



MONTANA LEGISLATIVE AUDIT DIVISION

FINANCIAL-COMPLIANCE AUDIT Office of the Commissioner of Higher Education

For the Two Fiscal Years Ended June 30, 2011

OCTOBER 2011

11-20

REPORT SUMMARY

The Office of the Commissioner of Higher Education transferred a total of \$189,501,181 to the Montana University System in fiscal year 2010 and \$183,296,861 in fiscal year 2011. The Montana University System is comprised of 14 campuses and enrolls more than 47,000 students.

Context

The Montana Constitution extends governance authority over the Montana University System (MUS) to the Montana Board of Regents (board) but leaves the power to appropriate state funds for the MUS to the legislature. The board consists of seven members appointed by the Governor, and confirmed by the Senate, to seven-year overlapping terms. The Governor, Superintendent of Public Instruction, and the Commissioner of Higher Education are ex-officio members of the board. The Constitution charges the board with hiring a Commissioner of Higher Education who serves as its executive staff. All state funds appropriated by the legislature to the board for the support of the MUS are channeled through the office.

The Office of Higher Education (Office) conducts its operations in, but is not limited to, the following programs: Administration Program, Student Assistance Program, Improving Teacher Quality Program, Educational Outreach & Diversity Program, Work Force Development Program, Guaranteed Student Loan Program, Appropriation Distribution, MUS Workers

Compensation Program, and the MUS Group Insurance Program. Other smaller programs include the Board of Regents Administration, Community College Assistance and Tribal College Assistance programs.

The Office transferred appropriations totaling \$189,501,181 to the MUS in fiscal year 2010 and \$183,296,861 in fiscal year 2011. The total includes \$18,000,000 from the 6-mill levy in fiscal year 2010 and \$17,000,000 in fiscal year 2011.

Results

There are no recommendations to the Office in this report.

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 (11-20) or for further information, contact the Legislative Audit Division at 406-444-3122; e-mail to lad@mt.gov; or check the web site at <http://leg.mt.gov/audit>

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