



University of North Alabama Florence, Alabama

October 1, 2022 through September 30, 2024

Filed: November 14, 2025

ALABAMA DEPARTMENT OF
EXAMINERS of Public Accounts

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Honorable Rachel Laurie Riddle
Chief Examiner of Public Accounts
Montgomery, Alabama 36130

Dear Madam:

An examination was conducted on the University of North Alabama, Florence, Alabama, for the period October 1, 2022 through September 30, 2024, by Examiners Tiffany Mason and Izayah Glenon. I, Tiffany Mason, served as Examiner-in-Charge on the engagement, and under the authority of the *Code of Alabama 1975*, Section 41-5A-19, I hereby swear to and submit this report to you on the results of the examination.

Respectfully submitted,

Tiffany L. Mason
Examiner of Public Accounts

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Department of **Examiners of Public Accounts**

EXAMINER'S SUMMARY

**University of North Alabama
October 1, 2022 through September 30, 2024**

PURPOSE AND SCOPE OF EXAMINATION

This report presents the results of an examination of the University of North Alabama (hereinafter referred to as the "University") and a review of the University's compliance with applicable laws and regulations of the State of Alabama in accordance with the requirements of the Department of Examiners of Public Accounts under the authority of the *Code of Alabama 1975*, Section 41-5A-12.

The firm of Mauldin & Jenkins, LLC conducted the financial audits of the University for the fiscal years ended September 30, 2023 and September 30, 2024.

The mission and purpose of the University are described in the accompanying Agency Overview.

RESULTS OF THE EXAMINATION

Finding

An instance of noncompliance with state laws and regulations and other matters was found during the examination as shown on the Schedule of State Compliance and Other Findings and it is summarized below:

- ◆ 2024-001: The University did not obtain residency certifications in accordance with *Code of Alabama 1975*, Section 16-64-3.

EXIT CONFERENCE

The following officials/employees were invited to discuss the results of this examination at an exit conference: Dr. Kenneth Kitts, President and Evan Thornton, Vice-President of Business and Financial Affairs/CFO. The following individuals attended the exit conference: Dr. Kenneth Kitts, President; Evan Thornton, Vice-President of Business and Financial Affairs/CFO; and Melissa Williams, Controller. The Department of Examiners of Public Accounts was represented by Tiffany Mason, Audit Manager and Izayah Glenon, Examiner. Annette G. Williams, Audit Manager, attended virtually.



Department of
Examiners of Public Accounts

AGENCY OVERVIEW

**University of North Alabama
October 1, 2022 through September 30, 2024**

The University of North Alabama (the “University”) is a comprehensive, regional state university, offering undergraduate, graduate, and doctoral degrees, and serving both residential and commuting students. The University offers studies in the following colleges: the College of Arts, Sciences, and Engineering; the Sanders College of Business and Technology; the College of Education and Human Sciences; and the Anderson College of Nursing and Health Professions.

More information on the University can be found at www.una.edu.

*Schedule of State Compliance
and Other Findings*

Schedule of State Compliance and Other Findings

October 1, 2022 through September 30, 2024

Ref. No.	Finding/Noncompliance
2024-001	<u>Finding:</u> The University of North Alabama (the “University”) did not obtain required residency certifications from students who received resident tuition rates. The <i>Code of Alabama 1975</i>, Chapter 64, provides guidance for nonresident tuition rates and the requirements for qualification as a resident student including a certification of residency. The <i>Code of Alabama 1975</i>, Section 16-64-3 states, “An individual claiming to be a resident for purposes of this chapter shall certify by a signed statement each of the following: (1) A specific address or location within the State of Alabama as his or her residence. (2) An intention to remain at this address indefinitely. (3) Possession of more substantial connections with the State of Alabama than with any other state...” It further states in Section 16-64-4 “(a) Each Alabama public institution of higher education shall charge each undergraduate student who is registered as a nonresident a minimum tuition of two times the resident tuition rate charged by that institution.” Testing revealed the University did not obtain a certification of residency for any of the students who received resident tuition rates. Failure to obtain a certification of residency from students who are charged resident tuition rates could result in the University undercharging tuition for a nonresident student since nonresident students should be charged twice the resident tuition rate. The University did not have a process in place to ensure residency certifications are obtained for students receiving resident tuition rates. As a result, the University was not in compliance with the <i>Code of Alabama 1975</i>, Section 16-64-3. <u>Recommendation:</u> The University should implement policies and procedures to ensure residency certifications are obtained for resident students in accordance with the <i>Code of Alabama 1975</i>, Section 16-64-3.

Additional Information

Board Members and Officials
October 1, 2022 through September 30, 2024

Board Members		Term Expires
Hon. Kay Ivey, Governor	Ex-Officio, President	
Hon. William A. Trapp	President Pro Tempore	2028
Hon. Nancy G. Sanford	Vice-President Pro Tempore	2026
Hon. Martin R. Abroms	Member	2026
Hon. Joel R. Anderson, II	Member	2030
Hon. J. Kyle Buchanan	Member (Effective May 2023)	2028
Hon. Marcus M. Maples	Member (until March 2023)	2023
Hon. Wendell W. Gunn	Member	2025
Hon. Jim M. Page	Member	2026
Hon. Steven F. Pierce	Member	2028
Hon. Simpson Russell	Member	2030
Hon. Gary L. Smith	Member	2030
Hon. Anne C. Whitaker	Member	2030

Officials

Dr. Kenneth D. Kitts	President
Evan Thornton	Vice-President for Business and Financial Affairs