

Student Full Time Equivalent (FTE) Enrollment Report of

**UNIVERSITY OF NORTHERN
BRITISH COLUMBIA**

Year ended March 31, 2021



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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, 2021.

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.



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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.

Opinion

In our opinion, the subject matter information of the University of Northern British Columbia for the year ended March 31, 2021 is prepared, in all material respects, in accordance with the applicable criteria.

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.

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' with a horizontal line underneath.

Chartered Professional Accountants

Prince George, Canada
May 14, 2021

**2020/21 Final FTE Report
University of Northern British Columbia**

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

Institution Contact: Dr. Mark Dale, Interim Provost & ' Phone Number: 250-960-5611

Email: mark.dale@unbc.ca

| Ministry Code | CIP Code | Program Name | FTE Target | Actual FTEs | Comments |
|------------------------|----------|---|------------|-------------|-----------------------------|
| Health Programs | | | | | |
| NURS | 51.3801 | Bachelor of Science in Nursing | 278 | 238 | |
| NURS | 51.3805 | Nurse Practitioner | 40 | 37 | |
| NURS | 51.3801 | Masters in Nursing | 10 | 9 | |
| NURS | 51.3811 | Rural Nursing with Remote Certification | 24 | 20 | |
| HLOT | 51.3805 | Masters of Nursing Leadership Development | 1 | 1 | Should be CIP code 51.3801. |
| HLTH | 51.0000 | Other Graduate Level Health Sciences | 21 | 39 | |

AVED FUNS Code Programming

Expansion

AVED 1408 Civil and Environmental Engineering (Degrees)

| FTE Target | a | | b | | c=a+b | |
|------------|-------------------|--------------------|-------------|--------------------|-------------|----------|
| | Existing Delivery | Targeted Expansion | Actual FTEs | Targeted Expansion | Actual FTEs | Comments |
| 140 | 45 | 48 | 93 | | | |

Multiple

AVED Multiple AVED Undergraduate Balance
 AVED Multiple AVED Graduate Balance

| FTE Target | Actual FTEs | Comments |
|------------|-------------|---|
| 2,647 | 1,742 | includes 48.3 continuing studies for credit FTE |
| 414 | 420 | |

AVED Sub-Total

| | |
|--------------|--------------|
| 3,575 | 2,599 |
|--------------|--------------|

Supplementary FTE Information

Health Program FTEs

Multiple Health Programs Funded by AVED

Multiple Health Programs Funded by Other Sources (please list programs)

| | |
|------|---|
| 509 | all programs with CIP code 51.XXXX (Graduate level, Bachelor, Diploma and Degree) and 26.0102 Bachelor of Health Science Biomedical Studies |
| 6.13 | International Tuition (51.2202 & 26.0102-Bachelor of Health Science) |

International FTEs

Reported in FTE Report (Domestic Tuition)

Multiple Undergraduate
 Multiple Graduate

Not Reported in FTE Report (International and Full-cost Tuition)

Multiple Undergraduate
 Multiple Graduate

| | |
|-----|-------------------------------------|
| - | charged domestic tuition rates |
| 128 | charged domestic tuition rates |
| 215 | charged international tuition rates |
| - | |

Online Delivery FTEs

Multiple Domestic
 International

| | |
|-------|--|
| 2,431 | Includes graduate and undergraduate levels |
| 213 | Includes graduate and undergraduate levels |

FTE Summary by Program Grouping

| | Target | Actual | Utilization |
|--------------|--------------|--------------|--------------|
| NURS | 352 | 303 | 86.2% |
| HLTH | 21 | 39 | 187.8% |
| HLOT | 1 | 1 | 100.0% |
| AVED | 3,201 | 2,255 | 70.4% |
| TOTAL | 3,575 | 2,599 | 72.7% |

Expansion Programs FTE Summary

| | Target | Actual | Utilization |
|----------------|--------|--------|-------------|
| TECH Expansion | 140 | 48 | 34.2% |

Total Health 374 344 91.9%

| | | | |
|--------------|--------------|--------------|--------------|
| UNGRD | 3,089 | 2,093 | 67.7% |
| GRAD | 486 | 506 | 104.2% |
| TOTAL | 3,575 | 2,599 | 72.7% |