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**SOUTHERN UNIVERSITY AT SHREVEPORT
REGISTRAR'S OFFICE
AGREED-UPON PROCEDURES ENGAGEMENT
FOR THE YEAR ENDED JUNE 30, 2004**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 9/7/05



Member

American Institute of
Certified Public Accountants
Society of Louisiana
Certified Public Accountants

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Dr. Ray L. Belton, Ph.D.
Southern University at Shreveport
3050 Martin Luther King, Jr. Drive
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At your request, we have performed the agreed-upon procedures, as enumerated below, which were agreed to by management of the Southern University at Shreveport (**the University**) Campus to the Registrar's Office for the fall 2003 and spring 2004 sessions, solely to assist **the University** in evaluating the Registrar's Office. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of the parties specified in this report. Consequently, we make no representations regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose. Our procedures and findings were as follows:

1. We obtained a detail of all students that added or dropped classes and tested a sample of twenty (20) students for compliance with **the University's** policy and procedures regarding adding and dropping classes and scheduling classes and noted the following:
 - Two (2) out of twenty (20) students tested did not add or drop any courses; however, the student's name appeared on **the University's** roster of students who added or dropped courses.
 - Two (2) out of twenty (20) students tested did not have a "schedule change card" on file.
 - One (1) out of twenty (20) students tested whose "schedule change card" did not have the student's signature.
 - Three (3) out of twenty (20) students tested dropped courses before **the University's** deadline date and did not receive a grade of "W". Also, the courses did not appear on the students' transcript.
 - Four (4) out of twenty (20) students tested added courses subsequent to the prescribed deadline.

2. We obtained a detail of all students that had grade changes and tested a sample of twenty (20) students for compliance with **the University's** policy and procedures regarding the changing of grades and noted the following:
 - One (1) out of twenty (20) students tested whose name appeared on **the University's** change of grade report did not have any documentation that the student ever attended the course.
 - Two (2) out of twenty (20) students tested did not have an official change of grade request form on file.
 - We also noted that there was not a procedure in place which required the Registrar to obtain a monthly detail of all grade changes processed through the Registrar's office. The registrar should review the detail and, on a test basis, review documentation supporting the change of grade.

3. We requested a detail of all students that cross registered in order to test for compliance with **the University's** policy and procedures regarding cross registration and noted the following:
 - **The University** did not maintain adequate records to be able to identify those students enrolled at **the University** who were cross enrolled at another institution.
 - **As a result of the above condition, the University** was unable to ensure that the grades earned by the students at the cross-enrolled institution were properly recorded on the student's transcript.

4. We obtained a detail of all students that graduated and tested a sample of twenty (20) students for compliance with **the University's** policy and procedures regarding graduation approval and noted the following:
 - One (1) out of twenty (20) students tested received a certification and did not earn the minimum grade point average of 2.00;
 - One (1) out of twenty (20) students tested took the college assessment of academic proficiency (CAAP) exam *without acquiring at least 45 semester hours*;

- Nineteen (19) out of twenty (20) students tested whose graduation application was not completed at least one semester prior to the graduating semester; and
 - One (1) out of twenty (20) students tested had an account balance at the time of graduation.
5. We obtained a detail of all students that were either, on probation or suspension, from **the University** and tested a sample of twenty (20) students for compliance with **the University's** policy and procedures regarding the classification of probationary or suspended students and noted the following:
- Several students continuously did not meet the 1.50 semester grade point average for several semesters; however, the students were not placed on academic suspension. The students enrolled each subsequent semester on academic probation;
 - Two (2) out of twenty (20) students tested were placed on academic probation and did not earn at least a 2.00 grade point average the following semester; however, the student was not placed on academic suspension as prescribed by **the University's policy**;
 - Five (5) out of twenty (20) students tested were placed on academic probation and did not earned at least a 2.00 grade point average the following semester; however, the student was placed on academic dismissal instead of academic suspension as prescribed by **the University**;
 - One (1) out of twenty (20) students tested earned a grade point average greater than a 1.50 and was placed on academic probation;
 - Seven (7) out of twenty (20) students tested were placed on academic dismissal without being suspended 4 times as prescribed by **the University's policy**;
6. We obtained a detail of all students that completed the term and tested a sample of twenty (20) students for compliance with **the University's** policy and procedures regarding the processing of grades and noted no exceptions.

7. We obtained a detail of all students that were readmitted to **the University** and tested a sample of twenty (20) students for compliance with **the University's** policy and procedures regarding readmission students and noted the following:
 - Eleven (11) out of twenty (20) students tested were erroneously classified as re-admit students per reports generated from the **University's** system;
 - Management was unable to locate the readmit application for six (6) out of twenty (20) students tested;
 - Six (6) out of twenty (20) students tested whose re-admit application did not have a valid date of receipt. The re-admit applications were to be submitted within a prescribed date per the **University's** re-admit policy;
 - Three (3) out of twenty (20) students tested whose re-admit application was not submitted within 30 days from the 1st day of classes.

8. We obtained a detail of all students that were readmitted from suspension to **the University** and tested a sample of twenty (20) students for compliance with **the University's** policy and procedures regarding readmission of suspended students and noted that **the University** was unable to document a listing of students who were placed on academic suspension for the Spring 03 semester; as such we were unable to test for compliance with the University's readmit policy for the Fall 2003 semester. We were able to obtain the detail for the Fall 2004 and based on procedures performed, noted no exceptions for those students tested.

9. We obtained a detail of all students that requested transcripts and tested a sample of twenty (20) students for compliance with **the University's** policy and procedures regarding the processing of transcripts and noted the following:
 - Three (3) students out of twenty (20) students tested whose academic transcript was issued within the 1st ten days of the semester. **The University's** procedures indicated that academic transcripts should not be issued during the 1st 10 days of any semester.

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Southern University at Shreveport
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10. We obtained a detail of all students that transferred into **the University** and tested a sample of twenty (20) students for compliance with **the University's** policy and procedures regarding the admission of transfer students and noted the following:
 - Three (3) out of twenty (20) students tested appeared on **the University's** transfer listing but there was no documentation indicating that the student was a transfer student.
11. We obtained a detail of all students that withdrew from **the University** and tested a sample of twenty (20) students for compliance with **the University's** policy and procedures regarding withdrawing from **the University** and noted no exceptions.

We were not engaged to, and did not, conduct an audit, the objective of which would be the expression of an opinion on the specified elements, accounts, or items. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the Chancellor, his designees and the Legislative auditor and is not intended to be and should not be used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Bruno & Tervalon LLP
BRUNO & TERVALON LLP
CERTIFIED PUBLIC ACCOUNTANTS

August 1, 2005



OFFICE OF THE CHANCELLOR

**SOUTHERN UNIVERSITY
AT SHREVEPORT**

August 23, 2005

Bruno & Tervalon, LLP
Certified Public Accountants
Attn: Sean Bruno
4298 Elysian Fields Avenue
New Orleans, LA 70122

Dear Mr. Bruno:

I am transmitting for your review responses to the Registrar's Office Agreed-Upon Procedures Engagement for the year ended June 30, 2004 for Southern University-Shreveport.

Finding Adding or Dropping Classes

*Deadline for adding/dropping courses are stipulated by the guidelines of the Academic Calendar and SUSLA's Catalog. Students have the capabilities Of adding and dropping classes on or before the 14th or 7th class day. After that period, the student is allowed to drop or add a class(es) until the deadline driven by the Academic Calendar. The student must fill out an add/drop card approved by the advisor, signed by the student then forward to the Registrar's Office for processing along with the \$2 receipt obtained from the cashier after payment is made for the transaction. **Registrar will review all schedule change cards for appropriate information and adhere to the policy's date for drop and add activity.***

Finding Grade Change Implementation Policy

Faculty have the authority to change grades at their discretion that are posted to the website. Once the grades have been rolled by the Registrar's Office reflecting midterm or final grades, those are the final grades that will be viewed by the students. If faculty decide to change a grade after the grades have been rolled a grade change form must be filled out and signed by the instructor, the Division Chair and the Vice Chancellor for Academic Affairs who then forwards the form to the Registrar's Office for processing. The assigned staff in the Registrar's Office will input the

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correct grade and sign, then forward to the Registrar, who will verify the change and sign. **Registrar will adhere to the policy by designating the responsibility of grade changes to an employee within the Registrar's office, whose responsibility will be to monitor the legitimacy of all grade changes made within the Registrar's Office and present noncompliance to the University Registrar.** The University Registrar will also obtain a monthly report from ITC to check and verify all grade change transactions made during the month are accurate and properly documented.

Finding **Cross-Registration Implementation Policy**

A Cross Registration policy will be developed and reviewed by the Registrar's Office with assistance from the Information Technology Center (ITC). Develop and implement a procedure that will allow the University to identify cross-registered students and to ensure proper and complete grade posting to transcripts for students from cross-enrolled institutions.

Finding **Graduation Compliance**

The registrar's office is revising the current policy to add the following:

- All grade point averages will be driven directly by the Banner System and all students must have a minimum of an overall C (2.0) in all courses pursued in the major area, with no grade lower than C. Grade point averages and requests for certification will be reviewed by the Registrar prior to recommendation for graduation.
- A policy will be reviewed with the Registrar's Office, the Testing Center and the Information Technology Center (ITC) to develop and implement a procedure that will allow the University to identify those graduates acquiring at least 45 semester hours before taking the College Assessment of Academic Proficiency (CAAP) exam. Applicable policy will be in place by spring 2006.
- Graduation application due dates are driven by the Academic Calendar. Will adhere to the graduation application policy and develop internal controls that will ensure applications are reported to the registrar's office at least one semester prior to applicant's graduating semester, to become effective spring 2006.
- Account balances are determined by Fiscal Affairs and indicated with a signature from the Vice Chancellor for Fiscal Affairs or appointed staff. Internal controls will be strengthened to have a

list of applicants for graduation reviewed by the Vice Chancellor for Fiscal Affairs for "Delinquent Balance Clearance".

Finding **Probation and Suspension Policy**

The current policy is valid however; we are still reviewing these procedures to bring them inline with the Banner System implementation process. We will modify GPA specific computer program to identify students eligible for probation, suspension, and dismissal, until such time the Registrar will manually make the determination at the end of each grading period.

Finding **Re-Admission Policy**

Prior to spring 2004, it was the responsibility of the registrar's office to review each application for re-admission to ensure completeness of application, proper validation of date of receipt and proper classification of student; subsequent to spring 2004, it has become the responsibility of the admission's office to review each application for re-admission to ensure completeness of application, proper validation of date of receipt and proper classification of student.

Finding **Re-Admission for Suspension Policy**

The University will implement a procedure for compliance with the University's Readmission Policy as it relates to students on suspension.

Finding **Reinstate Student Policy**

The University will develop and implement a policy that will allow the University's Banner System to determine those students with reinstatement status.

Finding **Transcript Request Policy**

Will revise the current policy to remove the statement "no transcripts are issued during the first ten (10) days of any semester" and replace with "transcripts are processed upon request with a 2 to 3 work day turnaround period.

Finding **Transfer Student Policy**

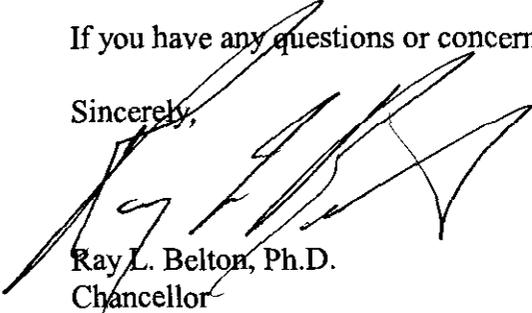
Prior to spring 2004, it was the responsibility of the registrar's office to ensure proper documentation of transfer students and to maintain adequate

internal controls that ensured accuracy in proper student classification, student processing, and proper documentation of transfer students. Subsequent to spring 2004, it is the responsibility of the admission's office to maintain adequate documentation and adherence to the policy on transfer students.

I have instructed the University's Internal Audit staff to review on a periodic basis the status of all findings included in this response.

If you have any questions or concerns, please feel free to contact me.

Sincerely,

A handwritten signature in black ink, appearing to read 'Ray L. Belton', is written over the word 'Sincerely,'.

Ray L. Belton, Ph.D.
Chancellor

RLB/cw

xc: Ms. Mahailier Broom, Registrar
Mr. Arthur Smalls, Internal Audit Director
Mr. Benjamin Pugh, Vice Chancellor for Fiscal Affairs