

EXECUTIVE DIGEST

**SELECTED STATE UNIVERSITIES' REPORTING OF ENROLLMENT AND  
OTHER HEIDI DATA**

---

**INTRODUCTION**

This report contains the results of our compliance audit of Selected State Universities' Reporting of Enrollment and Other Higher Education Institutional Data Inventory (HEIDI) data, including the provisions of the appropriations act for higher education (Act 312, P.A. 1994) and the Department of Management and Budget (DMB) annual budget letter, for fiscal year 1993-94.

---

**AUDIT PURPOSE**

This compliance audit was conducted as part of the constitutional responsibility of the Office of the Auditor General and was mandated by Act 312, P.A. 1994.

---

**BACKGROUND**

The 15 State universities are required to report certain enrollment and other HEIDI data to the Legislature and DMB on a fiscal year basis. Instructions for reporting the data are included in the boilerplate of the annual appropriations act for higher education and in the DMB annual budget letter to State universities.

For fiscal year 1993-94, gross appropriations totaled over \$1.3 billion to the 15 State universities and the total number of fiscal year equated students enrolled at the 15 universities was over 210,000. For the 5 selected universities audited for fiscal year 1993-94, gross appropriations totaled approximately \$438 million and the total number of fiscal year equated students was about 86,800.

---

**AUDIT OBJECTIVE  
AND  
CONCLUSION**

**Audit Objective:** To assess 5 State universities' compliance with selected enrollment and other HEIDI data reporting provisions of the appropriations act and the DMB annual budget letter.

**Conclusion:** Our assessment did not disclose any instances of noncompliance that could have caused a material misstatement of the enrollment and other HEIDI data reported by the selected universities (Central Michigan University, Ferris State University, Michigan State University, University of Michigan - Dearborn, and Western Michigan University). However, at 4 of the 5 universities, we noted instances of noncompliance with one or more of the enrollment reporting requirements (Findings 1 through 5).

---

**AUDIT SCOPE**

Our audit scope was to examine 5 of the 15 State universities' records supporting selected enrollment and other Higher Education Institutional Data Inventory data reported to the Department of Management and Budget for fiscal year 1993-94. The 5 universities reviewed were Central Michigan University, Ferris State University, Michigan State University, University of Michigan - Dearborn, and Western Michigan University. Our audit was conducted

in accordance with *Government Auditing Standards* issued by the Comptroller General of the United States and, accordingly, included such tests of the records and such other auditing procedures as we considered necessary in the circumstances.

---

**AGENCY  
RESPONSES**

Our audit report includes 5 findings and 5 corresponding recommendations. The universities' preliminary responses indicated that they concurred with 4 of the recommendations.