over 325 ROPA members.

- 93% of ROPA members renewed in 2014

- We have clients in 41 states, the District of Columbia and four Canadian provinces

- More than 100 new institutions became Sightlines members since 2013

Sightlines advises state systems in:

- Alaska
- California
- Connecticut
- Hawaii
- Maine
- Massachusetts
- Minnesota
- Mississippi
- Missouri
- Nebraska
- New Hampshire
- New Jersey
- Pennsylvania
- Texas
- West Virginia

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A vocabulary for measurement

The Return on Physical Assets – ROPA^{SM}

The annual investment needed to ensure buildings will properly perform and reach their useful life **"Keep-Up Costs"**	The accumulated backlog of repair / modernization needs and the definition of resource capacity to correct them **"Catch-Up Costs"**	The effectiveness of the facilities operating budget, staffing, supervision, and energy management	The measure of service process, the maintenance quality of space and systems, and the customers opinion of service delivery
Annual Stewardship	**Asset Reinvestment**	**Operational Effectiveness**	**Service**

⟵ *Asset Value Change* ⟶ ⟵ *Operations Success* ⟶

Facilities-Focused Peer Institutions		
George Mason University	Louisiana State University	Mississippi State University
New Mexico State University	University of Alabama	University of Arkansas
University of Mississippi	University of Southern Mississippi	University of Texas Dallas
Virginia Commonwealth University		

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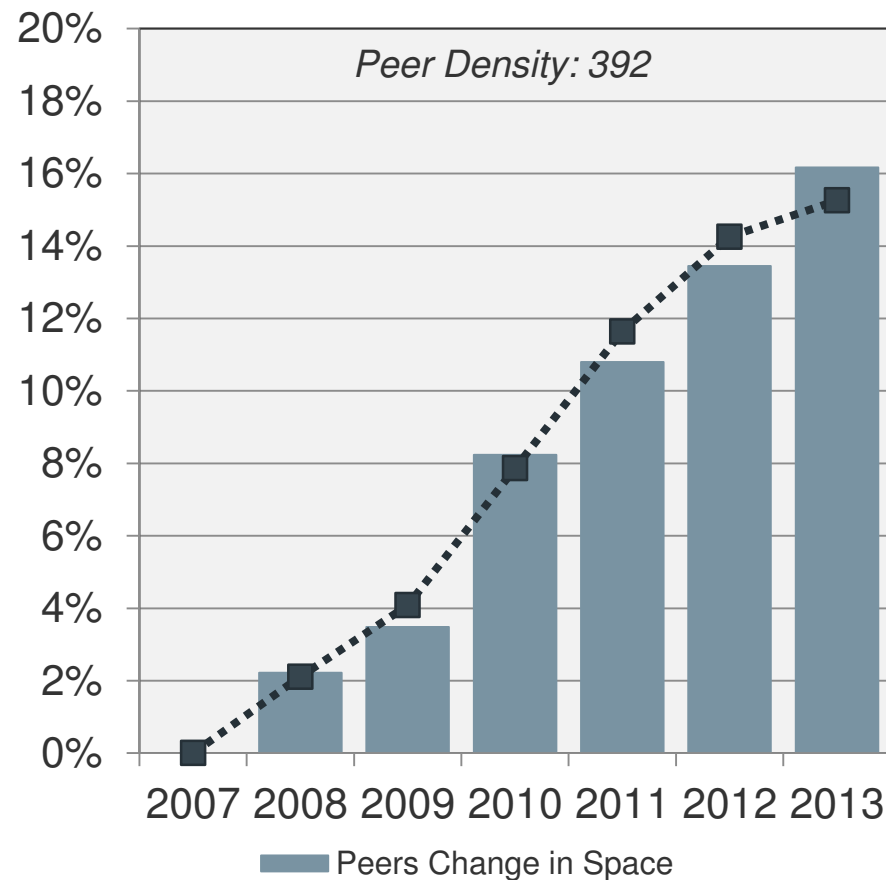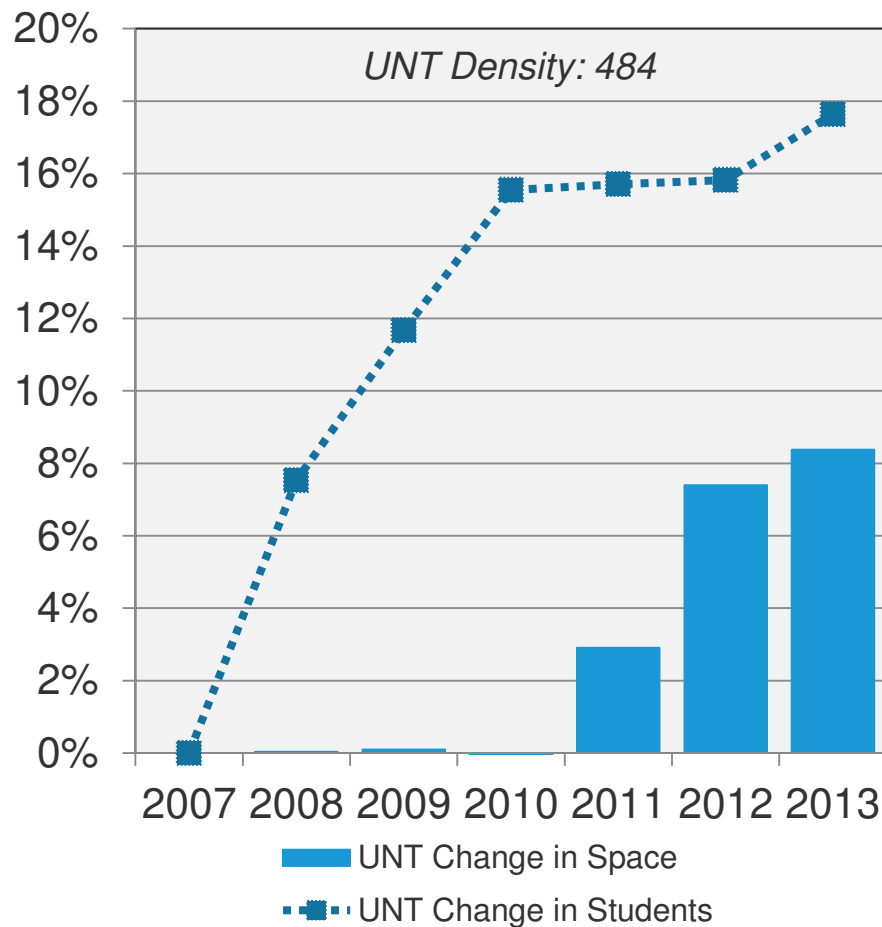
Construction Periods at UNT

Concentration of space in lower-quality construction eras

Construction Vintage

- 14%
- 22%
- 32%
- 32%
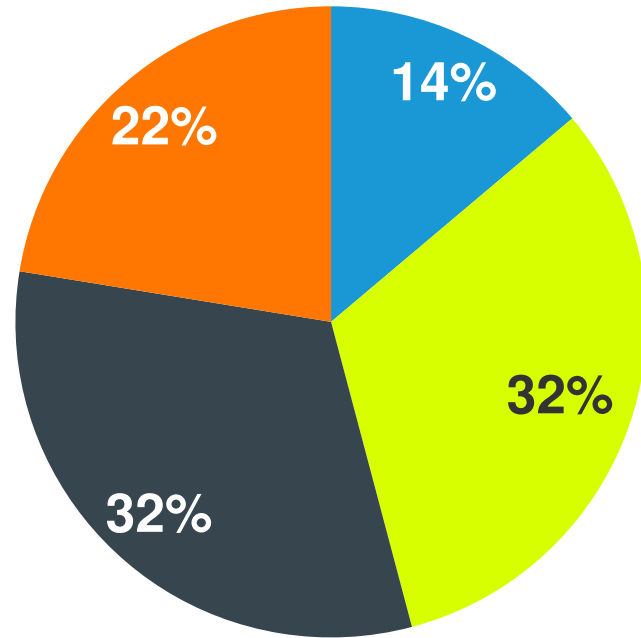
Legend: ■ Pre-War ■ Post-War ■ Modern ■ Complex

Based on Construction Vintage, 64% of UNT's campus was constructed during low-quality construction periods, and an additional 22% in the Complex era.
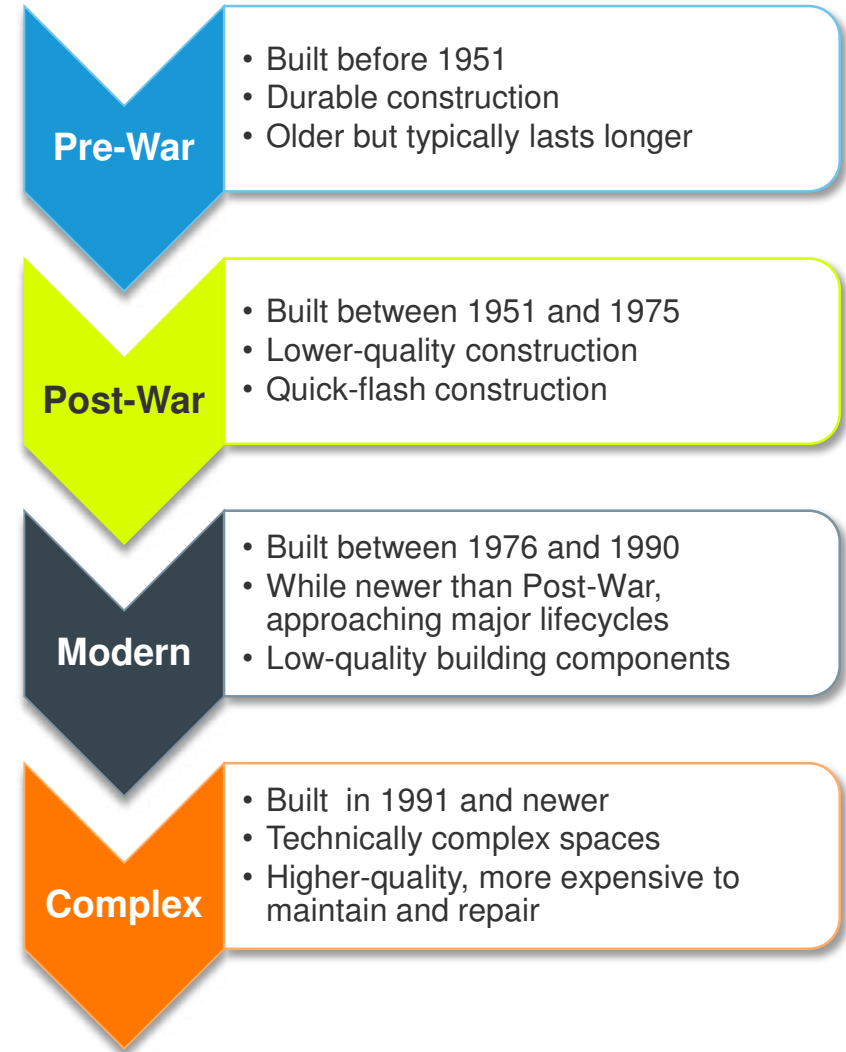
Note: Includes E&G buildings only

Pre-War
- Built before 1951
- Durable construction
- Older but typically lasts longer

Post-War
- Built between 1951 and 1975
- Lower-quality construction
- Quick-flash construction

Modern
- Built between 1976 and 1990
- While newer than Post-War, approaching major lifecycles
- Low-quality building components

Complex
- Built in 1991 and newer
- Technically complex spaces
- Higher-quality, more expensive to maintain and repair

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Older Campus Profile

Campus Renovation Age by Category

(Stacked bar chart — % of Total Campus GSF)

UNT:
- Over 50: 16%
- High Risk (25 to 50): 50%
- 10 to 25: 17%
- Under 10: 17%

Peer Average:
- Over 50: 16%
- High Risk (25 to 50): 36%
- 10 to 25: 22%
- Under 10: 25%

Legend: ■ Under 10 ■ 10 to 25 ■ 25 to 50 ■ Over 50

Increasing Priority of Need

Buildings over 50
Life cycles of major building components are past due. Failures are possible.
Highest risk

Buildings 25 to 50
Major envelope and mechanical life cycles come due.
Higher Risk

Buildings 10 to 25
Short life-cycle needs; primarily space renewal.
Medium Risk

Buildings Under 10
Little work. "Honeymoon" period.
Low Risk

Increasing Investment into Existing Space

Investment into Existing Space

2012: SMART Project ($41M).

2013: Music Building ($4.5M), English Building Auditorium ($4M), Sage ($3M), Science Research Building ($3M), Physics Building ($3M), & Chilton ($2M).

Legend: Exisiting Space — Average ($17M)
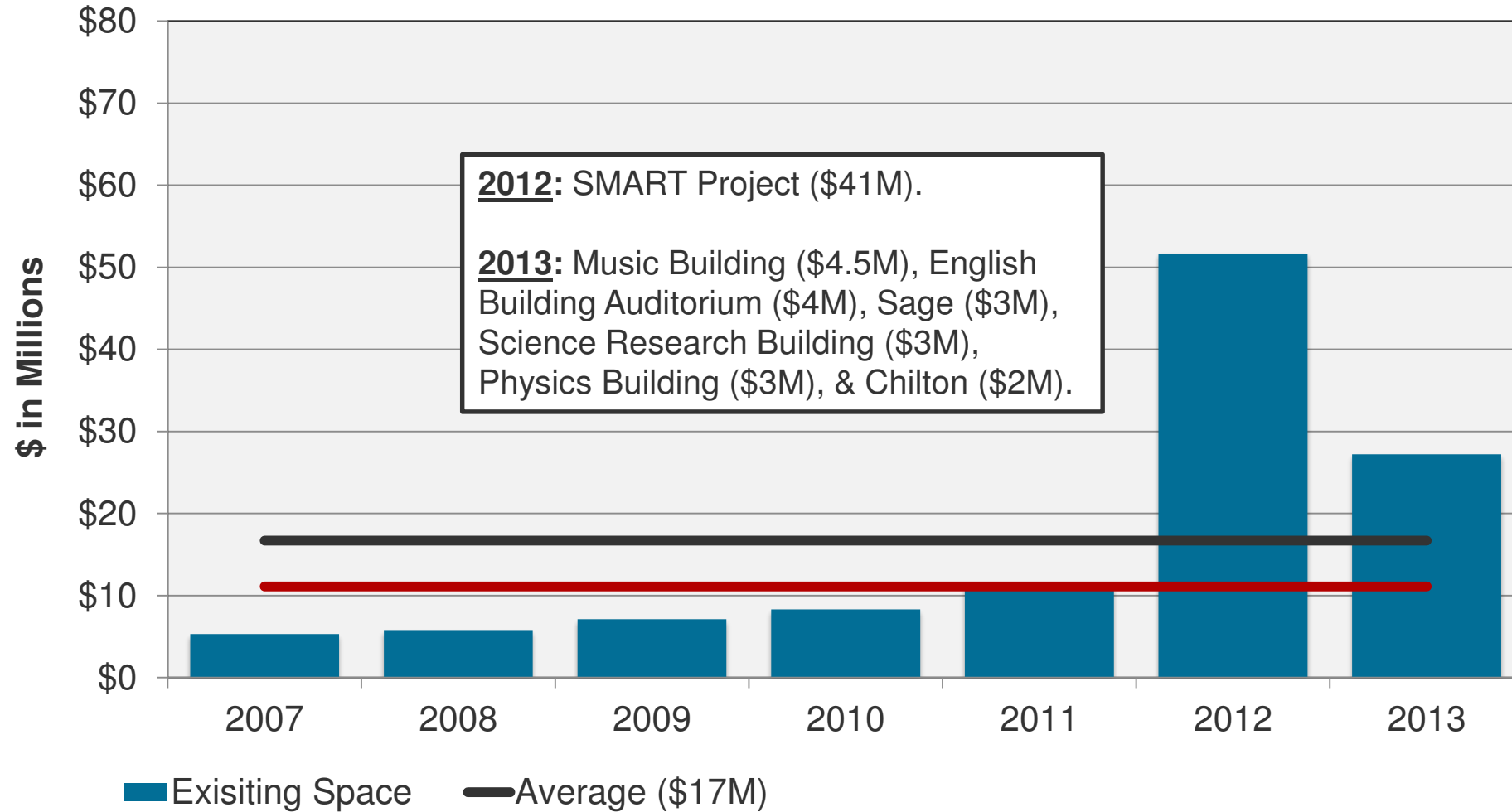
Facilities investment below peer levels

Total Project Spending by Funding Source - Existing Space
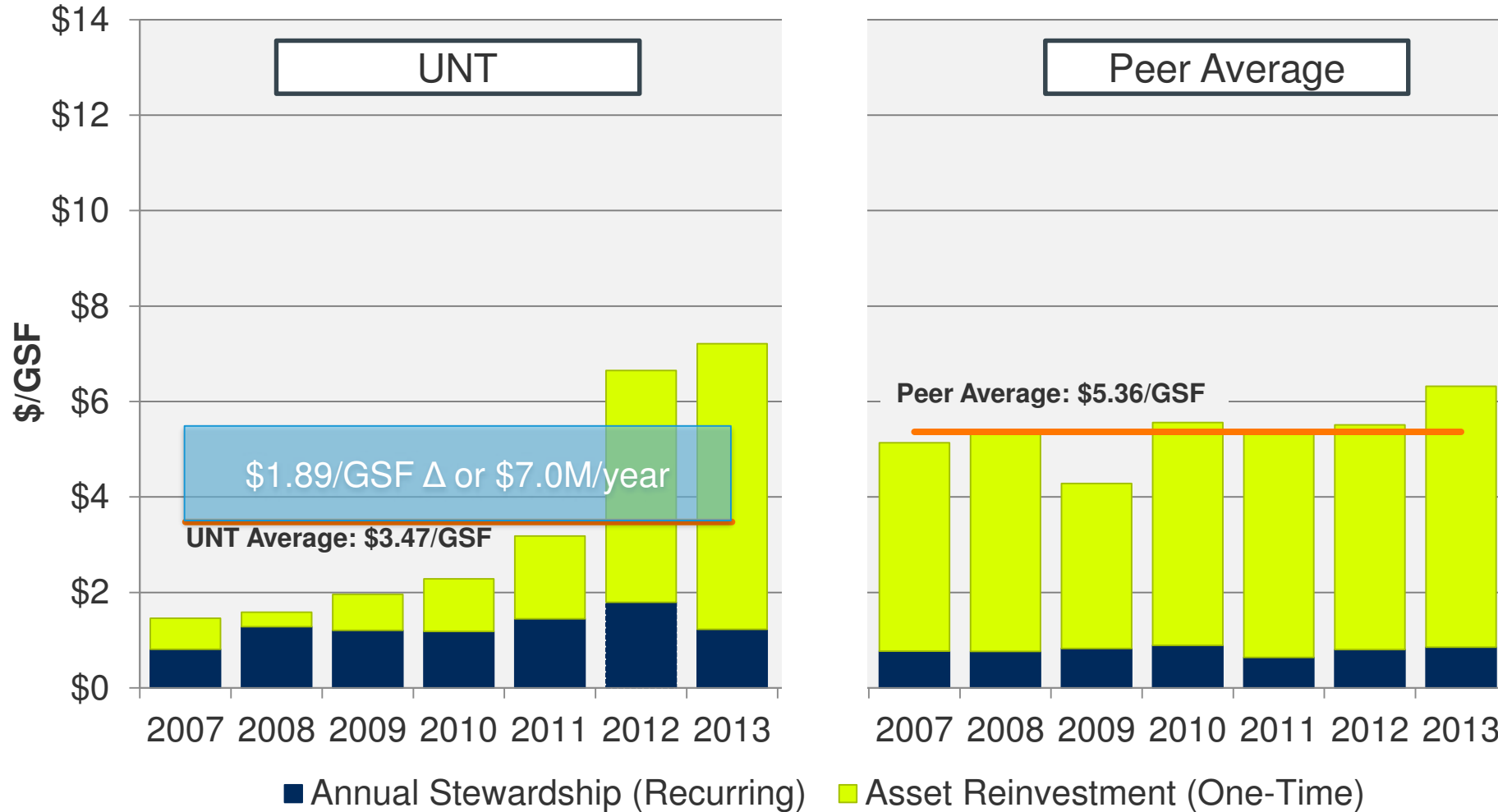
Defining 2013 Investment Targets

Target for 2013 totaled $19.6M

Annual Stewardship Target Investment

Replacement Value: $1.4 Billion

$ in Millions

- $41.6 — 3% Replacement Value
- $21.0 (Space/Program), $16.2 (Envelope/Mechanical) — Equilibrium Need
- $7.4 (Space/Program), $12.2 (Envelope/Mechanical) — Target Need

Target Need – Discount for churn of space, campus modernization, strategic deferral

■ Envelope/Mechanical ■ Space/Program

Depreciation Model

Sightlines Recommendation

sightlines

FY14 investment meeting target for first time

UNIVERSITY of NORTH TEXAS

UNT Historical Investment vs Target
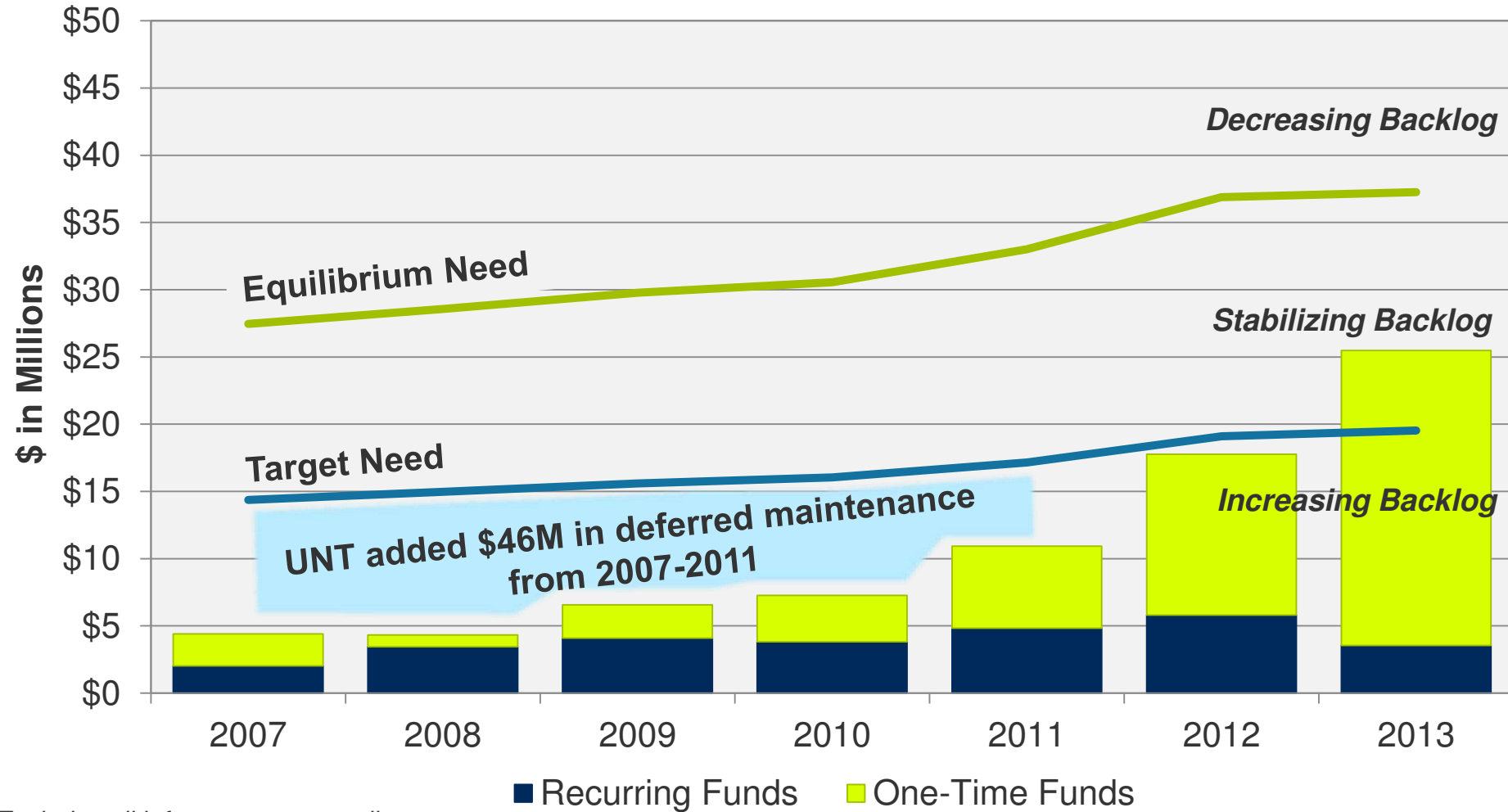
Excludes all infrastructure spending

16

sightlines

Recent investment has reduced backlog

Utilities infrastructure project reduces total need

Project Spending & Percent Change in Backlog
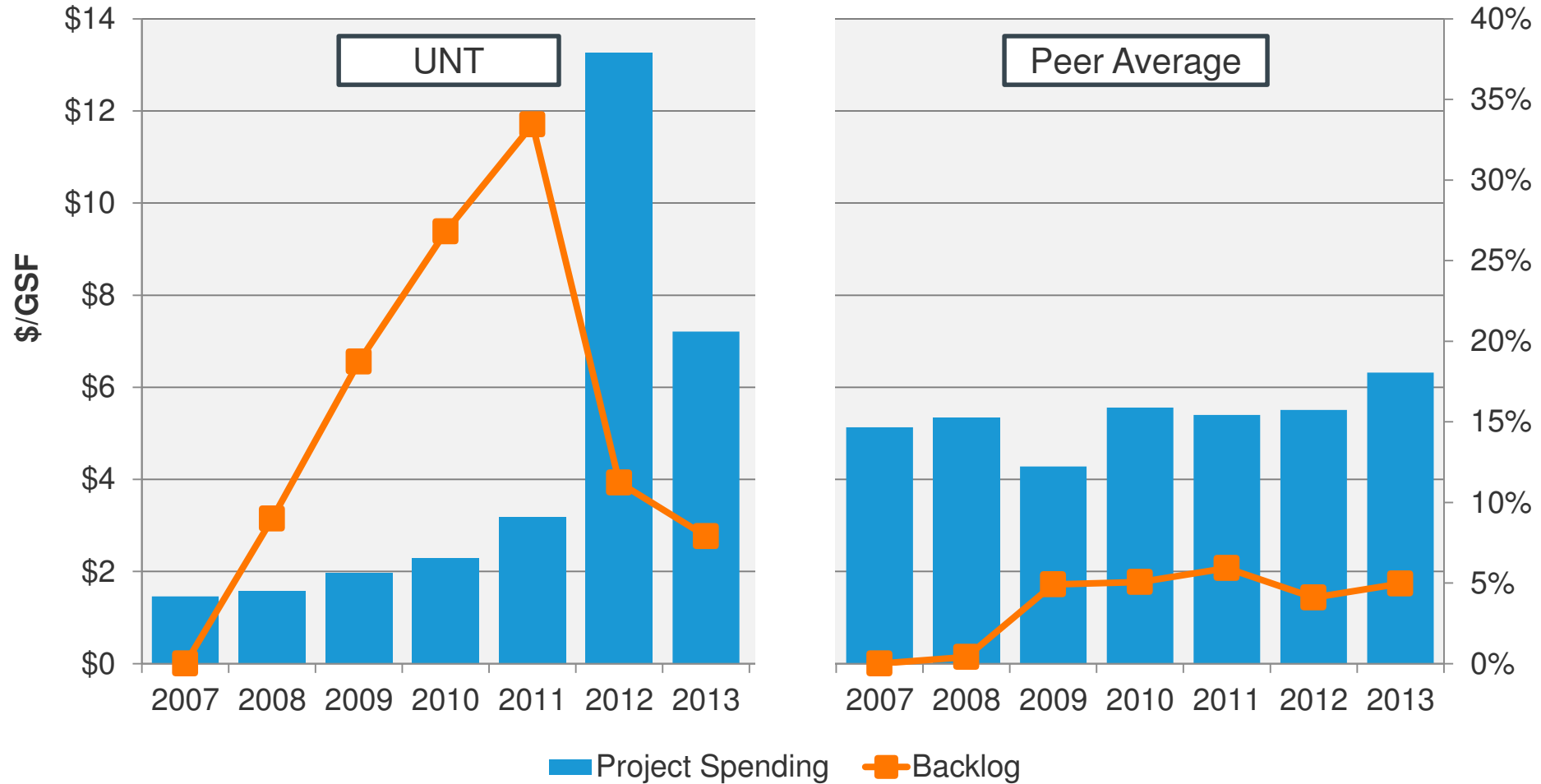
Operating inputs versus outputs

Achieving comparable outputs with limited operating resources

2013 Operating Expenditures vs Campus Inspection Index

sightlines
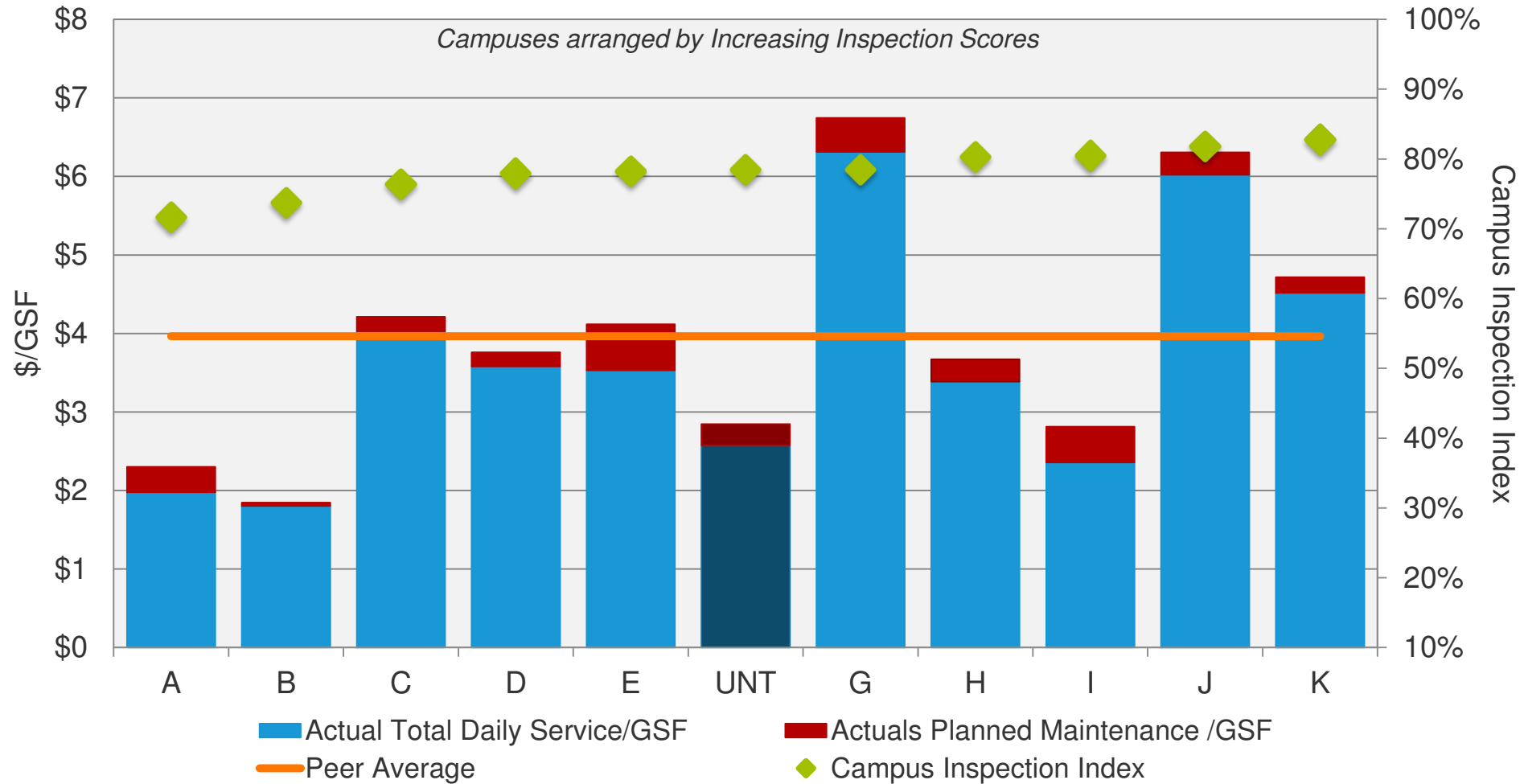
UNT Capital Resource Management - Facilities

- Benchmarking and Validation of Efforts

- Maintenance Planning for Mechanical, Electrical, Plumbing and Envelope projects

- Operations & Maintenance Planning

A green light to greatness.®

UNT

UNT Capital Resource Management - Facilities

- Facilities Asset Management/3rd Party Benchmarking Aids:

  o Planning for Facility Projects/Capital

  o Capital Resource Budgeting

  o Common Language for Management

UNT

Financial Transformation Update
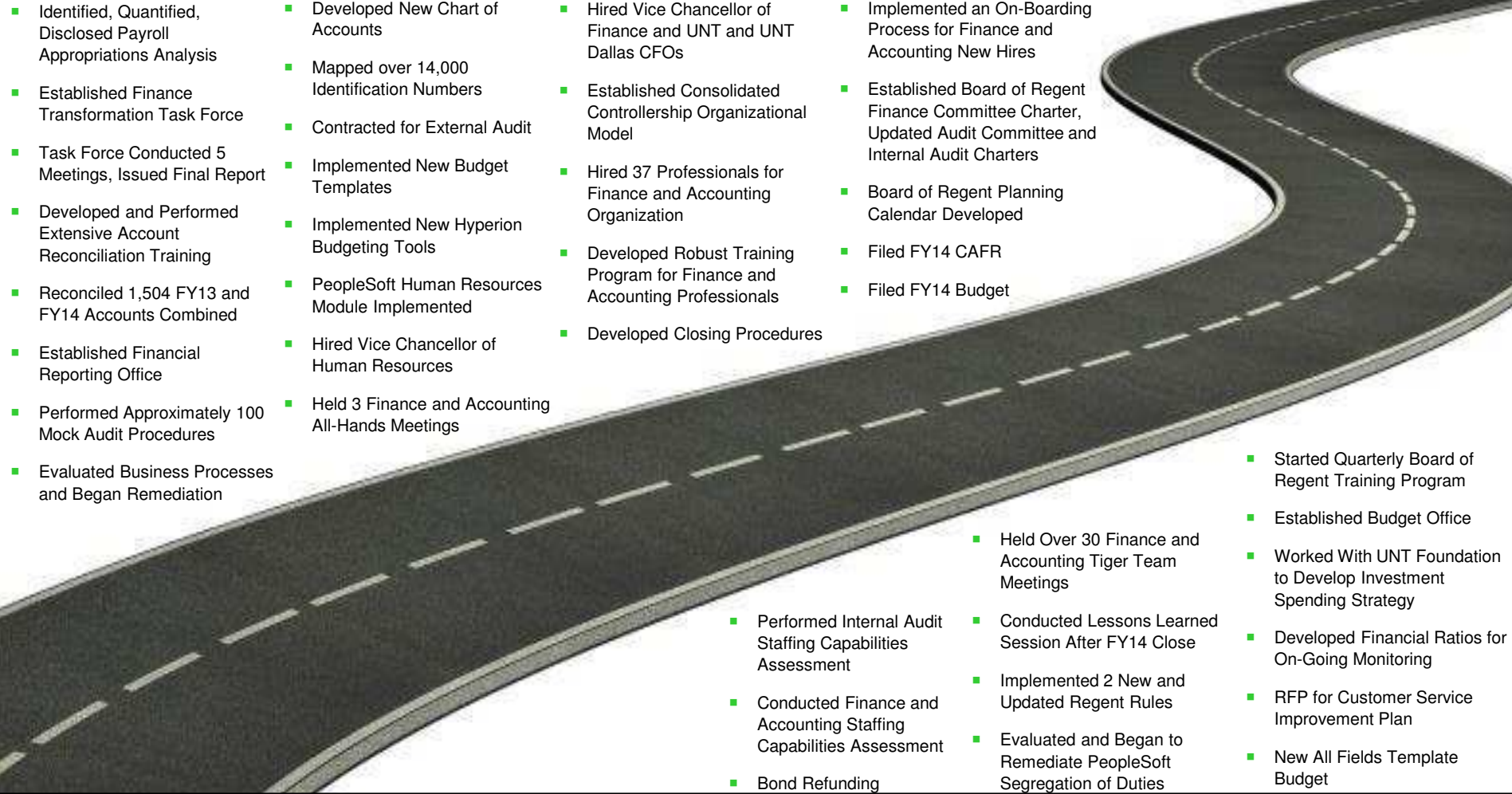
University of North Texas System

Board of Regents Update

May 21, 2015

The Year In Review

- Identified, Quantified, Disclosed Payroll Appropriations Analysis
- Established Finance Transformation Task Force
- Task Force Conducted 5 Meetings, Issued Final Report
- Developed and Performed Extensive Account Reconciliation Training
- Reconciled 1,504 FY13 and FY14 Accounts Combined
- Established Financial Reporting Office
- Performed Approximately 100 Mock Audit Procedures
- Evaluated Business Processes and Began Remediation

- Developed New Chart of Accounts
- Mapped over 14,000 Identification Numbers
- Contracted for External Audit
- Implemented New Budget Templates
- Implemented New Hyperion Budgeting Tools
- PeopleSoft Human Resources Module Implemented
- Hired Vice Chancellor of Human Resources
- Held 3 Finance and Accounting All-Hands Meetings

- Hired Vice Chancellor of Finance and UNT and UNT Dallas CFOs
- Established Consolidated Controllership Organizational Model
- Hired 37 Professionals for Finance and Accounting Organization
- Developed Robust Training Program for Finance and Accounting Professionals
- Developed Closing Procedures

- Implemented an On-Boarding Process for Finance and Accounting New Hires
- Established Board of Regent Finance Committee Charter, Updated Audit Committee and Internal Audit Charters
- Board of Regent Planning Calendar Developed
- Filed FY14 CAFR
- Filed FY14 Budget

- Performed Internal Audit Staffing Capabilities Assessment
- Conducted Finance and Accounting Staffing Capabilities Assessment
- Bond Refunding

- Held Over 30 Finance and Accounting Tiger Team Meetings
- Conducted Lessons Learned Session After FY14 Close
- Implemented 2 New and Updated Regent Rules
- Evaluated and Began to Remediate PeopleSoft Segregation of Duties

- Started Quarterly Board of Regent Training Program
- Established Budget Office
- Worked With UNT Foundation to Develop Investment Spending Strategy
- Developed Financial Ratios for On-Going Monitoring
- RFP for Customer Service Improvement Plan
- New All Fields Template Budget

Financial Transformation Remediation Highlights

- Progress continues to be made related to the 54 remediation items identified in the Financial Transformation Task Force Report. The following items were completed or have made significant progress since the February 2015 Board of Regents meeting:

  - Finance and Accounting professionals have been hired throughout the organization to fill open positions (34 positions in Controller organization, including 22 with graduate degrees, and 10 Certified Public Accountants.

  - Mock Audit Procedures were completed to support the external audit effort. Adjustments made to FY14 CAFR and planned for in FY15 as agreed upon with Grant Thornton.

  - The new Chart of Accounts was established to support future financial reporting and budgeting efforts. Institutions use new chart for FY16 budget.

  - Remediation efforts were undertaken in order to establish segregation of duties and data access in PeopleSoft.

  - Several system regulations related to finance and accounting areas were finalized including:

    - Asset Capitalization

    - Journal Entry

    - Reconciliation Process

    - Segregation of Duties

    - Change Management (IT)

    - Reporting Component Units

Financial Transformation Remediation Highlights (continued)

➢ An assessment of the Internal Audit Staff capabilities was completed. Proposed FY16 budget contains increase of 4.5 Full Time Equivalents.

➢ A system-wide external audit was performed for FY14 and is being finalized. External audit reaching conclusion with FY14 CAFR.

➢ Internal audit involved with the business process remediation efforts

➢ Internal audit is working with Legal Counsel and Management in the performance of a comprehensive internal audit risk assessment with focus placed on financial reporting and information technology risks.

➢ Implemented key financial ratios for on-going evaluation. Exploration of other metrics underway.

➢ Significant progress has made on the establishment of a finance and accounting training program with specific emphasis on the on-boarding of new employees.

UNTS FY15 P1- P6 SNP Account Reconciliation Overview

UNT|SYSTEM

The percentages below only represent the completion of Statement of Net Position (SNP) reconciliations that were required to be reconciled on a monthly and quarterly frequency, as determined by the general ledger risk assessment performed by each component. Further, of the 2,176 SNP accounts, accounting personnel have reconciled 1,557 P1-P6 FY15 (Sept. 2014 – Feb. 2015) accounts.

UNT DALLAS
40%

UNT|SYSTEM
77%

UNT SYSTEM
71%

UNT UNIVERSITY OF NORTH·TEXAS
61%

UNT HEALTH SCIENCE CENTER
91%

■ Complete   ■ In Progress
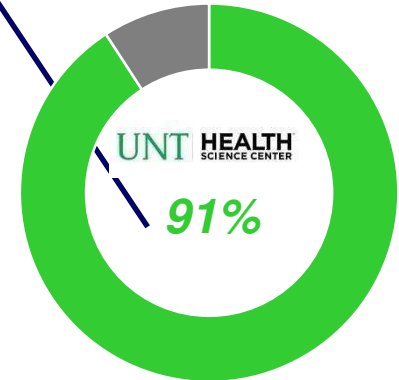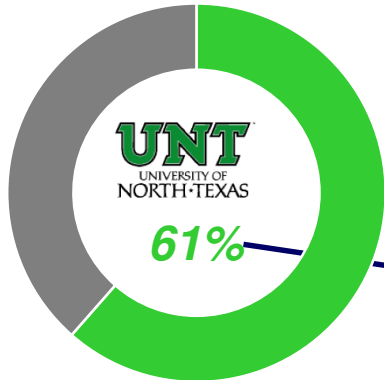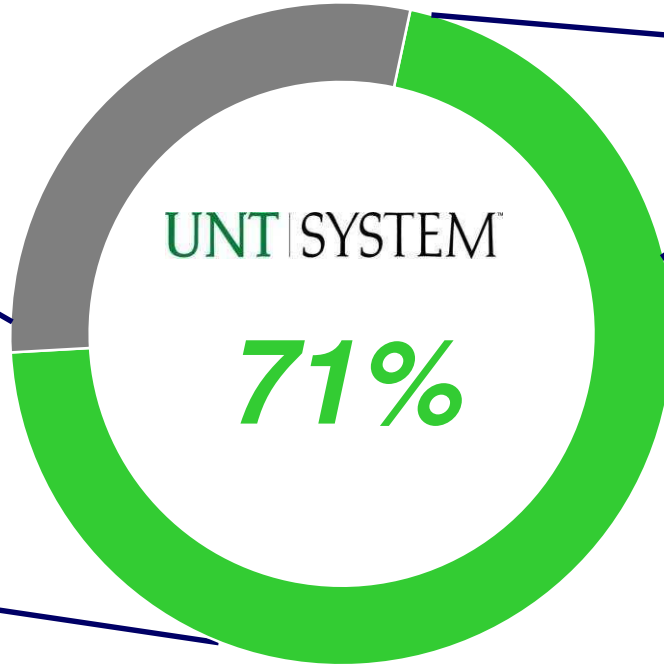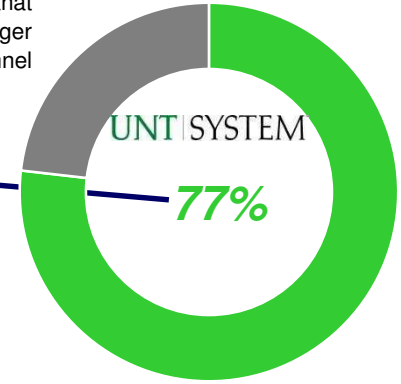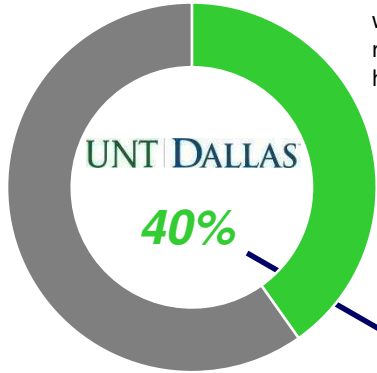
PeopleSoft 9.2 Implementation Status

- UNTS engaged Deloitte & Touche LLP (Deloitte), as part of its ongoing Finance Transformation work, to conduct an objective third party assessment of its in-progress PeopleSoft Upgrade For Finance (PUFF) project.

- Deloitte conducted the assessment through an analysis of project artifacts and interviews with project stakeholders spanning the UNTS organization.

- The PeopleSoft 9.2 implementation date was established prior to the identification of the significant Financial Transformation activities, organizational change, new Chart of Accounts design, Deloitte pre Audit, and the significant effort required for completing activities including the FY13 and FY14 account reconciliations, FY14 CAFR, and the limited finance and accounting staff available to support the implementation.

- Human Resources PeopleSoft upgrade was completed in June 2014.

- Based on current project status and competing priorities undertaken by UNTS, Deloitte concluded the planned 9/1/2015 go-live date does not provide adequate time for implementation of critical re-engineered business practices and associated implementation training to stakeholders.

- Following the initial assessment, Deloitte conducted a "bottom-up" re-planning effort. The initial recommendation to be finalized the week ending 5/15/15 is a revised go-live date of 3/1/2016.

- In addition to this revised go-live date, Deloitte recommends:

  - A series of conference room pilot sessions [i.e. workshops demonstrating detailed end to end business processes in the PeopleSoft system] to gain closure of system and business process design

  - Enhancements to the project governance structure to increase the business user involvement.

  - A redefined project decision making process to expedite and document changed workflow and practice decisions.

  - Integrated work plan management and status reporting

- Given the proposed change in go-live date Deloitte recommends producing FY16 board reporting from the Hyperion system based on a mapping of old to new chart of accounts value stored in PeopleSoft.

PeopleSoft 9.2 Implementation Activities

9/1/15   **3/1/16**

Process

- **Business Process Remediation and Re-Engineering**
  - Payroll
  - Travel and Expenses
  - Grants Management
  - Student Accounting
  - Accounts Payable
  - Centralized Security
  - Asset Management
  - Purchasing
  - General Ledger
  - Chart of Accounts

- **Commitment Control**

- **Policies and Procedures**

- **Enhanced Reporting**

- **Data Clean-Up**

Technology

- **Increased Opportunity to Work on 3rd Party Integrations**
  - Blackbaud Raiser's Edge
  - Dining Services
  - Facilities
  - HSC Health Clinics
  - RMS Housing
  - Police Department – Parking and Garage Operations
  - Telecom
  - Libraries

- **E Performance**

- **Talent Management**

People

- **Training**
  - Alignment of Roles and Responsibilities
  - Training across all Finance and technology functions
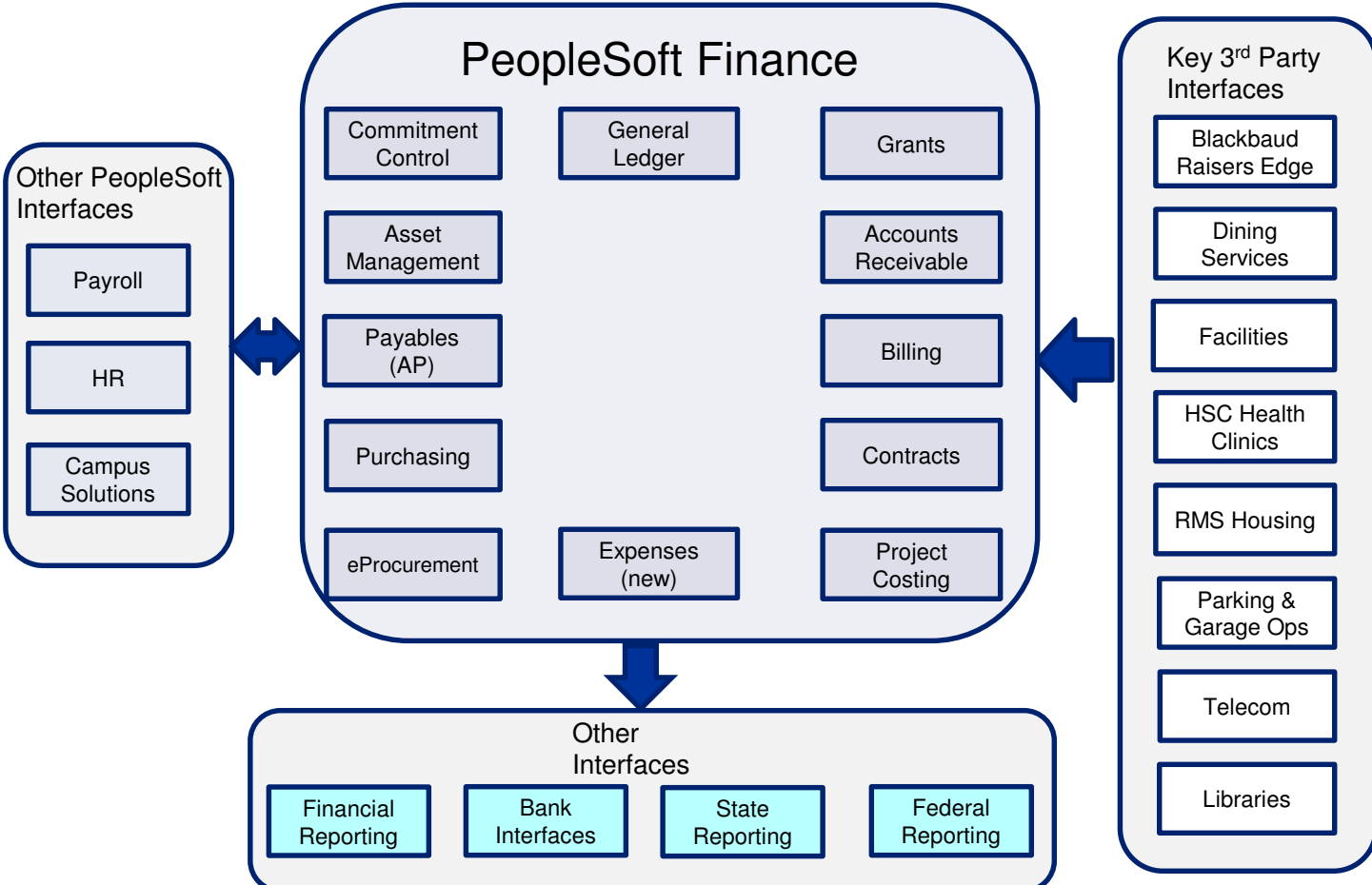
UNTS Long-Term Pool Update
UNTS System Board Finance Committee

May 21, 2015

Tim Dwight, UNT Foundation Investment Committee Chair

Mike Mlinac, UNT Foundation Consultant

Today's Discussion

- All prior recommended changes to the LTP structure, investment agreement, distribution method and SR 08.2000 have been effected.

- Implementation and benefits of new distribution methodology.

- Review LTP performance for FY14 and as of 3/31/2015.

- Outlook for expected returns and spending implications.

Change in LTP Distribution Methodology

- Distributed interest, dividends and realized gains monthly.

- Distributions were irregular, difficult to predict and budget, and heavily weighted to calendar yearend.

- Removed most growth and compounding of assets.

- Lacked mechanism for balancing growth and spending.

UNT's Monthly Long-Term Pool Distributions

Monthly Distribution Comparison - Old vs New Method Jan. 2013 - Jan. 2015
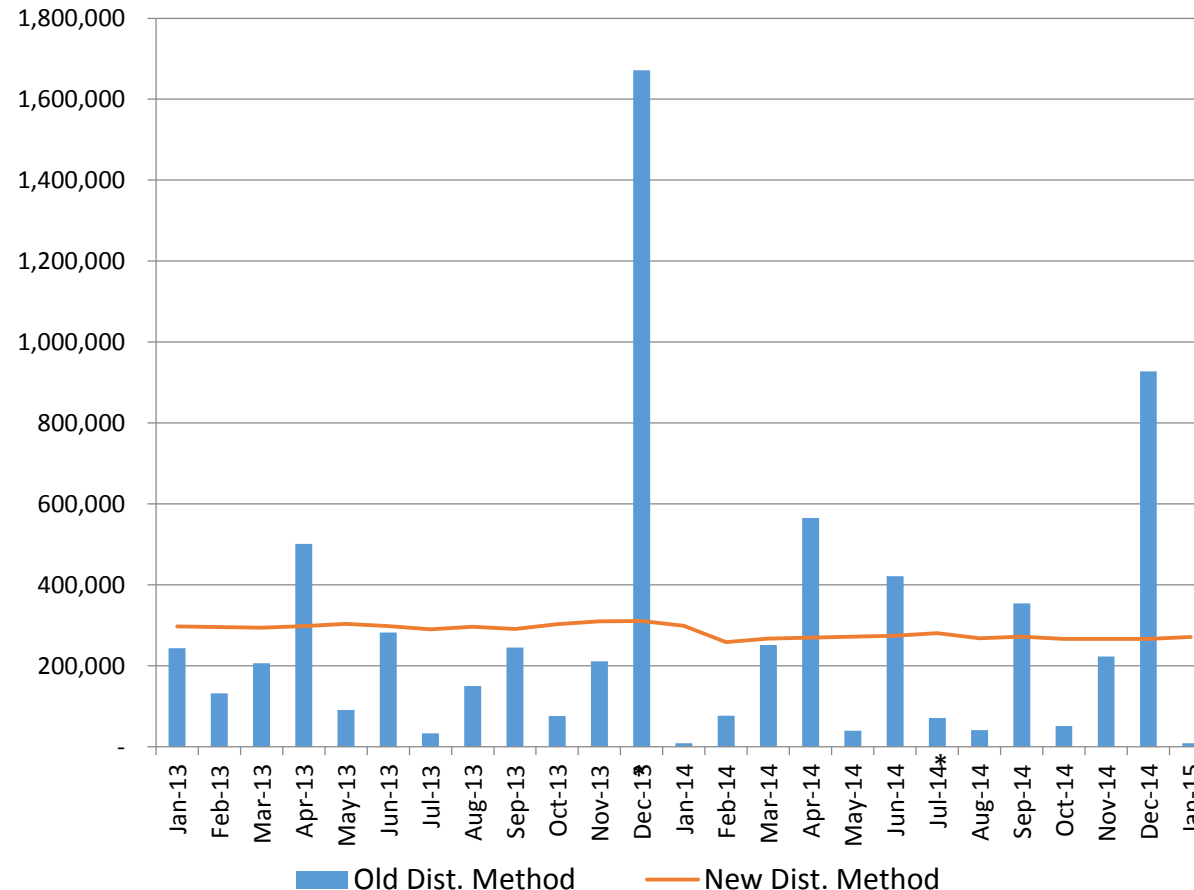
* Market value reduced by $6 million withdrawal in Dec. 2013 and $2.5 million in July, 2014.

New Method

- Spending rate applied to rolling 20 quarter average value; implemented 3/1.

- Ratable, more easily budgeted distributions and smoother cash flow.

- Eliminates reliance on unpredictable yearend distributions.

- Spending rate to be reset annually during UNTS' budget process to balance growth and spending.

3

LTP Investment Performance – FY14

LTP Policy Asset Allocation
8/31/14

US Lg-Cap Value 4%
US Lg-Cap Quality 12%
USL Lg-Cap Growth 4%
US All-Cap 7%
Real Assets 10%
Hedge Funds 10%
International Fixed Income 2%
US Fixed Income 21%
Cash 1%
Emerging Mkt Debt 2%
Senior Bank Loans 2%
Emerging Mkt Stocks 6%
Intl Large Quality 9%
Intl Large-Cap 10%

LTP Investment Performance
Periods Ended 8/31/14

1 Year	LTP Actual 15.0%	Policy Index 15.2%	60/40 Endow 14.2%
3 Years	9.7%	9.8%	9.1%
5 Years	9.4%	9.1%	8.5%
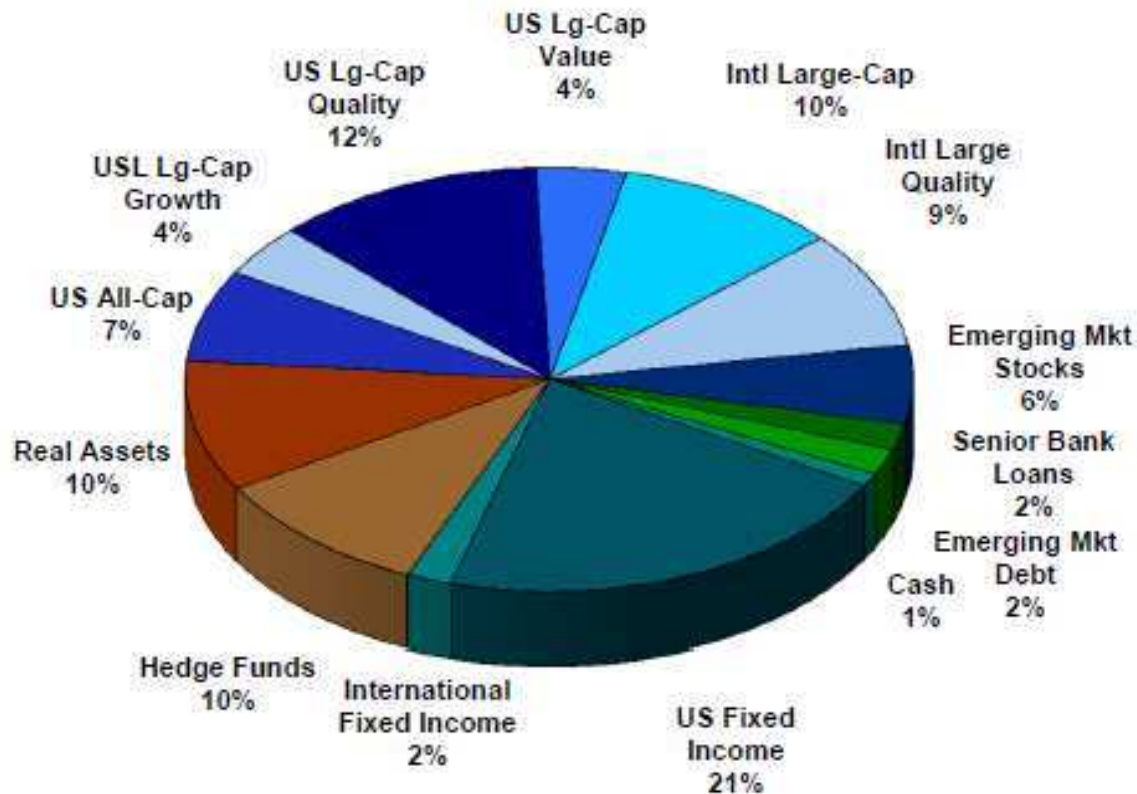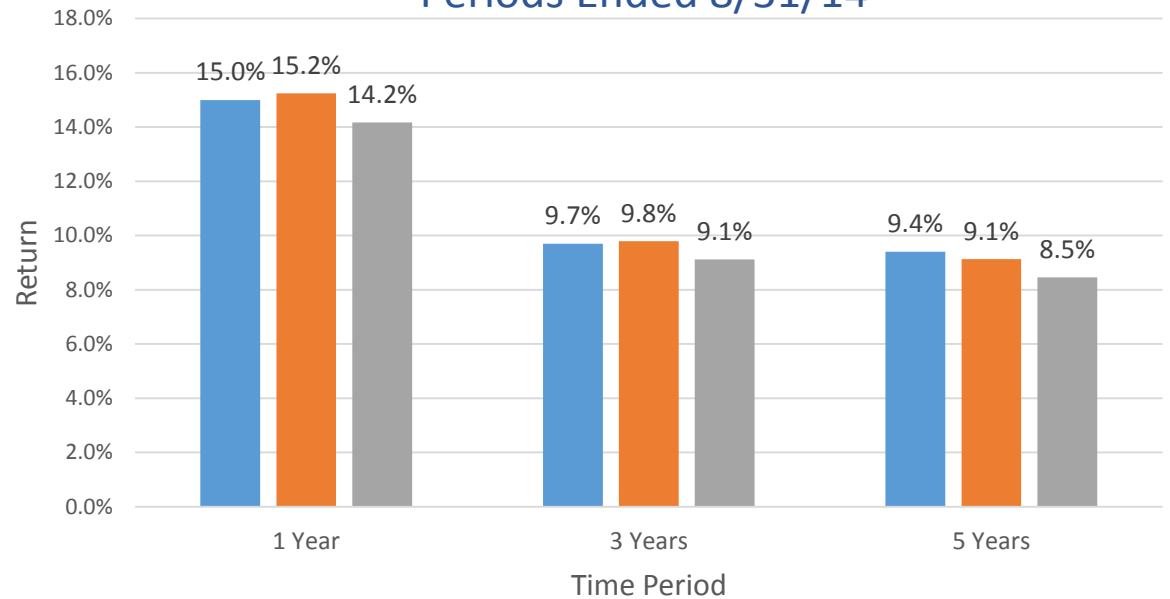
■ LTP Actual ■ Policy Index ■ 60/40 Endow
NOTE: All returns adjusted to be net of fees.

5 Year	LTP	Policy Index	60/40 Endow
Sharpe Ratio	1.10	1.09	1.05
Standard Deviation	8.56%	8.92%	8.62%

4

LTP Investment Performance – FY14

NACUBO-Commonfund Study of Endowments 2014
Endowment Asset Allocation

Investment Pool Asset Allocation (%) As of June 30, 2014						Alternatives Breakdown*			
	U.S. Stocks	Int'l Stocks	Fixed Income	Cash/ Other	Total Alternatives	Private Equity	Hedge Funds	Real Assets	Other
In Aggregate:									
Dollar-Weighted Mean	17	19	9	4	51	17	18	13	3
By Investment Pool Size:									
(Dollar-Weighted Mean)									
Under $25 Million	43	14	26	7	10	0	6	3	1
$25 Million to $50 Million	38	18	19	7	18	4	8	4	2
$51 Million to $100 Million	31	21	18	6	24	5	11	5	3
Investment Pool Actual	**26**	**25**	**24**	**4**	**21**	**0**	**10**	**10**	
Investment Pool Policy	**26**	**25**	**26**	**1**	**22**	**0**	**12**	**10**	
$101 Million to $500 Million	27	21	14	5	33	8	16	7	2
$501 Million to $1 Billion	20	20	10	6	44	12	20	10	2
Over $1 Billion	13	18	8	4	57	19	18	15	5

Source: 2014 NACUBO-Commonfund Study of Endowments
* Numbers may not add to Total Alternatives due to rounding

All data are dollar-weighted unless otherwise specified. Due to rounding, details may not sum to 100%.

Cash/Other also includes Short-Term Securities. On-campus real estate is also included in this category.

Alternative strategies are categorized in the NCSE as follows: Private equity (LBOs, mezzanine, M&A funds, and international private equity); Marketable alternative strategies (hedge funds, absolute return, market neutral, long/short, 130/30, event-driven and derivatives); Venture capital; Private equity real estate (non-campus); Energy and natural resources; Commodities and managed futures; Distressed debt, and Alternatives not broken out.

LTP Investment Performance – FY14

NACUBO-Commonfund Study of Endowments 2014
Endowment Trailing Return Comparison

Investment Pool Nominal Returns (%) As of June 30, 2014	# of Institutions	Average Annual Compound Returns			
		1 Year	3 Year	5 Year	10 Year
In Aggregate:	832				
Equal-Weighted Mean		15.5	9.0	11.7	7.1
Equal-Weighted Median		15.8	8.9	11.8	7.0
By Endowment Size: (Equal-Weighted Mean)					
Under $25 Million	109	15.5	9.4	12.0	6.6
$25 Million to $50 Million	125	15.2	8.9	11.4	6.5
$51 Million to $100 Million	168	15.2	8.7	11.4	6.5
Long Term Investment Pool		*15.7*	*8.2*	*11.0*	*6.4*
$101 Million to $500 Million	262	15.5	8.9	11.8	7.1
$501 Million to $1 Billion	77	15.8	9.1	11.8	7.3
Over $1 Billion	91	16.5	9.5	12.1	8.2

•Source: 2014 NACUBO-Commonfund Study
of Endowments. Returns are equal-weighted
and net of management fees and expenses

LTP Investment Performance as of 3/31/2015

- Significant divergence of asset classes and increased volatility.

- Deteriorating global growth, commodity prices & geopolitical stability.

- Appreciation of US dollar.

- Influence of central bank policies (US & other).

Divergence of Asset Classes – YTD FY15

Pre-Sept. 2014

Most asset classes performed in a relatively stable, upward-trending range until late July when credit concerns in European and Argentina sparked sell-offs in US and International equity markets and natural resources.

Post-Sept. 2014

Asset classes diverged: US equity performance continued its upward trend, while concerns over weak global economic growth drove down prices of international equities and natural resources. Additionally, oil, prices declined by half due to over-supply and reduced demand. Volatility and trading volumes increased significantly.

Note: The charts are either indexes or ETFs selected as proxies for significant asset classes included in the Foundation's portfolio. Their performance will be representative, but not correspond precisely to the UNTF portfolio's.

Increased Volatility – YTD FY15

Pre-Sept. 2014

This is the same chart as the previous page, but with the VIX volatility index included as the thick red line. Volatility operated within a relatively stable, downward trend, until the credit concerns arose in Europe and Argentina in late July.

Post-Sept. 2014

Volatility increased significantly, beginning with slowing global growth concerns in October, and re-escalating in December over falling oil prices, the Russian crisis, and concerns over deteriorating political and economic conditions in Europe and China.

Note: The charts are either indexes or ETFs selected as proxies for significant asset classes included in the Foundation's portfolio. Their performance will be representative, but not correspond precisely to the UNTF portfolio's.

Adhering to LT Strategy Minimizes Whipsawing from Chasing ST Trends and Performance

"April proved a cruel month for investors in financial markets, many of whom had bet the US dollar would continue its march higher, oil prices would fall further and the rally in bond markets around the world would gain steam.

Instead, trades that had proven winners in recent months backfired…" due to negative US economic data, expectations for delayed Fed interest rate hikes, and the return of Greek financial troubles and flare-ups in the Middle East that disrupted markets and made it harder to predict where they were headed.

"Global Markets Rattled as Turnaround Whips Investors," <u>Wall Street Journal</u>, April 30, 2015.

Spring Swing

Some of the year's most popular bets were upended in April.

■ First-quarter performance
■ April performance

Euro vs. dollar | German bunds* | Treasurys* | U.S. crude oil | S&P GSCI commodities index | Euro Stoxx 50 | DJIA | MSCI Emerging Markets Index
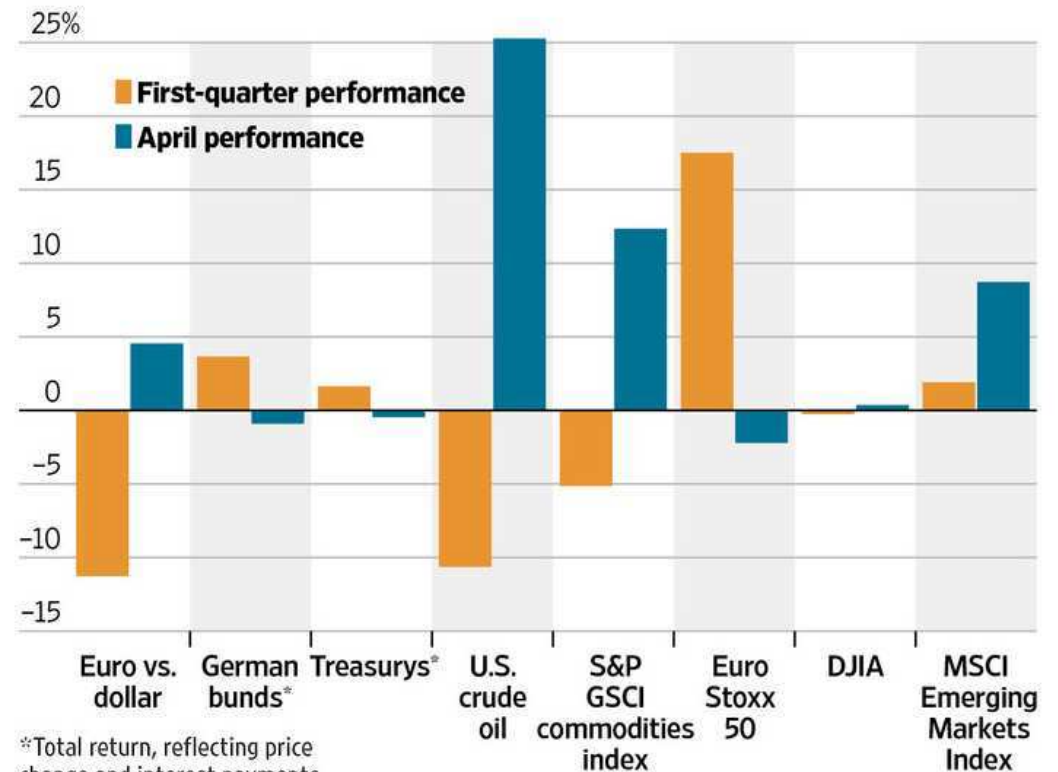
*Total return, reflecting price change and interest payments

Note: Figures for bonds and MSCI EM are through Wednesday, April 29.
Sources: Euro (Tullett Prebon); bonds (Barclays); oil (CQG); others (FactSet)

THE WALL STREET JOURNAL.

LTP Investment Performance as of 3/31/2015

LTP Policy Asset Allocation
3/31/15
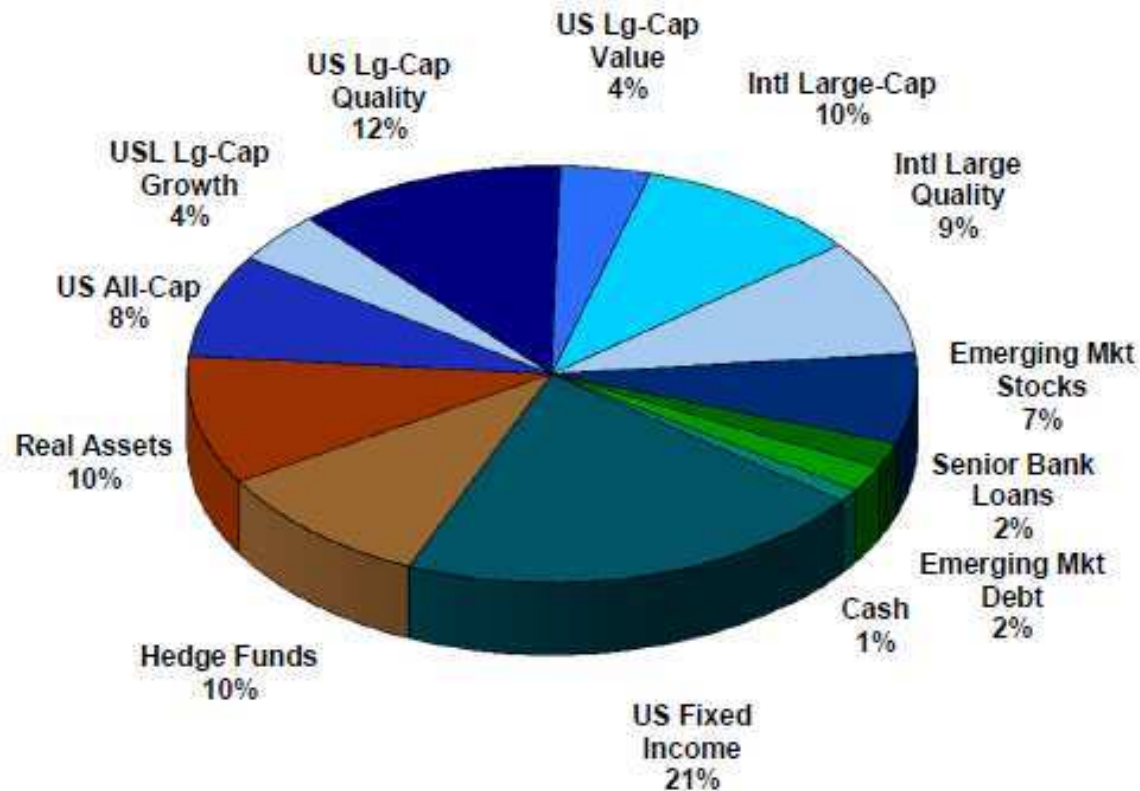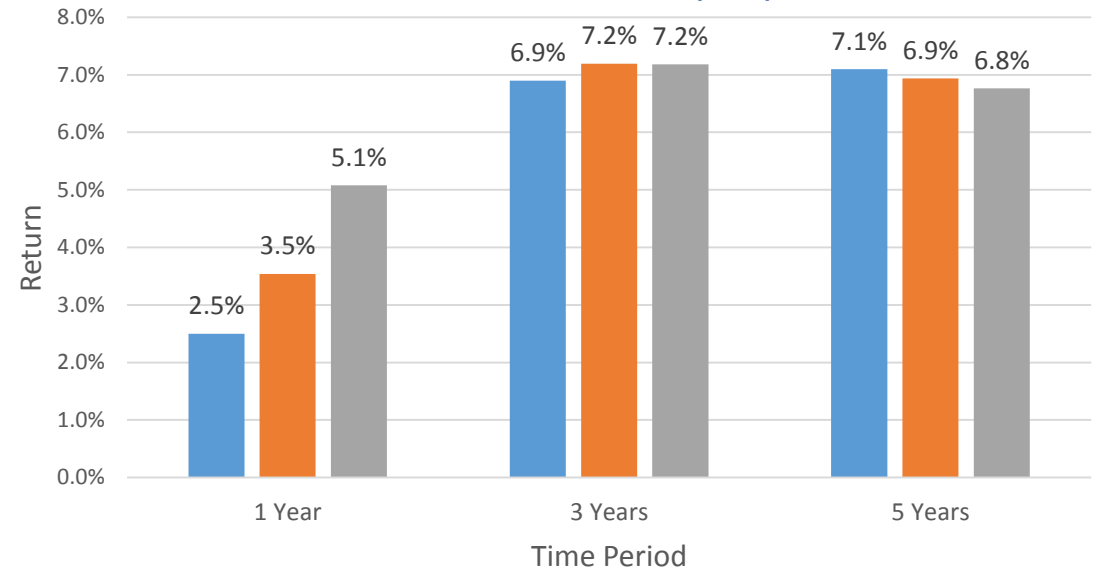
US Lg-Cap Value 4%
US Lg-Cap Quality 12%
USL Lg-Cap Growth 4%
US All-Cap 8%
Real Assets 10%
Hedge Funds 10%
US Fixed Income 21%
Cash 1%
Emerging Mkt Debt 2%
Senior Bank Loans 2%
Emerging Mkt Stocks 7%
Intl Large Quality 9%
Intl Large-Cap 10%

LTP Investment Performance
Periods Ended 3/31/15

1 Year	LTP Actual	Policy Index	60/40 Endow
1 Year	2.5%	3.5%	5.1%
3 Years	6.9%	7.2%	7.2%
5 Years	7.1%	6.9%	6.8%

NOTE: All returns adjusted to be net of fees.

5 Year	LTP	Policy Index	60/40 Endow
Sharpe Ratio	0.82	0.85	0.87
Standard Deviation	8.56%	8.87%	8.50%

Investment Outlook

- US market valuations near historical highs.

- International equities outperforming US in local currency, but gains offset by rising dollar.

- US interest rate increases expected; magnitude and timing are uncertain and likely delayed. Fed actions impacted by economy, other Central Banks, and valuation of dollar.

- Certain asset classes are less expensive on a relative basis, but may require long holding periods to realize benefits. Diversified portfolios may underperform more concentrated ones in the short run.

- Mercer and other institutions project an extended period of below-average expected returns.

Investment and Spending Implications

- Mercer projects a 6.2% expected return for UNTF's investment strategy over the next decade.

- After fees and inflation, UNTF projects a 4% endowment spending policy is unsustainable over this period without eroding corpus.

- Projected returns cannot be meaningfully or prudently enhanced by taking additional investment risks.

- On June 15th, UNTF's Board will consider a modest, incremental reduction in its spending policy for UNTF endowments for FY16.

- We anticipate UNTS' Regents will be presented with a similar proposal for the UNT endowments at its August meeting.

Summary and Questions

- Implementation and benefits of new distribution methodology.

- LTP performance for FY14 and YTD FY15.

- Outlook for expected returns and spending implications.

- Questions?

UNT|SYSTEM

Background Report

Committee: Finance and Facilities

Date Filed: April 9, 2015

Title: FY 2015 Year-to-Date Budget to Actual Report

Background:

The Office of the Vice Chancellor for Finance reports to the Board of Regents FY 2015 Q2 operating results as compared to the approved budget. This report includes year-to-date 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

Vice Chancellor for Finance

Legal Review:

This item has been reviewed by General Counsel.

Nancy S. Footer

Vice Chancellor/General Counsel

Schedule: N/A

No action required. Information only. Submitted by:

Janet Waldron

Vice Chancellor for Finance

Lee Jackson

Chancellor

Attachments Filed Electronically:

- FY 2015 Q2 Year-to-Date Budget to Actual – UNT, UNT Dallas, UNT Health Science Center, UNT System Administration

UNT System Consolidated FY15 Qtr 2 Year-to-Date Budget vs. Actual Update

Table of Contents

Consolidated Summary

	FY 2015 Budget	FY 2015 Q1 Actual	FY 2015 Q2 YTD Actual	% Year To Date
REVENUE				
State Appropriations - General Revenue	$230,727,440	$191,717,124	$217,466,045	94.3%
Tuition and Fees	$288,493,382	$206,056,559	$246,558,007	85.5%
Contracts and Grants	$96,553,246	$23,033,519	$48,346,147	50.1%
Financial Aid Programs	$76,306,813	$25,578,763	$73,975,017	96.9%
HEAF	$36,617,741	$35,837,741	$36,617,741	100.0%
Gift Income	$10,911,239	$2,209,696	$4,379,133	40.1%
Net Sales and Services of Educational Activities	$2,081,475	$571,944	$1,110,632	53.4%
Net Sales and Services of Medical Activities	$61,003,501	$8,014,782	$18,794,833	30.8%
Net Auxiliary Enterprises	$76,834,306	$39,273,214	$64,576,999	84.0%
Net Inter-collegiate Athletics	$8,295,022	$833,785	$2,561,551	30.9%
Net Investment/Interest Income	$6,229,026	$276,143	$2,553,428	41.0%
Other Operating Income	$15,346,884	$2,031,584	$13,730,573	89.5%
Reserve Draw	$11,416,229	$83,472	$4,821,975	42.2%
Transfers	($26,028,569)	($1,837,917)	($21,479,707)	82.5%
Total Revenue	$894,787,735	$533,680,408	$714,012,374	79.8%
EXPENDITURES				
Faculty Salaries	$189,712,122	$54,374,262	$108,898,039	57.4%
Staff Salaries	$206,430,344	$48,065,987	$96,666,052	46.8%
Wages	$35,960,448	$8,973,466	$17,382,589	48.3%
Benefits	$104,041,009	$26,490,291	$56,351,675	54.2%
Scholarships and Financial Aid (net of discounts)	$81,788,448	$41,245,344	$76,736,675	93.8%
Maintenance and Operations	$189,421,805	$33,824,571	$82,127,205	43.4%
Travel	$262,847	$82,994	$148,279	56.4%
Utilities	$9,532,409	$1,915,945	$3,656,638	38.4%
Capital Outlay	$23,669,133	$2,893,023	$6,452,604	27.3%
Debt Service	$43,325,194	$9,522,426	$9,529,607	22.0%
Total Expenditures	$884,143,758	$227,388,310	$457,949,364	51.8%
Surplus (Deficit)	$10,643,977			

Consolidated

REVENUE ANALYSIS

Method of Financing	FY 2015 Budget	FY 2015 Q1 Actual	FY 2015 Q2 YTD Actual	% Year To Date
State Appropriations - General Revenue				
State Appropriations - Basic State Funding	$191,077,894	$174,942,576	$191,076,896	100.0%
State Appropriations - State Paid Benefits	$39,649,546	$16,774,548	$26,389,149	66.6%
State Appropriations - Reductions	$0	$0	$0	
Subtotal, State Appropriations -General Revenue	**$230,727,440**	**$191,717,124**	**$217,466,045**	**94.3%**
Tuition and Fees				
Tuition - Statutory	$63,828,560	$48,656,980	$58,285,548	91.3%
Tuition - Designated	$191,330,071	$144,401,434	$169,411,030	88.5%
Discounts and Allowances - Tuition	($53,916,805)	($41,367,063)	($47,324,245)	87.8%
Fees	$109,885,469	$69,593,651	$84,286,256	76.7%
Discounts and Allowances - Fees	($22,633,913)	($15,228,444)	($18,100,582)	80.0%
Subtotal, Tuition and Fees	**$288,493,382**	**$206,056,559**	**$246,558,007**	**85.5%**
Contracts and Grants				
Federal	$66,314,137	$14,746,912	$33,485,411	50.5%
State	$4,499,764	$1,827,179	$2,606,628	57.9%
Private	$25,739,345	$6,459,428	$12,254,108	47.6%
Subtotal, Contracts and Grants	**$96,553,246**	**$23,033,519**	**$48,346,147**	**50.1%**
Financial Aid Programs	**$76,306,813**	**$25,578,763**	**$73,975,017**	**96.9%**
HEAF	**$36,617,741**	**$35,837,741**	**$36,617,741**	**100.0%**
Gift Income	**$10,911,239**	**$2,209,696**	**$4,379,133**	**40.1%**
Net Sales and Services of Educational Activities	**$2,081,475**	**$571,944**	**$1,110,632**	**53.4%**
Net Sales and Services of Medical Activities	**$61,003,501**	**$8,014,782**	**$18,794,833**	**30.8%**
Net Auxilliary Enterprises	**$76,834,306**	**$39,273,214**	**$64,576,999**	**84.0%**
Net Inter-collegiate Athletics	**$8,295,022**	**$833,785**	**$2,561,551**	**30.9%**
Net Investment/Interest Income	**$6,229,026**	**$276,143**	**$2,553,428**	**41.0%**
Other Operating Revenues	**$15,346,884**	**$2,031,584**	**$13,730,573**	**89.5%**
Reserve Draw	**$11,416,229**	**$83,472**	**$4,821,975**	**42.2%**
Transfers				
Intrasystem Transfers In/(Out)	($42,794)	($0)	$0	0.0%
Transfer to Plant Funds for Capital Projects	($25,985,775)	($1,837,917)	($21,479,707)	82.7%
Subtotal, Transfers	**($26,028,569)**	**($1,837,917)**	**($21,479,707)**	**82.5%**
Total Revenue	**$894,787,735**	**$533,680,408**	**$714,012,374**	**79.8%**

Consolidated

EXPENDITURE ANALYSIS

Expenditures	FY 2015 Budget	FY 2015 Q1 Actual	FY 2015 Q2 YTD Actual	% Year To Date
Faculty Salaries	$189,712,122	$54,374,262	$108,898,039	57.4%
Staff Salaries	$206,430,344	$48,065,987	$96,666,052	46.8%
Wages	$35,960,448	$8,973,466	$17,382,589	48.3%
Benefits	$104,041,009	$26,490,291	$56,351,675	54.2%
Scholarships and Financial Aid (net of discounts)	$81,788,448	$41,245,344	$76,736,675	93.8%
Maintenance and Operations	$189,421,805	$33,824,571	$82,127,205	43.4%
Travel	$262,847	$82,994	$148,279	56.4%
Utilities	$9,532,409	$1,915,945	$3,656,638	38.4%
Capital Outlay	$23,669,133	$2,893,023	$6,452,604	27.3%
Debt Service	$43,325,194	$9,522,426	$9,529,607	22.0%
Total Expenditures	**$884,143,758**	**$227,388,310**	**$457,949,364**	**51.8%**

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FY15 Qtr 2 Year-to-Date Budget vs. Actual Update

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	FY 2015 Budget	FY 2015 Q1 Actual	FY 2015 Q2 YTD Actual	% Year To Date	FY15 Note Reference
REVENUE					
State Appropriations - General Revenue	$121,159,973	$112,356,584	$118,768,218	98.0%	1
Tuition and Fees	$249,076,236	$186,588,546	$212,017,087	85.1%	2
Contracts and Grants	$33,000,000	$7,761,399	$13,944,771	42.3%	
Financial Aid Programs	$75,846,378	$25,285,452	$73,411,980	96.8%	3
HEAF	$27,066,476	$27,066,476	$27,066,476	100.0%	4
Gift Income	$7,441,000	$1,822,392	$3,964,570	53.3%	
Net Sales and Services of Educational Activities	$436,176	$70,782	$173,274	39.7%	
Net Sales and Services of Medical Activities	$0	$0	$0		
Net Auxiliary Enterprises	$73,845,695	$38,856,613	$63,414,576	85.9%	5
Net Inter-collegiate Athletics	$8,295,022	$833,785	$2,561,551	30.9%	6
Net Investment/Interest Income	$2,295,000	$10,918	$416,705	18.2%	7
Other Operating Income	$1,513,335	$473,085	$976,891	64.6%	
Reserve Draw	$0	$0	$0		
Transfers	($51,456,433)	($6,608,677)	($42,630,404)	82.8%	8
Total Revenue	$548,518,860	$394,517,355	$474,085,694	86.4%	
EXPENDITURES					
Faculty Salaries	$112,929,134	$34,812,229	$69,756,024	61.8%	
Staff Salaries	$109,595,766	$25,320,615	$50,583,296	46.2%	
Wages	$21,919,384	$6,403,153	$12,218,048	55.7%	
Benefits	$62,574,172	$17,188,518	$35,986,425	57.5%	
Scholarships and Financial Aid (net of discounts)	$75,288,072	$39,756,432	$73,179,156	97.2%	9
Maintenance and Operations	$104,708,020	$20,103,349	$47,077,999	45.0%	
Utilities	$6,635,156	$1,261,651	$2,321,753	35.0%	10
Capital Outlay	$17,328,682	$1,885,522	$4,201,738	24.2%	11
Debt Service	$28,428,968	$6,649,023	$6,649,023	23.4%	12
Total Expenditures	$539,407,354	$153,380,493	$301,973,462	56.0%	
Surplus (Deficit)	$9,111,505				

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Notes

#	Item	Notes
Explanations of FY2015 Q2 YTD Actuals		
1	State Appropriations -General Revenue	Basic State Funding is recorded at the beginning of the fiscal year (100%). State Paid Benefits (88% at Q2 YTD) are recorded as related payroll expenses are incurred.
2	Tuition and Fees	Summer tuition and fees are estimated at $37 million, with 15% of the annual revenue anticipated in the remainder of FY 15.
3	Financial Aid Programs	Scholarships and financial aid mirrors tuition and fee revenue.
4	HEAF	HEAF funds are received and recorded at the beginning of the fiscal year (100%).
5	Net Auxiliary Enterprises	Housing and dining revenue mirrors tuition and fee revenue, with 14% of the annual revenue anticipated in the remainder of FY 15.
6	Net Inter-collegiate Athletics	Current year revenue received reflects change in GAAP of Revenue Recognition. $875K game guarantee for the UT Austin game recognized in FY14.
7	Net Investment/Interest Income	Approximately $1 million earned in Q2 has been recorded in Q3, resulting in an adjusted 61.7% YTD.
8	Transfers	YTD Financial Transformation and Audit Readiness expenses exceed budget estimates YTD by $2.1 million. HEAF fund balance not reflected in the operating budget utilized for plant funds for Discovery Park infrastructure of $245,000.
9	Scholarships and Financial Aid	Scholarships and financial aid mirrors tuition and fee revenue, with remaining budget of $2 million anticipated expense for the remainder of FY 15.
10	Utilities	Approximately $0.5 million expense for Q2 has been recorded in Q3, resulting in an adjusted 43% of YTD.
11	Capital Outlay	Anticipate larger expenditures in Q3 and Q4 of HEAF funds for capital expenditures.
12	Debt Service	October interest payment only. April 15th is the annual payment due date for substantially all debt ($14.83 M principle and $6.649 M interest, or $21.479 M total paid).

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REVENUE ANALYSIS

Method of Financing	FY 2015 Budget	FY 2015 Q1 Actual	FY 2015 Q2 YTD Actuals	% Year To Date
State Appropriations - General Revenue				
State Appropriations - Basic State Funding	$101,159,973	$101,159,973	$101,159,973	100.0%
State Appropriations - State Paid Benefits	$20,000,000	$11,196,611	$17,608,245	88.0%
State Appropriations - Reductions	$0	$0	$0	
Subtotal, State Appropriations -General Revenue	**$121,159,973**	**$112,356,584**	**$118,768,218**	**98.0%**
Tuition and Fees				
Tuition - Statutory	$49,879,052	$42,325,811	$45,532,865	91.3%
Tuition - Designated	$171,386,000	$133,452,048	$150,821,724	88.0%
Discounts and Allowances - Tuition	($51,520,747)	($40,263,867)	($44,977,195)	87.3%
Fees	$101,816,622	$66,249,805	$78,656,935	77.3%
Discounts and Allowances - Fees	($22,484,691)	($15,175,252)	($18,017,243)	80.1%
Subtotal, Tuition and Fees	**$249,076,236**	**$186,588,546**	**$212,017,087**	**85.1%**
Contracts and Grants				
Federal	$23,000,000	$5,421,349	$10,032,326	43.6%
State	$2,000,000	$570,392	$846,921	42.3%
Private	$8,000,000	$1,769,658	$3,065,524	38.3%
Subtotal, Contracts and Grants	**$33,000,000**	**$7,761,399**	**$13,944,771**	**42.3%**
Financial Aid Programs	**$75,846,378**	**$25,285,452**	**$73,411,980**	**96.8%**
HEAF	**$27,066,476**	**$27,066,476**	**$27,066,476**	**100.0%**
Gift Income	**$7,441,000**	**$1,822,392**	**$3,964,570**	**53.3%**
Net Sales and Services of Educational Activities	**$436,176**	**$70,782**	**$173,274**	**39.7%**
Net Sales and Services of Medical Activities				
Net Auxilliary Enterprises	**$73,845,695**	**$38,856,613**	**$63,414,576**	**85.9%**
Net Inter-collegiate Athletics	**$8,295,022**	**$833,785**	**$2,561,551**	**30.9%**
Net Investment/Interest Income	**$2,295,000**	**$10,918**	**$416,705**	**18.2%**
Other Operating Revenues	**$1,513,335**	**$473,085**	**$976,891**	**64.6%**
Reserve Draw	**$0**	**$0**	**$0**	
Transfers				
Intrasystem Transfers In/(Out)	($32,092,658)	($6,608,677)	($23,021,933)	71.7%
Transfer to Plant Funds for Capital Projects	($19,363,775)	$0	($19,608,471)	101.3%
Subtotal, Transfers	**($51,456,433)**	**($6,608,677)**	**($42,630,404)**	**82.8%**
Total Revenue	**$548,518,860**	**$394,517,355**	**$474,085,694**	**86.4%**

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EXPENDITURE ANALYSIS

Expenditures	FY 2015 Budget	FY 2015 Q1 Actual	FY 2015 Q2 YTD Actuals	% Year To Date
Faculty Salaries	$112,929,134	$34,812,229	$69,756,024	61.8%
Staff Salaries	$109,595,766	$25,320,615	$50,583,296	46.2%
Wages	$21,919,384	$6,403,153	$12,218,048	55.7%
Benefits	$62,574,172	$17,188,518	$35,986,425	57.5%
Scholarships and Financial Aid (net of discounts)	$75,288,072	$39,756,432	$73,179,156	97.2%
Maintenance and Operations	$104,708,020	$20,103,349	$47,077,999	45.0%
Utilities	$6,635,156	$1,261,651	$2,321,753	35.0%
Capital Outlay	$17,328,682	$1,885,522	$4,201,738	24.2%
Debt Service	$28,428,968	$6,649,023	$6,649,023	23.4%
Total Expenditures	**$539,407,354**	**$153,380,493**	**$301,973,462**	**56.0%**

UNT HEALTH SCIENCE CENTER

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	FY 2015 Budget	FY 2015 Q1 Actual	FY 2015 Q2 YTD Actual	% Year To Date	FY15 Note Reference
REVENUE					
State Appropriations - General Revenue	$84,576,147	$75,141,986	$80,177,162	94.8%	
Tuition and Fees	$26,677,154	$10,697,351	$22,801,656	85.5%	
Contracts and Grants	$62,897,979	$14,884,057	$33,695,101	53.6%	
Financial Aid Programs	$460,435	$133,340	$254,407	55.3%	
HEAF	$8,771,265	$8,771,265	$8,771,265	100.0%	
Gift Income	$3,460,239	$357,453	$382,163	11.0%	1
Net Sales and Services of Educational Activities	$1,629,299	$498,911	$930,728	57.1%	
Net Sales and Services of Medical Activities	$61,003,501	$8,014,782	$18,794,833	30.8%	
Net Auxiliary Enterprises	$460,236	$8,650	$294,462	64.0%	
Net Inter-collegiate Athletics	$0	$0	$0		
Net Investment/Interest Income	$3,664,026	$252,429	$2,013,768	55.0%	
Other Operating Income	$11,867,199	$93,031	$11,066,764	93.3%	
Reserve Draw	$7,464,305	$0	$4,594,885	61.6%	
Transfers	($14,585,234)	($2,433,778)	($9,139,246)	62.7%	
Total Revenue	$258,346,551	$116,419,476	$174,637,947	67.6%	
EXPENDITURES					
Faculty Salaries	$70,226,832	$17,691,269	$35,428,180	50.4%	
Staff Salaries	$58,229,090	$14,187,793	$28,492,770	48.9%	
Wages	$12,562,756	$2,208,894	$4,338,134	34.5%	2
Benefits	$30,119,387	$6,631,546	$14,792,511	49.1%	
Scholarships & Financial Aid (net of discounts)	$4,068,718	$1,009,112	$2,169,645	53.3%	
Maintenance & Operations	$65,609,392	$7,474,079	$21,365,977	32.6%	
Utilities	$2,196,562	$518,668	$1,034,979	47.1%	
Capital Outlay	$5,890,451	$805,907	$1,762,329	29.9%	
Debt Service	$9,443,363	$1,629,181	$1,629,181	17.3%	
Total Expenditures	$258,346,551	$52,156,450	$111,013,707	43.0%	
Surplus (Deficit)	$0				

Notes

Explanations of FY2015 Q1 Actuals	
# Item	**Notes**
1 Gift Income	At the time of our original budget submission, we had anticipated that any new Gifts that were intended for the UNTHSC Foundation in Fiscal Year 2016 would need to be possessed by the HSC while the Foundation waited for its Letter of Determination, declaring it a tax-exempt organization. However, based on further clarification from Deloitte and Internal Audit, the UNTHSC Foundation is eligible to receive and own gifts while awaiting its Letter of Determination. Thus, we will not receive gifts in the amount that was initially budgeted.
2 Wages	The institution's original plan was to provide team-based merit pay for staff; however, after further discussion among Leadership, it was decided, instead, to provide market adjustments for staff. As a result, we are expecting a decline in the amount of wages paid during the fiscal year than was originally budgeted.

REVENUE ANALYSIS

Method of Financing	FY 2015 Budget	FY 2015 Q1 Actual	FY 2015 Q2 YTD Actual	% Year To Date
State Appropriations - General Revenue				
State Appropriations - Basic State Funding	$73,116,490	$70,416,490	$73,116,490	100.0%
State Appropriations - State Paid Benefits	$11,459,657	$4,725,496	$7,060,672	61.6%
State Appropriations - Reductions	$0	$0	$0	
Subtotal, State Appropriations - General Revenue	**$84,576,147**	**$75,141,986**	**$80,177,162**	**94.8%**
Tuition and Fees				
Tuition - Statutory	$11,297,708	$4,671,349	$10,592,345	93.8%
Tuition - Designated	$10,314,379	$4,201,020	$9,484,159	92.0%
Discounts and Allowances - Tuition	($2,396,058)	($1,103,197)	($2,347,051)	98.0%
Fees	$7,610,347	$2,981,370	$5,155,542	67.7%
Discounts and Allowances - Fees	($149,222)	($53,192)	($83,340)	55.8%
Subtotal, Tuition and Fees	**$26,677,154**	**$10,697,351**	**$22,801,656**	**85.5%**
Contracts and Grants				
Federal	$42,762,000	$9,149,159	$23,099,136	54.0%
State	$2,499,764	$1,256,128	$1,756,631	70.3%
Private	$17,636,215	$4,478,769	$8,839,334	50.1%
Subtotal, Contracts and Grants	**$62,897,979**	**$14,884,057**	**$33,695,101**	**53.6%**
Financial Aid Programs	**$460,435**	**$133,340**	**$254,407**	**55.3%**
HEAF	**$8,771,265**	**$8,771,265**	**$8,771,265**	**100.0%**
Gift Income	**$3,460,239**	**$357,453**	**$382,163**	**11.0%**
Net Sales and Services of Educational Activities	**$1,629,299**	**$498,911**	**$930,728**	**57.1%**
Net Sales and Services of Medical Activities	**$61,003,501**	**$8,014,782**	**$18,794,833**	**30.8%**
Net Auxiliary Enterprises	**$460,236**	**$8,650**	**$294,462**	**64.0%**
Net Inter-collegiate Athletics	**$0**		**$0**	
Net Investment/Interest Income	**$3,664,026**	**$252,429**	**$2,013,768**	**55.0%**
Other Operating Income	**$11,867,199**	**$93,031**	**$11,066,764**	**93.3%**
Reserve Draw	**$7,464,305**	**$0**	**$4,594,885**	**61.6%**
Transfers				
Intrasystem Transfers In/Out	($7,963,234)	($595,861)	($7,268,010)	91.3%
Transfer to Plant Funds for Capital Projects	($6,622,000)	($1,837,917)	($1,871,236)	28.3%
Subtotal, Transfers	**($14,585,234)**	**($2,433,778)**	**($9,139,246)**	**62.7%**
Total Revenue	**$258,346,551**	**$116,419,476**	**$174,637,947**	**67.6%**

UNT | HEALTH SCIENCE CENTER
EXPENDITURE ANALYSIS

Expenditures	FY 2015 Budget	FY 2015 Q1 Actual	FY 2015 Q2 YTD Actual	% Year To Date
Faculty Salaries	$70,226,832	$17,691,269	$35,428,180	50.4%
Staff Salaries	$58,229,090	$14,187,793	$28,492,770	48.9%
Wages	$12,562,756	$2,208,894	$4,338,134	34.5%
Benefits	$30,119,387	$6,631,546	$14,792,511	49.1%
Scholarships & Financial Aid (net of discounts)	$4,068,718	$1,009,112	$2,169,645	53.3%
Maintenance & Operations	$65,609,392	$7,474,079	$21,365,977	32.6%
Utilities	$2,196,562	$518,668	$1,034,979	47.1%
Capital Outlay	$5,890,451	$805,907	$1,762,329	29.9%
Debt Service	$9,443,363	$1,629,181	$1,629,181	17.3%
Total Expenditures	**$258,346,551**	**$52,156,450**	**$111,013,707**	**43.0%**

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	FY 2015 Budget	FY 2015 Q1 Actual	FY 2015 Q2 YTD Actual	% Year To Date	FY15 Note Reference
REVENUE					
State Appropriations - General Revenue	$9,197,868	$4,218,554	$5,086,344	45.9%	
Tuition and Fees	$1,664,245	$715,286	$1,390,438	43.0%	
Contracts and Grants	$0	$0	$0		
Financial Aid Programs	$0	$22,033	$40,042		
HEAF	$0	$0	$0		
Gift Income	$0	$19,500	$19,500		
Net Sales and Services of Educational Activities	$0	$0	$0		
Net Sales and Services of Medical Activities	$0	$0	$0		
Net Auxiliary Enterprises	$2,405,074	$388,066	$768,019	16.1%	1
Net Inter-collegiate Athletics	$0	$0	$0		
Net Investment/Interest Income	$250,000	$0	$68,324	0.0%	2
Other Operating Income	$1,852,350	$1,457,683	$1,633,320	78.7%	3
Reserve Draw	$2,951,924	$0	$0	0.0%	
Transfers	$42,695,042	$7,452,214	$31,363,038	17.5%	
Total Revenue	$61,016,502	$14,273,336	$40,369,026	23.4%	
EXPENDITURES					
Faculty Salaries	$757,833	$181,833	$362,849	24.0%	
Staff Salaries	$32,341,746	$7,009,341	$14,428,763	21.7%	
Wages	$1,066,303	$210,166	$472,622	19.7%	
Benefits	$8,273,968	$1,949,287	$4,076,177	23.6%	
Scholarships & Financial Aid (net of discounts)	$0	$5,000	$7,000		
Maintenance & Operations	$14,294,306	$5,635,175	$12,164,814	39.4%	4
Travel	$262,847	$82,994	$148,279	31.6%	
Utilities	$325,691	$50,836	$141,377	15.6%	
Capital Outlay	$450,000	$118,123	$261,448	26.2%	
Debt Service	$1,711,338	$363,460	$370,640	21.2%	
Total Expenditures	$59,484,031	$15,606,215	$32,433,969	26.2%	
Surplus (Deficit)	$1,532,471				

UNT|SYSTEM
Notes

Explanations of FY2015 Q2 YTD Actuals		
#	Item	Notes
1	Net Auxiliary Enterprises	Lofts revenue booking is one quarter delayed and revenues held for capital projects are not recognized as revenue until expensed by PACE Realty. Gap should continue to narrow through end of year.
2	Net Investment/Interest Income	Foundation distributions and realized gains lower than expected due to market being flat in first half of FY15.
3	Other Operating Income	Majority of Construction Management Fees were not booked until September 2014 and will be reflected in FY2015.
4	Maintenance & Operations	Expenses related to Financial Transformation being incurred by System and reimbursed by campuses. M&O will exceed budget by yearend but should be offset by transfers.

UNT|SYSTEM

REVENUE ANALYSIS

Method of Financing	FY 2015 Budget	FY 2015 Q1 Actual	FY 2015 Q2 YTD Actuals	% Year To Date
State Appropriations - General Revenue				
State Appropriations - Basic State Funding	$3,366,113	$3,366,113	$3,366,113	100.0%
State Appropriations - State Paid Benefits	$5,831,755	$852,441	$1,720,231	14.6%
State Appropriations - Reductions	$0	$0	$0	
Subtotal, State Appropriations - General Revenue	**$9,197,868**	**$4,218,554**	**$5,086,344**	**45.9%**
Tuition and Fees				
Tuition - Statutory	$352,600	$47,795	$93,439	13.6%
Tuition - Designated	$1,268,245	$633,697	$1,244,159	50.0%
Discounts and Allowances - Tuition	$0	$0	$0	
Fees	$43,400	$33,794	$52,840	77.9%
Discounts and Allowances - Fees	$0	$0	$0	
Subtotal, Tuition and Fees	**$1,664,245**	**$715,286**	**$1,390,438**	**43.0%**
Contracts and Grants				
Federal	$0	$0	$0	
State	$0	$0	$0	
Private	$0	$0	$0	
Subtotal, Contracts and Grants	**$0**	**$0**	**$0**	
Financial Aid Programs	$0	$22,033	$40,042	
HEAF	$0		$0	
Gift Income	$0	$19,500	$19,500	
Net Sales and Services of Educational Activities	$0	$0	$0	
Net Sales and Services of Medical Activities	$0	$0	$0	
Net Auxiliary Enterprises	$2,405,074	$388,066	$768,019	16.1%
Net Inter-collegiate Athletics	$0	$0	$0	
Net Investment/Interest Income	$250,000	$0	$68,324	0.0%
Other Operating Income	$1,852,350	$1,457,683	$1,633,320	78.7%
Reserve Draw	$2,951,924	$0	$0	0.0%
Transfers				
Intrasystem Transfers In/(Out)	$42,695,042	$7,449,174	$31,363,038	17.4%
Transfer to Plant Funds for Capital Projects	$0	$0	$0	
Subtotal, Transfers	**$42,695,042**	**$7,449,174**	**$31,363,038**	**17.4%**
Total Revenue	**$61,016,502**	**$14,270,296**	**$40,369,026**	**23.4%**

UNT|SYSTEM
EXPENDITURE ANALYSIS

Expenditures	FY 2015 Budget	FY 2015 Q1 Actual	FY 2015 Q2 YTD Actual	% Year To Date
Faculty Salaries	$757,833	$181,833	$362,849	47.9%
Staff Salaries	$32,341,746	$7,009,341	$14,428,763	44.6%
Wages	$1,066,303	$210,166	$472,622	44.3%
Benefits	$8,273,968	$1,949,287	$4,076,177	49.3%
Scholarships & Financial Aid (net of discounts)	$0	$5,000	$7,000	
Maintenance & Operations	$14,294,306	$5,635,175	$12,164,814	85.1%
Travel	$262,847	$82,994	$148,279	56.4%
Utilities	$325,691	$50,836	$141,377	43.4%
Capital Outlay	$450,000	$118,123	$261,448	58.1%
Debt Service	$1,711,338	$363,460	$370,640	21.7%
Total Expenditures	**$59,484,031**	**$15,606,215**	**$32,433,969**	**54.5%**

UNT | DALLAS™

UNIVERSITY OF NORTH TEXAS AT DALLAS

Budget vs. Actual Update FY14 End of Year & FY15 First Quarter

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SUMMARY

	FY 2015 Budget	FY 2015 Q1 Actual	FY 2015 Q2 YTD Actual	% Year To Date	FY15 Note Reference
REVENUE					
State Appropriations - General Revenue	$15,793,452	$0	$13,434,320	85.1%	
Tuition and Fees	$11,075,747	$8,055,376	$10,348,826	93.4%	1
Contracts and Grants	$655,267	$388,063	$706,275	107.8%	
Financial Aid Programs	$0	$137,939	$268,589		
HEAF	$780,000	$0	$780,000	100.0%	
Gift Income	$10,000	$10,350	$12,900	129.0%	
Net Sales and Services of Educational Activities	$16,000	$2,250	$6,630	41.4%	
Net Sales and Services of Medical Activities	$0	$0	$0		
Net Auxiliary Enterprises	$123,300	$19,886	$99,942	81.1%	
Net Inter-collegiate Athletics	$0	$0	$0		
Net Investment/Interest Income	$20,000	$12,796	$54,631	273.2%	
Other Operating Income	$114,000	$7,785	$53,598	47.0%	
Reserve Draw	$1,000,000	$83,472	$227,090	22.7%	2
Transfers	($2,681,944)	($244,637)	$0	0.0%	
Total Revenue	$26,905,822	$8,473,281	$25,992,801	96.6%	
EXPENDITURES					
Faculty Salaries	$5,798,323	$1,688,931	$3,350,986	57.8%	3
Staff Salaries	$6,263,742	$1,548,238	$3,161,222	50.5%	4
Wages	$412,005	$151,253	$353,785	85.9%	
Benefits	$3,073,482	$720,941	$1,496,562	48.7%	
Scholarships & Financial Aid (net of discounts)	$2,431,658	$474,800	$1,380,874	56.8%	
Maintenance & Operations	$4,810,087	$611,967	$1,518,415	31.6%	
Utilities	$375,000	$84,790	$158,529	42.3%	
Capital Outlay	$0	$83,472	$227,090		
Debt Service	$3,741,525	$880,763	$880,763	23.5%	5
Total Expenditures	$26,905,822	$6,245,152	$12,528,226	46.6%	
Surplus (Deficit)	$0				

Notes

Explanations of FY2015 Q2 YTD Actuals	
# Item	**Notes**
1 Tuition and Fees	The amount received (93.4 %) is only for Fall and Spring. Summer revenue will provide a surplus. The increase is due to the growing number of students and SCH production.
2 Reserves	The reserve budgeted represented prior year unexpended HEAF funds. This amount represents the expenditures from HEAF funds for the year.
3 Faculty Salaries	Many faculty salaries are only expensed through May 31. Although the YTD expenditure is over 50%, the expenditures are well within the budgeted amount.
4 Staff Salaries	This appears to be right on track with 50% expended YTD.
5 Debt Service	The main debt service payment ($2.7 million) was made in April and will be reflected on the Q3 reports.

REVENUE ANALYSIS

Method of Financing	FY 2015 Budget	FY 2015 Q1 Actual	FY 2015 Q2 YTD Actual	% Year To Date
State Appropriations - General Revenue				
State Appropriations - Basic State Funding	$13,435,318	$0	$13,434,320	0.0%
State Appropriations - State Paid Benefits	$2,358,134	$0	$0	0.0%
State Appropriations - Reductions	$0	$0	$0	
Subtotal, State Appropriations - General Revenue	**$15,793,452**	**$0**	**$13,434,320**	**0.0%**
Tuition and Fees				
Tuition - Statutory	$2,299,200	$1,612,025	$2,066,899	70.1%
Tuition - Designated	$8,361,447	$6,114,669	$7,860,988	73.1%
Discounts and Allowances - Tuition	$0	$0	$0	
Fees	$415,100	$328,682	$420,939	79.2%
Discounts and Allowances - Fees	$0	$0	$0	
Subtotal, Tuition and Fees	**$11,075,747**	**$8,055,376**	**$10,348,826**	**72.7%**
Contracts and Grants				
Federal	$552,137	$176,404	$353,949	31.9%
State	$0	$659	$3,076	
Private	$103,130	$211,000	$349,250	204.6%
Subtotal, Contracts and Grants	**$655,267**	**$388,063**	**$706,275**	**59.2%**
Financial Aid Programs	**$0**	**$137,939**	**$268,589**	
HEAF	**$780,000**	**$0**	**$780,000**	**0.0%**
Gift Income	**$10,000**	**$10,350**	**$12,900**	**103.5%**
Net Sales and Services of Educational Activities	**$16,000**	**$2,250**	**$6,630**	**14.1%**
Net Sales and Services of Medical Activities	**$0**	**$0**	**$0**	
Net Auxiliary Enterprises	**$123,300**	**$19,886**	**$99,942**	**16.1%**
Net Inter-collegiate Athletics	**$0**	**$0**	**$0**	
Net Investment/Interest Income	**$20,000**	**$12,796**	**$54,631**	**64.0%**
Other Operating Income	**$114,000**	**$7,785**	**$53,598**	**6.8%**
Reserve Draw	**$1,000,000**	**$83,472**	**$227,090**	**8.3%**
Transfers				
Intrasystem Transfers In/(Out)	($2,681,944)	($244,637)	($1,073,095)	9.1%
Transfer to Plant Funds for Capital Projects	$0	$0	$0	
Subtotal, Transfers	**($2,681,944)**	**($244,637)**	**($1,073,095)**	**9.1%**
Total Revenue	**$26,905,822**	**$8,473,281**	**$24,919,706**	**31.5%**

EXPENDITURE ANALYSIS

Expenditures	FY 2015 Budget	FY 2015 Q1 Actual	FY 2015 Q2 YTD Actual	% Year To Date
Faculty Salaries	$5,798,323	$1,688,931	$3,350,986	29.1%
Staff Salaries	$6,263,742	$1,548,238	$3,161,222	24.7%
Wages	$412,005	$151,253	$353,785	36.7%
Benefits	$3,073,482	$720,941	$1,496,562	23.5%
Scholarships & Financial Aid (net of discounts)	$2,431,658	$474,800	$1,380,874	19.5%
Maintenance & Operations	$4,810,087	$611,967	$1,518,415	12.7%
Utilities	$375,000	$84,790	$158,529	22.6%
Capital Outlay	$0	$83,472	$227,090	
Debt Service	$3,741,525	$880,763	$880,763	23.5%
Total Expenditures	$26,905,822	$6,245,152	$12,528,226	23.2%

UNT System Consolidated FY15 Qtr 2 Year-to-Date Budget vs. Actual Update

REVISED May 20, 2015

UNTS and UNTD Summary, Revenue and Expense sheets reported incorrect "% Year To Date" figures due to formula calculation errors. These revisions are noted on pages 15, 17, 18, 20, 22 and 23.

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	FY 2015 Budget	FY 2015 Q1 Actual	FY 2015 Q2 YTD Actual	% Year To Date
REVENUE				
State Appropriations - General Revenue	$230,727,440	$191,717,124	$217,466,045	94.3%
Tuition and Fees	$288,493,382	$206,056,559	$246,558,007	85.5%
Contracts and Grants	$96,553,246	$23,033,519	$48,346,147	50.1%
Financial Aid Programs	$76,306,813	$25,578,763	$73,975,017	96.9%
HEAF	$36,617,741	$35,837,741	$36,617,741	100.0%
Gift Income	$10,911,239	$2,209,696	$4,379,133	40.1%
Net Sales and Services of Educational Activities	$2,081,475	$571,944	$1,110,632	53.4%
Net Sales and Services of Medical Activities	$61,003,501	$8,014,782	$18,794,833	30.8%
Net Auxiliary Enterprises	$76,834,306	$39,273,214	$64,576,999	84.0%
Net Inter-collegiate Athletics	$8,295,022	$833,785	$2,561,551	30.9%
Net Investment/Interest Income	$6,229,026	$276,143	$2,553,428	41.0%
Other Operating Income	$15,346,884	$2,031,584	$13,730,573	89.5%
Reserve Draw	$11,416,229	$83,472	$4,821,975	42.2%
Transfers	($26,028,569)	($1,837,917)	($21,479,707)	82.5%
Total Revenue	$894,787,735	$533,680,408	$714,012,374	79.8%
EXPENDITURES				
Faculty Salaries	$189,712,122	$54,374,262	$108,898,039	57.4%
Staff Salaries	$206,430,344	$48,065,987	$96,666,052	46.8%
Wages	$35,960,448	$8,973,466	$17,382,589	48.3%
Benefits	$104,041,009	$26,490,291	$56,351,675	54.2%
Scholarships and Financial Aid (net of discounts)	$81,788,448	$41,245,344	$76,736,675	93.8%
Maintenance and Operations	$189,421,805	$33,824,571	$82,127,205	43.4%
Travel	$262,847	$82,994	$148,279	56.4%
Utilities	$9,532,409	$1,915,945	$3,656,638	38.4%
Capital Outlay	$23,669,133	$2,893,023	$6,452,604	27.3%
Debt Service	$43,325,194	$9,522,426	$9,529,607	22.0%
Total Expenditures	$884,143,758	$227,388,310	$457,949,364	51.8%
Surplus (Deficit)	$10,643,977			

Consolidated

REVENUE ANALYSIS

Method of Financing	FY 2015 Budget	FY 2015 Q1 Actual	FY 2015 Q2 YTD Actual	% Year To Date
State Appropriations - General Revenue				
State Appropriations - Basic State Funding	$191,077,894	$174,942,576	$191,076,896	100.0%
State Appropriations - State Paid Benefits	$39,649,546	$16,774,548	$26,389,149	66.6%
State Appropriations - Reductions	$0	$0	$0	
Subtotal, State Appropriations -General Revenue	**$230,727,440**	**$191,717,124**	**$217,466,045**	**94.3%**
Tuition and Fees				
Tuition - Statutory	$63,828,560	$48,656,980	$58,285,548	91.3%
Tuition - Designated	$191,330,071	$144,401,434	$169,411,030	88.5%
Discounts and Allowances - Tuition	($53,916,805)	($41,367,063)	($47,324,245)	87.8%
Fees	$109,885,469	$69,593,651	$84,286,256	76.7%
Discounts and Allowances - Fees	($22,633,913)	($15,228,444)	($18,100,582)	80.0%
Subtotal, Tuition and Fees	**$288,493,382**	**$206,056,559**	**$246,558,007**	**85.5%**
Contracts and Grants				
Federal	$66,314,137	$14,746,912	$33,485,411	50.5%
State	$4,499,764	$1,827,179	$2,606,628	57.9%
Private	$25,739,345	$6,459,428	$12,254,108	47.6%
Subtotal, Contracts and Grants	**$96,553,246**	**$23,033,519**	**$48,346,147**	**50.1%**
Financial Aid Programs	**$76,306,813**	**$25,578,763**	**$73,975,017**	**96.9%**
HEAF	**$36,617,741**	**$35,837,741**	**$36,617,741**	**100.0%**
Gift Income	**$10,911,239**	**$2,209,696**	**$4,379,133**	**40.1%**
Net Sales and Services of Educational Activities	**$2,081,475**	**$571,944**	**$1,110,632**	**53.4%**
Net Sales and Services of Medical Activities	**$61,003,501**	**$8,014,782**	**$18,794,833**	**30.8%**
Net Auxilliary Enterprises	**$76,834,306**	**$39,273,214**	**$64,576,999**	**84.0%**
Net Inter-collegiate Athletics	**$8,295,022**	**$833,785**	**$2,561,551**	**30.9%**
Net Investment/Interest Income	**$6,229,026**	**$276,143**	**$2,553,428**	**41.0%**
Other Operating Revenues	**$15,346,884**	**$2,031,584**	**$13,730,573**	**89.5%**
Reserve Draw	**$11,416,229**	**$83,472**	**$4,821,975**	**42.2%**
Transfers				
Intrasystem Transfers In/(Out)	($42,794)	($0)	$0	0.0%
Transfer to Plant Funds for Capital Projects	($25,985,775)	($1,837,917)	($21,479,707)	82.7%
Subtotal, Transfers	**($26,028,569)**	**($1,837,917)**	**($21,479,707)**	**82.5%**
Total Revenue	**$894,787,735**	**$533,680,408**	**$714,012,374**	**79.8%**

Consolidated

EXPENDITURE ANALYSIS

Expenditures	FY 2015 Budget	FY 2015 Q1 Actual	FY 2015 Q2 YTD Actual	% Year To Date
Faculty Salaries	$189,712,122	$54,374,262	$108,898,039	57.4%
Staff Salaries	$206,430,344	$48,065,987	$96,666,052	46.8%
Wages	$35,960,448	$8,973,466	$17,382,589	48.3%
Benefits	$104,041,009	$26,490,291	$56,351,675	54.2%
Scholarships and Financial Aid (net of discounts)	$81,788,448	$41,245,344	$76,736,675	93.8%
Maintenance and Operations	$189,421,805	$33,824,571	$82,127,205	43.4%
Travel	$262,847	$82,994	$148,279	56.4%
Utilities	$9,532,409	$1,915,945	$3,656,638	38.4%
Capital Outlay	$23,669,133	$2,893,023	$6,452,604	27.3%
Debt Service	$43,325,194	$9,522,426	$9,529,607	22.0%
Total Expenditures	**$884,143,758**	**$227,388,310**	**$457,949,364**	**51.8%**

UNT™

FY15 Qtr 2 Year-to-Date Budget vs. Actual Update

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Summary

	FY 2015 Budget	FY 2015 Q1 Actual	FY 2015 Q2 YTD Actual	% Year To Date	FY15 Note Reference
REVENUE					
State Appropriations - General Revenue	$121,159,973	$112,356,584	$118,768,218	98.0%	1
Tuition and Fees	$249,076,236	$186,588,546	$212,017,087	85.1%	2
Contracts and Grants	$33,000,000	$7,761,399	$13,944,771	42.3%	
Financial Aid Programs	$75,846,378	$25,285,452	$73,411,980	96.8%	3
HEAF	$27,066,476	$27,066,476	$27,066,476	100.0%	4
Gift Income	$7,441,000	$1,822,392	$3,964,570	53.3%	
Net Sales and Services of Educational Activities	$436,176	$70,782	$173,274	39.7%	
Net Sales and Services of Medical Activities	$0	$0	$0		
Net Auxiliary Enterprises	$73,845,695	$38,856,613	$63,414,576	85.9%	5
Net Inter-collegiate Athletics	$8,295,022	$833,785	$2,561,551	30.9%	6
Net Investment/Interest Income	$2,295,000	$10,918	$416,705	18.2%	7
Other Operating Income	$1,513,335	$473,085	$976,891	64.6%	
Reserve Draw	$0	$0	$0		
Transfers	($51,456,433)	($6,608,677)	($42,630,404)	82.8%	8
Total Revenue	$548,518,860	$394,517,355	$474,085,694	86.4%	
EXPENDITURES					
Faculty Salaries	$112,929,134	$34,812,229	$69,756,024	61.8%	
Staff Salaries	$109,595,766	$25,320,615	$50,583,296	46.2%	
Wages	$21,919,384	$6,403,153	$12,218,048	55.7%	
Benefits	$62,574,172	$17,188,518	$35,986,425	57.5%	
Scholarships and Financial Aid (net of discounts)	$75,288,072	$39,756,432	$73,179,156	97.2%	9
Maintenance and Operations	$104,708,020	$20,103,349	$47,077,999	45.0%	
Utilities	$6,635,156	$1,261,651	$2,321,753	35.0%	10
Capital Outlay	$17,328,682	$1,885,522	$4,201,738	24.2%	11
Debt Service	$28,428,968	$6,649,023	$6,649,023	23.4%	12
Total Expenditures	$539,407,354	$153,380,493	$301,973,462	56.0%	
Surplus (Deficit)	$9,111,505				

UNT
Notes

Explanations of FY2015 Q2 YTD Actuals	
# Item	**Notes**
1 State Appropriations -General Revenue	Basic State Funding is recorded at the beginning of the fiscal year (100%). State Paid Benefits (88% at Q2 YTD) are recorded as related payroll expenses are incurred.
2 Tuition and Fees	Summer tuition and fees are estimated at $37 million, with 15% of the annual revenue anticipated in the remainder of FY 15.
3 Financial Aid Programs	Scholarships and financial aid mirrors tuition and fee revenue.
4 HEAF	HEAF funds are received and recorded at the beginning of the fiscal year (100%).
5 Net Auxiliary Enterprises	Housing and dining revenue mirrors tuition and fee revenue, with 14% of the annual revenue anticipated in the remainder of FY 15.
6 Net Inter-collegiate Athletics	Current year revenue received reflects change in GAAP of Revenue Recognition. $875K game guarantee for the UT Austin game recognized in FY14.
7 Net Investment/Interest Income	Approximately $1 million earned in Q2 has been recorded in Q3, resulting in an adjusted 61.7% YTD.
8 Transfers	YTD Financial Transformation and Audit Readiness expenses exceed budget estimates YTD by $2.1 million. HEAF fund balance not reflected in the operating budget utilized for plant funds for Discovery Park infrastructure of $245,000.
9 Scholarships and Financial Aid	Scholarships and financial aid mirrors tuition and fee revenue, with remaining budget of $2 million anticipated expense for the remainder of FY 15.
10 Utilities	Approximately $0.5 million expense for Q2 has been recorded in Q3, resulting in an adjusted 43% of YTD.
11 Capital Outlay	Anticipate larger expenditures in Q3 and Q4 of HEAF funds for capital expenditures.
12 Debt Service	October interest payment only. April 15th is the annual payment due date for substantially all debt ($14.83 M principle and $6.649 M interest, or $21.479 M total paid).

UNT
REVENUE ANALYSIS

Method of Financing	FY 2015 Budget	FY 2015 Q1 Actual	FY 2015 Q2 YTD Actuals	% Year To Date
State Appropriations - General Revenue				
State Appropriations - Basic State Funding	$101,159,973	$101,159,973	$101,159,973	100.0%
State Appropriations - State Paid Benefits	$20,000,000	$11,196,611	$17,608,245	88.0%
State Appropriations - Reductions	$0	$0	$0	
Subtotal, State Appropriations -General Revenue	**$121,159,973**	**$112,356,584**	**$118,768,218**	**98.0%**
Tuition and Fees				
Tuition - Statutory	$49,879,052	$42,325,811	$45,532,865	91.3%
Tuition - Designated	$171,386,000	$133,452,048	$150,821,724	88.0%
Discounts and Allowances - Tuition	($51,520,747)	($40,263,867)	($44,977,195)	87.3%
Fees	$101,816,622	$66,249,805	$78,656,935	77.3%
Discounts and Allowances - Fees	($22,484,691)	($15,175,252)	($18,017,243)	80.1%
Subtotal, Tuition and Fees	**$249,076,236**	**$186,588,546**	**$212,017,087**	**85.1%**
Contracts and Grants				
Federal	$23,000,000	$5,421,349	$10,032,326	43.6%
State	$2,000,000	$570,392	$846,921	42.3%
Private	$8,000,000	$1,769,658	$3,065,524	38.3%
Subtotal, Contracts and Grants	**$33,000,000**	**$7,761,399**	**$13,944,771**	**42.3%**
Financial Aid Programs	**$75,846,378**	**$25,285,452**	**$73,411,980**	**96.8%**
HEAF	**$27,066,476**	**$27,066,476**	**$27,066,476**	**100.0%**
Gift Income	**$7,441,000**	**$1,822,392**	**$3,964,570**	**53.3%**
Net Sales and Services of Educational Activities	**$436,176**	**$70,782**	**$173,274**	**39.7%**
Net Sales and Services of Medical Activities				
Net Auxilliary Enterprises	**$73,845,695**	**$38,856,613**	**$63,414,576**	**85.9%**
Net Inter-collegiate Athletics	**$8,295,022**	**$833,785**	**$2,561,551**	**30.9%**
Net Investment/Interest Income	**$2,295,000**	**$10,918**	**$416,705**	**18.2%**
Other Operating Revenues	**$1,513,335**	**$473,085**	**$976,891**	**64.6%**
Reserve Draw	**$0**	**$0**	**$0**	
Transfers				
Intrasystem Transfers In/(Out)	($32,092,658)	($6,608,677)	($23,021,933)	71.7%
Transfer to Plant Funds for Capital Projects	($19,363,775)	$0	($19,608,471)	101.3%
Subtotal, Transfers	**($51,456,433)**	**($6,608,677)**	**($42,630,404)**	**82.8%**
Total Revenue	**$548,518,860**	**$394,517,355**	**$474,085,694**	**86.4%**

UNT
EXPENDITURE ANALYSIS

Expenditures	FY 2015 Budget	FY 2015 Q1 Actual	FY 2015 Q2 YTD Actuals	% Year To Date
Faculty Salaries	$112,929,134	$34,812,229	$69,756,024	61.8%
Staff Salaries	$109,595,766	$25,320,615	$50,583,296	46.2%
Wages	$21,919,384	$6,403,153	$12,218,048	55.7%
Benefits	$62,574,172	$17,188,518	$35,986,425	57.5%
Scholarships and Financial Aid (net of discounts)	$75,288,072	$39,756,432	$73,179,156	97.2%
Maintenance and Operations	$104,708,020	$20,103,349	$47,077,999	45.0%
Utilities	$6,635,156	$1,261,651	$2,321,753	35.0%
Capital Outlay	$17,328,682	$1,885,522	$4,201,738	24.2%
Debt Service	$28,428,968	$6,649,023	$6,649,023	23.4%
Total Expenditures	**$539,407,354**	**$153,380,493**	**$301,973,462**	**56.0%**

UNT HEALTH SCIENCE CENTER

FY15 Qtr 2 Year-to-Date Budget vs. Actual Update

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UNT | HEALTH SCIENCE CENTER
SUMMARY

	FY 2015 Budget	FY 2015 Q1 Actual	FY 2015 Q2 YTD Actual	% Year To Date	FY15 Note Reference
REVENUE					
State Appropriations - General Revenue	$84,576,147	$75,141,986	$80,177,162	94.8%	
Tuition and Fees	$26,677,154	$10,697,351	$22,801,656	85.5%	
Contracts and Grants	$62,897,979	$14,884,057	$33,695,101	53.6%	
Financial Aid Programs	$460,435	$133,340	$254,407	55.3%	
HEAF	$8,771,265	$8,771,265	$8,771,265	100.0%	
Gift Income	$3,460,239	$357,453	$382,163	11.0%	1
Net Sales and Services of Educational Activities	$1,629,299	$498,911	$930,728	57.1%	
Net Sales and Services of Medical Activities	$61,003,501	$8,014,782	$18,794,833	30.8%	
Net Auxiliary Enterprises	$460,236	$8,650	$294,462	64.0%	
Net Inter-collegiate Athletics	$0	$0	$0		
Net Investment/Interest Income	$3,664,026	$252,429	$2,013,768	55.0%	
Other Operating Income	$11,867,199	$93,031	$11,066,764	93.3%	
Reserve Draw	$7,464,305	$0	$4,594,885	61.6%	
Transfers	($14,585,234)	($2,433,778)	($9,139,246)	62.7%	
Total Revenue	$258,346,551	$116,419,476	$174,637,947	67.6%	
EXPENDITURES					
Faculty Salaries	$70,226,832	$17,691,269	$35,428,180	50.4%	
Staff Salaries	$58,229,090	$14,187,793	$28,492,770	48.9%	
Wages	$12,562,756	$2,208,894	$4,338,134	34.5%	2
Benefits	$30,119,387	$6,631,546	$14,792,511	49.1%	
Scholarships & Financial Aid (net of discounts)	$4,068,718	$1,009,112	$2,169,645	53.3%	
Maintenance & Operations	$65,609,392	$7,474,079	$21,365,977	32.6%	
Utilities	$2,196,562	$518,668	$1,034,979	47.1%	
Capital Outlay	$5,890,451	$805,907	$1,762,329	29.9%	
Debt Service	$9,443,363	$1,629,181	$1,629,181	17.3%	
Total Expenditures	$258,346,551	$52,156,450	$111,013,707	43.0%	
Surplus (Deficit)	$0				

Notes

Explanations of FY2015 Q1 Actuals	
# Item	**Notes**
1 Gift Income	At the time of our original budget submission, we had anticipated that any new Gifts that were intended for the UNTHSC Foundation in Fiscal Year 2016 would need to be possessed by the HSC while the Foundation waited for its Letter of Determination, declaring it a tax-exempt organization. However, based on further clarification from Deloitte and Internal Audit, the UNTHSC Foundation is eligible to receive and own gifts while awaiting its Letter of Determination. Thus, we will not receive gifts in the amount that was initially budgeted.
2 Wages	The institution's original plan was to provide team-based merit pay for staff; however, after further discussion among Leadership, it was decided, instead, to provide market adjustments for staff. As a result, we are expecting a decline in the amount of wages paid during the fiscal year than was originally budgeted.

REVENUE ANALYSIS

Method of Financing	FY 2015 Budget	FY 2015 Q1 Actual	FY 2015 Q2 YTD Actual	% Year To Date
State Appropriations - General Revenue				
State Appropriations - Basic State Funding	$73,116,490	$70,416,490	$73,116,490	100.0%
State Appropriations - State Paid Benefits	$11,459,657	$4,725,496	$7,060,672	61.6%
State Appropriations - Reductions	$0	$0	$0	
Subtotal, State Appropriations - General Revenue	**$84,576,147**	**$75,141,986**	**$80,177,162**	**94.8%**
Tuition and Fees				
Tuition - Statutory	$11,297,708	$4,671,349	$10,592,345	93.8%
Tuition - Designated	$10,314,379	$4,201,020	$9,484,159	92.0%
Discounts and Allowances - Tuition	($2,396,058)	($1,103,197)	($2,347,051)	98.0%
Fees	$7,610,347	$2,981,370	$5,155,542	67.7%
Discounts and Allowances - Fees	($149,222)	($53,192)	($83,340)	55.8%
Subtotal, Tuition and Fees	**$26,677,154**	**$10,697,351**	**$22,801,656**	**85.5%**
Contracts and Grants				
Federal	$42,762,000	$9,149,159	$23,099,136	54.0%
State	$2,499,764	$1,256,128	$1,756,631	70.3%
Private	$17,636,215	$4,478,769	$8,839,334	50.1%
Subtotal, Contracts and Grants	**$62,897,979**	**$14,884,057**	**$33,695,101**	**53.6%**
Financial Aid Programs	**$460,435**	**$133,340**	**$254,407**	**55.3%**
HEAF	**$8,771,265**	**$8,771,265**	**$8,771,265**	**100.0%**
Gift Income	**$3,460,239**	**$357,453**	**$382,163**	**11.0%**
Net Sales and Services of Educational Activities	**$1,629,299**	**$498,911**	**$930,728**	**57.1%**
Net Sales and Services of Medical Activities	**$61,003,501**	**$8,014,782**	**$18,794,833**	**30.8%**
Net Auxiliary Enterprises	**$460,236**	**$8,650**	**$294,462**	**64.0%**
Net Inter-collegiate Athletics	**$0**		**$0**	
Net Investment/Interest Income	**$3,664,026**	**$252,429**	**$2,013,768**	**55.0%**
Other Operating Income	**$11,867,199**	**$93,031**	**$11,066,764**	**93.3%**
Reserve Draw	**$7,464,305**	**$0**	**$4,594,885**	**61.6%**
Transfers				
Intrasystem Transfers In/Out	($7,963,234)	($595,861)	($7,268,010)	91.3%
Transfer to Plant Funds for Capital Projects	($6,622,000)	($1,837,917)	($1,871,236)	28.3%
Subtotal, Transfers	**($14,585,234)**	**($2,433,778)**	**($9,139,246)**	**62.7%**
Total Revenue	**$258,346,551**	**$116,419,476**	**$174,637,947**	**67.6%**

EXPENDITURE ANALYSIS

Expenditures	FY 2015 Budget	FY 2015 Q1 Actual	FY 2015 Q2 YTD Actual	% Year To Date
Faculty Salaries	$70,226,832	$17,691,269	$35,428,180	50.4%
Staff Salaries	$58,229,090	$14,187,793	$28,492,770	48.9%
Wages	$12,562,756	$2,208,894	$4,338,134	34.5%
Benefits	$30,119,387	$6,631,546	$14,792,511	49.1%
Scholarships & Financial Aid (net of discounts)	$4,068,718	$1,009,112	$2,169,645	53.3%
Maintenance & Operations	$65,609,392	$7,474,079	$21,365,977	32.6%
Utilities	$2,196,562	$518,668	$1,034,979	47.1%
Capital Outlay	$5,890,451	$805,907	$1,762,329	29.9%
Debt Service	$9,443,363	$1,629,181	$1,629,181	17.3%
Total Expenditures	**$258,346,551**	**$52,156,450**	**$111,013,707**	**43.0%**

UNT SYSTEM

FY15 Qtr 2 Year-to-Date Budget vs. Actual Update

Summary
Notes
Revenue Analysis
Expenditure Analysis

REVISED May 20, 2015

**Summary, Revenue and Expense sheets reported incorrect "% Year To Date" figures
due to formula calculation errors. These revisions are noted on pages 15, 17 and 18.**

UNT|SYSTEM
Summary

	FY 2015 Budget	FY 2015 Q1 Actual	FY 2015 Q2 YTD Actual	% Year To Date	FY15 Note Reference
REVENUE					
State Appropriations - General Revenue	$9,197,868	$4,218,554	$5,086,344	55.3%	
Tuition and Fees	$1,664,245	$715,286	$1,390,438	83.5%	
Contracts and Grants	$0	$0	$0		
Financial Aid Programs	$0	$22,033	$40,042		
HEAF	$0	$0	$0		
Gift Income	$0	$19,500	$19,500		
Net Sales and Services of Educational Activities	$0	$0	$0		
Net Sales and Services of Medical Activities	$0	$0	$0		
Net Auxiliary Enterprises	$2,405,074	$388,066	$768,019	31.9%	1
Net Inter-collegiate Athletics	$0	$0	$0		
Net Investment/Interest Income	$250,000	$0	$68,324	27.3%	2
Other Operating Income	$1,852,350	$1,457,683	$1,633,320	88.2%	3
Reserve Draw	$2,951,924	$0	$0	0.0%	
Transfers	$42,695,042	$7,452,214	$31,363,038	73.5%	
Total Revenue	$61,016,502	$14,273,336	$40,369,026	66.2%	
EXPENDITURES					
Faculty Salaries	$757,833	$181,833	$362,849	47.9%	
Staff Salaries	$32,341,746	$7,009,341	$14,428,763	44.6%	
Wages	$1,066,303	$210,166	$472,622	44.3%	
Benefits	$8,273,968	$1,949,287	$4,076,177	49.3%	
Scholarships & Financial Aid (net of discounts)	$0	$5,000	$7,000		
Maintenance & Operations	$14,294,306	$5,635,175	$12,164,814	85.1%	4
Travel	$262,847	$82,994	$148,279	56.4%	
Utilities	$325,691	$50,836	$141,377	43.4%	
Capital Outlay	$450,000	$118,123	$261,448	58.1%	
Debt Service	$1,711,338	$363,460	$370,640	21.7%	
Total Expenditures	$59,484,031	$15,606,215	$32,433,969	54.5%	
Surplus (Deficit)	$1,532,471				

REVISED May 20, 2015 "% Year To Date" column previously reported incorrect percentages due to formula errors.

UNT | SYSTEM
Notes

Explanations of FY2015 Q2 YTD Actuals	
# Item	**Notes**
1 Net Auxiliary Enterprises	Lofts revenue booking is one quarter delayed and revenues held for capital projects are not recognized as revenue until expensed by PACE Realty. Gap should continue to narrow through end of year.
2 Net Investment/Interest Income	Foundation distributions and realized gains lower than expected due to market being flat in first half of FY15.
3 Other Operating Income	Majority of Construction Management Fees were not booked until September 2014 and will be reflected in FY2015.
4 Maintenance & Operations	Expenses related to Financial Transformation being incurred by System and reimbursed by campuses. M&O will exceed budget by yearend but should be offset by transfers.

REVENUE ANALYSIS

Method of Financing	FY 2015 Budget	FY 2015 Q1 Actual	FY 2015 Q2 YTD Actuals	% Year To Date
State Appropriations - General Revenue				
State Appropriations - Basic State Funding	$3,366,113	$3,366,113	$3,366,113	100.0%
State Appropriations - State Paid Benefits	$5,831,755	$852,441	$1,720,231	29.5%
State Appropriations - Reductions	$0	$0	$0	
Subtotal, State Appropriations - General Revenue	**$9,197,868**	**$4,218,554**	**$5,086,344**	**55.3%**
Tuition and Fees				
Tuition - Statutory	$352,600	$47,795	$93,439	26.5%
Tuition - Designated	$1,268,245	$633,697	$1,244,159	98.1%
Discounts and Allowances - Tuition	$0	$0	$0	
Fees	$43,400	$33,794	$52,840	121.8%
Discounts and Allowances - Fees	$0	$0	$0	
Subtotal, Tuition and Fees	**$1,664,245**	**$715,286**	**$1,390,438**	**83.5%**
Contracts and Grants				
Federal	$0	$0	$0	
State	$0	$0	$0	
Private	$0	$0	$0	
Subtotal, Contracts and Grants	**$0**	**$0**	**$0**	
Financial Aid Programs	$0	$22,033	$40,042	
HEAF	$0		$0	
Gift Income	$0	$19,500	$19,500	
Net Sales and Services of Educational Activities	$0	$0	$0	
Net Sales and Services of Medical Activities	$0	$0	$0	
Net Auxiliary Enterprises	$2,405,074	$388,066	$768,019	31.9%
Net Inter-collegiate Athletics	$0	$0	$0	
Net Investment/Interest Income	$250,000	$0	$68,324	27.3%
Other Operating Income	$1,852,350	$1,457,683	$1,633,320	88.2%
Reserve Draw	$2,951,924	$0	$0	0.0%
Transfers				
Intrasystem Transfers In/(Out)	$42,695,042	$7,449,174	$31,363,038	73.5%
Transfer to Plant Funds for Capital Projects	$0	$0	$0	
Subtotal, Transfers	**$42,695,042**	**$7,449,174**	**$31,363,038**	**73.5%**
Total Revenue	**$61,016,502**	**$14,270,296**	**$40,369,026**	**66.2%**

REVISED May 20, 2015 "% Year To Date" column previously reported incorrect percentages due to formula errors.

UNT|SYSTEM
EXPENDITURE ANALYSIS

Expenditures	FY 2015 Budget	FY 2015 Q1 Actual	FY 2015 Q2 YTD Actual	% Year To Date
Faculty Salaries	$757,833	$181,833	$362,849	47.9%
Staff Salaries	$32,341,746	$7,009,341	$14,428,763	44.6%
Wages	$1,066,303	$210,166	$472,622	44.3%
Benefits	$8,273,968	$1,949,287	$4,076,177	49.3%
Scholarships & Financial Aid (net of discounts)	$0	$5,000	$7,000	
Maintenance & Operations	$14,294,306	$5,635,175	$12,164,814	85.1%
Travel	$262,847	$82,994	$148,279	56.4%
Utilities	$325,691	$50,836	$141,377	43.4%
Capital Outlay	$450,000	$118,123	$261,448	58.1%
Debt Service	$1,711,338	$363,460	$370,640	21.7%
Total Expenditures	**$59,484,031**	**$15,606,215**	**$32,433,969**	**54.5%**

REVISED May 20, 2015 "% Year To Date" column previously reported incorrect percentages due to formula errors.

Budget vs. Actual Update
FY14 End of Year &
FY15 First Quarter

Summary
Notes
Revenue Analysis
Expenditure Analysis

REVISED May 20, 2015

Summary, Revenue and Expense sheets reported incorrect "% Year To Date" figures due to formula calculation errors. These revisions are noted on pages 20, 22 and 23.

UNT | DALLAS
UNIVERSITY OF NORTH TEXAS AT DALLAS
SUMMARY

	FY 2015 Budget	FY 2015 Q1 Actual	FY 2015 Q2 YTD Actual	% Year To Date	FY15 Note Reference
REVENUE					
State Appropriations - General Revenue	$15,793,452	$0	$13,434,320	85.1%	
Tuition and Fees	$11,075,747	$8,055,376	$10,348,826	93.4%	1
Contracts and Grants	$655,267	$388,063	$706,275	107.8%	
Financial Aid Programs	$0	$137,939	$268,589		
HEAF	$780,000	$0	$780,000	100.0%	
Gift Income	$10,000	$10,350	$12,900	129.0%	
Net Sales and Services of Educational Activities	$16,000	$2,250	$6,630	41.4%	
Net Sales and Services of Medical Activities	$0	$0	$0		
Net Auxiliary Enterprises	$123,300	$19,886	$99,942	81.1%	
Net Inter-collegiate Athletics	$0	$0	$0		
Net Investment/Interest Income	$20,000	$12,796	$54,631	273.2%	
Other Operating Income	$114,000	$7,785	$53,598	47.0%	
Reserve Draw	$1,000,000	$83,472	$227,090	22.7%	2
Transfers	($2,681,944)	($244,637)	$0	0.0%	
Total Revenue	$26,905,822	$8,473,281	$25,992,801	96.6%	
EXPENDITURES					
Faculty Salaries	$5,798,323	$1,688,931	$3,350,986	57.8%	3
Staff Salaries	$6,263,742	$1,548,238	$3,161,222	50.5%	4
Wages	$412,005	$151,253	$353,785	85.9%	
Benefits	$3,073,482	$720,941	$1,496,562	48.7%	
Scholarships & Financial Aid (net of discounts)	$2,431,658	$474,800	$1,380,874	56.8%	
Maintenance & Operations	$4,810,087	$611,967	$1,518,415	31.6%	
Utilities	$375,000	$84,790	$158,529	42.3%	
Capital Outlay	$0	$83,472	$227,090		
Debt Service	$3,741,525	$880,763	$880,763	23.5%	5
Total Expenditures	$26,905,822	$6,245,152	$12,528,226	46.6%	
Surplus (Deficit)	$0				

REVISED May 20, 2015 "% Year To Date" column previously reported incorrect percentages due to formula errors.

Notes

	Explanations of FY2015 Q2 YTD Actuals	
#	**Item**	**Notes**
1	Tuition and Fees	The amount received (93.4 %) is only for Fall and Spring. Summer revenue will provide a surplus. The increase is due to the growing number of students and SCH production.
2	Reserves	The reserve budgeted represented prior year unexpended HEAF funds. This amount represents the expenditures from HEAF funds for the year.
3	Faculty Salaries	Many faculty salaries are only expensed through May 31. Although the YTD expenditure is over 50%, the expenditures are well within the budgeted amount.
4	Staff Salaries	This appears to be right on track with 50% expended YTD.
5	Debt Service	The main debt service payment ($2.7 million) was made in April and will be reflected on the Q3 reports.

UNT DALLAS
UNIVERSITY OF NORTH TEXAS AT DALLAS
REVENUE ANALYSIS

Method of Financing	FY 2015 Budget	FY 2015 Q1 Actual	FY 2015 Q2 YTD Actual	% Year To Date
State Appropriations - General Revenue				
State Appropriations - Basic State Funding	$13,435,318	$0	$13,434,320	100.0%
State Appropriations - State Paid Benefits	$2,358,134	$0	$0	0.0%
State Appropriations - Reductions	$0	$0	$0	
Subtotal, State Appropriations - General Revenue	**$15,793,452**	**$0**	**$13,434,320**	**85.1%**
Tuition and Fees				
Tuition - Statutory	$2,299,200	$1,612,025	$2,066,899	89.9%
Tuition - Designated	$8,361,447	$6,114,669	$7,860,988	94.0%
Discounts and Allowances - Tuition	$0	$0	$0	
Fees	$415,100	$328,682	$420,939	101.4%
Discounts and Allowances - Fees	$0	$0	$0	
Subtotal, Tuition and Fees	**$11,075,747**	**$8,055,376**	**$10,348,826**	**93.4%**
Contracts and Grants				
Federal	$552,137	$176,404	$353,949	64.1%
State	$0	$659	$3,076	
Private	$103,130	$211,000	$349,250	338.7%
Subtotal, Contracts and Grants	**$655,267**	**$388,063**	**$706,275**	**107.8%**
Financial Aid Programs	**$0**	**$137,939**	**$268,589**	
HEAF	**$780,000**	**$0**	**$780,000**	**100.0%**
Gift Income	**$10,000**	**$10,350**	**$12,900**	**129.0%**
Net Sales and Services of Educational Activities	**$16,000**	**$2,250**	**$6,630**	**41.4%**
Net Sales and Services of Medical Activities	**$0**	**$0**	**$0**	
Net Auxiliary Enterprises	**$123,300**	**$19,886**	**$99,942**	**81.1%**
Net Inter-collegiate Athletics	**$0**	**$0**	**$0**	
Net Investment/Interest Income	**$20,000**	**$12,796**	**$54,631**	**273.2%**
Other Operating Income	**$114,000**	**$7,785**	**$53,598**	**47.0%**
Reserve Draw	**$1,000,000**	**$83,472**	**$227,090**	**22.7%**
Transfers				
Intrasystem Transfers In/(Out)	($2,681,944)	($244,637)	($1,073,095)	40.0%
Transfer to Plant Funds for Capital Projects	$0	$0	$0	
Subtotal, Transfers	**($2,681,944)**	**($244,637)**	**($1,073,095)**	**40.0%**
Total Revenue	**$26,905,822**	**$8,473,281**	**$24,919,706**	**92.6%**

REVISED May 20, 2015 "% Year To Date" column previously reported incorrect percentages due to formula errors.

EXPENDITURE ANALYSIS

Expenditures	FY 2015 Budget	FY 2015 Q1 Actual	FY 2015 Q2 YTD Actual	% Year To Date
Faculty Salaries	$5,798,323	$1,688,931	$3,350,986	57.8%
Staff Salaries	$6,263,742	$1,548,238	$3,161,222	50.5%
Wages	$412,005	$151,253	$353,785	85.9%
Benefits	$3,073,482	$720,941	$1,496,562	48.7%
Scholarships & Financial Aid (net of discounts)	$2,431,658	$474,800	$1,380,874	56.8%
Maintenance & Operations	$4,810,087	$611,967	$1,518,415	31.6%
Utilities	$375,000	$84,790	$158,529	42.3%
Capital Outlay	$0	$83,472	$227,090	
Debt Service	$3,741,525	$880,763	$880,763	23.5%
Total Expenditures	**$26,905,822**	**$6,245,152**	**$12,528,226**	**46.6%**

REVISED May 20, 2015 "% Year To Date" column previously reported incorrect percentages due to formula errors.

Background Report

Committee: Finance and Facilities

Date Filed: April 9, 2015

Title: Investment Briefing – Q2 FY 2015

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 February 28, 2015 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,
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Date: 2015.05.06 17:50:44 -05'00'

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=University of North
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Date: 2015.05.11 17:08:39 -05'00'

Vice Chancellor/General Counsel

Schedule: N/A

No action required. Information only. Submitted by:

Janet Waldron

Vice Chancellor for Finance

Chancellor

Attachments Filed Electronically:

- FY15 Q2 Investment Briefing Book

INVESTMENT BRIEFING

FY2015

Board of Regents Meeting
May 21-22, 2015

UNT UNIVERSITY OF NORTH TEXAS®

UNT DALLAS
UNIVERSITY OF NORTH TEXAS AT DALLAS

UNT HEALTH SCIENCE CENTER

UNT SYSTEM

TABLE OF CONTENTS

The attached report represents the investment portfolio of the University of North Texas for the period ending February 28, 2015, 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.

Robert E. Brown, CPA
Vice President for Finance and Administration, University of North Texas

4-13-15

Date

Janet E. Waldron
Vice Chancellor for Finance and Administration, University of North Texas System

4/16/15

Date

UNIVERSITY OF NORTH TEXAS - INVESTMENT PORTFOLIO AS OF 2/28/2015

LTP - Q2	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	90,702,651.85	0.00		1,042,525.94	-62,610.54	175,506.03	-1,159,236.68	-22,296.87	90,676,539.73	90,000,000.00

ENDOWMENT - Q2	Begin Bal	New Gifts	Int. Reinvested	Div & Int	Real Gains	Unrealized	Distributions	Fee	Ending Bal.	Book Value
UNT Endowments unitized	41,663,500.65	231,147.41	0.00	483,912.91	-28,912.56	101,131.28	-378,593.39	-107,674.52	41,964,511.78	30,480,431.25
UNT Endowments (Excl.Equities)	1,093,923.54	-18.66	0.00	15,532.57	0.00	-13,283.16	-2,137.36	0.00	1,094,016.93	1,086,479.18

INVESTMENT POOLS - Q2 *	Rate	Beg. Balance	Deposits	Withdrawals	End. Balance	Interest		Book Value
TEXPOOL	0.044%	13,205,558.55	17,500,000.00	0.00	30,707,719.02	2,160.47		30,707,719.02
TEXSTAR	0.053%	12,401,881.36	17,500,000.00	0.00	29,904,368.06	2,486.70		29,904,368.06
TEXSTAR DIRECT LOAN 2014	0.053%	658,146.43	30,000,000.00	15,864,662.92	14,795,615.70	2,132.19		14,795,615.70
TEXASTERM (Combined)	0.072%	12,688,762.58	17,500,000.00	0.00	30,194,526.87	3,476.72		30,194,526.87

SHORT-TERM INVs. *	Rate	Balance	Deposits	Withdrawals	Interest	Total		Market Value	Book Value
WELLS FARGO - MM	0.100%	$ 15,347,111.98	$ 22,500,000.00	$ -	$ 6,026.46	$ 37,853,138.44			$ 37,853,138.44

	Rate	Ending Repo. Amt	Interest	Pegged-Amount	End. Bal. Repo.		Book Value
WELLS FARGO - REPO.	0.010%	18,754,852.47	1,153.14	5,016,393.00	23,771,245.47		$ 23,771,245.47

* Balance = BV = MV

UNIVERSITY OF NORTH TEXAS Portfolio 2/28/2015

- WELLS FARGO - REPO., $23,771,245.47, 8%
- LONG TERM POOL FY 2015, 90,000,000.00, 31%
- WELLS FARGO - MM, $37,853,138.44, 13%
- TEXASTERM (Combined), 30,194,526.87, 11%
- TEXSTAR DIRECT LOAN 2014, 14,795,615.70, 5%
- TEXSTAR, 29,904,368.06, 10%
- TEXPOOL, 30,707,719.02, 11%
- UNT Endowments (Excl.Equities), 1,086,479.18, 0%
- UNT Endowments unitized, 30,480,431.25, 11%
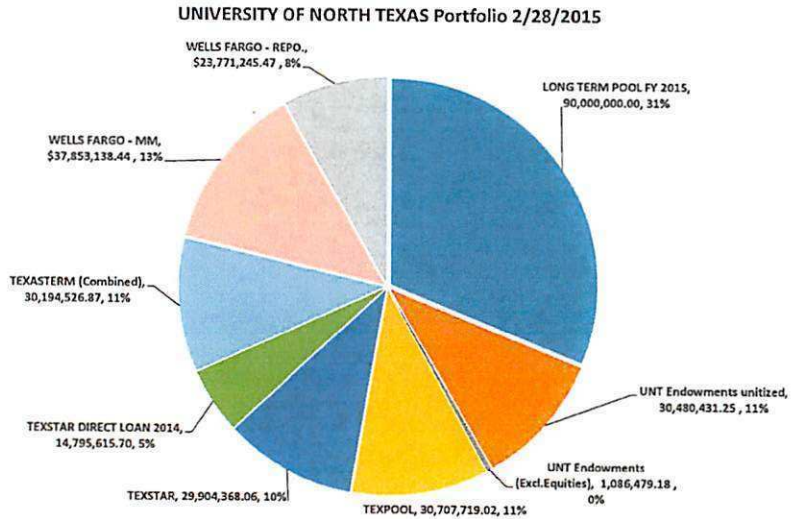
TOTAL CASH AND INVESTMENTS - November 30, 2014

	Book Value	Market Value
TEXPOOL	$13,205,558.55	$13,205,558.55
TEXSTAR	$13,060,027.79	$13,060,027.79
TEXASTERM	$12,688,762.59	$12,688,762.59
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	$31,566,910.43	$42,757,424.19
TOTAL	$206,490,795.90	$218,383,961.51

TOTAL CASH AND INVESTMENTS - February 28, 2015

	Book Value	Market Value
TEXPOOL	$30,707,719.02	$30,707,719.02
TEXSTAR	44,699,983.76	44,699,983.76
TEXASTERM	30,194,526.87	30,194,526.87
WELLS FARGO MM	37,853,138.44	37,853,138.44
REPURCHASE ACCOUNT	23,771,245.47	23,771,245.47
LONG TERM INVESTMENT POOL	90,000,000.00	90,676,539.73
UNT - ENDOWMENTS	31,566,910.43	43,058,528.71
TOTAL	$288,793,523.99	$300,961,682.00

The attached report represents the investment portfolio of the University of North Texas at Dallas for the period ending February 28, 2015, 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.

Daniel Edelman, PhD
CFO & VP Finance and Administration, University of North Texas at Dallas

4/15/15
Date

Janet E. Waldron
Vice Chancellor for Finance and Administration, University of North Texas System

4/16/15
Date

UNIVERSITY OF NORTH TEXAS AT DALLAS - INVESTMENT PORTFOLIO AS OF 02/28/2015

LTP - Q2	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	2,696,269.72	0.00		30,990.61	-1,861.19	5,217.17	-34,460.00	-662.81	2,695,493.50	2,576,000.00

ENDOWMENT - Q2	Begin Bal	New Gifts	Int. Reinvested	Div & Int	Real Gains	Unrealized	Distributions	Fee	Ending Bal.	Book Value
UNT Dallas Endowments unitized	153,073.43	0.00	0.00	1,777.36	-106.02	349.17	-1,390.97	-472.34	153,230.63	143,026.00

INVESTMENT POOLS - Q2 *	Rate	Beg. Balance	Deposits	Withdrawals	End. Balance	Interest		Book Value
TEXPOOL	0.0441%	200,617.28	3,000,000.00	0.00	3,200,812.85	195.57		3,200,812.85
TEXSTAR GF	0.0532%	4,252,362.79	0.00	0.00	4,252,918.28	555.49		4,252,918.28
TEXSTAR 09	0.0532%	25,102.28	0.00	0.00	25,105.56	3.28		25,105.56
TEXASTERM 05	0.0720%	80,554.41	0.00	0.00	80,568.58	14.17		80,568.58

	Rate	Ending Repo. Amt	Interest	Pegged-Amount	End. Bal. Repo.		Book Value
WELLS FARGO - REPO.	0.0100%	1,088,945.77	63.06	725,085.00	1,814,030.77		$ 1,814,030.77

* Balance = BV = MV

UNIVERSITY OF NORTH TEXAS DALLAS Portfolio 02/28/2015

WELLS FARGO - REPO., $1,814,030.77 , 15%
TEXASTERM 05, 80,568.58, 1%
TEXSTAR 09, 25,105.56, 0%
TEXSTAR GF, 4,252,918.28, 35%
TEXPOOL, 3,200,812.85, 27%
LONG TERM POOL FY 2015, 2,576,000.00, 21%
UNT Dallas Endowments unitized, 143,026.00 , 1%
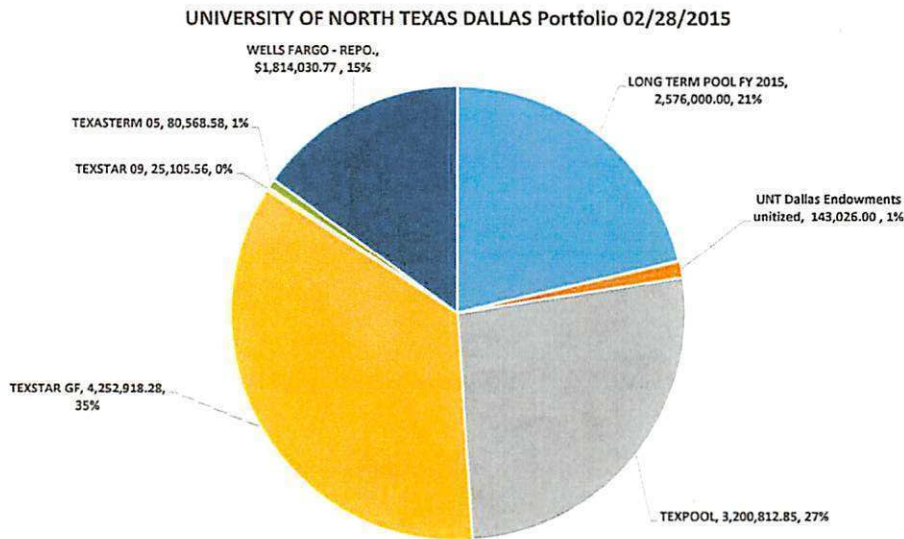
TOTAL CASH AND INVESTMENTS - November 30, 2014

	Book Value	Market Value
TEXPOOL	$200,617.28	$200,617.28
TEXSTAR	$4,277,465.07	$4,277,465.07
TEXASTERM	$80,554.41	$80,554.41
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	$9,144,561.79	$9,274,878.94
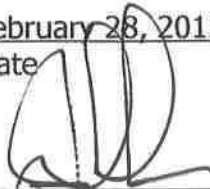
TOTAL CASH AND INVESTMENTS - February 28, 2015

	Book Value	Market Value
TEXPOOL	$3,200,812.85	$3,200,812.85
TEXSTAR	4,278,023.85	4,278,023.85
TEXASTERM	80,568.58	80,568.58
WELLS FARGO REPO	1,814,030.77	1,814,030.77
LONG TERM INVESTMENT POOL	2,576,000.00	2,695,493.50
UNT - ENDOWMENTS	143,026.00	153,230.63
TOTAL	$12,092,462.05	$12,222,160.18

The attached report represents the investment portfolio of the University of North Texas Health Science Center for the period ending February 28, 2015 and is in compliance with the Public Funds Investment Act and the investment strategy expressed in the University of North Texas Health Science Center's investment policy.

February 28, 2015
Date

John A. Harman, MBA, CPA, CGMA, CMPE
Senior Vice President for Finance and CFO

Geoffrey Scarpelli
Vice President – Finance & Planning

Prepared by:
Debra Willett, CPA
Director, Financial Services

UNIVERSITY OF NORTH TEXAS HEALTH SCIENCE CENTER
INVESTMENT PORTFOLIO SUMMARY
For The Period Ending 02/28/2015

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 February 28, 2015, the Health Science Center's total portfolio had a book value of $135M and market value of $141.M. HSC's portfolio is comprised of the following cash and investment vehicles:

Total Cash and Investments		
Vehicle	Book Value	Market Value
JPMorgan Chase (Cash)	$ 46,844,396	$ 46,844,396
JPMorgan High Yield Savings	8,846,146	8,846,146
UNTS Long Term Pool	31,400,000	33,717,398
HSC Foundation - Invested with J.P.Morgan	10,525,687	12,097,697
UNTH Malpractice Fund-Invested with J.P.Morgan	10,491,349	10,769,082
WELCH-Invested with J.P.Morgan	1,795,187	1,873,631
TEF-Invested with J.P.Morgan	24,645,940	27,127,812
Total	$ 134,548,705	$ 141,276,162

The annual yield of cash earnings to book value was 1.97% as of February 28, 2015. This is up from the 1.86% annual yield as of November 30, 2014.

The portfolio had cash earnings of $1,208,875 for the quarter-ended February 2015. The table below summarizes the values of the portfolio as of February 28, 2015.

Total Portfolio Summary			
	Prior Quarter 11/30/2014	Current Quarter 02/28/2015	Change from the Prior Quarter
Book Value	$122,980,332	$134,548,705	$11,568,373
Market Value	$129,848,126	$141,276,162	$11,428,036
Market to Book Value %	105.58%	105.00%	-0.58%
Cash Earnings	$506,604	$1,208,875	$702,271

Cash and Investments Composition - Book Values

WELCH Endowment
$1,795,187
1.33%

UNTS Long Term Pool
$31,400,000
23.34%

Cash-JPMorgan
$55,690,542
41.39%

UNTH Malpractice Fund Investment
$10,491,349
7.80%

HSC Foundation
$10,525,687
7.82%

Tobacco Endowment Fund
$24,645,940
18.32%
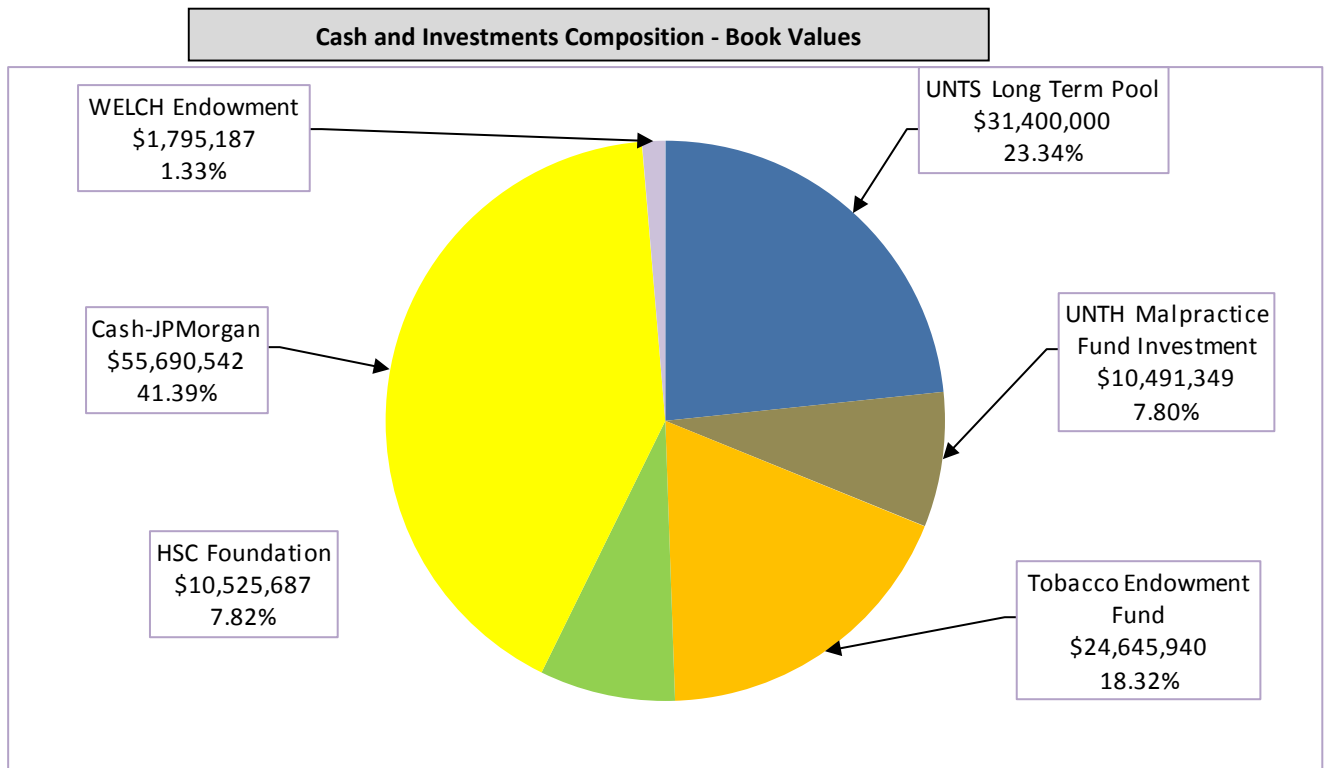
UNT|SYSTEM

The attached report represents the investment portfolio of the University of North Texas System Administration for the period ending February 28, 2015, 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.

(signature)

Janet E. Waldron
Vice Chancellor for Finance and Administration, University of North Texas System

4/16/15

Date

UNIVERSITY OF NORTH TEXAS SYSTEM - INVESTMENT PORTFOLIO AS OF 2/28/2015

LTP - Q2	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	9,400,620.22	0.00		108,049.68	-6,489.10	18,189.82	-120,145.84	-2,310.91	9,397,913.87	8,694,023.39

INVESTMENT POOLS - Q2 *	Rate	Beg. Balance	Deposits	Withdrawals	End. Balance	Interest				Book Value
TEXSTAR GF	0.0532%	2,005,522.18	0.00	1,000,000.00	1,005,778.55	256.37				1,005,778.55
TEXSTAR 07 M&E	0.0547%	139,620.11	0.00	0.00	139,638.36	18.26				139,638.36
TEXASTERM	0.0720%	2,618,404.67	0.00	1,000,000.00	1,618,831.77	427.10				1,618,831.77

	Rate	Ending Repo. Amt	Interest	Pegged-Amount	End. Bal. Repo.		Book Value
WELLS FARGO - REPO.	0.0100%	1,075,036.91	109.76	550,000.00	1,625,036.91		$ 1,625,036.91

* Balance = BV = MV

UNIVERSITY OF NORTH TEXAS SYSTEM Portfolio 2/28/2015

WELLS FARGO - REPO., $1,625,036.91 , 12%
TEXASTERM, 1,618,831.77 , 12%
TEXSTAR 07 M&E, 139,638.36 , 1%
TEXSTAR GF, 1,005,778.55 , 8%
LONG TERM POOL FY 2015, 8,694,023.39, 67%
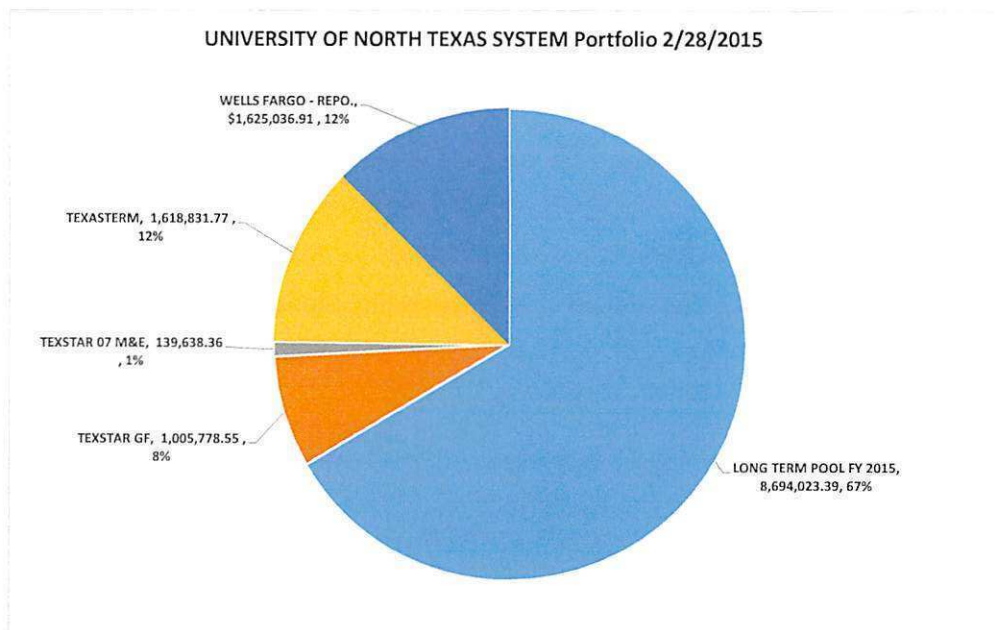
TOTAL CASH AND INVESTMENTS - November 30, 2014

	Book Value	Market Value
TEXSTAR	$2,145,142.29	$2,145,142.29
TEXASTERM	$2,618,404.67	$2,618,404.67
WELLS FARGO REPO	$3,914,027.54	$3,914,027.54
LONG TERM INVESTMENT POOL	$8,694,023.39	9,400,620.22
TOTAL	$17,371,597.89	$18,078,194.72

TOTAL CASH AND INVESTMENTS - February 28, 2015

	Book Value	Market Value
TEXSTAR	$1,145,416.91	$1,145,416.91
TEXASTERM	1,618,831.77	1,618,831.77
WELLS FARGO REPO	1,625,036.91	1,625,036.91
LONG TERM INVESTMENT POOL	8,694,023.39	9,397,913.87
TOTAL	$13,083,308.99	$13,787,199.47

Background Report

Committee: Finance and Facilities

Date Filed: April 28, 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 a change in funding and planned expenditures occurring since the previous version presented to the Board at the February 2015 Board of Regents meeting. Three additional Fiscal Year 2015 projects have been added:

- Line 3.02, 2015 Land Acquisitions - HEAF RSV

- Line 3.03, 2015 Land Acquisition - Local

- Line 5.01, Central Path Extension at Clark Park HEAF RSV

The Capital Projects Development Program has been modified to add one planned project:

- Applied Physics Lab Building/Offices (Discovery Park)

Financial Analysis/History:

This is a report item only.

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: 2015.05.05 13:28:05 -05'00'

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: 2015.05.14 17:20:46 -05'00'

Vice Chancellor for Finance

Legal Review:

This item has been reviewed by General Counsel.

Nancy S. Footer

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

President

James Maguire

Vice Chancellor

Lee Jackson

Chancellor

Attachments Filed Electronically:

- Capital Projects Schedule
- Capital Projects Development Program

University of North Texas
Capital Projects Schedule
(in $ Millions)
May 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	11.12	-	0.20	-		11.32
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	1.28	4.07	1.47	1.47	1.47	9.76
Total	**139.15**	**38.49**	**22.80**	**22.58**	**22.58**	**245.60**

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	RTFP 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 RSV	0.46	1.10					1.10	**1.56**
2.61	Electrical Distribution Eagle Point - HEAF RSV	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	
3.02	2015 Land Acquisitions - HEAF RSV		6.25					6.25	
3.03	2015 Land Acquisition - Annual Budget		1.25					1.25	
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	
5.01	Central Path Extension at Clark Park - HEAF RSV		1.50					1.50	**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		**139.15**	**38.49**	**22.80**	**22.58**	**22.58**	**245.60**	

Approved

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: 2015.05.11 08:44:01 -05'00'

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

15 Construct Applied Physics Lab Building/Offices (Discovery Park)

UNT | SYSTEM

Background Report

Committee: Finance and Facilities

Date Filed: April 8, 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 funding revenue for the Medical Professional Building Levels 1 & 2 renovations will change from local institutional funds to HEAF funds; and ultimately be reimbursed by private placement financing pending the availability of these new funds.

The Patient Care Center Level 6 renovations to support the relocation of Research administrative support has been moved to FY2017.

FY2016 renovation project priority is Research & Education Level 4 renovations of the research labs and offices to support the ongoing growth and accreditation process for the UNT System College of Pharmacy.

Financial Analysis/History:

This is a report item only.

John A. Harman

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Date: 2015.05.04 17:23:00 -05'00'

Institution Chief Financial Officer

Janet
Waldron

Vice Chancellor for Finance

Legal Review:

This item has been reviewed by General Counsel.

Nancy S. Footer

Vice Chancellor/ General Counsel

Schedule: N/A

No action required. Information only. Submitted by:

Stephen D. Barrett

Vice President for Operations

Michael R.
Williams

President

James Maguire

Vice Chancellor

Lee Jackson

Chancellor

Attachments Filed Electronically:

- UNTHSC Capital Projects Schedule
- UNTHSC Capital Projects Development Program

University of North Texas Health Science Center
Capital Projects Schedule
(in $millions)
April 2015

	Prior Year Revenue	2015	2016	2017	2018	2019	Total
Revenues:							
HEAF UNTHSC	1.98	1.48	1.50	1.50	1.50	1.50	7.48
HEAF Carryforward	0.50	1.50					1.50
Commercial Paper				9.00	6.00		15.00
Private Placement Financing		12.00	5.00	2.50			19.50
Revenue Bonds							0.00
Tuition Revenue Bonds							0.00
Foundation							0.00
University Resources/External Funds							0.00
Institutional Funds - Local		0.65					0.65
Institutional Funds - Local Carryforward		3.35					3.35
Board Designated Tuition	3.80						0.00
Total	6.28	18.98	6.50	13.00	7.50	1.50	47.48

Proj. No.	Expenditures:	Funding DeptID	Prior Year Costs	2015	2016	2017	2018	2019	Total	Total Project $
1.00	**New Construction:**								0.00	-
1.30	Library Courtyard - Campus Beautification	80465	3.80						0.00	3.80
									0.00	-
									0.00	-
									0.00	-
									0.00	-
									0.00	-
									0.00	-
									0.00	-
									0.00	-
									0.00	-
2.00	**Renovation:**								0.00	-
2.70	Research & Education - Mechanical Infrastructure Upgrade	80894	0.50	5.50					5.50	6.00
2.90	Medical Professional Building Levels 1 & 2 - Student Affairs	81048	0.50	4.00	0.50				4.50	5.00
2.91	Patient Care Center Levels 1 & 2						4.00		4.00	4.00
2.92	Patient Care Center Levels 3 & 4					4.00			4.00	4.00
2.93	Patient Care Center Levels 5						2.00		2.00	2.00
2.94	Patient Care Center Level 6					2.50			2.50	2.50
2.95	Everett Level 2 - Research Labs & Offices					5.00			5.00	5.00
2.96	Research & Education Level 4 - Research Labs & Offices				4.50				4.50	4.50
									0.00	-
									0.00	-
									0.00	-
									0.00	-
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									0.00	-
									0.00	-
									0.00	-
									0.00	-
									0.00	-
									0.00	-
3.00	**Purchase of Property:**								0.00	-
3.01	Property Acquisition			8.00					8.00	8.00
									0.00	-
									0.00	
									0.00	
									0.00	
4.00	**Facilities Maintenance - HEAF**		1.48	1.48	1.50	1.50	1.50	1.50	7.48	
5.00	**Master Plan Improvements - HEAF**								0.00	
6.00	**LAN Upgrade - Operating Funds**								0.00	
7.00	**Future Projects & Cost Increases-HEAF**								0.00	
	Total		6.28	18.98	6.50	13.00	7.50	1.50	47.48	

Approval:

Michael R. Williams

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Date: 2015.05.08 13:54:03 -05'00'

President

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: Finance and Facilities

Date Filed: April 10, 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

Vice Chancellor for Finance

Legal Review:

This item has been reviewed by General Counsel.

Nancy S. Footer

Vice Chancellor/General Counsel

Schedule:

See attached Status Report.

No action required. Information only. Submitted by:

Raynard O. Kearbey

Associate Vice Chancellor for Facilities
Planning and Construction

James Maguire

Vice Chancellor

Lee Jackson

Chancellor

Attachments Filed Electronically:

- UNT System Construction and Major Renovation Projects Status Report

UNT Dallas Residence Hall

Architect/Engineer	Architecture Demarest	
Contractor	UCS Group	

Project Description Design and construction of the initial campus residence hall. The campus's goal for the project is to develop a live/learn environment to engage the students in a community which supports learning and student success through collaboration. The new facility will be approximately 27,400 sf and will house a total of approximately119 beds.

Project Cost	$8,100,000		**Design Start**	March 2015
Construction Cost	$5,925,093		**Expected Design Complete**	August 2015
			Expected Construction Start	September 2015
HUB Participation	A/E	38.75%	**Expected Construction Complete**	July 2016
	Contractor	TBD	**% Construction Complete**	0%
			Status	On schedule
Funding	Revenue Bonds and HEAF		**Budget Status**	Within Budget

Remarks Project programming study is complete. Design work is underway. Design is scheduled to be complete August 2015.

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
			Expected Construction Start	April 2015
HUB Participation	A/E	31%	**Expected Construction Complete**	November 2015
			% Construction Complete	0%
			Status	N/A
Funding	HEAF		**Budget Status**	Within Budget
	Institutional - Local			

Remarks   The 100% Construction Documents were completed and bid. The GMP (Guaranteed Maximum Price) came in under budget. The project steering committee elected to incorporate expanded scope items including a new boiler, new exterior windows, and elevator work with project savings, which will extend the completion date to November 2015.

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		**Design Start**	November 2014
Construction Cost	$3,000,000		**Design Complete**	April 2015
			Expected Construction Start	July 2015
HUB Participation	A/E	37%	**Expected Construction Complete**	June 2016
	Contractor	TBD	**% 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 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 project includes a complete building envelope demolition & replacement (including minor roof repairs as required), and a level 2 HVAC (Air Conditioning) upgrade to make the second floor "usable" during and after the work effort. The mechanical work is underway. The envelope replacement scope is in the final stages of design. Construction documents are on schedule to be completed in April 2015.

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		**Design Start**		October 2013
Construction Cost	$28,581,541		**Design Complete**		July 2014
			Construction Start		May 2014
HUB Participation	A/E	25%	**Expected Construction Complete**		July 2015
	Contractor	19.5%	**% Construction Complete**		65%
			Status		On Schedule
Funding	Housing Fees		**Budget Status**		Within Budget

Remarks   The project is under construction. Winter weather has impacted the construction schedule. The contractor is taking measures to mitigate potential schedule delays by working with the interior trades subcontractors and increasing on-site work forces, allowing occupancy of the building by August 15, 2015 as originally planned.

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	$ 93,632,914		**Design Complete**	May 2013
			Construction Start	June 2013
			Expected Construction Complete	October 2015
			% Construction Complete	72%
HUB Participation	A/E	29%	**Status**	Behind Schedule
	Contractor	29.4%	**Budget Status**	Within Budget

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 reports that it remains committed to pursuing all options to deliver per contract requirements, but has communicated that completion will be delayed.

UNT | SYSTEM

Board Briefing

Committee: Finance and Facilities

Date Filed: April 9, 2015

Title: Delegation of Authority to the Chancellor or his designee to Negotiate and Execute an Agreement with Honors Golf Club to provide a Men and Women's Golf Practice Facility

Background:

In May, 2013 the Board of Regents was presented with and approved delegation of authority to enter into an agreement for a golf practice facility to be constructed at Trophy Club Golf Club at a cost of $1.1 million. In the time since that approval the cost of the project, additional requests from new management and a change in the overall dynamics of the arrangement caused the Athletic Department to look at alternatives prior to making any payments. In 2014 the ownership and management of the Honors Golf Club located in Carrolton, Texas reached out and offered a situation that will provide the same amenities with additional benefits to the UNT golf program. The cost will be less than half of the Trophy Club plan at approximately $450,000, of which all has been pledged and over $425,000 is in hand. We are asking that the BOR once again delegate the authority to negotiate and close this deal.

Financial Analysis/History:

The $450,000 agreed upon in the terms of the agreement has been exceeded in donations and pledges with over $400,000 in cash already in hand as verified by the UNT Foundation.

Bob Brown
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Institution Chief Financial Officer

Janet Waldron
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Date: 2015.05.06 17:38:24 -05'00'

Vice Chancellor for Finance

Legal Review:

This item has been reviewed by General Counsel.

Nancy S. Footer
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Date: 2015.05.11 16:43:26 -05'00'

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:

	Rick Villarreal
	Athletic Director

Neal Smatresk
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President

Lee Jackson
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Date: 2015.05.12 13:53:58 -05'00'

Chancellor

Board Order

Title: Delegation of Authority to the Chancellor or his designee to Negotiate and Execute an Agreement with Honors Golf Club to provide a Men and Women's Golf Practice Facility

At an official meeting of the Board of Regents of the University of North Texas System properly posted and held on May 21-22, 2015, pursuant to a motion made by Regent _____ and seconded by Regent _____, the Board approved the motion presented below:

Whereas, in May 2013, the Board approved delegation of authority to enter into a golf practice facility at Trophy Club Golf Club, and

Whereas, various circumstances caused the Athletic Department to seek alternatives, and

Whereas, the need for facilities for success in intercollegiate recruiting and competition has grown throughout the country, and

Whereas, the men and women's golf teams have no facility where they can regularly practice the aspects of the game that lead to success against major competition, and

Whereas, the money has been raised and a partnership is available to rectify this situation by constructing the facilities necessary to enhance these programs who have already significantly improved to the point that they made NCAA appearances in 2011, 2012 and 2013,

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 an agreement for a golf practice facility for use by the Men and Women's Golf Teams.

VOTE: _____ ayes _____ nays _____ abstentions

BOARD ACTION:

Attested By: Approved By:

_____   _____
Rosemary R. Haggett, Secretary   Brint Ryan, Chairman
Board of Regents   Board of Regents

Board Briefing

Committee: Finance and Facilities

Date Filed: April 20, 2015

Title: UNT Head Women's Basketball Coaching Contract

Background:

In March of 2015 the departure of Head Women's Basketball Coach Mike Petersen made it necessary to begin the process of hiring a new women's basketball coach. After a thorough and well vetted national search Jalie Mitchell (Coach), an assistant coach at the University of Texas (UT), was selected to serve in that capacity. The decision was based on three major factors. First, her reputation and proven ability as one of the best recruiters in the country, the state of Texas and especially in the DFW Metroplex was critical as talent is paramount to success. Second, but as important, are her coaching abilities developed under two nationally recognized coaches, Karen Aston (UT and former UNT head coach) and Cynthia Cooper Dykes (University of Southern California head coach). Last, but definitely not least, is her unique ability to sell the University from a personal experience aspect as an alumnus and former Mean Green student-athlete. Her numerous connections with coaches and high schools across this region are based not only on her tenure at two Texas universities but her high level of play in the collegiate arena. Jalie, who was recruited as a defensive specialist, left UNT as the all-time leading scorer and one of the best to ever wear the green and white. In recognition of her outstanding play, Mitchell was named a four time All Sun Belt Conference selection, the 2002 SBC Player of the Year and inducted into the North Texas Athletic Hall of Fame Hall of Fame in 2007, her first year of eligibility.

Financial Analysis/History:

Financial Analysis/History: The salary and contract terms offered are consistent with Jalie's experience and the marketplace. The four year contract is fully guaranteed and constitutes a guaranteed base salary of:
* $64,583 from April 2015 to August 31, 2015 (based on $155,000 annual salary)
* $155,000 from September 1, 2015 to August 31. 2016
* $155,000 from September 1, 2016 10 August 31, 2017
* $165,000 from September 1, 2017 10 August 31, 2018 and
* $116,667 from September 1, 2018 10 April 30, 2019 (based $175,000 annual salary)
for a total base salary commitment of $656,250 over the life of the contract.

Additionally Coach will receive stipends as follows:
* Monthly car allowance - $600 per month or a total of $29,400
* Radio stipend- $15,000 annually or a total of $60,000
* Cell phone stipend - $90 monthly or a total of $4,410.

These stipends total $93,810.00 and raise the level of the contract's value if fully exhausted by Coach to $750,060. These stipends are paid only in those months Coach is employed as Head Women's Basketball Coach under the terms of the contract.

Other taxable annual incentive bonuses for academics, ticket sales, coaching accolades and wins in regular and post season are listed on the Term Sheet.

If Coach is fired "with cause" at any time, UNT has no obligation to Coach other than earned incentive bonuses. If Coach is fired "without cause" UNT will owe coach remaining balance of base salary for remainder of contract plus earned incentives.

If Coach severs contract at any time prior to completion of the fourth season, Coach will owe UNT $100,000.

Bob Brown
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Institution Chief Financial Officer

Janet Waldron
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Date: 2015.05.06 17:39:18 -05'00'

Vice Chancellor for Finance

Legal Review:

This item has been reviewed by General Counsel.

Nancy S. Footer
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Date: 2015.05.11 16:46:09 -05'00'

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:

Rick Villarreal

Director of Athletics

Neal Smatresk
Digitally signed by Neal Smatresk
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President

Lee Jackson
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Date: 2015.05.12 13:56:27 -05'00'

Chancellor

UNT|SYSTEM

Board Order

Title: UNT Head Women's Basketball Coaching Contract

At an official meeting of the Board of Regents of the University of North Texas System properly posted and held on May 21-22, 2015, pursuant to a motion made by Regent _____ and seconded by Regent _____, the Board approved the motion presented below:

Whereas, the position of Head Women's Basketball coach at the University of North Texas was vacated in March of 2015, and

Whereas, the program sought out and identified a new Head Women's Basketball Coach from a national pool of candidates, and

Whereas, the financial terms are deemed to be fair and representative of the marketplace,

Now, Therefore, The Board of Regents authorizes and approves the following:

The submitted contract of the Head Women's Basketball coach within the parameters outlined in the board briefing and attached Term Sheet.

VOTE: _____ ayes _____ nays _____ abstentions

BOARD ACTION:

Attested By: Approved By:

_____   _____
Rosemary R. Haggett, Secretary   Brint Ryan, Chairman
Board of Regents   Board of Regents

Board Briefing

Committee: Finance and Facilities

Date Filed: April 10, 2015

Title: Authorization for UNTHSC to spend above its FY2015 approved operating budget to implement and operationalize the EPIC electronic health record and enterprise practice management system on behalf of Acclaim Physician Group Inc., its jointly owned non-profit healthcare organization

Background:

At its regular meeting on June 6, 2014, the UNT System Board of Regents considered and approved a Board Order authorizing a Memorandum of Understanding by and between UNTHSC and Tarrant County Hospital District d/b/a JPS Health Network (TCHD) to establish a non-profit healthcare organization for the creation and governance of a joint clinical practice and increased opportunities for medical education. Subsequently, a Certificate of Formation was filed with the Secretary of State, Bylaws were adopted, and the Certificate of Formation was approved by the Texas Medical Board establishing Acclaim Physician Group Inc. (Acclaim) as a non-profit health care organization.

Establishing a single platform information system is essential for the group to achieve a joint integrated clinical practice. EPIC is a recognized industry leader in electronic health record (EHR) and enterprise practice management (EPM) systems and its products are already deployed by TCHD in its hospital and in the clinical locations and practices it brings to Acclaim. This EHR/EPM platform can be expanded to include the clinical locations and practices UNTHSC brings to Acclaim. UNTHSC and TCHD jointly engaged ECG Management Consultants, a nationally renowned healthcare consulting firm, to provide expertise and guidance in reviewing options and system requirements. It has been determined that use of the same system as the TCHD/JPS Hospital uses will provide integration and efficiencies. Additionally, conversion of UNTHSC/UNT Health clinics will be less costly through the Acclaim structure than if UNTHSC acquired EPIC licenses by itself.

Financial Analysis/History:

A joint project planning and development team was formed to evaluate configurations and determine the investment required for implementation of the EPIC system into UNTHSC practices joining Acclaim. EPIC comprises the information applications and technology that will tie the practices together through a common patient data and information network platform.

After careful consideration, the project team determined that approximately $3,810,757 would be required to support EPIC implementation activities through the end of FY2015. These

expenditures support data conversion, applications licenses, infrastructure development, network connectivity and related components. These are outlined below in more detail including the estimated required investment from UNTHSC through FY2015.

FY15 EPIC Project Budget	Citrix	Network	Data Center	Data Conversion	EPIC Resources	Financial System Upgrade/Software contracts	Contingency on data conversion	Contingency on other variable costs	Total
UNTHSC Estimated Expenses through August 31, 2015	$695,625	$273,220	$ 225,000	$ 1,560,672	$ 171,875	$ 210,600	$ 292,626	$ 381,139	$3,810,757

The EPIC system will be deployed into all UNTHSC locations and practices joining Acclaim and should be operational by December 2015.

Because this amount is above the approved budget for this fiscal year, UNTHSC is requesting Board of Regents approval.

There will likely be several agreements related to the EPIC implementation. Each of those agreements will be negotiated and approved in accordance with Regents Rule 03.900.

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: 2015.05.11 16:48:59 -05'00'

Vice Chancellor/General Counsel

Schedule:

It is anticipated that UNTHSC will spend up to $3.9 million in support of the EPIC system implementation project on behalf of Acclaim through August 31, 2015.

Recommendation:

It is recommended that the UNT System Board of Regents authorize UNTHSC to spend up to $3.9 million through FY2015 on behalf of Acclaim for implementation of the EPIC system into UNTHSC clinical practices joining Acclaim.

Recommended By:

<div align="right">

John Harman

Institution Chief Financial Officer

Michael R. Williams
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President

Lee Jackson
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Date: 2015.05.12 15:26:16 -05'00'

Chancellor

</div>

Board Order

Title: Authorization for UNTHSC to spend above its FY2015 approved operating budget to implement and operationalize the EPIC electronic health record and enterprise practice management system on behalf of Acclaim Physician Group Inc., its jointly owned non-profit healthcare organization

At an official meeting of the Board of Regents of the University of North Texas System properly posted and held on May 21-22, 2015, pursuant to a motion made by Regent _____ and seconded by Regent _____ , the Board approved the motion presented below:

Whereas, the UNT System Board has approved establishment with Tarrant County Hospital District d/b/a JPS Health Network of a non-profit healthcare organization for the creation and governance of a joint clinical practice and increased opportunities for medical education, and

Whereas, the conversion to EPIC of the electronic medical record and enterprise practice management system at UNTHSC locations and practices joining Acclaim is an essential component to integrating and operationalizing the joint clinical practice group, and

Whereas, UNTHSC does not currently have the EPIC system in its locations and practices joining Acclaim,

Now, Therefore, The Board of Regents authorizes and approves the following:

1. UNTHSC to spend up to $3.9 million through FY2015 on behalf of Acclaim for conversion and implementation of the EPIC system into UNTHSC clinical locations and practices joining Acclaim.

VOTE: _____ ayes _____ nays _____ abstentions

BOARD ACTION:

Attested By: Approved By:

_____   _____
Rosemary R. Haggett, Secretary   Brint Ryan, Chairman
Board of Regents   Board of Regents

UNT | SYSTEM

Board Briefing

Committee: Finance and Facilities

Date Filed: April 10, 2015

Title: Approval of Project Budget and Delegation of Authority to Select Contractor for Central Path Extension at Clark Park

Background:

The 2013 update to the UNT Master Plan includes a major pedestrian path element traversing the campus linking the different areas of the campus and providing an improved and integrated identity. The campus master plan identifies the Central Path improvements as immediate high priorities. Subsequent to the adoption of the master plan, a detailed collaborative planning effort developed specific approaches to implementing this important campus asset.

The site development for the Rawlins Hall project includes the initial segment of the Central Path which provides the primary pedestrian access to the 487 bed housing facility. The Central Path Extension at Clark Park will continue the path from the northern boundary of the Rawlins Hall project, at Maple Street, north-east to the intersection of Highland and Avenue C.

Consistent with the Master Plan, the path extension as planned is compatible with future development and enhancement of the Clark Park area. The eastern 1/3 of the block is today a place of respite for students and provides for passive recreation and gathering; the most notable feature of this area is a large stand of mature trees providing a significant canopy. The western 2/3 of the block is surface parking area that also has a number of mature trees. The western portion of the block will eventually be developed with a future academic facility and limited parking but will maintain its character through enhanced landscape and hardscape improvements. The extension of the path will provide improved access to the eastern park area and will traverse the southeastern portion of the existing parking area which will be reconfigured to minimize loss of current parking resources.

A project budget not to exceed $1,500,000 has been developed based on the schematic layout from the detailed planning effort. Design services for the project will be provided by the design team currently engaged for the Rawlins Hall project. The estimated completion for the project is Spring 2016. 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 procure the construction through the Competitive Sealed Proposal (CSP) process.

Financial Analysis/History:

The project is included in the May 2015 update to the Capital Projects Schedule for May 2015 (line 5.01) at the project budget of $1,500,000. HEAF Funds accumulated for System Designated Improvements have been allocated for the project.

Bob Brown

_____
Institution Chief Financial Officer

Janet Waldron

_____
Vice Chancellor for Finance

Legal Review:

This item has been reviewed by General Counsel.

Nancy S. Footer

_____
Vice Chancellor/General Counsel

Schedule:

Proposed schedule for the project:

Design	May 2015- Aug. 2015
Construction Start	September 2015
Substantial Completion	April 2016

Recommendation:

It is recommended that the Board of Regents authorizes and approves the following Board Order.

Recommended By:

James K. Davis
_____
Associate Vice Chancellor for
Facilities Planning and Development

Neal Smatresk

_____
President

James Maguire

_____
Vice Chancellor

Lee Jackson

_____
Chancellor

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Attachment filed electronically:
-Central Path Extension at Clark Park
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Board Order

Title: Approval of Project Budget and Delegation of Authority to Select Contractor for Central Path Extension at Clark Park

At an official meeting of the Board of Regents of the University of North Texas System properly posted and held on May 21-22, 2015, pursuant to a motion made by Regent
and seconded by Regent   , the Board approved the motion presented below:

Whereas, the UNT Master Plan indicates the need for and outlines the parameters of a definable Central Pedestrian Path on-campus, and

Whereas, the completion of the first phase of the Central Pedestrian Path will be complete with the Rawlins Hall Residence Hall, and

Whereas, the Vice Chancellor for Facilities Planning and Construction and Chief Architect has solicited additional services from Randall Scott Architects, to design the second phase of the Central Pedestrian Path at Clark Park, and

Whereas, delivery using Competitive Sealed Proposal (CSP) will be the procurement approach,

Now, Therefore, The Board of Regents authorizes and approves the following:

1. Establishment of a project budget not to exceed $1,500,000.

2. Delegation of authority to the vice Chancellor for Facilities Planning and Construction and Chief Architect to retain construction services and enter contracts, consistent with state procurement requirements, utilizing Competitive Sealed Proposal (CSP).

3. Delegation of authority to the Vice Chancellor for Facilities Planning and Construction and Chief Architect to enter into contract(s) for construction packages or other necessary furniture, fixtures, or equipment purchases required for the construction of the Clark Park improvements, 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.

4. Reporting to the Texas Higher Education Coordinating Board as appropriate under SB 215.

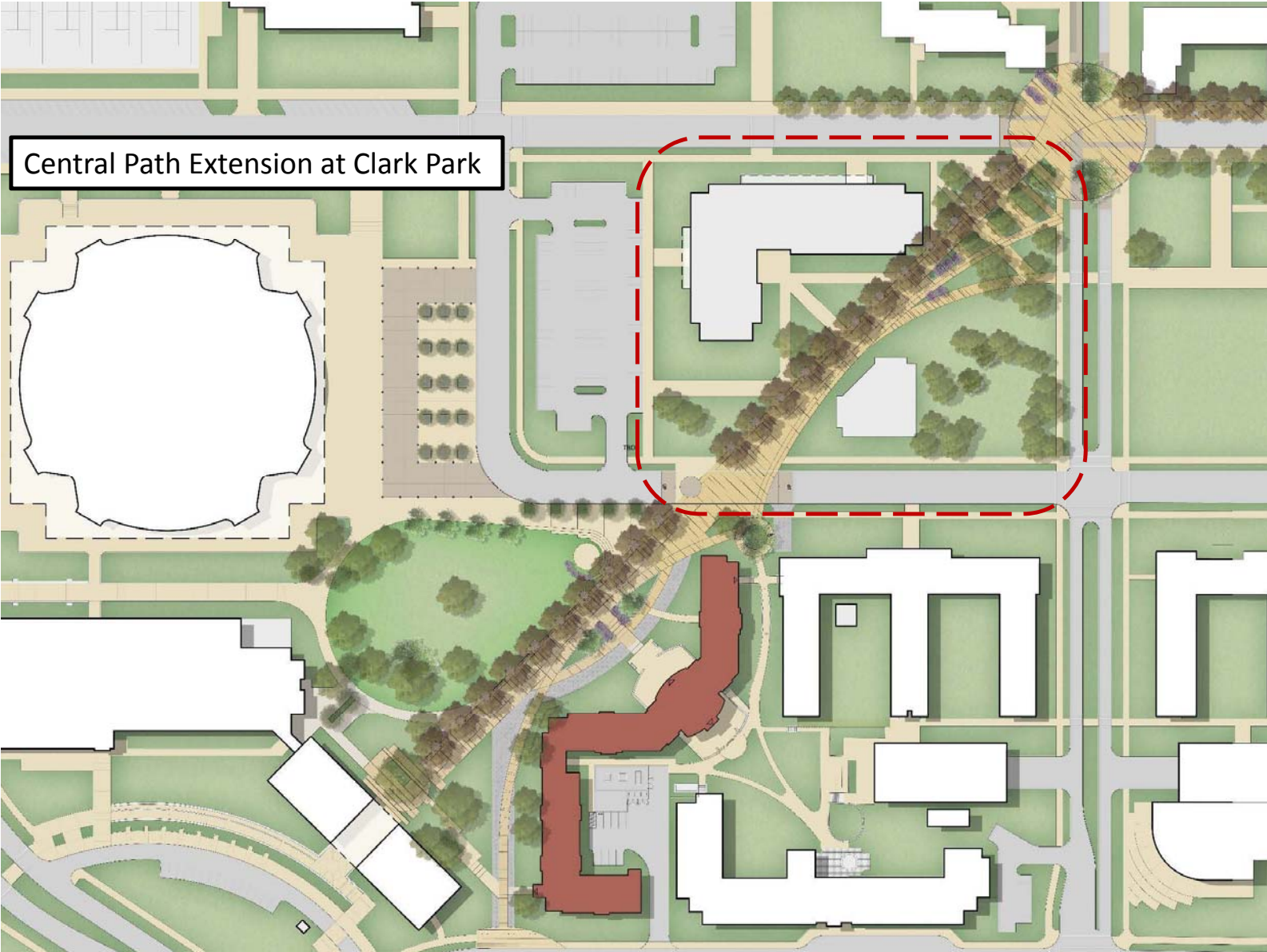VOTE: _____ ayes _____ nays _____ abstentions
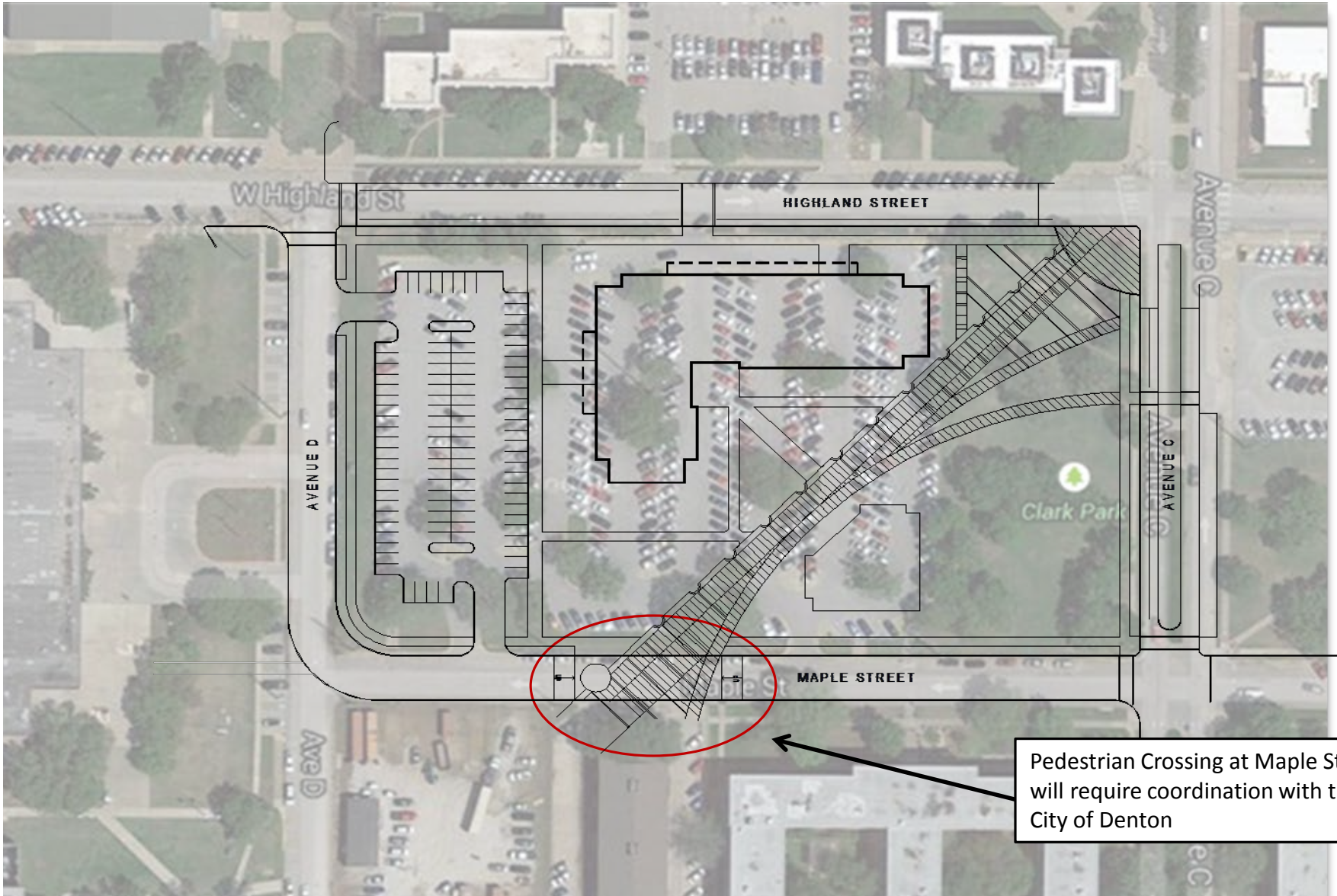
BOARD ACTION:

Attested By: Approved By:

_____   _____
Rosemary R. Haggett, Secretary   Brint Ryan, Chairman
Board of Regents   Board of Regents

Central Path Extension at Clark Park

Pedestrian Crossing at Maple Street will require coordination with the City of Denton

Board Briefing

Committee: Finance and Facilities

Date Filed: May 21, 2015

Title: Delegation of Authority to Extend the Contract with Ciber Inc. to Upgrade PeopleSoft Software Systems

Background:

Oracle Corporation informed UNT System that it intended to stop all support of UNT System's current version 9.0 of PeopleSoft Human Capital and Financial Systems software in July 2015. An exhaustive review of all alternatives — including cloud based, outsourced, in-house development, upgrades, and different source software — was completed and presented to the IT Governance Committee and the Shared Services Council in 2013. The IT Governance Council and the Shared Services Council determined that a functional upgrade of PeopleSoft version 9.0 to version 9.2 was necessary and was the most cost effective solution. The Board approved this contract with an amount not be exceed $5,711,347 in May 2013.

The PeopleSoft upgrade was designed to be implemented in two phases:

1. The Human Capital and Student Systems were separated as part of the Human Capital Systems upgrade and included implementation of three added modules of software — ePerformance, Candidate Gateway, and Talent Acquisition Management. In a parallel process the portals were modified for a better user experience. The Human Capital Systems upgrade and separation of Human Capital from the Student Systems were completed as planned in June, 2014. The additional modules are presently underway with the phased roll outs beginning this summer.

2. The Financial Systems, including implementation of one module of software (Travel Expenses), are being upgraded. In May, 2014, the Redesign of the Chart of Accounts was added to the scope of this project. This redesign became the driving foundation for implementing best practices in budgeting and the adoption of the UNTS All Funds Budget Template. The decision to use Hyperion as a strategic budget planning tool was made in February 2015 to enhance reporting capability.

The original plan for the human capital and financial systems upgrade process laid out a timeline of approximately two years without foreseeing the major organizational and business alignment presently underway. At this point, due to the complexity of the Chart of Accounts Redesign, the incorporation of business process remediation efforts recommended by the Deloitte pre audit and mock audit work, the time required to properly incorporate enhanced business processes and training, and the required time from personnel from the Finance business areas, an additional 6 months are needed for the Financial Systems upgrade.

This additional time will enable a more robust implementation with a deeper focus on process improvement and training. During this interim period UNTS intends to secure an option from Oracle for extended support. The FY '16 budget will be reported to the Board of Regents in the new budget template effective September 1, 2015 using Hyperion with a mapping from the old budget template until which time PeopleSoft 9.2 is fully implemented.

Financial Analysis/History:

Original BOR approval		$5,711,347
Current forecast spend	+	$5,545,087
Remaining amount	=	**$166,260**
Estimated cost of Ciber extension		$1,500,000
Remaining amount	-	$166,260
	+	$100,000
Estimated cost above current authorized amount	=	**$1,433,740**

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: 2015.05.13 14:45:35 -05'00'

_____

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=University of North Texas System, ou=Office of General Counsel, email=nancy.footer@untsystem.edu, c=US
Date: 2015.05.13 11:28:39 -05'00'

_____

Vice Chancellor/General Counsel

Schedule:

The implementation date for the Financial System upgrade will be extended 6 months, from Sept 1, 2015 to March 1, 2016. Work will continue towards this objective.

Recommendation:

It is recommended that the Board of Regents authorize and approve the extension of the contract with Ciber, Inc. to upgrade PeopleSoft Software Systems and additional expenditure of up to $1,433,740 to include the contingency.

Recommended 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@untsystem.edu, c=US
Date: 2015.05.13 14:38:43 -05'00'

_____

Chancellor

Board Order

Title: Delegation of Authority to Extend the Contract with Ciber Inc. to Upgrade PeopleSoft Software Systems

At an official meeting of the Board of Regents of the University of North Texas System properly posted and held on May 21-22, 2015, pursuant to a motion made by Regent   and seconded by Regent   , the Board approved the motion presented below:

Whereas, the UNT System entered into a contract with Ciber, Inc. to upgrade PeopleSoft Software Systems with Board of Regents approval in May 2014, and

Whereas, while there has been significant progress, an additional six months is needed for the Financial Systems Upgrade, and

Whereas, this extension will require an additional $1,333, 740 beyond the approved budge of $5,711,347,

Now, Therefore, The Board of Regents authorizes and approves the following:

1. Delegation of authority to the Chancellor or designee to extend the contract with Ciber, Inc., for the PeopleSoft Software upgrade.

2. Additional funding of $1,333,740 for this project.

VOTE: _____ ayes   _____ nays   _____ abstentions

BOARD ACTION:

Attested By: Approved By:

_____   _____
Rosemary R. Haggett, Secretary   Brint Ryan, Chairman
Board of Regents   Board of Regents

UNT | SYSTEM

Board Briefing

Committee: Finance and Facilities

Date Filed: May 1, 2015

Title: Resolution Declaring Intention to Reimburse Certain Expenditures with Proceeds
from Debt

Background:

For the University of North Texas System (the "System") to proceed with the design, planning, acquisition and/or construction of various capital projects, costs (not to exceed $30,000,000) will be incurred prior to the issuance of debt obligations, or establishment of other funding mechanisms, to finance the projects.

It is intended that the System reimburse itself for such payments through the issuance of debt obligations, or other funding mechanisms, to finance the projects, as permitted by law.

Financial Analysis/History:

The proposed projects intended for reimbursement are the UNT Dallas residence hall and the projects listed on the HSC Capital Projects Schedule. Projects may change in scope and cost.

Janet Waldron

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Chancellor for Finance,
email=janet.waldron@untsystem.edu, c=US
Date: 2015.05.06 17:44:59 -05'00'

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=University of North
Texas System, ou=Office of General Counsel,
email=nancy.footer@untsystem.edu, c=US
Date: 2015.05.11 16:49:58 -05'00'

Vice Chancellor/General Counsel

Schedule: N/A

Recommendation:

It is recommended that the Board of Regents authorize UNT System institutions to reimburse themselves for costs (not to exceed $30,000,000) incurred prior to the issuance of debt obligations or other method of project financing.

Recommended By:

<div style="text-align: right">

Janet Waldron

Vice Chancellor for Finance

</div>

Lee Jackson

<div style="text-align: right">

Chancellor

</div>

Board Order

Title: Resolution Declaring Intention to Reimburse Certain Expenditures with Proceeds from Debt

At an official meeting of the Board of Regents of the University of North Texas System properly posted and held on May 21-22, 2015, pursuant to a motion made by Regent _____ and seconded by Regent _____, the Board approved the motion presented below:

Whereas, the Board of Regents (the "Board") of the University of North Texas System (the "System") is an agency of the State of Texas, and

Whereas, the System expects to pay expenditures in connection with the design, planning, acquisition and construction of the projects described on the Capital Projects Schedule hereto (collectively, the "Project") prior to the issuance of obligations by the System in connection with the financing of the Project from available funds, and

Whereas, the System finds, considers, and declares that the reimbursement of the System for the payment of such expenditures will be appropriate and consistent with the lawful objectives of the System and, as such, chooses to declare its intention, in accordance with the provisions of Section 1.150-2 of the Treasury Regulations, to reimburse itself for such payments at such time as it issues obligations to finance the Project,

Now, Therefore, be it resolved by the Board of Regents of the University of North Texas System that:

1. The System reasonably expects it will incur debt, as one or more series of obligations, with an aggregate maximum principal amount not to exceed $30,000,000, for the purpose of paying the aggregate costs of the Project.

2. All costs to be reimbursed pursuant hereto will be capital expenditures. No-tax exempt obligations will be issued by the System in furtherance of this Statement after a date which is later than 18 months after the later of (1) the date the expenditures are paid or (2) the date on which the property, with respect to which such expenditures were made, is placed in service.

2. The foregoing notwithstanding, no tax-exempt obligation will be issued pursuant to this Statement more than three years after the date any expenditure which is to be reimbursed is paid.

VOTE: _____ ayes   _____ nays   _____ abstentions

BOARD ACTION:

Attested By: Approved By:

_____   _____
Rosemary R. Haggett, Secretary   Brint Ryan, Chairman
Board of Regents   Board of Regents

Board Order

Title: Approval of the Minutes of the February 21-22, 2015 Board Meeting and April 8, 2014 Special Called Board Meeting

At an official meeting of the Board of Regents of the University of North Texas System properly posted and held on May 21-22, 2015, pursuant to a motion made by Regent   and seconded by Regent   , the Board approved the motion presented below:

Whereas, the minutes of the February 21-22, 2015 meeting and the April 8, 2015 special called meeting 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 February 21-22, 2015 meeting and the April 8, 2015 special called meetings of the UNT System Board of Regents.

VOTE: _____ ayes _____ nays _____ abstentions

BOARD ACTION:

Attested By: Approved By:

_____   _____

Rosemary R. Haggett, Secretary   Brint Ryan, Chairman
Board of Regents   Board of Regents

MINUTES
BOARD OF REGENTS MEETING
February 19-20, 2015

Thursday, February 19, 2015

The University of North Texas System Board of Regents convened on Thursday, February 19, 2015 in Room 212 of Founders Hall at the University of North Texas at Dallas, Dallas, Texas with the following Regents in attendance: Brint Ryan, Michael Bradford, Steve Mitchell, Don Potts, and Gwyn Shea. 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 8:07 am. Regents Glen Whitley and Christopher Vera joined the meeting shortly after it was convened. Regent Rusty Reid arrived at 10:51 am and Regent Milton Lee joined the meeting at 1:40 pm.

At 8:08 am Chairman Ryan moved the Board into Executive Session to consider matters noted on the Executive Session agenda.

At 9:15 am, following Executive Session, Chairman Ryan reconvened the full Board. There were no action items from Executive Session.

Chairman Ryan recognized Chancellor Jackson who briefed the Board on **Board Meeting Changes in 2015**, **System Collaborative Projects**, **Legislative Session Report**, and the **UNTD/College of Law Administrative Merger.**

Chairman Ryan recessed the Board for the meetings of the Audit, Finance, Academic Affairs and Student Success, and Facilities Committees.

Following the Committee meetings, the Board reconvened at 3:35 pm.

At 3:35 pm Chairman Ryan moved the Board into Executive Session to consider matters noted on the Executive Session agenda.

At 5:02 pm, following Executive Session, Chairman Ryan reconvened the full Board. There were no action items from Executive Session.

There being no further business, the Board meeting was recessed at 5:02 pm on Thursday, February 19, 2015 to be reconvened at 8:00 am on Friday, February 20, 2015 at the UNT System Building, 1901 Main St, Dallas.

Friday August 22, 2015

The University of North Texas System Board Of Regents convened on Friday, February 20, 2015 in Room 712 A&B at the UNT System, 1901 Main St, Dallas, Texas with the following Regents in

attendance: Don Potts, Michael Bradford, Steve Mitchell, Milton Lee, Rusty Reid, Gwyn Shea, Glen Whitley, and Chris Vera. There being a quorum established, Vice Chairman Don Potts reconvened the Board meeting at 8:04 am on Friday, February 20, 2015.

At 8:05 am Vice Chairman Potts moved the Board into Executive Session to consider matters noted on the Executive Session agenda.

At 9:43 am, following Executive Session, Vice Chairman Potts reconvened the full Board. The following action item from Executive Session was considered:

UNT   **Acquisition of Real Property Located at 1002 Avenue C, Denton, Texas**

Regent Steve Mitchell moved adoption of the item which was seconded by Regent Rusty Reid. The motion was approved on a 7-0 vote.

Vice Chairman Potts recessed the Board for the meetings of the Academic Affairs and Student Success, Finance, and Audit Committees.

Following the Committee meetings, the Board reconvened at 10:47 am.

The Board considered the following items of the 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**

Pursuant to a motion by Regent Steve Mitchell seconded by Regent Glen Whitley the Board approved the above Consent Agenda. The motion was approved on a 7-0 vote.

The Board considered the following action item coming out of the work of the Financial Oversight Task Force.

17. UNTS	**Acceptance and Approval of the UNT System Board of Regents Financial Oversight Task Force Report and Remediation Plan**

Pursuant to a motion by Regent Steve Mitchell seconded by Regent Rusty Reid the Board approved the above agenda item. The motion was approved on a 7-0 vote.

The Board then considered the following action items coming out of committees:

Facilities Committee 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**

Pursuant to a motion by Regent Milton Lee seconded by Regent Michael Bradford the Board approved the above agenda item. The motion was approved on a 7-0 vote.

Academic Affairs Committee 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**

Pursuant to a motion by Regent Gwyn Shea seconded by Regent Michael Bradford the Board approved the above Academic Affairs and Student Success Committee agenda items. The motion was approved on a 7-0 vote.

Finance Committee 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 9 10.1000, Review, Approval and Validation of Legislative Appropriation Requests**
28. UNTS	**Approval of the Finance Committee Charter**

Pursuant to a motion by Regent Don Potts seconded by Regent Rusty Reid the Board approved the above Finance agenda items. The motion was approved on a 7-0 vote.

Audit Committee Items

29. UNTS	**Approval of UNT System Internal Audit Charter**
31. UNTS	**Approval of Revisions to the Audit Committee Charter**

Pursuant to a motion by Regent Steve Mitchell seconded by Regent Rusty Reid the Board approved the above Audit agenda items. The motion was approved on a 9-0 vote. [One additional item (Item 30) was tabled indefinitely.]

The Board considered two additional items that were not first considered by a standing committee.

32. UNTS   Approval of the Strategic and Operational Excellence Committee Charter

Pursuant to a motion by Regent Steve Mitchell seconded by Regent Milton Lee the Board approved the above agenda item. The motion was approved on a 7-0 vote.

33. UNTS   Adoption of Revisions to Regents Rule 03.400, *Committees*

Regent Steve Mitchell made a motion to approve the above item, which was seconded by Regent Rusty Reid. Regent Mitchell proposed the friendly amendment that the Finance Committee be renamed the "Finance and Facilities Committee" and that the word "new" be struck twice in line 11 of the description of the duties of the Finance Committee. Regent Whitley seconded the amendment and it passed by a 7-0 vote. The Board approved the amended item on a 7-0 vote.

The following Background Reports were shared with the Board through its committees:

- 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
- Budget to Actual: FY14 End of Year and FY15 First Quarter
- Investment Briefing Book – FY15 First Quarter
- UNT Health Science Center Capital Projects Plan Update
- UNT Capital Projects Plan Update
- UNT System Construction and Major Renovation Projects Status Report

At 10:56 am Vice Chairman Potts moved the Board into Executive Session to consider matters noted on the Executive Session agenda.

At 12:14 pm following Executive Session, Vice Chairman Potts reconvened the full Board. There were no action items from Executive Session.

There being no further business, the Board meeting was adjourned at 12:14 pm on Friday, February 20, 2015.

Submitted By: Approved By:

_____   _____
Rosemary R. Haggett, Board Secretary   Brint Ryan, Chairman
Board of Regents   Board of Regents

Date:_____   Date:_____

BOARD OF REGENTS
Teleconference Meeting Minutes
April 8, 2015

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, April 8, 2015 in Room 711, UNT System Building, Dallas, Texas, with the following Regents in attendance: Brint Ryan, Mike Bradford, 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 12:02 pm.

The Board Secretary called roll and identified all participants in the meeting.

The Board had have two action items to consider. The first item was:

2015-34   Approval of the Twentieth Supplemental Resolution to the Master Resolution Authorizing the Issuance, Sale, and Delivery of Board of Regents of the University of North Texas System Revenue Financing System Refunding Bonds, Series 2015; and Approving and Authorizing Instruments and Procedures Relating Thereto

Vice Chancellor Janet Waldron presented the item. Regent Whitley made the motion to approve, which was seconded by Regent Potts. After some discussion, Chairman Ryan called for a vote. The Board Secretary called the roll and recorded the vote. The motion passed by a vote of 6-0.

The next item for consideration was:

2015-35   Authorization to Execute an Agreement for Acquisition of Real Property and Improvements located at 1500 North Interstate 35E, Denton, Texas

Vice Chancellor James Maguire presented the item to the Board. Regent Reid made the motion to approve, and Regent Bradford seconded the motion. Chairman Ryan invited discussion, and hearing none, called for the vote. The Board Secretary called the roll and recorded the vote. The motion passed by a vote of 6-0.

There being no further business, the meeting was adjourned at 12:21 pm.

Submitted By: Approved By:

_____   _____
Rosemary R. Haggett,   Brint Ryan,
Board Secretary   Chairman

Date:_____   Date:_____

Board Briefing

Committee: Consent

Date Filed: April 10, 2015

Title: Approval to Rename the Finance Committee Charter to Reflect the Name of the Finance and Facilities Committee

Background:

On February 20, 2015, the UNT System Board of Regents Finance Committee adopted a new charter, which, in effect, consolidated the work of the Finance Committee and the Facilities Committee. Following the approval of the Finance Committee Charter, the full Board approved a change to Regents Rule 03.400, *Committees*, naming the "Finance and Facilities Committee," among other actions.

The Board order attached will update the name of the previously approved Finance Committee charter to the Finance and Facilities Committee charter be consistent with the subsequent actions of the Board of Regents on February 20, 2015.

Financial Analysis/History:

There is no financial implication.

Janet Waldron
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Date: 2015.05.06 17:27:53 -05'00'

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=University of North Texas System, ou=Office of General Counsel, email=nancy.footer@untsystem.edu, c=US
Date: 2015.05.11 14:54:32 -05'00'

Vice Chancellor/General Counsel

Schedule:

The change in the charter title will be effective upon passage by the Board of Regents.

Recommendation:

It is recommended that the change to the charter title be approved.

Recommended By:

James Maguire

Vice Chancellor for Facilities
Planning & Construction

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: 2015.05.12 11:06:17 -05'00'

Chancellor

Attachments Filed Electronically:

- Revised Finance Committee Charter

UNT|SYSTEM

Board Order

Title: Approval to Rename the Finance Committee Charter to Reflect the Name of the Finance and Facilities Committee

At an official meeting of the Board of Regents of the University of North Texas System properly posted and held on May 21-22, 2015, pursuant to a motion made by Regent _____ and seconded by Regent _____, the Board approved the motion presented below:

Whereas, the Board of Regents approved the Finance Committee charter on February 20, 2015, and

Whereas, the Board of Regents then approved a change to Regents Rule 03.400, *Committees*, naming the "Finance and Facilities Committee,"

Now, Therefore, The Board of Regents authorizes and approves the following:

1. The approval to rename the Finance Committee Charter to correctly reflect the name of the Committee and thus be called the "Finance and Facilities Committee Charter."

VOTE: _____ ayes _____ nays _____ abstentions

BOARD ACTION:

Attested By: Approved By:

_____   _____
Rosemary R. Haggett, Secretary   Brint Ryan, Chairman
Board of Regents   Board of Regents

BOARD OF REGENTS
UNIVERSITY OF NORTH TEXAS SYSTEM
FINANCE AND FACILITIES COMMITTEE CHARTER

The Finance and Facilities 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 Facilities 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 and Facilities 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 and Facilities Committee charter

The Finance and Facilities 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 and Facilities 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: Consent

Date Filed: April 10, 2015

Title: Approval and Ratification of 2015-2016 Admission Standards for UNT System Institutions

Background:

UNT System Regents Rule 3.701 states that the Board shall "set Institution admission standards consistent with the role and mission or each Institution, considering the admission standards of similar institutions nationwide having a similar role and mission, as determined by the Texas Higher Education Coordinating Board." Further, Regents Rule 3.801 states that the Board may establish admission standards for each of the institutions," and Regents Rule 7.204 states that "changes to admissions standards must be submitted by the President to the Chancellor for review and approval by the Board."

As UNT, UNT Health Science Center and UNT Dallas continue to grow and evolve, it is prudent to regularly reaffirm the admission standards of the institutions. The UNT System institutions recognize the Board of Regents' authority related to approval of admissions standards and seek to submit a consolidated annual update of all admissions standards for Board approval and ratification. To ensure that all admission standards have been duly approved by the Board of Regents, the attached summary is being submitted by the UNT System for approval and ratification.

Financial Analysis/History:

A minor change to the admission standards of a single program is proposed, raising the GPA admission requirement for the Physician Assistant program at the UNT Health Science Center from 2.85 to 3.0, and there is no substantive anticipated financial impact.

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:

2015-2016 Academic Year

Recommendation:

It is recommended that the Board of Regents approve and ratify the attached admission standards for UNT, UNT Health Science Center, and UNT Dallas.

Recommended By:

Rosemary Haggett

Vice Chancellor for Academic Affairs and Student Success

Lee Jackson

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Chancellor

Attachments Filed Electronically:

- UNT System Institutional Admission Standards Spreadsheet

Board Order

Title: Approval and Ratification of 2015-2016 Admission Standards for UNT System Institutions

At an official meeting of the Board of Regents of the University of North Texas System properly posted and held on May 21-22, 2015, pursuant to a motion made by Regent   and seconded by Regent   , the Board approved the motion presented below:

Whereas, the Board of Regents has the authority to set institutional admission standards consistent with the role and mission of each institution, and

Whereas, changes in admission standards must be approved by the Board of Regents, and

Whereas, it is prudent to ensure on an annual basis that all admission standards of the UNT System institutions have been approved by the Board of Regents,

Now, Therefore, The Board of Regents authorizes and approves the following:

1. The FY 2015-2016 Admission Standards for UNT, UNT Health Science Center and UNT Dallas.

VOTE: _____ ayes _____ nays _____ abstentions

BOARD ACTION:

Attested By: Approved By:

_____   _____
Rosemary R. Haggett, Secretary   Brint Ryan, Chairman
Board of Regents   Board of Regents

The University of North Texas System Campuses: Freshman Admission Requirements, Year 2015-2016

Campus/ Program	Application Fee	Admission Under Uniform Admission Policy	Standards for Full Admission	Conditional Admission and Requirements for Full Admission	TOEFL	Other Requirements
UNT	$75 non-refundable fee International students: $85 non-refundable fee $90 *Late application fee*	Top 10% with submitted SAT or ACT score	Next 15% and have a min 950 SAT Reasoning Test (combined Critical Reading/Verbal + Math) or 20 ACT. Rank in 2nd quarter and have a min 1050 SAT Reasoning Test or 23 ACT. Rank in 3rd quarter and have a min 1180 SAT Reasoning Test or 26 ACT.	Individual review—Applicants who do not meet the standards for full admission or who rank in the fourth quarter may be admitted only by individual review. Conditional Admission without meeting English language proficiency (International Students): Study English at IELI and finish final level - Level 6.	Min scores are: 550 International Paper; 213 Computer; 79 IBT Score must be less than 2 years old unless the student has been continuously studying at a U.S. college/university 6.5 IELTS	Recommended: completion of ApplyTexas essay Optional: Personal statement & 3 letters of recommendation from academic sources Various colleges may have additional requirements including, but not limited to, interviews, auditions, additional paperwork, higher minimum entrance exam requirements, etc. Adult admission (earned HS diploma or GED 5 or more years ago & never enrolled in college) requires a personal statement, and THECB form (required by law)
UNT Dallas	$40 non-refundable fee	Top 10% with submitted SAT or ACT score	Next 15% and have a min 950 SAT Reasoning Test or 20 ACT. Rank in 2nd quarter and have a min. 1050 SAT Reasoning Test or 23 ACT. Rank in 3rd quarter and have a min. 1180 SAT Reasoning Test or 26 ACT.	Individual review—Applicants who do not meet the standards for full admission or who rank in the fourth quarter may be admitted only by individual review.		Optional but recommended: Writing sample or personal statement & two letters of recommendation Adult admission (earned HS diploma or GED 5 or more years ago & never enrolled in college) requires a personal statement, THECB form (required by law) and may require a personal interview.

Campus/ Program	Application Fee	Admission Standards	Use of High School Record	International Requirements	Other Requirements
UNT	$75 non-refundable fee International students: $85 non-refundable fee *$90 Late application fee*	>44 SCH min. college 2.0 GPA (4.0 system) 30-44 SCH min. college 2.25 GPA (4.0 system) Students must be eligible to return to all institutions attended.	< 30 SCH -Graduation from accredited high school - Min. college 2.5 GPA (4.0 system) - SAT/ACT score and high school class rank as required for UNT freshmen	Min TOEFL scores are: 550 International Paper; 213 Computer; 79 IBT Score must be less than 2 years old unless the student has been continuously studying at a U.S. college/university 6.5 IELTS	International Students will have additional requirements for admission. Adult admission (earned HS diploma or GED 5 or more years ago & have less than 29 SCH) requires a personal statement and THECB form (required by law)
UNT Dallas	$40 non-refundable fee	>44 SCH min. college 2.0 GPA (4.0 system) 30-44 SCH min. college 2.25 GPA (4.0 system) Students must be eligible to return to the last institution attended.	<30 SCH requires official high school transcript or GED & SAT or ACT score. - SAT/ACT score and high school class rank as required for UNT Dallas freshmen		Adult admission (earned HS diploma or GED 5 or more years ago & have less than 29 SCH) requires a personal statement, THECB form (required by law) and may require a personal interview.

The University of North Texas System Campuses: Graduate & Professional Admission Requirements, Year 2015 - 2016

Campus/ Program	Application Fee	Previous Degree	Undergraduate Cumulative GPA	GRE	GMAT Business	International Requirements	Letters of Recommendation (LOR)/Other
UNT Toulouse Graduate School (TGS)	$75 application fee $50 late registration fee	Bachelor's Degree from a regionally accredited school. Official transcripts from all previously attended colleges and universities must be sent.	2.8 GPA+ on undergraduate degree OR 3.0 GPA on the last 60 SCH of undergraduate degree OR 3.4 GPA on a completed master's degree.	Official test scores must be sent to TGS for all colleges other than Business. *College of Education requires GRE less than 5 years old.*	Official test scores must be sent to TGS only for College of Business applicants.	Min. TOEFL score of: 550 written, 213 computer-based, 79 internet-based for applicants whose native language is not English and who do not have a degree from an accredited U.S. institution. A minimum IELTS of 6.5 is also acceptable.	Acceptance must occur both with TGS and specific degree program. Please contact academic department for additional departmental admission requirements.

UNT Dallas Graduate Programs	$50 application fee	Bachelor's degree from a regionally accredited school.Official transcripts from all previously attended colleges and universities must be sent.	2.8 GPA+ on undergraduate degree OR 3.0 GPA on the last 60 SCH of undergraduate degree OR 3.4 GPA on a completed master's degree.	Official test scores must be sent to the Office of Graduate Admissions for all schools.	Official test scores must be sent to the Office of Graduate Admissions for the School of Business.	Acceptance must occur both with the Office of Graduate Admissions and specific degree program. **Resume** – required by the following programs: MBA and Educational Leadership **Letters of Recommendation** – required by the following programs: Counseling, Public Leadership, Educational Leadership **Writing sample/personal statement** – required by the following programs: Counseling, Educational Leadership, and Pubic Leadership: Educational Leadership and School Counseling also require a departmental application, 2 years creditable teaching experience and a copy a teacher service record.

Campus/ Program	Application Fee	Bachelor's Degree	Official College Transcripts	Undergraduate Cumulative GPA	Standardized Test Requirements	International Requirements	Letters of Recommendation (LOR) /Other
UNTHSC TCOM	Applications to TCOM are made through the Texas Medical and Dental Schools Application Service (TMDSAS). The fee is set by this service. TCOM requires a supplemental application be submitted directly to the university. There is no fee for the supplemental application.	Minimum of three years of college (90 SCH or equivalent # of quarter hours) toward a bachelor's degree from a regionally accredited U.S. college or university (or Canadian equivalent) is required (some courses may be in progress). Certain pre-requisite courses must be completed. *Note: Strong preference given to those who complete a bachelor's degree prior to matriculation.*	Official transcripts from all universities and colleges attended must be submitted to the TCOM admissions office after acceptance.	No minimum GPA cutoff; expected to have better than a B average	MCAT required	International applicants are classified as non-residents and must meet the same requirements as all other students. International applicants must show proof of financial means prior to obtaining a visa to enter the country.	A premedical/health professions advisory committee evaluation or two letters of evaluation are required. Applicants are also strongly encouraged to submit a letter of evaluation from an osteopathic physician familiar with the applicant (please note - this is recommended but NOT required). The physician may submit this letter of evaluation directly to TCOM if it is not already included in the advisory committee evaluation.

UNTHSC Graduate School of Biomedical Science **Traditional & Specialized M.S. Programs**	A non-refundable application fee applies. *Note: Waived for McNair scholars with documentation of participation.*	Bachelor's degree from regionally accredited institution required. Competitive applicant typically has a background in biology, biochemistry, chemistry or related field.	Official transcripts from all universities and colleges attended must be sent.	At least a 3.0 GPA on a 4.0 scale on the last 60 undergraduate SCH prior to receiving bachelor's degree or on all undergraduate work. Applicants holding a master's degree must have a 3.0 GPA in master's work or meet the undergraduate requirements for unconditional admission.	Submit official test scores, depending on the program of interest: GRE, MCAT or DAT	Official TOEFL or IELTS score is required for applicants who are not U.S. citizens or permanent residents, unless applicant has completed a degree program within the U.S. For credits earned outside the U.S., applicant must submit an official WES or ECE course-by-course evaluation as well as the individual transcript.	Two letters of recommendation signed on letterhead and sent directly from recommenders; Supplemental materials (e.g. resume/CV) will be considered but are not required.
UNTHSC Graduate School of Biomedical Science **M.S. in Medical Science**	A non-refundable application fee applies. *Note: Waived for McNair scholars with documentation of participation.*	Bachelor's degree from regionally accredited institution required. Competitive applicant typically has a background in biology, biochemistry, chemistry or related field.	Official transcripts from all universities and colleges attended must be sent.	At least a 3.0 GPA on a 4.0 scale on the last 60 undergraduate SCH prior to receiving bachelor's degree or on all undergraduate work. Applicants holding a master's degree must have a 3.0 GPA in master's work or meet the undergraduate requirements for unconditional admission.	Applicants submit the following scores according to pursued professional school: Medical school – MCAT Dental school - DATPA Other programs - GRE	Official TOEFL or IELTS score is required for applicants who are not U.S. citizens or permanent residents, unless applicant has completed a degree program within the U.S. For credits earned outside the U.S., applicant must submit an official WES or ECE course-by-course evaluation as well as the individual transcript.	Two letters of recommendation signed on letterhead and sent directly from recommenders.

UNTHSC Graduate School of Biomedical Science **Ph.D. Program**	A non-refundable application fee applies. *Note: Waived for McNair scholars with documentation of participation.*	Bachelor's degree from regionally accredited institution required. Competitive applicant typically has a background in biology, biochemistry, chemistry or related field.	Official transcripts from all universities and colleges attended must be sent.	At least a 3.0 GPA on a 4.0 scale on the last 60 undergraduate SCH prior to receiving bachelor's degree or on all undergraduate work. Applicants holding a master's degree must have a 3.0 GPA in master's work or meet the undergraduate requirements for unconditional admission.	Official test score required depending on the program of interest – GRE, MCAT, DAT	Official TOEFL or IELTS score is required for applicants who are not U.S. citizens or permanent residents, unless applicant has completed a degree program within the U.S. For credits earned outside the U.S., applicant must submit an official WES or ECE course-by-course evaluation as well as the individual transcript.	Two letters of recommendation signed on letterhead and sent directly from recommenders; Supplemental materials (e.g. resume/CV) will be considered but are not required.

UNTHSC School of Public Health **MPH, MHA, DrPH, & Dual Degree Programs**	Applications to the MPH, MHA, DrPH, PhD, and dual degree programs must be made through the Schools of Public Health Application Service (SOPHAS)with min. app. fee of $120. MHA students may also apply through the Healthcare Administration, Management & Policy CAS (HAMPCAS) with min. app. fee of $115.Dual degree students must complete an internal application. There is a $40 application fee, payable by check or money order issued to UNTHSC.	Bachelor's degree or equivalent from a recognized institution.A master's degree is required for the DrPH Program.	Official transcripts from all universities and colleges attended must be sent.	Various minimum graduate GPAs required, depending upon the program. 3.2 graduate GPA for DrPH & PhD programs.	Submit official scores from: GRE, GMAT, MCAT, LSAT, PCAT, or DAT. *Note: the exam req. is waived for applicants possessing a professional degree with license to practice in the U.S.*	Applicants with foreign transcripts must include an official WES or ECE transcript evaluation report listing course-by-course U.S. grade point equivalencies. Min. TOEFL: Written = 550; Computer-based = 213; Internet-based = 79.	Three letters of recommendation, statement of purpose, current resume or curriculum vita, and possible on-campus interview or technology-assisted interview. DrPH strongly recommends a minimum of three years of significant public health or other appropriate work experience.

UNTHSC School of Health Professions **Physical Therapy**	A non-refundable application fee applies.	Bachelor's degree from a regionally-accredited U.S. college or university	Official transcripts from all universities and colleges attended must be sent.	Minimum 3.0 GPA in last 60 hours of coursework. Completion of specific coursework with a minimum 3.0 GPA.	There are no standardized test requirements for this program.	International students must meet the same requirements as all other students. International/non-resident students must show proof of financial means prior to obtaining a visa to enter the country.	Two letters of professional reference (max of 3 accepted) Admissions interview (by invitation)
UNTHSC School of Health ProfessionsPhysician Assistant	Applications to the PA program are made through CASPA (Central Application Service for Physician Assistants). The cost of the CASPA application is $175.The PA program requires a supplemental application with a non-refundable application fee.	Bachelor's degree from a regionally-accredited U.S. college or university	Official transcripts from all universities and colleges attended must be sent for all students accepted into the program.	Minimum overall 3.00 GPA as calculated by CASPA	GRE test score required, earned no more than five years prior to the date of application	International students must meet the same requirements as all other students. International/Non-resident students must show proof of financial means prior to obtaining a visa to enter the country.	Two letters of professional reference through the CASPA application. Admissions interview (by invitation)

UNT System College of Pharmacy	Apply for admission via PharmCAS – the fee is dependent upon number of PharmCas Degree Program Designators and set by the service. A supplemental application is required with a non-refundable application fee.	Applicants must complete 71 prerequisite credit hours. However, if the applicant has attained a bachelor's degree or higher from an accredited US college or university, they are exempt from the general course requirements. An official transcript is required noting that a degree was conferred prior to matriculation.	Official transcripts from all universities and colleges attended must be sent to PharmCAS. Prior to matriculation, incoming students must arrange for their final, official transcripts to be sent to the UNTHSC Registrar's office.	Achieve a minimum overall 2.50 grade point average on prerequisite coursework. *Important Note:* If an applicant elects an exemption for general coursework requirements based on a completed bachelor's (or higher) degree from an accredited U.S. college or university, then only his/her math and science prerequisite coursework will be included in the GPA calculation. A 2.5 math and science GPA must be maintained.	Must have a minimum of a 40 composite percentile on the PCAT (Pharmacy College Admissions Test)	No international admissions.	Obtain three (3) letters of recommendation. Letters of recommendation must be from a person, who can comment on the applicant's academic, volunteer, and/or employment experiences and attributes. Letters of recommendation from friends and family members are not accepted.

Campus/ Program	Application Fee	Bachelor's Degree	Official College Transcripts	Undergraduate Cumulative GPA	Standardized Test Requirements	International Requirement	Letter of Recommendation (LOR)/Other	Other Factors Considered
UNT Dallas College of Law	Applications to UNT Dallas College of Law (COL) are made through the Law School Admissions Council (LSAC). UNT Dallas College of Law does not charge an application fee for applying to the law school. The LSAC charges fees associated with using the service, including a Law School Admissions Test (LSAT) testing fee and Credential Assembly Service (CAS) Service to submit required statistical documents to the COL.	Applicants must complete all requirements of a Bachelor's Degree from an accredited institution and the degree conferred to the applicant prior to matriculation to the COL.	A copy of transcripts from all post-secondary institutions (including junior college, undergraduate and graduate credits, transferred credits, and internationally earned credits) is required.	No minimum GPA cutoff. Generally, B average or higher expected; however, the faculty admissions committee will take a full, holistic review of all applicants to determine if there are other qualifications that support their admission to the COL.	LSAT required. Must be taken within three years of the date of application. The cost of the LSAT is $170 charged by the LSAC.	COL is not accepting international applicants until such time it has received accreditation status, provisional or otherwise, and approval by the federal government.	LORs and Evaluation are required. Applicants must utilize CAS to submit a current LSAT score, official transcripts, LORs and Evaluations. The LSAC charges a fee of $165 to the applicant for the CAS Service. The applicant is required to submit two separate letters of recommendation electronically to the COL through CAS. Additionally, one evaluation is required using the LSAC Candidate Evaluation Form and submitted electronically through CAS. The Evaluation should be submitted by persons familiar with the applicant's qualifications but not a person who has authored a LOR for the applicant.	COL requires each applicant to submit a professional resume and personal statement. The personal statement must not be more than three, singled-spaced pages. Additionally, applicants are encouraged to request an optional interview with a member of the admissions committee.

Board Briefing

Committee: Consent

Date Filed: April 1, 2015

Title: Approval of UNT Recommendations for New and Continued Regents Professor Designation

Background:

In accordance with Regents Rule 06.304, Regents Professors:

"The Board may award the designation of "Regents Professor" to provide recognition and salary support to a tenured full professor who has performed outstanding teaching, research, and service to the profession and who has achieved a high level of national and international recognition. To be considered, a candidate must meet the eligibility requirements set by the Institution and be recommended to the Board following the Institution's selection procedures. "

To be eligible for this award, an individual must:
- be a full-time tenured professor;
- have an outstanding record of teaching, research and service to UNT and to the profession, and have achieved a high level of national and international recognition; and
- demonstrate evidence of the potential for continued distinguished performance.

As outlined in UNT Policy 15.1.24 Regents Professorship, "During transition from the former provision that allowed up to 25 percent of the faculty at the rank of professor to hold the Regents Professorship, designations relinquished by retirement, resignation, or through review shall be replaced at a ratio of one new designation for every three relinquished, until the 10 percent ceiling is reached." As reflected in the above stipulation, it was determined that two vacant professorships are eligible to be filled.

The recommendations for new Regents Professor are as follows:

Dr. Jeff M Allen, Regents Professor Nominee, Learning Technologies

Dr. Allen has served the University of North Texas as one of its most productive professors, with an outstanding record of publication, research, grant funding, teaching outcomes, and department leadership. Under his leadership, the PhD program in Applied Technology & Performance Improvement began accepting a doctoral portfolio in lieu of comprehensive exams in 2011. His efforts led to the outcome of 26 co-authors (17 graduate students) publishing their first refereed academic articles under his mentorship in 11 different national or international journals. Dr. Allen has an impressive litany of editorships and editorial board service for 6 peer-reviewed journals in the Learning Technology field. He has authored or co-authored 75 refereed publications since 1994, including, in 2013, Handbook of Research on Technologies for Improving

21st Century Workforce: Tools for Lifelong Learning. Dr. Allen has secured grant funding of more than $7.3 million, making him one of the most successful grant recipients at UNT. Dr. Allen has served on university, college, and department committees for the past 21 years including Executive Committee, Personnel Affairs Committee, Retention Promotion and Tenure Committee, Technology Committee, Enrollment Management Committee, Awards Committee, and Academic Affairs Committee. Dr. Allen is also the founding director of the Center for Knowledge Solutions, which continues to engage the community and provide a platform for seed funding in Learning Technology, research and graduate student mentorship. Dr. Allen has served as Interim Department Chair for the Department of Learning Technologies from 2007-2010 and 2014 – present. He also served as Assistant Department Chair for the Department of Technology and Cognition, College of Education.

Dr. Nandika Anne D'Souza, Regents Professor Nominee, Mechanical and Energy Engineering

Dr. D'Souza is an outstanding teacher, has achieved an international reputation in research based on clear metrics of past, current, and continued scholarship, and has demonstrated sustained excellence in service. Dr. D'Souza has graduated 11 Ph.D. and 22 M.S. students, and has been elected Fellow of the Society of Plastics Engineers. She was elected Engineer of the Year by the American Society of Mechanical Engineers-Electronics and Photonics Packaging Division. She has more than 180 publications in journals, books, and conferences. Her work has been cited more than 1,000 times. In the past five years she has been PI or co-PI on research grants of almost $2.5 million. In her department, she has served as Associate Chair for Research and Outreach and Associate Chair for Research and Graduate Studies, organized the Mechanical & Energy Engineering Alumni Network, and established a chapter of the Mechanical Engineering Honors Society Pi Tau Sigma. For her college, she has been faculty advisor for the Society of Women Engineers, the Materials Research Society, and the Society of Plastics Engineers. Externally, she served as President and Treasurer of the BioEnvironmental Polymer Society, was guest co-editor of seven journal issues, and has had leadership and organizational responsibilities in many conferences and symposia.

Faculty being recommended for the continued designation of Regents Professor

The Regents Professors listed below were reviewed by the Regents Professor Selection and Review Committee under the Regents Rule adopted by the UNT System Board of Regents. While these Regents Professors were originally nominated under UNT's old policy, the Regents Professor Selection and Review Committee, as required by Institution policy, examined their credentials in light of the Regents Rule adopted February 7, 2008, to determine continued eligibility for the position.

Regents Professor Selection and Review Committee recommended three faculty members for continuation of this award, and all three are being recommended by the Provost and Vice President for Academic Affairs.

There is no doubt that the three faculty recommended for the designation of Regents Professor have achieved a high level of national and international recognition as stated in the University of North Texas Board of Regents Rules.

The Regents Professors who are recommended for the continuation of the designation of Regents Professor are:

Dr. Bruce Bond, Regents Professor, English

Dr. Bruce Bond was appointed a Regents Professor in 2008. Since his appointment, Professor Bond has received the highest annual evaluation scores in each area of teaching, research and service in the department of English. He is currently directing seven dissertations and three theses. He served on eight other dissertation committees, one of which he chaired, and thirteen thesis committees, nine of which he chaired. Several of his mentees now hold tenured and tenure-track positions throughout the nation. He also sponsors many public reading opportunities for his undergraduate students. Dr. Bond supports his graduate students who run both the American Literary Review Reading series and The Kraken Reading Series, the latter of which features young poets from across the nation. He is the founder of the Poets as Questions Project and Listening as Dialogue, which will be featured at the graduate students' professional conference this spring. He currently serves as co-chair of his departmental Personnel Affairs Committee and has volunteered his service on multiple departmental and university committees such as the Creative Impact Award Selection Panel, university dean search committee and the UNT Foundation Awards Committee. He also has served as the Poetry Editor of the American Literary Review since 1996. Since his appointment as Regents Professor he has published four full-length books of poetry, secured a contract for four others as well as one book of literary criticism, all with top-tier presses in his field. His book Blind Rain was named a finalist for The Poet's Prize (for the year's best book of poetry), and he was invited to read at the prize awards ceremony at The Nicholas Roerich Museum in New York City. His books Choir of the Wells and Blind Rain were both finalists for the Texas Institute of Letters Best Book of Poetry Award. Dr. Bond has also published or placed for publication 26 pieces of literary criticism and published over 350 poems, of which 55 are forthcoming in quality journals, and 26 have appeared or are forthcoming in anthologies. He was the first recipient of the David Kesterson Award for Graduate Teaching.

Dr. Mary Karen Clardy, Regents Professor, Instrumental Studies

Dr. Mary Clardy was appointed a Regents Professor in 2008. Since her appointment, Professor Clardy has received the highest annual evaluation scores in each area of teaching, research and service in her department. In the area of teaching activities, her studio was ranked fourth in US music school flute performance programs by musicschoolrankings.com. This independent ranking attracts the highest quality flutists from throughout the world. She demonstrated significant achievements in the area of teaching with one former student winning a flute position with the New World Symphony. She graduated six Doctor of Musical Arts, twelve Master of Music, and twelve Bachelor of Music students from her studio. Two of the DMA graduates received Faculty Fulbright Grants for residencies in Greece, Belgium, Hong Kong and Taiwan. Dr. Clardy applied for and received a Fulbright Scholar-in-Residence grant, and as a result, the eminent Indian flutist Dr. R. K. Srinivasan was in residence in the College of Music for the 2009-2010 Academic Year. In the areas of research and artistic performance activities, she published four books for international publishers. She commissioned and performed world premieres of two new works, Sonic Archaeologies I by Brian Lock, and Bricolage by Cindy McTee. Dr. Clardy was featured Soloist on the 25th Anniversary Season of the Dallas Wind Symphony at the Meyerson Symphony Center in Dallas, receiving a standing ovation. International festival appearances include solo artist at the XXVth Peruvian Flute Festival in Lima, Peru; Vth Festival Latino Americano de Flauto Traversiere in Tegucigalpa, Honduras; Encontro de Madeiras de Orquestra in Brasil, and residencies in Venice, Hong Kong, and Taiwan. She performed at the National Flute Association Conventions across the U.S. Activities in service to her profession include judge for the National Flute Association Young Artist Competition; for the National Flute Association's High School Soloist Competition; for the XXVth Peruvian Flute Festival; and for the Vth Festival Latino Americano de Flauto Traversiere. She was a Consulting Editor for Flute Talk Magazine; a design consultant for Yamaha Corporation of America; and a regular contributor to Halftime Magazine, a publication for High School Marching Band Musicians. Dr. Clardy has served on several search committees, as well as division committees, the Instrumental Division Personnel Affairs Committee from 2008-2013, and the Committee on Guest Artist Funding, Chair 2005-present.

Dr. Ana D. Cleveland, Regents Professor, Department of Library & information Sciences

Dr. Ana Cleveland was appointed a Regents Professor in 2008. Since her appointment, Professor Cleveland has received awards for teaching, research, and service from her peers in the profession and receives high annual evaluation scores. Her awards include the Association for Library and Information Sciences Education Award for Teaching Excellence in the Field of Library and Information Science Education, Medical Library Association's Ida and George Eliot Prize, Elizabeth K. Eaton Research Awards from the South Central Chapter of the Medical Library Association for Contributed Papers & Posters, and the Fellow of the Medical Library Association and Distinguished Service Award from the South Central Chapter of the Medical Library Association. Her greatest accomplishment was being chosen as the 2010 Janet Doe Lecturer by the Medical Library Association for her unique perspective on the philosophy of medical librarianship. Dr. Cleveland has successfully worked with numerous adjunct faculty and increased the list of sites students can use to meet their internship requirement. Many of her graduates are in key professional positions, serve in leadership roles in professional associations, and have received awards. Dr. Cleveland has co-authored two books with Dr. Donald B. Cleveland, Professor Emeritus including Health Informatics for Medical Librarians and Introduction to Indexing and Abstracting. She has published articles in widely read journals in health sciences librarianship, including the Journal of the Medical Library Association and the Journal of Consumer Health on the Internet. She has one publication that appears in the Chinese journal, Library and Information Service (with D. Pan, J. Chen, X. Yu, J. Philbrick, and M. O'Neil). She recently co-authored an article that has been accepted for publication in Medical Reference Services Quarterly. She has also presented 52 contributed papers and posters at international, national, regional, state, and local conferences over the past seven years with colleagues and students. She has participated in the development of three grants from the Institute of Museum and Library Services – Educating Librarians in the Middle South, Project LIBS, and the Fountain of Youth. Dr. Cleveland's service to the Department of Library & Information Sciences has centered on being the director of the Health Informatics and Houston Programs. She has served in a variety of committees with the Medical Library Association and currently serving as the Chair of the Medical Library Education Section (elected position). She has directed 20 completed dissertations and served on numerous doctoral committees.

Financial Analysis/History:

According to UNT Policy 15.1.24 Regents Professorship, "The award consists of the designation Regents Professor, and a one-time supplement of $7500 added to the base salary." The recommendations for reappointments require no additional funds for the faculty to continue to carry the designation of Regents Professor.

Bob Brown
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Institution Chief Financial Officer

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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=University of North Texas System,
ou=Office of General Counsel, email=nancy.footer@untsystem.edu,
c=US
Date: 2015.05.11 16:37:30 -05'00'

Vice Chancellor/General Counsel

Schedule:

September 1, 2015

Recommendation:

The President recommends that the Board of Regents approve the awarding of the designations of Regents Professor for Dr. Jeff Allen and Dr. Nandika D'Souza effective, September 1, 2015. The President also recommends that the Board of Regents approve the continuation of the designation of Regents Professor for Dr. Bruce Bond, Dr. Mary Clardy and Dr. Ana Cleveland effective, September 1, 2015.

Recommended By:

O. Finley Graves

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: 2015.05.11 08:39:18 -05'00'

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: 2015.05.05 16:55:25 -05'00'

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: 2015.05.12 11:07:47 -05'00'

Chancellor

Board Order

Title: Approval of UNT Recommendations for New and Continued Regents Professor
Designation

At an official meeting of the Board of Regents of the University of North Texas System properly posted and held on May 21-22, 2015, pursuant to a motion made by Regent   and seconded by Regent   , the Board approved the motion presented below:

Whereas, in accordance with Regents Rule, 06.304, Regents Professors,

"The Board may award the designation of "Regents Professor" to provide recognition and salary support to a tenured full professor who has performed outstanding teaching, research, and service to the profession and who has achieved a high level of national and international recognition," and

Whereas, the faculty were reviewed by the Regents Professor Selection and Review Committee in light of the Regents Rule adopted by the UNT System Board of Regents on February 7, 2008, and

Whereas, all faculty recommended for the designation of Regents Professor and those recommended for continuation of the designation of Regents Professor have achieved a high level of national and international recognition as stated in the Regents Rules,

Now, Therefore, The Board of Regents authorizes and approves the following:

1. The designation of Regents Professor effective September 1, 2015 for
    - Dr. Jeff Allen
    - Dr. Nandika D'Souza

2. The continuation of the designation of Regents Professor effective September 1, 2015 for:
    - Dr. Bruce Bond
    - Dr. Mary Clardy
    - Dr. Ana Cleveland

VOTE: _____ ayes   _____ nays   _____ abstentions

BOARD ACTION:

Attested By: Approved By:

_____   _____

Rosemary R. Haggett, Secretary   Brint Ryan, Chairman
Board of Regents   Board of Regents

Board Briefing

Committee: Consent

Date Filed: April 28, 2015

Title: Approval of Construction Contract for Wooten Hall - Mechanical, Electrical and Plumbing Renovation Project

Background:

Wooten Hall was originally constructed in 1970 as an educational building. This multifunctional 88,794 square foot building on the UNT campus is currently used as offices, classrooms, computer lab, and study areas.

There has never been a comprehensive renovation of the Mechanical, Electrical and Plumbing (MEP) systems in Wooten 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 $4,450,000 from Higher Education Assistance Funds (HEAF).

In December, 2013, the Board of Regents approved the Chancellor or his designee to select a design firm. Campos Engineering, 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. The proposal is to be advertised in July 2015 with contractor selection by the end of August 2015.   Projected construction completion is March 2017 and the building will remain occupied throughout the construction.

Financial Analysis/History:

The UNT campus has allocated the following funds for the work: $4,450,000 funded by Higher Education Assistance Funds as listed in line items number 2.21 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: 2015.05.05 13:24:23 -05'00'

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: 2015.05.06 17:30:19 -05'00'

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=University of North
Texas System, ou=Office of General Counsel,
email=nancy.footer@untsystem.edu, c=US
Date: 2015.05.11 16:38:11 -05'00'

Vice Chancellor/General Counsel

Schedule:

Design Began: August 2014

Projected Construction Start: September 2015

Projected Construction Completion: March 2017

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: 2015.05.11 08:40:05 -05'00'

President

James Maguire

Digitally signed by James Maguire
DN: cn=James Maguire, o=Vice Chancellor for
Adminisrative Services, ou=UNT System,
email=james.maguire@untsystem.edu, c=US
Date: 2015.05.05 18:21:38 -05'00'

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: 2015.05.12 11:08:30 -05'00'

Chancellor

Board Order

Title: Approval of Construction Contract for Wooten 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 May 21-22, 2015, pursuant to a motion made by Regent _____ and seconded by Regent _____, the Board approved the motion presented below:

Whereas, renovations are needed in Wooten Hall due to end of useful life of mechanical, electrical and plumbing systems, and

Whereas, $4,450,000 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 $4,450,000.

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   Brint Ryan, Chairman
Board of Regents   Board of Regents

Board Briefing

Committee: Consent

Date Filed: May 1, 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 James Mauldin, UNT System Associate Vice Chancellor for Treasury as an authorized representative.

Financial Analysis/History:

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: 2015.05.07 10:35:48 -05'00'

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=University of North Texas System, ou=Office of General Counsel, email=nancy.footer@untsystem.edu, c=US
Date: 2015.05.11 16:38:50 -05'00'

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:

<div style="text-align:right;">

Janet Waldron

_____

Vice Chancellor for Finance

Lee Jackson

_____

Chancellor

</div>

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

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 May 21-22, 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,

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   Brint Ryan, Chairman
Board of Regents   Board of Regents

RESOLUTION AMENDING
AUTHORIZED REPRESENTATIVES

TexPool
An Investment Service for Public Funds

WHEREAS, <u>UNIVERSITY OF NORTH TEXAS DALLAS 79327</u>

<center>(Participant Name & Location Number)</center>

("Participant") is a local government of the State of Texas and is empowered to delegate to a public funds investment pool 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 Pool ("TexPool/ Texpool *Prime*"), a public funds investment pool, were created on behalf of entities whose investment objective 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 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.

B. That an Authorized Representative of the Participant may be deleted by a written instrument signed by two remaining Authorized Representatives provided that the deleted Authorized Representative (1) is assigned job duties that no longer require access to the Participant's TexPool / TexPool *Prime* account or (2) is no longer employed by the Participant; and

C. That the Participant may by Amending Resolution signed by the Participant add an Authorized Representative provided the additional Authorized Representative is an officer, employee, or agent of the Participant;
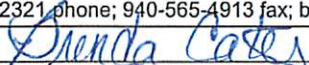
List the Authorized Representatives of the Participant. Any new individuals will be issued personal identification numbers to transact business with TexPool Participant Services.

1. Name: James Mauldin   Title: Assoc. Vice Chancellor for Treasury
   Phone/Fax/Email: 214-243-1768 phone; james.mauldin@untsystem.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: *Charla Friday*

ORIGINAL SIGNATURE AND DOCUMENT REQUIRED   TEX – REP

<center>TexPool Participant Services • Federated Investors Inc
1001 Texas Ave., Suite 1400 • Houston, TX 77002 • www.texpool.com • 1-866-839-7665</center>

06/13

3. Name: Brenda Cates   Title: Budget Director

Phone/Fax/Email: 940-565-2321 phone; 940-565-4913 fax; brenda.cates@unt.edu

Signature: *Brenda Cates*

4. Name: Kassie Grubbs   Title: Accountant III

Phone/Fax/Email: 940-369-8045 phone; 940-565-4913 fax; kassie.grubbs@unt.edu

Signature: *Kassie Grubbs*

List the name of the Authorized Representative listed above that will have primary responsibility for performing transactions and receiving confirmations and monthly statements under the Participation Agreement.

Name   James Mauldin

In addition and at the option of the Participant, one additional Authorized Representative can be designated to perform only inquiry of selected information. This limited representative cannot perform transactions. If the Participant desires to designate a representative with inquiry rights only, complete the following information.

5. Name: Janet Waldron   Title: Vice Chancellor for Finance

Phone/Fax/Email: 940-752-5547 phone; janet.waldron@untsystem.edu

     D. That this Resolution and its authorization shall continue in full force and effect until amended or revoked by the Participant, and until TexPool Participant Services 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 _____, 20 ___.

<mark>Document is to be signed by your Board President, Mayor or County Judge and attested by your Board Secretary, City Secretary or County Clerk.</mark>

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, UNT System Board of Regents
            Title

This document supersedes all prior Authorized Representative designations.

ORIGINAL SIGNATURE AND DOCUMENT REQUIRED   TEX – REP

TexPool Participant Services • Federated Investors Inc
1001 Texas Ave., Suite 1400 • Houston, TX 77002 • www.texpool.com • 1-866-839-7665

06/13

RESOLUTION AMENDING
AUTHORIZED REPRESENTATIVES

WHEREAS, <u>UNIVERSITY OF NORTH TEXAS 77383</u>

<center>(Participant Name & Location Number)</center>

("Participant") is a local government of the State of Texas and is empowered to delegate to a public funds investment pool 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 Pool ("TexPool/ Texpool *Prime*"), a public funds investment pool, were created on behalf of entities whose investment objective 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 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.

B. That an Authorized Representative of the Participant may be deleted by a written instrument signed by two remaining Authorized Representatives provided that the deleted Authorized Representative (1) is assigned job duties that no longer require access to the Participant's TexPool / TexPool *Prime* account or (2) is no longer employed by the Participant; and

C. That the Participant may by Amending Resolution signed by the Participant add an Authorized Representative provided the additional Authorized Representative is an officer, employee, or agent of the Participant;
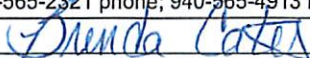
List the Authorized Representatives of the Participant. Any new individuals will be issued personal identification numbers to transact business with TexPool Participant Services.
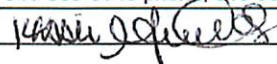
1. Name: James Mauldin   Title: Assoc. Vice Chancellor for Treasury
Phone/Fax/Email: 214-243-1768 phone; james.mauldin@untsystem.edu
Signature:

2. Name: Charla Friday   Title: Executive Administrative Assistant
Phone/Fax/Email: 940-565-2055 phone; 940-565-4779 fax; charla.friday@unt.edu
Signature: *Charla Friday*

ORIGINAL SIGNATURE AND DOCUMENT REQUIRED   TEX – REP

<center>TexPool Participant Services • Federated Investors Inc
1001 Texas Ave., Suite 1400 • Houston, TX 77002 • www.texpool.com • 1-866-839-7665</center>

<div align="right">0 6 /13</div>

3. Name: Brenda Cates   Title: Budget Director

Phone/Fax/Email: 940-565-2321 phone; 940-565-4913 fax; brenda.cates@unt.edu

    Signature: *Brenda Cates*

4. Name: Kassie Grubbs   Title: Accountant III

Phone/Fax/Email: 940-369-8045 phone; 940-565-4913 fax; kassie.grubbs@unt.edu

    Signature: *Kassie Grubbs*

List the name of the Authorized Representative listed above that will have primary responsibility for performing transactions and receiving confirmations and monthly statements under the Participation Agreement.

Name   James Mauldin

In addition and at the option of the Participant, one additional Authorized Representative can be designated to perform only inquiry of selected information. This limited representative cannot perform transactions. If the Participant desires to designate a representative with inquiry rights only, complete the following information.

5. Name: Janet Waldron   Title: Vice Chancellor for Finance

Phone/Fax/Email: 214-752-5547 phone; janet.waldron@untsystem.edu

        D. That this Resolution and its authorization shall continue in full force and effect until amended or revoked by the Participant, and until TexPool Participant Services 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 _____, 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

This document supersedes all prior Authorized Representative designations.

ORIGINAL SIGNATURE AND DOCUMENT REQUIRED   TEX – REP

TexPool Participant Services • Federated Investors Inc
1001 Texas Ave., Suite 1400 • Houston, TX 77002 • www.texpool.com • 1-866-839-7665

                                                                        06/13

Board Briefing

Committee: Consent

Date Filed: May 4, 2015

Title: Authorization for the University of North Texas at Dallas to Apply to the Texas Higher Education Coordinating Board for a New Program Name and CIP Designator for its Existing M.S. Counseling Degree

Background:

UNTD has an existing master's degree in Counseling with an emphasis in Clinical Mental Health Counseling that is listed by the Texas Higher Education Coordinating Board (THECB) as M.S. Counseling. This degree is listed by the Southern Association of Colleges and Schools Commission on Colleges (SACSCOC), however, as M.S. Counseling-Clinical Mental Health Counseling.

To bring consistency to the title of the degree and its CIP designator, UNTD seeks authorization to request from the THECB a new degree title and CIP designator of M.S. Counseling-Clinical Mental Health Counseling.

Financial Analysis/History:

This change in degree title has no financial impact.

Dan Edelman
Digitally signed by Dan Edelman
DN: cn=Dan Edelman, o=UNT Dallas, ou,
email=Daniel.Edelman@untdallas.edu, c=US
Date: 2015.05.06 14:03:55 -05'00'

_____
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: 2015.05.06 17:31:57 -05'00'

_____
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=University of North Texas
System, ou=Office of General Counsel,
email=nancy.footer@untsystem.edu, c=US
Date: 2015.05.11 16:39:18 -05'00'

_____
Vice Chancellor/General Counsel

Schedule:

Upon approval by the Board of Regents and the Texas Higher Education Coordinating Board, the name and CIP designator change for the M.S. Counseling degree would take effect immediately.

Recommendation:

The President recommends that the Board of Regents approve the authorization of an application to the Texas Higher Education Coordinating Board for a new degree title and CIP designator for the M.S. Counseling degree.

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: 2015.05.07 14:17:50 -05'00'

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: 2015.05.05 17:13:45 -05'00'

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: 2015.05.12 11:10:23 -05'00'

Chancellor

Board Order

Title: Authorization for the University of North Texas at Dallas to Apply to the Texas Higher Education Coordinating Board for a New Program Name and CIP Designator for Its Existing M.S. Counseling Degree

At an official meeting of the Board of Regents of the University of North Texas System properly posted and held on May 21-22, 2015, pursuant to a motion made by Regent _____ and seconded by Regent _____, the Board approved the motion presented below:

Whereas, the University of North Texas at Dallas wishes to re-name its existing M.S. degree in Counseling with a Clinical Mental Health emphasis to M.S. Counseling-Clinical Mental Health Counseling in order to align the name of the degree as listed by the Texas Higher Education Coordinating Board with the name of the degree as listed by the Southern Association of Colleges and Schools Commission on Colleges

Whereas, this change in name will be accompanied by a change in the CIP designator,

Now, Therefore, The Board of Regents authorizes and approves the following:

1. The University of North Texas at Dallas may make application to the Texas Higher Education Coordinating Board to establish an M.S. Counseling-Clinical Mental Health Counseling degree for the purpose of renaming the existing M.S. Counseling degree program with a new CIP designator.

VOTE: _____ ayes _____ nays _____ abstentions

BOARD ACTION:

Attested By: Approved By:

_____   _____
Rosemary R. Haggett, Secretary   Brint Ryan, Chairman
Board of Regents   Board of Regents

![UNT System logo] **UNT|SYSTEM**

Board Briefing

Committee: Consent

Date Filed: April 6, 2015

Title: Approval of Extension of Employment Agreement for the Executive Vice President for Academic Affairs/Provost

Background:

Dr. Thomas Yorio has held the position of Executive Vice President for Academic Affairs and Provost (Provost) since 2008 and serves as the chief academic officer for the UNT Health Science Center (UNTHSC). His role guides the overall direction of the university's academic programs across its five schools. Dr. Yorio is responsible for monitoring and anticipating future developments in higher education and research to determine the impact on the university, identifying threats and opportunities, and evaluating the needs inherent in meeting those challenges creatively and effectively. As Provost, he is also responsible for ensuring academic quality of all programs, departments, and services within the academic affairs unit through the appropriation and allocation of necessary resources as well as supporting ongoing development for more than 450 faculty members.

This position is held by one individual who reports directly to the President of UNTHSC.

Regents Rule 03.900, Delegation of Authority for Contracts and Agreements, states that Board approval is required for contracts that have a certain cost or monetary value to the System or an institution. The UNTHSC proposes to enter into a thirty-six (36) month extension of the employment agreement with the Provost as well as negotiate a salary increase, which has a base salary that over the term will exceed the limit, which requires Board approval.

Financial Analysis/History:

The total compensation for the employment agreement for the Provost that begins on September 1, 2015 and terminates on August 31, 2018, will exceed the dollar amount that requires Board approval under Regents Rule 03.900.

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: 2015.05.04 17:19:47 -05'00'

_____
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: 2015.05.06 17:40:05 -05'00'

_____
Vice Chancellor for Finance

Legal Review:

This item has been reviewed by General Counsel.

Nancy S. Footer

Vice Chancellor/General Counsel

Schedule:

The extension of the employment agreement of the Provost with a salary increase, if approved, will become effective September 1, 2015.

Recommendation:

The President recommends that the Board of Regents authorize the President of UNTHSC to negotiate compensation and execute an agreement to extend the employment agreement for the Provost.

Recommended By:

Dr. Michael R. Williams

President

Michael R. Williams

President

Lee Jackson

Chancellor

Board Order

Title: Approval of Extension of Employment Agreement for the Executive Vice President for Academic Affairs/Provost

At an official meeting of the Board of Regents of the University of North Texas System properly posted and held on May 21-22, 2015, pursuant to a motion made by Regent _____ and seconded by Regent _____, the Board approved the motion presented below:

Whereas, Regents Rule 03.900, Delegation of Authority for Contracts and Agreements, states that Board approval is required for contracts that have a certain cost or monetary value to the system or an institution, and

Whereas, the UNTHSC proposes to enter into an extension of an employment agreement with an academic administrator that has a base salary which during the thirty-six (36) month term will exceed the dollar amount that requires Board approval under Regents Rule 03.900,

Now, Therefore, The Board of Regents authorizes and approves the following:

1. The President recommends that the Board of Regents authorize the President of UNTHSC to negotiate compensation and execute an agreement to extend the employment agreement for the Provost.

VOTE: _____ ayes _____ nays _____ abstentions

BOARD ACTION:

Attested By: Approved By:

_____   _____
Rosemary R. Haggett, Secretary   Brint Ryan, Chairman
Board of Regents   Board of Regents

Board Briefing

Committee: Consent

Date Filed: April 10, 2015

Title: Authorization for UNTHSC President or his designee to execute Addendum 2 to Amendment 2 of vendor contract with Loopback Analytics, LLC as a part of the Centers for Medicare and Medicaid Services grant contract 1C1CMS331037-01-00

Background:

On June 29, 2012, the University of North Texas Health Science Center was awarded a 3-year Health Care Innovations Award from the Centers for Medicare and Medicaid Services (CMS) titled "Brookdale Senior Living Transitions of Care Program"; grant number 1C1CMS331037. Year 1 was funded at $2,483,460, but funding for years 2 and 3 were contingent upon approval from CMS.

As a part of this grant award, Loopback Analytics, LLC was awarded a vendor contract to coordinate the integration of clinical data between Brookdale Senior Living, CMS, and participating hospitals. The Board has previously approved the three-year contract to Loopback for $2,272,892.

Based on preliminary analysis of the data, there is additional work to be performed beyond what was expected in the third year of the Loopback contract. We are requesting to allocate an additional $140,000 to Loopback to cover the additional work. The additional deliverables include (1) integration of data between a third-party vendor and Brookdale Senior Living in order to maintain access to data for skilled nursing residents, (2) analytics works in support of a "75-day" plan to report on total hospitalizations and total costs for skilled nursing and assisted living residents, and (3) the development of a dataset to be provided to UNTHSC for further analyses.

The only Terms and Conditions changing are those identified in Addendum No. 2. All other Terms and Conditions remain the same as previously approved by the Board.

Financial Analysis/History:

We request to allocate an additional $140,000 to Loopback Analytics, LLC. The total amount of the Loopback contract will now total $2,412,892 over a 3-year period. The cost incurred as a result of the recommended contract with Loopback Analytics, LLC will be covered by the CMS grant 1C1CMS331037-01-00.

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: 2015.05.04 17:20:32 -05'00'

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: 2015.05.06 17:41:01 -05'00'

Vice Chancellor for Finance

Legal Review:

This item has been reviewed by General Counsel.

Nancy S. Footer

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Texas System, ou=Office of General Counsel,
email=nancy.footer@untsystem.edu, c=US
Date: 2015.05.11 16:47:06 -05'00'

—————————————————————
Vice Chancellor/General Counsel

Schedule:

July 1, 2012 – June 30, 2015

Recommendation:

Authorization for UNTHSC President or his designee to execute Addendum 2 to Amendment 2 of the contract for Loopback Analytics, LLC.

Recommended By:

Thomas Fairchild
—————————————————————
Vice President for Strategy &
Organizational Excellence

Michael R. Williams

Digitally signed by Michael R.
Williams
DN: cn=Michael R. Williams,
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Date: 2015.05.08 13:48:39 -05'00'

—————————————————————
President

Lee Jackson

Digitally signed by Lee Jackson
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North Texas System, ou=Chancellor,
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c=US
Date: 2015.05.12 13:59:05 -05'00'

—————————————————————
Chancellor

Board Order

Title: Authorization for UNTHSC President or his designee to execute Addendum 2 to Amendment 2 of vendor contract with Loopback Analytics, LLC as a part of the Centers for Medicare and Medicaid Services grant contract 1C1CMS331037-01-00.

At an official meeting of the Board of Regents of the University of North Texas System properly posted and held on May 21-22, 2015, pursuant to a motion made by Regent   and seconded by Regent   , the Board approved the motion presented below:

Whereas, UNT System Rules require Board of Regents approval on contracts with a cost or monetary value in excess of $1,000,000, and

Whereas, the 3-year contract for Loopback Analytics, LLC under the CMS grant 1C1CMS331037-01-00 was previously approved by the Board for an amount totaling $2,272,892, and

Whereas, $140,000 in additional work is required in the third year of the contract and is outlined in Addendum 2 to Amendment 2, increasing the total expenditures under the three-year contract to $2,412,892,

Now, Therefore, The Board of Regents authorizes and approves the following:

1. Authorization for UNTHSC President or his designee to execute Addendum 2 to Amendment 2 of the contract for Loopback Analytics, LLC.

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: May 1, 2015

Title: Agreement for Services with Tarrant County, Women's Health Program services to be provided by UNTHSC, PI Dr. Amy Raines-Milenkov

Background:

Tarrant County has requested the services of UNTHSC through its employee Dr. Amy Raines-Milenkov to fulfill the following objectives: (a) Develop and administer a survey that is IRB approved to the primary care providers in Tarrant County (b) analyze survey results, (c) based on the survey results, conduct two CE/CME events to promote reproductive life plan screening to primary care provider practices for a minimum of 80 providers and secure speakers for such events, (d) conduct 6 focus groups with Healthy Start participants regarding reproductive life planning, analyze the focus groups and provide a written report, and (e) provide continuing education credits in the following areas: Accreditation Council for Continuing Medical Education (ACCME), American Osteopathic Association (AOA), and California Board of Registered Nurses (which is recognized in Texas).

Financial Analysis/History:

This Agreement would begin on the date of final execution and expire August 31, 2015. Tarrant County will pay UNTHSC $22,700 in exchange for providing the above described services.

John A. Harman
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Date: 2015.05.06 15:09:08 -05'00'

Institution Chief Financial Officer

Janet Waldron
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Date: 2015.05.06 17:46:26 -05'00'

Vice Chancellor for Finance

Legal Review:

This item has been reviewed by General Counsel.

Nancy S. Footer
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Date: 2015.05.11 16:50:53 -05'00'

Vice Chancellor/General Counsel

Schedule:

This agreement would begin on the date of final execution and expire August 31, 2015.

Recommendation:

Authorization for UNTHSC to execute an Agreement to provide Women's Health Program services to Tarrant County through August 31, 2015

Recommended By:

<div align="right">

John Harman

Chief Financial Officer, UNTHSC

Michael R. Williams

Digitally signed by Michael R. Williams
DN: cn=Michael R. Williams, o=UNTHSC,
ou=President,
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c=US
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President

Lee Jackson

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North Texas System, ou=Chancellor,
email=lee.jackson@untsystem.edu,
c=US
Date: 2015.05.12 15:34:12 -05'00'

Chancellor

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Attachments Filed Electronically:

- Women's Health Program Agreement

Board Order

Title: Agreement for Services with Tarrant County, Women's Health Program services to be provided by UNTHSC, PI Dr. Amy Raines-Milenkov

At an official meeting of the Board of Regents of the University of North Texas System properly posted and held on May 21-22, 2015, pursuant to a motion made by Regent   and seconded by Regent   , the Board approved the motion presented below:

Whereas, Tarrant County wishes to engage the services of UNTHSC in order to further the goals of its Women's Health program, and

Whereas, UNTHSC wishes to execute an Agreement for Services with Tarrant County for good and valuable consideration, and

Now, Therefore, The Board of Regents authorizes and approves the following:

1. Execution of Agreement for UNTHSC to provide Women's Health Program services to Tarrant County through August 31, 2015.

VOTE: _____ ayes _____ nays _____ abstentions

BOARD ACTION:

Attested By: Approved By:

_____   _____
Rosemary R. Haggett, Secretary   Brint Ryan, Chairman
Board of Regents   Board of Regents

STATE OF TEXAS §

§ **CONTRACT FOR SERVICES**

COUNTY OF TARRANT §

BACKGROUND

This Contract for Services is between Tarrant County, Texas ("COUNTY") and University of North Texas Health Science Center's Office of Professional and Continuing Education ("PROVIDER") for the provision of assessing the attitudes and practices regarding the incorporation of reproductive life plan screening in primary care practices. Conduct trainings to implement reproductive life plan screening in daily patient interaction. The Commissioners Court finds that this contract serves a public purpose in improving the ability of the staff to provide improved care to the citizens of Tarrant County, Texas.

CONTRACT FOR SERVICES

1. SCOPE OF SERVICES

Provider will perform the following:

1. Develop and administer a survey that is institutional review board approved to the primary care providers in Tarrant County.
2. Analyze survey results.
3. Based on the survey results, conduct two CE/CME events to promote reproductive life plan screening to primary care provider practices for a minimum of 80 providers.
4. Secure speaker(s) for the events.
5. Conduct 6 focus groups with Healthy Start participants regarding reproductive life planning, analyze the focus groups and provide a written report.
6. Provider will provide continuing education credits in the following areas, Accreditation Council for Continuing Medical Education (ACCME), American Osteopathic Association (AOA), and California Board of Registered Nurses (which is recognized in Texas).
7. Said CEUs are for MD's, DO's, and nurses in accordance with the standards and guidelines specified by the following accrediting agencies: ACCME, AOA, CBRN;

2. TERM AND TERMINATION

This contract begins on the date of its acceptance by COUNTY and will conclude on August 31, 2015.

2.1 **Termination without Cause** – Either party upon 30 days written notice may terminate this agreement without cause.

2.2 **Annual Fiscal Condition Precedent** – The parties acknowledge and agree that the Tarrant County is a governmental entity subject to an annual

budgetary process and restrictions on spending in conformity with that process and its approved budget. The parties further agree that, notwithstanding any other language or provision herein to the contrary, if for any reason funds are not budgeted expressly for this agreement for the County's fiscal years subsequent to that in which funds for this Agreement are first allocated, the County may immediately and without penalty terminate this Agreement; provided, however, that in no event shall such a termination be effective earlier than the expiration of the last date for which funds have already been so allocated under an existing, finally approved budget.

3.   COST

The COUNTY agrees to pay PROVIDER for services outlined in this contract with a not-to-exceed amount of $22,700.00.

3.1   COUNTY agrees to pay PROVIDER eleven thousand, three hundred fifty dollars, ($11,350) upon contract approval;

3.2   PROVIDER will send an invoice upon receipt of the signed contract to Tarrant County Public Health, Administration Office, 1101 S. Main, Suite 2400, Fort Worth, Texas 76104;

3.3   COUNTY agrees to pay PROVIDER eleven thousand, three hundred fifty dollars, ($11,350) upon completion of services.

3.4   PROVIDER will send an invoice upon completion of services outlined in this agreement listed under Scope of Services, due and payable by COUNTY within 30 days.

4.   FINANCIAL RESPONSIBILITY

PROVIDER is responsible for its incurred expenses in performing this contract. To the extent permitted by the Constitution and the laws of the State of Texas, PROVIDER indemnifies and holds harmless the COUNTY against any and all claims, lawsuits, settlements, judgments, costs, penalties and expenses, including attorney's fees, with respect to PROVIDER'S performance of this contract.

5.   AGENCY-INDEPENDENT CONTRACTOR

PROVIDER is an independent contractor. COUNTY will not direct the PROVIDER in the details of performing its duties. PROVIDER and its employees are not agents of the COUNTY. COUNTY and its employees are not agents of PROVIDER. This contract does not entitle PROVIDER to any benefit, privilege or other amenities of employment with the COUNTY. This contract does not entitle COUNTY to any benefit, privilege or other amenities of employment with the PROVIDER.

6.   ASSIGNMENT

Neither party may assign this contract without prior written consent of the other party.

7.   THIRD PARTY BENEFICIARY EXCLUDED

This contract does not protect any specific third party. The intent of this contract excludes the idea of a suit by a third party beneficiary. The parties to this contract do not consent to the waiver of sovereign immunity under Texas law to the extent either party may have that immunity under Texas law.

8.   MISCELLANEOUS

This contract supersedes all prior representations. The parties may amend this contract by subsequent written amendments. The parties will not amend this contract orally. The law of the State of Texas governs this contract. Venue for any action regarding this contract must be in the district courts of Tarrant County, Texas.

9.   PARTIES ADDRESSES

COUNTY   PROVIDER
TARRANT COUNTY PUBLIC HEALTH   UNTHSC of North Texas Health Center
1101 S. Main, Ste. 2400   3500 Camp Bowie Blvd.
Fort Worth, Texas 76104   Fort Worth, Texas 76107

Approved on this the_____day of _____, 2015, by Commissioners

Court Order No._____.

TARRANT COUNTY   PROVIDER
STATE OF TEXAS

_____   _____
County Judge   LeAnn Forsberg
                                                         Assistant Vice President,
                                                         Research Administration

COUNTY OF TARRANT
STATE OF TEXAS

APPROVED AS TO FORM:

_____
Criminal District Attorney's Office*

*By law, the District Attorney's Office may only approve contracts for its clients. We reviewed this document from our client's legal perspective. Other parties may not rely on this approval. Instead those parties should seek contract review from independent counsel.

CERTIFICATION OF FUNDS AVAILABLE FOR THE AMOUNT OF: $_____

_____
Auditor's Office

Debarment/suspension certification indicating that you are in compliance with the below Federal Executive Order.

Debarment:

Federal Executive Order (E.O.) 12549 "Debarment and Suspension" requires that all contractors receiving individual awards, using federal funds, and all sub-recipients certify that the organization and its principals are not debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded by any Federal department or agency from doing business with the Federal Government.

    Your signature certifies that neither you nor your principal is presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in this transaction by any federal department or agency.

_____ (Name)

University of North Texas Health Science Center at Fort Worth   (Company)

3500 Camp Bowie Boulevard *(Address)*

Fort Worth, Texas 76107   (Address)

PHONE: _____   FAX: _____

EMAIL: _____

_____Signature _____Date

5

UNT | SYSTEM

Board Briefing

Committee: Consent

Date Filed: April 10, 2015

Title: Authorization for UNTHSC to Execute a Sub-award with Tarrant County Public Health on Centers for Disease Control grant 200-2011-41271

Background:

UNTHSC received a grant from the Centers for Disease Control (CDC) for approximately $4.2 million in 2011. The principal investigator (PI) on this grant is Dr. Thaddeus Miller. Tarrant County Public Health (TCPH) plays an integral part in performance of the research for this grant as a sub-awardee. In accordance with CDC's policies the grant is re-issued each year, and as such a new sub-award must be executed with TCPH each year. The new sub-award will continue the research with TCPH for the grant period 9/29/2015 to 9/28/2016 under the CDC grant.

Financial Analysis/History:

This sub-award provides $163,664 to TCPH for facilitating UNTHSC's successful performance of task order #1 of the CDC grant, TCPH will act as UNTHSC's enrollment and primary work site and will implement and perform activities as required within its TB, Refugee, and other appropriate clinics. The prime award was granted to UNTHSC by the CDC in 2011, and is re-issued annually. This work is a continuation of the work performed by TCPH for the grant period of 9/29/2014 to 9/29/2015 as a sub-awardee under the CDC grant.

John A. Harman

Institution Chief Financial Officer

Janet Waldron

Vice Chancellor for Finance

Legal Review:

This item has been reviewed by General Counsel.

Nancy S. Footer

Vice Chancellor/General Counsel

Schedule:

Grant period is 9/29/15 to 9/28/16, the contract is expected to be renewed annually under a new sub-award for the remainder of the CDC grant term, which expires 9/28/2021.

Recommendation:

Authorize UNTHSC President or his designee to negotiate, approve, and sign the sub-award to Tarrant County Public Health for the term of September 29, 2015 through September 28, 2016.

Recommended By:

John Harman

Institution Chief Financial Officer

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: 2015.05.08 13:49:07 -05'00'

President

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: 2015.05.12 14:04:09 -05'00'

Chancellor

Board Order

Title: Authorization for UNTHSC to Execute a Sub-award with Tarrant County Public Health on Centers for Disease Control grant 200-2011-41271

At an official meeting of the Board of Regents of the University of North Texas System properly posted and held on May 21-22, 2015, pursuant to a motion made by Regent _____ and seconded by Regent _____, the Board approved the motion presented below:

Whereas, Tarrant County Public Health acts as UNTHSC's TBESC enrollment and primary work site for CDC's task order # 1 for the grant entitled "Prospective Comparison of the Tuberculin Skin Test (TST) vs. Interferon Gamma Release Assays (IGRAs) in Diagnosing Latent Tuberculosis Infection (LTBI) and in Predicting Progression from LTBI to Active Disease."; and implements and performs activities as required within its TB, Refugee, and other appropriate clinics, and

Whereas, the current sub-award to Tarrant County Public Health expires on September 28, 2015, and

Whereas, the parties wish to execute the sub-award to renew the term and add funds for the period of September 29, 2015 through September 28, 2016 in accordance with the CDC grant issued for the new term,

Now, Therefore, The Board of Regents authorizes and approves the following:

1. UNTHSC President or his designee to approve, and sign the sub-award to Tarrant County Public Health for the term of September 29, 2015 through September 28, 2016.

VOTE: _____ ayes _____ nays _____ abstentions

BOARD ACTION:

Attested By: Approved By:

Rosemary R. Haggett, Secretary   Brint Ryan, Chairman
Board of Regents   Board of Regents

UNT SYSTEM

Board Briefing

Committee: Full Board

Date Filed: April 29, 2015

Title: Adoption of Revisions to Regents Rule 03.200, *Officers of the Board and Board Secretary*

Background:

In November 2007, the Board adopted the University of North Texas System Rules of the Board of Regents. In Regents Rule 03.202, *Election, Term of Office, and Qualifications*, it is stated that a member shall not serve two consecutive terms as Chairman or Vice Chairman, unless the member was elected to serve the remaining portion of an unexpired term as Chairman or Vice Chairman.

The proposed revision allows for the Chairman or Vice Chairman to serve not more than three consecutive terms and removes the allowance for additional service within the roles if the individual is serving the remaining portion of an unexpired term.

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.   As required by Regents Rule 02.105, this proposed amendment to Rule 03.202 was filed with the Secretary in writing no less than 30 days before the meeting at which the amendment is to be considered, and the Secretary immediately mailed a copy of the proposed amendment to each member of the Board.

Financial Analysis/History:

There are no fiscal implications related to the adoption of new Regents Rules.

Janet Waldron

Vice Chancellor for Finance

Legal Review:

This item has been reviewed by General Counsel.

Nancy S. Footer

Vice Chancellor/General Counsel

Schedule:

Effectively immediately upon Board approval.

Recommendation:

It is recommended that the Board adopt the revisions to Regents Rule 03.200, as set forth in the attachment.

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: 2015.05.12 15:33:34 -05'00'

Chancellor

Attachments Filed Electronically:

- **Proposed revisions to Regents Rule 03.200**

Board Order

Title: Adoption of Revisions to Regents Rule 03.200, *Officers of the Board and Board Secretary*

At an official meeting of the Board of Regents of the University of North Texas System properly posted and held on May 21-22, 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 extend the number of allowable consecutive terms for both Chairman and Vice Chairman roles, and

Whereas, revised Regents Rules are necessary to extend the number of allowable consecutive terms for both Chairman and Vice Chairman roles,

Whereas, the proposed revision was sent to the Board as least 30 days prior to the meeting at which the amendment is proposed,

Now, Therefore, The Board of Regents authorizes and approves the following:

1. Adoption of Revisions to Regents Rule 03.200, *Officers of the Board and Board Secretary*, as set forth in the attachments to this briefing and order.

VOTE: _____ ayes _____ nays _____ abstentions

BOARD ACTION:

Attested By: Approved By:

_____   _____

Rosemary R. Haggett, Secretary   **Brint Ryan, Chairman**
Board of Regents   **Board of Regents**

03.200   Officers of the Board and Board Secretary

        03.201   <u>Officers</u>. The officers of the Board shall be a Chairman and a Vice Chairman.

        03.202   <u>Election, Term of Office, and Qualifications</u>. The officers of the Board shall be elected from among its members. Elections will take place at the August meeting held in odd numbered years. A member shall not serve ~~two~~ <u>more than three</u> consecutive terms as Chairman or Vice Chairman~~,~~. ~~unless the member was elected to serve the remaining portion of an unexpired term as Chairman or Vice Chairman.~~ A vacancy in any office may be filled by the Board at its next meeting, and the person elected shall serve the remaining portion of the unexpired term.

        03.203   <u>Additional Officers</u>. The Board may designate such other officers as it may deem necessary. These officers shall have such authority and perform such duties as may from time to time be delegated to them by the Board.

        03.204   <u>Removal</u>. Any officer of the Board may be removed at any time, either with or without cause, by resolution adopted at any meeting of the Board by a majority of all the members. The meeting notice must specify that such removal action will be considered.

        03.205   <u>Chairman</u>. The Chairman, when present, shall preside at all meetings of the Board and, in general, shall perform such duties as usually pertain to this office and such other duties from time to time as may be assigned by the Board. Unless specifically prohibited by the Board, the Chairman may assign any of the duties of the position to another member of the Board.

                          The Chairman shall appoint the members of all committees, unless otherwise ordered by the Board.

        03.206   <u>Vice Chairman</u>. At the request of or in the absence or disability of the Chairman, the Vice Chairman shall perform all the duties of the Chairman and shall have the powers and

authority of and be subject to all the restrictions upon the Chairman. In case of the death or resignation of the Chairman, the Vice Chairman shall serve as Chairman until the Board holds an election to fill the remaining portion of the unexpired term.

The Vice Chairman shall perform such other duties as from time to time may be assigned by the Board or the Chairman. Unless specifically prohibited by the Board, the Vice Chairman may assign any of the duties of the position to another member of the Board.

03.207   <u>Secretary</u>. The Secretary manages the Office of the Board of Regents and is the principal staff officer to each member of the Board in the discharge of the Board member's responsibilities.

     1.   <u>Appointment</u>. The Board shall appoint a Secretary who is not a member of the Board and who shall serve without fixed term at the pleasure of the Board. The Secretary reports to the Board and is supervised by the Chancellor, who shall annually evaluate the Secretary's performance and present the evaluation to the Board for consideration and appropriate action. The Board, upon recommendation by the Chancellor, shall set the Secretary's compensation and provide for such staff support for the Office of the Board of Regents as it deems appropriate. Upon the Secretary's death, resignation, permanent disability, removal or disqualification, the Board shall appoint a successor as soon as practicable.

     2.   <u>Duties and Responsibilities</u>. The Secretary shall:

     a. make preparations and arrangements for all Board and Committee meetings including posting notices required by law;

     b. with the cooperation of the principal officers of the System and Institutions, prepare and distribute the agenda and related materials for all meetings of the Board and its Committees a minimum of seven days in advance of meetings;

     c. be the custodian of the official documents, correspondence, and proceedings of the Board and its Committees;

d. be the custodian of the Board's seal and authenticate the acts of the Board by attesting to and affixing an imprint of the seal to official records of the Board when it is proper to do so;

e. attend and keep accurate minutes of all meetings of the Board and its Committees;

f. prepare and distribute reports and communications for and on behalf of the Board; and

g. perform such functions and have such other duties and responsibilities as the Board may assign and as are customary to assist the Board in the discharge of its official duties.

Adopted: November 15, 2007
Effective: November 15, 2007
Revised: May 15, 2009