

Student Full Time Equivalent (FTE) Enrollment Report of

**UNIVERSITY OF NORTHERN
BRITISH COLUMBIA**

Year ended March 31, 2020



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INDEPENDENT PRACTITIONERS' REASONABLE ASSURANCE REPORT

To the Board of Governors of the University of Northern British Columbia and the Minister of the Ministry of Advanced Education, Skills and Training, Province of British Columbia

We have undertaken a reasonable assurance engagement of the accompanying Student Full-Time Equivalent (FTE) Enrollment Report ("subject matter information") of the University of Northern British Columbia ("the Entity") for the year ended March 31, 2020.

Management's Responsibility

Management is responsible for the preparation of the subject matter information in accordance with the requirements of the Ministry of Advanced Education, Skills and Training as set out in its Student FTE Enrolment Reporting Manual for Institutions in the BC Post-Secondary Central Data Warehouse effective April 1, 2005 and as last modified in April 2018 ("applicable criteria").

Management is responsible for such internal control as management determines necessary to enable the preparation of the subject matter information that is free from material misstatement, whether due to fraud or error.

Practitioners' Responsibilities

Our responsibility is to express a reasonable assurance opinion on the subject matter information based on the evidence we have obtained. We conducted our reasonable assurance engagement in accordance with Canadian Standards on Assurance Engagements (CSAE) 3000, *Attestation Engagements Other than Audits or Reviews of Historical Financial Information*. This standard requires that we plan and perform this engagement to obtain reasonable assurance about whether the subject matter information is free from material misstatement.

Reasonable assurance is a high level of assurance, but is not a guarantee that an engagement conducted in accordance with this standard will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of users of our report.



Page 2

The nature, timing and extent of procedures performed depends on our professional judgment, including an assessment of the risks of material misstatement, whether due to fraud or error, and involves obtaining evidence about the subject matter information.

We believe the evidence we obtained is sufficient and appropriate to provide a basis for our opinion.

Practitioners' Independence and Quality Control

We have complied with the relevant rules of professional conduct/code of ethics applicable to the practice of public accounting and related to assurance engagements, issued by various professional accounting bodies, which are founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behavior.

The Firm applies Canadian Standard on Quality Control 1, *Quality Control for Firms that Perform Audits and Reviews of Financial Statements, and Other Assurance Engagements* and, accordingly, maintains a comprehensive system of quality control, including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Specific Purpose of Subject Matter Information

The subject matter information has been prepared in accordance with the applicable criteria referred to above.

As a result, the subject matter information may not be suitable for another purpose.

Opinion

In our opinion, the subject matter information of the University of Northern British Columbia for the year ended March 31, 2020 is prepared, in all material respects, in accordance with the applicable criteria.

Restriction on Use and Distribution

Our report is intended solely for the Board of Governors of the University of Northern British Columbia and the Minister of the Ministry of Advanced Education, Skills and Training, and should not be used by, or distributed to, other parties.

A handwritten signature in black ink that reads 'KPMG LLP'. The signature is written in a cursive, slightly slanted style. Below the signature is a horizontal line that starts under the 'K' and ends under the 'P', with a small upward tick at the end.

Chartered Professional Accountants

Prince George, Canada

May 13, 2020

2019/20 Final FTE Report
University of Northern British Columbia

Ministry of Advanced Education, Skills and Training
Post-Secondary Finance

Institution Contact: Dr. Dan Ryan, Provost and VP Academ Phone Number: 250-960-5610

Email: dan.ryan@unbc.ca

Ministry Code	CIP Code	Program Name	FTE Target	Actual FTEs	Comments
Health Programs					
NURS	51.3801	Bachelor of Science in Nursing	278	243	
NURS	51.3805	Nurse Practitioner	35	24	
NURS	51.3801	Masters in Nursing	10	6	
NURS	51.3811	Rural Nursing with Remote Certification	24	19	
HLOT	51.3805	Masters of Nursing Nurse Practitioner	5	5	
HLOT	51.3805	Masters of Nursing Leadership Development	1	1	Should be CIP code 51.3801.
HLTH	51.xxxx	Other Graduate Level Health Sciences	21	37	

AVED FUNS Code Programming

			a		b		c=a+b	
Expansion			FTE Target	Existing Delivery	Targeted Expansion	Actual FTEs		
AVED	1408	Civil and Environmental Engineering (Degrees)	70	77.7	27	104		
Multiple			FTE Target			Actual FTEs		
AVED	Multiple	AVED Undergraduate Balance	2,647			1,828		includes 48.3 continuing studies for credit FTE
AVED	Multiple	AVED Graduate Balance	414			424		
AVED Sub-Total			3,505			2,692		

Supplementary FTE Information

Health Program FTEs				
Multiple	Health Programs Funded by AVED		481	all programs with CIP code 51.XXXX
Multiple	Health Programs Funded by Other Sources (please list programs)		4.70	International Tuition (51.3801-Bachelor of Science in Nursing, 51.3811-Rural Nursing with Remote Certif, 26.0102-Bachelor of Health Science)
International FTEs				
Reported in FTE Report (Domestic Tuition)				
Multiple	Undergraduate		11	charged domestic tuition rates
Multiple	Graduate		111	charged domestic tuition rates
Not Reported in FTE Report (International and Full-cost Tuition)				
Multiple	Undergraduate		227	charged international tuition rates
Multiple	Graduate			
Online Delivery FTEs				
Multiple	Domestic		153	
	International		8	

FTE Summary by Program Grouping			
	Target	Actual	Utilization
NURS	347	292	84.2%
HLTH	21	37	176.7%
HLOT	6	6	100.0%
AVED	3,131	2,357	75.3%
TOTAL	3,505	2,692	76.8%

Expansion Programs FTE Summary			
	Target	Actual	Utilization
TECH Expansion	70	27	38.1%

Total Health	374	335	89.6%
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UNGRD	3,019	2,194	72.7%
GRAD	486	498	102.4%
TOTAL	3,505	2,692	76.8%