



MONTANA LEGISLATIVE AUDIT DIVISION

FINANCIAL-COMPLIANCE AUDIT

Office of the Commissioner of Higher Education

For the Two Fiscal Years Ended June 30, 2009

SEPTEMBER 2009

09-20

REPORT SUMMARY

The Office of the Commissioner of Higher Education (Office) works to strengthen the credibility of the Montana University System in order to provide a effective advocacy and provides balance between the needs and interests of the campuses and the needs and interests of the State and students. The 2007 Legislature appropriated \$191,612,835 General Fund monies to the Office for distribution to the units of the university system, the community colleges and the tribal colleges.

Context

The Office of the Commissioner of Higher Education is responsible for providing leadership, technical assistance and staff support to the Board of Regents and the units of the university system. Duties of the office include academic planning and curriculum reviews, budgetary planning and control, legal services and labor negotiation policies and procedures.

The Office conducts its operations in, but not limited to the following programs: Administration Program, Student Assistance Program, Guaranteed Student Loan Program, and Montana University System (MUS) Group Insurance Program. Other smaller programs include the Board of Regents Administration, Community College Assistance and Tribal College Assistance programs.

In 2009 the office transferred a total of \$184,741,096 to the University system, \$9,722,850 to the Community Colleges and \$943,548 to the Tribal colleges. These transfers include the General Fund appropriations and other sources.

In addition to this audit, a Financial Statement Audit over the Montana Guaranteed Student Loan Program, a program within the office, is conducted on an annual basis as required by state law.

Results

The prior audit report contained six recommendations which were fully implemented. The current report contains no recommendations.

Recommendation Concurrence	
Concur	0
Partially Concur	0
Do Not Concur	0
Source: Agency audit response included in final report.	

For a complete copy of the report or for further information, contact the Legislative Audit Division at 406-444-3122; e-mail to lad@mt.gov; or check the website at <http://leg.mt.gov/audit>. Report Fraud, Waste, and Abuse to the Legislative Auditor's FRAUD HOTLINE Call toll-free 1-800-222-4446, or e-mail lad@mt.gov.