

LOUISIANA GRANTING RESOURCES AND AUTONOMY  
FOR DIPLOMAS ACT (GRAD ACT):  
ASSESSMENT OF DATA RELIABILITY - YEAR 5



PERFORMANCE AUDIT SERVICES  
ISSUED JUNE 16, 2015

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LOUISIANA LEGISLATIVE AUDITOR  
DARYL G. PURPERA, CPA, CFE

June 16, 2015

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 5 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, 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 2015



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# Overview of GRAD Act

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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 5 GRAD Act reporting (see Scope and Methodology in Appendix B for definitions).

<b>Exhibit 1</b>
<b>Summary of Year 5 Targeted Performance Measures</b>
<b>Targeted Measures</b>
1 <sup>st</sup> to 2 <sup>nd</sup> Year Retention Rate
1 <sup>st</sup> to 2 <sup>nd</sup> Year Retention Rate (all degree seeking)
1 <sup>st</sup> to 3 <sup>rd</sup> 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 <sup>st</sup> to 2 <sup>nd</sup> Year Retention Rate of Transfer Students

<b>Exhibit 1 (Cont.) Summary of Year 5 Targeted Performance Measures</b>	
<b>Targeted Measures</b>	
1 <sup>st</sup> to 2 <sup>nd</sup> 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	
Direct Federal Research Grants and Contracts Recorded (Percent ranking within peer group)	
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	
<b>Note:</b> Not all targeted performance measures listed are applicable to all institutions.	
<b>Source:</b> 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.

<b>Exhibit 2</b>	
<b>Institutions Participating in the GRAD Act - Year 5</b>	
<b>Louisiana State University (LSU)</b>	
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
<b>Southern University System (SUS)</b>	
1.	Southern University and A&M College
2.	Southern University at New Orleans
3.	Southern University at Shreveport
4.	Southern University Law Center
<b>University of Louisiana System (ULS)</b>	
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
<b>Louisiana Community and Technical College System (LCTCS)</b>	
1.	Baton Rouge Community College
2.	Bossier Parish Community College
3.	Central Louisiana Technical Community College
4.	Delgado Community College
5.	Fletcher Technical Community College
6.	Louisiana Delta Community College
7.	Northshore Technical Community College
8.	Northwest Louisiana Technical College
9.	Nunez Community College
10.	River Parishes Community College
11.	South Central Louisiana Technical College
12.	South Louisiana Community College
13.	SOWELA Technical Community College
<b>Source:</b> 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 5 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. Appendix C lists the risks and key controls we assessed.

LOUISIANA STATE UNIVERSITY  
(LSU)



# Overall Results

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The institutions within Louisiana State University (LSU) 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 5.<sup>1</sup>

- 1<sup>st</sup> to 2<sup>nd</sup> Year Retention Rate
- 1<sup>st</sup> to 2<sup>nd</sup> Year Retention Rate (all degree seeking)
- 1<sup>st</sup> to 3<sup>rd</sup> 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)
- 1<sup>st</sup> to 2<sup>nd</sup> Year Retention Rate of Transfer Students
- 1<sup>st</sup> to 2<sup>nd</sup> 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
- Direct federal research grants and contracts-recorded (Percent ranking within peer group)
- Placement Rates of Graduates

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<sup>1</sup> Not all targeted performance measures listed are applicable to all institutions.

- Placement of Graduates in Postgraduate Training
- Percent of Eligible Programs that are Discipline Accredited

Overall, we found that all institutions within the LSU 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.

<b>Exhibit 3</b>				
<b>Summary of Year 5 Reliability Results for LSU</b>				
<b>LSU Institutions</b>	<b>Student Data (SSPS) Fall 2014</b>	<b>Completer Data (SCS) Academic Year 2013 - 2014</b>	<b>Student Credit Hour Data* (SCH) Spring 2014</b>	<b>Page Number</b>
<b>Louisiana State University and A&amp;M College</b>	Sufficiently reliable	Sufficiently reliable		8
<b>Louisiana State University Alexandria</b>	Sufficiently reliable	Sufficiently reliable		9
<b>Louisiana State University Shreveport</b>	Sufficiently reliable	Sufficiently reliable	Sufficiently reliable	11
<b>Louisiana State University Eunice</b>	Sufficiently reliable	Sufficiently reliable		12
<b>LSU Paul M. Hebert Law Center</b>	Sufficiently reliable	Sufficiently reliable		13
<b>LSU Health Sciences Center New Orleans</b>	Sufficiently reliable	Sufficiently reliable		14
<b>LSU Health Sciences Center Shreveport</b>	Sufficiently reliable	Sufficiently reliable		15
* Not all institutions selected optional targeted measures that required the use of SCH data. <b>Source:</b> Prepared by legislative auditor's staff using results from pages 8-15.				



# Louisiana State University and A&M College

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## Overall Conclusion

We determined that the Louisiana State University and A&M College (LSU) Fall 2014 SSPS and Academic Year 2013 - 2014 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 2014 SSPS and Academic Year 2013 - 2014 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

Our reasonableness testing identified that one student's *total student credit hours scheduled* were over-reported in the Fall 2014 SSPS file. We communicated this potential error with LSU staff. LSU informed us that this student's *total student credit hours scheduled* was manually updated to reflect advanced standing credit and incorrectly included these hours in the Fall 2014 class hours. This error could affect the calculations for "1st to 2nd Year Retention Rate" and "Same Institution Graduation Rate" measures by overstating the number of cohort students (first-time, full-time, degree-seeking freshmen).

## Assessment of IS Controls

Based on our assessment of key IS controls, we did not identify any instances where control weaknesses affected the Fall 2014 SSPS or Academic Year 2013 - 2014 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

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## Overall Conclusion

We determined that the Louisiana State University Alexandria (LSUA) Fall 2014 SSPS and Academic Year 2013 - 2014 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

During sample testing of LSUA's Fall 2014 SSPS file, we found a discrepancy with the following data elements:

- In a compliance sample of 61 students, the data element of *admission status* was incorrectly reported for two students in the Fall 2014 SSPS file. These errors 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. These specific errors were as follows:
  - One student was reported as a continuing student but should have been reported as a first-time freshman student. 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," "1st to 3rd Year Retention Rate," and "Same Institution Graduation Rate" measures.
  - One student was reported as a first-time freshman but should have been reported as a transfer 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," "1st to 3rd Year Retention Rate," and "Same Institution Graduation Rate" measures.
- In a compliance sample of 61 students, the data element of *degree level* was incorrectly reported for one student in the Fall 2014 SSPS file. 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. The specific error was as follows:
  - One student was reported as seeking an associate degree but should have been reported as seeking a certificate. 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 2013-2014 SCS data submission. We 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 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 2014 SSPS and Academic Year 2013 - 2014 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 2014 SSPS or Academic Year 2013 - 2014 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

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## Overall Conclusion

We determined that the Louisiana State University Shreveport (LSUS) Fall 2014 SSPS, Academic Year 2013 - 2014 SCS, and Spring 2014 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 2014 SSPS, Academic Year 2013 - 2014 SCS, and Spring 2014 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 2014 SSPS, Academic Year 2013 - 2014 SCS, and Spring 2014 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 2014 SSPS, Academic Year 2013 - 2014 SCS, or Spring 2014 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

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## Overall Conclusion

We determined that the Louisiana State University Eunice (LSUE) Fall 2014 SSPS and Academic Year 2013 - 2014 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

During sample testing of LSUE's Fall 2014 SSPS file, we found a discrepancy with the following data elements:

- In a compliance sample of 61 students, the data element of *admission status* was incorrectly reported for one student in the Fall 2014 SSPS file. 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 was as follows:
  - One student was reported as a first-time freshman student but should have been reported as a transfer 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.

We reviewed a compliance sample of 29 students from the Academic Year 2013 - 2014 SCS data submission. We 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 LSUE uses queries to extract SSPS and SCS data that is reported to BoR; however, manual processes are used to format and create the final SCS data file. 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 LSUE's Fall 2014 SSPS and Academic Year 2013 - 2014 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 2014 SSPS or Academic Year 2013 - 2014 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

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## Overall Conclusion

We determined that the LSU Paul M. Hebert Law Center (LSU Law) Fall 2014 SSPS and Academic Year 2013 - 2014 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 2014 SSPS and Academic Year 2013 - 2014 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 2014 SSPS and Academic Year 2013 - 2014 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 2014 SSPS or Academic Year 2013 - 2014 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

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## Overall Conclusion

We determined that the LSU Health Sciences Center New Orleans (LSUHSC New Orleans) Fall 2014 SSPS and Academic Year 2013 - 2014 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 2014 SSPS and Academic Year 2013 - 2014 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 2014 SSPS and Academic Year 2013 - 2014 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 2014 SSPS or Academic Year 2013 - 2014 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

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## Overall Conclusion

We determined that the LSU Health Sciences Center Shreveport (LSUHSC Shreveport) Fall 2014 SSPS and Academic Year 2013 - 2014 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 2014 SSPS and Academic Year 2013 - 2014 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 2014 SSPS and Academic Year 2013 - 2014 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 2014 SSPS or Academic Year 2013 - 2014 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

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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 5:<sup>2</sup>

- 1<sup>st</sup> to 2<sup>nd</sup> Year Retention Rate
- 1<sup>st</sup> to 3<sup>rd</sup> 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)
- 1<sup>st</sup> to 2<sup>nd</sup> 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 one institution (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.

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<sup>2</sup> Not all targeted performance measures listed are applicable to all institutions.

<b>Exhibit 4</b>			
<b>Summary of Year 5 Reliability Results for SUS</b>			
<b>Institution</b>	<b>Student Data (SSPS) Fall 2014</b>	<b>Completer Data (SCS) Academic Year 2013 – 2014</b>	<b>Page Number</b>
<b>Southern University and A&amp;M College</b>	Sufficiently reliable	Sufficiently reliable	19
<b>Southern University at New Orleans</b>	Sufficiently reliable	Sufficiently reliable	20
<b>Southern University at Shreveport</b>	Sufficiently reliable	<b>Not Sufficiently reliable</b>	21
<b>Southern University Law Center</b>	Sufficiently reliable	Sufficiently reliable	24
<b>Source:</b> Prepared by legislative auditor's staff using results from pages 19-24.			

Appendix A-1 contains the response of SUS.

# Southern University and A&M College

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## Overall Conclusion

We determined that the Southern University and A&M College (SUBR) Fall 2014 SSPS and Academic Year 2013 - 2014 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 2014 SSPS and Academic Year 2013 - 2014 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

We determined SUBR uses queries to extract SSPS and SCS 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

Our reasonableness testing identified that two student's *student level* were incorrectly reported in the Fall 2014 SSPS file. We communicated this potential error with SUBR staff. SUBR informed us that these students' *student level* was incorrectly entered as sophomore when both students should have been post-baccalaureate in Fall 2014. This error could affect the calculations for "1st to 2nd Year Retention Rate of Transfer Students (full time, baccalaureate, sophomore)."

## Assessment of IS Controls

Based on the assessment of IS controls, we did not identify any instances where control weaknesses affected the Fall 2014 SSPS or Academic Year 2013 - 2014 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

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## Overall Conclusion

We determined that the Southern University at New Orleans (SUNO) Fall 2014 SSPS and Academic Year 2013 - 2014 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

During sample testing of the SUNO's Fall 2014 SSPS file, we found discrepancies with the following data elements:

- In a compliance sample of 61 students, the data element of *admission status* was incorrectly reported for one student in the Fall 2014 SSPS data file. 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. The specific error and its implication for GRAD Act calculations was as follows:
  - One student was classified as a new graduate 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 2013 - 2014 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

Our review of the final SSPS and SCS queries used by SUNO 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 2014 SSPS and Academic Year 2013 - 2014 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 2014 SSPS or Academic Year 2013 - 2014 SCS data submissions. Appendix C provides details on what controls were assessed and the potential risk of not having each control.



# Southern University at Shreveport

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## Overall Conclusion

We determined that the Southern University at Shreveport (SUSLA) Academic Year 2013 - 2014 SCS data submission to BoR was **not sufficiently reliable** for GRAD Act calculations. However, SUSLA's Fall 2014 SSPS data submission was **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 Academic Year 2013 - 2014 SCS data file, we found discrepancies with the following data elements:

- In a compliance sample of 61 students, the data element of *graduation date* was incorrectly reported for six students in the Academic Year 2013 - 2014 SCS data file. The six 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:
  - Six students were reported as completers in Fall 2013, but should have been reported as completers in Summer 2013. All six of these students earned and were awarded their degrees in Summer 2013. This error could affect the number of completers in the calculation for "Same Institution Graduation Rate," "Award Productivity," and "Percent Change in Program Completers" measures.
  - SUSLA informed us that because they do not have a summer commencement, all completers are reported to BoR as Spring or Fall completers. Through discussions with BoR, we determined that reporting completers in this manner is not in accordance with the SCS reporting requirements. Students should be reported as completers based on when they earn the award and not when the commencement takes place.

We reviewed a compliance sample of 29 students from the Fall 2014 SSPS data file 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

Our reasonableness testing identified that ten students' *total student credit hours scheduled* were over-reported in the Fall 2014 SSPS file. We communicated these potential errors with SUSLA staff. SUSLA provided us with documentation showing that all ten of these students had a class added after the census date. SUSLA was unable to determine how the *total student credit hours scheduled* was incorrectly changed to reflect those credit hours. These potential errors could affect the calculations for "1<sup>st</sup> to 2<sup>nd</sup> Year Retention Rate" and "Same Institution Graduation Rate" measures by overstating the number of cohort students (first-time, full-time, degree-seeking freshmen).

## 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 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 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.

**Summary of Management Response:** SUSLA disagrees with the recommendation. According to SUSLA, in Spring 2014, it implemented procedures for detecting errors. In addition to the edit checks for correct admissions application data, other GRAD Act data elements are checked in a number of ways. See Appendix A for SUSLA's full response.

**LLA Additional Comments:** Although SUSLA provided the procedures to us during the audit, it did not provide us with examples of all of the error reports. In addition, the reports SUSLA provided only appeared to ensure there were no blanks in the data. The reports did not appear to check for data accuracy.

**Recommendation 2:** 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 Response:** SUSLA disagrees with the recommendation. According to SUSLA, in Spring 2014, it implemented a segregation of duties in regards to GRAD Act queries and additional strategies to ensure segregation of duties have been added to the existing procedures in Spring 2015. See Appendix A for SUSLA's full response.

**LLA Additional Comments:** Although SUSLA implemented some strategies in Spring 2014, the comprehensive segregation of duties was not implemented until Spring 2015 which is after SUSLA submitted its Fall 2014 SSPS and Academic Year 2013 - 2014 SCS data to BoR.



# Southern University Law Center

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## Overall Conclusion

We determined that the Southern University Law Center (SULC) Fall 2014 SSPS and Academic Year 2013 - 2014 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 2014 SSPS and Academic Year 2013 - 2014 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

We determined SULC uses queries to extract SSPS and SCS 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 SULC's Fall 2014 SSPS and Academic Year 2013 - 2014 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 2014 SSPS and Academic Year 2013 - 2014 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

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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 5.<sup>3</sup>

- 1<sup>st</sup> to 2<sup>nd</sup> Year Retention Rate
- 1<sup>st</sup> to 3<sup>rd</sup> 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)
- 1<sup>st</sup> to 2<sup>nd</sup> 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.

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<sup>3</sup> Not all targeted performance measures listed are applicable to all institutions.

<b>Exhibit 5</b>				
<b>Summary of Year 5 Reliability Results for ULS</b>				
<b>Institution</b>	<b>Student Data (SSPS) Fall 2014</b>	<b>Completer Data (SCS) Academic Year 2013 - 2014</b>	<b>Student Credit Hour Data (SCH) Spring 2014*</b>	<b>Page Number</b>
<b>Grambling State University</b>	Sufficiently reliable	Sufficiently reliable	Sufficiently reliable	28
<b>Louisiana Tech University</b>	Sufficiently reliable	Sufficiently reliable		29
<b>McNeese State University</b>	Sufficiently reliable	Sufficiently reliable	Sufficiently reliable	30
<b>Nicholls State University</b>	Sufficiently reliable	Sufficiently reliable	Sufficiently reliable	31
<b>Northwestern State University</b>	Sufficiently reliable	Sufficiently reliable	Sufficiently reliable	32
<b>Southeastern Louisiana University</b>	Sufficiently reliable	Sufficiently reliable	Sufficiently reliable	33
<b>University of Louisiana at Lafayette</b>	Sufficiently reliable	Sufficiently reliable	Sufficiently reliable	34
<b>University of Louisiana at Monroe</b>	Sufficiently reliable	Sufficiently reliable	Sufficiently reliable	35
<b>University of New Orleans</b>	Sufficiently reliable	Sufficiently reliable	Sufficiently reliable	36
* Not all institutions selected optional targeted measures that required the use of SCH data. <b>Source:</b> Prepared by legislative auditor's staff using results from pages 28-36.				

Appendix A-2 contains the response of ULS.



# Grambling State University

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## Overall Conclusion

We determined that the Grambling State University (Grambling) Fall 2014 SSPS, Academic Year 2013 - 2014 SCS, and Spring 2014 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 2014 SSPS, Academic Year 2013 - 2014 SCS, and Spring 2014 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 2014 SSPS, Academic Year 2013 - 2014 SCS, and Spring 2014 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 2014 SSPS, Academic Year 2013 - 2014 SCS, or Spring 2014 SCH data submissions. Appendix C provides details on what controls were assessed and the potential risk of not having each control.



# Louisiana Tech University

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## Overall Conclusion

We determined that the Louisiana Tech University (Tech) Fall 2014 SSPS and Academic Year 2013 - 2014 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 2014 SSPS and Academic Year 2013 - 2014 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 2014 SSPS and Academic Year 2013 - 2014 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 2014 SSPS and Academic Year 2013 - 2014 SCS data submissions. Appendix C provides details on what controls were assessed and the potential risk of not having each control.



# McNeese State University

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## Overall Conclusion

We determined that the McNeese State University (McNeese) Fall 2014 SSPS, Academic Year 2013 - 2014 SCS, and Spring 2014 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

During sample testing of McNeese's Fall 2014 SSPS file, we found a discrepancy with the following data element:

- In a compliance sample of 61 students, the data element of *admission status* was incorrectly reported for two students in the Fall 2014 SSPS file. These errors 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. These specific errors and their implications for GRAD Act calculations were as follows:
  - Two students were reported as continuing students, but should have been reported as readmitted 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 2013 - 2014 SCS and Spring 2014 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 2014 SSPS, Academic Year 2013 - 2014 SCS, and Spring 2014 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 2014 SSPS, Academic Year 2013 - 2014 SCS, or Spring 2014 SCH data submissions. Appendix C provides details on what controls were assessed and the potential risk of not having each control.



# Nicholls State University

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## Overall Conclusion

We determined that the Nicholls State University (Nicholls) Fall 2014 SSPS, Academic Year 2013 - 2014 SCS, and Spring 2014 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 2014 SSPS, Academic Year 2013 - 2014 SCS, and Spring 2014 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 2014 SSPS, Academic Year 2013 - 2014 SCS, and Spring 2014 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 2014 SSPS, Academic Year 2013 - 2014 SCS, or Spring 2014 SCH data submissions. Appendix C provides details on what controls were assessed and the potential risk of not having each control.





# Northwestern State University

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## Overall Conclusion

We determined that the Northwestern State University (Northwestern) Fall 2014 SSPS, Academic Year 2013 - 2014 SCS, and Spring 2014 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 2014 SSPS, Academic Year 2013 - 2014 SCS, and Spring 2014 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 2014 SSPS, Academic Year 2013 - 2014 SCS, and Spring 2014 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 2014 SSPS, Academic Year 2013 - 2014 SCS, and Spring 2014 SCH data submissions. Appendix C provides details on what controls were assessed and the potential risk of not having each control.



# Southeastern Louisiana University

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## Overall Conclusion

We determined that the Southeastern Louisiana University (Southeastern) Fall 2014 SSPS, Academic Year 2013 - 2014 SCS, and Spring 2014 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 2014 SSPS, Academic Year 2013 - 2014 SCS, and Spring 2014 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 2014 SSPS, Academic Year 2013 - 2014 SCS, and Spring 2014 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 2014 SSPS, Academic Year 2013 - 2014 SCS, and Spring 2014 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

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## Overall Conclusion

We determined that the University of Louisiana at Lafayette Fall 2014 SSPS, Academic Year 2013 - 2014 SCS, and Spring 2014 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

During sample testing of the Fall 2014 SSPS file, we found a discrepancy with the following data element:

- In a compliance sample of 61 students, the data element of cumulative hours earned was incorrectly reported for one student in the Fall 2014 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 reported as having 128 cumulative hours earned, but they should have been reported as having 131 hours. This error could understate the cohort students in the calculations for “1<sup>st</sup> to 2<sup>nd</sup> Year Retention Rate of Transfer Students (full time, baccalaureate, sophomore)” measure.

We reviewed a compliance sample of 29 students from the Academic Year 2013 - 2014 SCS and Spring 2014 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 2014 SSPS, Academic Year 2013 - 2014 SCS, and Spring 2014 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 2014 SSPS, Academic Year 2013 - 2014 SCS, and Spring 2014 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

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## Overall Conclusion

We determined that the University of Louisiana at Monroe (ULM) Fall 2014 SSPS, Academic Year 2013 - 2014 SCS, and Spring 2014 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

During sample testing of ULM's Fall 2014 SSPS file, we found a discrepancy with the following data element:

- In a compliance sample of 61 students, the data element of *degree level* was incorrectly reported for two students in the Fall 2014 SSPS file. These errors 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. These specific errors and their implications for GRAD Act calculations were as follows:
  - Both students were reported as with a professional degree level, but should have been reported with baccalaureate degree levels. 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 2013 - 2014 SCS and Spring 2014 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 2014 SSPS, Academic Year 2013 - 2014 SCS, and Spring 2014 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 2014 SSPS, Academic Year 2013 - 2014 SCS, or Spring 2014 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

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## Overall Conclusion

We determined that the University of New Orleans (UNO) Fall 2014 SSPS, Academic Year 2013 - 2014 SCS, and Spring 2014 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 2014 SSPS, Academic Year 2013 - 2014 SCS, and Spring 2014 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 2014 SSPS, Academic Year 2013 - 2014 SCS, and Spring 2014 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 2014 SSPS, Academic Year 2013 - 2014 SCS, and Spring 2014 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

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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 5.<sup>1</sup>

## Community Colleges

- 1<sup>st</sup> to 2<sup>nd</sup> 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 (Fletcher Technical Community College, South Louisiana Community College, and Central Louisiana Technical 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.

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<sup>1</sup> Not all targeted performance measures listed are applicable to all institutions.

<b>Exhibit 7</b>				
<b>Summary of Year 5 Reliability Results for LCTCS</b>				
<b>Institution</b>	<b>Student Data (SSPS) Fall 2014</b>	<b>Completer Data (SCS) Academic Year 2013 - 2014</b>	<b>Student Credit Hour Data* (SCH) Spring 2014</b>	<b>Page Number</b>
<b>Baton Rouge Community College</b>	Sufficiently reliable	Sufficiently reliable		41
<b>Bossier Parish Community College</b>	Sufficiently reliable	Sufficiently reliable	Sufficiently reliable	42
<b>Central Louisiana Technical Community College</b>	Not sufficiently reliable	Sufficiently reliable		43
<b>Delgado Community College</b>	Sufficiently reliable	Sufficiently reliable	Sufficiently reliable	45
<b>Louisiana Delta Community College</b>	Sufficiently reliable	Sufficiently reliable		46
<b>Fletcher Technical Community College</b>	Not sufficiently reliable	Sufficiently reliable		47
<b>Northshore Technical Community College</b>	Sufficiently reliable	Sufficiently reliable	Sufficiently reliable	49
<b>Northwest Louisiana Technical College</b>	Sufficiently reliable	Sufficiently reliable		51
<b>Nunez Community College</b>	Sufficiently reliable	Sufficiently reliable		52
<b>River Parishes Community College</b>	Sufficiently reliable	Sufficiently reliable	Sufficiently reliable	53
<b>South Central Louisiana Technical College</b>	Sufficiently reliable	Sufficiently reliable		54
<b>South Louisiana Community College</b>	Sufficiently reliable	Not sufficiently reliable	Sufficiently reliable	55
<b>SOWELA Technical Community College</b>	Sufficiently reliable	Sufficiently reliable		57
* 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 41-57.				

Appendix A-3 contains the response of LCTCS.

# LCTCS System Office

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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 2014 SSPS, Academic Year 2013 - 2014 SCS, and Spring 2014 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**

Based on our assessment of key IS controls, we did not identify any instances where control weaknesses affected the Fall 2014 SSPS, Academic Year 2013 - 2014 SCS, or Spring 2014 SCH data submissions. Appendix C provides details on what controls were assessed and the potential risk of not having each control.





# Baton Rouge Community College

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## Overall Conclusion

We determined that the Baton Rouge Community College (BRCC) Fall 2014 SSPS and Academic Year 2013 - 2014 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 2014 SSPS and Academic Year 2013 - 2014 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 BRCC's Fall 2014 SSPS and BRCC's Academic Year 2013 - 2014 SCS data submissions.

## Assessment of IS Controls

See LCTCS System Office section for results.



# Bossier Parish Community College

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## Overall Conclusion

We determined that the Bossier Parish Community College (BPCC) Fall 2014 SSPS, Academic Year 2013 - 2014 SCS, and Spring 2014 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 2014 SSPS file, we found a discrepancy with the following data element:

In a compliance sample of 61 students, the data element of *degree level code* was incorrectly reported for one student in the Fall 2014 SSPS file. 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 implications for GRAD Act calculations was as follows:

- One student was classified as non-degree seeking, but should have been reported as seeking an associate degree. 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 the Academic Year 2013 - 2014 SCS and Spring 2014 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 BPCC’s Fall 2014 SSPS, Academic Year 2013 - 2014 SCS, and Spring 2014 SCH data submissions.

## Assessment of IS Controls

See LCTCS System Office section for results.



# Central Louisiana Technical Community College

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## Overall Conclusion

We determined that Central Louisiana Technical Community College (Central) Fall 2014 SSPS data submission to BoR was **not sufficiently reliable** for GRAD Act calculations. However, Central's Academic Year 2013 - 2014 SCS data submission was **sufficiently reliable**. 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 Central's Fall 2014 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 three students in the Fall 2014 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:
  - Two students were reported as readmitted students, but should have been reported as continuing students. These errors would not affect the calculations for targeted GRAD Act performance measures.
  - One student was reported as a first-time freshman student, 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 calculation for the "Fall to Spring Retention Rate" measure.

During sample testing of Central's Academic Year 2013 - 2014 SCS data, we found a discrepancy 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 implications for GRAD Act calculations was as follows:
  - One student was reported as a completer with a certificate, but had not met the requirements for completion. According to Central, this student was not awarded a certificate. This error could overstate the number of

completers in the calculations for the “Percent Change in Program Completers” measure.

### 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 2014 SSPS. However, in Central’s Academic Year 2013 - 2014 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.

### Recommendation

**Recommendation:** Central should ensure the classification of a student’s *admission status* independently reviewed for accuracy and consistency prior to reporting its data to the Board of Regents.

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

# Delgado Community College

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## Overall Conclusion

We determined that the Delgado Community College (Delgado) Fall 2014 SSPS, Academic Year 2013 - 2014 SCS, and Spring 2014 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 2014 SSPS, Academic Year 2013 - 2014 SCS, and Spring 2014 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 Delgado's Fall 2014 SSPS, Academic Year 2013 - 2014 SCS, and Spring 2014 SCH data submissions.

## Assessment of IS Controls

See LCTCS System Office section for results.





# Louisiana Delta Community College

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## Overall Conclusion

We determined that the Louisiana Delta Community College (Delta) Fall 2014 SSPS and Academic Year 2013 - 2014 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

During sample testing of Delta's Fall 2014 SSPS file, we found a discrepancy 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 2014 SSPS file. 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 implications for GRAD Act calculations was as follows:
  - One student was reported as a first-time freshman, but should have been reported as a readmitted 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.

We reviewed a compliance sample of 29 students from the Academic Year 2013 - 2014 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 2014 SSPS and Academic Year 2013 - 2014 SCS data submissions.

## Assessment of IS Controls

See LCTCS System Office section for results.



# Fletcher Technical Community College

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## Overall Conclusion

We determined that the Fletcher Technical Community College (Fletcher) Academic Year 2013 - 2014 SCS data submission to BoR was **sufficiently reliable** for GRAD Act calculations. However, Fletcher's Fall 2014 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 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 2014 SSPS file, we found discrepancies with the following data element:

- In a compliance sample of 29 students, the data element of *increment key* was incorrectly reported for two students in the Fall 2014 SSPS 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 reported as being in the Associate of Arts program; however, they were actually in the Associate of Science Louisiana Transfer program. 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 2013 - 2014 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 2014 SSPS and Academic Year 2013 - 2014 SCS data submissions.

## Assessment of IS Controls

See LCTCS System Office section for results.

## Recommendation

**Recommendation:** Fletcher should ensure the classification of a student's *increment key* is independently reviewed for accuracy prior to reporting its data to the Board of Regents.

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

# Northshore Technical Community College

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## Overall Conclusion

We determined that the Northshore Technical Community College (Northshore) Fall 2014 SSPS, Academic Year 2013 - 2014 SCS, and Spring 2014 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 Northshore's Fall 2014 SSPS file, we found a discrepancy 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 2014 SSPS file. 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 implications for GRAD Act calculations was as follows:
  - One student was reported 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.

During sample testing of Northshore's Spring 2014 SCH, we found a discrepancy with the following data element:

- In a compliance sample of 61 classes, the data element of *headcount enrollment* was incorrectly reported for one class in the Spring 2014 SCH file. 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 implications for GRAD Act calculations was as follows:
  - One class had an incorrect number of headcount enrollment and total student credit hours. The headcount enrollment was understated by one student and the total student credit hours were understated by three hours. This error could understate the undergraduate full-time equivalents in the calculation for the "Award Productivity" measure.

We reviewed a compliance sample of 29 students from the Academic Year 2013 - 2014 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 Northshore's Fall 2014 SSPS, Academic Year 2013 - 2014 SCS, and Spring 2014 SCH data submissions.

### **Assessment of IS Controls**

See LCTCS System Office section for results.

# Northwest Louisiana Technical College

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## Overall Conclusion

We determined that the Northwest Louisiana Technical College (Northwest) Fall 2014 SSPS and Academic Year 2013 - 2014 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 2014 SSPS and Academic Year 2013 - 2014 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 2014 SSPS and Academic Year 2013 - 2014 SCS data submissions.

## Assessment of IS Controls

See LCTCS System Office section for results.





# Nunez Community College

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## Overall Conclusion

We determined that the Nunez Community College (Nunez) Fall 2014 SSPS and Academic Year 2013 - 2014 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 2014 SSPS and Academic Year 2013 - 2014 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 2014 SSPS and Academic Year 2013 - 2014 SCS data submissions.

## Assessment of IS Controls

See LCTCS System Office section for results.



# River Parishes Community College

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## Overall Conclusion

We determined that the River Parishes Community College (RPCC) Fall 2014 SSPS, Academic Year 2013 - 2014 SCS, and Spring 2014 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 2014 SSPS, Academic Year 2013 - 2014 SCS, and Spring 2014 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 2014 SSPS, Academic Year 2013 - 2014 SCS, and Spring 2014 SCH data submissions.

## Assessment of IS Controls

See LCTCS System Office section for results.



# South Central Louisiana Technical College

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## Overall Conclusion

We determined that the South Central Louisiana Technical College (South Central) Fall 2014 SSPS and Academic Year 2013 - 2014 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 Fall 2014 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 two students in the Fall 2014 SSPS file. These errors 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 errors and their implications for GRAD Act calculations were as follows:
  - One student was reported as a first-time freshman, but should have been reported as a readmitted student. This error could overstate the number of cohort students (first-time, full-time, degree-seeking freshmen) in the calculation for the "Fall to Spring Retention Rate" measure.
  - One student was reported as a continuing, 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 calculation for the "Fall to Spring Retention Rate" measure.

We reviewed a compliance sample of 29 students from the Academic Year 2013 - 2014 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 South Central's Fall 2014 SSPS and Academic Year 2013 - 2014 SCS data submissions.

## Assessment of IS Controls

See LCTCS System Office section for results.



# South Louisiana Community College

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## Overall Conclusion

We determined that South Louisiana Community College (SLCC) Fall 2014 SSPS data submission to BoR was **sufficiently reliable** for GRAD Act calculations. However, SLCC's Academic Year 2013 - 2014 SCS 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 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 SLCC's Academic Year 2013 - 2014 SCS file, we found discrepancies with the following data element:

- In our compliance sample of 61 students, the data element *graduation term* was incorrectly reported for three students in the Academic Year 2013 - 2014 SCS 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:
  - Three students were listed as having a *graduation term* of Spring 2014, but were not actually awarded until Summer 2014. This error could overstate the number of completers in the calculations for "Same Institution Graduation Rate," "Award Productivity," and "Percent Change in Program Completers" measures.

We reviewed a compliance sample of 29 students from SLCC's Fall 2014 SSPS data and a compliance sample of 29 courses from SLCC's Spring 2014 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 2014 SSPS, Academic Year 2013 - 2014 SCS, and Spring 2014 SCH data submissions.

## Assessment of IS Controls

See LCTCS System Office section for results.

## Recommendation

**Recommendation:** SLCC should ensure the classification of a student's *graduation term* is reported correctly in SCS file it sends to the Board of Regents.

**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

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## Overall Conclusion

We determined that the SOWELA Technical Community College (SOWELA) Fall 2014 SSPS and Academic Year 2013 - 2014 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 2014 SSPS data and Academic Year 2013 - 2014 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 2014 SSPS and Academic Year 2013 - 2014 SCS data submissions.

## Assessment of IS Controls

See LCTCS System Office section for results.



## APPENDICES



## Appendix A: Management's Responses

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**SOUTHERN UNIVERSITY AND A&M COLLEGE SYSTEM**  
**J. S. CLARK ADMINISTRATION BUILDING, 4<sup>TH</sup> FLOOR**  
**BATON ROUGE, LOUISIANA 70813**

Office of the President  
(225) 771-4680

Fax Number  
(225) 771-5522

June 4, 2015

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) Audit as required by Act 741 of the 2010 Regular Session, the Louisiana Granting Resources and Autonomy for Diplomas (GRAD) Act. Over the past year, the System staff has worked closely with campus data officers to underscore the importance of data reliability. Along these lines we have ratified a Data Governance Policy which includes a system-wide Data Governance Committee to continue monitoring data integrity. We remain committed to addressing the recommendations for the SUSLA campus in the next reporting cycle.

We genuinely appreciate the support from you and your staff throughout this audit process.

Sincerely,

A handwritten signature in black ink, appearing to read "Ronald Mason, Jr." with a stylized flourish at the end.

Ronald Mason, Jr.  
President  
Southern University System

Enclosures



Louisiana Legislative Auditor  
Performance Audit Services

Checklist for Audit Recommendations

**Instructions to Audited Agency:** Please check the appropriate box below for each recommendation. A summary of your response for each recommendation will be included in the body of the report. The entire text of your response will be included as an appendix to the audit report.

RECOMMENDATIONS	AGREE	DISAGREE
<p><b>Recommendation 1:</b> 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.</p>		<input checked="" type="checkbox"/>
<p><b>Recommendation 2:</b> 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.</p>		<input checked="" type="checkbox"/>



## Southern University at Shreveport Louisiana (SUSLA)

### Response Summary to Audit Recommendations 2014-2015

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Per audit review, no errors in the data elements were identified during sample testing and in the review of queries. Minor issues were noted, however corrected, during reasonableness testing. Recommendations resulted from review of the assessment of IS Controls. The audit recommendations presented for this fiscal year 2014-2015 are the same recommendations presented in the prior year. Notwithstanding the improvements made regarding each of the audit recommendations for Southern University at Shreveport Louisiana (SUSLA), SUSLA again disagrees with the recommendations. However, noting that improvement is ongoing, SUSLA continues to implement additional strategies that will strengthen the activity of each said recommendation (*see attached policy*).

Below are statements of said recommendations and SUSLA's response summary of each. Policies indicating new strategies are attached.

RECOMMENDATIONS	AGREE	DISAGREE																		
<p><b>Recommendation 1:</b> 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.</p>		<p><b>DISAGREE.</b> In spring 2014, SUSLA implemented procedures for detecting errors. In addition to the edit checks for correct admissions application data, other GRAD Act data elements are checked in a number of ways. Student type codes (see below) are provided for information continually during the registration/admission process.</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <tbody> <tr><td style="text-align: center;">C</td><td>Continuing</td></tr> <tr><td style="text-align: center;">F</td><td>Readmit Transfer</td></tr> <tr><td style="text-align: center;">N</td><td>New First-time Freshman</td></tr> <tr><td style="text-align: center;">O</td><td>Cross Registered</td></tr> <tr><td style="text-align: center;">R</td><td>Readmit</td></tr> <tr><td style="text-align: center;">S</td><td>Special Student</td></tr> <tr><td style="text-align: center;">T</td><td>Transfer</td></tr> <tr><td style="text-align: center;">V</td><td>Visiting</td></tr> <tr><td style="text-align: center;">X</td><td>Summer Only</td></tr> </tbody> </table> <p style="text-align: right; color: blue; font-style: italic;">*New strategies are presented below in blue italics.</p>	C	Continuing	F	Readmit Transfer	N	New First-time Freshman	O	Cross Registered	R	Readmit	S	Special Student	T	Transfer	V	Visiting	X	Summer Only
C	Continuing																			
F	Readmit Transfer																			
N	New First-time Freshman																			
O	Cross Registered																			
R	Readmit																			
S	Special Student																			
T	Transfer																			
V	Visiting																			
X	Summer Only																			

A previously presented example of data checking is as follows: The Argos reports that are pulled for edit checking cannot **readily** show if errors were made in regards to student types or SSNs. However, this checking is done by cross-referencing other data and reports.

- **SSN**
  - Banner has a duplicate ID check which prevents/alerts the user of duplicate SSN's.
  - During the online admission application process, the SSN entered by the applicant is pushed into SPAPERS. The SSN is verified against the official transcript. If there is a discrepancy, a copy of the SS card is requested. (Page 9 of Admissions Procedures)
  - The SSN is a required data item on the online admission application. The SSN is used to pull transcripts from the Board of Regents' STS, and to check the National Student Clearinghouse Student Tracker. If there is a discrepancy, a copy of the SS card is requested. (Page 11 of Admissions Procedures)
  - During registration, the Registrar's Office sends out daily registration reports listing students who have completed registration. From that report, we check for missing, incomplete, or suspect SSN's.
  - Another way SSN's are cross-checked: the SSN is also the student's alternate ID. If the student's SSN is incorrect in our database, the student will not be able to log into Banner using their SSN. Student must contact the Admissions Office to correct the SSN.
  - The IT department also runs a report which checks for missing or duplicate SSN's.
- **Admission Statutes** – to ensure the appropriate student type is being applied, the following procedures are used when processing the admission applications. (Page 20 of Admissions Procedures)

- An applicant's birthdate is cross-referenced with the high school graduate date.
- The National Student Clearinghouse Student Tracker is used to ensure there are no prior college enrollments.
- Banner's SHATERM is used to check for prior enrollments at SUSLA.
- During registration, the Registrar's daily registration report is checked to ensure student types are correct based on other data (*date of birth, high school graduation date, last term enrolled*).

- **Degree Level**

- All academic programs are built with the appropriate levels attached. When the applicant selects a plan of study, all program data are automatically pulled into Banner. The admissions processors only update the curriculum data when an applicant requests to change majors. (Note: after the student has registered, all major changes are done through the Registrar's Office).
- For transfer students, the degree and degree date are entered on SOAPCOL if a student has earned a degree from a previous institution. The data is informational only.

- **Additional Student Data (SGASADD)** – For tracking purposes, certain student cohorts are applied to students.

- Student cohorts are coded during the admissions process and once admitted, the cohorts are attached to students by term until they are no longer applicable. (Page 16 of Admissions Procedures)

*\*New strategy for all activity: Validity of all data is the responsibility of the Division of Research, Sponsored Programs & Institutional Effectiveness (RSPIE); specifically, the Department of Institutional Planning & Research (IPAR). The department has organized a special task force, Data Integrity and Management (DIM) Committee, which is responsible, not only to ensure the integrity of data,*

	<p><i>but to oversee the management and governance of data. Error report activity is submitted to this task force for review and feedback to appropriate entities.</i></p>
<p><b>Recommendation 2:</b> 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.</p>	<p><b>DISAGREE.</b> In spring 2014, SUSLA implemented a segregation of duties in regards to GRAD Act queries. Additional strategies to ensure segregation of duties have been added to the existing procedure (noted in <i>blue italics</i>) and are as follows:</p> <ul style="list-style-type: none"> <li>• ITC designs and develops data queries.</li> <li>• <i>Query results are reviewed by DIM and through the Department of Institutional Planning &amp; Research, to ensure appropriateness for GRAD Act or any other external reporting and to ensure accuracy and completeness.</i></li> <li>• The Admissions Office tests and executes the GRAD Act queries. <ul style="list-style-type: none"> <li>○ Admissions Counselors generate error reports weekly.</li> <li>○ Admissions Director reviews Counselors’ report weekly.</li> <li>○ <i>Error Reports are forwarded to DIM for review and feedback</i></li> </ul> </li> <li>• <i>Queries/data are reviewed by DIM through the department of Institutional Planning &amp; Research for validation.</i></li> <li>• The Registrar submits the data to BOR.</li> </ul>

**SUSLA POLICY STATEMENT****TITLE: Segregation of Duties for External Reporting****POLICY NUMBER: 5****SUBMITTED BY:** Assistant Vice  
Chancellor of Enrollment Management**REVIEWED BY:**Vice Chancellor for Academic and  
Student Affairs

Data Integrity &amp; Management Committee

**EFFECTIVE DATE:** Spring 2014**APPROVED BY:** Vice Chancellor for  
Research, Sponsored Programs &  
Institutional Effectiveness**PAGE:** 1 of 1**Background**

Southern University at Shreveport Louisiana (SUSLA), an institution within the Southern University A&M System, seeks to provide a quality education for its students while being committed to the total community. We recognize that serving our students, supporting SUSLA, and meeting the expectations of the general public requires continuous vigilance, focus, and dedication.

The Office of the Academic and Student Affairs needs to effectively and efficiently develop, implement, and communicate new or revised policies and procedures to SUSLA staff. Policy changes need to be instantaneously communicated to staff to provide the most current procedures and thus reduces misinformation and the need for paper copies. Staff should be able to frequently view policy updates to ensure that they have up-to-the-minute information when researching SUSLA's guidance.

**Policy Statement 5**

Southern University at Shreveport is committed to reviewing and updating current policies and procedures with a focus of ensuring we continually produce accurate, complete and reliable information. This policy outlines the segregation of duties during the process of designing, developing, testing, reviewing, and executing queries for external reporting.

- The Information Technology Center (ITC) designs and develops data queries
- *Query reports are reviewed by the Data Integrity and Management (DIM) Committee/Task Force for appropriateness, ensuring accuracy and completeness*
- The Admissions Office tests and executes the queries with the Admissions Counselors generating error reports weekly and the Admissions Director reviewing the Counselors' reports weekly.
- *Error reports are forwarded to DIM for review and feedback*

- *Queries/data are reviewed by DIM through the Department of Institutional Planning & Research (IPAR), Division of Research, Sponsored Programs & Institutional Effectiveness (RSPIE) for validation.*
- *Data is submitted to reporting entity by the Registrar.*

*This process was implemented in Spring 2015. To ensure relevance, the policy will be regularly monitored by DIM/IPAR and adjusted as needed.*

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Submitted: AVC of Enrollment Management

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Reviewed: VC Academic and Student Affairs

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Reviewed by Data Integrity & Management Committee

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Approved: Vice Chancellor for Research,  
Sponsored Programs & Institutional  
Effectiveness



## LOUISIANA COMMUNITY & TECHNICAL COLLEGE SYSTEM

June 5, 2015

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Creating Futures***

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Mr. Daryl G. Purpera  
Legislative Auditor  
1600 North Third Street  
Post Office Box 94397  
Baton Rouge, LA 70804-9397

Dear Mr. Purpera:

Thank you for your recent draft report on the assessment of data reliability for the Louisiana GRAD Act. On behalf of the Board of Supervisors and college leadership, we are appreciative of the time and effort your staff devoted in working with our colleges to prepare the report. I concur with the report, as well as the recommendations provided.

In 2012, we implemented Banner, a system-wide student information system, which has resulted in dramatically improved data collection and reporting for all 13 LCTCS colleges. As evidenced by this year's report and the 2013 report, the implementation and use of Banner has resulted in improved processes, the elimination of duplicative efforts, and greater efficiency in student data collection at all of our colleges. As noted in the report, there were a very small number of errors in the samples analyzed. None of those errors will have an impact on meeting GRAD Act Student Success Performance Objectives.

We are taking the findings in this report seriously and are exploring all options to continue improving our process of data collection and reporting. South Louisiana Community College, Central Louisiana Technical Community College, and Fletcher Technical Community College are all working with the Board of Regents to correct the errors identified in this report and will be submitting corrected data files in the near future.

Thank you again for all the hard work that went into the completing this report. I look forward to the continuous improvement our data and processes.

Sincerely,

Dr. Monty Sullivan

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June 5, 2015

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 2015 Legislative Auditor's report of its performance audit of GRAD Act.

As was the case in the prior two years, the latest audit concentrated on current year data related to GRAD Act rather than previous year's data which proved of limited value. 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.

I remain encouraged that the number of institutions with identifiable errors continues to decline and was again pleased to read in the report that several of the 'errors', while alerting us to potentially related matters, had no impact on GRAD Act measures or associated scoring.

I applaud the time and effort the Auditor's staff members put forth in conducting this audit and commend them on their availability during the process. Considering the task of collecting and reviewing massive amounts of data related to the GRAD Act, your staff once more conducted itself in a polite and professional manner. I consider the information contained in the performance audit educational, relevant and complete. Once again, I appreciate the opportunity to take part in the process and respond to the final report.

Sincerely,

A handwritten signature in blue ink, appearing to read "Larry Tremblay", is written over a light blue horizontal line.

Larry Tremblay  
Deputy Commissioner for Planning,  
Research and Academic Affairs

c. Michael Boutte  
Barbara Goodson  
Joe Rallo  
LeAnn Detillier



# Appendix B: Scope and Methodology

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## 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.

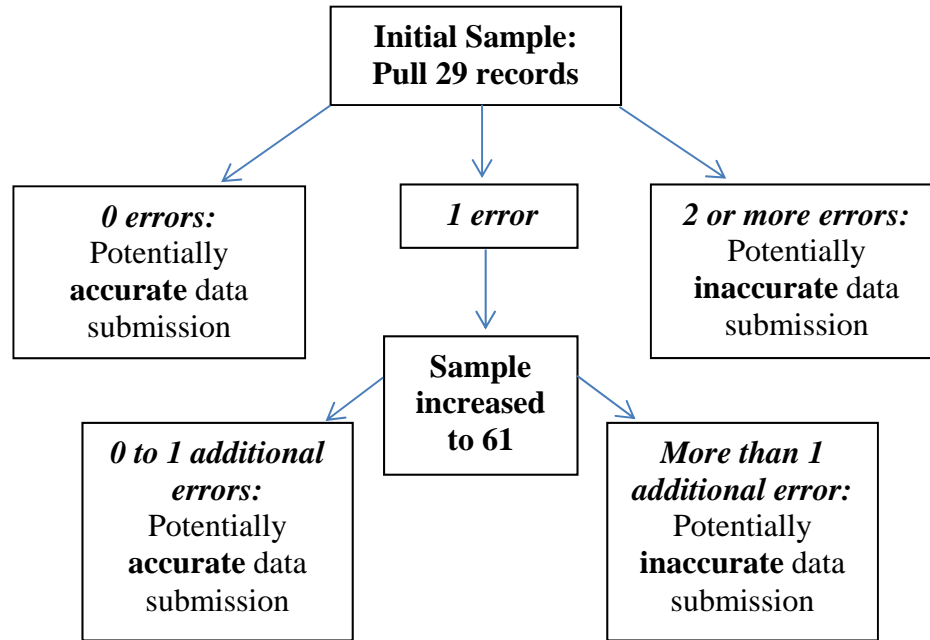
Data Submissions and Data Elements		
Data Submission	Description	Data Element
Statewide Student Profile System (SSPS)	We assessed the data reliability of the Fall 2014 SSPS data reported by all institutions.	Social Security Number
		Institution Code
		Admission Status
		Degree Level Code
		Total Student 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 2013 - 2014 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 2014 SCH data reported by institutions that selected certain optional targeted performance measures.	Total Student Credit Hours
<b>Source:</b> 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, 2013, and 2014 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
<b>Data Entry</b>	
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.
<b>Data Collection and Formatting</b>	
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.
<b>Data Submission</b>	
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.
<b>Source:</b> Prepared by legislative auditor's staff based on the IS assessment.	