

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



PERFORMANCE AUDIT SERVICES
ISSUED JUNE 5, 2013

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LOUISIANA LEGISLATIVE AUDITOR
DARYL G. PURPERA, CPA, CFE

June 5, 2013

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 performance objective benchmarks established in accordance with Act 741 of the 2010 Regular Session, the Louisiana Granting Resources and Autonomy for Diplomas Act (GRAD Act).

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

We would like to express our appreciation to the management and staff of the Board of Regents, Louisiana State University System, Southern University System, University of Louisiana System, Louisiana Community and Technical College System, and all 34 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 2013

Table of Contents

	Page
Overview of GRAD Act	1
Louisiana State University System:	
Overall Results.....	5
Louisiana State University and A&M College	7
Louisiana State University Alexandria	8
Louisiana State University Shreveport	9
Louisiana State University Eunice.....	10
LSU Paul M. Hebert Law Center.....	11
LSU Health Sciences Center New Orleans.....	12
LSU Health Sciences Center Shreveport	14
Southern University System:	
Overall Results.....	16
Southern University and A&M College	17
Southern University at New Orleans	18
Southern University at Shreveport.....	19
Southern University Law Center	22
University of Louisiana System:	
Overall Results.....	24
Grambling State University	26
Louisiana Tech University.....	28

	Page
University of Louisiana System: (Cont.)	
McNeese State University.....	29
Nicholls State University	30
Northwestern State University	31
Southeastern Louisiana University	32
University of Louisiana at Lafayette.....	33
University of Louisiana at Monroe	34
University of New Orleans	35
 Louisiana Community and Technical College System:	
Overall Results.....	37
LCTCS System Office	40
Baton Rouge Community College	41
Bossier Parish Community College	43
Delgado Community College	45
Louisiana Delta Community College.....	47
Fletcher Technical Community College	51
Nunez Community College.....	53
River Parishes Community College.....	55
South Louisiana Community College	56
SOWELA Technical Community College.....	59
Capital Area Technical College	61
Central Louisiana Technical and Community College	62
Northshore Technical and Community College	64

	Page
Louisiana Community and Technical College System: (Cont.)	
Northwest Louisiana Technical College	66
South Central Louisiana Technical College	68
Appendices:	
Appendix A: LSU Health Sciences Center New Orleans' Response	A-1.1
Southern University System's Response.....	A-2.1
Southern University at Shreveport's Response	A-2.2
University of Louisiana System's Response	A-3.1
Louisiana Community and Technical College System's Response	A-4.1
Board of Regents' Response	A-5.1
Appendix B: Scope and Methodology.....	B.1
Appendix C: Risks and Key Controls Assessed.....	C.1

Overview of GRAD Act

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

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

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

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

Exhibit 1 Summary of Targeted Performance Measures
Targeted Measures
1 st to 2 nd Year Retention Rate
1 st to 3 rd Year Retention Rate
Fall to Spring Retention Rate
Same Institution Graduation Rate
Graduation Productivity*
Award Productivity*
Statewide Graduation Rate*
Percent Change in Program Completers
Median Professional School Entrance Exam Score
Passage Rates on Licensure/Certification Exams
Placement Rates of Graduates
Placement of Graduates in Postgraduate Training
* These targeted performance measures are optional. Note: Not all targeted performance measures listed are applicable to all institutions. Source: Prepared by legislative auditor’s staff using GRAD Act reporting specifications.

In addition, BoR is responsible for monitoring, reviewing, and reporting to the legislature and the governor annually regarding each institution's progress in meeting the performance objectives. Using a scoring system that considers factors such as an institution's adherence to reporting requirements and its progress toward meeting established benchmarks, BoR determines whether tuition and fee authority as well as operational autonomies will be granted to the institution. In the first year, BoR approved all institutions' tuition authority and eligibility for autonomies based upon the reported GRAD Act data. 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 34 public postsecondary education institutions that entered into GRAD Act agreements.

Exhibit 2	
Institutions Participating in the GRAD Act	
Louisiana State University System (LSU System)	
1.	Louisiana State University and A&M College
2.	Louisiana State University Alexandria
3.	Louisiana State University Shreveport
4.	Louisiana State University Eunice
5.	LSU Paul M. Hebert Law Center
6.	Louisiana State University Health Sciences Center New Orleans
7.	Louisiana State University Health Sciences Center Shreveport
Southern University System (SUS)	
1.	Southern University and A&M College
2.	Southern University at New Orleans
3.	Southern University at Shreveport
4.	Southern University Law Center
University of Louisiana System (ULS)	
1.	Grambling State University
2.	Louisiana Tech University
3.	McNeese State University
4.	Nicholls State University
5.	Northwestern State University
6.	Southeastern Louisiana University
7.	University of Louisiana at Lafayette
8.	University of Louisiana at Monroe
9.	University of New Orleans*

Exhibit 2 Institutions Participating in the GRAD Act (Cont.)	
Louisiana Community and Technical College System (LCTCS)	
1.	Baton Rouge Community College
2.	Bossier Parish Community College
3.	Delgado Community College
4.	Louisiana Delta Community College**
5.	L.E. Fletcher Technical Community College
6.	Elaine P. Nunez Community College
7.	River Parishes Community College
8.	South Louisiana Community College***
9.	SOWELA Technical Community College
10.	Capital Area Technical College
11.	Central Louisiana Technical Community College****
12.	Northshore Technical Community College*****
13.	Northwest Louisiana Technical College
14.	South Central Louisiana Technical College
<p>* Act 419 of the 2011 Regular Legislative Session transferred the University of New Orleans from the LSU System to the ULS. **Act 681 of the 2012 Regular Legislative Session merged Northeast Louisiana Technical College with Louisiana Delta Community College. ***Act 767 of the 2012 Regular Legislative Session merged Acadiana Technical College with South Louisiana Community College. ****Act 760 of the 2012 Regular Legislative Session renamed Central Louisiana Technical College to Central Louisiana Technical Community College. *****Act 209 of the 2011 Regular Legislative Session renamed Northshore Louisiana Technical College to Northshore Technical Community College. Source: Prepared by legislative auditor’s staff using information provided by BoR.</p>	

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 3 performance benchmarks. Appendix A contains responses to this report from the Board of Regents and the systems and institutions that chose to respond. Appendix B contains our detailed scope and methodology for our assessment of data reliability.

LOUISIANA STATE UNIVERSITY SYSTEM
(LSU SYSTEM)

Overall Results

The Louisiana State University System (LSU System) consists of four four-year universities, a two-year college, one law center, and two health sciences centers. The following is a list of these institutions' GRAD Act targeted performance measures.¹

- 1st to 2nd Year Retention Rate
- 1st to 3rd Year 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
- Placement Rates of Graduates
- Placement of Graduates in Postgraduate Training

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

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

Exhibit 3				
Summary of Reliability Results for LSU System				
LSU System Institutions	Student Data (SSPS) Fall 2012	Completer Data (SCS) Academic Year 2011-2012	Student Credit Hour Data* (SCH) Spring 2012	Page Number
Louisiana State University and A&M College	Sufficiently reliable	Sufficiently reliable		7
Louisiana State University Alexandria	Sufficiently reliable	Sufficiently reliable		8
Louisiana State University Shreveport	Sufficiently reliable	Sufficiently reliable	Sufficiently reliable	9
Louisiana State University Eunice	Sufficiently reliable	Sufficiently reliable		10
LSU Paul M. Hebert Law Center	Sufficiently reliable	Sufficiently reliable		11
LSU Health Sciences Center New Orleans	Not Sufficiently reliable	Sufficiently reliable		12
LSU Health Sciences Center Shreveport	Sufficiently reliable	Sufficiently reliable		14
* Not all institutions selected optional targeted measures that required the use of SCH data. Source: Prepared by legislative auditor's staff using results from pages 7 to 14.				

Appendix A-1.1 contains the response of LSU Health Sciences Center New Orleans.

Louisiana State University and A&M College

Overall Conclusion

We determined that the Louisiana State University and A&M College (LSU) Fall 2012 SSPS and Academic Year 2011-2012 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 2012 SSPS and Academic Year 2011-2012 SCS data and did not identify any errors in the data elements. As a result, the analyzed samples indicate reliable data submissions.

Review of Query

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

Reasonableness Testing

We did not identify any concerns with the reasonableness of LSU's Fall 2012 SSPS and Academic Year 2011-2012 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 2012 SSPS or Academic Year 2011-2012 SCS data submissions. Appendix C provides details on what controls were assessed and the potential risk of not having each control.

Louisiana State University Alexandria

Overall Conclusion

We determined that the Louisiana State University Alexandria (LSUA) Fall 2012 SSPS and Academic Year 2011-2012 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 2012 SSPS and Academic Year 2011-2012 SCS data and did not identify any errors in the data elements. As a result, the analyzed samples indicate reliable data submissions.

Review of Query

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

Reasonableness Testing

We did not identify any concerns with the reasonableness of LSUA's Fall 2012 SSPS and Academic Year 2011-2012 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 2012 SSPS or Academic Year 2011-2012 SCS data submissions. Appendix C provides details on what controls were assessed and the potential risk of not having each control.

Louisiana State University Shreveport

Overall Conclusion

We determined that the Louisiana State University Shreveport (LSUS) Fall 2012 SSPS, Academic Year 2011-2012 SCS, and Spring 2012 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 2012 SSPS, Academic Year 2011-2012 SCS, and Spring 2012 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 2012 SSPS, Academic Year 2011-2012 SCS, and Spring 2012 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 2012 SSPS, Academic Year 2011-2012 SCS, or Spring 2012 SCH data submissions. Appendix C provides details on what controls were assessed and the potential risk of not having each control.

Louisiana State University Eunice

Overall Conclusion

We determined that the Louisiana State University Eunice (LSUE) Fall 2012 SSPS and Academic Year 2011-2012 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 2012 SSPS and Academic Year 2011-2012 SCS data and did not identify any errors in the data elements. As a result, the analyzed samples indicate reliable data submissions.

Review of Query

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

Reasonableness Testing

We did not identify any concerns with the reasonableness of LSUE's Fall 2012 SSPS and Academic Year 2011-2012 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 2012 SSPS or Academic Year 2011-2012 SCS data submissions. Appendix C provides details on what controls were assessed and the potential risk of not having each control.

LSU Paul M. Hebert Law Center

Overall Conclusion

We determined that the LSU Paul M. Hebert Law Center (LSU Law) Fall 2012 SSPS and Academic Year 2011-2012 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 2012 SSPS and Academic Year 2011-2012 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

Since LSU Law uses the same data system as LSU A&M, LSU A&M maintains and runs the queries for SSPS and SCS. 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 2012 SSPS and Academic Year 2011-2012 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 2012 SSPS or Academic Year 2011-2012 SCS data submissions. Appendix C provides details on what controls were assessed and the potential risk of not having each control.

LSU Health Sciences Center New Orleans

Overall Conclusion

We determined that the LSU Health Sciences Center New Orleans (LSUHSC New Orleans) Academic Year 2011-2012 SCS data submission to BoR was **sufficiently reliable** for GRAD Act calculations. However, LSUHSC's Fall 2012 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 2012 SSPS file, we found discrepancies with the following data element:

- In a compliance sample of 29 students, the data element of *admission status* was incorrectly reported for two students in the Fall 2012 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:
 - One student was classified as a readmitted student, but should have been reported as a transfer student. This error would not affect the calculations for targeted GRAD Act performance measures.
 - One student was classified as a readmitted 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 2011-2012 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 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 2012 SSPS and Academic Year 2011-2012 SCS data submissions.

Assessment of IS Controls

We identified the following key IS control weaknesses that 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):

- LSUHSC New Orleans lacks an independent review to ensure the accuracy and consistency of the *admission status* classification of a student.
- Although LSUHSC New Orleans followed adequate procedures for the design, development, and testing of the queries, LSUHSC New Orleans lacks formal procedures for capturing data at the correct point in time. This lack of a formal procedure increases the risk that data may be inaccurate, incomplete or that inappropriate changes to queries or data may occur and not be detected.
- LSUHSC New Orleans lacks independent review procedures to detect unauthorized tampering of query results before submission to BoR. Staff members with edit capability should not be responsible for submitting the data to BoR. Without independent review, improper changes to data or other discrepancies may go undetected, causing incomplete or inaccurate data.

Recommendations

Recommendation 1: LSUHSC New Orleans should develop a comprehensive review process to ensure data reported to BoR for GRAD Act calculations is complete and accurate. Specifically, LSUHSC New Orleans should use error reports and perform independent reviews to detect and correct errors in data entry.

Recommendation 2: LSUHSC New Orleans should develop formal procedures to ensure data is captured at the correct point in time.

Recommendation 3: LSUHSC New Orleans should implement segregation of duties during the process of producing and reporting the GRAD Act data. However, if insufficient staff exists to segregate these duties, LSUHSC New Orleans should, at a minimum, ensure that query results are reviewed for accuracy and completeness by an independent entity.

Summary of Management's Response: LSUHSC New Orleans agrees with all of the recommendations. See Appendix A-1.1 for full response.

LSU Health Sciences Center Shreveport

Overall Conclusion

We determined that the LSU Health Sciences Center Shreveport (LSUHSC Shreveport) Fall 2012 SSPS and Academic Year 2011-2012 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 2012 SSPS and Academic Year 2011-2012 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 2012 SSPS and Academic Year 2011-2012 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 2012 SSPS or Academic Year 2011-2012 SCS data submissions. Appendix C provides details on what controls were assessed and the potential risk of not having each control.

SOUTHERN UNIVERSITY SYSTEM
(SUS)

Overall Results

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

- 1st to 2nd Year Retention Rate
- 1st to 3rd Year Retention Rate
- Same Institution Graduation Rate
- Percent Change in Program Completers
- Median Professional School Entrance Exam Score
- Passage Rates on Licensure/Certification Exams
- Placement Rates of Graduates

Overall, we found that all but one institution (Southern University at Shreveport) within the 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.

Exhibit 4 Summary of Reliability Results for SUS			
Institution	Student Data (SSPS) Fall 2012	Completer Data (SCS) Academic Year 2011-2012	Page Number
Southern University and A&M College	Sufficiently reliable	Sufficiently reliable	17
Southern University at New Orleans	Sufficiently reliable	Sufficiently reliable	18
Southern University at Shreveport	Not Sufficiently reliable	Sufficiently reliable	19
Southern University Law Center	Sufficiently reliable	Sufficiently reliable	22
Source: Prepared by legislative auditor's staff using results from pages 17-22.			

Appendix A-2.1 contains the response of the Southern University System and A-2.2 contains the response of Southern University at Shreveport.

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

Southern University and A&M College

Overall Conclusion

We determined that the Southern University and A&M College (SUBR) Fall 2012 SSPS and Academic Year 2011-2012 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 2012 SSPS and Academic Year 2011-2012 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, the SSPS query may inappropriately modify data. Therefore, we cannot conclude that the query compiles a complete report. We did not note any instances where the SCS query 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 2012 SSPS and Academic Year 2011-2012 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 2012 SSPS or Academic Year 2011-2012 SCS data submissions. Appendix C provides details on what controls were assessed and the potential risk of not having each control.

Southern University at New Orleans

Overall Conclusion

We determined that the Southern University at New Orleans (SUNO) Fall 2012 SSPS and Academic Year 2011-2012 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 2012 SSPS and Academic Year 2011-2012 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 SUNO 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 files. Our review of the final 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 SUNO's Fall 2012 SSPS and Academic Year 2011-2012 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 2012 SSPS or Academic Year 2011-2012 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

Overall Conclusion

We determined that the Southern University at Shreveport (SUSLA) Academic Year 2011-2012 SCS data submission to BoR was sufficiently reliable for GRAD Act calculations. However, SUSLA's Fall 2012 SSPS data submission was **not sufficiently reliable**. We based this conclusion on a combination of assessments, including sample testing, review of queries, reasonableness testing, and assessment of identified IS control weaknesses. The scope and methodology section in Appendix B provides a detailed description of these assessments, including the criteria we used to determine sample size.

Sample Testing

During sample testing of the Fall 2012 SSPS file, we found discrepancies with the following data elements:

- In a compliance sample of 29 students, the data element of "Admission Status" was incorrectly reported for four students in the Fall 2012 SSPS data file. The four errors exceeded the amount of allowable data discrepancies based on AICPA guidelines for compliance samples. As a result, the analyzed sample indicates that more errors potentially exist in the data submission. The specific errors and their implications for GRAD Act calculations were as follows:
 - Three students were classified as continuing students, but should have been reported as first-time freshmen. These errors 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 classified as a continuing student, but should have been reported as a readmitted student. This error would not affect the calculations for targeted GRAD Act performance measures.

We reviewed a compliance sample of 29 students from Academic Year 2011-2012 SCS data and did not identify any errors in the data elements. As a result, the analyzed sample indicates a reliable data submission.

Review of Query

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

Reasonableness Testing

We did not identify any concerns with the reasonableness of SUSLA's Fall 2012 SSPS and Academic Year 2011-2012 SCS data submissions.

Assessment of IS Controls

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

- SUSLA lacks adequate policies and procedures for classifying the *admission status* of a student and an independent review to ensure the accuracy and consistency of classification.
- Although SUSLA followed the design, development, and testing of the query, and informally verifies that the data pulled from the source system matches this source, this verification procedure is not documented or formalized.
- Although limited edit checks occur at the point of data entry, SUSLA could not provide formal error reports, nor do they perform independent reviews to detect and correct errors in data entry.
- Although access to change GRAD Act queries and/or query results is limited, the same people are executing and submitting this data to BoR.

Recommendations

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

Summary of Management's Response: SUSLA partially agrees with this recommendation. See Appendix A-2.2 for full response.

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

Summary of Management's Response: SUSLA partially agrees with this recommendation. See Appendix A-2.2 for full response.

Recommendation 3: SUSLA should document procedures for the design, development, and testing of GRAD Act data queries and should ensure the query results comply with BoR specifications.

Summary of Management's Response: SUSLA disagrees with this recommendation. According to SUSLA, it made other enhancements to its code development/review processes in summer/fall 2012. SUSLA implemented a distributed cross-platform code repository and revision control tool for software developers. See Appendix A-2.2 for full response.

Legislative Auditor's Additional Comments: SUSLA provided the audit team with Banner Data System manuals. However, these manuals only explain how data should be input into the database system. These manuals do not relate to the design, development or testing of queries for the GRAD Act. SUSLA has not formalized nor documented the verification procedures that the staff performs to verify the data pulled from the source system matches the source.

Recommendation 4: SUSLA should provide formal error reports and perform independent reviews to detect and correct errors in data entry.

Summary of Management's Response: SUSLA disagrees with this recommendation. According to SUSLA, Statewide Student Profile System (SSPS) Reports are generated by the end-users at the end of semester fourteenth census date. SUSLA has a SSPS Pre-Validation report to help facilitate detection of data entry errors prior to running and submitting the SSPS final report. In addition to the Pre-SSPS report, various discrepancy reports are also available to highlight missing data, duplicate records, etc. See Appendix A-2.2 for full response.

Legislative Auditor's Additional Comments: Although SUSLA staff performs edit checks on data, SUSLA could not provide the audit team with formal SUSLA error reports or formal procedures that they perform to independently review data to detect and correct data entry errors. SUSLA provided the audit team with Banner Data System manuals, but these manuals only demonstrated how to enter data into Banner. The manuals do not contain formal procedures on how to run reports for reviewing data to detect and correct data entry errors.

Recommendation 5: SUSLA should implement segregation of duties during the process of designing, developing, testing, and executing GRAD Act queries. In addition, SUSLA should ensure query results are reviewed independently for accuracy and completeness.

Summary of Management's Response: SUSLA disagrees with this recommendation. The design of the GRAD Act report is based solely on the BoR specifications, which are used by a team of developers to create the query, test the code and data sampling as documented in the SUSLA Developers Guide. The functional units are responsible for the inputting and the editing of data. The BoR reports are verified and submitted by the Registrar's Office. See Appendix A-2.2 for full response.

Legislative Auditor's Additional Comments: Although SUSLA ensures query results are reviewed independently for accuracy and completeness, the same staff member who executes the queries to create the reports should not be the same staff member who submits the reports to BoR. This will reduce the risk that inappropriate changes are not performed on the GRAD Act reports.

Southern University Law Center

Overall Conclusion

We determined that the Southern University Law Center (SULC) Fall 2012 SSPS and Academic Year 2011-2012 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 2012 SSPS and Academic Year 2011-2012 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, the SSPS query may inappropriately modify data. Therefore, we cannot conclude that the query compiles a complete report. We did not note any instances where the SCS query did not comply with BoR specifications regarding in-coding formatting, data replacement, and excluding/including students.

Reasonableness Testing

We did not identify any concerns with the reasonableness of SULC's Fall 2012 SSPS and Academic Year 2011-2012 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 2012 SSPS or Academic Year 2011-2012 SCS data submissions. Appendix C provides details on what controls were assessed and the potential risk of not having each control.

UNIVERSITY OF LOUISIANA SYSTEM
(ULS)

Overall Results

The University of Louisiana System (ULS) consists of nine four-year universities. The following is a list of these institutions' GRAD Act targeted performance measures.³

- 1st to 2nd Year Retention Rate
- 1st to 3rd Year Retention Rate
- Same Institution Graduation Rate
- Statewide Graduation Rate
- Award Productivity
- Percent Change in Program Completers

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

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

Exhibit 5 Summary of Reliability Results for ULS				
Institution	Student Data (SSPS) Fall 2012	Completer Data (SCS) Academic Year 2011-2012	Student Credit Hour Data (SCH) Spring 2012	Page Number
Grambling State University	Sufficiently reliable	Sufficiently reliable	Sufficiently reliable	26
Louisiana Tech University⁴	Sufficiently reliable	Sufficiently reliable		28
McNeese State University	Sufficiently reliable	Sufficiently reliable	Sufficiently reliable	29
Nicholls State University	Sufficiently reliable	Sufficiently reliable	Sufficiently reliable	30
Northwestern State University	Sufficiently reliable	Sufficiently reliable	Sufficiently reliable	31
Southeastern Louisiana University	Sufficiently reliable	Sufficiently reliable	Sufficiently reliable	32
University of Louisiana at Lafayette	Sufficiently reliable	Sufficiently reliable	Sufficiently reliable	33
University of Louisiana at Monroe	Sufficiently reliable	Sufficiently reliable	Sufficiently reliable	34
University of New Orleans	Sufficiently reliable	Sufficiently reliable	Sufficiently reliable	35
Source: Prepared by legislative auditor's staff using results from pages 26-35.				

Appendix A-3.1 contains the response of ULS.

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

Grambling State University

Overall Conclusion

We determined that the Grambling State University (Grambling) Fall 2012 SSPS, Academic Year 2011-2012 SCS, and Spring 2012 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

During sample testing, 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 two students in the Fall 2012 SSPS file. The two 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. The specific errors we found were as follows:
 - One student was classified as a readmitted student, but should have been reported as a continuing student.
 - One student was classified as an other student, but should have been reported as a continuing student.
- In a compliance sample of 61 students, the data element of *degree level code* was incorrectly reported for one student in the Fall 2012 SSPS file. One 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:
 - One student was classified as getting a master's degree, but should have been reported with a baccalaureate degree.

We reviewed a compliance sample of 29 students from the Academic Year 2011-2012 SCS and Spring 2012 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 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 2012 SSPS, Academic Year 2011-2012 SCS, and Spring 2012 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 2012 SSPS, Academic Year 2011-2012 SCS, or Spring 2012 SCH data submissions. Appendix C provides details on what controls were assessed and the potential risk of not having each control.

Louisiana Tech University

Overall Conclusion

We determined that the Louisiana Tech University (Tech) Fall 2012 SSPS and Academic Year 2011-2012 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 2012 SSPS and Academic Year 2011-2012 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 2012 SSPS and Academic Year 2011-2012 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 2012 SSPS and Academic Year 2011-2012 SCS data submissions. Appendix C provides details on what controls were assessed and the potential risk of not having each control.

McNeese State University

Overall Conclusion

We determined that the McNeese State University (McNeese) Fall 2012 SSPS, Academic Year 2011-2012 SCS, and Spring 2012 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 2012 SSPS, Academic Year 2011-2012 SCS, and Spring 2012 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 2012 SSPS, Academic Year 2011-2012 SCS, and Spring 2012 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 2012 SSPS, Academic Year 2011-2012 SCS, or Spring 2012 SCH data submissions. Appendix C provides details on what controls were assessed and the potential risk of not having each control.

Nicholls State University

Overall Conclusion

We determined that the Nicholls State University (Nicholls) Fall 2012 SSPS, Academic Year 2011-2012 SCS, and Spring 2012 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 2012 SSPS, Academic Year 2011-2012 SCS, and Spring 2012 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 2012 SSPS, Academic Year 2011-2012 SCS, and Spring 2012 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 2012 SSPS, Academic Year 2011-2012 SCS, or Spring 2012 SCH data submissions. Appendix C provides details on what controls were assessed and the potential risk of not having each control.

Northwestern State University

Overall Conclusion

We determined that the Northwestern State University (Northwestern) Fall 2012 SSPS, Academic Year 2011-2012 SCS, and Spring 2012 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 2012 SSPS, Academic Year 2011-2012 SCS, and Spring 2012 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

We reviewed the final SSPS, SCS, and SCH queries used by Northwestern to extract, format, and create the final data files sent to BoR. We did not note any instances where the SCS and SCH queries did not comply with BoR specifications regarding in-coding formatting, data replacement, and excluding/including students. However, we determined that the SSPS query provided to us may inappropriately modify data. Therefore, we cannot conclude that the query compiles a complete report.

Reasonableness Testing

We did not identify any concerns with the reasonableness of Northwestern's Fall 2012 SSPS, Academic Year 2011-2012 SCS, and Spring 2012 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 2012 SSPS, Academic Year 2011-2012 SCS, and Spring 2012 SCH data submissions. Appendix C provides details on what controls were assessed and the potential risk of not having each control.

Southeastern Louisiana University

Overall Conclusion

We determined that the Southeastern Louisiana University (Southeastern) Fall 2012 SSPS, Academic Year 2011-2012 SCS, and Spring 2012 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 2012 SSPS, Academic Year 2011-2012 SCS, and Spring 2012 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 2012 SSPS, Academic Year 2011-2012 SCS, and Spring 2012 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 2012 SSPS, Academic Year 2011-2012 SCS, or Spring 2012 SCH data submissions. Appendix C provides details on what controls were assessed and the potential risk of not having each control.

University of Louisiana at Lafayette

Overall Conclusion

We determined that the University of Louisiana at Lafayette Fall 2012 SSPS, Academic Year 2011-2012 SCS, and Spring 2012 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 2012 SSPS, Academic Year 2011-2012 SCS, and Spring 2012 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 2012 SSPS, Academic Year 2011-2012 SCS, and Spring 2012 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 2012 SSPS, Academic Year 2011-2012 SCS, or Spring 2012 SCH data submissions. Appendix C provides details on what controls were assessed and the potential risk of not having each control.

University of Louisiana at Monroe

Overall Conclusion

We determined that the University of Louisiana at Monroe (ULM) Fall 2012 SSPS, Academic Year 2011-2012 SCS, and Spring 2012 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 2012 SSPS, Academic Year 2011-2012 SCS, and Spring 2012 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 2012 SSPS, Academic Year 2011-2012 SCS, and Spring 2012 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 2012 SSPS, Academic Year 2011-2012 SCS, or Spring 2012 SCH data submissions. Appendix C provides details on what controls were assessed and the potential risk of not having each control.

University of New Orleans

Overall Conclusion

We determined that the University of New Orleans (UNO) Fall 2012 SSPS, Academic Year 2011-2012 SCS, and Spring 2012 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 2012 SSPS, Academic Year 2011-2012 SCS, and Spring 2012 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 2012 SSPS, Academic Year 2011-2012 SCS, and Spring 2012 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 2012 SSPS, Academic Year 2011-2012 SCS, or Spring 2012 SCH data submissions. Appendix C provides details on what controls were assessed and the potential risk of not having each control.

LOUISIANA COMMUNITY AND TECHNICAL
COLLEGE SYSTEM (LCTCS)

Overall Results

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

Community Colleges

- 1st to 2nd Year Retention Rate
- Same Institution Graduation Rate
- Percent Change in Program Completers

Technical Colleges

- Fall to Spring Retention Rate
- Percent Change in Program Completers

In Spring 2012, LCTCS implemented a system-wide student information system called Banner for all community and technical colleges. As a result, the process of how community and technical colleges extract, format, and create the data files submitted to BoR for the purpose of calculating GRAD Act measures partially changed. Exhibit 6 summarizes how community and technical colleges' GRAD data files were created and submitted to BoR.

Exhibit 6		
Process of Creating and Submitting GRAD Act Data Files to BoR		
	Student Data (SSPS)	Completer Data (SCS)
	Fall 2012	Academic Year 2011-2012*
Community Colleges	Data is maintained in the new system-wide student information system. LCTCS provided a standard query to each community college for extracting, formatting, and creating the Fall 2012 SSPS data file. The community colleges are responsible for submitting the file to BoR.	Data is maintained in each community college's legacy student information system. Each community college developed and ran its own queries for extracting, formatting, and creating the SCS data file for Academic Year 2011-2012. The community colleges are responsible for submitting the file to BoR.
Technical Colleges	Data is maintained in the new system-wide student information system. LCTCS extracted, formatted, and created the Fall 2012 SSPS data file and submitted the file to BoR for all technical colleges.	Data is maintained in technical colleges' legacy student information system. LCTCS extracted, formatted, and created the Academic Year 2011-2012 SCS data file and submitted the file to BoR for all technical colleges.
<p>*For Academic Year 2012-2013, the SCS data for all community and technical colleges will be completely extracted from LCTCS's new system-wide student information system - Banner.</p> <p>Source: Prepared by legislative auditor's staff using information obtained from LCTCS.</p>		

Overall, we found that 11 of the 14 institutions within LCTCS had student data in SSPS that was not sufficiently reliable and two of the 14 had completer data in SCS that was not sufficiently reliable. Exhibit 7 provides a summary of our results on whether SSPS and 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.

Exhibit 7 Summary of Reliability Results for LCTCS			
Community College	Student Data (SSPS) Fall 2012	Completer Data (SCS) Academic Year 2011-2012	Page Number
Baton Rouge	Not sufficiently reliable	Sufficiently reliable	41
Bossier Parish	Not sufficiently reliable	Sufficiently reliable	43
Delgado	Sufficiently reliable	Sufficiently reliable	45
Delta*			
Louisiana Delta Community College	Not sufficiently reliable	Sufficiently reliable	47
Northeast Louisiana Technical College	Not sufficiently reliable	Sufficiently reliable	
Fletcher	Not sufficiently reliable	Sufficiently reliable	51
Nunez	Not sufficiently reliable	Not sufficiently reliable	53
River Parishes	Sufficiently reliable	Sufficiently reliable	55
South Louisiana*			
South Louisiana Community College	Not sufficiently reliable	Sufficiently reliable	56
Acadiana Technical College	Sufficiently reliable	Sufficiently reliable	
SOWELA	Not sufficiently reliable	Sufficiently reliable	59
Technical College	Student Data (SSPS) Fall 2012	Completer Data (SCS) Academic Year 2011-2012	Page Number
Capital Area	Sufficiently reliable	Sufficiently reliable	61
Central	Not sufficiently reliable	Sufficiently reliable	62
Northshore	Not sufficiently reliable	Not sufficiently reliable	64
Northwest	Not sufficiently reliable	Sufficiently reliable	66
South Central	Not sufficiently reliable	Sufficiently reliable	68
<p>*Act 681 of the 2012 Regular Legislative Session merged the campuses of Northeast Louisiana Technical College with Louisiana Delta Community College. Act 767 of the 2012 Regular Legislative Session merged the campuses of Acadiana Technical College with South Louisiana Community College. Both mergers were official as of July 1, 2012.</p> <p>Source: Prepared by legislative auditor's staff using results from pages 41-69.</p>			

Appendix A-4.1 contains the response of LCTCS.

LCTCS System Office

Because LCTCS developed and provided a standard query for community colleges to extract, format, and create the Fall 2012 SSPS data files and it is responsible for extracting, formatting, and submitting GRAD Act data for all technical colleges to BoR, 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 queries used to extract, format, and create the final SSPS data files community and technical colleges sent to BoR did not note any instances of noncompliance with BoR specifications regarding in-coding formatting, data replacement, and excluding/including students.

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

Assessment of IS Controls

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

- LCTCS has not developed adequate policies and procedures for community and technical colleges for classifying the *admission status* of a student.
- Although LCTCS has developed some error reports to detect instances when a student's admission status was classified incorrectly in Banner, these error reports were not available for community and technical college staff to run in the Fall 2012 semester. As a result, student *admission status* classification errors exist in some community and technical colleges' Fall SSPS data files that were submitted to BoR and could affect the calculations of GRAD Act performance measures.

Recommendation

Recommendation 1: LCTCS should work with all community and technical colleges to develop consistent policies and procedures in accordance with BoR reporting specifications for staff at each college to classify a student's *admission status*. In addition, LCTCS should develop and provide error reports for community and technical colleges to detect student *admission status* classification errors.

Summary of Management's Response: LCTCS agrees with this recommendation. See Appendix A-4.1 for full response.

Baton Rouge Community College

Overall Conclusion

We determined that the Baton Rouge Community College (BRCC) Academic Year 2011-2012 SCS data submission to BoR was **sufficiently reliable** for GRAD Act calculations. However, BRCC's Fall 2012 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 2012 SSPS file, we found discrepancies with the following data elements:

- In a compliance sample of 29 students, the data element of *admission status* was incorrectly reported for two students in the Fall 2012 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:
 - One student was classified as a continuing student in the Fall 2012 SSPS data file. However, the student was incorrectly classified as a first-time freshman in BRCC's student information system - Banner. This error would not affect this year's GRAD Act calculations, but would affect the calculations in subsequent years if BRCC does not correct this error in Banner.
 - One student was classified as a readmitted 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 2011-2012 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

SSPS Query: See LCTCS section for results.

SCS Query: Our review of the final SCS queries used by BRCC 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 BRCC's Fall 2012 SSPS and Academic Year 2011-2012 SCS data submissions.

Assessment of IS Controls

See LCTCS section for results on key IS control weaknesses at the system office level. However, the following weakness at BRCC 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):

- BRCC lacks an independent review to ensure the accuracy and consistency of classification of the *admission status* of students.

Recommendations

Recommendation 1: BRCC should work with LCTCS to develop standardized policies for classifying a student's *admission status* in Banner. BRCC should ensure its staff correctly follows existing policies for classifying a student's *admission status*.

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

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

Bossier Parish Community College

Overall Conclusion

We determined that the Bossier Parish Community College (BPCC) Academic Year 2011-2012 SCS data submission to BoR was **sufficiently reliable** for GRAD Act calculations. However, BPCC's Fall 2012 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 2012 SSPS file, we found discrepancies with the following data elements:

- In a compliance sample of 29 students, the data element of *admission status* was incorrectly reported for five students in the Fall 2012 SSPS file. The five errors exceeded the amount of allowable data discrepancies based on AICPA guidelines for compliance samples. As a result, the analyzed sample indicates that more errors potentially exist in the data submission. The specific errors and their implications for GRAD Act calculations were as follows:
 - Two students were classified as readmitted students, but should have been reported as first-time freshmen. These errors could understate the number of cohort students (first-time, full-time, degree-seeking freshmen) in the calculations for "Same Institution Graduation Rate" and "1st to 2nd Year Retention Rate" measures.
 - One student was classified as a readmitted student, but should have been reported as a continuing student. This error would not affect the calculations for targeted GRAD Act performance measures.
 - Two students were classified 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 2011-2012 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

SSPS Query: See LCTCS section for results.

SCS Query: Our review of the final SCS queries used by BPCC 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 BPCC's Fall 2012 SSPS and Academic Year 2011-2012 SCS data submissions.

Assessment of IS Controls

See LCTCS section for results on key IS control weaknesses at the system office level. However, the following weakness at BPCC 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):

- BPCC lacks an independent review to ensure the accuracy and consistency of classification of the *admission status* of students.

Recommendations

Recommendation 1: BPCC should work with LCTCS to develop standardized policies for classifying a student's *admission status* in Banner. BPCC should ensure its staff correctly follows existing policies for classifying a student's *admission status*.

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

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

Delgado Community College

Overall Conclusion

We determined that the Delgado Community College (Delgado) Fall 2012 SSPS and Academic Year 2011-2012 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 the Fall 2012 SSPS file, we found discrepancies with the following data element:

- In a compliance sample of 61 students, the data element of *admission status* was incorrectly reported for one student in the Fall 2012 SSPS file. The error did not exceed the amount of allowable data discrepancies based on AICPA guidelines for compliance samples. As a result, the analyzed sample indicates a reliable data submission. The specific error we found was as follows:
 - A student was classified as a transfer student, but should have been reported as a continuing student. This error would not affect the calculations for targeted GRAD Act performance measures.

We reviewed a compliance sample of 29 students from the Academic Year 2011-2012 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

SSPS Query: See LCTCS section for results.

SCS Query: Our review of the final SCS queries used by Delgado 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 Delgado's Fall 2012 SSPS and Academic Year 2011-2012 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 2012 SSPS and Academic Year 2011-2012 SCS data submissions. Appendix C provides details on what controls were assessed and the potential risk of not having each control.

Louisiana Delta Community College

Overall Conclusion

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

Louisiana Delta Community College

We determined that Delta's Academic Year 2011-2012 SCS data submission to BoR was **sufficiently reliable** for GRAD Act calculations. However, Delta's Fall 2012 SSPS data submission was **not sufficiently reliable**.

Northeast Louisiana Technical College

We determined that Northeast's Academic Year 2011-2012 SCS data submission to BoR was **sufficiently reliable** for GRAD Act calculations. However, Northeast's Fall 2012 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

Louisiana Delta Community College

During sample testing of the Fall 2012 SSPS file, we found discrepancies with the following data element:

- In a compliance sample of 29 students, the data element *admission status* was incorrectly reported for two students in the Fall 2012 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:
 - One student was classified as a readmitted student, but should have been reported as a continuing student. This error would not affect the calculations for targeted GRAD Act performance measures.

- One student was classified as a transfer student, but should have been reported as a visiting student. This error would not affect the calculations for targeted GRAD Act performance measures.

We reviewed a compliance sample of 29 students from Delta's Academic Year 2011-2012 SCS data and did not identify any errors in the data elements used for GRAD Act calculations. As a result, the analyzed sample indicates a reliable data submission.

Northeast Louisiana Technical College

During sample testing of Northeast's Fall 2012 SSPS file and Academic Year 2011-2012 SCS file, we found discrepancies with the following data element:

- In a compliance sample of 29 students, the data element *admission status* was incorrectly reported for six students in the Fall 2012 SSPS 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:
 - One student was classified as a continuing student, but should have been reported as a readmitted student. This error would not affect the calculations for targeted GRAD Act performance measures.
 - Four students were classified as readmitted students, but should have been reported as continuing students. These errors would not affect the calculations for targeted GRAD Act performance measures.
 - One student was classified as a transfer student, but should have been reported as a continuing student. This error would not affect the calculations for targeted GRAD Act performance measures.
- In a compliance sample of 61 students in the Academic Year 2011-2012 SCS file, we found two students who were reported as completers, but had not met the requirements for completion of the reported credentials. 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. The specific errors we found were as follows:
 - One student was reported as a completer with a certificate, but had not met the requirements for completion. This error could overstate the number of completers in the calculation for "Percentage Change in Program Completers" measure.
 - One student was reported as a completer with a diploma, but had not met the requirements for completion. This error could overstate the number of completers in the calculation for "Percentage Change in Program Completers" measure.

Review of Query

Louisiana Delta Community College

SSPS Query: See LCTCS section for results.

SCS Query: Our review of the final SCS queries used by Delta 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.

Northeast Louisiana Technical College

See LCTCS section for results.

Reasonableness Testing

We did not identify any concerns with the reasonableness of Delta's or Northeast's Fall 2012 SSPS and Academic Year 2011-2012 SCS data submissions.

Assessment of IS Controls

Louisiana Delta Community College

See LCTCS section for results on key IS control weaknesses at the system office level. However, the following weakness at Delta 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):

- Delta lacks an independent review to ensure the accuracy and consistency of classification of the *admission status* of students.

Northeast Louisiana Technical College

See LCTCS section for results on key IS control weaknesses at the system office level. However, the following weaknesses at Northeast 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):

- Northeast lacks an independent review to ensure the accuracy and consistency of classification of the *admission status* of students.
- Northeast lacks an independent review to ensure that all students reported in the SCS file have completed all requirements for their respective credentials.

Recommendations

Recommendation 1: Delta and Northeast should work with LCTCS to develop standardized policies for classifying a student's *admission status* in Banner. Delta and Northeast should ensure their staff correctly follows existing policies for classifying a student's *admission status*.

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

Recommendation 3: Northeast should modify its process to ensure that the completers being reported in the SCS data file meet the requirements for completing the reported credential.

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

Fletcher Technical Community College

Overall Conclusion

We determined that the Fletcher Technical Community College (Fletcher) Academic Year 2011-2012 SCS data submission to BoR was **sufficiently reliable** for GRAD Act calculations. However, Fletcher's Fall 2012 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 2012 SSPS file, we found discrepancies with the following data element:

- In a compliance sample of 29 students, the data element *admission status* was incorrectly reported for three students in the Fall 2012 SSPS file. The three errors exceeded the amount of allowable data discrepancies based on AICPA guidelines for compliance samples. As a result, the analyzed sample indicates that more errors potentially exist in the data submission. The specific errors and their implications for GRAD Act calculations were as follows:
 - One student was classified 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” and “Same Institution Graduation Rate” measures.
 - One student was classified as a transfer student, but should have been reported as a continuing student. This error would not affect the calculations for targeted GRAD Act performance measures.
 - One student was classified as a visiting 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 2011-2012 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

SSPS Query: See LCTCS section for results.

SCS Query: Our review of the final SCS queries used by Fletcher 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 Fletcher's Fall 2012 SSPS and Academic Year 2011-2012 SCS data submissions.

Assessment of IS Controls

See LCTCS section for results on key IS control weaknesses at the system office level. However, the following weakness at Fletcher 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):

- Fletcher lacks an independent review to ensure the accuracy and consistency of classification of the *admission status* of students.

Recommendations

Recommendation 1: Fletcher should work with LCTCS to develop standardized policies for classifying a student's admission status in Banner. Fletcher should ensure its staff correctly follows existing policies for classifying a student's *admission status*.

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

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

Nunez Community College

Overall Conclusion

We determined that the Nunez Community College (Nunez) Fall 2012 SSPS and Academic Year 2011-2012 SCS data submissions to BoR were **not sufficiently reliable** for GRAD Act calculations. We based this conclusion on a combination of assessments, including sample testing, review of queries, reasonableness testing, and assessment of 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 2012 SSPS file, we found discrepancies with the following data elements:

- In a compliance sample of 29 students, the data element of *admission status* was incorrectly reported for three students in the Fall 2012 SSPS file. The three errors exceeded the amount of allowable data discrepancies based on AICPA guidelines for compliance samples. As a result, the analyzed sample indicates that more errors potentially exist in the data submission. The specific errors and their implications for GRAD Act calculations were as follows:
 - One student was classified as a continuing student, but should have been reported as a first-time freshman. This error could understate the number of cohort students (first-time, full-time, degree-seeking freshmen) in the calculations for “1st to 2nd Year Retention Rate” and “Same Institution Graduation Rate” measures.
 - One student was classified as a readmitted student, but should have been reported as a transfer student. This error would not affect the calculations for targeted GRAD Act performance measures.
 - One student was classified as a continuing student, but should have been reported as a readmitted student. This error would not affect the calculations for targeted GRAD Act performance measures.
- In our compliance sample of 29 students, the data element of *Graduation Term* was incorrectly reported for two students in the Academic Year 2011-2012 SCS data file. The two errors exceeded the amount of allowable data discrepancies based on AICPA guidelines for compliance samples. As a result, the analyzed sample indicates that more errors potentially exist in the data submission. The specific errors and their implications for GRAD Act calculations were as follows:

- Two students were reported as completers in Academic Year 2011-2012, but should have been reported as completers in Academic Year 2010-2011. These errors could overstate the number of completers in the calculation for “Percent Change in Program Completers” measure.

Review of Query

SSPS Query: See LCTCS section for results.

SCS Query: There are no queries used by Nunez to create the SCS file. Nunez relies heavily on manual processes to collect and format SCS data used for GRAD Act calculations.

Reasonableness Testing

We did not identify any concerns with the reasonableness of Nunez’s Fall 2012 SSPS and Academic Year 2011-2012 SCS data submissions.

Assessment of IS Controls

See LCTCS section for results on key IS control weaknesses at the system office level. However, the following weaknesses at Nunez 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):

- Nunez lacks an independent review to ensure the accuracy and consistency of classification of the *admission status* of students reported in the SSPS data file.
- Nunez lacks an independent review to ensure the accuracy of the *graduation term* of the completers reported in the SCS data file.

Recommendations

Recommendation 1: Nunez should work with LCTCS to develop standardized policies for classifying a student’s admission status in Banner. Nunez should ensure its staff correctly follows existing policies for classifying a student’s *admission status*.

Recommendation 2: Nunez should ensure the classification of a student’s *admission status* and the graduation term of the completers are independently reviewed for accuracy and consistency.

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

River Parishes Community College

Overall Conclusion

We determined that the River Parishes Community College (RPCC) Fall 2012 SSPS and Academic Year 2011-2012 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 2012 SSPS and Academic Year 2011-2012 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

SSPS Query: See LCTCS section for results.

SCS Query: Our review of the final SCS queries used by RPCC 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 RPCC's Fall 2012 SSPS and Academic Year 2011-2012 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 2012 SSPS and Academic Year 2011-2012 SCS data submissions. Appendix C provides details on what controls were assessed and the potential risk of not having each control.

South Louisiana Community College

Overall Conclusion

During the 2012 Regular Legislative Session, Act 767 merged the campuses of Acadiana Technical College (Acadiana) with South Louisiana Community College (SLCC). This merger was official as of July 1, 2012. However, for GRAD Act Annual Review - Year 3, SLCC and Acadiana still submitted separate data files to BoR for the calculations of GRAD Act performance measures. Therefore, we conducted two separate assessments on the reliability of SLCC's and Acadiana's GRAD Act data.

South Louisiana Community College

We determined that SLCC's Academic Year 2011-2012 SCS data submission to BoR was **sufficiently reliable** for GRAD Act calculations. However, SLCC's Fall 2012 SSPS data submission was **not sufficiently reliable**.

Acadiana Technical College

We determined that Acadiana's Fall 2012 SSPS and Academic Year 2011-2012 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

South Louisiana Community College

During sample testing of SLCC's Fall 2012 SSPS file, we found discrepancies with the following data element:

- In our compliance sample of 29 students, the data element *admission status* was incorrectly reported for six students in the Fall 2012 SSPS 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 types of errors and their implications for GRAD Act calculations were as follows:
 - One student was classified as a transfer student, but should have been reported as a readmitted student. This error would not affect the calculations for targeted GRAD Act performance measures.

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

We reviewed a compliance sample of 29 students from SLCC's Academic Year 2011-2012 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.

Acadiana Technical College

During sample testing of Acadiana's Academic Year 2011-2012 SCS file, we found discrepancies with the following data element:

- In a compliance sample of 61 students in the Academic Year 2011-2012 SCS file, we found two students who were reported as completers, but had not met the requirements for completion of the reported credential. These two 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. The specific errors we found were as follows:
 - One student was reported as a completer with a certificate, but had not met the requirements for completion. This error could overstate the number of completers in the calculation for "Percentage Change in Program Completers" measure.
 - One student was reported as a completer with a technical diploma, but had not met the requirements for completion. This error could overstate the number of completers in the calculation for "Percentage Change in Program Completers" measure.

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

Review of Query

South Louisiana Community College

SSPS Query: See LCTCS section for results.

SCS Query: There are no queries used by SLCC to create the SCS file. SLCC relies heavily on manual processes to collect and format SCS data used for GRAD Act calculations.

Acadiana Technical College

See LCTCS section for results.

Reasonableness Testing

We did not identify any concerns with the reasonableness of SLCC's or Acadiana's Fall 2012 SSPS and Academic Year 2011-2012 SCS data submissions.

Assessment of IS Controls

South Louisiana Community College

See LCTCS section for results on key IS control weaknesses at the system office level. However, the following weakness at SLCC 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):

- SLCC lacks an independent review to ensure the accuracy and consistency of classification of the *admission status* of students.

Acadiana Technical College

See LCTCS section for results on key IS control weaknesses at the system office level. However, the following weakness at Acadiana 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):

- Acadiana lacks an independent review to ensure that all students reported in the SCS file have completed all requirements for their respective credentials.

Recommendations

Recommendation 1: SLCC should work with LCTCS to develop standardized policies for classifying a student's admission status in Banner. SLCC should ensure its staff correctly follows existing policies for classifying a student's *admission status*.

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

Recommendation 3: Acadiana should develop a process to ensure that the completers being reported in the SCS data file meet the requirements for completing the reported credential.

Summary of Management's Response: Based on the recommendation checklist submitted to and returned by SLCC, management agrees with all of these recommendations.

SOWELA Technical Community College

Overall Conclusion

We determined that the SOWELA Technical Community College (SOWELA) Academic Year 2011-2012 SCS data submission to BoR was **sufficiently reliable** for GRAD Act calculations. However, SOWELA's Fall 2012 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 2012 SSPS file, we found discrepancies with the following data elements:

- In a compliance sample of 29 students, the data element of *admission status* was incorrectly reported for two students in the Fall 2012 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:
 - One student was classified as a continuing student, but should have been reported as a first-time freshman. This error could understate the number of cohort students (first-time, full-time, degree-seeking freshmen) in the calculations for “1st to 2nd Year Retention Rate” and “Same Institution Graduation Rate” measures.
 - One student was classified as a readmitted 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 2011-2012 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

SSPS Query: See LCTCS section for results.

SCS Query: Our review of the final SCS queries used by SOWELA 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 SOWELA's Fall 2012 SSPS and Academic Year 2011-2012 SCS data submissions.

Assessment of IS Controls

See LCTCS section for results on key IS control weaknesses at the system office level. However, the following weakness at SOWELA 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):

- SOWELA lacks an independent review to ensure the accuracy and consistency of classification of the *admission status* of students.

Recommendations

Recommendation 1: SOWELA should work with LCTCS to develop standardized policies for classifying a student's admission status in Banner. SOWELA should ensure its staff correctly follows existing policies for classifying a student's *admission status*.

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

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

Capital Area Technical College

Overall Conclusion

We determined that the Capital Area Technical College (Capital Area) Fall 2012 SSPS and Academic Year 2011-2012 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 the Fall 2012 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 2012 SSPS file. The two 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. The specific errors we found were as follows:
 - Two students were classified as transfer students, but should have been reported as continuing students. These errors would not affect the calculations for targeted GRAD Act performance measures.

We reviewed a compliance sample of 29 students from the Academic Year 2011-2012 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 section for results.

Reasonableness Testing

We did not identify any concerns with the reasonableness of Capital Area's Fall 2012 SSPS and Academic Year 2011-2012 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 2012 SSPS and Academic Year 2011-2012 SCS data submissions. Appendix C provides details on what controls were assessed and the potential risk of not having each control.

Central Louisiana Technical and Community College

Overall Conclusion

We determined that the Central Louisiana Technical and Community College (Central) Academic Year 2011-2012 SCS data submission to BoR was **sufficiently reliable** for GRAD Act calculations. However, Central's Fall 2012 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, we found discrepancies with the following data elements:

- In a compliance sample of 29 students, the data element of *admission status* was incorrectly reported for eight students in the Fall 2012 SSPS file. The eight 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:
 - One student was classified 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 “Fall to Spring Retention Rate” measure.
 - One student was classified as a readmitted student, but should have been reported as a first-time freshman. This error could understate the number of cohort students (first-time, full-time, degree-seeking freshmen) in the calculation for “Fall to Spring Retention Rate” measure.
 - One student was classified as a readmitted student, but should have been reported as a continuing student. This error would not affect the calculations for targeted GRAD Act performance measures.
 - Three students were classified as transfer students, but should have been reported as continuing students. These errors would not affect the calculations for targeted GRAD Act performance measures.
 - Two students were classified as continuing students, but should have been reported as 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 2011-2012 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 section for results.

Reasonableness Testing

We did not identify any concerns with the reasonableness of Central's Fall 2012 SSPS and Academic Year 2011-2012 SCS data submissions.

Assessment of IS Controls

See LCTCS section for results on key IS control weaknesses at the system office level. However, the following weakness at Central 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):

- Central lacks an independent review to ensure the accuracy and consistency of classification of the *admission status* of students.

Recommendations

Recommendation 1: Central should work with LCTCS to develop standardized policies for classifying a student's *admission status* in Banner. Central should ensure its staff correctly follows existing policies for classifying a student's *admission status*.

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

Summary of Management's Response: Based on the recommendation checklist submitted to and returned by Central, management agrees with all of these recommendations.

Northshore Technical and Community College

Overall Conclusion

We determined that the Northshore Technical and Community College (Northshore) Fall 2012 SSPS and Academic Year 2011-2012 SCS data submissions to BoR were **not sufficiently reliable** for GRAD Act calculations. We based this conclusion on a combination of assessments, including sample testing, review of queries, reasonableness testing, and assessment of 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, we found discrepancies with the following data elements:

- In a compliance sample of 29 students, the data element of *admission status* was incorrectly reported for four students in the Fall 2012 SSPS file. The four errors exceeded the amount of allowable data discrepancies based on AICPA guidelines for compliance samples. As a result, the analyzed sample indicates that more errors potentially exist in the data submission. The specific errors and their implications for GRAD Act calculations were as follows:
 - Two students were classified as readmitted students, but should have been reported as first-time freshmen. These errors could understate the number of cohort students (first-time, full-time, degree-seeking freshmen) in the calculation for “Fall to Spring Retention Rate” measure.
 - One student was classified as a continuing student, but should have been reported as a first-time freshman. This error could understate the number of cohort students (first-time, full-time, degree-seeking freshmen) in the calculation for “Fall to Spring Retention Rate” measure.
 - One student was classified as a readmitted student, but should have been reported as a continuing student. This error would not affect the calculations for targeted GRAD Act performance measures.
- In our compliance sample of 29 students in the Academic Year 2011-2012 SCS file, we found two students who were reported as completers, but had not met the requirements for completion of the reported credential. 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 completers with certificates, but had not met the requirements for completion. These errors could overstate the number of completers in the calculation for “Percentage Change in Program Completers” measure.

Review of Query

See LCTCS section for results.

Reasonableness Testing

We did not identify any concerns with the reasonableness of Northshore's Fall 2012 SSPS and academic year 2011-2012 SCS data submissions.

Assessment of IS Controls

See LCTCS section for results on key IS control weaknesses at the system office level. However, the following weaknesses at Northshore 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):

- Northshore lacks an independent review to ensure the accuracy and consistency of classification of the *admission status* of students.
- Northshore lacks an independent review to ensure that all students reported in the SCS file have completed all requirements for their respective credentials.

Recommendations

Recommendation 1: Northshore should work with LCTCS to develop standardized policies for classifying a student's *admission status* in Banner. Northshore should ensure its staff correctly follows existing policies for classifying a student's *admission status*.

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

Recommendation 3: Northshore should develop a process to ensure that the completers being reported in the SCS data file meet the requirements for completing the reported credential.

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

Northwest Louisiana Technical College

Overall Conclusion

We determined that the Northwest Louisiana Technical College (Northwest) Academic Year 2011-2012 SCS data submission to BoR was **sufficiently reliable** for GRAD Act calculations. However, Northwest's Fall 2012 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 2012 SSPS file, we found discrepancies with the following data element:

- In a compliance sample of 29 students, the data element of *admission status* was incorrectly reported for four students in the Fall 2012 SSPS file. The four errors exceeded the amount of allowable data discrepancies based on AICPA guidelines for compliance samples. As a result, the analyzed sample indicates that more errors potentially exist in the data submission. The specific errors and their implications for GRAD Act calculations were as follows:
 - Four students were classified as first-time freshmen, but should have been reported as continuing students. These errors could overstate the number of cohort students (first-time, full-time, degree-seeking freshmen) in the calculation for "Fall to Spring Retention Rate" measure.

We reviewed a compliance sample of 29 students from the Academic Year 2011-2012 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 section for results.

Reasonableness Testing

We did not identify any concerns with the reasonableness of Northwest's Fall 2012 SSPS and Academic Year 2011-2012 SCS data submissions.

Assessment of IS Controls

See LCTCS section for results on key IS control weaknesses at the system office level. However, the following weakness at Northwest 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):

- Northwest lacks an independent review to ensure the accuracy and consistency of classification of the *admission status* of students.

Recommendations

Recommendation 1: Northwest should work with LCTCS to develop standardized policies for classifying a student's *admission status* in Banner. Northwest should ensure its staff correctly follows existing policies for classifying a student's *admission status*.

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

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

South Central Louisiana Technical College

Overall Conclusion

We determined that the South Central Louisiana Technical College (South Central) Academic Year 2011-2012 SCS data submission was **sufficiently reliable** for GRAD Act calculations. However, South Central's Fall 2012 SSPS data submission to BoR 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 2012 SSPS file, we found discrepancies with the following data element:

- In a compliance sample of 29 students, the data element of *admission status* was incorrectly reported for four students in the Fall 2012 SSPS file. The four errors exceeded the amount of allowable data discrepancies based on AICPA guidelines for compliance samples. As a result, the analyzed sample indicates that more errors potentially exist in the data submission. The specific errors and their implications for GRAD Act calculations were as follows:
 - One student was classified as a readmitted student, but should have been reported as a first-time freshman. This error could understate the number of cohort students (first-time, full-time, degree-seeking freshmen) in the calculation for “Fall to Spring Retention Rate” measure.
 - Two students were classified as first-time freshmen, but should have been reported as readmitted students. These errors could overstate the number of cohort students (first-time, full-time, degree-seeking freshmen) in the calculation for “Fall to Spring Retention Rate” measure.
 - One student was classified as a visiting student, but should have been reported as a first-time freshman. This error could understate the number of cohort students (first-time, full-time, degree-seeking freshmen) in the calculation for “Fall to Spring Retention Rate” measure.

We reviewed a compliance sample of 29 students from the Academic Year 2011-2012 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 section for results.

Reasonableness Testing

We did not identify any concerns with the reasonableness of South Central's Fall 2012 SSPS and Academic Year 2011-2012 SCS data submissions.

Assessment of IS Controls

See LCTCS section for results on key IS control weaknesses at the system office level. However, the following weakness at South Central 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):

- South Central lacks an independent review to ensure the accuracy and consistency of classification of the *admission status* of students.

Recommendations

Recommendation 1: South Central should work with LCTCS to develop standardized policies for classifying a student's admission status in Banner. South Central should ensure its staff correctly follows existing policies for classifying a student's *admission status*.

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

Summary of Management's Response: Based on the recommendation checklist submitted to and returned by South Central, management agrees with these recommendations.

APPENDICES

Appendix A: Management's Responses



OFFICE OF THE CHANCELLOR

SCHOOL OF ALLIED HEALTH PROFESSIONS
SCHOOL OF DENTISTRY
SCHOOL OF GRADUATE STUDIES
SCHOOL OF NURSING
SCHOOL OF MEDICINE IN NEW ORLEANS
SCHOOL OF PUBLIC HEALTH

May 23, 2013

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

Mr. Purpera:

We reviewed the draft report regarding the Grad Act audit conducted by the Louisiana Legislative Auditor's Office. Please see our response below to each of the recommendations for LSUHSC-NO in the report.

Recommendation 1: LSUHSC New Orleans should develop a comprehensive review process to ensure data reported to BoR for GRAD Act calculations is complete and accurate. Specifically, LSUHSC New Orleans should use error reports and perform independent reviews to detect and correct errors in data entry.

We concur with the recommendation.

Corrective Action Plan: LSUHSC-NO will develop and implement a written process which includes reports, including but not limited to exceptions regarding admission status classification, demographics, as well as all other GRAD Act targeted fields to ensure accuracy and consistency of the admissions data. These reports will be utilized by the admissions offices of each school to identify and correct errors in the data entry. In addition, refresher training on the student administration system as well as the GRAD Act requirements will be provided to all individuals with responsibilities for data collection and reporting.

Completion Date: June 30, 2013

Person Responsible: Bryant Faust, Registrar, LSUHSC-NO.

Recommendation 2: LSUHSC New Orleans should develop formal procedures to ensure data is captured at the correct point in time.

We concur with the recommendation.

Corrective Action Plan: LSUHSC-NO has established a process to ensure data is captured and correctly reported at the appropriate point in time. These will be formalized into written procedures as part of the overall written process described above to ensure that the data capture process is performed consistently each reporting period. The procedure will be distributed to all parties with responsibilities for the data capture process.

Completion Date: June 30, 2013

Person Responsible: Bryant Faust, Registrar, LSUHSC-NO.

Recommendation 3: LSUHSC New Orleans should implement segregation of duties during the process of producing and reporting the GRAD Act data. However, if insufficient staff exists to segregate these duties, LSUHSC New Orleans should, at a minimum, ensure that query results are reviewed for accuracy and completeness by an independent entity.

We concur with the recommendation.

Information access has changed so that the individuals preparing the report do not have modify access to the data. LSUHSC-NO will revise its written procedures to ensure the data entry, report preparation, and report review functions are performed by individuals with independent reporting relationships.

Completion Date: June 30, 2013

Person Responsible: Joseph Moerschbaeher, Vice Chancellor Academic Affairs, LSUHSC-NO.

If you have any questions, please do not hesitate contacting me.

Respectfully,



Larry Hollier, MD
Chancellor

pc: Dr. Joseph Moerschbaeher
Terry Ullrich
Roy Clay
Wendy Simoneaux



SOUTHERN UNIVERSITY AND A&M COLLEGE SYSTEM

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

Office of the President
(225) 771-4680

Fax Number
(225) 771-5522

June 3, 2013

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 GRAD Act Audit for the reporting year 2012-13. We appreciate your efforts and will work to ensure that the recommendations are resolved and there will be no audit findings next year.

Thank you for your time and cooperation.

Sincerely,

A handwritten signature in black ink, appearing to read "Ronald Mason, Jr.", written over a white background.

Ronald Mason, Jr.
System President

cc: Dr. Ray Belton, Chancellor
Mr. Martin B. Fortner, Institutional Planning, Assessment and Research/SACS Liaison



SUSLA
SOUTHERN UNIVERSITY SHREVEPORT LOUISIANA
Excellence • Integrity • Accountability • Service
Office of the Chancellor

May 22, 2013

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

Dear Mr. Purpera:

Please find for consideration Southern University at Shreveport (SUSLA) responses to the five (5) recommendations presented on pages 19 & 20 of the draft GRAD Audit for the reporting year 2012-13. Presented responses by identified recommendations follow:

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

SUSLA's Response

Partially concur. SUSLA plans to restructure its current enrollment management process with increased emphasis on inter unit coordination and accountability. Such efforts are expected to ensure compliance with established data integrity policies and procedures.

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

SUSLA's Response

See response for Recommendation 1.

RECOMMENDATION 3: SUSLA should document procedures for the design, development, and testing of GRAD Act data queries and should ensure the query results comply with the Board of Regents (BOR) specifications.

SUSLA's Response

SUSLA seeks content clarification of Recommendation 3 when viewed in context to language presented on page 19 of the audit report. Presented language found under the caption Review of Query revealed that the Auditors "*did not note any instances where the queries did not comply with BOR specifications regarding in-coding formatting, data replacement, and excluding/including students.*" SUSLA finds referenced language inconsistent with the content of Recommendation 3.

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PHONE: (318) 670-9312 – FAX (318) 670-6374

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WWW.SUSLA.EDU

To the Auditors credit, Recommendation 3 was cited in the previous year report and at that time, the SUSLA Developers Guide provided documentation procedures in creating and testing various BOR reports. Since then, SUSLA has made other enhancements to its code development/review processes in summer/fall 2012. SUSLA purchased and implemented Mercurial, a distributed cross-platform code repository and revision control tool for software developers.

The tool allows a programmer to develop or interact with a copy of an existing code, make edits, and push those changes back to the Mercurial code repository. This in turn enables project managers to keep track of code development phases, revisions, versions, and authors. The tool web interface features online code reviewing and developer team discussions, thus enabling bugs to be readily detected and final code versions to be approved prior to being deployed into production.

RECOMMENDATION 4: SUSLA should provide formal error reports and perform independent reviews to detect and correct errors in data entry.

SUSLA's Response

Statewide Student Profile System (SSPS) Reports are generated by the end-users at the end of semester fourteenth census date. SUSLA has a SSPS Pre-Validation report to help facilitate detection of data entry errors prior to running and submitting the SSPS Final report. In addition to Pre-SSPS report, various discrepancy reports are also available to highlight missing data, duplicate records, etc.

Both the SSPS Pre-Validation and the SSPS Final Report are available online via Argos to designated functional units which comprises SUSLA's enrollment management continuum. As standard practice, functional users are required to validate and correct any discrepancy listings based on BOR specifications and institutional designations of high-risk data errors. (SUSLA will implement additional controls to ensure these procedures are adhered to strictly).

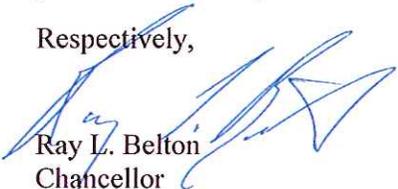
RECOMMENDATION 5: SUSLA should implement segregation of duties during the process of designing, developing, testing, and executing GRAD Act queries. In addition, SUSLA should ensure query results are reviewed independently for accuracy and completeness.

SUSLA's Response

See response to Recommendation 3. The design of the GRAD Act report is based solely on the BOR specifications, which are used by team of Developers to create the query, test the code and data sampling as documented in the SUSLA Developers Guide. The functional units are responsible for the inputting and the editing of data. The BOR reports are verified and submitted by the Registrar's Office.

Finally, we appreciate the opportunity to respond and hopeful that the provided information further demonstrates SUSLA's commitment to quality and excellence. If questions should arise regarding presented content, please contact Mr. Martin B. Fortner at (318) 670-9322 or mfortner@susla.edu.

Respectively,


Ray L. Belton
Chancellor

Xc: Ronald Mason, Jr., President, Southern University System
Martin B. Fortner, Institutional Planning, Assessment and Research/SACS Liaison

May 15, 2013

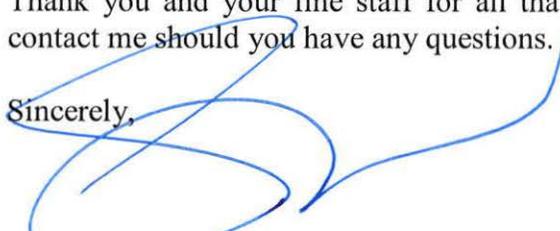
Daryl Purpera, CPA, CFE
Office of the Louisiana Legislative Auditor
1600 North Third Street
Baton Rouge, LA 70804

Dear Mr. Purpera:

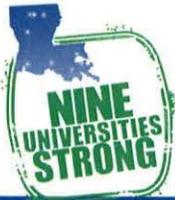
Thank you for sharing the recent report on the GRAD Act audits at the University of Louisiana System campuses. It was gratifying to see that our campuses have the systems and processes in place to insure accurate and reliable student systems data. Campus personnel understand that the high quality of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

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

Sincerely,


Sandra K. Woodley
President

cc: Ms. Nicole Edmonson
Mr. George Shawhan





LOUISIANA COMMUNITY & TECHNICAL COLLEGE SYSTEM

May 20, 2013

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Creating Futures*

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System President

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Keith Gamble
Deni Grissette
Brett Mellington
Paul Price, Jr.
Stephen C. Smith
Vincent St. Blanc, III
F. "Mike" Stone
Allen Scott Terrill
Stephen Toups

Student Members:

Jimmy Douglas
Adrianna Garcia

Louisiana
Community
& Technical
College System

265 South Foster Drive
Baton Rouge, LA 70806

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Mr. Daryl G. Purpera
Legislative Auditor
Louisiana Legislative Auditor's Office
1600 North 3rd Street
Baton Rouge, LA 70802

Dear Mr. Purpera:

The Louisiana Community and Technical College System (LCTCS) faced many challenges for fall semester 2012 with the implementation of the BANNER software. During registration, LCTCS colleges experienced problems with registering students in the BANNER system and this resulted in data integrity issues. In addition, inclusion of legacy data from prior student record systems into BANNER resulted in misclassification of some continuing or readmitted students for fall semester 2012 leading to further issues. We are aware of these issues and have made great strides to install edit routines that better ensure data integrity. We do not anticipate repeat issues for the fall 2013 semester.

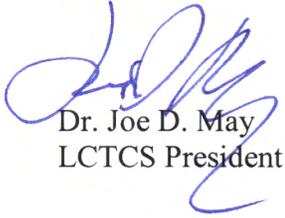
Implementation of BANNER has allowed LCTCS colleges to standardize data elements and provide reporting tools that enable colleges to extract and run data for reporting and decision support purposes. LCTCS has taken an aggressive stance on implementing processes to ensure the accuracy and integrity of data including the creation of standardized definitions for data elements within the BANNER system and identification and development of error reports for all LCTCS colleges. Automated error reports to check data integrity were put in place in December 2012. These error reports were not implemented early enough to correct data issues identified for Fall 2012 SSPS or SCS data. Edit reports were specifically designed to address the issues of the 2012 GRAD Act audit and the preliminary findings of the 2013 GRAD Act audit.

Error reports are run each night and then sent via E-print in BANNER to each functional area (admissions, registrar, academic affairs, and financial aid) for corrections. Error reports indicate the type of error and the student record in which the error occurred. To ensure that retention and graduation cohorts are accurate, the error reports indicate status of freshman students who may be first-time, returning, continuing, or transfer students.

Completer data from the SCS file for Academic Year 2011-2012 was extracted from legacy student information systems. In the upcoming years, both legacy systems and the BANNER system will be used to compile completions data. The LCTCS System office will focus efforts on data within the BANNER system, but will develop procedures for degree audits to ensure that all student reported in the SCS file have completed all requirements for their respective credentials.

To ensure a system of checks and balances, functional areas update and correct data, while Institutional Research offices at each college offer an independent review of data for accuracy. Chancellors and Technical College Directors at each college or technical college receive a weekly summary of the error report for review, while LCTCS monitors errors to ensure that colleges are correcting data. These reports to executive leadership at the campus level also serve in identifying training needs.

Sincerely,



Dr. Joe D. May
LCTCS President

W. Clinton Rasberry, Jr.
Chair

Joseph C. Wiley
Vice Chair

Charlotte A. Bollinger
Secretary

James E. Purcell
*Commissioner of
Higher Education*



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Albert D. Sam II
Matthew L. Jewell, Student*

May 29, 2013

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

Re: Response to Performance Audit Report
GRAD Act

Dear Mr. Purpera:

I appreciate the opportunity to provide a response to the final draft of the Legislative Auditor's report of its performance audit of GRAD Act. The Board of Regents values the time and effort put forth by your staff in conducting this audit.

We are especially pleased that the audits now include current year data which enable the campuses, systems, and the Board of Regents to use the results of the audit in preparing and evaluating the Annual Reports. Understanding the task of collecting and reviewing massive amounts of data related to the GRAD Act, your staff conducted itself in a courteous and professional manner within a strict and limited timeframe in order to evaluate the current year data requirement.

I found the information contained in the performance audit informative, relevant and complete. Once again, I appreciate the opportunity to participate in the process and respond to the final report.

Sincerely,


Larry Tremblay
Deputy Commissioner for Planning,
Research and Academic Affairs

c. Michael Boutte
Nicole Edmonson
Jim Purcell

Appendix B: Scope and Methodology

Audit Initiation

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

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

GRAD Act Data Submissions

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

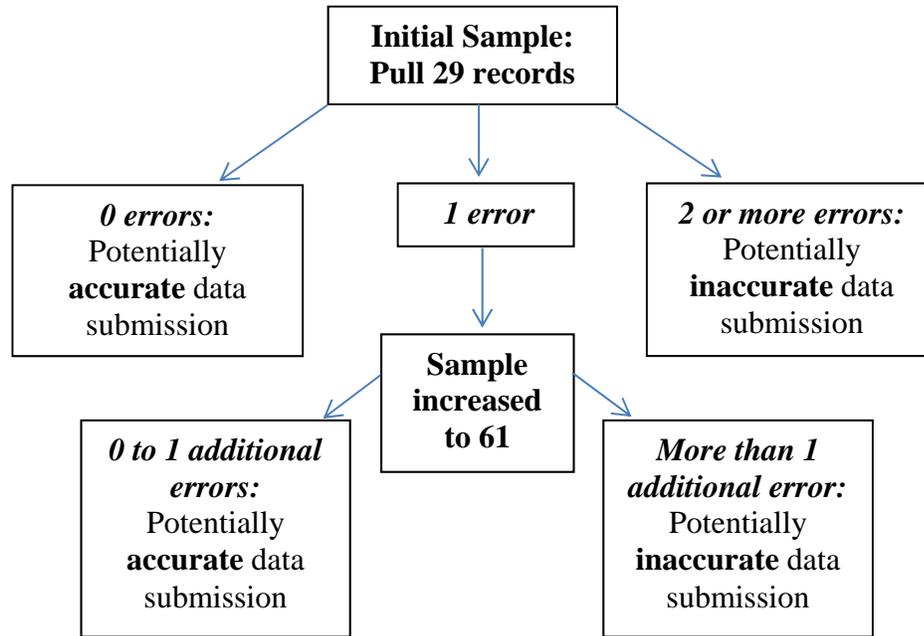
Data Submissions and Data Elements		
Data Submission	Description	Data Element
Statewide Student Profile System (SSPS)	We assessed the data reliability of the Fall 2012 SSPS data reported by all institutions.	Social Security Number
		Institution Code
		Admission Status
		Degree Level Code
		Total Student Credit Hours Scheduled
Statewide Completers System (SCS)	We assessed the data reliability of the Academic Year 2011-2012 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 2012 SCH data reported by institutions that selected certain optional targeted performance measures.	Total Student Credit Hours
Source: Prepared by legislative auditor's staff using GRAD Act reporting specifications.		

Reliability of Data

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

(1) Sample Testing

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



(2) Review of Query

In our last year's GRAD Act audit, 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; (4) determining if the institution had implemented relevant IS controls to mitigate identified risks. We identified and determined control weaknesses based on the procedures performed. We limited the review to evaluating key risks and controls that could most directly affect the reliability of data reported to BoR. See Appendix C for the list of risks and key controls we assessed. The limitations of these procedures limited our ability to identify all possible weaknesses.

Appendix C: Risks and Key Controls Assessed

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