



THOMPSON RIVERS  
UNIVERSITY

Student Full Time Equivalent Enrolment Report  
For the year ended March 31, 2018



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## **INDEPENDENT PRACTITIONERS' REASONABLE ASSURANCE REPORT**

To the Board of Thompson Rivers University (the 'University') and to the Minister of Advanced Education, Skills and Training, Province of British Columbia

We were engaged by the University to provide a reasonable assurance conclusion on the University's FTE Enrolment Report for the period ended March 31, 2018 (the 'Enrolment Report') as to whether the University's statement that the FTE's are prepared, in all material respects, in accordance with the requirements of the Ministry of Advanced Education, Skills and Training as set out in its Student FTE Enrolment Reporting Manual for Institutions in the BC Post-Secondary Central Data Warehouse effective April 1, 2005 and as last modified in April 2018 (the 'Criteria') is fairly stated.

### *Management's Responsibility*

Management is responsible for preparing and presenting the Enrolment Report that is free from material misstatement, in accordance with the Criteria, and for the information contained therein. This responsibility includes designing, implementing and maintaining internal control relevant to the preparation and presentation of the Enrolment Report that are free from material misstatement whether due to fraud or error, applying the Criteria, making estimates and judgments that are reasonable in the circumstances and for maintaining adequate records in relation to the Enrolment Report.

Management also is responsible for preventing and detecting fraud and for identifying and ensuring that the entity complies with laws and regulations applicable to its activities.

Management is responsible for ensuring that staff involved with the preparation and presentation of the Enrolment Report are properly trained, information systems are properly updated and that the reports encompass any changes in reporting.



### *Practitioners' Responsibility*

Our responsibility is to examine the Enrolment Report prepared by the University and to report thereon in the form of an independent reasonable assurance conclusion based on the evidence obtained. We conducted our engagement in accordance with Canadian Standard on Assurance Engagements (CSAE) 3000 *Assurance Engagements Other Than Audits or Reviews of Historical Financial Information* issued by the Canadian Auditing and Assurance Standards Board. That standard requires that we plan and perform our procedures to obtain reasonable assurance about whether the Enrolment Report is properly prepared, in all material respects, in accordance with the requirements set out in the Criteria.

The firm applies Canadian Standard on Quality Control 1 and accordingly maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

We have complied with the relevant rules of professional conduct applicable to the practice of public accounting and related to assurance engagements which are founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behavior.

The procedures selected depend on our judgment, including the assessment of the risks of material misstatement of the Enrolment Report, whether due to fraud or error.

In making those risk assessments, we have considered internal control relevant to the preparation and presentation of the Enrolment Report in order to design assurance procedures that are appropriate in the circumstances, but not for the purposes of expressing a conclusion as to the effectiveness of the University's internal control over the preparation and presentation of the Enrolment Report. Our engagement also included obtaining an understanding of the compilation of enrolment information by enquiry of management and reference to the Criteria, comparison of the underlying data in the Enrolment Report to the sources from which it was obtained and re-computation of the calculations in the Enrolment Report. Reasonable assurance is less than absolute assurance.

### **Conclusion**

Our conclusion has been formed on the basis of, and is subject to, the matters outlined in this report.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

In our opinion, the University's statement that the FTE Enrolment Report for the period ended March 31, 2018 has been properly prepared, in all material respects, in accordance with the Criteria is fairly stated.



### **Restriction on Distribution and Use of Our Report**

This independent reasonable assurance report is intended solely for the University and the Minister of Advanced Education, Skills and Training. It should not be distributed to or used by parties other than the University and the Minister of Advanced Education, Skills and Training.

*KPMG LLP*

Chartered Professional Accountants

Kamloops, Canada

June 15, 2018

# THOMPSON RIVERS UNIVERSITY

## Student Full Time Equivalent Enrolment Report

Year ended March 31, 2018, with comparative information for 2017

	Ministry Targets <sup>2</sup> (Unaudited)	2018	2017
<b>Domestic FTE<sup>1</sup></b>			
<b>Ministry of Advanced Education "AVED" Funded</b>			
Nursing & Health	534	1,069	1,014
Developmental	944	327	306
Skills Gap <sup>3</sup>	847	847	709
AVED Non-Targeted FTE <sup>4</sup>	5,656	6,273	6,323
Critical Seat Funding	-	45	16
<b>Total AVED Funded FTEs</b>	<b>7,981</b>	<b>8,561</b>	<b>8,368</b>
<b>Industry Training Authority</b>			
<b>"ITA" Funded</b>	<b>-</b>	<b>1,466</b>	<b>1,462</b>
<b>Total Domestic FTE</b>	<b>-</b>	<b>10,027</b>	<b>9,830</b>
<b>International FTE<sup>5</sup></b>	<b>-</b>	<b>2,557</b>	<b>2,133</b>
<b>Total FTEs</b>	<b>-</b>	<b>12,584</b>	<b>11,963</b>

<sup>1</sup> FTE = Full Time Equivalent

<sup>2</sup> AVED FTE Activity Only

<sup>3</sup> Skills Gap Line includes some Nursing and Health funded programs, these targets and actuals are not included in the Nurse and Health targets and actuals. Details are as follows:

2018: 92 FTE of Bachelor of Science in Nursing and 110 FTE of Respiratory Therapy, for a total of 202 FTE

2017: 92 FTE of Bachelor of Science in Nursing and 75 FTE of Respiratory Therapy, for a total of 167 FTE

<sup>4</sup> Includes international inbound exchange students which are reported to the government as domestic FTEs: 37 (2017 - 39)

<sup>5</sup> Does not include International Offshore FTE of 478 in 2018 (2017 - 501). This represents the Offshore activity recorded in the Banner student record system at the time of the FTE audit.