

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



PERFORMANCE AUDIT SERVICES
ISSUED JUNE 20, 2012

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LOUISIANA LEGISLATIVE AUDITOR
DARYL G. PURPERA, CPA, CFE

June 20, 2012

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 the institutions' responses to this report. 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 36 institutions that participated in the GRAD Act for their assistance during this audit.

Sincerely,

Daryl G. Purpera, CPA, CFE
Legislative Auditor

DGP/ch

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Overview of GRAD Act

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

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

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

Board of Regents (BoR) Responsibilities. BoR is responsible for several administrative functions including defining and developing targeted performance measures for institutions to use to measure their progress toward meeting the performance objectives. The table below summarizes these measures (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
Source: Prepared by legislative auditor’s staff using GRAD Act data. Note: Not all targeted performance measures listed are applicable to all institutions. * These targeted performance measures are optional.

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.

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 36 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.	University of New Orleans ¹
5.	Louisiana State University Eunice
6.	LSU Paul M. Hebert Law Center
7.	Louisiana State University Health Sciences Center New Orleans
8.	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

¹ The University of New Orleans (UNO) was part of the LSU System during Year 1 of the GRAD Act. UNO moved to ULS in December 2011, so it will be reported with the ULS in subsequent years.

Exhibit 2 (Cont.) Institutions Participating in the GRAD Act	
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.	Acadiana Technical College
11.	Capital Area Technical College
12.	Central Louisiana Technical College
13.	Northeast Louisiana Technical College
14.	Northshore Technical College
15.	Northwest Louisiana Technical College
16.	South Central Louisiana Technical College
Source: Prepared by legislative auditor's staff using information provided by BoR.	

Louisiana Legislative Auditor (LLA) Responsibilities. Act 367 of the 2011 Regular Session requires that the LLA, in cooperation and coordination with BoR, annually audit data submitted or to be submitted by institutions to BoR as indicators of meeting performance objective benchmarks to ensure that the data is reliable. The Act also requires that the auditor report his findings to BoR and to the legislature before the board's annual vote on whether an institution will be able to exercise tuition authority and operational autonomies. The reliability of the data, as determined by the LLA, is only one of the factors BoR considers 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. Appendix B contains our detailed scope and methodology for our assessment of data reliability. The information presented in this report includes information submitted to BoR in the previous year (Year 1) that has already been voted on by BoR. Since the data is not submitted to BoR until May 1, we do not have adequate time to audit the current year's data before the BoR board meeting and its determination. Because of this time limitation, the LLA audit of GRAD Act data will always be based on the prior year.

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.²

- 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 LSU institutions 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.

² 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) Spring 2011*	Completer Data (SCS) Academic Year 2010	Student Credit Hour Data** (SCH) Spring 2011	Page Number
Louisiana State University and A&M College	Sufficiently reliable	Sufficiently reliable		8
Louisiana State University Alexandria	Sufficiently reliable	Sufficiently reliable		10
Louisiana State University Shreveport	Sufficiently reliable	Sufficiently reliable	Sufficiently reliable	12
University of New Orleans³	Sufficiently reliable	Sufficiently reliable	Sufficiently reliable	14
Louisiana State University Eunice	Sufficiently reliable	Sufficiently reliable		16
LSU Paul M. Hebert Law Center	Sufficiently reliable	Sufficiently reliable		18
LSU Health Sciences Center New Orleans	Sufficiently reliable	Sufficiently reliable		20
LSU Health Sciences Center Shreveport	Sufficiently reliable	Sufficiently reliable		30
Source: Prepared by legislative auditor's staff using results from pages 8 to 33.				
*According to BoR, the Health Sciences Centers only submit data in the fall, so we reviewed the Fall 2010 SSPS for these two institutions.				
** Not all institutions selected optional targeted measures that required the use of SCH data.				

As stated on page 3 of the report, the reliability of the data institutions submit to BoR is only one of the factors BoR considers when determining whether to grant an institution tuition/fee authority and operational autonomies. An institution's progress toward meeting its benchmarks is another factor. As a result, for the institutions whose data was sufficiently reliable, we recalculated that institution's targeted performance measures that were reported for Year 1. Exhibit 4 shows those institutions where our calculation differed by more than +/- 5 percent. The exhibit also shows whether these differences resulted in the institution no longer meeting its Year 1 benchmark, as previously established by the institution and BoR. More detailed results on each of the institutions are included in the sections that follow.

³ The University of New Orleans (UNO) was part of the LSU System during Year 1 of the GRAD Act. UNO moved to ULS in December 2011, so it will be reported with the ULS in subsequent years.

Exhibit 4 Summary of Recalculation Results for LSU System				
Institution	Performance Measure	Greater than +/- 5% Difference	Institution Met Benchmark	Page Number
Louisiana State University Alexandria	Statewide Graduation Rate	Yes	Yes	9
Louisiana State University Eunice	Percent Change in Program Completers			11
	Certificate	Yes	Yes	11
	Associate	Yes	Yes	11
Louisiana State University Health Sciences Center New Orleans				
Dental Hygiene	1 st to 2 nd Year Retention Rate	No	No	22
Nursing		Yes	Yes	22
Public Health		No	No	22
Allied Health	Same Institution Graduation Rate	Yes	No	23
Dentistry		Yes	No	23
Dental Hygiene		Yes	No	23
Medicine		Yes	No	23
Public Health		Yes	Yes	23
Dentistry	Percent Change in Program Completers	Yes	Yes	24
Dental Hygiene		Yes	Yes	24
Dental Laboratory Technology		Yes	Yes	24
Graduate Studies - Master's		Yes	No	24
Graduate Studies - Doctorate		Yes	Yes	24
Medicine		Yes	No	24
Nursing - Baccalaureate, Master's, Professional		Yes	Yes	24
Public Health		Yes	Yes	24
Public Health	Median Professional School Entrance Exam Score	No	No	25
Allied Health - Medical Technology	Passage Rates on Licensure Certification Exams	Yes	Yes	26

Source: Prepared by legislative auditor staff using results from pages 8 to 33.

Appendix A-1a.1 contains the responses of the LSU System and Louisiana State University 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) Spring 2011 SSPS and Academic Year 2010 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, validity 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.

In addition, we recalculated LSU's targeted performance measures for Year 1 and did not find any LSU calculations that differed from our calculations by more than 5 percent.

Sample Testing

We reviewed a compliance sample of 29 students from the Spring 2011 SSPS and Academic Year 2010 SCS data and did not identify any errors in the data elements. As a result, the analyzed samples indicate potentially accurate 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.

Validity Testing

We did not identify any validity concerns for LSU's Spring 2011 SSPS and Academic Year 2010 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 Spring 2011 SSPS or Academic Year 2010 SCS data submissions. However, we did identify some control weaknesses that could affect future data reliability (see Appendix D for details on what controls were assessed and the potential risk of not having each control). These weaknesses were discussed with LSU and will be reviewed again in subsequent audits.

Recalculation of Targeted Performance Measures

We recalculated LSU's targeted performance measures for Year 1 and determined whether our calculation differed from LSU's calculation by more than 5 percent. Also, because BoR considers an institution's progress toward meeting its benchmarks when deciding to grant tuition/fee authority and other operational autonomies, we determined if the difference changed whether or not LSU met its benchmark. Exhibit 5 summarizes the results of our recalculations.

Exhibit 5					
Recalculation of LSU's Targeted Performance Measures: Year 1 Actual					
Measure	Benchmark	LSU Calculation	LLA Calculation	Percentage Difference	Benchmark Met
1st to 2nd Year Retention Rate	83.6%	84.2%	84.2%	0.0%	Yes
1st to 3rd Year Retention Rate	73.3%	74.2%	74.2%	0.0%	Yes
Same Institution Graduation Rate	60.7%	60.8%	60.7%	-0.1%	Yes
Percent Change in Program Completers					
Baccalaureate	-7.2%	-7.2%	-7.2%	0.0%	Yes
Master's	7.9%	7.9%	7.9%	0.0%	Yes
Specialist	-5.3%	-5.3%	-5.3%	0.0%	Yes
Doctoral	25.0%	25.0%	25.0%	0.0%	Yes
Professional	0.0%	0.0%	0.0%	0.0%	Yes
Source: Prepared by legislative auditor's staff using GRAD Act data.					

Louisiana State University Alexandria

Overall Conclusion

We determined that the Louisiana State University Alexandria (LSUA) Spring 2011 SSPS and Academic Year 2010 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, validity 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.

In addition, we recalculated LSUA's targeted performance measures for Year 1 and found that for the 'Statewide Graduation Rate' measure our calculation differed from LSUA's calculation by more than 5 percent. However, this difference did not change whether or not LSUA met its Year 1 benchmark.

Sample Testing

We reviewed a compliance sample of 29 students from the Spring 2011 SSPS and Academic Year 2010 SCS data and did not identify any errors in the data elements. As a result, the analyzed samples indicate potentially accurate 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.

Validity Testing

We did not identify any validity concerns for LSUA's Spring 2011 SSPS and Academic Year 2010 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 Spring 2011 SSPS or Academic Year 2010 SCS data submissions. However, we did identify some control weaknesses that could affect future data reliability (see Appendix D for details on what controls were assessed and the potential risk of not having each control). These weaknesses were discussed with LSUA and will be reviewed again in subsequent audits.

Recalculation of Targeted Performance Measures

We recalculated LSUA's targeted performance measures for Year 1 and determined whether our calculation differed from LSUA's calculation by more than 5 percent. Also, because BoR considers an institution's progress toward meeting its benchmarks when deciding to grant tuition/fee authority and other operational autonomies, we determined if the difference changed

whether or not LSUA met its benchmark. Exhibit 6 summarizes the results of our recalculations.

Exhibit 6					
Recalculation of LSU Alexandria's Targeted Performance Measures: Year 1 Actual					
Measure	Benchmark	LSUA Calculation	LLA Calculation	Percentage Difference	Benchmark Met
1st to 2nd Year Retention Rate	59.0%	59.1%	60.3%	2.0%	Yes
1st to 3rd Year Retention Rate	36.0%	36.9%	36.9%	0.0%	Yes
Same Institution Graduation Rate	10.0%	10.8%	10.3%	-4.8%	Yes
Statewide Graduation Rate	17.0%	17.7%	16.2%	-8.5%	Yes*
Percent Change in Program Completers					
Certificate	0.0%	9.1%	9.1%	0.0%	Yes
Associate	0.0%	-23.2%	-23.8%	2.9%	No**
Baccalaureate	0.0%	-17.5%	-17.5%	0.0%	No**
Source: Prepared by legislative auditor's staff using GRAD Act data.					
*This measure is within the 2% tolerance that BoR allows.					
**BoR also reported this measure as <i>Not Met</i> .					

Louisiana State University Shreveport

Overall Conclusion

We determined that the Louisiana State University Shreveport (LSUS) Spring 2011 SSPS, Academic Year 2010 SCS, and Spring 2011 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, validity 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.

In addition, we recalculated LSUS's targeted performance measures for Year 1 and did not find any LSUS calculations that differed from our calculations by more than 5 percent.

Sample Testing

We reviewed a compliance sample of 29 students from the Spring 2011 SSPS, Academic Year 2010 SCS, and Spring 2011 SCH data and did not identify any errors in the data elements. As a result, the analyzed samples indicate potentially accurate 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.

Validity Testing

We did not identify any validity concerns for LSUS's Spring 2011 SSPS, Academic Year 2010 SCS, and Spring 2011 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 Spring 2011 SSPS, Academic Year 2010 SCS, or Spring 2011 SCH data submissions. However, we did identify some control weaknesses that could affect future data reliability (see Appendix D for details on what controls were assessed and the potential risk of not having each control). These weaknesses were discussed with LSUS and will be reviewed again in subsequent audits.

Recalculation of Targeted Performance Measures

We recalculated LSUS's targeted performance measures for Year 1 and determined whether our calculation differed from LSUS's calculation by more than 5 percent. Also, because BoR considers an institution's progress toward meeting its benchmarks when deciding to grant tuition/fee authority and other operational autonomies, we determined if the difference changed whether or not LSUS met its benchmark. Exhibit 7 summarizes the results of our recalculations.

Exhibit 7					
Recalculation of LSU Shreveport's Targeted Performance Measures: Year 1 Actual					
Measure	Benchmark	LSUS Calculation	LLA Calculation	Percentage Difference	Benchmark Met
1st to 2nd Year Retention Rate	65.0%	68.7%	68.7%	0.0%	Yes
1st to 3rd Year Retention Rate	45.0%	46.4%	46.4%	0.0%	Yes
Same Institution Graduation Rate	20.7%	20.0%	20.7%	3.6%	Yes
Award Productivity	15.85%	15.85%	15.85%	0.0%	Yes
Percent Change in Program Completers					
Baccalaureate	-5.0%	-5.0%	-5.0%	0.0%	Yes
Master's	-10.0%	-10.0%	-10.0%	0.0%	Yes
Specialist	33.0%	33.0%	33.0%	0.0%	Yes
Source: Prepared by legislative auditor's staff using GRAD Act data.					

University of New Orleans

Overall Conclusion

We determined that the University of New Orleans (UNO) Spring 2011 SSPS, Academic Year 2010 SCS, and Spring 2011 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, validity 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.

In addition, we recalculated UNO's targeted performance measures for Year 1 and did not find any UNO calculations that differed from our calculations by more than 5 percent.

Sample Testing

We reviewed a compliance sample of 29 students from the Spring 2011 SSPS, Academic Year 2010 SCS, and Spring 2011 SCH data and did not identify any errors in the data elements. As a result, the analyzed samples indicate potentially accurate data submissions.

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.

Validity Testing

We did not identify any validity concerns for UNO's Spring 2011 SSPS, Academic Year 2010 SCS, and Spring 2011 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 Spring 2011 SSPS, Academic Year 2010 SCS, or Spring 2011 SCH data submissions. However, we did identify some control weaknesses that could affect future data reliability (see Appendix D for details on what controls were assessed and the potential risk of not having each control). These weaknesses were discussed with UNO and will be reviewed again in subsequent audits.

Recalculation of Targeted Performance Measures

We recalculated UNO's targeted performance measures for Year 1 and determined whether our calculation differed from UNO's calculation by more than 5 percent. Also, because BoR considers an institution's progress toward meeting its benchmarks when deciding to grant tuition/fee authority and other operational autonomies, we determined if the difference changed whether or not UNO met its benchmark. Exhibit 8 summarizes the results of our recalculations.

Exhibit 8					
Recalculation of UNO's Targeted Performance Measures: Year 1 Actual					
Measure	Benchmark	UNO Calculation	LLA Calculation	Percentage Difference	Benchmark Met
1st to 2nd Year Retention Rate	63.6%	63.4%	63.4%	0.0%	Yes*
1st to 3rd Year Retention Rate	49.7%	49.4%	49.4%	0.0%	Yes*
Same Institution Graduation Rate	21.0%	20.9%	20.8%	-0.4%	Yes*
Graduation Productivity	20.0%	20.0%	20.0%	0.0%	Yes**
Statewide Graduation Rate	27.8%	27.8%	27.6%	-0.6%	Yes*
Percent Change in Program Completers					
Baccalaureate	0.6%	0.7%	0.7%	0.0%	Yes
Master's	6.6%	6.6%	6.6%	0.0%	Yes
Doctoral	33.3%	33.3%	33.3%	0.0%	Yes
Source: Prepared by legislative auditor's staff using GRAD Act data.					
*This measure is within the 2% tolerance that BoR allows.					
**UNO rounded this measure from 17% up to 20%, so our calculation is rounded up as well. In addition, the benchmark for UNO is rounded up to 20%.					

Louisiana State University Eunice

Overall Conclusion

We determined that the Louisiana State University Eunice (LSUE) Spring 2011 SSPS and Academic Year 2010 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, validity 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.

In addition, we recalculated LSUE's targeted performance measures for Year 1 and found that for the 'Percent Change in Program Completers - Certificate' and 'Percent Change in Program Completers - Associate' measures our calculations differed from LSUE's calculations by more than 5 percent. However, these differences did not change whether or not LSUE met its Year 1 benchmark.

Sample Testing

We reviewed a compliance sample of 29 students from the Spring 2011 SSPS and Academic Year 2010 SCS data and did not identify any errors in the data elements. As a result, the analyzed samples indicate potentially accurate 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.

Validity Testing

We did not identify any validity concerns for LSUE's Spring 2011 SSPS and Academic Year 2010 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 Spring 2011 SSPS or Academic Year 2010 SCS data submissions. However, we did identify some control weaknesses that could affect future data reliability (see Appendix D for details on what controls were assessed and the potential risk of not having each control). These weaknesses were discussed with LSUE and will be reviewed again in subsequent audits.

Recalculation of Targeted Performance Measures

We recalculated LSUE's targeted performance measures for Year 1 and determined whether our calculation differed from LSUE's calculation by more than 5 percent. Also, because BoR considers an institution's progress toward meeting its benchmarks when deciding to grant

tuition/fee authority and other operational autonomies, we determined if the difference changed whether or not LSUE met its benchmark. Exhibit 9 summarizes the results of our recalculations.

Exhibit 9					
Recalculation of LSU Eunice's Targeted Performance Measures: Year 1 Actual					
Measure	Benchmark	LSUE Calculation	LLA Calculation	Percentage Difference	Benchmark Met
1st to 2nd Year Retention Rate	50.3%	42.9%	42.8%	-0.2%	No**
Same Institution Graduation Rate	9.4%	8.0%	7.7%	-3.3%	Yes*
Statewide Graduation Rate	27.0%	23.7%	23.9%	0.8%	No**
Percent Change in Program Completers					
Diploma	0.0%	-33.3%	-33.3%	0.0%	No**
Certificate	18.0%	63.7%	22.2%	-65.1%	Yes
Associate	0.0%	5.3%	4.1%	-23.1%	Yes
Source: Prepared by legislative auditor's staff using GRAD Act data.					
*This measure is within the 2% tolerance that BoR allows.					
**BoR also reported this measure as <i>Not Met</i> .					

LSU Paul M. Hebert Law Center

Overall Conclusion

We determined that the LSU Paul M. Hebert Law Center (LSU Law) Spring 2011 SSPS and Academic Year 2010 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, validity 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.

In addition, we recalculated LSU Law's targeted performance measures for Year 1 and did not find any LSU Law calculations that differed from our calculations by more than 5 percent.

Sample Testing

We reviewed a compliance sample of 29 students from the Spring 2011 SSPS and Academic Year 2010 SCS data and did not identify any errors in the data elements used for GRAD Act calculations. As a result, the analyzed samples indicate potentially accurate 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.

Validity Testing

We did not identify any validity concerns for LSU Law's Spring 2011 SSPS and Academic Year 2010 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 Spring 2011 SSPS or Academic Year 2010 SCS data submissions. However, we did identify some control weaknesses that could affect future data reliability (see Appendix D for details on what controls were assessed and the potential risk of not having each control). These weaknesses were discussed with LSU Law and LSU A&M and will be reviewed again in subsequent audits.

Recalculation of Targeted Performance Measures

We recalculated LSU Law's targeted performance measures for Year 1 and determined whether our calculations differed from LSU Law's calculation by more than 5 percent. Also, because BoR considers an institution's progress toward meeting its benchmarks when deciding to grant tuition/fee authority and other operational autonomies, we determined if the difference changed whether or not LSU Law met its benchmarks. Exhibit 10 summarizes the results of our recalculations.

Exhibit 10					
Recalculation of LSU Law's Targeted Performance Measures: Year 1 Actual					
Measure	Year 1 Benchmark	LSU Law Calculation	LLA Calculation	Percentage Difference	Benchmark Met
1st to 2nd Year Retention Rate	92.0%	97.0%	93.2%	-3.9%	Yes
Same Institution Graduation Rate	85.0%	88.0%	83.5%	-4.6%	Yes*
Median Professional School Entrance Exam	157	158	158	0.0%	Yes
Passage Rates on Licensure Certification Exams	119.0%	111.0%	111.0%	0.0%	No**
Placement Rates of Graduates	80.0%	91.0%	92.0%	1.1%	Yes
Source: Prepared by legislative auditor's staff using GRAD Act data.					
*This measure is within the 2% tolerance that BoR allows.					
**BoR also reported this measure as <i>Not Met</i> .					

LSU Health Sciences Center New Orleans

Overall Conclusion

We determined that the LSU Health Sciences Center New Orleans (LSUHSC New Orleans) Fall 2010 SSPS⁴ and Academic Year 2010 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, validity 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.

In addition, we recalculated the targeted performance measures for Year 1 for each of the six schools within LSUHSC New Orleans. Exhibit 11 shows the schools/programs that no longer met their Year 1 benchmarks based on our calculation.

Exhibit 11 Summary of Benchmarks Not Met for LSUHSC New Orleans		
Measure	School/Program	School Met Benchmark
1st to 2nd Year Retention Rate	Dental Hygiene	No
	Public Health	No
Same Institution Graduation Rate	Allied Health	No
	Dentistry	No
	Dental Hygiene	No
Percent Change in Program Completers	Medicine	No
	Graduate Studies - Master's	No
Median Professional School Entrance Exam Score	Medicine	No
Source: Prepared by legislative auditor's staff using GRAD Act data.		

Sample Testing

We reviewed a compliance sample of 29 students from the Fall 2010 SSPS and Academic Year 2010 SCS data and did not identify any errors in the data elements used for GRAD Act calculations. As a result, the analyzed samples indicate potentially accurate data submissions.

Review of Query

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

⁴ According to BoR, both the New Orleans and Shreveport Health Sciences Centers only submit data in the fall.

Validity Testing

We did not identify any validity concerns for the LSUHSC New Orleans Fall 2010 SSPS and Academic Year 2010 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 2010 SSPS or Academic Year 2010 SCS data submissions. However, we did identify some control weaknesses that could affect future data reliability (see Appendix D for details on what controls were assessed and the potential risk of not having each control). These weaknesses were discussed with LSUHSC New Orleans and will be reviewed again in subsequent audits.

Recalculation of Targeted Performance Measures

LSUHSC New Orleans reports GRAD Act targeted performance measures for its six schools: School of Allied Health, School of Dentistry, School of Graduate Studies, School of Medicine, School of Nursing, and School of Public Health. In addition, the School of Dentistry reports separately for its three programs: Dentistry, Dental Hygiene, and Laboratory Technology.

We recalculated the LSUHSC New Orleans targeted performance measures for each school/program⁵ for Year 1 and determined whether our calculations differed from the LSUHSC New Orleans calculation by more than 5 percent. Also, because BoR considers an institution's progress toward meeting its benchmarks when deciding to grant tuition/fee authority and other operational autonomies, we determined if the difference changed whether or not the LSUHSC New Orleans schools met their benchmarks.

To give a representation for its performance as a whole, we included an LSUHSC New Orleans total for applicable performance measures. Exhibits 12 through 18 summarize the results of our recalculations for each of the targeted performance measures.

⁵ Not all of the targeted performance measures are applicable to each school/program.

1st to 2nd Year Retention Rate

Exhibit 12 LSUHSC New Orleans Recalculation of 1 st to 2 nd Year Retention Rate: Year 1 Actual					
School/Program	Benchmark	School Calculation	LLA Calculation	Percentage Difference	Benchmark Met
(1) Allied Health	95.0%	95.0%	94.6%	-0.4%	Yes*
(2a) Dentistry	98.0%	98.0%	100.0%	2.0%	Yes
(2b) Dental Hygiene	100.0%	100.0%	97.6%	-2.4%	No
(2c) Dental Laboratory Technology	100.0%	100.0%	100.0%	0.0%	Yes
(3) Graduate Studies	90.0%	90.0%	88.9%	-1.2%	Yes*
(4) Medicine	95.0%	95.0%	98.0%	3.1%	Yes
(5) Nursing	82.0%	82.0%	91.9%	12.1%	Yes
(6) Public Health	94.0%	94.0%	91.7%	-2.5%	No
LSUHSC New Orleans Total	N/A	90.8%	95.0%	4.7%	N/A
Source: Prepared by legislative auditor's staff using GRAD Act data. * This is within the 2% tolerance that BoR allows.					

As Exhibit 12 shows, our calculations for '1st to 2nd Year Retention Rate' differed from some of the LSUHSC New Orleans schools. An explanation for these differences is summarized below.

- Based on our calculation, the Program in Dental Hygiene overstated its '1st to 2nd Year Retention Rate.' We determined this was caused by the program not including one student in its cohort. Therefore, because of the small population (42 students in the cohort), the difference of the one student caused the program to no longer meet its Year 1 benchmark.
- Based on our calculation, the School of Public Health overstated its '1st to 2nd Year Retention Rate.' We determined that the difference was caused by a miscalculation of the retention rate. Therefore, the school no longer met its Year 1 benchmark.
- Based on our calculation, the School of Nursing understated its '1st to 2nd Year Retention Rate.' However, the school met its Year 1 benchmark.
- Based on our overall calculation, LSUHSC New Orleans understated its '1st to 2nd Year Retention Rate.'

Same Institution Graduation Rate

Exhibit 13 LSUHSC New Orleans Recalculation of Same Institution Graduation Rate: Year 1 Actual					
School/Program	Benchmark	School Calculation	LLA Calculation	Percentage Difference	Benchmark Met
(1) Allied Health	92.0%	92.0%	85.0%	-7.6%	No
(2a) Dentistry	100.0%	100.0%	93.3%	-6.7%	No
(2b) Dental Hygiene	100.0%	100.0%	93.2%	-6.8%	No
(2c) Dental Laboratory Technology	100.0%	100.0%	100.0%	0.0%	Yes
(3) Graduate Studies			N/A		
(4) Medicine	95.0%	95.0%	87.8%	-7.5%	No
(5) Nursing			N/A		
(6) Public Health	83.0%	83.0%	90.0%	8.4%	Yes
LSUHSC New Orleans Total	N/A	95.0%	88.7%	-6.9%	N/A
Source: Prepared by legislative auditor's staff using GRAD Act data.					

As Exhibit 13 shows, our calculations for ‘Same Institution Graduation Rate’ differed from some of the LSUHSC New Orleans schools. An explanation for these differences is summarized below.

- Based on our calculation, the School of Allied Health, Program in Dentistry, Program in Dental Hygiene, and School of Medicine overstated their ‘Same Institution Graduation Rate.’ We determined that this was caused by the schools/programs reporting the total number of students that graduated rather than matching the graduates back to the cohort and caused the schools/programs to no longer meet their Year 1 benchmark.
- Based on our calculation, the School of Public Health understated its ‘Same Institution Graduation Rate.’ However, the school met its Year 1 benchmark.
- Based on our overall calculation, LSUHSC New Orleans overstated its ‘Same Institution Graduation Rate.’

Percent Change in Program Completers

Exhibit 14 LSUHSC New Orleans Recalculation of Percent Change in Program Completers: Year 1 Actual						
School/Program	Degree Level	Benchmark	School Calculation	LLA Calculation	Percentage Difference	Benchmark Met
(1) Allied Health	Baccalaureate	9.7%	9.7%	9.7%	0.0%	Yes
	Master's	40.9%	40.9%	40.9%	0.0%	Yes
	Doctorate	52.2%	52.2%	52.2%	0.0%	Yes
(2a) Dentistry	Professional	2.0%	2.0%	0.0%	-5.01%	Yes*
(2b) Dental Hygiene	Baccalaureate	5.0%	5.0%	7.0%	39.5%	Yes
(2c) Dental Laboratory Technology	Baccalaureate	0.0%	0.0%	50.0%	-5.01%	Yes
(3) Graduate Studies	Master's	0.0%	0.0%	-16.7%	-5.01%	No
	Doctorate	-23.0%	-23.0%	33.3%	-244.9%	Yes
(4) Medicine	Professional	2.0%	2.0%	-3.5%	-276.5%	No
(5) Nursing	Baccalaureate	0.0%	0.0%	13.0%	-5.01%	Yes
	Master's	0.0%	0.0%	80.8%	-5.01%	Yes
	Professional	0.0%	0.0%	50.0%	-5.01%	Yes
(6) Public Health	Master's	-3.4%	-3.4%	3.7%	-207.4%	Yes
LSUHSC New Orleans Total	All Degree Levels	N/A	4.3%	16.1%	274.0%	N/A
Source: Prepared by legislative auditor's staff using GRAD Act data. * This is within the 2% tolerance that BoR allows.						

As Exhibit 14 shows, our calculations for 'Percent Change in Program Completers' differed from some of the LSUHSC New Orleans schools. An explanation for these differences is summarized below.

- Based on our calculation, the School of Graduate Studies - Master's and the School of Medicine overstated their 'Percent Change in Program Completers.' Therefore, the schools no longer met their Year 1 benchmarks.
- Based on our calculation, the Program of Dentistry overstated its 'Percent Change in Program Completers.' However, the program met its Year 1 benchmark within the 2 percent tolerance that BoR allows.
- Based on our calculation, the Program in Dental Hygiene, Program in Dental Laboratory Technology, School of Graduate Studies - Doctorate, School of Nursing - Baccalaureate, Master's, Professional, and the School of Public Health understated their 'Percent Change in Program Completers.' However, they met their Year 1 benchmarks.

- Based on our overall calculation, LSUHSC New Orleans understated its ‘Percent Change in Program Completers.’

Median Professional School Entrance Exam Score

Exhibit 15 LSUHSC New Orleans Recalculation of Median Professional School Entrance Exam Score: Year 1 Actual					
School/Program	Benchmark	School Calculation	LLA Calculation	Percentage Difference	Benchmark Met
(1) Allied Health	N/A				
(2a) Dentistry	18.9%	18.9%	19.0%	0.5%	Yes
(2b) Dental Hygiene	N/A				
(2c) Dental Laboratory Technology	N/A				
(3) Graduate Studies	N/A				
(4) Medicine	N/A				
(5) Nursing	80.25%	80.25%	82.40%	2.7%	Yes
(6) Public Health	1115	1115	1090	-2.2%	No

Source: Prepared by legislative auditor's staff using GRAD Act data.

As Exhibit 15 shows, our calculations for ‘Median Professional School Entrance Exam Score’ differed from one of the LSUHSC New Orleans schools. An explanation for this difference is summarized below.

- Based on our calculation, the School of Public Health overstated its ‘Median Professional School Entrance Exam Score.’ Therefore, the school no longer met its Year 1 benchmark.

Passage Rates on Licensure Certification Exams

Exhibit 16 LSUHSC New Orleans Recalculation of Passage Rates on Licensure Certification Exams: Year 1 Actual						
School/Program	Program/Licensure Exam	Benchmark	School Calculation	LLA Calculation	Percent Difference	Benchmark Met
(1) Allied Health	Medical Technology	94.7%	94.7%	100.0%	5.6%	Yes
	Cardiopulmonary Science	90%	90%	Undetermined		
	Audiology and Speech Pathology	100%	100%	Undetermined		
	Occupational Therapy	97%	97%	97%	0%	Yes
	Physical Therapy	100%	100.0%	100.0%	0%	Yes
(2a) Dentistry	Dentistry	98%	98.0%	Undetermined		
(2b) Dental Hygiene	Dental Hygiene	100%	100.0%	Undetermined		
(2c) Dental Laboratory Technology	N/A					
(3) Graduate Studies	N/A					
(4) Medicine	USMLE Step 1	95%	95%	95%	0.0%	Yes
	USMLE Step 2 CK	95%	95%	95%	0.0%	Yes
	USMLE Step 2 CS	94%	94%	94%	0.0%	Yes
(5) Nursing		95%	95%	96.6%	1.7%	Yes
(6) Public Health	N/A					
LSUHSC New Orleans Total		N/A	95.6%	95.7%	0.1%	N/A
Source: Prepared by legislative auditor's staff using GRAD Act data.						

As Exhibit 16 shows, our calculations for ‘Passage Rates on Licensure Certification Exams’ differed from some of the LSUHSC New Orleans schools. An explanation for these differences is summarized below.

- Based on our calculation, the School of Allied Health - Medical Technology Program understated the ‘Passage Rates on Licensure Certification Exams.’ However, this program met its Year 1 benchmark.
- The ‘Passage Rates on Licensure Certification Exams’ for the School of Allied Health - Cardiopulmonary Science and Audiology and Speech Pathology Programs, Program in Dentistry, and Program in Dental Hygiene was undetermined because of data limitations on the availability of information for the licensure exams. For example, students are not required to release their exam information to the schools for some of the licensure exams. Therefore, we could not perform an adequate assessment of the data used to calculate these measures because of these limitations.

- Based on our overall calculation, LSUHSC New Orleans understated its ‘Passage Rates on Licensure Exams.’

Placement Rates of Graduates

Exhibit 17					
LSUHSC New Orleans					
Recalculation of Placement Rates of Graduates: Year 1 Actual					
School/Program	Benchmark	School Calculation	LLA Calculation	Percentage Difference	Benchmark Met
(1) Allied Health	95.0%	95.0%	Undetermined		
(2a) Dentistry	73.0%	73.0%	Undetermined		
(2b) Dental Hygiene	100.0%	100.0%	Undetermined		
(2c) Dental Laboratory Technology	75.0%	75.0%	Undetermined		
(3) Graduate Studies	100.0%	100.0%	Undetermined		
(4) Medicine	95.0%	95.0%	99.0%	4.0%	Yes
(5) Nursing	100.0%	100.0%	Undetermined		
(6) Public Health	61.0%	61.0%	Undetermined		
Source: Prepared by legislative auditor's staff using GRAD Act data.					

As Exhibit 17 shows, we could not calculate the ‘Placement Rates of Graduates’ for some of the LSUHSC New Orleans schools. An explanation is summarized below.

- The ‘Placement Rates of Graduates’ for the School of Allied Health, Program in Dentistry, Program in Dental Hygiene, Program in Dental Laboratory Technology, School of Graduate Studies, School of Nursing, and School of Public Health was undetermined because of data limitations on the collection of information. For example, schools collect this information through graduation surveys, post-graduation surveys, and word of mouth. Therefore, we could not perform an adequate assessment of the data used to calculate these measures because of these limitations.

Placement of Graduates in Postgraduate Training

Exhibit 18 LSUHSC New Orleans Recalculation of Placement of Graduates in Postgraduate Training: Year 1 Actual					
School/Program	Benchmark	School Calculation	LLA Calculation	Percentage Difference	Benchmark Met
(1) Allied Health	N/A				
(2a) Dentistry	27.0%	27.0%	Undetermined		
(2b) Dental Hygiene	N/A				
(2c) Dental Laboratory Technology	N/A				
(3) Graduate Studies	100.0%	100.0%	Undetermined		
(4) Medicine	95.0%	95.0%	99.0%	4.0%	Yes
(5) Nursing	N/A				
(6) Public Health	36.0%	36.0%	Undetermined		
Source: Prepared by legislative auditor's staff using GRAD Act data.					

As Exhibit 18 shows, we could not calculate the ‘Placement of Graduates in Postgraduate Training’ for some of the LSUHSC New Orleans schools. An explanation is summarized below.

- The ‘Placement of Graduates in Postgraduate Training’ for the Program in Dentistry, School of Graduate Studies, and School of Public Health was undetermined because of data limitations on the collection of information. For example, schools collect this information through graduation surveys, post-graduation surveys, and word of mouth. Therefore, we could not perform an adequate assessment of the data used to calculate these measures because of these limitations.

Recommendations

Recommendation 1: LSUHSC New Orleans should ensure that cohort students are correctly counted as retained when they are enrolled at LSUHSC New Orleans in the second Fall semester when calculating the ‘1st to 2nd Year Retention Rate.’

Summary of LSUHSC-NO’s Response: LSUHSC-NO agrees with the recommendation and states that the calculation methods utilized in identifying cohort students will be adjusted to ensure that only fall to fall enrollments are used in determining that a student was retained in the ‘1st to 2nd Year Retention Rate.’ Programs which admit their new students in only the spring term would be excluded.

Recommendation 2: LSUHSC New Orleans should ensure that cohort students are correctly matched to graduated students when calculating the ‘Same Institution Graduation Rate.’

Summary of LSUHSC-NO's Response: LSUHSC-NO agrees with this recommendation and states that graduation rates will be calculated by matching individual students from admission term to graduation term instead of measuring admission term and graduation term cohort totals when performing the calculations for 'Same Institution Graduation Rate.'

Recommendation 3: LSUHSC New Orleans should use the SCS Academic Year data to report the number of completers when calculating the 'Percent Change in Program Completers.'

Summary of LSUHSC-NO's Response: LSUHSC-NO agrees with this recommendation and states that the 'Percent Change in Program Completers' will no longer be reported from on-campus data, and will be determined by utilizing data which was previously reported annually to the Board of Regents through the Student Completers Systems. Both of these calculations should always produce the identical result.

Recommendation 4: LSUHSC New Orleans should ensure that the schools/programs use the median rather than the average when calculating the 'Median Professional School Entrance Exam Score.'

Summary of LSUHSC-NO's Response: LSUHSC-NO agrees with this recommendation and states that all component schools and programs will be required to consistently report only median values when calculating the 'Median Professional Entrance Exam Score.'

LSU Health Sciences Center Shreveport

Overall Conclusion

We determined that the LSU Health Sciences Center Shreveport (LSUHSC Shreveport) Fall 2010 SSPS and Academic Year 2010 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, validity 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.

In addition, we recalculated the targeted performance measures for Year 1 for each of the three schools within LSUHSC Shreveport and did not find that any LSUHSC Shreveport calculations differed from our calculations by more than 5 percent. However, the ‘Placement Rates of Graduates’ measure for the School of Allied Health and the School of Graduate Studies was undetermined. In addition, the ‘Placement of Graduates in Postgraduate Training’ for the School of Graduate Studies was also undetermined.

Sample Testing

We reviewed a compliance sample of 29 students from the Fall 2010 SSPS and Academic Year 2010 SCS data and did not identify any errors in the data elements used for GRAD Act calculations. As a result, the analyzed samples indicate potentially accurate 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.

Validity Testing

We did not identify any validity concerns for the LSUHSC Shreveport Fall 2010 SSPS and Academic Year 2010 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 2010 SSPS or Academic Year 2010 SCS data submissions. However, we did identify some control weaknesses that could affect future data reliability (see Appendix D for details on what controls were assessed and the potential risk of not having each control). These weaknesses were discussed with LSUHSC Shreveport and will be reviewed again in subsequent audits.

Recalculation of Targeted Performance Measures

LSUHSC Shreveport consists of three schools: School of Allied Health, School of Graduate Studies, and School of Medicine. We recalculated LSUHSC Shreveport's targeted performance measures for each school⁶ for Year 1 and determined whether our calculations differed from LSUHSC Shreveport's calculation by more than 5 percent. Also, because BoR considers an institution's progress toward meeting its benchmarks when deciding to grant tuition/fee authority and other operational autonomies, we determined if the difference changed whether or not LSUHSC Shreveport's schools met their benchmarks. To give a representation for its performance as a whole, we included an LSUHSC Shreveport total for applicable performance measures. Exhibits 19 through 24 summarize the results of our recalculations for each of the targeted performance measures.

1st to 2nd Year Retention Rate

Exhibit 19 LSUHSC Shreveport Recalculation of 1 st to 2 nd Year Retention Rate: Year 1 Actual					
School	Benchmark	School Calculation	LLA Calculation	Percentage Difference	Benchmark Met
(1) Allied Health	86.0%	93.0%	93.0%	0.0%	Yes
(2) Graduate Studies	93.0%	93.0%	93.0%	0.0%	Yes
(3) Medicine	97.0%	97.0%	97.0%	0.0%	Yes
LSUHSC Shreveport Total	N/A	95.0%	95.0%	0.0%	N/A
Source: Prepared by legislative auditor's staff using GRAD Act data.					

Same Institution Graduation Rate

Exhibit 20 LSUHSC Shreveport Recalculation of Same Institution Graduation Rate: Year 1 Actual					
School	Benchmark	School Calculation	LLA Calculation	Percentage Difference	Benchmark Met
(1) Allied Health	85.0%	87.0%	87.5%	0.6%	Yes
(2) Graduate Studies	N/A				
(3) Medicine	90.0%	90.0%	93.5%	3.8%	Yes
LSUHSC Shreveport Total	N/A	88.0%	90.2%	2.1%	N/A
Source: Prepared by legislative auditor's staff using GRAD Act data.					

⁶ Not all of the target performance measures are applicable to each school.

Percent Change in Program Completers

Exhibit 21 LSUHSC Shreveport Recalculation of Percent Change in Program Completers: Year 1 Actual						
School	Degree Level	Benchmark	School Calculation	LLA Calculation	Percentage Difference	Benchmark Met
(1) Allied Health	Baccalaureate	-23.0%	-23.0%	-23.0%	0.0%	Yes
	Master's	-30.0%	-30.0%	-30.0%	0.0%	Yes
	Professional	-32.0%	-32.0%	-32.0%	0.0%	Yes
(2) Graduate Studies	Master's	0.0%	0.0%	0.0%	0.0%	Yes
	Doctoral	88.0%	88.0%	88.0%	0.0%	Yes
(3) Medicine	Professional	2.0%	2.0%	2.0%	0.0%	Yes
LSUHSC Shreveport Total	All Degree Levels	N/A	87.0%	87.0%	0.0%	N/A

Source: Prepared by legislative auditor's staff using GRAD Act data.

Passage Rates on Licensure Certification Exams

Exhibit 22 LSUHSC Shreveport Recalculation of Passage Rates on Licensure Certification Exams: Year 1 Actual						
School	Program	Benchmark	School Calculation	LLA Calculation	Percentage Difference	Benchmark Met
(1) Allied Health	Medical Technology	94.0%	87.0%	85.7%	-1.1%	No*
	Cardiopulmonary Science	90.0%	100.0%	100.0%	0.0%	Yes
	Physician Assistant	80.0%	97.0%	97.0%	0.0%	Yes
	Communication Disorders	98.0%	100.0%	100.0%	0.0%	Yes
	Occupational Therapy	98.0%	100.0%	100.0%	0.0%	Yes
	Physical Therapy	90.0%	90.0%	89.7%	-0.4%	Yes
(2) Graduate Studies				N/A		
(3) Medicine	USMLE Step 1	95.0%	98.0%	98.0%	0.0%	Yes
	USMLE Step 2 CK	96.0%	98.0%	98.0%	0.0%	Yes
	USMLE Step 2 CS	96.0%	99.0%	99.0%	0.0%	Yes
LSUHSC Shreveport Total		N/A	97.5%	97.4%	0.0%	N/A

Source: Prepared by legislative auditor's staff using GRAD Act data.
*BoR also reported this measure as *Not Met*.

Placement Rates of Graduates

Exhibit 23 LSUHSC Shreveport Recalculation of Placement Rates of Graduates: Year 1 Actual					
School	Benchmark	School Calculation	LLA Calculation	Percentage Difference	Benchmark Met
(1) Allied Health	95.0%	100.0%	Undetermined		
(2) Graduate Studies	100.0%	100.0%	Undetermined		
(3) Medicine	100.0%	100.0%	100.0%	0.0%	Yes
Source: Prepared by legislative auditor's staff using GRAD Act data.					

As Exhibit 23 shows, the ‘Placement Rates of Graduates’ for the School of Allied Health and the School of Graduate Studies was undetermined because of data limitations on the collection of information. For example, schools collect this information through graduation surveys, post-graduation surveys, and word of mouth. Therefore, we could not perform an adequate assessment of the data used to calculate these measures because of these limitations.

Placement of Graduates in Postgraduate Training

Exhibit 24 LSUHSC Shreveport Recalculation of Placement of Graduates in Postgraduate Training: Year 1 Actual					
School	Benchmark	School Calculation	LLA Calculation	Percentage Difference	Benchmark Met
(1) Allied Health	N/A				
(2) Graduate Studies	81.0%	81.0%	Undetermined		
(3) Medicine	100.0%	100.0%	100.0%	0.0%	Yes
Source: Prepared by legislative auditor's staff using GRAD Act data.					

As Exhibit 24 shows, the ‘Placement of Graduates in Postgraduate Training’ for the School of Graduate Studies was undetermined because of data limitations on the collection of information. For example, schools collect this information through graduation surveys, post-graduation surveys, and word of mouth. Therefore, we could not perform an adequate assessment of the data used to calculate these measures because of these limitations.

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:⁷

- 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

Exhibit 25 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 25 Summary of Reliability Results for SUS			
Institution	Student Data (SSPS) Spring 2011	Completer Data (SCS) Academic Year 2010	Page Number
Southern University and A&M College	Sufficiently reliable	Sufficiently reliable	37
Southern University at New Orleans	Sufficiently reliable	Sufficiently reliable	39
Southern University at Shreveport	Sufficiently reliable	Not sufficiently reliable	41
Southern University Law Center	Sufficiently reliable	Sufficiently reliable	45
Source: Prepared by legislative auditor's staff using results from pages 37-48.			

⁷ Not all targeted performance measures listed are applicable to all institutions.

As stated on page 3 of the report, the reliability of the data institutions submit to BoR is only one of the factors BoR considers when determining whether to grant an institution tuition/fee authority and operational autonomies. An institution's progress toward meeting its benchmarks is another factor. As a result, for the institutions whose data was sufficiently reliable, we also recalculated that institution's targeted performance measures that were reported for Year 1. Exhibit 26 shows those institutions where our calculation differed by more than +/- 5 percent. The exhibit also shows whether these differences resulted in the institution no longer meeting its Year 1 benchmark, as previously established by the institution and BoR. More detailed results on each of the institutions are included in the sections that follow.

Exhibit 26 Summary of Recalculation Results for SUS				
Institution	Performance Measure	Greater than +/- 5% Difference	Institution Met Benchmark	Page Number
Southern University Law Center	1 st to 2 nd Year Retention Rate	Yes	Yes	46
	Same Institution Graduation Rate	Yes	No	46
Source: Prepared by legislative auditor's staff using results from pages 45-48.				

Appendix A-2a.1 contains the response of Southern University and A&M College, Southern University at Shreveport, and Southern University Law Center.

Southern University and A&M College

Overall Conclusion

We determined that the Southern University and A&M College (SUBR) Spring 2011 SSPS and Academic Year 2010 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, validity 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.

In addition, we recalculated SUBR's targeted performance measures for Year 1 and did not find any SUBR calculations that differed from our calculations by more than 5 percent.

Sample Testing

We reviewed a compliance sample of 29 students from the Spring 2011 SSPS and Academic Year 2010 SCS data and did not identify any errors in the data elements. As a result, the analyzed samples indicate potentially accurate data submissions.

Review of Query

We reviewed the final SSPS and SCS queries used by SUBR to extract, format, and create the final data files sent to BoR. We did not note any instances where the SSPS query did not comply with BoR specifications regarding in-coding formatting, data replacement, and excluding/including students. However, we determined that the SCS query provided to us was incomplete and we could not make an overall conclusion on the adequacy of it. Specifically, we could not determine if the query was correctly pulling the *degree level* or *graduation date* data elements because this was missing from the query.

According to SUBR officials, in Fall 2011 they implemented a new student information system that required new queries to be written for GRAD Act data. We will review these queries in next year's assessment of data reliability.

Validity Testing

Our validity testing identified that credit hours for courses flagged *not enrolled at census date* were incorrectly counted in SUBR's Spring 2011 SSPS data submission to BoR. As a result, the *total student credit hours scheduled* data element was overstated for 58 students. SUBR was able to explain that its system was not set up to automatically modify the *total student credit hours scheduled* data element depending on the *not enrolled at census date* flag.

According to SUBR officials, in Fall 2011 they implemented a new student information system that should correctly exclude credit hours for classes flagged *not enrolled at census date*. We will review this query in next year's assessment of data reliability.

Assessment of IS Controls

Based on the assessment of key IS controls, we did not identify any instances where control weaknesses affected the Spring 2011 SSPS or Academic Year 2010 SCS data submissions. However, we did identify some key control weaknesses that could affect future data reliability (see Appendix D for details on what controls were assessed and the potential risk of not having each control). These weaknesses were discussed with SUBR and will be reviewed again in subsequent audits.

Recalculation of Targeted Performance Measures

We recalculated SUBR's targeted performance measures for Year 1 and determined whether our calculation differed from SUBR's calculation by more than 5 percent. Also, because BoR considers an institution's progress toward meeting its benchmarks when deciding to grant tuition/fee authority and other operational autonomies, we determined if the difference changed whether or not SUBR met its benchmark. Exhibit 27 summarizes the results of our recalculations.

Exhibit 27					
Recalculation of SUBR's Targeted Performance Measures: Year 1 Actual					
Measure	Benchmark	SUBR Calculation	LLA Calculation	Percentage Difference	Benchmark Met
1st to 2nd Year Retention Rate	72.0%	72.2%	72.2%	0.0%	Yes
1st to 3rd Year Retention Rate	60.1%	59.4%	59.3%	-0.2%	Yes*
Same Institution Graduation Rate	30.1%	30.3%	30.1%	-0.8%	Yes
Percent Change in Program Completers					
Baccalaureate	-2.9%	-2.9%	-2.9%	0.0%	Yes
Master's	-9.3%	-9.3%	-9.3%	0.0%	Yes
Doctoral	11.1%	11.1%	11.1%	0.0%	Yes
Source: Prepared by legislative auditor's staff using GRAD Act data.					
*This measure is within the 2% tolerance that BoR allows.					

Recommendations

Recommendation 1: SUBR should ensure that all relevant data elements are correctly included in GRAD Act queries.

Summary of Management's Response: SUBR agrees with this recommendation. SUBR will implement processes to assure that all relevant data elements are correctly included in GRAD Act queries including the development, testing, and modification of GRAD Act data.

Southern University at New Orleans

Overall Conclusion

We determined that the Southern University at New Orleans (SUNO) Spring 2011 SSPS and Academic Year 2010 SCS data submissions to the BoR were **sufficiently reliable** for GRAD Act calculations. We based this conclusion on a combination of assessments, including sample testing, review of queries, validity 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.

In addition, we recalculated SUNO's targeted performance measures for Year 1 and did not find any SUNO calculations that differed from our calculations by more than 5 percent.

Sample Testing

We reviewed a compliance sample of 29 students from the Spring 2011 SSPS and Academic Year 2010 SCS data and did not identify any errors in the data elements used for GRAD Act calculations. As a result, the analyzed samples indicate potentially accurate data submissions.

Review of Query

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

Validity Testing

We did not identify any validity concerns for SUNO's Spring 2011 SSPS and Academic Year 2010 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 Spring 2011 SSPS or Academic Year 2010 SCS data submissions. However, we did identify some key control weaknesses that could affect future data reliability (see Appendix D for details on what controls were assessed and the potential risk of not having each control). These weaknesses were discussed with SUNO and will be reviewed again in subsequent audits.

Recalculation of Targeted Performance Measures

We recalculated SUNO's targeted performance measures for Year 1 and determined whether our calculation differed from SUNO's calculation by more than 5 percent. Also, because BoR considers an institution's progress toward meeting its benchmarks when deciding to grant tuition/fee authority and other operational autonomies, we determined if the difference changed whether or not SUNO met its benchmark. Exhibit 28 summarizes the results of our recalculation.

Exhibit 28					
Recalculation of SUNO's Targeted Performance Measures: Year 1 Actual					
Measure	Benchmark	SUNO Calculation	LLA Calculation	Percentage Difference	Benchmark Met
1st to 2nd Year Retention Rate	47.4%	48.1%	48.1%	0.0%	Yes
1st to 3rd Year Retention Rate	27.4%	33.3%	33.2%	-0.3%	Yes
Same Institution Graduation Rate	8.0%	8.0%	8.0%	0.0%	Yes
Percent Change in Program Completers					
Baccalaureate	-2.2%	-2.2%	-2.2%	0.0%	Yes
Master's	-10.8%	-10.8%	-10.8%	0.0%	Yes
Source: Prepared by legislative auditor's staff using GRAD Act data.					

Southern University at Shreveport

Overall Conclusion

We determined that the Southern University at Shreveport (SUSLA) Spring 2011 SSPS data submission to the BoR was **sufficiently reliable** for GRAD Act calculations. However, SUSLA's Academic Year 2010 SCS data submission was **not sufficiently reliable**. We based this conclusion on a combination of assessments, including sample testing, review of queries, validity 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.

In addition, we recalculated SUSLA's targeted performance measures for Year 1 and did not find that the SUSLA calculations differed from our calculations by more than 5 percent.

Sample Testing

During sample testing of the Academic Year 2010 SCS file, we found discrepancies with the following data element:

- In a compliance sample of 29 students, the data element of *graduation date* was incorrectly reported for two students in the Academic Year 2010 file. Because SUSLA does not have a summer commencement and its policy is to consider all students completing the requirements for a degree in the summer as a fall graduate, SUSLA uses the degree completion date as the graduation date submitted to BoR. These students did not complete the requirements for the degree in the semester reported to the BoR.
 - One student was reported as completing in Spring 2011, but had not yet completed. SUSLA identified this error the day we conducted our file review. However, the error had not been corrected in its Banner student system as of the day of our file review.
 - One student was reported as completing in Fall 2010, but had actually completed in Summer 2010.

These 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.

We reviewed a compliance sample of 29 students from the Spring 2011 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 potentially accurate 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.

Validity Testing

Our validity testing identified that four students' *total student credit hours scheduled* were under-reported in the Spring 2011 SSPS file. This error 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.

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 D for details on what controls were assessed and the potential risk of not having each control):

- Although SUSLA followed the design, development, and testing of the query, and informally verifies that the data pulled from the source system matches the 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. In addition, SUSLA does not adequately follow policies and procedures for updating the *graduation date* of a student.
- Although access to change GRAD Act queries and/or query results is limited, the same people executing and modifying the query also review and submit this data to BoR. In addition, query results are not reviewed independently.

Recalculation of Targeted Performance Measures

We recalculated SUSLA's targeted performance measures for Year 1 and determined whether our calculation differed from SUSLA's calculation by more than 5 percent. Also, because BoR considers an institution's progress toward meeting its benchmarks when deciding to grant tuition/fee authority and other operational autonomies, we determined if the difference changed whether or not SUSLA met its benchmark. Exhibit 29 summarizes the results of our recalculation.

Exhibit 29 Recalculation of SUSLA's Targeted Performance Measures: Year 1 Actual					
Measure	Benchmark	SUSLA Calculation	LLA Calculation	Percentage Difference	Benchmark Met
1 st to 2 nd Year Retention Rate	52.0%	46.1%	46.3%	0.4%	No*
Same Institution Graduation Rate	We did not recalculate this performance measure because the data used to calculate it was not sufficiently reliable.				
Percent Change in Program Completers					
1-Year Certificate	We did not recalculate these performance measures because the data used to calculate them were not sufficiently reliable.				
2-Year Associate					
Source: Prepared by legislative auditor's staff using GRAD Act data. *BoR also reported this measure as <i>Not Met</i> .					

Recommendations

Recommendation 1: 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 partially agrees with this recommendation.

Recommendation 2: SUSLA should ensure its staff correctly follows the policies for updating a student's *graduation date*. Specifically, SUSLA should ensure the *graduation date* of a student who does not graduate in the intended term is updated timely to ensure the student is not included as a completer in the GRAD Act calculation.

Summary of Management's Response: SUSLA disagrees with this recommendation. According to SUSLA, disagreement is expressed with regard to the conclusion that the 2010-11 Student Completer System (SCS) report submission was **not sufficiently reliable**. In particular, the audit report noted identification of two (2) discrepancies in a compliance review sample of twenty-nine (29) students. For the first discrepancy, SUSLA self-reported its efforts to remove inclusion of one non-eligible student. However, the report implied that the institution was not timely in updating supporting Banner information report files. Further, although the report acknowledges establishment of an institutional policy for "trailing" summer term completers, the second discrepancy was attributed more to a data entry error as opposed to an internal policy violation.

Legislative Auditor's Additional Comments: As stated in the report, although SUSLA did identify the student that did not graduate before our sample testing, SUSLA's Banner student system still had the student listed as completing the requirements for a degree in Spring 2011 on the day of our sample testing. As of December 12, 2011, the day of our sample testing, the student had not completed the requirements for a degree.

Recommendation 3: SUSLA should develop a comprehensive review process to ensure data reported to BoR for GRAD Act calculations is complete and accurate. Specifically, SUSLA should use 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, the report concluded that identified discrepancies, coupled with information system control weaknesses, required designations of data non-reliability. Conversely, SUSLA contends that the identified discrepancies were not of a significant nature as to compromise the accuracy or integrity of reported program completers for the 2010-11 audit review period and that staffing protocols have been enhanced to ensure greater internal control of data processing.

Legislative Auditor's Additional Comments: Although SUSLA contends that the identified discrepancies were not of a significant nature, the inclusion of any student as a completer that did not complete the requirements for a degree is significant because this data is relied upon for several purposes. In this instance, data on completers is used in the calculation of two of SUSLA's three targeted performance measures for GRAD Act. Data inaccuracies could have a significant impact on whether or not an institution meets its performance benchmarks and is subsequently granted tuition and operational autonomies as specified in the institution's GRAD Act agreement.

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

Summary of Management's Response: SUSLA disagrees with this recommendation. However, SUSLA did not provide an explanation of why it disagreed.

Southern University Law Center

Overall Conclusion

We determined that the Southern University Law Center (SULC) Spring 2011 SSPS and Academic Year 2010 SCS data submissions to the BoR were **sufficiently reliable** for GRAD Act calculations. We based this conclusion on a combination of assessments, including sample testing, review of queries, validity 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.

In addition, we recalculated SULC's targeted performance measures for Year 1 and determined that it incorrectly calculated three measures. As a result, SULC no longer met its Year 1 benchmark for the measure 'Same Institution Graduation Rate.'

Sample Testing

We reviewed a compliance sample of 29 students from the Spring 2011 SSPS and Academic Year 2010 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 potentially accurate data submission.

Review of Query

Our review of the final SSPS and SCS queries used by SULC to extract, format, and create the final data files sent to BoR did not note any instances where the SSPS query did not comply with BoR specifications regarding in-coding formatting, data replacement, and excluding/including students. However, we determined that the SCS query provided to us was incomplete and we could not make an overall conclusion on the adequacy of it. Specifically, we could not determine if the query was correctly pulling the *degree level code* or *graduation date* data elements because this was missing from the query.

According to SULC officials, in Fall 2011 they implemented a new student information system that required new queries to be written for GRAD Act data. We will review these queries in next year's assessment of data reliability.

Validity Testing

Our validity testing identified that credit hours for courses flagged *not enrolled at census date* were incorrectly counted in SULC's Spring 2011 SSPS data submission to BoR. As a result, the *total student credit hours scheduled* data element was overstated for five students. SUBR was able to explain that its system was not set up to automatically modify the *total student credit hours scheduled* data element depending on the *not enrolled at census date* flag.

According to SULC officials, in Fall 2011 they implemented a new student information system that should correctly exclude credit hours for classes flagged *not enrolled at census date*. We will review this query in next year's assessment of data reliability.

Assessment of IS Controls

Based on the assessment of key IS controls, we did not identify any instances where control weaknesses affected the Spring 2011 SSPS or Academic Year 2010 SCS data submissions. However, we did identify some key control weaknesses that could affect future data reliability (see Appendix D for details on what controls were assessed and the potential risk of not having each control). These weaknesses were discussed with SULC and will be reviewed again in subsequent audits.

Recalculation of Targeted Performance Measures

We recalculated SULC's targeted performance measures for Year 1 and determined whether our calculation differed from SULC's calculation by more than 5 percent. Also, because BoR considers an institution's progress toward meeting its benchmarks when deciding to grant tuition/fee authority and other operational autonomies, we determined if the difference changed whether or not SULC met its benchmark. Exhibit 30 summarizes the results of our recalculations.

Exhibit 30 Recalculation of SULC's Targeted Performance Measures: Year 1 Actual					
Measure	Benchmark	SULC Calculation	LLA Calculation	Percentage Difference	Benchmark Met
1 st to 2 nd Year Retention Rate	81.0%	83.3%	87.9%	5.5%	Yes
Same Institution Graduation Rate	80.0%	85.5%	70.4%	-17.7%	No
Median Professional School Entrance Exam Score	145	145	145	0.0%	Yes
Passages Rates on Licensure/Certification Exams	87.0%	84.1%	84.1%	0.0%	No*
Placement Rates of Graduates	66.0%	66.9%	64.7%	-3.3%	Yes**
Source: Prepared by legislative auditor's staff using GRAD Act data. *BoR also reported this measure as <i>Not Met</i> . **This measure is within the 2% tolerance that BoR allows.					

As Exhibit 30 shows, our calculations differed from SULC for three of the performance measures. Because of these differences, SULC no longer met one of its benchmarks in Year 1. An explanation for these differences is summarized below.

1st to 2nd Year Retention Rate

Based on our calculation, SULC understated its '1st to 2nd Year Retention Rate.' We determined that this was caused by SULC not correctly counting Fall 2009 cohort students as retained when they enrolled at SULC for the Fall 2010 semester.

Same Institution Graduation Rate

Based on our calculation, SULC overstated its ‘Same Institution Graduation Rate.’ We determined that this was caused by SULC not correctly matching the Fall 2007 cohort students to three years for completion. Therefore, SULC did not meet its Year 1 benchmark.

Placement Rate of Graduates

Based on our calculation, SULC overstated its ‘Placement Rate of Graduates.’ We determined this was caused by SULC incorrectly including three full-time students as employed graduates. Although this difference causes the measure to fall below the Year 1 benchmark, the result is within the 2 percent tolerance that BoR allows.

Recommendations

Recommendation 1: SULC should ensure that all relevant data elements are correctly included in GRAD Act queries.

Summary of Management’s Response: SULC disagrees with this recommendation. The Law Center asserts and believes that all relevant data elements were correctly included in GRAD Act queries based upon longstanding practices and reporting procedures pursuant to Louisiana Board of Regents policies. However, the Law Center will thoroughly review its reporting procedures and confer with Board of Regents staff to strengthen the reporting of data elements included in GRAD Act queries and to review Board of Regents policies.

Recommendation 2: SULC should ensure that cohort students are correctly counted as retained when they are enrolled at SULC in the second fall semester when calculating the ‘1st to 2nd Year Retention Rate.’

Summary of Management’s Response: SULC disagrees with this recommendation. The Law Center believes that cohort students were correctly counted as retained. The SULC calculation was 83.3% which it believes is correct. The Legislative Auditor’s calculation was 87.9%. Both figures exceeded the 81% benchmark set. The Law Center will again confer with the Board of Regents to review longstanding practices and procedures related to cohort identification.

Legislative Auditor’s Additional Comments: SULC included students who were not first-time, full-time, degree-seeking students in Fall 2009 to calculate the retention rate. For example, SULC included part-time students and second year students in its calculation. For this particular GRAD Act submission, the ‘1st to 2nd Year Retention Rate’ should be calculated using the number of first-time, full-time, degree-seeking students enrolled in the Fall 2009 semester matched to the number of students retained (enrolled) at the same institution in the Fall 2010 semester.

Recommendation 3: SULC should ensure that cohort students are correctly matched to three years for completion when calculating the ‘Same Institution Graduation Rate.’

Summary of Management’s Response: SULC agrees with this recommendation. The Law Center accepts the recommendation regarding the ‘Same Institution Graduation Rate.’ The Law Center will confer with the Board of Regents to review reporting policies and procedures.

Recommendation 4: SULC should ensure that only employed graduates are counted when calculating the ‘Placement Rate of Graduates.’

Summary of Management’s Response: SULC agrees with this recommendation. The three graduates of the Law Center who were pursuing LL.M degrees were counted as employed. Law graduates pursue LL.M degrees to develop specialties in law, which typically only enhance the graduate’s earning power. The Law Center will not include LL.M candidates as employed for purposes of the GRAD Act. The Law Center will, however, confer with the Board of Regents to determine how LL.M candidates should be treated for purposes of the GRAD Act in the future. The recommendation of the Legislative Auditor is accepted.

UNIVERSITY OF LOUISIANA SYSTEM
(ULS)

Overall Results

The University of Louisiana System (ULS) consists of eight four-year universities. The following is a list of these institutions' GRAD Act targeted performance measures.⁸

- 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 most ULS institutions had sufficiently reliable data. We only identified one institution whose data in one system was not sufficiently reliable. Exhibit 31 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.

⁸ Not all targeted performance measures listed are applicable to all institutions.

Exhibit 31 Summary of Reliability Results for ULS				
Institution	Student Data (SSPS) Spring 2011	Completer Data (SCS) Academic Year 2010	Student Credit Hour Data (SCH) Spring 2011	Page Number
Grambling State University	Sufficiently reliable	Sufficiently reliable	Sufficiently reliable	53
Louisiana Tech University⁹	Sufficiently reliable	Sufficiently reliable		55
McNeese State University	Sufficiently reliable	Sufficiently reliable	Sufficiently reliable	57
Nicholls State University	Sufficiently reliable	Sufficiently reliable	Sufficiently reliable	59
Northwestern State University	Sufficiently reliable	Sufficiently reliable	Sufficiently reliable	61
Southeastern Louisiana University	Sufficiently reliable	Sufficiently reliable	Sufficiently reliable	63
University of Louisiana at Lafayette	Sufficiently reliable	Sufficiently reliable	Sufficiently reliable	65
University of Louisiana at Monroe	Not sufficiently reliable	Sufficiently reliable	Sufficiently reliable	67
Source: Prepared by legislative auditor's staff using results from pages 53-69.				

As stated on page 3 of the report, the reliability of the data institutions submit to BoR is only one of the factors BoR considers when determining whether to grant an institution tuition/fee authority and operational autonomies. An institution's progress toward meeting its benchmarks is another factor. As a result, for the institutions whose data was sufficiently reliable, we also recalculated that institution's targeted performance measures that were reported for Year 1. Exhibit 32 shows those institutions where our calculation differed by more than +/- 5 percent. The exhibit also shows whether these differences resulted in the institution no longer meeting its Year 1 benchmark, as previously established by the institution and BoR. More detailed results on each of the institutions are included in the sections that follow.

⁹ Louisiana Tech University did not select an optional targeted performance measure that required the use of SCH data.

Exhibit 32 Summary of Recalculation Results for ULS				
Institution	Performance Measure	Greater than +/- 5% Difference	Institution Met Benchmark	Page Number
Nicholls State University	Same Institution Graduation Rate	Yes	Yes	60
University of Louisiana at Lafayette	Percent Change in Program Completers <i>Post-Baccalaureate</i>	Yes	No	66
University of Louisiana at Monroe	Percent Change in Program Completers <i>Master's</i>	Yes	Yes*	69
Source: Prepared by legislative auditor's staff using results from pages 53-69. *This measure is within the 2% tolerance that BoR allows.				

Appendix A-3 contains the response of ULS.

Grambling State University

Overall Conclusion

We determined that the Grambling State University (Grambling) Spring 2011 SSPS, Academic Year 2010 SCS, and Spring 2011 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, validity 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.

In addition, we recalculated Grambling's targeted performance measures for Year 1 and did not find any Grambling calculations that differed from our calculations by more than 5 percent.

Sample Testing

We reviewed a compliance sample of 29 students from the Spring 2011 SSPS, Academic Year 2010 SCS, and Spring 2011 SCH data and did not identify any errors in the data elements used for GRAD Act calculations. As a result, the analyzed samples indicate potentially accurate 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.

Validity Testing

We did not identify any validity concerns for Grambling's Spring 2011 SSPS, Academic Year 2010 SCS, and Spring 2011 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 Spring 2011 SSPS, Academic Year 2010 SCS, or Spring 2011 SCH data submissions. However, we did identify some key control weaknesses that could affect future data reliability (see Appendix D for details on what controls were assessed and the potential risk of not having each control). These weaknesses were discussed with Grambling and will be reviewed again in subsequent audits.

Recalculation of Targeted Performance Measures

We recalculated Grambling's targeted performance measures for Year 1 and determined whether our calculation differed from Grambling's calculation by more than 5 percent. Also, because BoR considers an institution's progress toward meeting its benchmarks when deciding to grant tuition/fee authority and other operational autonomies, we determined if the difference changed whether or not Grambling met its benchmark. Exhibit 33 summarizes the results of our recalculations.

Exhibit 33					
Recalculation of Grambling's Targeted Performance Measures: Year 1 Actual					
Measure	Benchmark	Grambling Calculation	LLA Calculation	Percentage Difference	Benchmark Met
1st to 2nd Year Retention Rate	54.0-58.0%	65.1%	65.1%	0.0%	Yes
1st to 3rd Year Retention Rate	46.0-50.0%	48.3%	48.3%	0.0%	Yes
Same Institution Graduation Rate	27.6-31.6%	30.0%	29.4%	-2.2%	Yes
Award Productivity	16.8%	17.0%	16.8%	-0.9%	Yes
Percent Change in Program Completers					
Baccalaureate	28.3%	28.3%	28.0%	-0.8%	Yes*
Master's	15.7%	15.7%	15.7%	0.0%	Yes
Doctoral	-55.6%	-55.6%	-55.6%	0.0%	Yes
Source: Prepared by legislative auditor's staff using GRAD Act data.					
*This measure is within the 2% tolerance that BoR allows.					

Louisiana Tech University

Overall Conclusion

We determined that the Louisiana Tech University (Tech) Spring 2011 SSPS and Academic Year 2010 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, validity 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.

In addition, we recalculated Tech's targeted performance measures for Year 1 and did not find any Tech calculations that differed from our calculations by more than 5 percent.

Sample Testing

We reviewed a compliance sample of 29 students from the Spring 2011 SSPS and Academic Year 2010 SCS data and did not identify any errors in the data elements used for GRAD Act calculations. As a result, the analyzed samples indicate potentially accurate data submissions.

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.

Validity Testing

Our validity testing identified that one student's *total student credit hours scheduled* was over-reported in the Spring 2011 SSPS file. This error could overstate 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.

Assessment of IS Controls

Based on the assessment of key IS controls, we did not identify any instances where control weaknesses affected the Spring 2011 SSPS and Academic Year 2010 SCS data submissions (see Appendix D for details on what controls were assessed and the potential risk of not having each control).

Recalculation of Targeted Performance Measures

We recalculated Tech's targeted performance measures for Year 1 and determined whether our calculation differed from Tech's calculation by more than 5 percent. Also, because BoR considers an institution's progress toward meeting its benchmarks when deciding to grant tuition/fee authority and other operational autonomies, we determined if the difference changed whether or not Tech met its benchmark. Exhibit 34 summarizes the results of our recalculations.

Exhibit 34					
Recalculation of Tech's Targeted Performance Measures: Year 1 Actual					
Measure	Benchmark	Tech Calculation	LLA Calculation	Percentage Difference	Benchmark Met
1st to 2nd Year Retention Rate	74.0-78.0%	74.3%	74.4%	0.1%	Yes
1st to 3rd Year Retention Rate	62.0-66.0%	64.9%	65.0%	0.2%	Yes
Same Institution Graduation Rate	45.5-49.5%	45.5%	46.4%	1.9%	Yes
Statewide Graduation Rate	53.1-57.1%	53.2%	53.1%	-0.1%	Yes
Percent Change in Program Completers					
Baccalaureate	-3.4%	-3.4%	-3.4%	0.0%	Yes
Post-Baccalaureate	31.5%	31.5%	31.5%	0.0%	Yes
Master's	16.7%	16.7%	16.7%	0.0%	Yes
Doctoral	-2.7%	-2.7%	-2.7%	0.0%	Yes
Source: Prepared by legislative auditor's staff using GRAD Act data.					

McNeese State University

Overall Conclusion

We determined that the McNeese State University (McNeese) Spring 2011 SSPS, Academic Year 2010 SCS, and Spring 2011 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, validity 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.

In addition, we recalculated McNeese's targeted performance measures for Year 1 and did not find any McNeese calculations that differed from our calculations by more than 5 percent.

Sample Testing

We reviewed a compliance sample of 29 students from the Spring 2011 SSPS, Academic Year 2010 SCS, and Spring 2011 SCH data and did not identify any errors in the data elements used for GRAD Act calculations. As a result, the analyzed samples indicate potentially accurate data submissions.

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.

Validity Testing

Our validity testing identified that one student's *total student credit hours scheduled* was over-reported in the Spring 2011 SSPS file. This error could overstate 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.

Assessment of IS Controls

Based on the assessment of key IS controls, we did not identify any instances where control weaknesses affected the Spring 2011 SSPS, Academic Year 2010 SCS, or Spring 2011 SCH data submissions. However, we did identify some key control weaknesses that could affect future data reliability (see Appendix D for details on what controls were assessed and the potential risk of not having each control). These weaknesses were discussed with McNeese and will be reviewed again in subsequent audits.

Recalculation of Targeted Performance Measures

We recalculated McNeese's targeted performance measures for Year 1 and determined whether our calculation differed from McNeese's calculation by more than 5 percent. Also, because BoR considers an institution's progress toward meeting its benchmarks when deciding to grant tuition/fee authority and other operational autonomies, we determined if the difference changed

whether or not McNeese met its benchmark. Exhibit 35 summarizes the results of our recalculations.

Exhibit 35					
Recalculation of McNeese's Targeted Performance Measures: Year 1 Actual					
Measure	Benchmark	McNeese Calculation	LLA Calculation	Percentage Difference	Benchmark Met
1st to 2nd Year Retention Rate	67.0-71.0%	68.3%	68.3%	0.0%	Yes
1st to 3rd Year Retention Rate	54.0-58.0%	56.0%	54.3%	-3.0%	Yes
Same Institution Graduation Rate	33.0-37.0%	35.0%	36.0%	2.7%	Yes
Award Productivity	16.0%	16.0%	15.9%	-0.5%	Yes*
Percent Change in Program Completers					
Baccalaureate	-7.1%	-7.1%	-7.1%	0.0%	Yes
Post-Baccalaureate	0.0%	0.0%	0.0%	0.0%	Yes
Master's	-9.2%	-9.2%	-9.2%	0.0%	Yes
Specialist	300.0%	300.0%	300.0%	0.0%	Yes
Source: Prepared by legislative auditor's staff using GRAD Act data.					
*This measure is within the 2% tolerance that BoR allows.					

Nicholls State University

Overall Conclusion

We determined that the Nicholls State University (Nicholls) Spring 2011 SSPS, Academic Year 2010 SCS, and Spring 2011 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, validity 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.

In addition, we recalculated Nicholls' targeted performance measures for Year 1 and found that for the 'Same Institution Graduation Rate' measure our calculation varied from Nicholls' calculation by more than 5 percent. However, this difference did not change whether or not Nicholls met its Year 1 benchmark.

Sample Testing

We reviewed a compliance sample of 29 students from the Spring 2011 SSPS, Academic Year 2010 SCS, and Spring 2011 SCH data and did not identify any errors in the data elements used for GRAD Act calculations. As a result, the analyzed samples indicate potentially accurate data submissions.

Review of Query

Our review of the final SSPS, SCS, and SCH queries used by Nicholls 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.

Validity Testing

We did not identify any validity concerns for Nicholls' Spring 2011 SSPS, Academic Year 2010 SCS, and Spring 2011 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 Spring 2011 SSPS, Academic Year 2010 SCS, or Spring 2011 SCH data submissions. However, we did identify some key control weaknesses that could affect future data reliability (see Appendix D for details on what controls were assessed and the potential risk of not having each control). These weaknesses were discussed with Nicholls and will be reviewed again in subsequent audits.

Recalculation of Targeted Performance Measures

We recalculated Nicholls' targeted performance measures for Year 1 and determined whether our calculation differed from Nicholls' calculation by more than 5 percent. Also, because BoR considers an institution's progress toward meeting its benchmarks when deciding to grant tuition/fee authority and other operational autonomies, we determined if the difference changed

whether or not Nicholls met its benchmark. Exhibit 36 summarizes the results of our recalculations.

Exhibit 36					
Recalculation of Nicholls' Targeted Performance Measures: Year 1 Actual					
Measure	Benchmark	Nicholls Calculation	LLA Calculation	Percentage Difference	Benchmark Met
1st to 2nd Year Retention Rate	66.1-70.1%	70.3%	70.2%	-0.1%	Yes
1st to 3rd Year Retention Rate	54.1-58.1%	53.9%	53.3%	-1.1%	No*
Same Institution Graduation Rate	26.0-30.0%	29.2%	31.1%	6.6%	Yes
Statewide Graduation Rate	29.0-33.0%	31.9%	31.1%	-2.5%	Yes
Award Productivity	17.5%	18.0%	18.0%	0.0%	Yes
Percent Change in Program Completers					
Baccalaureate	8.8%	8.8%	8.8%	0.0%	Yes
Post-Baccalaureate	0.0%	0.0%	0.0%	0.0%	Yes
Master's	32.1%	32.1%	32.1%	0.0%	Yes
Specialist	66.7%	66.7%	66.7%	0.0%	Yes
Source: Prepared by legislative auditor's staff using GRAD Act data.					
*BoR also reported this measure as <i>Not Met</i> .					

Northwestern State University

Overall Conclusion

We determined that the Northwestern State University (Northwestern) Spring 2011 SSPS, Academic Year 2010 SCS, and Spring 2011 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, validity 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.

In addition, we recalculated Northwestern's targeted performance measures for Year 1 and did not find any Northwestern calculations that differed from our calculations by more than 5 percent.

Sample Testing

We reviewed a compliance sample of 29 students from the Spring 2011 SSPS, Academic Year 2010 SCS, and Spring 2011 SCH data and did not identify any errors in the data elements used for GRAD Act calculations. As a result, the analyzed samples indicate potentially accurate data submissions.

Review of Query

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

Validity Testing

We did not identify any validity concerns for Northwestern's Spring 2011 SSPS, Academic Year 2010 SCS, and Spring 2011 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 Spring 2011 SSPS, Academic Year 2010 SCS, or Spring 2011 SCH data submissions. However, we did identify some key control weaknesses that could affect future data reliability (see Appendix D for details on what controls were assessed and the potential risk of not having each control). These weaknesses were discussed with Northwestern and will be reviewed again in subsequent audits.

Recalculation of Targeted Performance Measures

We recalculated Northwestern's targeted performance measures for Year 1 and determined whether our calculation differed from Northwestern's calculation by more than 5 percent. Also, because BoR considers an institution's progress toward meeting its benchmarks when deciding to grant tuition/fee authority and other operational autonomies, we determined if the difference

changed whether or not Northwestern met its benchmark. Exhibit 37 summarizes the results of our recalculations.

Exhibit 37					
Recalculation of Northwestern's Targeted Performance Measures: Year 1 Actual					
Measure	Benchmark	Northwestern Calculation	LLA Calculation	Percentage Difference	Benchmark Met
1st to 2nd Year Retention Rate	68.5-72.5%	70.2%	70.4%	0.3%	Yes
1st to 3rd Year Retention Rate	51.4-54.0%	53.8%	53.9%	0.2%	Yes
Same Institution Graduation Rate	26.0-30.0%	29.5%	30.8%	4.5%	Yes
Award Productivity	18.5%	19.0%	18.7%	-1.4%	Yes
Percent Change in Program Completers					
Baccalaureate	2.3%	2.3%	2.3%	0.0%	Yes
Master's	-2.7%	-2.7%	-2.7%	0.0%	Yes
Post-Baccalaureate	0.0%	0.0%	0.0%	0.0%	Yes
Post-Master's	0.0%	0.0%	0.0%	0.0%	Yes
Specialist	-25.0%	-25.0%	-25.0%	0.0%	Yes
Source: Prepared by legislative auditor's staff using GRAD Act data.					

Southeastern Louisiana University

Overall Conclusion

We determined that the Southeastern Louisiana University (Southeastern) Spring 2011 SSPS, Academic Year 2010 SCS, and Spring 2011 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, validity 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.

In addition, we recalculated Southeastern's targeted performance measures for Year 1 and did not find any Southeastern calculations that differed from our calculations by more than 5 percent.

Sample Testing

We reviewed a compliance sample of 29 students from the Spring 2011 SSPS, Academic Year 2010 SCS, and Spring 2011 SCH data and did not identify any errors in the data elements used for GRAD Act calculations. As a result, the analyzed samples indicate potentially accurate data submissions.

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.

Validity Testing

We did not identify any validity concerns for Southeastern's Spring 2011 SSPS, Academic Year 2010 SCS, and Spring 2011 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 Spring 2011 SSPS, Academic Year 2010 SCS, or Spring 2011 SCH data submissions. However, we did identify some key control weaknesses that could affect future data reliability (see Appendix D for details on what controls were assessed and the potential risk of not having each control). These weaknesses were discussed with Southeastern and will be reviewed again in subsequent audits.

Recalculation of Targeted Performance Measures

We recalculated Southeastern's targeted performance measures for Year 1 and determined whether our calculation differed from Southeastern's calculation by more than 5 percent. Also, because BoR considers an institution's progress toward meeting its benchmarks when deciding to grant tuition/fee authority and other operational autonomies, we determined if the difference

changed whether or not Southeastern met its benchmark. Exhibit 38 summarizes the results of our recalculations.

Exhibit 38					
Recalculation of Southeastern's Targeted Performance Measures: Year 1 Actual					
Measure	Benchmark	Southeastern Calculation	LLA Calculation	Percentage Difference	Benchmark Met
1st to 2nd Year Retention Rate	65.0-69.0%	67.0%	66.0%	-1.5%	Yes
1st to 3rd Year Retention Rate	50.4-54.4%	53.4%	53.1%	-0.6%	Yes
Same Institution Graduation Rate	28.5-32.5%	30.7%	31.1%	1.4%	Yes
Award Productivity	16.5%	16.4%	16.4%	0.0%	Yes*
Percent Change in Program Completers					
Baccalaureate	4.0%	4.0%	4.0%	0.0%	Yes
Post-Baccalaureate	0.0%	0.0%	0.0%	0.0%	Yes
Master's	-4.0%	-4.0%	-4.0%	0.0%	Yes
Doctoral	-33.3%	-33.3%	-33.3%	0.0%	Yes
Source: Prepared by legislative auditor's staff using GRAD Act data.					
*This measure is within the 2% tolerance that BoR allows.					

University of Louisiana at Lafayette

Overall Conclusion

We determined that the University of Louisiana at Lafayette (ULL) Spring 2011 SSPS, Academic Year 2010 SCS, and Spring 2011 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, validity 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.

In addition, we recalculated ULL's targeted performance measures for Year 1 and found that for the 'Percent Change in Program Completers - Post-Baccalaureate' measure our calculation differed from ULL's calculation by more than 5 percent. This difference resulted in ULL no longer meeting its Year 1 benchmark.

Sample Testing

We reviewed a compliance sample of 29 students from the Spring 2011 SSPS, Academic Year 2010 SCS, and Spring 2011 SCH data and did not identify any errors in the data elements used for GRAD Act calculations. As a result, the analyzed samples indicate potentially accurate data submissions.

Review of Query

Our review of the final SSPS, SCS, and SCH queries used by ULL 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.

Validity Testing

We did not identify any validity concerns for ULL's Spring 2011 SSPS, Academic Year 2010 SCS, and Spring 2011 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 Spring 2011 SSPS, Academic Year 2010 SCS, or Spring 2011 SCH data submissions. However, we did identify some key control weaknesses that could affect future data reliability (see Appendix D for details on what controls were assessed and the potential risk of not having each control). These weaknesses were discussed with ULL and will be reviewed again in subsequent audits.

Recalculation of Targeted Performance Measures

We recalculated ULL's targeted performance measures for Year 1 and determined whether our calculation differed from ULL's calculation by more than 5 percent. Also, because BoR considers an institution's progress toward meeting its benchmarks when deciding to grant

tuition/fee authority and other operational autonomies, we determined if the difference changed whether or not ULL met its benchmark. Exhibit 39 summarizes the results of our recalculations.

Exhibit 39					
Recalculation of ULL's Targeted Performance Measures: Year 1 Actual					
Measure	Benchmark	ULL Calculation	LLA Calculation	Percentage Difference	Benchmark Met
1st to 2nd Year Retention Rate	73.0-77.0%	73.3%	73.3%	0.0%	Yes
1st to 3rd Year Retention Rate	61.0-65.0%	63.8%	63.8%	0.0%	Yes
Same Institution Graduation Rate	38.5-42.5%	42.2%	41.7%	-1.3%	Yes
Award Productivity	16.0%	16.0%	16.0%	0.0%	Yes
Percent Change in Program Completers					
Baccalaureate	0.7%	0.7%	0.7%	0.0%	Yes
Post-Baccalaureate*	100.0%	100.0%	0.0%	-100.0%	No
Master's	3.7%	3.7%	3.7%	0.0%	Yes
Doctoral	21.9%	21.9%	21.9%	0.0%	Yes
Source: Prepared by legislative auditor's staff using GRAD Act data.					
*Whereas ULL identified one completer in this category, we found zero.					

University of Louisiana at Monroe

Overall Conclusion

We determined that the University of Louisiana at Monroe (ULM) Spring 2011 SSPS data submission to BoR was **not sufficiently reliable** for GRAD Act calculations. However, ULM's Academic Year 2010 SCS and Spring 2011 SCH data submissions were **sufficiently reliable** for GRAD Act calculations. We based this conclusion on a combination of assessments, including sample testing, review of queries, validity 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.

In addition, we recalculated ULM's targeted performance measures for Year 1 and found that for the 'Percent Change in Program Completers - Master's' measure our calculation differed from ULM's calculation by more than 5 percent. However, this difference did not change whether or not ULM met its Year 1 benchmark.

Sample Testing

During sample testing of the Spring 2011 SSPS file, we found discrepancies with the following data element:

- In a compliance sample of 61 students, the data element *total student credit hours scheduled* was incorrectly reported for three students in the Spring 2011 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 were as follows:
 - Two students were reported as attempting 0 credit hours when the transcript shows that the students actually attempted 3 credit hours. This error 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 reported as attempting 9 credit hours when the transcript shows that the student actually attempted 12 credit hours. This error 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.

These errors were caused by the incorrect design of the SSPS queries. This issue is further discussed in the following sections.

We reviewed a compliance sample of 29 students from the Academic Year 2010 SCS and Spring 2011 SCH data and did not identify any errors in the data elements. As a result, the analyzed samples indicate potentially accurate data submissions.

Review of Query

We reviewed the final SSPS and SCH queries used by ULM to extract, format, and create the final data files sent to BoR. Because ULM uses a manual process for the SCS data file sent to BoR, there was no query to review. We did not note any instances where ULM's SCH query did not comply with BoR specifications regarding in-coding formatting, data replacement, and excluding/including students. However, based on sample testing, ULM did not comply with BoR specifications for reporting *total student credit hours scheduled* in its SSPS query. Each of the three students identified as errors in sample testing had a grade mode of "C." ULM was able to determine that its SSPS query was incorrectly including this grade mode in a section of query designed to exclude course credit for students auditing a course. ULM was able to correct the SSPS query during this audit. Our review of the corrected SSPS query did not note any instances where the query did not comply with BoR specifications regarding in-coding formatting, data replacement, and excluding/including students.

Validity Testing

Our validity testing identified that 326 students' *total student credit hours scheduled* was under-reported in the Spring 2011 SSPS file because of the query issue identified above. 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.

Assessment of IS Controls

With the exception of the query issue described above which was subsequently corrected, we did not identify any instances where control weaknesses affected the Spring 2011 SSPS, Academic Year 2010 SCS, or Spring 2011 SCH data submissions. However, we did identify some key control weaknesses that could affect future data reliability (see Appendix D for details on what controls were assessed and the potential risk of not having each control). These weaknesses were discussed with ULM and will be reviewed again in subsequent audits.

Recalculation of Targeted Performance Measures

We recalculated ULM's targeted performance measures for Year 1 and determined whether our calculation differed from ULM's calculation by more than 5 percent. Also, because BoR considers an institution's progress toward meeting its benchmarks when deciding to grant tuition/fee authority and other operational autonomies, we determined if the difference changed whether or not ULM met its benchmark. Exhibit 40 summarizes the results of our recalculations.

Exhibit 40					
Recalculation of ULM's Targeted Performance Measures: Year 1 Actual					
Measure	Benchmark	ULM Calculation	LLA Calculation	Percentage Difference	Benchmark Met
1st to 2nd Year Retention Rate	We did not recalculate these performance measures because the data used to calculate them were not sufficiently reliable.				
1st to 3rd Year Retention Rate					
Same Institution Graduation Rate					
Award Productivity	16.5%	16.4%	16.2%	-1.1%	Yes*
Percent Change in Program Completers					
Baccalaureate	16.4%	16.4%	16.6%	1.4%	Yes
Post-Baccalaureate	-100.0%	-100.0%	-100.0%	0.0%	Yes
Professional	-24.2%	-24.2%	-24.2%	0.0%	Yes
Master's	2.6%	2.6%	1.7%	-33.3%	Yes*
Doctoral	150.0%	150.0%	150.0%	0.0%	Yes
Source: Prepared by legislative auditor's staff using GRAD Act data.					
*This measure is within the 2% tolerance that BoR allows.					

LOUISIANA COMMUNITY AND TECHNICAL
COLLEGE SYSTEM (LCTCS)

Overall Results

The Louisiana Community and Technical College System (LCTCS) consists of nine community colleges and seven 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

Community colleges each have their own system for collecting student data and are responsible for submitting data directly to BoR for the purpose of calculating GRAD Act measures. Technical colleges all use the Student Enrollment System (SES) to enter and maintain student information. LCTCS provides technical colleges with policies and procedures on how to enter and maintain data in SES. LCTCS also extracts the data from SES used to calculate the GRAD Act indicators and sends this information to BoR's Statewide Student Profile system (SSPS) and the Student Completer System (SCS).

All schools within LCTCS are moving toward an integrated information system called Banner. According to LCTCS, all schools should be using this system in March 2013. Use of this standardized and automated system should help reduce some of the data issues and errors cited in this section.

Overall, we found that 11 of the 16 institutions within LCTCS had student data in SSPS that was not sufficiently reliable and two of the 16 had completer data in SCS that was not sufficiently reliable. Exhibit 41 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 41 Summary of Reliability Results for LCTCS			
Community College	Student Data (SSPS) Spring 2011	Completer Data (SCS) Academic Year 2010	Page Number
Baton Rouge	Not sufficiently reliable	Sufficiently reliable	76
Bossier Parish	Sufficiently reliable	Sufficiently reliable	79
Delgado	Sufficiently reliable	Sufficiently reliable	81
Delta	Not sufficiently reliable	Not sufficiently reliable	83
Fletcher	Not sufficiently reliable	Sufficiently reliable	86
Nunez	Sufficiently reliable	Sufficiently reliable	89
River Parishes	Sufficiently reliable	Sufficiently reliable	91
South Louisiana	Not sufficiently reliable	Sufficiently reliable	93
Sowela	Sufficiently reliable	Sufficiently reliable	96
Technical College	Student Data (SSPS) Fall 2010	Completer Data (SCS) Academic Year 2010	Page Number
Acadiana	Not sufficiently reliable	Sufficiently reliable	98
Capital Area	Not sufficiently reliable	Sufficiently reliable	101
Central	Not sufficiently reliable	Sufficiently reliable	104
Northeast	Not sufficiently reliable	Sufficiently reliable	107
Northshore	Not sufficiently reliable	Not sufficiently reliable	110
Northwest	Not sufficiently reliable	Sufficiently reliable	113
South Central	Not sufficiently reliable	Sufficiently reliable	115
Source: Prepared by legislative auditor's staff using results from pages 76-117.			

As stated on page 3 of the report, the reliability of the data institutions submit to BoR is only one of the factors BoR considers when determining whether to grant an institution tuition/fee authority and operational autonomies. An institution's progress toward meeting its benchmarks is another factor. As a result, for the institutions whose data was sufficiently reliable, we also recalculated that institution's targeted performance measures that were reported for Year 1. Exhibit 42 shows those institutions where our calculation differed by more than +/- 5 percent. The exhibit also shows whether these differences resulted in the institution not meeting its Year 1 benchmark, as previously established by the institution and BoR. More detailed results on each of the institutions are included in the sections that follow.

Exhibit 42 Summary of Recalculation Results for LCTCS				
Institution	Performance Measure	Greater than +/- 5% Difference	Institution Met Benchmark	Page Number
Delgado	Same Institution Graduation Rate	Yes	Yes	82
	Percent Change in Program Completers <i>Diploma</i>	Yes	Yes	
Nunez	Same Institution Graduation Rate	Yes	Yes	90
	Percent Change in Program Completers <i>2-Year Associate</i>	Yes	Yes	
River Parishes	Same Institution Graduation Rate	Yes	Yes*	92
	Percent Change in Program Completers <i>2-Year Associate</i>	Yes	Yes	
Sowela	Same Institution Graduation Rate	Yes	Unable to verify**	97
<p>Source: Prepared by legislative auditor's staff using results from pages 76-117. *This measure is within the 2% tolerance that BoR allows. ** We requested the data that Sowela submitted to IPEDS. However, Sowela was unable to provide the IPEDS data to support its calculations.</p>				

Appendix A-4 contains the response of LCTCS.

LCTCS System Office

Because LCTCS is responsible for extracting, formatting, and submitting GRAD Act data to BoR for all of the technical colleges, we reviewed the query used to extract and format data from SES and performed an assessment of the IS controls at the system-level.

Review of Query

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

Assessment of IS Controls

Our assessment of key IS controls at the system office level identified the following weaknesses which could affect the reliability of data used for GRAD Act calculations (see Appendix D 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 technical colleges for classifying the *admission status* of a student.
- Although limited edit checks occur at the point of data entry, LCTCS could not provide error reports, nor does it perform independent reviews to detect and correct errors in data entry.
- LCTCS lacks an independent review to ensure that all students reported to them by technical colleges in the SCS file have completed all requirements for their respective credentials.
- Although informal and generally understood procedures are followed, LCTCS lacks formalized procedures for the design, development, testing, and execution of GRAD Act data queries.
- Although access to change GRAD Act queries and/or query results is limited, the same person from LCTCS executing and modifying the query also reviews and submits this data to BoR. In addition, query results are not reviewed independently.
- Although LCTCS follows an informal process for correcting errors detected by BoR in the query results, the process is undocumented.

Recommendations

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*.

Recommendation 2: LCTCS should work with all community and technical colleges to develop a comprehensive review process to ensure data reported to BoR for GRAD Act calculations is complete and accurate.

Recommendation 3: LCTCS should work with all community and technical colleges to document procedures for the design, development, and testing of GRAD Act data queries and should ensure the query results comply with BoR specifications.

Recommendation 4: LCTCS should work with all community and technical colleges to implement segregation of duties during the process of designing, developing, testing, and executing GRAD Act queries. However, if insufficient staff exists to segregate these duties, LCTCS should, at a minimum, ensure that query results are reviewed for accuracy and completeness by an independent entity.

Recommendation 5: LCTCS should work with the technical colleges to formalize the process for correcting errors detected by BoR to ensure all corrections are appropriately made to the data files used for GRAD Act calculations and to the system that stores student data.

Summary of Management's Response: LCTCS generally agrees with all of these recommendations.

Baton Rouge Community College

Overall Conclusion

We determined that the Baton Rouge Community College (BRCC) Academic Year 2010 SCS data submission to BoR was **sufficiently reliable** for GRAD Act calculations. However, BRCC's Spring 2011 SSPS data submission was **not sufficiently reliable**. We based this conclusion on a combination of assessments, including sample testing, review of queries, validity 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.

In addition, we recalculated BRCC's targeted performance measures for Year 1 and did not find any calculations that differed from our calculations by more than 5 percent.

Sample Testing

During sample testing of the Spring 2011 SSPS file, we found discrepancies with the following data elements:

- In a compliance sample of 29 students, the data element of *total student credit hours scheduled* was incorrectly reported for two students in the Spring 2011 SSPS file. The two errors exceeded the amount of allowable data discrepancies based on AICPA guidelines for compliance samples. The specific errors and their implications for GRAD Act calculations were as follows:
 - One student was reported as attempting 0 credit hours when the transcript shows that the student actually attempted 12 credit hours. This error 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 reported as attempting 4 credit hours when the transcript shows that the student actually attempted 16 credit hours. This error 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.

These errors were because of incorrect design of the SSPS queries. This issue is further discussed in the following sections.

- In a compliance sample of 61 students, the data element of *admission status* was incorrectly reported for two students in the Spring 2011 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 potentially accurate data being reported for the data element of *admission status*.

We reviewed a compliance sample of 29 students from the Academic Year 2010 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 potentially accurate data submission.

Review of Query

We did not note any exceptions within BRCC's SCS query. However, BRCC did not comply with BoR specifications for reporting *total student credit hours scheduled* in its SSPS query. Specifically, its SSPS query pulled from total student credit hours earned instead of total student credit hours attempted. This could result in students' *total student credit hours scheduled* being underreported in the SSPS file.

Validity Testing

Our validity testing identified that 370 students' *total student credit hours scheduled* was under-reported in the Spring 2011 SSPS file because of the query issue identified above. 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.

We informed BRCC regarding the identified query issue and affected students in the Spring 2011 SSPS data file. To ensure BRCC had corrected the identified query issues and the same errors did not reoccur in the subsequent data submissions, we performed the same test on the Fall 2011 SSPS data file and did not identify any students' *total student credit hours scheduled* that were under-reported; however, we identified 142 students' *total student credit hours scheduled* in the Fall 2011 SSPS data that were over-reported. These errors could overstate 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. We have confirmed that these were errors with BRCC. However, because of time constraints, we did not perform any additional steps to ensure BRCC has corrected these errors. We will review this issue in the Fall 2011 SSPS data file again in the subsequent audits.

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 D for details on what controls were assessed and the potential risk of not having each control):

- Although informal and generally understood procedures are followed, BRCC lacks formalized procedures for the design, development, and testing of GRAD Act data queries.
- Although access to change GRAD Act queries and/or query results is limited, the same person executing and modifying the query also reviews and submits this data to BoR. In addition, query results are not reviewed independently.
- Although an informal process for correcting errors detected by BoR in the query results appears to be followed, the process is undocumented.

Recalculation of Targeted Performance Measures

We recalculated BRCC's targeted performance measures for Year 1 and determined whether our calculation differed from BRCC's calculation by more than 5 percent. Also, because BoR considers an institution's progress toward meeting its benchmarks when deciding to grant tuition/fee authority and other operational autonomies, we determined if the difference changed whether or not BRCC met its benchmark. Exhibit 43 summarizes the results of our recalculations.

Exhibit 43					
Recalculation of BRCC's Targeted Performance Measures: Year 1 Actual					
Measure	Benchmark	BRCC Calculation	LLA Calculation	Percentage Difference	Benchmark Met
1 st to 2 nd Year Retention Rate	We did not recalculate these performance measures because the data used to calculate them were not sufficiently reliable.				
Same Institution Graduation Rate					
Percent Change in Program Completers					
1-Year Certificate	1566.7%	1566.7%	1566.7%	0.0%	Yes
2-Year Associate	10.4%	10.4%	10.4%	0.0%	Yes
Source: Prepared by legislative auditor's staff using GRAD Act data.					

Recommendations

Recommendation 1: BRCC should document procedures for the design, development, and testing of GRAD Act data queries and should correct the identified query issues and ensure the query results comply with BoR specifications.

Recommendation 2: BRCC should implement segregation of duties during the process of designing, developing, testing, and executing GRAD Act queries. In addition, BRCC should ensure query results are reviewed independently for accuracy and completeness.

Recommendation 3: BRCC should formalize the process for correcting errors detected by BoR to ensure all corrections are appropriately made to the data files used for GRAD Act calculations and to the system that stores student data.

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

Bossier Parish Community College

Overall Conclusion

We determined that the Bossier Parish Community College (BPCC) Spring 2011 SSPS and Academic Year 2010 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, validity 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.

In addition, we recalculated BPCC's targeted performance measures for Year 1 and did not find any BPCC calculations that differed from our calculations by more than 5 percent.

Sample Testing

During sample testing of the Spring 2011 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 Spring 2011 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 potentially accurate data submission.

We reviewed a compliance sample of 29 students from the Academic Year 2010 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 potentially accurate data submission.

Review of Query

Our review of the final SSPS and 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.

Validity Testing

We did not identify any validity concerns for BPCC's Spring 2011 SSPS and Academic Year 2010 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 Spring 2011 SSPS or Academic Year 2010 SCS data submissions. However, we did identify some control weaknesses that could affect future data reliability (see Appendix D for details on what controls were assessed and the potential risk of not having each control). These weaknesses were discussed with BPCC and will be reviewed again in subsequent audits.

Recalculation of Targeted Performance Measures

We recalculated BPCC's targeted performance measures for Year 1 and determined whether our calculation differed from BPCC's calculation by more than 5 percent. Also, because BoR considers an institution's progress toward meeting its benchmarks when deciding to grant tuition/fee authority and other operational autonomies, we determined if the difference changed whether or not BPCC met its benchmark. Exhibit 44 summarizes the results of our recalculations.

Exhibit 44					
Recalculation of BPCC's Targeted Performance Measures: Year 1 Actual					
Measure	Benchmark	BPCC Calculation	LLA Calculation	Percentage Difference	Benchmark Met
1st to 2nd Year Retention Rate	48.3%	47.8%	47.8%	0.0%	Yes*
Same Institution Graduation Rate	8.8%	10.0%	10.4%	3.5%	Yes
Percent Change in Program Completers					
1-Year Certificate	185.2%	185.2%	185.2%	0.0%	Yes
Diploma	14.3%	14.3%	14.3%	0.0%	Yes
2-Year Associate	2.6%	2.6%	2.6%	0.0%	Yes
Post-Associate	62.5%	62.5%	62.5%	0.0%	Yes
Source: Prepared by legislative auditor's staff using GRAD Act data.					
*This measure is within the 2% tolerance that BoR allows.					

Delgado Community College

Overall Conclusion

We determined that the Delgado Community College (Delgado) Spring 2011 SSPS and Academic Year 2010 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, validity 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.

In addition, we recalculated Delgado's targeted performance measures for Year 1 and found that for the 'Same Institution Graduation Rate' and the 'Percent Change in Program Completers - Diploma' measures our calculation differed from Delgado's calculation by more than 5 percent. However, these differences did not change whether or not Delgado met its Year 1 benchmark.

Sample Testing

During sample testing of the Spring 2011 SSPS file, we found discrepancies with the following data element:

- In a compliance sample of 61 students, the data element of *degree level code* was incorrectly reported for one student in the Spring 2011 SSPS file. The 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 potentially accurate data submission.

We reviewed a compliance sample of 29 students from the Academic Year 2010 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 potentially accurate data submission.

Review of Query

Our review of the final SSPS and 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.

Validity Testing

We did not identify any validity concerns for Delgado's Spring 2011 SSPS and Academic Year 2010 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 Spring 2011 SSPS or Academic Year 2010 SCS data submissions.

However, we did identify some control weaknesses that could affect future data reliability (see Appendix D for details on what controls were assessed and the potential risk of not having each control). These weaknesses were discussed with Delgado and will be reviewed again in subsequent audits.

Recalculation of Targeted Performance Measures

We recalculated Delgado's targeted performance measures for Year 1 and determined whether our calculation differed from Delgado's calculation by more than 5 percent. Also, because BoR considers an institution's progress toward meeting its benchmarks when deciding to grant tuition/fee authority and other operational autonomies, we determined if the difference changed whether or not Delgado met its benchmark. Exhibit 45 summarizes the results of our recalculations.

Exhibit 45					
Recalculation of Delgado's Targeted Performance Measures: Year 1 Actual					
Measure	Benchmark	Delgado Calculation	LLA Calculation	Percentage Difference	Benchmark Met
1st to 2nd Year Retention Rate	56.4%	56.4%	56.4%	0.0%	Yes
Same Institution Graduation Rate	2.1%	2.1%	3.1%	47.6%	Yes
Percent Change in Program Completers					
1-Year Certificate	30.0%	28.5%	28.5%	0.0%	Yes*
Diploma	30.0%	30.0%	34.5%	15.0%	Yes
2-Year Associate	20.0%	14.9%	14.9%	0.0%	No**
Source: Prepared by legislative auditor's staff using GRAD Act data.					
*This measure is within the 2% tolerance that BoR allows.					
**This measure was reported in the GRAD Act Year 1 Annual Report as <i>Not Met</i> .					

Louisiana Delta Community College

Overall Conclusion

We determined that the Louisiana Delta Community College (Delta) Spring 2011 SSPS and Academic Year 2010 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, validity 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.

In addition, we did not recalculate Delta's targeted performance measures for Year 1 because the data used to calculate them were not sufficiently reliable.

Sample Testing

During sample testing, we found discrepancies with the following data elements:

- In a compliance sample of 61 students, the data element *admission status* was incorrectly reported for three students in the Spring 2011 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:
 - Two students were classified as first-time freshmen, but should have been reported as transfer students. These errors could overstate 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 first-time freshman, but should have been reported as a visiting student. This error could overstate 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.
- In a compliance sample of 29 students, the data element *degree level* was reported incorrectly for four students in the 2010 Academic Year SCS 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:
 - All four of the students identified as errors were reported as receiving an associate degree when each of them had actually met the requirements for

a certificate. The ‘Same Institution Graduation Rate’ and ‘Percent Change in Program Completers’ measures could be overstated because some students would incorrectly be reported as receiving an associate degree.

Delta’s performance benchmark is to increase one completer each year. Therefore, these four errors could overstate the number of completers and affect whether Delta meets its yearly performance benchmark. In addition, it is important for Delta to ensure that only qualified students receive the reported credentials.

Review of Query

We did not note any exceptions with the SSPS query. However, although the SCS query formatting codes conformed to BoR specifications, it pulled information from an incorrect source table. Specifically, this query pulled from the ‘majors’ table instead of the ‘degree’ table, resulting in some students’ *degree level* being incorrectly reported in the SCS file. This could overstate the calculations for the ‘Same Institution Graduation Rate’ and ‘Percent Change in Program Completers’ measures since some students would be reported as receiving an associate degree even though they actually earned a certificate. We verified that Delta subsequently corrected this issue for future data submissions.

Validity Testing

We did not identify any validity concerns for Delta’s Spring 2011 SSPS and Academic Year 2010 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 D for details on what controls were assessed and the potential risk of not having each control):

- Delta 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 limited edit checks occur at the point of data entry, Delta could not provide error reports, nor does it perform independent reviews to detect and correct errors in data entry.
- Although informal and generally understood procedures are followed, Delta lacks formalized procedures for the design, development, and testing of GRAD Act data queries.
- Although access to change GRAD Act queries and/or query results is limited, the same person executing and modifying the query also reviews and submits this data to BoR. In addition, query results are not reviewed independently.
- Although an informal process for correcting errors detected by BoR in the query results appears to be followed, the process is undocumented.

Recalculation of Targeted Performance Measures

We did not recalculate Delta's targeted performance measures for Year 1 because the data used to calculate them were not sufficiently reliable.

Recommendations

Recommendation 1: Once LCTCS develops consistent policies and procedures for classifying the *admission status* of a student, Delta should ensure its staff correctly follows the policies for classifying a student's *admission status*. Specifically, Delta should ensure the classification of a student's *admission status* is independently reviewed for accuracy and consistency.

Recommendation 2: Delta should develop a comprehensive review process to ensure data reported to BoR for GRAD Act calculations is complete and accurate. Specifically, Delta should use error reports and perform independent reviews to detect and correct errors in data entry.

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

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

Recommendation 5: Delta should formalize the process for correcting errors detected by BoR to ensure all corrections are appropriately made to the data files used for GRAD Act calculations and to the system that stores student data.

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

Fletcher Technical Community College

Overall Conclusion

We determined that the Fletcher Technical Community College (Fletcher) Academic Year 2010 SCS data submission to BoR was **sufficiently reliable** for GRAD Act calculations. However, Fletcher's Spring 2011 SSPS data submission was **not sufficiently reliable**. We based this conclusion on a combination of assessments, including sample testing, review of queries, validity 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.

In addition, we recalculated Fletcher's targeted performance measures for Year 1 and did not find any calculations that differed from our calculations by more than 5 percent.

Sample Testing

During sample testing of the Spring 2011 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 11 students in the Spring 2011 SSPS file. The 11 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 continuing student. This error could overstate 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.
 - Two students were classified as continuing students, but should have been reported as first-time freshmen. These errors would not affect the calculations for targeted GRAD Act performance measures because these students are marine students who are non-degree seeking students.
 - 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.
 - Four 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 2010 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 potentially accurate data submission.

Review of Query

Our review of the final SSPS and 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.

Validity Testing

We did not identify any validity concerns for Fletcher's Spring 2011 SSPS and Academic Year 2010 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 D for details on what controls were assessed and the potential risk of not having each control):

- Fletcher 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 limited edit checks occur at the point of data entry, Fletcher could not provide error reports, nor does it perform independent reviews to detect and correct errors in data entry.
- Although informal and generally understood procedures are followed, Fletcher lacks formalized procedures for the design, development, and testing of GRAD Act data queries.
- Although access to change GRAD Act queries and/or query results is limited, the same person executing and modifying the query also reviews and submits this data to BoR. In addition, query results are not reviewed independently.
- Although an informal process for correcting errors detected by BoR in the query results appears to be followed, the process is undocumented.

Recalculation of Targeted Performance Measures

We recalculated Fletcher's targeted performance measures for Year 1 and determined whether our calculation differed from Fletcher's calculation by more than 5 percent. Also, because BoR considers an institution's progress toward meeting its benchmarks when deciding to grant tuition/fee authority and other operational autonomies, we determined if the difference changed whether or not Fletcher met its benchmark. Exhibit 46 summarizes the results of our recalculations.

Exhibit 46 Recalculation of Fletcher's Targeted Performance Measures: Year 1 Actual					
Measure	Benchmark	Fletcher Calculation	LLA Calculation	Percentage Difference	Benchmark Met
1 st to 2 nd Year Retention Rate	We did not recalculate these performance measures because the data used to calculate them were not sufficiently reliable.				
Same Institution Graduation Rate					
Percent Change in Program Completers					
1-Year Certificate	273.5%	273.5%	273.5%	0.0%	Yes
Diploma	0.0%	0.0%	0.0%	0.0%	Yes
2-Year Associate	26.3%	26.3%	26.3%	0.0%	Yes
Source: Prepared by legislative auditor's staff using GRAD Act data.					

Recommendations

Recommendation 1: Once LCTCS develops consistent policies and procedures for classifying the *admission status* of a student, Fletcher should ensure its staff correctly follows the policies for classifying a student's *admission status*. Specifically, Fletcher should ensure the classification of a student's *admission status* is independently reviewed for accuracy and consistency.

Recommendation 2: Fletcher should develop a comprehensive review process to ensure data reported to BoR for GRAD Act calculations is complete and accurate. Specifically, Fletcher should use error reports and perform independent reviews to detect and correct errors in data entry.

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

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

Recommendation 5: Fletcher should formalize the process for correcting errors detected by BoR to ensure all corrections are appropriately made to the data files used for GRAD Act calculations and to the system that stores student data.

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

Nunez Community College

Overall Conclusion

We determined that the Nunez Community College (Nunez) Spring 2011 SSPS and Academic Year 2010 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, validity 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.

In addition, we recalculated Nunez's targeted performance measures for Year 1 and found that for the 'Same Institution Graduation Rate' and the 'Percent Change in Program Completers - 2-Year Associate' measures our calculation differed from Nunez's calculation by more than 5 percent. However, these differences did not change whether or not Nunez met its Year 1 benchmark.

Sample Testing

We reviewed a compliance sample of 29 students from the Spring 2011 SSPS and Academic Year 2010 SCS data and did not identify any errors in the data elements used for GRAD Act calculations. As a result, the analyzed samples indicate potentially accurate data submissions.

Review of Query

There are no queries used by Nunez to create the SSPS and SCS files. Nunez relies heavily on manual processes to collect and format SSPS and SCS data used for GRAD Act calculations. Therefore, we did not review any queries.

Validity Testing

We did not identify any validity concerns for Nunez's Spring 2011 SSPS and Academic Year 2010 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 Spring 2011 SSPS or Academic Year 2010 SCS data submissions. However, we did identify some control weaknesses that could affect future data reliability (see Appendix D for details on what controls were assessed and the potential risk of not having each control). These weaknesses were discussed with Nunez and will be reviewed again in subsequent audits.

Recalculation of Targeted Performance Measures

We recalculated Nunez's targeted performance measures for Year 1 and determined whether our calculation differed from Nunez's calculation by more than 5 percent. Also, because BoR considers an institution's progress toward meeting its benchmarks when deciding to grant tuition/fee authority and other operational autonomies, we determined if the difference changed

whether or not Nunez met its benchmark. Exhibit 47 summarizes the results of our recalculations.

Exhibit 47					
Recalculation of Nunez's Targeted Performance Measures: Year 1 Actual					
Measure	Benchmark	Nunez Calculation	LLA Calculation	Percentage Difference	Benchmark Met
1st to 2nd Year Retention Rate	43.2%	59.6%	59.6%	0.0%	Yes
Same Institution Graduation Rate	8.3%	21.1%	19.4%	-8.1%	Yes
Percent Change in Program Completers					
1-Year Certificate	2.0%	63.3%	63.3%	0.0%	Yes
Diploma	2.8%	16.7%	16.7%	0.0%	Yes
2-Year Associate	0.8%	5.7%	4.9%	-14.3%	Yes
Source: Prepared by legislative auditor's staff using GRAD Act Data.					

River Parishes Community College

Overall Conclusion

We determined that the River Parishes Community College (RPCC) Spring 2011 SSPS and Academic Year 2010 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, validity 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.

In addition, we recalculated RPCC's targeted performance measures for Year 1 and found that for the 'Same Institution Graduation Rate' and 'Percent Change in Program Completers - 2-Year Associate' measures our calculation differed from RPCC's calculation by more than 5 percent. However, these differences did not change whether or not RPCC met its Year 1 benchmark.

Sample Testing

During sample testing of the Academic Year 2010 SCS file, we found discrepancies with the following data element:

- In a compliance sample of 61 students in the Academic Year 2010 SCS file, we found one student who was reported as a completer, but had not met the requirements for completion of the reported credential. The 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 potentially accurate data submission. The specific error we found was as follows:
 - One student was reported as receiving a Technical Diploma, but had not completed all of the required coursework to earn the credential.

RPCC's performance target is to increase one completer each year. Therefore, this error could slightly overstate the number of completers and affect whether RPCC meet its yearly performance target. In addition, it is important for RPCC to ensure that only qualified students receive the reported credentials.

We reviewed a compliance sample of 29 students from the Spring 2011 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 potentially accurate data submission.

Review of Query

Our review of the final SSPS and 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.

Validity Testing

We did not identify any validity concerns for RPCC's Spring 2011 SSPS and Academic Year 2010 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 Spring 2011 SSPS or Academic Year 2010 SCS data submissions. However, we did identify some control weaknesses that could affect future data reliability (see Appendix D for details on what controls were assessed and the potential risk of not having each control). These weaknesses were discussed with RPCC and will be reviewed again in subsequent audits.

Recalculation of Targeted Performance Measures

We recalculated RPCC's targeted performance measures for Year 1 and determined whether our calculation differed from RPCC's calculation by more than 5 percent. Also, because BoR considers an institution's progress toward meeting its benchmarks when deciding to grant tuition/fee authority and other operational autonomies, we determined if the difference changed whether or not RPCC met its benchmark. Exhibit 48 summarizes the results of our recalculations.

Exhibit 48					
Recalculation of RPCC's Targeted Performance Measures: Year 1 Actual					
Measure	Benchmark	RPCC Calculation	LLA Calculation	Percentage Difference	Benchmark Met
1st to 2nd Year Retention Rate	45.9%	44.2%	44.2%	0.0%	Yes*
Same Institution Graduation Rate	4.7%	5.7%	4.4%	-22.3%	Yes*
Percent Change in Program Completers					
1-Year Certificate	342.4%	342.4%	342.4%	0.0%	Yes
2-Year Associate	87.5%	87.5%	92.3%	5.5%	Yes
Source: Prepared by legislative auditor's staff using GRAD Act data.					
*This measure is within the 2% tolerance that BoR allows.					

South Louisiana Community College

Overall Conclusion

We determined that the South Louisiana Community College (SLCC) Academic Year 2010 SCS data submission to BoR was **sufficiently reliable** for GRAD Act calculations. However, SLCC's Spring 2011 SSPS data submission was **not sufficiently reliable**. We based this conclusion on a combination of assessments, including sample testing, review of queries, validity 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.

In addition, we recalculated SLCC's targeted performance measures for Year 1 and did not find any calculations that differed from our calculations by more than 5 percent.

Sample Testing

During sample testing of the Spring 2011 SSPS file, we found discrepancies with the following data element:

- In our compliance sample of 61 students, the data element *admission status* was incorrectly reported for six students' admission statuses in the Spring 2011 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:
 - Three students were classified as first-time freshmen, but should have been reported as transfer students. These errors could overstate 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 first-time freshman, but should have been reported as a readmitted student. This error could overstate the number of cohort students (first-time, full-time, degree-seeking freshmen) in the calculations for '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.
 - 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.

We reviewed a compliance sample of 29 students from the Academic Year 2010 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 potentially accurate data submission.

Review of Query

SLCC relies heavily on manual processes to create SSPS and SCS files. Queries are only used when extracting relevant SSPS data from their student data management system. We reviewed these queries and did not note any exceptions that could affect the reliability of the data used for GRAD Act calculations.

Validity Testing

We did not identify any validity concerns for SLCC's Spring 2011 SSPS and Academic Year 2010 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 D for details on what controls were assessed and the potential risk of not having each control):

- SLCC 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 limited edit checks occur at the point of data entry, SLCC could not provide error reports, nor does it perform independent reviews to detect and correct errors in data entry.
- Although informal and generally understood procedures are followed, SLCC relies heavily on manual processes to compile and format GRAD Act data. In addition, SLCC lacks an independent review to ensure the accuracy and completeness of the data.
- Although access to change GRAD Act data sent to BoR is limited, the same person compiling and formatting the data also reviews and submits this data. In addition, this data is not reviewed independently.
- Although an informal process for correcting errors detected by BoR in the SSPS and SCS data files appears to be followed, the process is undocumented.

Recalculation of Targeted Performance Measures

We recalculated SLCC's targeted performance measures for Year 1 and determined whether our calculation differed from SLCC's calculation by more than 5 percent. Also, because BoR considers an institution's progress toward meeting its benchmarks when deciding to grant tuition/fee authority and other operational autonomies, we determined if the difference changed whether or not SLCC met its benchmark. Exhibit 49 summarizes the results of our recalculations.

Exhibit 49 Recalculation of SLCC's Targeted Performance Measures: Year 1 Actual					
Measure	Benchmark	SLCC Calculation	LLA Calculation	Percentage Difference	Benchmark Met
1 st to 2 nd Year Retention Rate	We did not recalculate these performance measures because the data used to calculate them were not sufficiently reliable.				
Same Institution Graduation Rate					
Percent Change in Program Completers					
1-Year Certificate	-1.2%	-1.2%	-1.2%	0.0%	Yes
2-Year Associate	6.4%	6.4%	6.4%	0.0%	Yes
Source: Prepared by legislative auditor's staff using GRAD Act data.					

Recommendations

Recommendation 1: Once LCTCS develops consistent policies and procedures for classifying the *admission status* of a student, SLCC should ensure its staff correctly follows the policies for classifying a student's *admission status*. Specifically, SLCC should ensure the classification of a student's *admission status* is independently reviewed for accuracy and consistency.

Recommendation 2: SLCC should develop a comprehensive review process to ensure data reported to BoR for GRAD Act calculations is complete and accurate. Specifically, SLCC should use error reports and perform independent reviews to detect and correct errors in data entry.

Recommendation 3: SLCC should document procedures for compiling and formatting GRAD Act data in accordance with BoR specifications.

Recommendation 4: SLCC should eliminate the amount of manual processes for compiling and formatting GRAD Act data. In addition, SLCC should ensure the data is reviewed independently for accuracy and completeness.

Recommendation 5: SLCC should formalize the process for correcting errors detected by BoR to ensure all corrections are appropriately made to the data files used for GRAD Act calculations and to the system that stores student data.

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) Spring 2011 SSPS and Academic Year 2010 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, validity 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.

In addition, we were unable to verify Sowela's calculation for the 'Same Institution Graduation Rate' measure because Sowela did not maintain a copy of the IPEDS data that it used for the calculation. We did not find any calculations that differed from our calculations by more than 5 percent.

Sample Testing

We reviewed a compliance sample of 29 students from the Spring 2011 SSPS and Academic Year 2010 SCS data and did not identify any errors in the data elements used for GRAD Act calculations. As a result, the analyzed samples indicate potentially accurate data submissions.

Review of Query

We did not note any exceptions with Sowela's SSPS query; however, we identified that the SCS query did not comply with BoR specifications when converting the academic year of receiving the reported credential for students who graduated in Spring 2011. We verified that Sowela subsequently corrected this issue for future data submissions. This issue is further discussed in the section below.

Validity Testing

We did not identify any validity concerns for Sowela's Spring 2011 SSPS data submission. However, because of the incorrect design of the SCS query, students who graduated in Spring 2011 were assigned Academic Year 2011 but should have been Academic Year 2010. This resulted in 477 completer records in the Academic Year 2010 SCS file being assigned Academic Year 2011. However, these errors were detected and corrected by BoR. Therefore, they would not affect GRAD Act calculations.

Assessment of IS Controls

Based on our assessment of key IS controls, we did not identify any instances where control weaknesses affected the Spring 2011 SSPS or Academic Year 2010 SCS data submissions. However, we did identify some control weaknesses that could affect future data reliability (see Appendix D for details on what controls were assessed and the potential risk of not having each control). These weaknesses were discussed with Sowela and will be reviewed again in subsequent audits.

Recalculation of Targeted Performance Measures

We recalculated Sowela's targeted performance measures for Year 1 and determined whether our calculation differed from Sowela's calculation by more than 5 percent. Also, because BoR considers an institution's progress toward meeting its benchmarks when deciding to grant tuition/fee authority and other operational autonomies, we determined if the difference changed whether or not Sowela met its benchmark. Exhibit 50 summarizes the results of our recalculations.

Exhibit 50					
Recalculation of Sowela's Targeted Performance Measures: Year 1 Actual					
Measure	Benchmark	Sowela Calculation	LLA Calculation	Percentage Difference	Benchmark Met
1st to 2nd Year Retention Rate	51.1%	50.2%	50.2%	0.0%	Yes*
Same Institution Graduation Rate	35.0%	35.0%	29.0%	-17.2%	Unable to verify**
Percent Change in Program Completers					
1-Year Certificate	596.3%	596.3%	596.3%	0.0%	Yes
Diploma	12.5%	12.5%	12.5%	0.0%	Yes
2-Year Associate	27.1%	27.1%	27.1%	0.0%	Yes
Source: Prepared by legislative auditor's staff using GRAD Act data.					
*This measure is within the 2% tolerance that BoR allows.					
**Sowela calculated this measure based on the cohort and number of completers that it submitted to IPEDS. We recalculated this measure using BoR data. The difference in these two calculations is due to the different sources of data. We requested the data that Sowela submitted to IPEDS to determine the cause of the difference; however, Sowela was unable to provide the data for us to verify the difference. We will follow up on this issue during the next audit.					

Acadiana Technical College

Overall Conclusion

We determined that the Acadiana Technical College (Acadiana) Academic Year 2010 SCS data submission to BoR was **sufficiently reliable** for GRAD Act calculations. However, Acadiana's Fall 2010 SSPS data submission was **not sufficiently reliable**. We based this conclusion on a combination of assessments, including sample testing, review of queries, validity 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.

In addition, we recalculated Acadiana's targeted performance measures for Year 1 and did not find any calculations that differed from our calculations by more than 5 percent.

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 two students in the Fall 2010 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 an other 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 an other student, but should have been reported as a continuing student. This error would not affect the calculations for targeted GRAD Act measures.
- In a compliance sample of 61 students in the Academic Year 2010 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 potentially accurate data submission. The specific errors we found were as follows:
 - One student was reported as a completer with a technical diploma, but had not met the requirements for completion.
 - One student was reported as a completer with a certificate, but had not met the requirements for completion.

Acadiana's performance benchmark is to increase one completer each year. Therefore, these two errors could slightly overstate the number of completers and affect whether Acadiana meets its yearly performance benchmark. In addition, it is important for Acadiana to ensure that only qualified students receive the reported credentials.

Review of Query

See LCTCS section for results.

Validity Testing

We did not identify any validity concerns for Acadiana's Fall 2010 SSPS and Academic Year 2010 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 that could affect the reliability of data used for GRAD Act calculations should also be addressed by Acadiana (see Appendix D for details on what controls were assessed and the potential risk of not having each control):

- Acadiana lacks an independent review to ensure the accuracy and consistency of classification of the *admission status* of students.
- Acadiana lacks an independent review to ensure that all students reported in the SCS file have completed all requirements for their respective credentials.
- Although limited edit checks occur at the point of data entry, Acadiana does not perform independent reviews to detect and correct errors in data entry.

Recalculation of Targeted Performance Measures

We recalculated Acadiana's targeted performance measures for Year 1 and determined whether our calculation differed from Acadiana's calculation by more than 5 percent. Also, because BoR considers an institution's progress toward meeting its benchmarks when deciding to grant tuition/fee authority and other operational autonomies, we determined if the difference changed whether or not Acadiana met its benchmark. Exhibit 51 summarizes the results of our recalculations.

Exhibit 51 Recalculation of Acadiana's Targeted Performance Measures: Year 1 Actual					
Measure	Benchmark	Acadiana Calculation	LLA Calculation	Percentage Difference	Benchmark Met
Fall to Spring Retention Rate	We did not recalculate this measure because the data used to calculate it was not sufficiently reliable.				
Percent Change in Program Completers					
1-Year Certificate	0.3%	43.5%	43.5%	0.0%	Yes
Diploma	0.2%	5.0%	5.0%	0.0%	Yes
2-Year Associate	0.1%	1.4%	1.4%	0.0%	Yes
Source: Prepared by legislative auditor's staff using GRAD Act data.					

Recommendations

Recommendation 1: Once LCTCS develops standardized policies, Acadiana should ensure its staff correctly follows the policies for classifying a student's *admission status*. Specifically, Acadiana should ensure the classification of a student's *admission status* is independently reviewed for accuracy and consistency.

Recommendation 2: 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.

Recommendation 3: Acadiana should develop a comprehensive review process to ensure data reported to BoR for GRAD Act calculations is complete and accurate. Specifically, Acadiana should perform independent reviews to detect and correct errors in data entry.

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

Capital Area Technical College

Overall Conclusion

We determined that the Capital Area Technical College (Capital Area) Academic Year 2010 SCS data submission to BoR was **sufficiently reliable** for GRAD Act calculations. However, Capital Area's Fall 2010 SSPS data submission was **not sufficiently reliable**. We based this conclusion on a combination of assessments, including sample testing, review of queries, validity 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.

In addition, we recalculated Capital Area's targeted performance measures for Year 1 and did not find any calculations that differed from our calculations by more than 5 percent.

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 five students in the Fall 2010 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:
 - 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 calculation for 'Fall to Spring Retention Rate' measure.
 - 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.
- In a compliance sample of 61 students in the Academic Year 2010 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 potentially accurate data submission. The specific error we found was as follows:
 - Two students were reported as completers with certificates, but had not met the requirements for completion.

Capital Area's performance benchmark is to increase one completer each year. Therefore, these two errors could slightly overstate the number of completers and affect whether

Capital Area meets its yearly performance benchmark. In addition, it is important for Capital Area to ensure that only qualified students receive the reported credentials.

Review of Query

See LCTCS section for results.

Validity Testing

We did not identify any validity concerns for Capital Area's Fall 2010 SSPS and Academic Year 2010 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 that could affect the reliability of data used for GRAD Act calculations should also be addressed by Capital Area (see Appendix D for details on what controls were assessed and the potential risk of not having each control):

- Capital Area lacks an independent review to ensure the accuracy and consistency of classification of the *admission status* of students.
- Capital Area lacks an independent review to ensure that all students reported in the SCS file have completed all requirements for their respective credentials.
- Although limited edit checks occur at the point of data entry, Capital Area does not perform independent reviews to detect and correct errors in data entry.

Recalculation of Targeted Performance Measures

We recalculated Capital Area's targeted performance measures for Year 1 and determined whether our calculation differed from Capital Area's calculation by more than 5 percent. Also, because BoR considers an institution's progress toward meeting its benchmarks when deciding to grant tuition/fee authority and other operational autonomies, we determined if the difference changed whether or not Capital Area met its benchmark. Exhibit 52 summarizes the results of our recalculations.

Exhibit 52 Recalculation of Capital Area's Targeted Performance Measures: Year 1 Actual					
Measure	Benchmark	Capital Area Calculation	LLA Calculation	Percentage Difference	Benchmark Met
Fall to Spring Retention Rate	We did not recalculate this measure because the data used to calculate it was not sufficiently reliable.				
Percent Change in Program Completers					
1-Year Certificate	0.4%	-7.5%	-7.5%	0.0%	No*
Diploma	0.3%	2.6%	2.6%	0.0%	Yes
2-Year Associate	5.6%	16.7%	16.7%	0.0%	Yes
Source: Prepared by legislative auditor's staff using GRAD Act data.					
*This measure was reported in the GRAD Act Year 1 Annual Report as <i>Not Met</i> .					

Recommendations

Recommendation 1: Once LCTCS develops standardized policies, Capital Area should ensure its staff correctly follows the policies for classifying a student's *admission status*. Specifically, Capital Area should ensure the classification of a student's *admission status* is independently reviewed for accuracy and consistency.

Recommendation 2: Capital Area should develop a process to ensure that the completers being reported in the SCS data file meet the requirements for completing the reported credential.

Recommendation 3: Capital Area should develop a comprehensive review process to ensure data reported to BoR for GRAD Act calculations is complete and accurate. Specifically, Capital Area should perform independent reviews to detect and correct errors in data entry.

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

Central Louisiana Technical College

Overall Conclusion

We determined that the Central Louisiana Technical College (Central) Academic Year 2010 SCS data submission to BoR was **sufficiently reliable** for GRAD Act calculations. However, Central's Fall 2010 SSPS data submission was **not sufficiently reliable**. We based this conclusion on a combination of assessments, including sample testing, review of queries, validity 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.

In addition, we recalculated Central's targeted performance measures for Year 1 and did not find any calculations that differed from our calculations by more than 5 percent.

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 seven students in the Fall 2010 SSPS file. The seven 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 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 calculation for 'Fall to Spring Retention Rate' measure.
 - Two 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.
 - One student was classified as an other student, but should have been reported as 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.
 - 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 2010 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 potentially accurate data submission. The specific errors we found were as follows:
 - One student was reported as a completer with a technical diploma, but had not met the requirements for completion.
 - One student was reported as a completer with a certificate, but had not met the requirements for completion.

Central's performance benchmark is to increase one completer each year. Therefore, these two errors could slightly overstate the number of completers and affect whether Central meets its yearly performance benchmark. In addition, it is important for Central to ensure that only qualified students receive the reported credentials.

Review of Query

See LCTCS section for results.

Validity Testing

We did not identify any validity concerns for Central's Fall 2010 SSPS and Academic Year 2010 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 that could affect the reliability of data used for GRAD Act calculations should also be addressed by Central (see Appendix D 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.
- Central lacks an independent review to ensure that all students reported in the SCS file have completed all requirements for their respective credentials.
- Although limited edit checks occur at the point of data entry, Central does not perform independent reviews to detect and correct errors in data entry.

Recalculation of Targeted Performance Measures

We recalculated Central's targeted performance measures for Year 1 and determined whether our calculation differed from Central's calculation by more than 5 percent. Also, because BoR considers an institution's progress toward meeting its benchmarks when deciding to grant tuition/fee authority and other operational autonomies, we determined if the difference changed whether or not Central met its benchmark. Exhibit 53 summarizes the results of our recalculations.

Exhibit 53 Recalculation of Central's Targeted Performance Measures: Year 1 Actual					
Measure	Benchmark	Central Calculation	LLA Calculation	Percentage Difference	Benchmark Met
Fall to Spring Retention Rate	We did not recalculate this measure because the data used to calculate it was not sufficiently reliable.				
Percent Change in Program Completers					
1-Year Certificate	2.1%	61.8%	61.8%	0.0%	Yes
Diploma	0.3%	9.3%	9.3%	0.0%	Yes
2-Year Associate	7.1%	50.0%	50.0%	0.0%	Yes
Source: Prepared by legislative auditor's staff using GRAD Act data.					

Recommendations

Recommendation 1: Once LCTCS develops standardized policies, Central should ensure its staff correctly follows the policies for classifying a student's *admission status*. Specifically, Central should ensure the classification of a student's *admission status* is independently reviewed for accuracy and consistency.

Recommendation 2: Central should develop a process to ensure that the completers being reported in the SCS data file meet the requirements for completing the reported credential.

Recommendation 3: Central should develop a comprehensive review process to ensure data reported to BoR for GRAD Act calculations is complete and accurate. Specifically, Central should perform independent reviews to detect and correct errors in data entry.

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

Northeast Louisiana Technical College

Overall Conclusion

We determined that the Northeast Louisiana Technical College (Northeast) Academic Year 2010 SCS data submission to BoR was **sufficiently reliable** for GRAD Act calculations. However, Northeast's Fall 2010 SSPS data submission was **not sufficiently reliable**. We based this conclusion on a combination of assessments, including sample testing, review of queries, validity 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.

In addition, we recalculated Northeast's targeted performance measures for Year 1 and did not find any calculations that differed from our calculations by more than 5 percent.

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 two students in the Fall 2010 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 readmitted 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.
- In a compliance sample of 61 students in the Academic Year 2010 SCS file, we found one student who was reported as a completer, but had not met the requirements for completion of the reported credential. This error did not exceed the amount of allowable data discrepancies based on AICPA guidelines for compliance samples. As a result, the analyzed sample indicates a potentially accurate data submission. The specific error we found was as follows:
 - One student was reported as a completer with a technical diploma, but had not met the requirements for completion.

Northeast's performance benchmark is to increase one completer each year. Therefore, this error could slightly overstate the number of completers and affect whether Northeast meets its yearly performance benchmark. In addition, it is important for Northeast to ensure that only qualified students receive the reported credentials.

Review of Query

See LCTCS section for results.

Validity Testing

We did not identify any validity concerns for Northeast's Fall 2010 SSPS and Academic Year 2010 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 that could affect the reliability of data used for GRAD Act calculations should also be addressed by Northeast (see Appendix D 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.
- Although limited edit checks occur at the point of data entry, Northeast does not perform independent reviews to detect and correct errors in data entry.

Recalculation of Targeted Performance Measures

We recalculated Northeast's targeted performance measures for Year 1 and determined whether our calculation differed from Northeast's calculation by more than 5 percent. Also, because BoR considers an institution's progress toward meeting its benchmarks when deciding to grant tuition/fee authority and other operational autonomies, we determined if the difference changed whether or not Northeast met its benchmark. Exhibit 54 summarizes the results of our recalculations.

Exhibit 54					
Recalculation of Northeast's Targeted Performance Measures: Year 1 Actual					
Measure	Benchmark	Northeast Calculation	LLA Calculation	Percentage Difference	Benchmark Met
Fall to Spring Retention Rate	We did not recalculate this measure because the data used to calculate it was not sufficiently reliable.				
Percent Change in Program Completers					
1-Year Certificate	0.7%	18.2%	18.2%	0.0%	Yes
Diploma	0.4%	4.6%	4.6%	0.0%	Yes
2-Year Associate	5.6%	50.0%	50.0%	0.0%	Yes
Source: Prepared by legislative auditor's staff using GRAD Act data.					

Recommendations

Recommendation 1: Once LCTCS develops standardized policies, Northeast should ensure its staff correctly follows the policies for classifying a student's *admission status*. Specifically, Northeast should ensure the classification of a student's *admission status* is independently reviewed for accuracy and consistency.

Recommendation 2: Northeast should develop a process to ensure that the completers being reported in the SCS data file meet the requirements for completing the reported credential.

Recommendation 3: Northeast should develop a comprehensive review process to ensure data reported to BoR for GRAD Act calculations is complete and accurate. Specifically, Northeast should perform independent reviews to detect and correct errors in data entry.

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

Northshore Technical College

Overall Conclusion

We determined that the Northshore Technical College (Northshore) Fall 2010 SSPS and Academic Year 2010 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, validity 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.

In addition, we did not recalculate Northshore's targeted performance measures for Year 1 because the data used to calculate them were not sufficiently reliable.

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 2010 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:
 - 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 calculation for 'Fall to Spring Retention Rate' measure.
 - 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.
- In our compliance sample of 29 students in the Academic Year 2010 SCS file, we found two students who were reported as completers, but had not met the requirements for completion of the reported credential. In addition, one student was reported as receiving the same credential for both Academic Years 2009 and 2010. 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 submissions. 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.

- One student completed requirements for a certificate in Academic Year 2009 and was reported in the SCS file for both Academic Years 2009 and 2010.

Northshore's performance benchmark is to increase one completer each year. Therefore, these three errors could slightly overstate the number of completers and affect whether Northshore meets its yearly performance benchmark. In addition, it is important for Northshore to ensure that only qualified students receive the reported credentials.

Review of Query

See LCTCS section for results.

Validity Testing

We did not identify any validity concerns for Northshore's Fall 2010 SSPS and academic year 2010 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 that could affect the reliability of data used for GRAD Act calculations should also be addressed by Northshore (see Appendix D 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.
- Although limited edit checks occur at the point of data entry, Northshore does not perform independent reviews to detect and correct errors in data entry.

Recalculation of Targeted Performance Measures

We did not recalculate Northshore's targeted performance measures for Year 1 because the data used to calculate them were not sufficiently reliable.

Recommendations

Recommendation 1: Once LCTCS develops standardized policies, Northshore should ensure its staff correctly follows the policies for classifying a student's *admission status*. Specifically, Northshore should ensure the classification of a student's *admission status* is independently reviewed for accuracy and consistency.

Recommendation 2: 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.

Recommendation 3: Northshore should develop a comprehensive review process to ensure data reported to BoR for GRAD Act calculations is complete and accurate. Specifically, Northshore should perform independent reviews to detect and correct errors in data entry.

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

Northwest Louisiana Technical College

Overall Conclusion

We determined that the Northwest Louisiana Technical College (Northwest) Academic Year 2010 SCS data submission to BoR was **sufficiently reliable** for GRAD Act calculations. However, Northwest's Fall 2010 SSPS data submission was **not sufficiently reliable**. We based this conclusion on a combination of assessments, including sample testing, review of queries, validity 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.

In addition, we recalculated Northwest's targeted performance measures for Year 1 and did not find any calculations that differed from our calculations by more than 5 percent.

Sample Testing

During sample testing of the Fall 2010 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 three students in the Fall 2010 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:
 - 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.
 - 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.

We reviewed a compliance sample of 29 students from the Academic Year 2010 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 potentially accurate data submission.

Review of Query

See LCTCS section for results.

Validity Testing

We did not identify any validity concerns for Northwest's Fall 2010 SSPS and Academic Year 2010 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 that could affect the reliability of data used for GRAD Act calculations should also be addressed by Northwest (see Appendix D 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.
- Although limited edit checks occur at the point of data entry, Northwest does not perform independent reviews to detect and correct errors in data entry.

Recalculation of Targeted Performance Measures

We recalculated Northwest's targeted performance measures for Year 1 and determined whether our calculation differed from Northwest's calculation by more than 5 percent. Also, because BoR considers an institution's progress toward meeting its benchmarks when deciding to grant tuition/fee authority and other operational autonomies, we determined if the difference changed whether or not Northwest met its benchmark. Exhibit 55 summarizes the results of our recalculations.

Exhibit 55					
Recalculation of Northwest's Targeted Performance Measures: Year 1 Actual					
Measure	Benchmark	Northwest Calculation	LLA Calculation	Percentage Difference	Benchmark Met
Fall to Spring Retention Rate	We did not recalculate this measure because the data used to calculate it was not sufficiently reliable.				
Percent Change in Program Completers					
1-Year Certificate	0.5%	12.7%	12.7%	0.0%	Yes
Diploma	0.2%	8.6%	8.6%	0.0%	Yes
2-Year Associate	3.1%	18.8%	18.8%	0.0%	Yes

Source: Prepared by legislative auditor's staff using GRAD Act data.

Recommendations

Recommendation 1: Once LCTCS develops standardized policies, Northwest should ensure its staff correctly follows the policies for classifying a student's *admission status*. Specifically, Northwest should ensure the classification of a student's *admission status* is independently reviewed for accuracy and consistency.

Recommendation 2: Northwest should develop a comprehensive review process to ensure data reported to BoR for GRAD Act calculations is complete and accurate. Specifically, Northwest should perform independent reviews to detect and correct errors in data entry.

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

South Central Louisiana Technical College

Overall Conclusion

We determined that the South Central Louisiana Technical College (South Central) Academic Year 2010 SCS data submission was **sufficiently reliable** for GRAD Act calculations. However, South Central's Fall 2010 SSPS data submission to BoR was **not sufficiently reliable**. We based this conclusion on a combination of assessments, including sample testing, review of queries, validity 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.

In addition, we recalculated South Central's targeted performance measures for Year 1 and did not find any calculations that differed from our calculations by more than 5 percent.

Sample Testing

During sample testing of the Fall 2010 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 five students in the Fall 2010 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:
 - One student was classified as a first-time freshman, but should have been reported as a continuing student. This error could overstate the number of cohort students (first-time, full-time, degree-seeking freshmen) in the calculation for 'Fall to Spring Retention Rate' measure.
 - 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 calculation for 'Fall to Spring Retention Rate' measure.
 - One student was classified as an other 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 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 2010 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 potentially accurate data submission.

Review of Query

See LCTCS section for results.

Validity Testing

We did not identify any validity concerns for South Central's Fall 2010 SSPS and Academic Year 2010 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 that could affect the reliability of data used for GRAD Act calculations should also be addressed by South Central (see Appendix D 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.
- Although limited edit checks occur at the point of data entry, South Central does not perform independent reviews to detect and correct errors in data entry.

Recalculation of Targeted Performance Measures

We recalculated South Central's targeted performance measures for Year 1 and determined whether our calculation differed from South Central's calculation by more than 5 percent. Also, because BoR considers an institution's progress toward meeting its benchmarks when deciding to grant tuition/fee authority and other operational autonomies, we determined if the difference changed whether or not South Central met its benchmark. Exhibit 56 summarizes the results of our recalculations.

Exhibit 56					
Recalculation of South Central's Targeted Performance Measures: Year 1 Actual					
Measure	Benchmark	South Central Calculation	LLA Calculation	Percentage Difference	Benchmark Met
Fall to Spring Retention Rate	We did not recalculate this measure because the data used to calculate it was not sufficiently reliable.				
Percent Change in Program Completers					
1-Year Certificate	0.8%	56.5%	56.5%	0.0%	Yes
Diploma	0.7%	0.7%	0.7%	0.0%	Yes
2-Year Associate	1.1%	18.9%	18.9%	0.0%	Yes
Source: Prepared by legislative auditor's staff using GRAD Act data.					

Recommendations

Recommendation 1: Once LCTCS develops standardized policies, South Central should ensure its staff correctly follows the policies for classifying a student's *admission status*. Specifically, South Central should ensure the classification of a student's *admission status* is independently reviewed for accuracy and consistency.

Recommendation 2: South Central should develop a comprehensive review process to ensure data reported to BoR for GRAD Act calculations is complete and accurate. Specifically, South Central should perform independent reviews to detect and correct errors in data entry.

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

APPENDICES

Appendix A: Management's Responses



Louisiana State University System

3810 West Lakeshore Drive
Baton Rouge, Louisiana 70808

Office of the President

May 24, 2012

225 / 578-2111
225 / 578-5524 fax

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

RE: Request in Response to Audit Recommendations

Dear Ms. Edmonson:

As per the attached letter from Dr. Joseph Moerschbaecher, III, Ph.D., Vice Chancellor for Academic Affairs and Dean, School of Graduate Studies dated May 22, 2012, I concur with the Legislative Auditor's office in response to the LSU Health Sciences Center New Orleans (LSUHSC-NO) Grad Act Report as well as the recommendations provided in your letter of May 9, 2012. Specifically, I concur with the following recommendations and have indicated beyond each the actions to be taken by LSUHSC-NO to address the finding by your office:

Recommendation 1: LSUHSCNO should ensure that cohort students are correctly counted as retained when they are enrolled at LSUHSC-NO in the second Fall semester when calculating the '1st to 2nd Year Retention Rate'. *LSUHSC-NO will adjust the calculation methods utilized in identifying cohort students to ensure that only fall to fall enrollments are used in determining that a student was retained in the 1st to 2nd year retention rate'; further, in order to achieve this correction, programs which admit their new students only in the spring term will be excluded to ensure congruence with the description of this measure.*

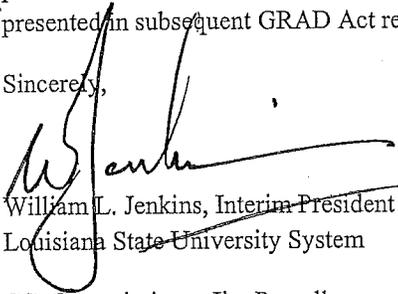
Recommendation 2: LSUHSC-NO should ensure that cohort students are correctly matched to graduated students when calculating the 'Same Institution Graduation Rate'. *LSUHSC-NO will calculate graduation rates by matching individual students from admission term to graduation term instead of measuring admission term and graduation term cohort totals when performing the calculations for 'Same Institution Graduation Rate'.*

Recommendation 3: LSUHSC-NO should use the SCS Academic Year data to report the number of completers when calculating the 'Percent Change in Program Completers'. *LSUHSC-NO will no longer report the "Percent Change in Program Completers" utilizing on campus data but will determine this change utilizing data which was previously reported annually to the Board of Regents through the Students Completers Systems. Both of these calculations should then produce the same result.*

Recommendation 4: LSUHSC-NO should ensure that the schools/programs use the median rather than the average when calculating the 'Median Professional School Entrance Exam Score'. *LSUHSC-NO will require that all of its component schools and programs consistently report only median values when calculating the 'Median Professional School Entrance Exam Score'.*

In addition to what is presented above, and in light of the recommendations and proposed corrective actions, it is likely that further analysis of the findings as presented by your Office will require the LSUHSC-NO to revise the remaining years of selected Grad Act targets (Years 3-6) as originally presented to the Board of Regents in May of 2011. Through this letter, I am informing your office that I will be directing the LSUHSC-NO staff and LSU System staff to immediately begin working with the LSU Board of Supervisors and Board of Regents in this regard, as well as others from which approval is required. These potential revisions should assist greatly in a reduction of audit findings from your office and enhance congruence in numbers presented in subsequent GRAD Act reports in the future.

Sincerely,



William L. Jenkins, Interim President
Louisiana State University System

CC: Commissioner Jim Purcell



Health Sciences Center

NEW ORLEANS

Office of the Vice Chancellor for Academic Affairs and
Dean, School of Graduate Studies

School of Medicine
School of Dentistry
School of Nursing
School of Allied Health Professions
School of Graduate Studies
School of Public Health

22 May 2012

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

RE: Response to Audit Recommendations

Recommendation 1: LSUHSC-NO agrees with the recommendation. The calculation methods utilized in identifying cohort students will be adjusted to ensure that only fall to fall enrollments are used in determining that a student was retained in the "1st to 2nd Year Retention Rate." Programs which admit their new students only in the spring term would be excluded.

Recommendation 2: LSUHSC-NO agrees with the recommendation. Graduation rates will be calculated by matching individual students from admission term to graduation term instead of measuring admission term and graduation term cohort totals when performing the calculations for "Same Institution Graduation Rate."

Recommendation 3: LSUHSC-NO agrees with the recommendation. The "Percent Change in Program Completers" will no longer be reported from on-campus data, and will be determined by utilizing data which was previously reported annually to the Board of Regents through the Student Completers Systems. Both of these calculations should always produce the identical result.

Recommendation 4: LSUHSC-NO agrees with the recommendation. All component schools and programs will be required to consistently report only median values when calculating the "Median Professional School Entrance Exam Score."

Should you need any additional information, please feel free to contact my office at 504-568-4804.

Sincerely,

Joseph M. Moerschbaecher, III, Ph.D.
Vice Chancellor for Academic Affairs and
Dean, School of Graduate Studies



Office of the Chancellor
P.O. Box 9374
Baton Rouge, Louisiana 70813

Voice: (225) 771-5020
FAX: (225) 771-5075

June 1, 2012

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

Re: Response to Recommendation 1: SUBR should ensure that all relevant data elements are correctly included in GRAD Act queries.

Dear Mr. Purpera:

SUBR will implement processes to assure that all relevant data elements are correctly included in GRAD Act queries including the development, testing, and modification of GRAD Act data. In addition SUBR is in the process of:

- Documenting responsibilities and communicating appropriate segregation of duties for programmers'
- Correcting errors detected by BoR
- Designing automated procedures for the creation of GRAD Act data files.
- Providing for an independent review function of the data submitted to BoR.

Sincerely,

James L. Llorens
Chancellor, SUBR

JLL/swm



SUSLA
SOUTHERN UNIVERSITY SHREVEPORT LOUISIANA
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Office of the Chancellor

May, 31, 2012

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

Ref: SUSLA Institutional Response

Dear Mr. Purpera:

Southern University at Shreveport Louisiana (SUSLA), in part, concurs with the finding. The University agrees with the primary GRAD Act intent to provide institutional autonomy in the pursuit of increase student success opportunities, workforce development, institutional efficiency, and accountability goals. Further, SUSLA believes that successful attainment of mandated six-year performance targets is contingent upon the quality and integrity of institutional generated data.

However, disagreement is expressed with regard to the conclusion that the 2010-11 Student Completer System (SCS) report submission was **not sufficiently reliable**. In particular, the audit report noted identification of two (2) discrepancies in a compliance review sample of twenty-nine (29) students. For the first discrepancy, SUSLA self-reported its efforts to remove inclusion of one non-eligible student. However, the report inferred that the institution was not timely in updating supporting Banner information report files.

Further, although the report acknowledges establishment of an institutional policy for "trailing" summer term completers, the second discrepancy was attributed more to a data entry error as opposed to a internal policy violation. The report concluded that identified discrepancies, coupled with information system control weaknesses, required designations of data non-reliability. Conversely, SUSLA contends that the identified discrepancies were not of a significant nature as to compromise the accuracy or integrity of reported program completers for the 2010-11 audit review period and that staffing protocols have been enhanced to ensure greater internal control of data processing.

SUSLA has reviewed and will implement recommendations included in your audit report in a expeditious manner. Established institutional initiatives have already yielded positive impact on recent submission of the fall 2011 SSPS and SCH reports. Positive impact would consist of the following: data entry, error minimization, report timeliness, improved functional unit coordination and greater adherence to information system control procedures.

With warm regards,

Ray L. Belton, Ph.D.
Chancellor

RLB/lw

3050 MARTIN LUTHER KING, JR. DRIVE – SHREVEPORT, LOUISIANA 71107
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WWW.SUSLA.EDU

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A-2b.1

Southern University Law Center
Responses to the Louisiana Legislative
Auditors Recommendations and
Recalculations of Targeted
Performance Measures
Related to the GRAD ACT

The Southern University Law Center has had an opportunity to review the determinations made by the Louisiana Legislative Auditor related to the GRAD ACT report submitted in May 2011 to the Louisiana Board of Regents. The Legislative Auditor made the following recommendations to the Law Center:

- 1) SULC should ensure that all relevant data elements are correctly included in GRAD ACT queries;
- 2) SULC should ensure that cohort students are correctly counted as retained when they are enrolled in the second Fall semester when calculating the “1st to 2nd year Retention Rate”
- 3) SULC should ensure that cohort students are correctly matched to three years for completion when calculating the “Same Institution Graduation Rate.”
- 4) SULC should ensure that only employed graduates are counted when calculating the “Placement Rate of Graduates.”

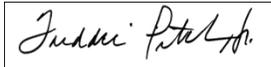
With respect to recommendation number 1, the Law Center asserts and believes that all relevant data elements were correctly included in GRAD ACT queries based upon longstanding practices and reporting procedures pursuant to Louisiana Board of Regents policies. However, the Law Center will thoroughly review its reporting procedures and confer with Board of Regents staff to strengthen the reporting of data elements included in GRAD ACT queries and to review Board of Regents policies.

With respect to recommendation number 2, the Law Center believes that cohort students were correctly counted as retained. The SULC calculation was 83.3% which it believes is correct. The Legislative Auditor’s calculation was 87.9%. Both figures exceeded the 81% benchmark set. The Law Center will again confer with the Board of Regents to review longstanding practices and procedures related to cohort identification.

With respect to recommendation number 3, the Law Center accepts the recommendation regarding the “Same Institution Graduation Rate.” The Law Center will confer with the Board of Regents to review reporting policies and procedures.

With respect to recommendation number 4, three graduates of the Law Center who were pursuing LL.M degrees were counted as employed. Law graduates pursue LL.M degrees to develop specialties in law, which typically only enhance the graduate’s earning power. The Law

Center will not include LL.M candidates as employed for purposes of the GRAD ACT. The Law Center will, however, confer with the Board of Regents to determine how LL.M candidates should be treated for purposes of the GRAD Act in the future. The recommendation of the Legislative Auditor is accepted.

A handwritten signature in cursive script, enclosed in a rectangular box. The signature appears to read "Freddie Pitcher, Jr.".

Freddie Pitcher, Jr.
Chancellor - SULC

Claiborne Building
1201 North Third Street
Suite 7-300
Baton Rouge, LA 70802
www.ulsystem.edu



Board of Supervisors
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Paul Aucoin
Parliamentarian

P 225-342-6950
F 225-342-6473

Dr. Randy Moffett
President

May 21, 2012

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.

I noted in the report that the University of Louisiana at Monroe (ULM) had an issue with Statewide Student Profile System (SSPS) data from Spring 2011. As your auditors observed, the issues were due to incorrect system queries, leading to an undercounting of total student credit hours scheduled. The queries were corrected on site during the LLA visit.

ULM's President Dr. Nick Bruno reported on May 17:

"The cause of the error (excluding SCHs associated with CR grades) was identified during the auditors' visit, and the query used for data extraction was corrected while the auditors were on campus. An LLA review of corrected Spring 2011 data "did not note any instances where the query did not comply with BoR specifications regarding in-coding formatting, data replacement, and excluding/including students." The error undercounted the total SCH scheduled by 1,276 or 1.4%.

"The source of the error was a misinterpretation of the data request from the BoR. A review of data from Fall 2010 onward showed that the only affected term was Spring 2011. Prior to that time, the data query was well established and proven under the Sungard PLUS student enrollment system. ULM began using Banner as its data management system in Fall 2010, so a new query was developed to extract SSPS data.

"We are confident that this error did not affect ULM's reported GRAD Act measures and will not recur. To ensure that similar misinterpretations do not occur in the future, the staff involved in extracting the data from Banner has agreed to have at least two individuals examine all future requests and agree on the extraction query."

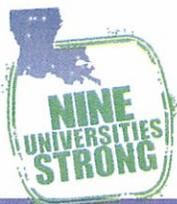
I am in concurrence with Dr. Bruno's recommendations for corrective action. ULM has identified the root cause of the issue corrected the problem, and put safeguards in place to insure future data is accurate.

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,

A handwritten signature in blue ink that reads "Randy Moffett".

Randy Moffett
President



Grambling State University Louisiana Tech University McNeese State University
Nicholls State University Northwestern State University Southeastern Louisiana University
University of Louisiana at Lafayette University of Louisiana at Monroe University of New Orleans



LOUISIANA COMMUNITY & TECHNICAL COLLEGE SYSTEM

May 28, 2012

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F. "Mike" Stone
Allen Scott Terrill
Stephen Toups

Student Member:

Marco Dorsey
Dennis Raether

Louisiana
Community
& Technical
College System

265 South Foster Drive
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Mr. Daryl G. Purpera, CPA, CFE
Legislative Auditor
Louisiana Legislative Auditor's Office
1600 North 3rd Street
Baton Rouge, LA 70802

Mr. Purpera,

This is the initial audit of GRAD Act data, and has been a learning experience for all parties involved and has identified areas in which we can improve. This has been an opportunity to learn about the parameters of the audit process to ensure that future audits do not have similar issues.

Through this audit process, we have validated that LCTCS institutions have strong data policies and procedures in place. Further, the audit has allowed us to identify potential policies and procedures for review and refinement to ensure accuracy and compliance with the measures of the GRAD Act. We will engage in discussions with the Board of Regents to ensure that the targeted performance measures are accurately documented.

Data used in the calculations of GRAD Act performance measures was submitted prior to the creation of the GRAD Act and before the targeted performance measures were defined. We generally agree with the recommendations included in the report. However, according to the report, some of the errors described would not directly affect the calculations for the targeted GRAD Act performance measures. Also, in instances where the report questioned degrees awarded, the colleges reviewed the student's file and verified that all degrees issued were earned.

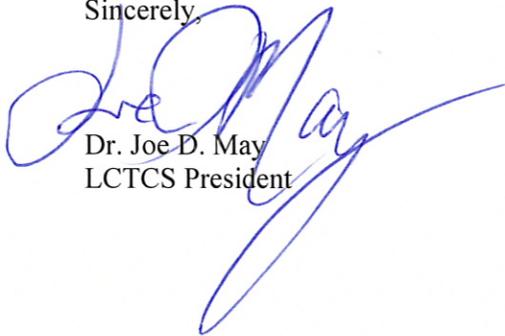
We have recognized the need for improved data infrastructure. LCTCS colleges have worked for the last few years to plan and implement a statewide enterprise resource planning system called BANNER. BANNER will allow us to standardize data elements that will be used by all colleges across the system. Once BANNER is fully implemented, the following benefits will be realized:

- The number of manual entries will be significantly reduced and human errors will decrease.
- A student's admission status will be captured and the appropriate supporting documentation will be added to the student's electronic file for submission. Based on the admission status in BANNER, the system will prompt college personnel to verify that appropriate documentation has been received.
- LCTCS has purchased a software system in conjunction with BANNER that will provide an automated degree audit for each student. This degree audit will detail the courses already taken, indicate any transfer credits awarded, and outline any needed courses for the appropriate credential.

- LCTCS has purchased a reporting tool which will enable the colleges to easily extract data from the system for the purposes of reporting and institutional effectiveness.
- LCTCS will also be implementing the use of a workflow process within the BANNER system which will provide a structured procedure for the review and approval of graduation applications. This workflow will ensure that the appropriate personnel have received, reviewed, and approved the graduation application prior to the awarding of the degree.

We have provided training to staff on the BANNER system, including new procedures for processing applications and verifying student's admission status.

Sincerely,

A handwritten signature in blue ink, appearing to read "Joe May", is written over the typed name and title.

Dr. Joe D. May
LCTCS President

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 considers 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.

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 table below for the data submissions and data elements we reviewed.

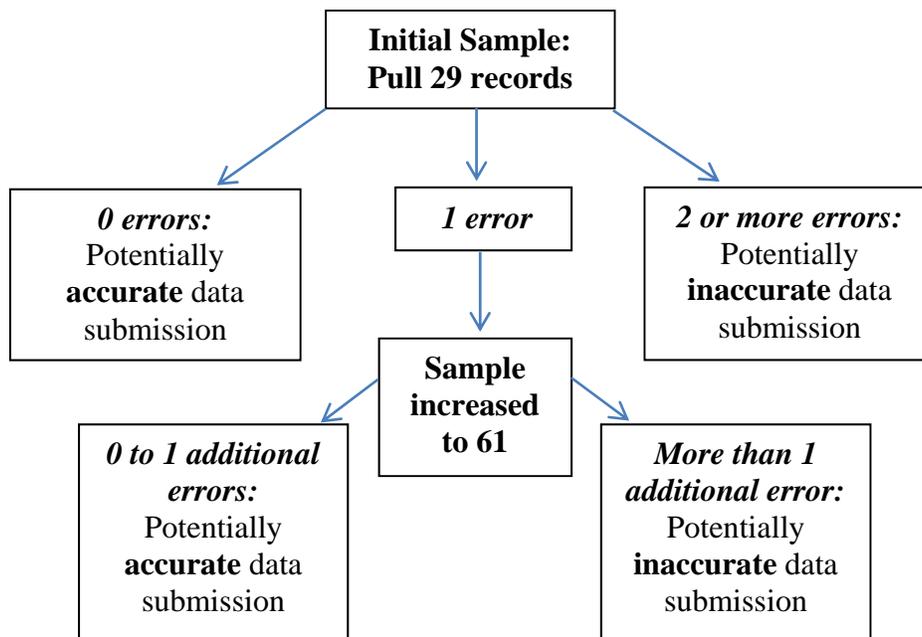
Data Submissions and Data Elements		
Data Submission	Description	Data Element
Statewide Student Profile System (SSPS)	We assessed the data reliability of the Spring 2011 SSPS data reported by all institutions other than technical colleges and Health Sciences Centers. For technical colleges and Health Sciences Centers, we assessed the data reliability of the Fall 2010 SSPS data.	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 2010-2011 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 2011 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 data.		

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 (1) the likelihood of significant errors or incompleteness is minimal and (2) the use of data would not lead to an incorrect or unintentional message. Data is not considered sufficiently reliable if (1) significant errors or incompleteness exists in some of or all the key data elements and (2) 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) validity testing; and (4) assessment of key IS controls. If we found data to be reliable, we then recalculated the relevant measures to determine if our calculation matched what the institutions calculated. 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 diagram below outlines our sampling methodology.



(2) Review of Query

We reviewed the queries the institutions use to extract, format, and create the final data files that are submitted to BoR. This consisted of reviewing 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.

(3) Validity 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 validity 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 identified areas with key risks to the reliability of data used in calculating GRAD Act targeted performance measures. To determine if the institution had implemented relevant Information System (IS) controls to mitigate these identified risks, we interviewed relevant institutional personnel, conducted walkthroughs of data compilation procedures, and reviewed supporting documentation. 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 D for the list of risks and key controls we assessed. The limitations of these procedures limited our ability to identify all possible weaknesses.

GRAD Act Calculations

We recalculated GRAD Act targeted performance measures using the data in BoR's SSPS, SCS, and SCH data systems for those measures that used data that we determined to be reliable.¹ Appendix C provides details on the criteria used in our calculation. We compared the rates that we calculated to those calculated by the institutions to determine if the calculations were reasonable, defined as within a 5 percent difference. We also compared the rates that we calculated to the benchmarks for each institution to determine if the benchmarks would have been met using the data we received from BoR and our calculation methodology. BoR allows the institutions to be 2 percent short of their benchmark and still considers the benchmark met. We allowed the same 2 percent when determining if the benchmarks would have been met.

For four-year and two-year institutions, the values for the 'Same Institution Graduation Rate' performance measure are IPEDS² reported rates. We calculated the 'Same Institution Graduation Rates' using BoR data to approximate the IPEDS rate and compared them to the graduation rates in IPEDS.³ In instances where the institution did not meet its 'Same Institution Graduation Rate' benchmark based upon the BoR data calculation, we requested the data that was submitted to IPEDS to determine the cause of the differences.

¹ In addition to SSPS and SCS data, we used other data sources, such as entrance and licensure exam scores, to recalculate the targeted performance measures for professional schools.

² Integrated Postsecondary Education Data System (IPEDS) is a data system under the National Center for Education Statistics to which all postsecondary institutions that participate in federal student financial aid programs are required to submit annual institution level data including graduation rates.

³ LSU Alexandria (LSUA) updated its number of completers since its submission to IPEDS. We compared our calculation to the updated graduation rate calculated by LSUA.

The professional schools' 'Same Institution Graduation Rate' performance measure is calculated by the institutions.⁴ We calculated the 'Same Institution Graduation Rates' using the institutions' data and compared them to the rates in the GRAD Act Annual Report, which are the rates calculated by the institutions.

The table below summarizes the measures we recalculated and a description of each measure.

Measure	Description
1st to 2nd Year Retention Rate	The number of first-time, full-time, degree-seeking students enrolled in a fall semester that are retained at the same institution in the 2 nd fall semester.
1st to 3rd Year Retention Rate	The number of first-time, full-time, degree-seeking students enrolled in a fall semester that are retained at the same institution in the 3 rd fall semester.
Fall to Spring Retention Rate	The number of first-time, full-time, degree-seeking students enrolled in a fall semester that are retained at the same institution in the following spring semester.
Same Institution Graduation Rate	The number of first-time, full-time, degree-seeking students enrolled in a fall semester at a four-year or two-year institution that complete a degree at the same institution within 150 percent of time (six years for four-year universities and three years for two-year colleges). The number of first-year, full-time students enrolled in a fall semester to three years for completion for Law Centers. The number of entering first-year, full-time students to on-time completion for Health Sciences Centers.
Graduation Productivity	The percentage of baccalaureate degree completers at each institution per undergraduate full-time equivalent (FTE) (total undergraduate student credit hours divided by 30).
Award Productivity	The percentage of awards earned at each institution per undergraduate FTE (total undergraduate student credit hours divided by 30).
Statewide Graduation Rate	The number of first-time, full-time, degree-seeking students enrolled in a fall semester that complete a degree at any Louisiana public institution within 150 percent of time (six years for four-year universities and three years for two-year colleges).
Percent Change in Program Completers	The percent change in the number of program completers at an institution during one academic year as compared to another.
Median Professional School Entrance Exam	The median professional school entrance exam score of the entering class.
Passage Rates on Licensure/Certification Exams	The percent of students who pass the licensure or certification exam compared to the total number of students who took the exam (Law Centers compare the institutional passage rate to the statewide passage rate).
Placement Rates of Graduates	The percentage of the most recent academic year graduates that are placed in jobs.
Placement of Graduates in Postgraduate Training	The percentage of the most recent academic year graduates that are placed in postgraduate training.
Source: Prepared by legislative auditor's staff using GRAD Act data.	

⁴ Law Centers and Health Sciences Centers are considered professional schools.

Appendix C: Methodology for Calculating Indicators

Retention Rates		
Performance Measure	Institution Type	Calculation
1st to 2nd Year Retention Rate	All Institutions, except Technical College	We determined the fall cohort for each institution as the first-time, full-time, degree-seeking students. We then matched the social security numbers (or Student ID for Health Sciences Centers) and the institution code to the 2 nd fall semester to determine the number of students that were retained at each institution. The number of students retained divided by the cohort gave us the retention rate.
1st to 3rd Year Retention Rate	Four-year University	We determined the fall cohort for each institution as the first-time, full-time, degree-seeking students. We then matched the social security numbers and the institution code to the 3 rd fall semester to determine the number of students that were retained at each institution. The number of students retained divided by the cohort gave us the retention rate.
Fall to Spring Retention Rate	Technical College	We determined the fall cohort for each technical college as the first-time, full-time, degree-seeking students. We then matched the social security numbers and the institution code to the following spring semester to determine the number of students that were retained at each institution. The number of students retained divided by the cohort gave us the retention rate.
Graduation Rates		
Performance Measure	Institution Type	Calculation
Same Institution Graduation Rate	Four-year University	We determined the fall cohort for each institution as the first-time, full-time, degree-seeking students. We then matched the social security numbers and the institution code to the BoR SCS files to determine the number of students that completed a degree at the same institution within 150 percent of normal time, or six years. The number of students that completed within six years divided by the cohort gave us the graduation rate.
	Two-year College	We determined the fall cohort for each institution as the first-time, full-time, degree-seeking students. We then matched the social security numbers and the institution code to the BoR SCS files to determine the number of students that completed a degree at the same institution within 150 percent of normal time, or three years. The number of students that completed within three years divided by the cohort gave us the graduation rate.
	Law Center	We determined the fall cohort for each institution as the first-time, full-time, degree-seeking students. We then matched the social security numbers and the institution code to the BoR SCS files to determine the number of students that completed a degree at the same institution within 100 percent of normal time, or three years. The number of students that completed within three years divided by the cohort gave us the graduation rate.
	Health Sciences Center	We determined the admitting semester cohort for each program in the schools in the Health Sciences Centers as the first-time, full-time, degree-seeking students. We then matched the Student ID to the appropriate files to determine the number of students that completed the degree within the length of the program.

Graduation Rates		
Performance Measure	Institution Type	Calculation
Statewide Graduation Rate (Optional)	Four-year University	We determined the fall cohort for each institution as the first-time, full-time, degree seeking students. We then matched the social security numbers to the BoR SCS files to determine the number of students that completed a degree at any Louisiana public institution within 150 percent of normal time, or six years. The number of students that completed within six years divided by the cohort gave us the graduation rate.
Percent Change in Program Completers		
Performance Measure	Institution Type	Calculation
Percent Change in Program Completers	All Institutions	We determined the number of unique completers per award level for an academic year. We then compared the number of completers to the number in subsequent years to determine the percent change.
Productivity Measures (Optional)		
Performance Measure	Institution Type	Calculation
Graduation Productivity	Four-year University	We determined the number of baccalaureate degree completers and divided this number by the institution's undergraduate FTE (Total Undergraduate Student Credit Hours divided by 30).
Award Productivity	Four-year University	We determined the number of total awards earned and divided this number by the institution's undergraduate FTE (Total Undergraduate Student Credit Hours divided by 30).
Professional School Measures		
Performance Measure	Institution Type	Calculation
Median Professional School Entrance Exam	Law Center and Health Sciences Center	We determined the entering class of students and calculated the median score of the applicable entrance exam.
Passage Rates on Licensure/Certification Exam	Law Center	We determined the institutional passage rate as the number of graduates sitting for the applicable licensure/certification exam divided by the number of graduates who passed the exam. The institutional passage rate divided by the state passage rate gave us the reported passage rate.
	Health Sciences Center	We determined the number of graduates sitting for the applicable licensure/certification exam and the number of graduates who passed the exam. The number of students who passed the exam divided by the number of students who sat for the exam gave us the passage rate.
Placement Rate of Graduates	Law Center and Health Sciences Center	We determined the number of graduates. We then determined the number of graduates that were placed into jobs within nine months after graduation for Law Centers and 12 months after graduation for Health Sciences Centers. The number of graduates placed in jobs divided by the number of graduates gave us the placement rate.
Placement Rate of Graduates in Postgraduate Training	Health Sciences Center	We determined the number of graduates. We then determined the number of graduates that went into postgraduate training during the next academic year. The number of graduates in postgraduate training divided by the number of graduates gave us the placement rate of graduates in postgraduate training.
Source: Prepared by legislative auditor's staff using BoR's specifications and information from the professional schools.		

Appendix D: 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.	