

**SOUTHERN UNIVERSITY AT BATON ROUGE**  
**REGISTRAR'S OFFICE**  
**AGREED-UPON PROCEDURES ENGAGEMENT**  
**FOR THE PERIOD AUGUST 1, 2004 THROUGH JUNE 30, 2005**

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 2-15-06



Member  
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**Dr. Edward R. Jackson**  
**Interim President**  
**Southern University at Baton Rouge**  
**Baton Rouge, Louisiana 70813**

At your request, we have performed the agreed-upon procedures, as enumerated below, which were agreed to by management of the Southern University at Baton Rouge (**the University**) Campus to the Registrar's Office for the fall 2004 and spring 2005 sessions, (August 1, 2004 through June 30, 2005) solely to assist **the University** in evaluating the Registrar's Office. This engagement is a follow-up to our report dated August 30, 2004 on the Registrar's office for the period January 1, 2004 through July 31, 2004. 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 no exceptions.
2. We obtained a detail of all students that changed grades and tested a sample of twenty (20) students for compliance with **the University's** policy and procedures regarding the changing of grades and noted no exceptions.
3. We obtained a detail of all students that cross registered and tested a sample of twenty (20) students for compliance with **the University's** policy and procedures regarding cross registration and noted no exceptions.
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:
  - Management failed to adhere to policies and procedures to ensure that two (2) out of twenty (20) students tested completed all requirements prior to graduation.

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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 no exceptions.
6. We obtained a detail of all students that completed the school 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 no exceptions.
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 the following:
  - One (1) out of twenty (20) students tested was granted an academic appeal contingent upon enrolling in a course and the student did not enroll in the required course.
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 no exceptions.
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:
  - One (1) out of twenty (20) students tested did not have a valid official transcript on file.
  - Three (3) out of twenty (20) students tested whose grade point average calculation did not include the hours earned from the transferring university.
  - Two (2) out of twenty (20) students tested did not earn a grade point average of 2.00 in all courses transferred to **the University**.

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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.

### **Recommendations**

As a result of the agreed-upon procedures performed of the Registrar's Office and review of **the University's** policies and procedures, we make the following recommendations to further strengthen the internal controls of the office:

- With the implementation of the on-line process of adding and dropping courses, we recommend that **the University's** policies and procedures include specific procedures relating to adding and dropping courses via **the University's** on-line system.
- The process of adding and dropping courses should include specific procedures for **the University's** athletes. The procedures should ensure that athletes adhere to specific National Collegiate Athletic Association requirements.
- **The University** should implement policies and procedures for grade changes specific to cross registered students. The procedures should ensure that all supporting documentation for any grade changes for cross registered students be properly submitted by an authorized employee of the cross registered university.
- For each curriculum offered by **the University**, we recommend that the graduation check out form detail all courses required for graduation. The form should specifically detail all courses required in the major area of study, all electives, and all prerequisites.
- **The University** should discontinue the use of a manual process of graduation check out. **The University** should utilize an automated system to ensure that all graduation requirements have been met. This process may require an employee re-check the automated system, but the initial process should be implemented through the use of the automated system.
- We recommend that **the University** accept as transfer credit only courses that are used as matriculation towards graduation. Any courses not used towards graduation matriculation should not be transferred and included on the academic transcript.

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- **The University's** policies and procedures should clarify how a student's financial obligation is cleared when the student withdraws from **the University**.
- We recommend that **the University** implement procedures to ensure that all students who are granted an academic appeal contingent upon enrollment in specific course be evaluated by authorized personnel to ensure that the required courses were taken.
- We recommend that **the University** adhere to prescribed procedures by obtaining all *official transfer transcripts from all transfer students*.
- We recommend that **the University** adhere to prescribed procedures by ensuring that all quality hours and quality points transferred to **the University** that are not remedial courses be properly included in the calculation of the student's grade point average.
- We recommend that **the University** adhere to prescribed procedures by ensuring that the student earned a cumulative grade point average of 2.00 for all transferred courses.

We also obtained and reviewed the fifteen controls that were recommended for implementation to the Registrar's office by the Internal Audit Department of Southern University at Baton Rouge during the month of June 2004 and reviewed the status of the implementation as of June 30, 2005. As a result of our procedures, we noted the following:

1. **BACKGROUND CHECKS**

**CONTROL**

Implement background checks on all current employees and prospective employees to ensure management integrity.

**PROCEDURE**

Southern University Police Department was asked to conduct background checks on all current and new employees within the Registrar's Office.

**FINDING**

Per review of the reports obtained from the Office of Human Resources and University Police, it was noted that background checks were conducted on all new employees that were hired during the Fall 04, Spring 05, Maymester 05 and Summer 05 semesters. No exception noted.

2. **INTERNAL AUDITOR**

**CONTROL**

Hire 2 additional auditors and assign one auditor to the Registrar's Office.

**PROCEDURE**

*The University assigned one auditor specifically to monitor controls in the Registrar's Office. The auditor reports to the Director of Internal Audit who in turn reports directly to the Chancellor.*

**FINDING**

Per discussion with the Director of Internal Audit and review of three reports that have been completed by the Internal Audit Department of Southern University at Baton Rouge and four reports that have not been completed by the Internal Audit Department of Southern University at Baton Rouge as of the issuance of this report, an auditor is assigned to the Registrar's office to perform monitoring activities. The three completed reports previously mentioned which were dated February 3, 2005; May 27, 2005; and May 26, 2005 pertained to grade changes and filing of grade sheets for the Fall 04 and Spring 05 semesters and the four incomplete reports dated November 21, 2005 pertained to grade verification were applicable to the Fall 04, Spring 05, Maymester 05 and Summer 05 semesters. The completed reports relating to grade changes and filing of grade sheets indicated grade change forms could not be located for some students and grade sheets were not filed properly.

3. **SEGREGATION OF DUTIES**

**CONTROL**

Implement adequate segregation of duties in the Registrar's Office separating the posting of grades, the changing of grades, and the posting of class schedules.

### **PROCEDURE**

Original grade entries are made in a student's record utilizing **the University's** electronic process. After grades are received in the Registrar's Office from the departmental faculty, grade sheets are scanned and a file sent to Information Systems Division for loading. A report from the loading of the grades is sent back to the Registrar and validated for accuracy and completeness. The following persons are responsible for scanning grade sheets and validating the accuracy of the grade loan report:

- **Student Records Liaison Officer**
- **Information Systems Specialist I**

*The following individuals have access and authorization to change and/or add grades, with appropriate documentation provided and filed into the Registrar's records to support change(s) and/or addition(s):*

- **The Student Records Liaison Officer** oversees all aspect of student registration; monitors the input of approval (Academic Affairs) retroactive withdrawals; inputs classes; add grades during the grade loading process; and validates documentation for all class inputs and grade changes and additions.
- **The University Admissions Technician** processes all changes of grade forms and repeat/delete grade forms; updates re-admit records to SIS-Plus; inputs omitted grades; inputs all approved (Academic Affairs) retroactive withdrawals; and validates documentation for inputting incomplete grades.
- **Assistant to the Registrar** inputs incomplete grades; validates documentation supporting changes of grades and repeat/delete grades; and inputs omitted grades.
- **Information System Specialist I** has access during the standard grade processing periods.

The Internal Audit Department of Southern University at Baton Rouge will then routinely test the Registration Department's system of processing grades and grade changes.

**FINDING**

Per procedures performed, we noted no exceptions pertaining to the segregation of duties in the Registrar's Office. We also reviewed the reports prepared by the Internal Audit Department of Southern University at Baton Rouge pertaining to the segregation of duties for processing of grades and the changing of grades, noting no exceptions.

4. **INTEROFFICE AUDITS**

**CONTROL**

The Registrar will conduct weekly audits of manual grade posting and grade changes.

**PROCEDURE**

(Revised Policy) With the recent administrative changes within the Registrar's Office, weekly audit reviews are being conducted as follows:

- The Registrar generates a weekly audit report of all grade changes and additions that have been posted to the system, and on a test basis compared the changes with supporting documentation maintained in the Registrar's Office.
- The Registrar forwards a report detailing the results of the procedures to the Vice Chancellor for Enrollment Management for review on a weekly basis.
- The Internal Auditor will periodically review the work performed by the Registrar.

**FINDING**

Per procedures performed, we noted that a report summarized the results of the procedures for each period indicated, was prepared and forwarded to the Vice Chancellor for Enrollment Management. No exceptions were noted on the reports that were prepared.



5. **TEMPORARY EMPLOYMENT IDENTIFICATION NUMBER**

**CONTROL**

The Registrar's Office discontinued the use of temporary employee computer identification numbers for employees, who input grade information.

**PROCEDURE**

Temporary identification numbers are only used during registration periods and are exclusive to individuals to be able to input classes. The temporary identification numbers are then deactivated at the end of the registration period, and the numbers are not re-assigned, unless the individual is rehired during a subsequent registration period. The Information Systems Division and the Registrar's Office maintain a permanent record of the temporary identification numbers.

**FINDING**

We obtained and reviewed a report generated by the Information System's Department, which identified all employees with temporary identification numbers that have access to the system. Per review of the report, we noted that all individuals with a temporary identification number did not have access to change grades. No exceptions noted.

6. **VAULT**

**CONTROL**

Restrict access to the file room and ensure that files are adequately secured.

### **PROCEDURE**

The Registrar's Office vault has been repaired and shall be used to secure the following items:

- Class rolls and grade reports (used and unused)
- Change of grade forms (used and unused)
- Transcript paper
- Copy void paper
- Legacy transcripts
- Other sensitive materials or equipment

The vault combination will be changed each time there is a change in the Registrar or in other personnel who are trusted with the combination. The Registrar, Assistant Registrar, and Vice Chancellor for Enrollment Management will be the designee with the combination. During the regular business day, the vault remains locked unless access is required and authorized by the Registrar, or in the Registrar's absence, by the Assistant Registrar. All persons given access to the vault must sign in and record the purpose for their entry. Also, one of the closed circuit television cameras is focused on the vault entry way and therefore monitors any vault entry.

### **FINDING**

Per discussions with management, the combination to the vault has been restricted to the Registrar and the Vice Chancellor for Enrollment Management. We also reviewed the sign in register and the security camera, noting that individuals are signing in upon entry into the vault and that the vault is monitored at all times by the security system. No exceptions were noted.

## 7. **IMAGING SYSTEM**

### **CONTROL**

Update and fully implement the imaging system for source documents used in the posting of grades and grade changes.

### **PROCEDURE**

An imaging system has been installed and employees have been trained in its use. *Technology and Network Services* is responsible for assisting with the implementation of this control. All source documents used in the posting of grades and making grade changes will be imaged for a permanent record. The Spring 2004 semester grade sheets have been imaged and plans are to have the last five years imaged and available for access by authorized personnel by Mid-Term Fall 2004.

The following source documents are scheduled for imaging to create a more accessible and efficient record keeping system:

- Grade Sheets and Class Roll Reports;
- Change of Grade Forms;
- Course Substitution Forms;
- Graduation Applications;
- Add/Drop Forms and Class Registration Forms;
- Course Override Letters;
- Cross-Registration Documents;
- Transcript Requests;
- Readmission Application; and
- Transfer Transcripts.

The timeline to begin imaging was Monday, August 9, 2004. All previously listed source documents will be imaged upon submission to the Registrar's Office, and all backlogged source documents will be imaged by October 15, 2004.

### **FINDING**

Based on procedures performed, we noted that grade sheets for the Fall 2004, Spring 2005, Maymester 2005 and Summer 2005 semesters have been imaged and that the department is in the process of imaging the remaining source documents. In January 2005 the department hired an employee specifically for imaging all source documents of the Registrar's office. At the issuance of this report, the department has completed the imaging of prior year's records for the Spring 2002 through Fall 2003 semesters. This process is on-going.

8. **FACULTY GRADE REVIEW**

**CONTROL**

Provide for the verification of grade postings by faculty members through random sampling of academic departments for grade confirmation.

**PROCEDURE**

To verify the integrity of grades recorded, random samples of faculty members receive copies of their grades after the load report from Information Systems Division is finalized. The Office of Internal Audit conducts the randomly selected grade reviews.

**FINDING**

Per review of the Internal Audit Report regarding the status of the test of grade verification for the Fall 04, Spring 05, Maymester 05 and Summer 05 semesters, we noted that the review has not been completed as of the issuance of this report.

9. **EMPLOYEE IDENTIFICATION NUMBERS**

**CONTROL**

Re-evaluate the access that employees of the Registrar's Office have to the Registrar's Office system.

**PROCEDURE**

Computer system access for each employee of the Registrar's Office has been re-evaluated and employee identification numbers assigned according to the employee's job duties and system access needed to perform their assigned tasks.

**FINDING**

We reviewed a report generated by the Information System Division, which detailed all employees of the Registrar's Office and their level of access to the system. No exceptions noted.

10. **ASSIGNING IDENTIFICATION NUMBERS**

**CONTROL**

Reassign new operator identification numbers for all current employees of the Registrar's Office and discontinue the practice of re-issuing identification numbers that have been previously assigned.

**PROCEDURE**

Once an identification number is assigned to an employee, unless that identification number is compromised, it will be permanently assigned to that employee.

**FINDING**

We reviewed all reports of all identification numbers assigned to employees of the Registrar's Office, noting no exception.

11. **REGISTRAR'S OFFICE SYSTEM ACCESS**

**CONTROL**

*Review monthly reports of individuals with access to the system.*

**PROCEDURE**

Information Systems Division provides monthly reports to identify anyone who has or has requested access to the Registrar's Office computer system, and the Registrar certifies and approves the assignment of an identification number to that employee. The Registrar requests other reports from Information Systems Division on an as-needed basis to ensure that implemented controls are functioning as designed.

**FINDING**

Per review of the reports provided to the Registrar's office by the Information Systems Division, the reports detailed all employees that were granted access to the Registrar's Office computer system. Per discussion with the Registrar, some individuals included on the list are only granted access during registration periods and only to specific computer screens. Per review of the report, all employees were listed with the specific computer screens in which they had access to. It was determined that the reports for the period August 2004 through December 2004 had been shredded without a justifiable explanation.

12. **HOTLINE**

**CONTROL**

Establish a telephone hotline to the Internal Auditor's Office of Southern University at Baton Rouge, which can be used to report violations.

**PROCEDURE**

The Internal Audit Office of Southern University at Baton Rouge's HOTLINE number (225-771-2333) is prominently displayed in the Registrar's Office for use by employees and others who want to report suspected or actual illegal or unauthorized activities. The Director of Internal Audit of Southern University at Baton Rouge provides oversight for this control.

**FINDING**

The HOTLINE number was properly displayed in the Registrar's office. No exception noted.

13. **REGISTRAR'S OFFICE ACCESS**

**CONTROL**

Monitor access to the Registrar's Office.

**PROCEDURE**

The alarm code for the Registrar's Office is exclusively identifiable by the designated employee (Registrar, Assistant Registrar, Student Records Liaison Officer, the University Admissions Technician and the Vice Chancellor for Enrollment Management) with access to the building. This enables the University to monitor building access.

**FINDING**

Per discussion with the Registrar and review of the new alarm system, exclusively identifiable alarm codes have been given to the employees of the Registrar's Office. We have been advised that no employee is aware of the other's alarm code. No exceptions noted.

14. **SECURITY SYSTEM**

**CONTROL**

Install a security system in the Registrar's Office.

**PROCEDURE**

Installation of a security system, complete with a seven (7) camera CCTV system, a motion-sensor recording mechanism and Door Mag Locks has been installed. Each employee's name and Prox Card number are programmed into the system, thus providing a tracking system upon entry into secured areas. Additionally, all visitors granting access beyond the front counter are required to sign-in.

**FINDING**

We reviewed the security system and monitors noting no exceptions.

15. **GRADE CHANGE FORM**

**CONTROL**

Provide validated copies of grade change forms.

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**PROCEDURES**

The Registrar's Office implemented procedures to ensure that the College Dean and the student receive a copy of the student's Change-of-Grade Form.

**FINDING**

Based on procedures performed in the test of grade changes, we noted no exceptions regarding receipt of Change-of-Grade Form.

*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**

November 22, 2005





Office of the Chancellor  
P. O. Box 9374  
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January 4, 2006

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

**Attention: Michael Bruno**

Dear Mr. Bruno:

I am transmitting responses to the findings for **Southern University-Baton Rouge Campus, Registrar's Office Agreed Upon Procedures Engagement for the period August 1, 2004 through June 30, 2005**. Responses are provided only in the case where a specific finding was cited.

We are deeply indebted to your staff for the cooperation and professional manner in which this engagement was conducted. If you have any questions or require additional information, please contact Mr. Flandus McClinton, Jr., Vice Chancellor for Finance and Administration, at (225) 771-5021.

Sincerely,

Edward R. Jackson  
Chancellor, SUBR  
Interim President, SU System

/kkw

Attachments

cc: Flandus McClinton, Jr.

**Southern University at Baton Rouge  
Registrar's Office  
Agreed-Upon Procedures Engagement  
For the Period August 1, 2004 through June 30, 2005**

4. **Finding:**

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:

- Management failed to adhere to policies and procedures to ensure that two (2) out of twenty (20) students tested completed all requirements prior to graduation.

**Response:**

During the initial evaluation of Student #1, the student was enrolled in the required course and was approved for graduation pending completion of that semester's courses. However, during the final week of classes, the student dropped the course. In the final review of the student's record for graduation, the student was inadvertently cleared.

Student #2 did not take a Freshman Seminar course as outlined in the respective curriculum. However, it has been standard practice to forego the Freshman Seminar course as long as the student has at least the total number of credit hours required for the degree. Effective Spring 2006, students, as required by respective curricula, are to take Freshman Seminar prior to graduation as approved by the Council of Deans in December 2005.

Effective Spring 2006, the on-course (automated degree audit) module of SIS-Plus will be updated and fully operational for the processing and approving of graduation applications.

8. **Finding:**

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 the following:

- One (1) out of twenty (20) students tested was granted an academic appeal contingent upon enrolling in a course and the student did not enroll in the required course.

**Response:**

Effective Spring 2006, students required to enroll in Mentoring will sign an appeals contract, which will list the requirements to enroll in Mentoring and adhere to the course requirements. The contract will also state that if the student fails to enroll as required or if he/she drops the course during the semester, he/she will be administratively withdrawn from the University. The Center for Student Success will monitor the enrollment and participation of students enrolled in the Mentoring course throughout the semester.

**10. Finding:**

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:

- One (1) out of twenty (20) students tested did not have a valid official transcript on file.
- Four (4) out of twenty (20) students tested whose grade point average calculation did not include the hours earned from the transferring university.
- Two (2) out of twenty (20) students tested did not earn a grade point average of 2.00 in all courses transferred to the University.

**Response:**

- Contact has been made with the student to authorize permission to obtain a transcript from Alabama State University.
- The Transfer Admissions procedures are being revised to strengthen the existing internal controls.
- The Transfer Admissions procedures are being revised to strengthen the existing internal controls.

**Internal Audit Department Controls****2. Finding**

Per discussion with the Director of Internal Audit and review of three reports that have been completed by the Internal Audit Department of Southern University at Baton Rouge and four reports that have not been completed by the Internal Audit Department of Southern University at Baton Rouge as of the issuance of this report, an auditor is assigned to the Registrar's office to perform monitoring

activities. The three completed reports previously mentioned which were dated February 3, 2005; May 27, 2005; and May 26, 2005 pertained to grade changes and filing of grade sheets for the Fall 04 and Spring 05 semesters and the four incomplete reports dated November 21, 2005 pertained to grade verification were applicable to the Fall 04, Spring 05, Maymester 05 and Summer 05 semesters. The completed reports relating to grade changes and filing of grade sheet indicated grade change forms could not be located for some students and grade sheets were not filed properly.

**Response:**

While we acknowledge that an official Change-of-Grade form was not used, adequate documentation did exist to support the grade change. Currently, all changes of grades processed by the Office of the Registrar are properly documented on the official Change-of-Grade form.

**8. Finding:**

Per review of the Internal Audit Report regarding the status of the test of grade verification for the Fall 04, Spring 05, Maymester 05, and Summer 05 semesters, we noted that the review has not been completed as of the issuance of this report.

**Response:**

Of the reports noted with this finding, two have been issued as of January 3, 2006, the Fall 2004 and the Maymester 2005 semesters. The final report drafts were completed December 9, 2005, but because of the holiday break and a training session held just prior to the close of the University, the reports were issued in January 2006. Neither of these reports had any significant exceptions noted. The reports were issued late as a result of the Internal Audit Department's continued involvement in the completion of the grade changing scandal and the grade revocation hearings. Because the main focus at that time was to complete the grade revocation process, the reports were issued late.

With respect to the Spring 2005 and Summer 2005 semesters, there was a change in the procedures for reporting grades in the Registrar's Office that the Internal Audit Department was not fully aware would happen at that time. Beginning with the Spring 2005 semester, the procedures required teachers to report grades directly into the system instead of using grade sheets as had been done previously. As a result of this, the audit requirements changed and it became necessary for the Internal Audit Department to change its audit procedures for grade verifications. The major change in audit procedures involved having only one method available to verify grades, which is directly from the teachers who input the grades. Obtaining all the needed verifications for these two semesters has delayed the release of the audit reports.

With the completion of both the grade changing assignment and the development of new audit procedures to address the change in the grading process, in the future, audit reports will be completed timely.

11. **Finding:**

Per review of the reports provided to the Registrar's office by the Information Systems Division, the reports detailed all employees that were granted access to the Registrar's Office computer system. Per discussion with the Registrar, some individuals included on the list are only granted access during registration periods and only to specific computer screens. Per review of the report, all employees were listed with the specific computer screens in which they had access to. It was determined that the reports for the period August 2004 through December 2004 had been shredded without a justifiable explanation.

**Response:**

The reports are in excess of six hundred pages. Due to storage constraints, the reports from August 2004 – December 2004 were shredded. Effective immediately, all reports will be retained pending completion of all annual audits.

**Recommendations:**

As a result of the agreed-upon procedures performed of the Registrar's Office and review of the University's policies and procedures, the auditor has made eleven (11) recommendations to further strengthen the internal controls in this department.

**Response:**

The University acknowledges the eleven (11) recommendations contained in the audit report. The appropriate University officials will meet with the respective deans and departmental chairs to evaluate the implementation of the auditor's recommendations.