

LOUISIANA GRANTING RESOURCES AND AUTONOMY
FOR DIPLOMAS ACT (GRAD ACT):
ASSESSMENT OF DATA RELIABILITY - YEAR 4



PERFORMANCE AUDIT SERVICES
ISSUED MAY 21, 2014

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LOUISIANA LEGISLATIVE AUDITOR
DARYL G. PURPERA, CPA, CFE

May 21, 2014

The Honorable John A. Alario, Jr.,
President of the Senate
The Honorable Charles E. "Chuck" Kleckley,
Speaker of the House of Representatives

Dear Senator Alario and Representative Kleckley:

This report provides the results of our audit on the reliability of data submitted by higher education institutions to the Board of Regents as indicators of meeting Year 4 performance objective benchmarks established in accordance with Act 741 of the 2010 Regular Session, the Louisiana Granting Resources and Autonomy for Diplomas Act (GRAD Act).

The report contains our findings, conclusions, and recommendations. Appendix A contains responses to this report from the Board of Regents and the systems and institutions that chose to respond. I hope this report will benefit you in your legislative decision-making process. A copy of this report has also been provided to the Board of Regents as required by the GRAD Act.

We would like to express our appreciation to the management and staff of the Board of Regents, Louisiana State University System, Southern University System, University of Louisiana System, Louisiana Community and Technical College System, and all 33 institutions that participated in the GRAD Act for their assistance during this audit.

Sincerely,

Daryl G. Purpera, CPA, CFE
Legislative Auditor

DGP/ch

GRAD ACT 2014

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Overview of GRAD Act

Act 741 of the 2010 Regular Session enacted the Louisiana Granting Resources and Autonomy for Diplomas Act (GRAD Act). The purpose of the Act is to support the state’s public postsecondary education institutions in remaining competitive and increasing their overall effectiveness and efficiency. The GRAD Act specifies that the institutions achieve specific, measurable performance objectives aimed at improving college completion and meeting the state’s current and future workforce and economic development needs. The four performance objectives are as follows:

- Increase student success
- Increase articulation and transfer
- Enhance responsiveness to regional and statewide workforce and economic development needs
- Increase institutional efficiency and accountability

In exchange for achieving such objectives, the participating institutions receive limited operational autonomy and flexibility, which includes the ability to increase tuition rates.

Board of Regents (BoR) Responsibilities. BoR is responsible for several administrative functions including defining and developing targeted performance measures for institutions to use to measure their progress toward meeting the performance objectives. The table below summarizes these measures for Year 4 GRAD Act reporting (see Scope and Methodology in Appendix B for definitions).

Exhibit 1 Summary of Year 4 Targeted Performance Measures
Targeted Measures
1 st to 2 nd Year Retention Rate
1 st to 2 nd Year Retention Rate (all degree seeking)*
1 st to 3 rd Year Retention Rate
Fall to Spring Retention Rate
Same Institution Graduation Rate
Graduation Productivity*
Award Productivity*
Statewide Graduation Rate*
Percent Change in Program Completers
Median Professional School Entrance Exam Score
Passage Rates on Licensure/Certification Exams
Passage Rate on Licensure Exam in Education*
Passage Rate on Licensure Exam in Nursing (PN)*
Passage Rate on Licensure Exam in Nursing (RN)*
1 st to 2 nd Year Retention Rate of Transfer Students

Exhibit 1	
Summary of Year 4 Targeted Performance Measures	
Targeted Measures	
1 st to 2 nd Year Retention Rate of Full-time, Baccalaureate Degree-seeking Transfer Students with a Minimum Student Level of Sophomore*	
Number of Students Enrolled in a Transfer Degree Program	
Number of Students Enrolled in Distance Education Courses	
Number of Programs Offered through 100% Distance Education	
Percent of Research/Instructional faculty holding active research and Development Grants/Contracts	
Dollar Amount Research and Development Expenditures per Research Faculty*	
Number of Intellectual Property Measures Resulting from Research Productivity and Technology Transfer Efforts	
Placement Rates of Graduates	
Placement of Graduates in Postgraduate Training	
Percent of Eligible Programs that are Discipline Accredited	
*These targeted performance measures are optional.	
Note: Not all targeted performance measures listed are applicable to all institutions.	
Source: Prepared by legislative auditor's staff using GRAD Act reporting specifications.	

In addition, BoR is responsible for monitoring, reviewing, and reporting to the legislature and the governor annually regarding each institution's progress in meeting the performance objectives. Using a scoring system that considers factors such as an institution's adherence to reporting requirements and its progress toward meeting established benchmarks, BoR determines whether tuition and fee authority as well as operational autonomies will be granted to the institution. In the first and third years, BoR approved all institutions' tuition authority and eligibility for autonomies. For year two, BoR disapproved LSU Eunice's tuition authority and eligibility for autonomies based, in part, upon the reported GRAD Act data.

Institutions' Responsibilities. Institutions that choose to participate in the GRAD Act enter into a performance agreement with BoR, subject to approval by the institution's management board. The performance agreement is for a six-year term and identifies the responsibilities of the institution, the institution's management board, and BoR as it pertains to the GRAD Act. As required by the agreement, the institution must work with its management board and BoR to establish benchmarks for the targeted performance measures applicable to its institution.

Exhibit 2 provides a list of the 33 public postsecondary education institutions that currently have GRAD Act agreements.

Exhibit 2	
Institutions Participating in the GRAD Act - Year 4	
Louisiana State University System (LSU System)	
1.	Louisiana State University and A&M College
2.	Louisiana State University Alexandria
3.	Louisiana State University Shreveport
4.	Louisiana State University Eunice
5.	LSU Paul M. Hebert Law Center
6.	Louisiana State University Health Sciences Center New Orleans
7.	Louisiana State University Health Sciences Center Shreveport
Southern University System (SUS)	
1.	Southern University and A&M College
2.	Southern University at New Orleans
3.	Southern University at Shreveport
4.	Southern University Law Center
University of Louisiana System (ULS)	
1.	Grambling State University
2.	Louisiana Tech University
3.	McNeese State University
4.	Nicholls State University
5.	Northwestern State University
6.	Southeastern Louisiana University
7.	University of Louisiana at Lafayette
8.	University of Louisiana at Monroe
9.	University of New Orleans
Louisiana Community and Technical College System (LCTCS)	
1.	Baton Rouge Community College*
2.	Bossier Parish Community College
3.	Delgado Community College
4.	Louisiana Delta Community College
5.	Fletcher Technical Community College
6.	Nunez Community College
7.	River Parishes Community College
8.	South Louisiana Community College
9.	SOWELA Technical Community College
10.	Central Louisiana Technical Community College
11.	Northshore Technical Community College
12.	Northwest Louisiana Technical College
13.	South Central Louisiana Technical College
*Act 171 of the 2013 Regular Legislative Session merged Capital Area Technical College with Baton Rouge Community College.	
Source: Prepared by legislative auditor's staff using information provided by BoR.	

Louisiana Legislative Auditor (LLA) Responsibilities. Act 367 of the 2011 Regular Session requires that the LLA, in cooperation and coordination with BoR, annually audit data submitted or to be submitted by institutions to BoR as indicators of meeting performance objective benchmarks to ensure that the data is reliable. The Act also requires that the auditor report his findings to BoR and to the legislature before the board's annual vote on whether an institution will be able to exercise tuition authority and operational autonomies. The reliability

of the data, as determined by the LLA, is one of the factors BoR may consider when determining whether to grant an institution tuition and fee authority and operational autonomies. As stated previously, other factors include the institution's adherence to reporting requirements and its progress toward meeting established benchmarks as determined by the institution and BoR.

The remainder of this report summarizes the results of our work to satisfy the requirements above. This year we reviewed the data the institutions submitted to BoR as evidence of meeting their Year 4 performance benchmarks. Appendix A contains responses to this report from the Board of Regents and the systems and institutions that chose to respond. Appendix B contains our detailed scope and methodology for our assessment of data reliability.

LOUISIANA STATE UNIVERSITY SYSTEM
(LSU SYSTEM)

Overall Results

The institutions within the Louisiana State University System (LSU System) with GRAD Act agreements include three four-year universities, one two-year college, one law center, and two health sciences centers. The following is a list of these institutions' GRAD Act targeted performance measures for Year 4.¹

- 1st to 2nd Year Retention Rate
- 1st to 2nd Year Retention Rate (all degree seeking)
- 1st to 3rd Year Retention Rate
- Same Institution Graduation Rate
- Award Productivity
- Statewide Graduation Rate
- Percent Change in Program Completers
- Median Professional School Entrance Exam Score
- Passage Rates on Licensure/Certification Exams
- Passage Rates on Licensure Exam in Education
- Passage Rates on Licensure Exams in Nursing (RN)
- 1st to 2nd Year Retention Rate of Transfer Students
- 1st to 2nd Year Retention Rate of Full-time, Baccalaureate Degree-seeking Transfer Students with a Minimum Student Level of Sophomore
- Number of Students Enrolled in a Transfer Degree Program
- Number of Students Enrolled in Distance Education Courses
- Number of Programs Offered through 100% Distance Education
- Dollar Amount of Research and Development Expenditures per Research Faculty
- Placement Rates of Graduates
- Placement of Graduates in Postgraduate Training

¹ Not all targeted performance measures listed are applicable to all institutions.

- Percent of Eligible Programs that are Discipline Accredited

Overall, we found that all institutions within the LSU System had sufficiently reliable data. Exhibit 3 provides a summary of our results on whether Statewide Student Profile System (SSPS), Student Completer System (SCS), and Student Credit Hour (SCH) data submitted to BoR during the indicated time frames for the purposes of calculating GRAD Act measures is sufficiently reliable. More detailed results on each of the institutions are included in the sections that follow.

Exhibit 3				
Summary of Year 4 Reliability Results for LSU System				
LSU System Institutions	Student Data (SSPS) Fall 2013	Completer Data (SCS) Academic Year 2012-2013	Student Credit Hour Data* (SCH) Spring 2013	Page Number
Louisiana State University and A&M College	Sufficiently reliable	Sufficiently reliable		8
Louisiana State University Alexandria	Sufficiently reliable	Sufficiently reliable		9
Louisiana State University Shreveport	Sufficiently reliable	Sufficiently reliable	Sufficiently reliable	10
Louisiana State University Eunice	Sufficiently reliable	Sufficiently reliable		11
LSU Paul M. Hebert Law Center	Sufficiently reliable	Sufficiently reliable		12
LSU Health Sciences Center New Orleans	Sufficiently reliable	Sufficiently reliable		13
LSU Health Sciences Center Shreveport	Sufficiently reliable	Sufficiently reliable		14
* Not all institutions selected optional targeted measures that required the use of SCH data. Source: Prepared by legislative auditor's staff using results from pages 8-14.				

Louisiana State University and A&M College

Overall Conclusion

We determined that the Louisiana State University and A&M College (LSU) Fall 2013 SSPS and Academic Year 2012-2013 SCS data submissions to BoR were **sufficiently reliable** for GRAD Act calculations. We based this conclusion on a combination of assessments, including sample testing, reviews of queries, reasonableness testing, and assessment of IS controls. The scope and methodology section in Appendix B provides a detailed description of these assessments, including the criteria we used to determine our sample size.

Sample Testing

We reviewed a compliance sample of 29 students from the Fall 2013 SSPS and Academic Year 2012-2013 SCS data and did not identify any errors in the data elements. As a result, the analyzed samples indicate reliable data submissions.

Review of Query

Our review of the final SSPS and SCS queries used by LSU to extract, format, and create the final data files sent to BoR did not note any instances where the queries did not comply with BoR specifications regarding in-coding formatting, data replacement, and excluding/including students.

Reasonableness Testing

We did not identify any concerns with the reasonableness of LSU's Fall 2013 SSPS and Academic Year 2012-2013 SCS data submissions.

Assessment of IS Controls

Based on our assessment of key IS controls, we did not identify any instances where control weaknesses affected the Fall 2013 SSPS or Academic Year 2012-2013 SCS data submissions. Appendix C provides details on what controls were assessed and the potential risk of not having each control.

Louisiana State University Alexandria

Overall Conclusion

We determined that the Louisiana State University Alexandria (LSUA) Fall 2013 SSPS and Academic Year 2012-2013 SCS data submissions to BoR were **sufficiently reliable** for GRAD Act calculations. We based this conclusion on a combination of assessments, including sample testing, reviews of queries, reasonableness testing, and assessment of IS controls. The scope and methodology section in Appendix B provides a detailed description of these assessments, including the criteria we used to determine our sample size.

Sample Testing

We reviewed a compliance sample of 29 students from the Fall 2013 SSPS and Academic Year 2012-2013 SCS data and did not identify any errors in the data elements. As a result, the analyzed samples indicate reliable data submissions.

Review of Query

Our review of the final SSPS and SCS queries used by LSUA to extract, format, and create the final data files sent to BoR did not note any instances where the queries did not comply with BoR specifications regarding in-coding formatting, data replacement, and excluding/including students.

Reasonableness Testing

We did not identify any concerns with the reasonableness of LSUA's Fall 2013 SSPS and Academic Year 2012-2013 SCS data submissions.

Assessment of IS Controls

Based on our assessment of key IS controls, we did not identify any instances where control weaknesses affected the Fall 2013 SSPS or Academic Year 2012-2013 SCS data submissions. Appendix C provides details on what controls were assessed and the potential risk of not having each control.

Louisiana State University Shreveport

Overall Conclusion

We determined that the Louisiana State University Shreveport (LSUS) Fall 2013 SSPS, Academic Year 2012-2013 SCS, and Spring 2013 SCH data submissions to BoR were **sufficiently reliable** for GRAD Act calculations. We based this conclusion on a combination of assessments, including sample testing, reviews of queries, reasonableness testing, and assessment of IS controls. The scope and methodology section in Appendix B provides a detailed description of these assessments, including the criteria we used to determine our sample size.

Sample Testing

We reviewed a compliance sample of 29 students from the Fall 2013 SSPS, Academic Year 2012-2013 SCS, and Spring 2013 SCH data and did not identify any errors in the data elements. As a result, the analyzed samples indicate reliable data submissions.

Review of Query

Our review of the final SSPS, SCS, and SCH queries used by LSUS to extract, format, and create the final data files sent to BoR did not note any instances where the queries did not comply with BoR specifications regarding in-coding formatting, data replacement, and excluding/including students.

Reasonableness Testing

We did not identify any concerns with the reasonableness of LSUS's Fall 2013 SSPS, Academic Year 2012-2013 SCS, and Spring 2013 SCH data submissions.

Assessment of IS Controls

Based on our assessment of key IS controls, we did not identify any instances where control weaknesses affected the Fall 2013 SSPS, Academic Year 2012-2013 SCS, or Spring 2013 SCH data submissions. Appendix C provides details on what controls were assessed and the potential risk of not having each control.

Louisiana State University Eunice

Overall Conclusion

We determined that the Louisiana State University Eunice (LSUE) Fall 2013 SSPS and Academic Year 2012-2013 SCS data submissions to BoR were **sufficiently reliable** for GRAD Act calculations. We based this conclusion on a combination of assessments, including sample testing, reviews of queries, reasonableness testing, and assessment of IS controls. The scope and methodology section in Appendix B provides a detailed description of these assessments, including the criteria we used to determine our sample size.

Sample Testing

We reviewed a compliance sample of 29 students from the Fall 2013 SSPS and Academic Year 2012-2013 SCS data and did not identify any errors in the data elements. As a result, the analyzed samples indicate reliable data submissions.

Review of Query

Our review of the final SSPS and SCS queries used by LSUE to extract, format, and create the final data files sent to BoR did not note any instances where the queries did not comply with BoR specifications regarding in-coding formatting, data replacement, and excluding/including students.

Reasonableness Testing

We did not identify any concerns with the reasonableness of LSUE's Fall 2013 SSPS and Academic Year 2012-2013 SCS data submissions.

Assessment of IS Controls

Based on our assessment of key IS controls, we did not identify any instances where control weaknesses affected the Fall 2013 SSPS or Academic Year 2012-2013 SCS data submissions. Appendix C provides details on what controls were assessed and the potential risk of not having each control.

LSU Paul M. Hebert Law Center

Overall Conclusion

We determined that the LSU Paul M. Hebert Law Center (LSU Law) Fall 2013 SSPS and Academic Year 2012-2013 SCS data submissions to BoR were **sufficiently reliable** for GRAD Act calculations. We based this conclusion on a combination of assessments, including sample testing, review of queries, reasonableness testing, and assessment of IS controls. The scope and methodology section in Appendix B provides a detailed description of these assessments, including the criteria we used to determine sample size.

Sample Testing

We reviewed a compliance sample of 29 students from the Fall 2013 SSPS and Academic Year 2012-2013 SCS data and did not identify any errors in the data elements used for GRAD Act calculations. As a result, the analyzed samples indicate reliable data submissions.

Review of Query

Our review of the final SSPS and SCS queries used by LSU Law to extract, format, and create the final data files sent to BoR did not note any instances where the queries did not comply with BoR specifications regarding in-coding formatting, data replacement, and excluding/including students.

Reasonableness Testing

We did not identify any concerns with the reasonableness of LSU Law's Fall 2013 SSPS and Academic Year 2012-2013 SCS data submissions.

Assessment of IS Controls

Based on our assessment of key IS controls, we did not identify any instances where control weaknesses affected the Fall 2013 SSPS or Academic Year 2012-2013 SCS data submissions. Appendix C provides details on what controls were assessed and the potential risk of not having each control.

LSU Health Sciences Center New Orleans

Overall Conclusion

We determined that the LSU Health Sciences Center New Orleans (LSUHSC New Orleans) Fall 2013 SSPS and Academic Year 2012-2013 SCS data submissions to BoR were **sufficiently reliable** for GRAD Act calculations. We based this conclusion on a combination of assessments, including sample testing, review of queries, reasonableness testing, and assessment of IS controls. The scope and methodology section in Appendix B provides a detailed description of these assessments, including the criteria we used to determine our sample size.

Sample Testing

We reviewed a compliance sample of 29 students from the Fall 2013 SSPS and Academic Year 2012-2013 SCS data and did not identify any errors in the data elements. As a result, the analyzed samples indicate reliable data submissions.

Review of Query

Our review of the final SSPS and SCS queries used by LSUHSC New Orleans to extract, format, and create the final data files sent to BoR did not note any instances where the queries did not comply with BoR specifications regarding in-coding formatting, data replacement, and excluding/including students.

Reasonableness Testing

We did not identify any concerns with the reasonableness of LSUHSC New Orleans' Fall 2013 SSPS and Academic Year 2012-2013 SCS data submissions.

Assessment of IS Controls

Based on our assessment of key IS controls, we did not identify any instances where control weaknesses affected the Fall 2013 SSPS or Academic Year 2012-2013 SCS data submissions. Appendix C provides details on what controls were assessed and the potential risk of not having each control.

LSU Health Sciences Center Shreveport

Overall Conclusion

We determined that the LSU Health Sciences Center Shreveport (LSUHSC Shreveport) Fall 2013 SSPS and Academic Year 2012-2013 SCS data submissions to BoR were **sufficiently reliable** for GRAD Act calculations. We based this conclusion on a combination of assessments, including sample testing, review of queries, reasonableness testing, and assessment of IS controls. The scope and methodology section in Appendix B provides a detailed description of these assessments, including the criteria we used to determine sample size.

Sample Testing

We reviewed a compliance sample of 29 students from the Fall 2013 SSPS and Academic Year 2012-2013 SCS data and did not identify any errors in the data elements used for GRAD Act calculations. As a result, the analyzed samples indicate reliable data submissions.

Review of Query

Our review of the final SSPS and SCS queries used by LSUHSC Shreveport to extract, format, and create the final data files sent to BoR did not note any instances where the queries did not comply with BoR specifications regarding in-coding formatting, data replacement, and excluding/including students.

Reasonableness Testing

We did not identify any concerns with the reasonableness of LSUHSC Shreveport's Fall 2013 SSPS and Academic Year 2012-2013 SCS data submissions.

Assessment of IS Controls

Based on the assessment of key IS controls, we did not identify any instances where control weaknesses affected the Fall 2013 SSPS or Academic Year 2012-2013 SCS data submissions. Appendix C provides details on what controls were assessed and the potential risk of not having each control.

SOUTHERN UNIVERSITY SYSTEM
(SUS)

Overall Results

The Southern University System (SUS) consists of two four-year universities, one two-year college, and one law center. The following is a list of these institutions' GRAD Act targeted performance measures for Year 4:²

- 1st to 2nd Year Retention Rate
- 1st to 3rd Year Retention Rate
- Same Institution Graduation Rate
- Percent Change in Program Completers
- Median Professional School Entrance Exam Score
- Passage Rates on Licensure/Certification Exams
- Passage Rate on Licensure Exam in Education
- Passage Rate on Licensure Exam in Nursing (RN)
- 1st to 2nd Year Retention Rate of Full-time, Baccalaureate Degree-seeking Transfer Students with a Minimum Student Level of Sophomore
- Number of Students Enrolled in a Transfer Degree Program
- Number of Programs Offered through 100% Distance Education
- Placement Rates of Graduates
- Percent of Eligible Programs that are Discipline Accredited

Overall, we found that all but two institutions (Southern University at New Orleans and Southern University at Shreveport) within SUS had sufficiently reliable data. Exhibit 4 provides a summary of our results on whether Statewide Student Profile System (SSPS) and Student Completer System (SCS) data submitted to BoR during the indicated time frames for the purposes of calculating GRAD Act measures is sufficiently reliable. More detailed results on each of the institutions are included in the sections that follow.

² Not all targeted performance measures listed are applicable to all institutions.

Exhibit 4			
Summary of Year 4 Reliability Results for SUS			
Institution	Student Data (SSPS) Fall 2013	Completer Data (SCS) Academic Year 2012-2013	Page Number
Southern University and A&M College	Sufficiently reliable	Sufficiently reliable	18
Southern University at New Orleans	Not Sufficiently reliable	Not Sufficiently reliable	19
Southern University at Shreveport	Not Sufficiently reliable	Sufficiently reliable	22
Southern University Law Center	Sufficiently reliable	Sufficiently reliable	24
Source: Prepared by legislative auditor's staff using results from pages 18-24.			

Appendix A-1 contains the response of SUS.

Southern University and A&M College

Overall Conclusion

We determined that the Southern University and A&M College (SUBR) Fall 2013 SSPS and Academic Year 2012-2013 SCS data submissions to BoR were **sufficiently reliable** for GRAD Act calculations. We based this conclusion on a combination of assessments, including sample testing, review of queries, reasonableness testing, and assessment of identified IS control weaknesses. The scope and methodology section in Appendix B provides a detailed description of these assessments, including the criteria we used to determine sample size.

Sample Testing

We reviewed a compliance sample of 29 students from the Fall 2013 SSPS and Academic Year 2012-2013 SCS data and did not identify any errors in the data elements. As a result, the analyzed sample indicates a reliable data submission.

Review of Query

Our review of the final SSPS and SCS queries used by SUBR to extract, format, and create the final data files sent to BoR did not note any instances where the queries did not comply with BoR specifications regarding in-coding formatting, data replacement, and excluding/including students.

Reasonableness Testing

We did not identify any concerns with the reasonableness of SUBR's Fall 2013 SSPS and Academic Year 2012-2013 SCS data submissions.

Assessment of IS Controls

Based on the assessment of IS controls, we did not identify any instances where control weaknesses affected the Fall 2013 SSPS or Academic Year 2012-2013 SCS data submissions. Appendix C provides details on what controls were assessed and the potential risk of not having each control.

Southern University at New Orleans

Overall Conclusion

We determined that the Southern University at New Orleans (SUNO) Fall 2013 SSPS and Academic Year 2012-2013 SCS data submissions to BoR were **not sufficiently reliable** for GRAD Act calculations. We based this conclusion on a combination of assessments, including sample testing, review of queries, reasonableness testing, and assessment of identified IS control weaknesses. The scope and methodology section in Appendix B provides a detailed description of these assessments, including the criteria we used to determine sample size.

Sample Testing

During sample testing of the Fall 2013 SSPS file, we found discrepancies with the following data elements:

- In a compliance sample of 29 students, the data element of *Admission Status* was incorrectly reported for four students in the Fall 2013 SSPS data file. The four errors exceeded the amount of allowable data discrepancies based on AICPA guidelines for compliance samples. As a result, the analyzed sample indicates that more errors potentially exist in the data submission. The specific errors and their implications for GRAD Act calculations were as follows:
 - Two students were classified as transfer students, but should have been reported as continuing students. These errors would not affect the calculations for targeted GRAD Act performance measures.
 - Two students were classified as continuing students, but should have been reported as visiting students. These errors would not affect the calculations for targeted GRAD Act performance measures.
- In a compliance sample of 29 students, the data element of *Degree Level Code* was incorrectly reported for four students in the Fall 2013 SSPS data file. The four errors exceeded the amount of allowable data discrepancies based on AICPA guidelines for compliance samples. As a result, the analyzed sample indicates that more errors potentially exist in the data submission. The specific errors and their implications for GRAD Act calculations were as follows:
 - Four students were reported as baccalaureate seeking students, but should have been reported as non-degree seeking students. These errors could overstate the number of cohort students (first-time, full-time, degree-seeking freshmen) in the calculations for “1st to 2nd Year Retention Rate,” “1st to 3rd Year Retention Rate,” and “Same Institution Graduation Rate” measures.

During sample testing of the Academic Year 2012-2013 SCS file, we found discrepancies with the following data elements:

- In a compliance sample of 61 students, all students' *Graduation Date* was incorrectly reported in the Academic Year 2012-2013 SCS data file. The specific errors and their implications for GRAD Act calculations were as follows:
 - One student was reported as a completer in Academic Year 2012-2013, but should have been reported as a completer in Academic Year 2010-2011. This error could overstate the number of completers in the calculation for "Percent Change in Program Completers" measure.
 - Sixty students were reported as completers in an incorrect graduation term³ within a correct academic year. These errors were caused by the incorrect design of the SCS query. This issue is further discussed in the following sections. These errors could affect the calculation of SUNO's "Same Institution Graduation Rate" measure as the graduation rate is calculated based on the number of first-time, full-time, degree-seeking students that started in the fall semester of a particular academic year and completed their degree within six years. An inaccurate reported graduation term could affect the inclusion or exclusion of students in the calculation of SUNO's graduation rate.

Review of Query

We reviewed the final SSPS and SCS queries used by SUNO to extract, format, and create the final data files sent to BoR. We did not note any instances where SUNO's SSPS query did not comply with BoR specifications regarding in-code formatting, data replacement, and excluding/including students. However, based on sample testing, SUNO did not comply with BoR specifications for reporting students' graduation term in its SCS query. Although these students did graduate in Academic Year 2012-2013, students who graduated in Spring 2013 were reported as Summer 2012 graduates; students who graduated in Fall 2012 were reported as Spring 2013 graduates, and students who graduated in Summer 2012 were reported as Fall 2012 graduates.

Reasonableness Testing

Our reasonableness testing identified that 28 students' *total student credit hours scheduled* were under-reported in the Fall 2013 SSPS file. We communicated these potential errors with SUNO staff. However, SUNO could not provide us with any documentation to demonstrate that there was a valid reason why these students' *total student credit hours scheduled* was under-reported. These potential errors could affect the calculations for "1st to 2nd Year Retention Rate" and "Same Institution Graduation Rate" measures by understating the number of cohort students (first-time, full-time, degree-seeking freshmen).

³ SUNO's graduation terms include Summer, Fall, and Spring.

Assessment of IS Controls

We identified the following key IS control weaknesses which could affect the reliability of data used for GRAD Act calculations (see Appendix C for details on what controls were assessed and the potential risk of not having each control):

- SUNO did not perform proper testing of GRAD Act queries to ensure the data pulled from the source system matches the source and is formatted in accordance with BoR specifications.
- SUNO lacks adequate error reports and it does not perform independent reviews to detect and correct errors in the data in the Banner system⁴ that are reported to BoR for GRAD Act calculations.

Recommendations

Recommendation 1: SUNO should develop formal procedures for testing GRAD Act queries to ensure that data pulled from the Banner system matches the source and is formatted in accordance with BoR Specifications.

Recommendation 2: SUNO should ensure the student's *admission status and degree level code* are classified and updated correctly in the Banner system for accuracy and consistency.

Recommendation 3: SUNO should develop error reports to identify errors in the data in the Banner system that are reported to BoR for GRAD Act calculations.

Recommendation 4: SUNO should correct its SCS query to ensure that students' *graduation term* is reported correctly in the SCS file sent to BoR for GRAD Act calculations.

Recommendation 5: SUNO should research the 28 students who had potentially under-reported *total student credit hours scheduled* and ensure that students' *total student credit hours scheduled* is reported correctly in the SSPS file sent to BoR for GRAD Act calculations.

Summary of Management's Response: SUNO agrees with these recommendations. See Appendix A-1 for SUNO's full response.

⁴ Banner is SUNO's student information system.

Southern University at Shreveport

Overall Conclusion

We determined that the Southern University at Shreveport (SUSLA) Academic Year 2012-2013 SCS data submission to BoR was **sufficiently reliable** for GRAD Act calculations. However, SUSLA's Fall 2013 SSPS data submission was **not sufficiently reliable**. We based this conclusion on a combination of assessments, including sample testing, review of queries, reasonableness testing, and assessment of identified IS control weaknesses. The scope and methodology section in Appendix B provides a detailed description of these assessments, including the criteria we used to determine sample size.

Sample Testing

During sample testing of the Fall 2013 SSPS file, we found discrepancies with the following data elements:

- In a compliance sample of 29 students, the data element of *Admission Status* was incorrectly reported for two students in the Fall 2013 SSPS data file. The two errors exceeded the amount of allowable data discrepancies based on AICPA guidelines for compliance samples. As a result, the analyzed sample indicates that more errors potentially exist in the data submission. The specific errors and their implications for GRAD Act calculations were as follows:
 - Two students were classified as readmitted students, but should have been reported as continuing students. These errors would not affect the calculations for targeted GRAD Act performance measures.

We reviewed a compliance sample of 29 students from Academic Year 2012-2013 SCS data and did not identify any errors in the data elements. As a result, the analyzed sample indicates a reliable data submission.

Review of Query

Our review of the final SSPS and SCS queries used by SUSLA to extract, format, and create the final data files sent to BoR did not note any instances where the queries did not comply with BoR specifications regarding in-coding formatting, data replacement, and excluding/including students.

Reasonableness Testing

We did not identify any concerns with the reasonableness of SUSLA's Fall 2013 SSPS and Academic Year 2012-2013 SCS data submissions.

Assessment of IS Controls

We identified the following key IS control weaknesses which could affect the reliability of data used for GRAD Act calculations (see Appendix C for details on what controls were assessed and the potential risk of not having each control):

- SUSLA lacks adequate policies and procedures for ensuring that the *admission status* of a student is classified and updated in accordance with BoR's specifications. SUSLA also lacks an independent review to ensure the accuracy and consistency of classification in the Banner Student Database. For example, a student who attended SUSLA in the Spring 2013 semester should not be classified as a readmitted student in the Fall 2013 semester.
- SUSLA lacks error reports that are designed to detect errors in data elements that are used in the calculations for GRAD Act performance measures. For example, a student classified as a first-time freshman should not have attended SUSLA or any other higher education institution in the past as a degree-seeking student.
- Although access to change GRAD Act queries and/or query results is limited, the same people are executing and submitting this data to BoR.

Recommendations

Recommendation 1: SUSLA should develop consistent policies and procedures for classifying and updating the *admission status* of a student and ensure its staff correctly follows the policies for classifying and updating a student's *admission status*.

Recommendation 2: SUSLA should ensure the classification of a student's *admission status* is independently reviewed for accuracy and consistency.

Recommendation 3: SUSLA should develop procedures for detecting errors and generating error reports in the data elements that are to be used in the calculations for GRAD Act performance measures.

Recommendation 4: SUSLA should implement segregation of duties during the process of designing, developing, testing, and executing GRAD Act queries. In addition, SUSLA should ensure query results are reviewed independently for accuracy and completeness.

Summary of Management's Response: SUSLA agrees with these recommendations. See Appendix A-1 for SUSLA's full response.

Southern University Law Center

Overall Conclusion

We determined that the Southern University Law Center (SULC) Fall 2013 SSPS and Academic Year 2012-2013 SCS data submissions to BoR were **sufficiently reliable** for GRAD Act calculations. We based this conclusion on a combination of assessments, including sample testing, review of queries, reasonableness testing, and assessment of identified IS control weaknesses. The scope and methodology section in Appendix B provides a detailed description of these assessments, including the criteria we used to determine sample size.

Sample Testing

We reviewed a compliance sample of 29 students from Fall 2013 SSPS and Academic Year 2012-2013 SCS data and did not identify any errors in the data elements. As a result, the analyzed sample indicates a reliable data submission.

Review of Query

Our review of the final SSPS and SCS queries used by SULC to extract, format, and create the final data files sent to BoR did not note any instances where the queries did not comply with BoR specifications regarding in-coding formatting, data replacement, and excluding/including students.

Reasonableness Testing

We did not identify any concerns with the reasonableness of SULC's Fall 2013 SSPS and Academic Year 2012-2013 SCS data submissions.

Assessment of IS Controls

Based on the assessment of IS controls, we did not identify any instances where control weaknesses affected the Fall 2013 SSPS and Academic Year 2012-2013 SCS data submissions. Appendix C provides details on what controls were assessed and the potential risk of not having each control.

UNIVERSITY OF LOUISIANA SYSTEM
(ULS)

Overall Results

The University of Louisiana System (ULS) consists of nine four-year universities. The following is a list of these institutions' GRAD Act targeted performance measures for Year 4.³

- 1st to 2nd Year Retention Rate
- 1st to 3rd Year Retention Rate
- Same Institution Graduation Rate
- Statewide Graduation Rate
- Graduation Productivity
- Award Productivity
- Percent Change in Program Completers
- Passage Rates on Licensure Exam in Education
- Passage Rates on Licensure Exams in Nursing (RN)
- 1st to 2nd Year Retention Rate of Transfer Students
- 1st to 2nd Year Retention Rate of Full-time, Baccalaureate Degree-seeking Transfer Students with a Minimum Student Level of Sophomore
- Number of Programs Offered through 100% Distance Education
- Percent of Research/Instructional Faculty Holding Active Research and Development Grants/Contracts
- Dollar Amount of Research and Development Expenditures per Research Faculty
- Number of Intellectual Property Measures Resulting from Research Productivity and Technology Transfer Efforts
- Percent of Eligible Programs that are Discipline Accredited

Overall, we found that all ULS institutions had sufficiently reliable data. Exhibit 5 provides a summary of our results on whether Statewide Student Profile System (SSPS), Student Completer System (SCS), and Student Credit Hour (SCH) data submitted to BoR during the indicated time frames for the purposes of calculating GRAD Act measures is sufficiently reliable. More detailed results on each of the institutions are included in the sections that follow.

³ Not all targeted performance measures listed are applicable to all institutions.

Exhibit 5				
Summary of Year 4 Reliability Results for ULS				
Institution	Student Data (SSPS) Fall 2013	Completer Data (SCS) Academic Year 2012-2013	Student Credit Hour Data (SCH) Spring 2013	Page Number
Grambling State University	Sufficiently reliable	Sufficiently reliable	Sufficiently reliable	28
Louisiana Tech University⁴	Sufficiently reliable	Sufficiently reliable		29
McNeese State University	Sufficiently reliable	Sufficiently reliable	Sufficiently reliable	30
Nicholls State University	Sufficiently reliable	Sufficiently reliable	Sufficiently reliable	31
Northwestern State University	Sufficiently reliable	Sufficiently reliable	Sufficiently reliable	32
Southeastern Louisiana University	Sufficiently reliable	Sufficiently reliable	Sufficiently reliable	33
University of Louisiana at Lafayette	Sufficiently reliable	Sufficiently reliable	Sufficiently reliable	34
University of Louisiana at Monroe	Sufficiently reliable	Sufficiently reliable	Sufficiently reliable	35
University of New Orleans	Sufficiently reliable	Sufficiently reliable	Sufficiently reliable	36
Source: Prepared by legislative auditor's staff using results from pages 28-36.				

Appendix A-2 contains the response of ULS.

⁴ Louisiana Tech University did not select an optional targeted performance measure that required the use of SCH data.

Grambling State University

Overall Conclusion

We determined that the Grambling State University (Grambling) Fall 2013 SSPS, Academic Year 2012-2013 SCS, and Spring 2013 SCH data submissions to BoR were **sufficiently reliable** for GRAD Act calculations. We based this conclusion on a combination of assessments, including sample testing, review of queries, reasonableness testing, and assessment of identified IS controls. The scope and methodology section in Appendix B provides a detailed description of these assessments, including the criteria we used to determine sample size.

Sample Testing

We reviewed a compliance sample of 29 students from the Fall 2013 SSPS, Academic Year 2012-2013 SCS, and Spring 2013 SCH data and did not identify any errors in the data elements used for GRAD Act calculations. As a result, the analyzed sample indicates a reliable data submission.

Review of Query

Our review of the final SSPS, SCS, and SCH queries used by Grambling to extract, format, and create the final data files sent to BoR did not note any instances where the queries did not comply with BoR specifications regarding in-coding formatting, data replacement, and excluding/including students.

Reasonableness Testing

We did not identify any concerns with the reasonableness of Grambling's Fall 2013 SSPS, Academic Year 2012-2013 SCS, and Spring 2013 SCH data submissions.

Assessment of IS Controls

Based on the assessment of key IS controls, we did not identify any instances where control weaknesses affected the Fall 2013 SSPS, Academic Year 2012-2013 SCS, or Spring 2013 SCH data submissions. Appendix C provides details on what controls were assessed and the potential risk of not having each control.

Louisiana Tech University

Overall Conclusion

We determined that the Louisiana Tech University (Tech) Fall 2013 SSPS and Academic Year 2012-2013 SCS data submissions to BoR were **sufficiently reliable** for GRAD Act calculations. We based this conclusion on a combination of assessments, including sample testing, review of queries, reasonableness testing, and assessment of identified IS control weaknesses. The scope and methodology section in Appendix B provides a detailed description of these assessments, including the criteria we used to determine sample size.

Sample Testing

We reviewed a compliance sample of 29 students from the Fall 2013 SSPS and Academic Year 2012-2013 SCS and did not identify any errors in the data elements used for GRAD Act calculations. As a result, the analyzed sample indicates a reliable data submission.

Review of Query

Our review of the final SSPS and SCS queries used by Tech to extract, format, and create the final data files sent to BoR did not note any instances where the queries did not comply with BoR specifications regarding in-coding formatting, data replacement, and excluding/including students.

Reasonableness Testing

We did not identify any concerns with the reasonableness of Tech's Fall 2013 SSPS and Academic Year 2012-2013 SCS data submissions.

Assessment of IS Controls

Based on the assessment of IS controls, we did not identify any instances where control weaknesses affected the Fall 2013 SSPS and Academic Year 2012-2013 SCS data submissions. Appendix C provides details on what controls were assessed and the potential risk of not having each control.

McNeese State University

Overall Conclusion

We determined that the McNeese State University (McNeese) Fall 2013 SSPS, Academic Year 2012-2013 SCS, and Spring 2013 SCH data submissions to BoR were **sufficiently reliable** for GRAD Act calculations. We based this conclusion on a combination of assessments, including sample testing, review of queries, reasonableness testing, and assessment of identified IS control weaknesses. The scope and methodology section in Appendix B provides a detailed description of these assessments, including the criteria we used to determine sample size.

Sample Testing

We reviewed a compliance sample of 29 students from the Fall 2013 SSPS, Academic Year 2012-2013 SCS, and Spring 2013 SCH data and did not identify any errors in the data elements used for GRAD Act calculations. As a result, the analyzed sample indicates a reliable data submission.

Review of Query

Our review of the final SSPS, SCS, and SCH queries used by McNeese to extract, format, and create the final data files sent to BoR did not note any instances where the queries did not comply with BoR specifications regarding in-coding formatting, data replacement, and excluding/including students.

Reasonableness Testing

We did not identify any concerns with the reasonableness of McNeese's Fall 2013 SSPS, Academic Year 2012-2013 SCS, and Spring 2013 SCH data submissions.

Assessment of IS Controls

Based on the assessment of IS controls, we did not identify any instances where control weaknesses affected the Fall 2013 SSPS, Academic Year 2012-2013 SCS, or Spring 2013 SCH data submissions. Appendix C provides details on what controls were assessed and the potential risk of not having each control.

Nicholls State University

Overall Conclusion

We determined that the Nicholls State University (Nicholls) Fall 2013 SSPS, Academic Year 2012-2013 SCS, and Spring 2013 SCH data submissions to BoR were **sufficiently reliable** for GRAD Act calculations. We based this conclusion on a combination of assessments, including sample testing, review of queries, reasonableness testing, and assessment of identified IS control weaknesses. The scope and methodology section in Appendix B provides a detailed description of these assessments, including the criteria we used to determine sample size.

Sample Testing

We reviewed a compliance sample of 29 students from the Fall 2013 SSPS, Academic Year 2012-2013 SCS, and Spring 2013 SCH data and did not identify any errors in the data elements used for GRAD Act calculations. As a result, the analyzed sample indicates a reliable data submission.

Review of Query

We determined Nicholls uses queries to extract SSPS, SCS, and SCH data that is reported to BoR; however, manual processes are used to format and create the final SSPS and SCS data files. The data files reported to BoR comply with BoR specifications regarding in-coding formatting, data replacement, and excluding/including students.

Reasonableness Testing

We did not identify any concerns with the reasonableness of Nicholls' Fall 2013 SSPS, Academic Year 2012-2013 SCS, and Spring 2013 SCH data submissions.

Assessment of IS Controls

Based on the assessment of IS controls, we did not identify any instances where control weaknesses affected the Fall 2013 SSPS, Academic Year 2012-2013 SCS, or Spring 2013 SCH data submissions. Appendix C provides details on what controls were assessed and the potential risk of not having each control.

Northwestern State University

Overall Conclusion

We determined that the Northwestern State University (Northwestern) Fall 2013 SSPS, Academic Year 2012-2013 SCS, and Spring 2013 SCH data submissions to BoR were **sufficiently reliable** for GRAD Act calculations. We based this conclusion on a combination of assessments, including sample testing, review of queries, reasonableness testing, and assessment of identified IS control weaknesses. The scope and methodology section in Appendix B provides a detailed description of these assessments, including the criteria we used to determine sample size.

Sample Testing

We reviewed a compliance sample of 29 students from the Fall 2013 SSPS, Academic Year 2012-2013 SCS, and Spring 2013 SCH and did not identify any errors in the data elements used for GRAD Act calculations. As a result, the analyzed sample indicates a reliable data submission.

Review of Query

Our review of the final SSPS, SCS, and SCH queries used by the Northwestern to extract, format, and create the final data files sent to BoR did not note any instances where the queries did not comply with BoR specifications regarding in-coding formatting, data replacement, and excluding/including students.

Reasonableness Testing

We did not identify any concerns with the reasonableness of Northwestern's Fall 2013 SSPS, Academic Year 2012-2013 SCS, and Spring 2013 SCH data submissions.

Assessment of IS Controls

Based on the assessment of IS controls, we did not identify any instances where control weaknesses affected the Fall 2013 SSPS, Academic Year 2012-2013 SCS, and Spring 2013 SCH data submissions. Appendix C provides details on what controls were assessed and the potential risk of not having each control.

Southeastern Louisiana University

Overall Conclusion

We determined that the Southeastern Louisiana University (Southeastern) Fall 2013 SSPS, Academic Year 2012-2013 SCS, and Spring 2013 SCH data submissions to BoR were **sufficiently reliable** for GRAD Act calculations. We based this conclusion on a combination of assessments, including sample testing, review of queries, reasonableness testing, and assessment of identified IS control weaknesses. The scope and methodology section in Appendix B provides a detailed description of these assessments, including the criteria we used to determine sample size.

Sample Testing

We reviewed a compliance sample of 29 students from the Fall 2013 SSPS, Academic Year 2012-2013 SCS, and Spring 2013 SCH data and did not identify any errors in the data elements used for GRAD Act calculations. As a result, the analyzed sample indicates a reliable data submission.

Review of Query

We determined Southeastern uses queries to extract SSPS, SCS, and SCH data that is reported to BoR; however, manual processes are used to format and create the final data files. The data files reported to BoR comply with BoR specifications regarding in-coding formatting, data replacement, and excluding/including students

Reasonableness Testing

We did not identify any concerns with the reasonableness of Southeastern's Fall 2013 SSPS, Academic Year 2012-2013 SCS, and Spring 2013 SCH data submissions.

Assessment of IS Controls

Based on the assessment of IS controls, we did not identify any instances where control weaknesses affected the Fall 2013 SSPS, Academic Year 2012-2013 SCS, and Spring 2013 SCH data submissions. Appendix C provides details on what controls were assessed and the potential risk of not having each control.

University of Louisiana at Lafayette

Overall Conclusion

We determined that the University of Louisiana at Lafayette Fall 2013 SSPS, Academic Year 2012-2013 SCS, and Spring 2013 SCH data submissions to BoR were **sufficiently reliable** for GRAD Act calculations. We based this conclusion on a combination of assessments, including sample testing, review of queries, reasonableness testing, and assessment of identified IS control weaknesses. The scope and methodology section in Appendix B provides a detailed description of these assessments, including the criteria we used to determine sample size.

Sample Testing

We reviewed a compliance sample of 29 students from the Fall 2013 SSPS, Academic Year 2012-2013 SCS, and Spring 2013 SCH data and did not identify any errors in the data elements used for GRAD Act calculations. As a result, the analyzed sample indicates a reliable data submission.

Review of Query

Our review of the final SSPS, SCS, and SCH queries used by the University of Louisiana at Lafayette to extract, format, and create the final data files sent to BoR did not note any instances where the queries did not comply with BoR specifications regarding in-coding formatting, data replacement, and excluding/including students.

Reasonableness Testing

We did not identify any concerns with the reasonableness of the University of Louisiana at Lafayette's Fall 2013 SSPS, Academic Year 2012-2013 SCS, and Spring 2013 SCH data submissions.

Assessment of IS Controls

Based on the assessment of IS controls, we did not identify any instances where control weaknesses affected the Fall 2013 SSPS, Academic Year 2012-2013 SCS, and Spring 2013 SCH data submissions. Appendix C provides details on what controls were assessed and the potential risk of not having each control.

University of Louisiana at Monroe

Overall Conclusion

We determined that the University of Louisiana at Monroe (ULM) Fall 2013 SSPS, Academic Year 2012-2013 SCS, and Spring 2013 SCH data submissions to BoR were **sufficiently reliable** for GRAD Act calculations. We based this conclusion on a combination of assessments, including sample testing, review of queries, reasonableness testing, and assessment of identified IS control weaknesses. The scope and methodology section in Appendix B provides a detailed description of these assessments, including the criteria we used to determine sample size.

Sample Testing

We reviewed a compliance sample of 29 students from the Fall 2013 SSPS, Academic Year 2012-2013 SCS, and Spring 2013 SCH data and did not identify any errors in the data elements used for GRAD Act calculations. As a result, the analyzed sample indicates a reliable data submission.

Review of Query

Our review of the final SSPS, SCS, and SCH queries used by ULM to extract, format, and create the final data files sent to BoR did not note any instances where the queries did not comply with BoR specifications regarding in-coding formatting, data replacement, and excluding/including students.

Reasonableness Testing

We did not identify any concerns with the reasonableness of ULM's Fall 2013 SSPS, Academic Year 2012-2013 SCS, and Spring 2013 SCH data submissions.

Assessment of IS Controls

Based on the assessment of IS controls, we did not identify any instances where control weaknesses affected the Fall 2013 SSPS, Academic Year 2012-2013 SCS, or Spring 2013 SCH data submissions. Appendix C provides details on what controls were assessed and the potential risk of not having each control.

University of New Orleans

Overall Conclusion

We determined that the University of New Orleans (UNO) Fall 2013 SSPS, Academic Year 2012-2013 SCS, and Spring 2013 SCH data submissions to BoR were **sufficiently reliable** for GRAD Act calculations. We based this conclusion on a combination of assessments, including sample testing, review of queries, reasonableness testing, and assessment of identified IS control weaknesses. The scope and methodology section in Appendix B provides a detailed description of these assessments, including the criteria we used to determine sample size.

Sample Testing

We reviewed a compliance sample of 29 students from the Fall 2013 SSPS, Academic Year 2012-2013 SCS, and Spring 2013 SCH data and did not identify any errors in the data elements used for GRAD Act calculations. As a result, the analyzed sample indicates a reliable data submission.

Review of Query

Our review of the final SSPS, SCS, and SCH queries used by UNO to extract, format, and create the final data files sent to BoR did not note any instances where the queries did not comply with BoR specifications regarding in-coding formatting, data replacement, and excluding/including students.

Reasonableness Testing

We did not identify any concerns with the reasonableness of UNO's Fall 2013 SSPS, Academic Year 2012-2013 SCS, and Spring 2013 SCH data submissions.

Assessment of IS Controls

Based on the assessment of IS controls, we did not identify any instances where control weaknesses affected the Fall 2013 SSPS, Academic Year 2012-2013 SCS, and Spring 2013 SCH data submissions. Appendix C provides details on what controls were assessed and the potential risk of not having each control.

LOUISIANA COMMUNITY AND TECHNICAL
COLLEGE SYSTEM (LCTCS)

Overall Results

The Louisiana Community and Technical College System (LCTCS) consists of 11 community colleges and 2 technical colleges. The following is a list of community and technical colleges' GRAD Act targeted performance measures for Year 4.¹

Community Colleges

- 1st to 2nd Year Retention Rate
- Same Institution Graduation Rate
- Award Productivity
- Percent Change in Program Completers
- Passage Rate on Licensure Exam in Nursing (PN)
- Passage Rate on Licensure Exam in Nursing (RN)
- Number of Students Enrolled in Transfer Degree Program
- Number of Students Enrolled in Distance Education Courses
- Percent of Eligible Programs that are Discipline Accredited

Technical Colleges

- Fall to Spring Retention Rate
- Percent Change in Program Completers
- Passage Rate on Licensure Exam in Nursing (PN)
- Number of Students Enrolled in Distance Education Courses
- Percent of Eligible Programs that are Discipline Accredited

Overall, we found that all but three institutions (Baton Rouge Community College, Louisiana Delta Community College, and South Louisiana Community College) within LCTCS had sufficiently reliable data. Exhibit 7 provides a summary of our results on whether Statewide Student Profile System (SSPS), Student Completer System (SCS), and Student Credit Hour (SCH) data submitted to BoR during the indicated time frames for the purposes of calculating GRAD Act measures is sufficiently reliable. More detailed results on each of the institutions are included in the sections that follow.

¹ Not all targeted performance measures listed are applicable to all institutions.

Exhibit 7				
Summary of Year 4 Reliability Results for LCTCS				
Institution	Student Data (SSPS) Fall 2012	Completer Data (SCS) Academic Year 2012-2013	Student Credit Hour Data* (SCH) Spring 2013	Page Number
Baton Rouge Community College**				
Baton Rouge Community College	Not sufficiently reliable	Sufficiently reliable		43
Capital Area Technical College		Sufficiently reliable		
Bossier Parish Community College	Sufficiently reliable	Sufficiently reliable	Sufficiently reliable	45
Delgado Community College	Sufficiently reliable	Sufficiently reliable	Sufficiently reliable	46
Louisiana Delta Community College***				
Louisiana Delta Community College	Not sufficiently reliable	Sufficiently reliable		47
Northeast Louisiana Technical College		Sufficiently reliable		
Fletcher Technical Community College	Sufficiently reliable	Sufficiently reliable		49
Nunez Community College	Sufficiently reliable	Sufficiently reliable		50
River Parishes Community College	Sufficiently reliable	Sufficiently reliable	Sufficiently reliable	51
South Louisiana Community College***				
South Louisiana Community College	Not sufficiently reliable	Sufficiently reliable	Sufficiently reliable	52
Acadiana Technical College		Sufficiently reliable	Sufficiently reliable	
SOWELA Technical Community College	Sufficiently reliable	Sufficiently reliable		54
Central Louisiana Technical Community College	Sufficiently reliable	Sufficiently reliable		55
Northshore Technical Community College	Sufficiently reliable	Sufficiently reliable	Sufficiently reliable	56

Exhibit 7				
Summary of Year 4 Reliability Results for LCTCS (Cont.)				
Institution	Student Data (SSPS) Fall 2012	Completer Data (SCS) Academic Year 2012-2013	Student Credit Hour Data* (SCH) Spring 2013	Page Number
Northwest Louisiana Technical College	Sufficiently reliable	Sufficiently reliable		57
South Central Louisiana Technical College	Sufficiently reliable	Sufficiently reliable		58
<p>* Not all institutions selected optional targeted measures that required the use of SCH data. ** Act 171 of the 2013 Regular Legislative Session merged Capital Area Technical College with Baton Rouge Community College. This merger was official as of July 1, 2013. *** Act 681 of the 2012 Regular Legislative Session merged the campuses of Northeast Louisiana Technical College with Louisiana Delta Community College. Act 767 of the 2012 Regular Legislative Session merged the campuses of Acadiana Technical College with South Louisiana Community College. Both mergers were official as of July 1, 2012. Source: Prepared by legislative auditor's staff using results from pages 43-58.</p>				

Appendix A-3 contains the response of LCTCS.

LCTCS System Office

In Spring 2012, LCTCS implemented a system-wide student information system called Banner for all community and technical colleges. To standardize the process of reporting GRAD Act data to BoR, LCTCS developed and provided standard queries for community colleges and technical colleges to extract, format, and create the Fall 2013 SSPS, Academic Year 2012-2013 SCS, and Spring 2013 SCH data files. As a result, we reviewed the queries developed by the system office, and performed an assessment of the IS controls at the system level.

Review of Query

Our review of the final SSPS, SCS, and SCH queries used by community and technical colleges to extract, format, and create the final data files sent to BoR did not note any instances of noncompliance with BoR specifications regarding in-coding formatting, data replacement, and excluding/including students.

Assessment of IS Controls

Our assessment of key IS controls at the system office level identified the following weaknesses which could affect the reliability of data used for GRAD Act calculations (see Appendix C for details on what controls were assessed and the potential risk of not having each control):

- LCTCS has developed policies and procedures for community and technical colleges for classifying the *admission status* of a student. However, because of the recent mergers of community and technical colleges, LCTCS's policies and procedures are not sufficient to guide community colleges on how to classify the *admission status* of students who previously attended a technical college which recently merged into a community college. For example, we found that the *admission status* of some students previously enrolled in a technical college was changed from continuing students to transfer students after the merger, while some were kept as continuing students.
- Although LCTCS has developed some error reports to detect instances when a student's admission status was classified incorrectly in Banner, these error reports were not designed to identify *admission status* issues that are relevant to recently merged institutions. As a result, student *admission status* classification errors exist in three LCTCS institutions' Fall 2013 SSPS data files that were submitted to BoR. These *admission status errors* could affect the calculations of GRAD Act performance measures.

Recommendations

Recommendation 1: LCTCS should work with community colleges that were merged with technical colleges to develop consistent policies for classifying a student's *admission status*.

Recommendation 2: LCTCS should continue to refine its error reports for community and technical colleges to detect student *admission status* classification errors. In addition, LCTCS should ensure that community and technical colleges use the error reports to correct any identified errors before the generation and submission of GRAD Act data.

Summary of Management's Response: LCTCS agrees with these recommendations. See Appendix A-3 for LCTCS' full response.

Baton Rouge Community College

Overall Conclusion

During the 2013 Regular Legislative Session, Act 171 merged the campuses of Baton Rouge Community College (BRCC) with Capital Area Technical College (Capital Area). This merger was official as of July 1, 2013. For GRAD Act Annual Review - Year 4, BRCC and Capital Area reported SSPS data together; however, because of federal reporting requirements,² these two institutions still submitted separate SCS data files to BoR for the calculations of GRAD Act performance measures. Therefore, we conducted two separate assessments on the reliability of BRCC's and Capital Area's SCS GRAD Act data.

Baton Rouge Community College

We determined that BRCC's Academic Year 2012-2013 SCS data submission to BoR was **sufficiently reliable** for GRAD Act calculations. However, BRCC's Fall 2013 SSPS data submission was **not sufficiently reliable**.

Capital Area Technical College

We determined that Capital Area's Academic Year 2012-2013 SCS data submission to BoR was **sufficiently reliable** for GRAD Act calculations.

We based this conclusion on a combination of assessments, including sample testing, review of queries, reasonableness testing, and assessment of IS controls. The scope and methodology section in Appendix B provides a detailed description of these assessments, including the criteria we used to determine our sample size.

Sample Testing

Baton Rouge Community College

During sample testing of the Fall 2013 SSPS file, we found discrepancies with the following data element:

- In a compliance sample of 29 students, the data element of *admission status* was incorrectly reported for four students in the Fall 2013 SSPS file. The four errors exceeded the amount of allowable data discrepancies based on AICPA guidelines for compliance samples. As a result, the analyzed sample indicates that more errors potentially exist in the data submission. The specific errors and their implications for GRAD Act calculations were as follows:

² According to LCTCS officials, although the institutions were merged by the Louisiana Legislature they were not officially merged through the U.S. Department of Education at the time of the data submission. The institutions must report separately until the merger is recognized by the U.S. Department of Education.

- Two students were classified as readmitted students, but should have been reported as continuing students. These errors would not affect the calculations for targeted GRAD Act performance measures.
- Two students were classified as transfer students, but should have been reported as other students. These errors would not affect the calculations for targeted GRAD Act performance measures.

We reviewed a compliance sample of 29 students from the Academic Year 2012-2013 SCS data and did not identify any errors in the data elements used for GRAD Act calculations. As a result, the analyzed sample indicates a reliable data submission.

Capital Area Technical College

We reviewed a compliance sample of 29 students from the Academic Year 2012-2013 SCS data and did not identify any errors in the data elements used for GRAD Act calculations. As a result, the analyzed sample indicates a reliable data submission.

Review of Query

See LCTCS System Office section for results.

Reasonableness Testing

We did not identify any concerns with the reasonableness of BRCC's Fall 2013 SSPS and BRCC's or Capital Area's Academic Year 2012-2013 SCS data submissions.

Assessment of IS Controls

See LCTCS System Office section for results.

Recommendation

Recommendation: BRCC should ensure the classification of a student's *admission status* is independently reviewed for accuracy and consistency.

Summary of Management's Response: Based on the recommendation checklist submitted to and returned by BRCC, management agrees with this recommendation.

Bossier Parish Community College

Overall Conclusion

We determined that the Bossier Parish Community College (BPCC) Fall 2013 SSPS, Academic Year 2012-2013 SCS, and Spring 2013 SCH data submissions to BoR were **sufficiently reliable** for GRAD Act calculations. We based this conclusion on a combination of assessments, including sample testing, review of queries, reasonableness testing, and assessment of IS controls. The scope and methodology section in Appendix B provides a detailed description of these assessments, including the criteria we used to determine our sample size.

Sample Testing

We reviewed a compliance sample of 29 students from the Fall 2013 SSPS, Academic Year 2012-2013 SCS, and Spring 2013 SCH data and did not identify any errors in the data elements. As a result, the analyzed samples indicate reliable data submissions.

Review of Query

See LCTCS System Office section for results.

Reasonableness Testing

We did not identify any concerns with the reasonableness of BPCC's Fall 2013 SSPS, Academic Year 2012-2013 SCS, and Spring 2013 SCH data submissions.

Assessment of IS Controls

See LCTCS System Office section for results.

Delgado Community College

Overall Conclusion

We determined that the Delgado Community College (Delgado) Fall 2013 SSPS, Academic Year 2012-2013 SCS, and Spring 2013 SCH data submissions to BoR were **sufficiently reliable** for GRAD Act calculations. We based this conclusion on a combination of assessments, including sample testing, review of queries, reasonableness testing, and assessment of IS controls. The scope and methodology section in Appendix B provides a detailed description of these assessments, including the criteria we used to determine our sample size.

Sample Testing

During sample testing of the Fall 2013 SSPS file, we found discrepancies with the following data element:

- In a compliance sample of 61 students, the data element of *admission status* was incorrectly reported for one student in the Fall 2013 SSPS file. The error did not exceed the amount of allowable data discrepancies based on AICPA guidelines for compliance samples. As a result, the analyzed sample indicates a reliable data submission. The specific error we found was as follows:
 - A student was classified as a transfer student, but should have been reported as a continuing student. This error would not affect the calculations for targeted GRAD Act performance measures.

We reviewed a compliance sample of 29 students from the Academic Year 2012-2013 SCS and Spring 2013 SCH data and did not identify any errors in the data elements used for GRAD Act calculations. As a result, the analyzed samples indicate a reliable data submission.

Review of Query

See LCTCS System Office section for results.

Reasonableness Testing

We did not identify any concerns with the reasonableness of Delgado's Fall 2013 SSPS, Academic Year 2012-2013 SCS, and Spring 2013 SCH data submissions.

Assessment of IS Controls

See LCTCS System Office section for results.

Louisiana Delta Community College

Overall Conclusion

During the 2012 Regular Legislative Session, Act 681 merged the campuses of Northeast Louisiana Technical College (Northeast) with Louisiana Delta Community College (Delta). This merger was official as of July 1, 2012. For GRAD Act Annual Review - Year 4, Delta and Northeast reported SSPS data together. However, because of federal reporting requirements,³ these two institutions still submitted separate SCS data files to BoR for the calculations of GRAD Act performance measures. Therefore, we conducted two separate assessments on the reliability of Delta's and Northeast's SCS GRAD Act data.

Louisiana Delta Community College

We determined that Delta's Academic Year 2012-2013 SCS data submission to BoR was **sufficiently reliable** for GRAD Act calculations. However, Delta's Fall 2013 SSPS data submission was **not sufficiently reliable**.

Northeast Louisiana Technical College

We determined that Northeast's Academic Year 2012-2013 SCS data submission to BoR was **sufficiently reliable** for GRAD Act calculations.

We based this conclusion on a combination of assessments, including sample testing, review of queries, reasonableness testing, and assessment of IS controls. The scope and methodology section in Appendix B provides a detailed description of these assessments, including the criteria we used to determine our sample size.

Sample Testing

Louisiana Delta Community College

During sample testing of the Fall 2013 SSPS file, we found discrepancies with the following data element:

- In a compliance sample of 61 students, the data element *admission status* was incorrectly reported for three students in the Fall 2013 SSPS file. The three errors exceeded the amount of allowable data discrepancies based on AICPA guidelines for compliance samples. As a result, the analyzed sample indicates that more errors potentially exist in the data submission. The specific errors and their implications for GRAD Act calculations were as follows:

³ According to LCTCS officials, although the institutions were merged by the Louisiana Legislature they were not officially merged through the U.S. Department of Education at the time of the data submission. The institutions must report separately until the merger is recognized by the U.S. Department of Education.

- One student was classified as a first-time freshman, but should have been reported as a continuing student. This error could overstate the number of cohort students (first-time, full-time, degree-seeking freshmen) in the calculations for “1st to 2nd Year Retention Rate” and “Same Institution Graduation Rate” measures.
- One student was classified as a readmitted student, but should have been reported as a first-time freshman. This error could understate the number of cohort students (first-time, full-time, degree-seeking freshmen) in the calculations for “1st to 2nd Year Retention Rate” and “Same Institution Graduation Rate” measures.
- One student was classified as a continuing student, but should have been reported as a readmitted student. This error would not affect the calculations for targeted GRAD Act performance measures.

We reviewed a compliance sample of 29 students from Delta’s Academic Year 2012-2013 SCS data and did not identify any errors in the data elements used for GRAD Act calculations. As a result, the analyzed sample indicates a reliable data submission.

Northeast Louisiana Technical College

We reviewed a compliance sample of 29 students from Northeast’s Academic Year 2012-2013 SCS data and did not identify any errors in the data elements used for GRAD Act calculations. As a result, the analyzed sample indicates a reliable data submission.

Review of Query

See LCTCS System Office section for results.

Reasonableness Testing

We did not identify any concerns with the reasonableness of Delta’s Fall 2013 SSPS and Delta’s or Northeast’s Academic Year 2012-2013 SCS data submissions.

Assessment of IS Controls

See LCTCS System Office section for results.

Recommendation

Recommendation: Delta should ensure the classification of a student’s *admission status* is independently reviewed for accuracy and consistency.

Summary of Management’s Response: Based on the recommendation checklist submitted to and returned by Delta, management agrees with this recommendation.

Fletcher Technical Community College

Overall Conclusion

We determined that the Fletcher Technical Community College (Fletcher) Fall 2013 SSPS and Academic Year 2012-2013 SCS data submissions to BoR were **sufficiently reliable** for GRAD Act calculations. We based this conclusion on a combination of assessments, including sample testing, review of queries, reasonableness testing, and assessment of IS controls. The scope and methodology section in Appendix B provides a detailed description of these assessments, including the criteria we used to determine our sample size.

Sample Testing

We reviewed a compliance sample of 29 students from the Fall 2013 SSPS and Academic Year 2012-2013 SCS data and did not identify any errors in the data elements used for GRAD Act calculations. As a result, the analyzed samples indicate a reliable data submission.

Review of Query

See LCTCS System Office section for results.

Reasonableness Testing

We did not identify any concerns with the reasonableness of Fletcher's Fall 2013 SSPS and Academic Year 2012-2013 SCS data submissions.

Assessment of IS Controls

See LCTCS System Office section for results.

Nunez Community College

Overall Conclusion

We determined that the Nunez Community College (Nunez) Fall 2013 SSPS and Academic Year 2012-2013 SCS data submissions to BoR were **sufficiently reliable** for GRAD Act calculations. We based this conclusion on a combination of assessments, including sample testing, review of queries, reasonableness testing, and assessment of IS controls. The scope and methodology section in Appendix B provides a detailed description of these assessments, including the criteria we used to determine our sample size.

Sample Testing

We reviewed a compliance sample of 29 students from the Fall 2013 SSPS and Academic Year 2012-2013 SCS data and did not identify any errors in the data elements used for GRAD Act calculations. As a result, the analyzed samples indicate a reliable data submission.

Review of Query

See LCTCS System Office section for results.

Reasonableness Testing

We did not identify any concerns with the reasonableness of Nunez's Fall 2013 SSPS and Academic Year 2012-2013 SCS data submissions.

Assessment of IS Controls

See LCTCS System Office section for results.

River Parishes Community College

Overall Conclusion

We determined that the River Parishes Community College (RPCC) Fall 2013 SSPS, Academic Year 2012-2013 SCS, and Spring 2013 SCH data submissions to BoR were **sufficiently reliable** for GRAD Act calculations. We based this conclusion on a combination of assessments, including sample testing, review of queries, reasonableness testing, and assessment of IS controls. The scope and methodology section in Appendix B provides a detailed description of these assessments, including the criteria we used to determine our sample size.

Sample Testing

We reviewed a compliance sample of 29 students from the Fall 2013 SSPS, Academic Year 2012-2013 SCS, and Spring 2013 SCH data and did not identify any errors in the data elements. As a result, the analyzed samples indicate reliable data submissions.

Review of Query

See LCTCS System Office section for results.

Reasonableness Testing

We did not identify any concerns with the reasonableness of RPCC's Fall 2013 SSPS, Academic Year 2012-2013 SCS, and Spring 2013 SCH data submissions.

Assessment of IS Controls

See LCTCS System Office section for results.

South Louisiana Community College

Overall Conclusion

During the 2012 Regular Legislative Session, Act 767 merged the campuses of Acadiana Technical College (Acadiana) with South Louisiana Community College (SLCC). This merger was official as of July 1, 2012. For GRAD Act Annual Review - Year 4, SLCC and Acadiana reported SSPS data together. However, because of federal reporting requirements,⁴ these two institutions still submitted separate SCS and SCH data files to BoR for the calculations of GRAD Act performance measures. Therefore, we conducted two separate assessments on the reliability of SLCC's and Acadiana's SCS and SCH GRAD Act data.

South Louisiana Community College

We determined that SLCC's Academic Year 2012-2013 SCS and Spring 2013 SCH data submissions to BoR were **sufficiently reliable** for GRAD Act calculations. However, SLCC's Fall 2013 SSPS data submission was **not sufficiently reliable**.

Acadiana Technical College

We determined that Acadiana's Academic Year 2012-2013 SCS and Spring 2013 SCH data submissions to BoR were **sufficiently reliable** for GRAD Act calculations.

We based this conclusion on a combination of assessments, including sample testing, review of queries, reasonableness testing, and assessment of IS controls. The scope and methodology section in Appendix B provides a detailed description of these assessments, including the criteria we used to determine our sample size.

Sample Testing

South Louisiana Community College

During sample testing of SLCC's Fall 2013 SSPS file, we found discrepancies with the following data element:

- In our compliance sample of 61 students, the data element *admission status* was incorrectly reported for three students in the Fall 2013 SSPS file. The three errors exceeded the amount of allowable data discrepancies based on AICPA guidelines for compliance samples. As a result, the analyzed sample indicates that more errors potentially exist in the data submission. The specific types of errors and their implications for GRAD Act calculations were as follows:

⁴ According to LCTCS officials, although the institutions were merged by the Louisiana Legislature they were not officially merged through the U.S. Department of Education at the time of the data submission. The institutions must report separately until the merger is recognized by the U.S. Department of Education.

- Two students were classified as first-time freshmen, but should have been reported as readmitted students. These errors could overstate the number of cohort students (first-time, full-time, degree-seeking freshmen) in the calculations for “1st to 2nd Year Retention Rate” and “Same Institution Graduation Rate” measures.
- One student was classified as a continuing student, but should have been reported as a first-time freshman. This error could understate the number of cohort students (first-time, full-time, degree-seeking freshmen) in the calculations for “1st to 2nd Year Retention Rate” and “Same Institution Graduation Rate” measures.

We reviewed a compliance sample of 29 students from SLCC’s Academic Year 2012-2013 SCS data and a compliance sample of 29 courses from SLCC’s Spring 2013 SCH data and did not identify any errors in the data elements used for GRAD Act calculations. As a result, the analyzed sample indicates a reliable data submission.

Acadiana Technical College

We reviewed a compliance sample of 29 students from Acadiana’s Academic Year 2012-2013 SCS data and a compliance sample of 29 courses from Acadiana’s Spring 2013 SCH data and did not identify any errors in the data elements used for GRAD Act calculations. As a result, the analyzed sample indicates a reliable data submission.

Review of Query

See LCTCS System Office section for results.

Reasonableness Testing

We did not identify any concerns with the reasonableness of SLCC’s Fall 2013 SSPS and SLCC’s or Acadiana’s Spring 2013 SCH data submissions. However, in SLCC’s Academic Year 2012-2013 SCS file, we identified two students were reported as receiving the same certificate twice. In Acadiana’s Academic Year 2012-2013 SCS file, we identified one student was reported as receiving the same associate degree twice. These errors would not affect the calculations for targeted GRAD Act performance measures.

Assessment of IS Controls

See LCTCS System Office section for results.

Recommendation

Recommendation: SLCC should ensure the classification of a student’s *admission status* is independently reviewed for accuracy and consistency.

Summary of Management’s Response: Based on the recommendation checklist submitted to and returned by SLCC, management agrees with this recommendation.

SOWELA Technical Community College

Overall Conclusion

We determined that the SOWELA Technical Community College (SOWELA) Fall 2013 SSPS and Academic Year 2012-2013 SCS data submissions to BoR were **sufficiently reliable** for GRAD Act calculations. We based this conclusion on a combination of assessments, including sample testing, review of queries, reasonableness testing, and assessment of IS controls. The scope and methodology section in Appendix B provides a detailed description of these assessments, including the criteria we used to determine our sample size.

Sample Testing

We reviewed a compliance sample of 29 students from the Fall 2013 SSPS data and Academic Year 2012-2013 SCS data and did not identify any errors in the data elements used for GRAD Act calculations. As a result, the analyzed sample indicates a reliable data submission.

Review of Query

See LCTCS System Office section for results.

Reasonableness Testing

We did not identify any concerns with the reasonableness of SOWELA's Fall 2013 SSPS and Academic Year 2012-2013 SCS data submissions.

Assessment of IS Controls

See LCTCS System Office section for results.

Central Louisiana Technical Community College

Overall Conclusion

We determined that the Central Louisiana Technical Community College (Central) Fall 2013 SSPS and Academic Year 2012-2013 SCS data submissions to BoR were **sufficiently reliable** for GRAD Act calculations. We based this conclusion on a combination of assessments, including sample testing, review of queries, reasonableness testing, and assessment of IS controls. The scope and methodology section in Appendix B provides a detailed description of these assessments, including the criteria we used to determine our sample size.

Sample Testing

We reviewed a compliance sample of 29 students from the Fall 2013 SSPS and Academic Year 2012-2013 SCS data and did not identify any errors in the data elements. As a result, the analyzed samples indicate reliable data submissions.

Review of Query

See LCTCS System Office section for results.

Reasonableness Testing

We did not identify any concerns with the reasonableness of Central's Fall 2013 SSPS. However, in Central's Academic Year 2012-2013 SCS file, we identified two students were reported as receiving the same technical diploma twice. This error would not affect the calculations for targeted GRAD Act performance measures.

Assessment of IS Controls

See LCTCS System Office section for results.

Northshore Technical Community College

Overall Conclusion

We determined that the Northshore Technical Community College (Northshore) Fall 2013 SSPS, Academic Year 2012-2013 SCS, and Spring 2013 SCH data submissions to BoR were **sufficiently reliable** for GRAD Act calculations. We based this conclusion on a combination of assessments, including sample testing, review of queries, reasonableness testing, and assessment of IS controls. The scope and methodology section in Appendix B provides a detailed description of these assessments, including the criteria we used to determine our sample size.

Sample Testing

We reviewed a compliance sample of 29 students from the Fall 2013 SSPS, Academic Year 2012-2013 SCS, and Spring 2013 SCH data and did not identify any errors in the data elements. As a result, the analyzed samples indicate reliable data submissions.

Review of Query

See LCTCS System Office section for results.

Reasonableness Testing

We did not identify any concerns with the reasonableness of Northshore's Fall 2013 SSPS, Academic Year 2012-2013 SCS, and Spring 2013 SCH data submissions.

Assessment of IS Controls

See LCTCS System Office section for results.

Northwest Louisiana Technical College

Overall Conclusion

We determined that the Northwest Louisiana Technical College (Northwest) Fall 2013 SSPS and Academic Year 2012-2013 SCS data submissions to BoR were **sufficiently reliable** for GRAD Act calculations. We based this conclusion on a combination of assessments, including sample testing, review of queries, reasonableness testing, and assessment of IS controls. The scope and methodology section in Appendix B provides a detailed description of these assessments, including the criteria we used to determine our sample size.

Sample Testing

We reviewed a compliance sample of 29 students from the Fall 2013 SSPS and Academic Year 2012-2013 SCS data and did not identify any errors in the data elements. As a result, the analyzed samples indicate reliable data submissions.

Review of Query

See LCTCS System Office section for results.

Reasonableness Testing

We did not identify any concerns with the reasonableness of Northwest's Fall 2013 SSPS and Academic Year 2012-2013 SCS data submissions.

Assessment of IS Controls

See LCTCS System Office section for results.

South Central Louisiana Technical College

Overall Conclusion

We determined that the South Central Louisiana Technical College (South Central) Fall 2013 SSPS and Academic Year 2012-2013 SCS data submissions were **sufficiently reliable** for GRAD Act calculations. We based this conclusion on a combination of assessments, including sample testing, review of queries, reasonableness testing, and assessment of IS controls. The scope and methodology section in Appendix B provides a detailed description of these assessments, including the criteria we used to determine our sample size.

Sample Testing

During sample testing of South Central's Academic Year 2012-2013 SCS file, we found discrepancies with the following data element:

- In a compliance sample of 61 students, we found one student who was reported in the SCS file, but had not met the requirements for completion of the reported credential. This error did not exceed the amount of allowable data discrepancies based on AICPA guidelines for compliance samples. As a result, the analyzed sample indicates a reliable data submission. This specific error and its implication for GRAD Act calculations were as follows:
 - One student was reported as a completer with an associate degree, but had not met the requirements of completion. According to South Central, this student was not awarded an associate degree.

We reviewed a compliance sample of 29 students from the Fall 2013 SSPS data and did not identify any errors in the data elements used for GRAD Act calculations. As a result, the analyzed sample indicates a reliable data submission.

Review of Query

See LCTCS System Office section for results.

Reasonableness Testing

We did not identify any concerns with the reasonableness of South Central's Fall 2013 SSPS and Academic Year 2012-2013 SCS data submissions.

Assessment of IS Controls

See LCTCS System Office section for results.

APPENDICES

Appendix A: Management's Responses



SOUTHERN UNIVERSITY AND A&M COLLEGE SYSTEM

J.S. CLARK ADMINISTRATION BUILDING
BATON ROUGE, LOUISIANA 70813

Office of the President
(225) 771-4680

Fax Number
(225) 771-5522

May 14, 2014

Mr. Daryl Purpera, CPA, DFE
Legislative Auditor
1600 Third Street
Post Office Box 94397
Baton Rouge, Louisiana 70804

Dear Mr. Purpera:

We have received the Southern University System (SUS) GRAD Act Audit as required by Act 741 of the 2010 Regular Session, the Louisiana Granting Resources and Autonomy for Diploma Act. As noted, campus personnel understand the importance for data quality, and remain committed to resolving the recommendations by the next report cycle.

I want to thank you and your staff for the professionalism extended to us during this audit.

Sincerely,

A handwritten signature in cursive script, appearing to read "Ronald Mason, Jr.", written over a horizontal line.

Ronald Mason, Jr., J.D.
President
Southern University System

Enclosures

SUNO's response to Legislative Auditor
Audit Recommendations
May 8, 2014

Recommendation 1: SUNO should develop formal procedures for testing GRAD Act queries to ensure that data pulled from the Banner system matches the source and is formatted in accordance with BoR Specifications.

Response: SUNO is in agreement with this recommendation and has developed a plan to ensure that BoR specifications are reviewed by both the Director of Institutional Research and the Director of Information Technology accordingly. The IT department will be responsible for formatting all data reports from the Banner system. The Director of Institutional Research will review the formatting prior to submission to BoR.

Recommendation 2: SUNO should ensure the student's *admission status and degree level code* are classified and updated correctly in the Banner system for accuracy and consistency.

Response: SUNO is in agreement with this recommendation, a plan has been developed to require that the Director of Admissions collaborate with the Director of Institutional Research to verify and cross-check all errors/edits related to admission status and degree level code in the SSPS data file prior to submission to BoR.

Recommendation 3: SUNO should develop error reports to identify errors in the data in the Banner system that are reported to BoR for GRAD Act calculations.

Response: SUNO is in agreement with this recommendation, procedures are in place to identify errors; however, the procedures are not detailed and revisions to this process are ongoing.

Recommendation 4: SUNO should correct its SCS query to ensure that students' *graduation term* is reported correctly in the SCS file sent to BoR for GRAD Act calculations.

Response: SUNO is in agreement with this recommendation, although the graduation term information in Banner is correct, SUNO's translation to BoR's codes needed modification. This process has been addressed and completed at SUNO.

Recommendation 5: SUNO should research the 28 students who had potentially under-reported *total student credit hours scheduled* and ensure that students' *total student credit hours scheduled* is reported correctly in the SSPS file sent to BoR for GRAD Act calculations.

Response: SUNO is in agreement with this recommendation. SUNO researched the 28 records, conducted a rerun of the SSPS for the term in question. SUNO did not find the errors in the Banner system student credit hours as reported by the auditors. SUNO's plan, however, is to take additional steps to ensure that the updating process for the GPA calculation is accurate and that total student credit hours will be reported correctly. These measures will be put in place in order to avoid future discrepancies between SUNO's SSPS files and the BoR's files.

SUSLA's Response to Legislative Auditor Audit Recommendations

Recommendations 1: SUSLA should develop consistent policies and procedures for classifying the admission status of a student and ensure its staff correctly follows the policies for classifying a student's admission status.

Response

Concur. SUSLA has restructured its enrollment management process with increase emphasis on inter unit coordination and accountability. In particular, the campus has implemented policies and procedures which periodically requires validation reviews of admission status designations. Such reviews ensures coordination effectiveness and continued compliance with external Board of Regents SSPS report specifications.

Recommendations 2: SUSLA should ensure the classification of a student's admission status is independently reviewed for accuracy and consistency.

Response

Concur. See response provided for Recommendation 1. As noted, established validation processes will also require independent reviews for accuracy and consistency.

Recommendations 3: SUSLA should provide formal error reports and perform independent reviews to detect and correct errors in data entry.

Response

Concur. See responses provided for previous recommendations 1 & 2.

Recommendations 4: SUSLA should implement segregation of duties during the process of designing, developing, testing, and executing GRAD Act queries. In addition, SUSLA should ensure query results are reviewed independently for accuracy and completeness.

Response

Concur. See response provided in responses 1, 2, and 3. Further, SUSLA relies on coordination between data custodians and the Information Technology Center (ITC) to developed relevant verification/validation review processes that ensures query results conform to established external reporting specifications. SUSLA's Director of Institutional Planning and Research has been charged with oversight responsibility for compliance. Additional compliance reviews are conducted by the campus internal auditor.

May 5, 2014

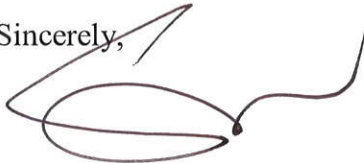
Daryl Purpera, CPA, CFE
Office of the Louisiana Legislative Auditor
1600 North Third Street
Baton Rouge, LA 70804

Dear Mr. Purpera:

Thank you for sharing the recent report on the GRAD Act audits at the University of Louisiana System campuses. It was gratifying to see that our campuses have the systems and processes in place to insure accurate and reliable student systems data. Campus personnel understand that the high quality of such data is important not only for assessing GRAD Act performance targets, but also for tracking and monitoring individual student progress at our institutions.

Thank you and your fine staff for all that you do for our campuses. Please do not hesitate to contact me should you have any questions.

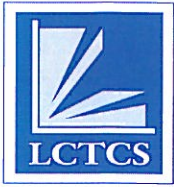
Sincerely,



Sandra K. Woodley
President

cc: Ms. Nicole Edmonson
Mr. George Shawhan





*Changing Lives,
Creating Futures*

Monty Sullivan
System President

Officers:

Michael J. Murphy
Chair

N. J. "Woody" Ogé
First Vice Chair

Timothy W. Hardy
Second Vice Chair

Members:

Robert Brown
Helen Bridges Carter
Keith Gamble
Deni Grissette
Steve Hemperley
Willie Mount
Joe Potts
Paul Price, Jr.
Stephen C. Smith
Vincent St. Blanc, III
Craig Spohn
Stephen Toups

Student Members

Frank Russell

Louisiana
Community
& Technical
College System

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Baton Rouge, LA 70806

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LOUISIANA COMMUNITY & TECHNICAL COLLEGE SYSTEM

May 12, 2014

Ms. Nicole B. Edmonson
Assistant Legislative Auditor and Director of Performance Audit Services
1600 North Third Street
Post Office Box 94397
Baton Rouge LA 70804-9397

RE: Request for Response to Audit Recommendations

Dear Ms. Edmonson:

Thank you for the recent draft report on the assessment of data reliability for GRAD Act. I concur with the Legislative Auditor's report, as well as the recommendations provided. Each year, LCTCS has responded to the audit reports by creating processes to improve data collection and reporting on its campuses - as seen in the dramatic improvements in data quality from this year's report.

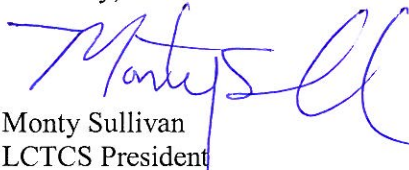
The following actions have already been taken by LCTCS:

Recommendation 1: LCTCS should work with community colleges that were merged with technical colleges to develop consistent policies for classifying a student's admission status. *A draft policy is in place and waiting on final approval for identifying admission status for students at merged colleges to comply with both federal and state reporting requirements.*

Recommendation 2: LCTCS should continue to refine its error reports for community and technical colleges to detect student admission status classification errors. In addition, LCTCS should ensure that community and technical colleges use the error reports to correct any identified errors before the generation and submission of GRAD Act data. *LCTCS continues to refine its error reports to detect classification errors and is working with college leadership to ensure that processes are in place at each college to correct those errors.*

Thank you for the time and effort of your staff in working with our schools and preparing the reports. I look forward to continuous improvement of our data and processes.

Sincerely,


Monty Sullivan
LCTCS President

W. Clinton Rasberry, Jr.
Chair

William H. Fenstermaker
Vice Chair

Albert D. Sam II
Secretary

Commissioner of
Higher Education



Mark T. Abraham
Charlotte A. Bollinger
Raymond J. Brandt
Joel E. Dupré
Pamela B. Egan
Joseph P. Farr
Chris D. Gorman
Robert W. Levy
Richard A. Lipsey
Edward D. Markle
Roy O. Martin III
Joseph C. Wiley
Brooksie L. Bonvillain, Student

BOARD OF REGENTS

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May 16, 2014

Mr. Daryl G. Purpera
Louisiana Legislative Auditor
1600 North Third Street
Baton Rouge, Louisiana 70804-9397

Re: Response to Performance Audit Report
GRAD Act

Dear Mr. Purpera:

I appreciate the opportunity to provide a response to the final draft of the Legislative Auditor's report of its performance audit of GRAD Act. To my knowledge, this is the third year of performance audits of GRAD Act.

Working cooperatively with your staff, the audits allow the campuses, systems, and the Board of Regents to use the results of the audit in preparing and evaluating the final GRAD Act Annual Reports. We find great value in how the process is working.

I was pleased to learn that the number of institutions with identifiable errors continues to decline. I was also pleased to read in the report that many of the 'errors', while cautioning us regarding related issues, had no impact on GRAD Act measures or related scoring. It was not surprising to discover that the merger and consolidation of institutions within LCTCS has resulted in some 'transition' issues which should be remedied moving forward.

I found that the time and effort the Auditor's staff put forth in conducting this audit and its availability during the process to be commendable. Understanding the task of collecting and reviewing massive amounts of data related to the GRAD Act, your staff conducted itself in a courteous and professional manner. I found the information contained in the performance audit informative, relevant and complete. Once again, I appreciate the opportunity to participate in the process and respond to the final report.

Sincerely,

A handwritten signature in blue ink, appearing to read "Larry Tremblay".

Larry Tremblay
Deputy Commissioner for Planning,
Research and Academic Affairs

c. Michael Boutte

Appendix B: Scope and Methodology

Audit Initiation

We conducted this performance audit under the provisions of Act 367 of the 2011 Regular Session, which directs the Louisiana Legislative Auditor (LLA), in cooperation and coordination with the Louisiana Board of Regents (BoR), to annually audit the reliability of data submitted or to be submitted by institutions to BoR as indicators of meeting performance objective benchmarks. In accordance with this Act, we scheduled performance audits of each of the institutions participating in the Louisiana Granting Resources and Autonomy for Diplomas Act (GRAD Act). The GRAD Act was established by Act 741 of the 2010 Regular Session. We focused the audit on the reliability of the data submitted by the institutions to BoR that is used to calculate the targeted performance measures. The reliability of the data is one of the factors BoR may consider when determining whether to grant an institution tuition/fee authority and operational autonomies through the GRAD Act. Targeted performance measures are specific measures for which institutions set annual benchmarks and six-year targets. They are used to determine if an institution is demonstrating satisfactory progress toward meeting its performance objectives.

We conducted this performance audit in accordance with generally accepted government auditing standards issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide reasonable basis for our findings and conclusions based on our audit objectives. We believe the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective.

GRAD Act Data Submissions

The targeted performance measures are calculated based on data elements included in data files submitted to BoR. We identified and confirmed with BoR the relevant data elements within each data file used to calculate the targeted performance measures. For this audit, we reviewed the institutions' most recent data submissions to BoR. However, data reliability issues identified in the data submissions reviewed for this audit could be indicative of similar issues in previous and/or subsequent data submissions. See the following table for the data submissions and data elements we reviewed.

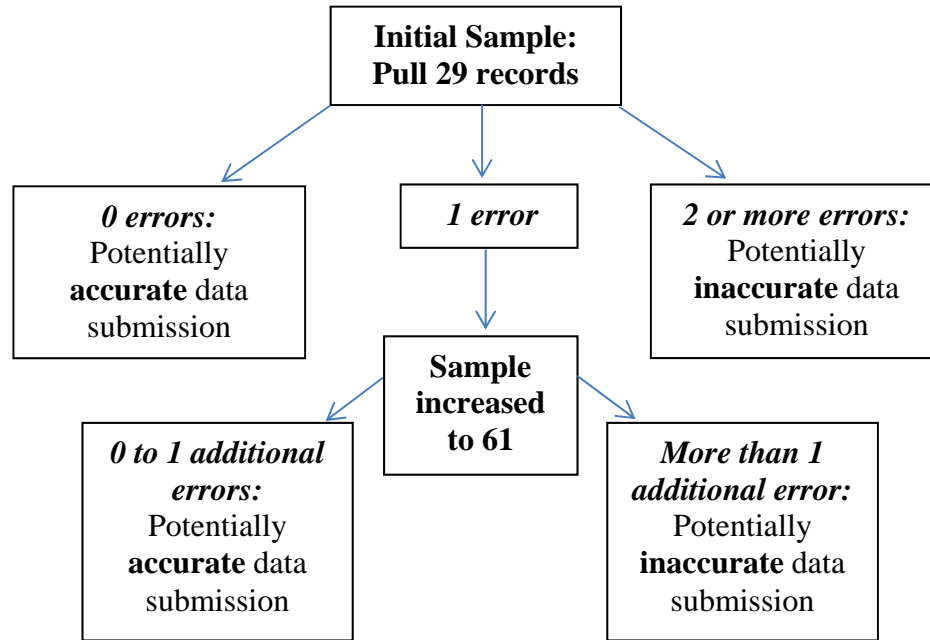
Data Submissions and Data Elements		
Data Submission	Description	Data Element
Statewide Student Profile System (SSPS)	We assessed the data reliability of the Fall 2013 SSPS data reported by all institutions.	Social Security Number
		Institution Code
		Admission Status
		Degree Level Code
		Total Student Credit Hours Scheduled
		Student Level
		Cumulative Hours Earned
		E-learning Flag
		CIP Code
		Increment Key
Statewide Completers System (SCS)	We assessed the data reliability of the Academic Year 2012-2013 SCS data reported by all institutions.	Social Security Number
		Institution Code
		Graduation Date
		Degree Level Code
Student Credit Hour Reporting System (SCH)	We assessed the data reliability of the Spring 2013 SCH data reported by institutions that selected certain optional targeted performance measures.	Total Student Credit Hours
Source: Prepared by legislative auditor's staff using GRAD Act reporting specifications.		

Reliability of Data

According to the United States Government Accountability Office, data can be considered sufficiently reliable if the results of the audit provide assurance that the likelihood of significant errors or incompleteness is minimal and the use of data would not lead to an incorrect or unintentional message. Data is not considered sufficiently reliable if significant errors or incompleteness exists in some of or all the key data elements and if using the data would probably lead to an incorrect or unintentional message. Our review of reliability included four different assessments, including (1) sample testing; (2) review of queries; (3) reasonableness testing; and (4) assessment of key IS controls. More detail on each of these assessments is summarized in the sections below.

(1) Sample Testing

Our sampling methodology was based on the American Institution of CPAs guidelines for compliance samples at 95 percent confidence level (i.e., 5 percent risk of over-reliance), a 10 percent tolerable rate, and 0 percent expected deviation rate. We used industry standard audit software (ACL) to select our random samples and traced these records back to documentation. The following diagram outlines our sampling methodology.



(2) Review of Query

During our 2012 and 2013 GRAD Act audits, we reviewed the queries that the institutions used to extract, format, and create the final data files that were submitted to BoR. For this year, we first requested and reviewed the queries that the institutions used to produce GRAD Act data for this year to determine if the queries changed. If we identified changes in the queries, we reviewed the modified queries to determine if in-code formatting and/or data replacement within the queries were (a) in accordance with BoR's specifications and (b) correctly excluding and including students. We determined if each query and the related data elements, as evaluated in this step, were adequate to generate information used to calculate the targeted performance measures. If an institution's queries had not been modified, but had query issues that were identified during our last GRAD Act audit, we contacted the institution and reviewed documentation to determine if the institution had implemented changes to address prior year's identified query issues.

(3) Reasonableness Testing

Each institution is required to submit to BoR applicable SSPS, SCS, and SCH data files necessary to determine progress of meeting its targeted performance measures. BoR publishes specifications for each data file for institutions to follow to ensure the data is formatted and submitted correctly. To determine if the data submitted by institutions to BoR was in accordance with these specifications, we performed reasonableness tests to detect data that did not conform. These tests included checking for duplication of data, ensuring only valid codes were used for each data element, ensuring the appropriate time frame was reported, and determining if student credit hours were accurately reported.

(4) Assessment of IS Controls

We contacted the institutions to determine, when comparing to last year's GRAD Act data submissions, if there were any changes in the controls for processing the data for this year's submissions to BoR. If no changes occurred, but an institution had prior year identified control weaknesses, we contacted the institution, interviewed relevant personnel, and reviewed supporting documents, to determine if the institution had implemented changes to mitigate the risks of the identified control weaknesses.

If changes occurred, we performed an IS control assessment on the new processes of inputting, processing, and reporting GRAD Act data. This assessment included performing the following procedures: (1) identifying areas with key risks to the reliability of data; (2) interviewing relevant institutional personnel; (3) conducting walkthroughs of data compilation procedures and review supporting documentation; and (4) determining if the institution had implemented relevant IS controls to mitigate identified risks. We identified and determined control weaknesses based on the procedures performed. We limited the review to evaluating key risks and controls that could most directly affect the reliability of data reported to BoR. See Appendix C for the list of risks and key controls we assessed. The limitations of these procedures limited our ability to identify all possible weaknesses.

Appendix C: Risks and Key Controls Assessed

Risk	Key IS Control
Data Entry	
The institution is not classifying the <i>admission status</i> of a student correctly. As a result, improper classifications may create a smaller cohort by understating the number of first-time, full-time, degree-seeking students.	Written policies and procedures are developed and followed for classifying the <i>admission status</i> of a student. In addition, data entry is independently reviewed to ensure the accuracy and consistency of classification.
The institution is not classifying the <i>degree level</i> of a student correctly. As a result, improper classifications may create a smaller cohort by understating the number of first-time, full-time, degree-seeking students.	Written policies and procedures are developed and followed for classifying the <i>degree level</i> of a student. In addition, data entry is independently reviewed to ensure the accuracy and consistency of classification.
The institution's student data management system lacks adequate edit checks to prevent erroneous data entry or errors in data entry are not timely detected and corrected in the system before data is extracted and sent to BoR for GRAD Act calculations.	Edit checks occur at the point of data entry to detect and prevent erroneous input. For manual data entry processes, data entry is independently reviewed. In addition, Error reports are available to enable the institution to review data entry and detect and correct exceptions.
Data Collection and Formatting	
The query used for data collection and formatting was improperly designed and inadequately tested. As a result, data may not pull from the source system and/or format to BoR specifications completely or accurately.	Documented procedures were followed for the design, development, and testing of the query to ensure the data pulled from the source system matches the source and is formatted in accordance with BoR specifications.
The wrong query was run.	Version control procedures are in place to prevent incorrect query versions from running.
The query was subject to modification without authorization. As a result, improper changes to the query could go undetected.	Access to changing the query to be run is appropriately limited to authorized individuals. In addition, independent review or separation of duties is implemented.
Manual intervention (e.g., copying/pasting data to combine query results or manually formatting data) is involved. As a result, there is increased risk of human error or unauthorized changes.	Procedures are documented and followed for any manual intervention. In addition, data is reviewed independently.
Data Submission	
The final data files sent to BoR were subject to modification without authorization. As a result, improper changes to the data files could go undetected.	Access to the final data files sent to BoR is limited to authorized individuals. In addition, independent review or separation of duties is implemented.
Data was insecure or changed in transmission from the institution to BoR.	Data is encrypted in transmission.
The wrong file was transmitted.	Version control procedures are in place to prevent the incorrect file from being submitted.
Errors detected by BoR are not properly corrected.	Written procedures are developed and followed to ensure all corrections are appropriately made to the data files sent to BoR for GRAD Act calculations and to the system that stores student data.
Source: Prepared by legislative auditor's staff based on the IS assessment.	