



**OFFICE OF AUDITOR OF STATE**  
**STATE OF IOWA**

State Capitol Building  
Des Moines, Iowa 50319-0004

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Mary Mosiman, CPA  
Auditor of State

**NEWS RELEASE**

FOR RELEASE July 18, 2014

Contact: Andy Nielsen  
515/281-5835

Auditor of State Mary Mosiman today released a report on the University of Northern Iowa for the year ended June 30, 2013. The University of Northern Iowa previously released its annual financial report for the year ended June 30, 2013.

The University of Northern Iowa is governed by the Board of Regents. For the fiscal year ended June 30, 2013, the full-time equivalent student enrollment was 10,425 with an average cost per student of \$13,203 compared to 11,379 students and an average cost per student of \$11,666 for the fiscal year ended June 30, 2012.

A copy of the report is available for review at the University of Northern Iowa, in the Office of Auditor of State and on the Auditor of State's website at <http://auditor.iowa.gov/reports/1461-8030-BR00.pdf>.

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**REPORT OF RECOMMENDATIONS TO THE  
UNIVERSITY OF NORTHERN IOWA**

**JUNE 30, 2013**

Office of  
**AUDITOR  
OF STATE**  
State Capitol Building • Des Moines, Iowa



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**Auditor of State**





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July 15, 2014

To the Members of the Board of Regents, State of Iowa:

The University of Northern Iowa (University) is a part of the State of Iowa and, as such, has been included in our audits of the State's Comprehensive Annual Financial Report (CAFR) and the State's Single Audit Report for the year ended June 30, 2013. We have also audited the financial statements of the University as of and for the year ended June 30, 2013 and have issued our report thereon dated December 3, 2013.

In addition to these reports, we also prepare a separate report of recommendations pertaining to each University's internal control, compliance with statutory requirements and other matters when our audits disclose findings we believe should be brought to your attention. This report is to inform you our audits of the University of Northern Iowa did not disclose any findings we believe were necessary to report for the year ended June 30, 2013.

We have included certain unaudited financial and other information on page 7 to report an average cost per student for the University for the five years ended June 30, 2013 as required by Chapter 11.28 of the Code of Iowa.

This report, a public record by law, is intended solely for the information and use of the officials and employees of the University of Northern Iowa, citizens of the State of Iowa and other parties to whom the University of Northern Iowa may report. This report is not intended to be and should not be used by anyone other than these specified parties.

We would like to acknowledge the many courtesies and assistance extended to us by personnel of the University during the course of our audits. Should you have any questions concerning any of the above matters, we shall be pleased to discuss them with you at your convenience. Individuals who participated in our audits of the University are listed on page 6 and they are available to discuss these matters with you.

*Mary Mosiman*  
MARY MOSIMAN, CPA  
Auditor of State

*Warren G. Jenkins*  
WARREN G. JENKINS, CPA  
Chief Deputy Auditor of State

cc: Honorable Terry E. Branstad, Governor  
David Roederer, Director, Department of Management  
Glen P. Dickinson, Director, Legislative Services Agency

**University of Northern Iowa**

Report of Recommendations to the University of Northern Iowa

June 30, 2013

**Findings Reported in the State's Single Audit Report:**

No matters were noted.

**Findings Reported in the University's Report on Internal Control:**

No matters were noted.

**Other Findings Related to Internal Control:**

No matters were noted.

**Findings Related to Statutory Requirements and Other Matters:**

No matters were noted.

Report of Recommendations to the University of Northern Iowa

June 30, 2013

**Staff:**

Questions or requests for further assistance should be directed to:

Brian Brustkern, CPA, Manager  
Darryl J. Brumm, CPA, Senior Auditor II  
Andrew E. Nielsen, CPA, Deputy Auditor of State

Other individuals who participated on this audit include:

Kelly L. Hilton, Senior Auditor  
Jessica L. Barloon, CPA, Staff Auditor  
Kirstie R. Hill, Staff Auditor  
Daniel J. Mikels, Staff Auditor  
Joshua W. Ostrander, Staff Auditor  
Laura Wernimont, Staff Auditor  
Amanda L. Burt, Assistant Auditor  
Luke H. Holman, Assistant Auditor  
Melissa E. Janssen, Assistant Auditor  
Jeremy L. Krajicek, Assistant Auditor  
Tyler L. Bishop, Audit Intern  
Melissa A. Hastert, Audit Intern  
Tyler G. Huedepohl, Audit Intern



University of Northern Iowa

Cost per Student  
(Unaudited)

Year ended June 30, 2013  
with comparative figures for prior years

Total General Educational Fund expenditures  
(expressed in thousands) \$ 157,323

Deduct:

Expenditures not related to teaching programs:  
(expressed in thousands)

Research separately budgeted	\$ 564	
Extension and public service	5,899	
Student aid	<u>13,222</u>	<u>19,685</u>

Net disbursements for teaching programs \$ 137,638

Full-time equivalent enrollment 2012-2013 10,425

Cost per student 2012-2013 \$ 13,203

Comparative enrollment statistics and cost per student for the year ended June 30, 2013 and the four previous years.

Year	Enrollment	Cost per Student
2012-2013	10,425	\$13,203
2011-2012	11,379	11,666
2010-2011	11,431	11,408
2009-2010	11,391	11,546
2008-2009	11,141	12,539