

Report on the

University of North Alabama

Florence, Alabama

October 1, 2017 through September 30, 2019

Filed: November 13, 2020



Department of Examiners of Public Accounts

401 Adams Avenue, Suite 280
Montgomery, Alabama 36104-4338
P.O. Box 302251
Montgomery, Alabama 36130-2251
Website: www.examiners.alabama.gov

Rachel Laurie Riddle, Chief Examiner



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Chief Examiner

State of Alabama
Department of
Examiners of Public Accounts

P.O. Box 302251, Montgomery, AL 36130-2251
401 Adams Avenue, Suite 280
Montgomery, Alabama 36104-4338
Telephone (334) 242-9200
FAX (334) 242-1775

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

Dear Madam:

An examination was conducted on of the University of North Alabama, Florence, Alabama, for the period October 1, 2017 through September 30, 2019, by Examiners Tahomah Blackmon and Alex Moses. I, Tahomah Blackmon, 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,

Tahomah Blackmon
Examiner of Public Accounts

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SUMMARY

**University of North Alabama
October 1, 2017 through September 30, 2019**

The University of North Alabama (the “University”) is a comprehensive, regional state university, offering undergraduate and graduate degrees, and serving both residential and commuting students. The University offers studies in the following colleges: the College of Arts and Sciences; the College of Business; the College of Education; and the College of Nursing and Allied Health. Additional information on the history of the University is included in the Comments section of this report.

The firm of CDPA, PC, Certified Public Accountants, conducted the financial audit of the University for the fiscal years ended September 30, 2018 and September 30, 2019.

This report presents the results of an examination of the University and a review of compliance by the University 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 finding in the prior examination report has been resolved.

Tests performed during the examination did not disclose any significant instances of noncompliance with applicable state laws and regulations.

The following officials/employees were invited to an exit conference to discuss the results of this examination: Dr. Kenneth D. Kitts, President and Evan Thornton, Vice-President for Business and Financial Affairs. The following individuals attended the exit conference: Evan Thornton, Vice-President for Business and Financial Affairs; Mike Nelson, Controller; Melissa Williams, Controller for Auditing and Finance; Cindy Conlon, Associate Vice-President of Business and Financial Affairs; Audrey Mitchell, Director of Leasing and Property Management; Abby Sides, Internal Auditor; and Salena Denton, Senior Accountant. Representing the Department of Examiners of Public Accounts were: Peter Fisher, Audit Manager and Tahomah Blackmon, Alex Moses and Maddie McGuire, Examiners.



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COMMENTS

**University of North Alabama
October 1, 2017 through September 30, 2019**

The University of North Alabama first opened its doors as LaGrange College on January 11, 1830, in northeast Franklin County, Alabama. LaGrange College arose from the idea offered at a November 28, 1826, meeting of the Tennessee Conference of the Methodist Episcopal Church to establish a college that would not be “religious or theological.”

A year later, LaGrange opened to students of all denominations in two three-story brick buildings. Eight days after the opening, the Alabama legislature issued a charter for the institution, making it the first state-chartered institution to begin operation in Alabama.

The Reverend Robert Paine was LaGrange’s first president. The North Carolina native was also a professor of moral science and belles letters and taught geography and mineralogy. He was assisted by two other professors. The first board of trustees had 50 members, including a Native American, a Choctaw politician and a Cherokee leader. J. D. Malone, of Limestone County, was the first graduate in 1833.

LaGrange added a grammar school in 1850. Now the University of North Alabama, the institution today offers the only university-owned and operated elementary laboratory school - Kilby Laboratory School - in Alabama.

Among LaGrange’s alumni were several generals as well as Alabama governors John Anthony Winston, Edward A. O’Neal and David P. Lewis, Alabama Supreme Court Justice William M. Byrd and U. S. Senator Jeremiah Clemens.

LaGrange graduate Dr. R. H. Rivers, after becoming president of the college, led most of the students and all but one faculty member from LaGrange Mountain in late 1854 to relocate to Florence. The school was reincorporated as Florence Wesleyan University. One hundred sixty students enrolled in 1855, Florence Wesleyan’s first year of operation. The school quickly attracted students from five states and two foreign countries. Among Florence Wesleyan’s graduates were Alabama Governor Emmitt O’Neal and Texas Governor Sullivan “Sul” Ross.

When the Methodist Church deeded Florence Wesleyan to the state of Alabama in 1872, the institution became Florence State Normal School, the first state-supported teachers' college south of the Ohio River. Shortly thereafter, in 1873, it became one of the first coeducational institutions in the nation.

Since its foundation in 1830, the institution has had nine name changes, becoming the University of North Alabama in 1974. It has also developed into a comprehensive regional university offering quality educational opportunities in four academic colleges: Arts and Sciences, Business, Education, and Nursing and Allied Health. The University introduced graduate programs in 1957 and today offers graduate degrees through each of its four colleges.

Until 1967, the University was controlled by the State Board of Education. Act Number 773, Acts of Alabama 1967, page 1631 appointed a Board of Trustees to govern the institution. The governing control of the University is vested in a Board of Trustees established by action of the State Legislature. The Board is composed of the Governor as president ex officio, the State Superintendent as a member ex officio, and nine members. The chief administrative officer of the University is the President. The University of North Alabama Foundation (the "Foundation") was organized as a non-profit corporation without capital stock under the laws of the State of Alabama. The organization was formed to provide support for the University.

Additional Information

Board Members and Officials
October 1, 2017 through September 30, 2019

Board Members		Term Expires
Hon. Kay Ivey, Governor	Ex-Officio, President	
Hon. Ed Richardson, Interim State Superintendent of Education	Ex-Officio, Member (September 2017 – May 2018)	
Hon. Martin R. Abroms	Member President Pro Tempore (June 2014 – June 2018)	2020
Hon. Joel R. Anderson	Member Vice-President Pro Tempore (June 2014 – June 2018)	2024
Hon. Wendell W. Gunn	Member (Effective July 2019)	2025
Hon. Rodney L. Howard	Member	2018
Hon. Libby Jordan	Member	2020
Hon. Marcus M. Maples	Member	2022
Hon. Todd C. Ouellette	Member	2020
Hon. Steven F. Pierce	Member	2022
Hon. Simpson Russell	Member President Pro Tempore (June 2018 – June 2020)	2024

Board Members and Officials
October 1, 2017 through September 30, 2019

Board Members		Term Expires
Hon. Gary L. Smith	Member (Effective April 2019)	2024
Hon. William A. Trapp	Member Vice-President Pro Tempore (June 2018 – June 2020)	2022
Hon. Anne C. Whitaker	Member (Effective May 2018)	2024
<u>Officials</u>		
Dr. Kenneth D. Kitts	President	
Mr. Evan Thornton	Vice-President for Business and Financial Affairs	