

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 295, P.A. 1996) and the Department of Management and Budget (DMB) annual budget letter, for fiscal year 1995-96.

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 295, P.A. 1996.

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 1995-96, gross appropriations totaled over \$1.4 billion to the 15 State universities and the total number of fiscal year equated students enrolled at the 15 universities was over 207,000. For the 5 selected universities audited for fiscal year 1995-96, gross appropriations totaled approximately \$593 million and the total number of fiscal year equated students was approximately 83,000.

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 (Eastern Michigan University, Lake Superior State University, University of Michigan - Ann Arbor, University of Michigan - Flint, and Wayne State University). However, at all 5 of the universities, we noted instances of noncompliance with one or more of the enrollment reporting requirements (Findings 1 through 5).

AUDIT SCOPE

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 1995-96. 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.