



A Legislative Summary Document Regarding  
**University of North Texas**

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Key Findings from Previous Audits and Reviews

Prepared for the 78th Legislature  
by the State Auditor's Office

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*This is not an audit report and, with the exception of any audit report summaries, the material in this document has not been subjected to all of the tests and confirmations performed in an audit.*

# University of North Texas

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## Key Findings from Previous Audits and Reviews

January 1, 2001–December 31, 2002

### *A Financial Review of the University of North Texas*

(Report No. 02-028, March 2002)

The Legislature and other oversight bodies can rely on the University of North Texas's (University) financial information.

Key facts and findings include the following:

- The University is providing accurate and consistent financial information to the Legislature, the University's Board of Regents, and University management.
- The University is using state appropriations and local funds in accordance with applicable laws and regulations.
- It is difficult to determine the relationship between expenditures and outcomes. We are giving limited assurance on the alignment between expenditures and specific strategies because the University's expenditures and outcomes do not correlate with specific strategies. Instead, the University's expenditures and outcomes correlate with its state appropriations for Educational and General State Support.
- The University has identified four performance outcomes that could be improved:
  - ♦ Administrative cost as a percent of total expenditures
  - ♦ Percent of lower division courses taught by tenured faculty
  - ♦ Retention rate of first-time, full-time, degree-seeking freshmen students after one academic year
  - ♦ Percent of first-time, full-time, degree-seeking freshmen who earn a baccalaureate degree within six academic years