

Office of the Auditor General
Performance Audit Report

**State Public Universities' Reporting of
Selected Higher Education Institutional
Data Inventory (HEIDI) Data**
State Budget Office

Fiscal Years 2021 and 2022

The auditor general shall conduct post audits of financial transactions and accounts of the state and of all branches, departments, offices, boards, commissions, agencies, authorities and institutions of the state established by this constitution or by law, and performance post audits thereof.

The auditor general may make investigations pertinent to the conduct of audits.

Article IV, Section 53 of the Michigan Constitution



OAG

Office of the Auditor General

Report Summary

Performance Audit

State Public Universities' Reporting of Selected Higher Education Institutional Data Inventory (HEIDI) Data State Budget Office (SBO)

Report Number:
331-0300-23

Released:
September 2023

The Legislature established HEIDI to capture selected data from Michigan's 15 public universities. Annually, the universities report enrollment data, such as student credit hours by academic level and residency, and other data including revenues, expenditures, and tuition and fees. SBO is responsible for managing and collecting HEIDI data.

During fiscal years 2021 and 2022, gross appropriations to the State's 15 public universities totaled \$1.54 billion and \$1.55 billion, respectively. Section 18.1299(4) of the *Michigan Compiled Laws* requires the Auditor General to perform audits of selected data submitted by public universities and to review certain HEIDI data submitted by all public universities.

Audit Objective			Conclusion
Objective 1: To assess whether the State's public universities reported selected HEIDI data in accordance with requirements.			Data reported in accordance with requirements.
Findings Related to This Audit Objective	Material Condition	Reportable Condition	Agency Preliminary Response
None reported.		Not applicable.	

Audit Objective			Conclusion
Objective 2: To assess the sufficiency of SBO's efforts to monitor the validity and reliability of university-reported HEIDI data.			Sufficient, with exceptions
Findings Related to This Audit Objective	Material Condition	Reportable Condition	Agency Preliminary Response
SBO should develop more robust review procedures for validating the annual university-provided data and certifications (Finding 1).		X	Agrees
SBO did not maintain proper documentation for 79% of HEIDI user accounts created during the audit period and did not fully remove access for 50% of the reviewed users who no longer needed access (Finding 2).		X	Agrees

Obtain Audit Reports

Online: audgen.michigan.gov

Phone: (517) 334-8050

Office of the Auditor General
201 N. Washington Square, Sixth Floor
Lansing, Michigan 48913

Doug A. Ringler, CPA, CIA
Auditor General

Laura J. Hirst, CPA
Deputy Auditor General



OAG

Office of the Auditor General

201 N. Washington Square, Sixth Floor • Lansing, Michigan 48913 • Phone: (517) 334-8050 • audgen.michigan.gov

Doug A. Ringler, CPA, CIA
Auditor General

September 27, 2023

The Honorable Sarah Anthony, Chair
Senate Appropriations Committee
Michigan Senate
and

The Honorable Angela Witwer, Chair
House Appropriations Committee
Michigan House of Representatives
State Capitol Building
Lansing, Michigan

Christopher M. Harkins, State Budget Director
State Budget Office
George W. Romney Building
Lansing, Michigan

Senator Anthony, Representative Witwer, and Director Harkins:

This is our performance audit report on State Public Universities' Reporting of Selected Higher Education Institutional Data Inventory (HEIDI) Data, State Budget Office. Section 18.1299(4) of the *Michigan Compiled Laws* requires the Auditor General to perform audits of selected data submitted by public universities and to review HEIDI enrollment data submitted by all public universities.

We organize our findings and observations by audit objective. The State Budget Office provided preliminary responses to the recommendations at the end of our fieldwork. The *Michigan Compiled Laws* and administrative procedures require an audited agency to develop a plan to comply with the recommendations and to submit it to the Office of Internal Audit Services, State Budget Office, upon completion of an audit. Within 30 days of receipt, the Office of Internal Audit Services is required to review the plan and either accept the plan as final or contact the agency to take additional steps to finalize the plan.

We appreciate the courtesy and cooperation extended to us during this audit.

Sincerely,

A handwritten signature in black ink that reads "Doug Ringler". The signature is written in a cursive, flowing style.

Doug Ringler
Auditor General

TABLE OF CONTENTS

STATE PUBLIC UNIVERSITIES' REPORTING OF SELECTED HIGHER EDUCATION INSTITUTIONAL DATA INVENTORY (HEIDI) DATA

	<u>Page</u>
Report Summary	1
Report Letter	3
Audit Objectives, Conclusions, Findings, and Observations	
Public Universities' Reporting of Selected HEIDI Data	8
SBO's Monitoring of the Validity and Reliability of University-Reported HEIDI Data	9
Findings:	
1. Strengthened reviews and documentation of HEIDI data and certifications needed.	11
2. Improvements needed in HEIDI user access controls.	13
Supplemental Information	
Appropriations and Selected HEIDI Data Description	15
Description	16
Audit Scope, Methodology, and Other Information	17
Glossary of Abbreviations and Terms	21

AUDIT OBJECTIVES, CONCLUSIONS, FINDINGS, AND OBSERVATIONS

PUBLIC UNIVERSITIES' REPORTING OF SELECTED HEIDI DATA

BACKGROUND

The Legislature established the Higher Education Institutional Data Inventory (HEIDI) to capture selected data from Michigan's 15 public universities. Examples of public university data reported in HEIDI include enrollment data, such as student credit hours by academic level and residency; faculty and staff status and compensation; revenues; expenditures; building square footage; scholarships and grants; tuition and fees; and enrolled students by geographic origin. The State's policymakers use HEIDI data to assist their decision-making processes, and the universities use the data to aid in planning and evaluation.

The State's annual education appropriations acts require the 15 public universities to submit specific data and associated financial and program information to HEIDI on a fiscal year basis in accordance with the State Budget Office (SBO) HEIDI User Manual* and Data Glossary*. Section 18.1299(4) of the *Michigan Compiled Laws* requires the Auditor General to perform audits of selected data submitted by public universities and to review HEIDI enrollment data submitted by all public universities.

AUDIT OBJECTIVE

To assess whether the State's public universities reported selected HEIDI data in accordance with requirements.

CONCLUSION

Data reported in accordance with requirements.

FACTORS IMPACTING CONCLUSION

- Accuracy of the student credit hours, student academic levels, and student residency reported to HEIDI and supported by university records for 400 randomly sampled students (100 from each selected university).
- Validity of the fiscal year equated student count reported by sampled universities.
- Absence of unexpected and/or unexplained enrollment patterns within the HEIDI enrollment data reported by all 15 public universities for fiscal years 2017 through 2022.

* See glossary at end of report for definition.

SBO'S MONITORING OF THE VALIDITY AND RELIABILITY OF UNIVERSITY-REPORTED HEIDI DATA

BACKGROUND

Section 18.1299 of the *Michigan Compiled Laws* requires SBO to manage HEIDI including establishing procedures to ensure the validity and reliability of the data and the collection process.

To carry out this responsibility, SBO:

- Requires universities to certify and assert to the accuracy of their annually submitted HEIDI data and annually compiled data contained in the House Fiscal Agency (HFA) and Senate Fiscal Agency (SFA) HEIDI reports.
- Maintains the HEIDI User Manual and Data Glossary to provide universities with detailed reporting instructions.
- Manages user access to HEIDI.
- Reviews the annually compiled data in the HFA and SFA HEIDI reports and works collaboratively with HFA and SFA to identify and resolve any reporting issues noted.

AUDIT OBJECTIVE

To assess the sufficiency of SBO's efforts to monitor the validity and reliability of university-reported HEIDI data.

CONCLUSION

Sufficient, with exceptions.

FACTORS IMPACTING CONCLUSION

- Sampled universities accurately reported student credit hours, academic level, and residency to HEIDI that corresponded to the universities' underlying records for 400 randomly selected students reviewed (100 from each selected university).
- SBO obtained required certifications of accuracy for fiscal years 2021 and 2022 HEIDI data submissions from all 15 universities.
- SBO, in collaboration with the HEIDI Advisory Committee, maintained and provided universities with uniform reporting guidance via the HEIDI User Manual and Data Glossary.
- SBO sustained collaborative efforts with the HEIDI Advisory Committee, HFA, and SFA to help ensure the validity and reliability of university-reported HEIDI data.

- Reportable conditions* related to needed improvements in:
 - SBO's review and documentation of university-reported HEIDI information and certifications (Finding 1).
 - HEIDI user access controls* (Finding 2).

** See glossary at end of report for definition.*

FINDING 1

Strengthened reviews and documentation of HEIDI data and certifications needed.

SBO relied on university certifications without application of additional verification procedures.

SBO needs to strengthen its reviews and documentation of university-reported HEIDI information and certifications. Doing so would increase SBO's assurance that HEIDI information used for State funding and policy decisions is consistently accurate, reliable, and reported by universities in accordance with SBO's guidance.

The State's annual higher education appropriations acts require Michigan's 15 public universities to submit to HEIDI specific data and associated financial and program information on a fiscal year basis in accordance with SBO's HEIDI User Manual and Data Glossary guidance. Section 18.1299(1) of the *Michigan Compiled Laws* requires the SBO director to establish procedures to ensure the validity and reliability of HEIDI data and the collection process.

SBO required all universities to certify and assert to the accuracy of both their annually submitted HEIDI data and the annually compiled data contained in the HFA and SFA HEIDI reports. In addition, SBO informed us it reviewed the annually compiled data and worked collaboratively with HFA and SFA to follow up with universities and resolve any issues noted.

Our review noted:

- SBO obtained the required certifications from all universities for their annual HEIDI data submissions; however, SBO had not developed review procedures to augment the certification process for HEIDI data submissions.
- SBO had not developed formal review and documentation procedures for its reviews of the annually compiled data contained in the HFA and SFA HEIDI reports. SBO primarily relied on informal practices and had not defined the required timing of reviews; staff responsible to conduct the reviews; parameters of variances that warranted follow-up with universities; and/or the level of required documentation to support its reviews, follow-up, and resolution processes.
- SBO did not always maintain documentation of the required certifications for the annually compiled data contained in the HFA and SFA HEIDI reports. We noted SBO did not maintain the certifications for any of the 15 (100%) universities for fiscal year 2021 or 5 (33%) of the 15 universities for fiscal year 2022.

SBO informed us that it had informal procedures in place to help ensure collected data is accurate and reliable and experienced staff turnover which resulted in some supporting documentation not being maintained.

RECOMMENDATION

We recommend SBO strengthen its reviews and documentation of university-reported HEIDI information and certifications.

**AGENCY
PRELIMINARY
RESPONSE**

SBO provided us with the following response:

SBO agrees with the recommendation to strengthen reviews and documentation of university reported HEIDI information and certifications. While SBO believes that its current process does ensure the collected data is accurate and reliable, it is exploring options to outline those procedures and better ensure supporting documentation is maintained as to its reviews, follow-up, and resolution processes.

FINDING 2

Improvements needed in HEIDI user access controls.

SBO needs to strengthen its user access controls over HEIDI. Doing so would increase SBO's assurance that only properly authorized individuals can access and/or edit HEIDI data.

State of Michigan (SOM) technical standards require SBO to implement and document processes approved by the Department of Technology, Management, and Budget and be compliant with the National Institute of Standards and Technology* (NIST) guidance to create, enable, modify, disable, and remove information system accounts.

As of May 16, 2023, HEIDI had 79 active users including SOM employees and non-SOM users. Our review of selected HEIDI access controls disclosed:

- a. SBO did not always document approval for the creation, assignment of respective authorized roles, and/or removal of HEIDI user accounts.

SOM technical standards require approval by an authorized requestor to create information system accounts, a specified role(s) for each account, and the retention of documentation from initial request for creation to removal of users who no longer require access.

We reviewed all 19 non-SOM user accounts created from July 1, 2020 through May 16, 2023. We noted SBO did not maintain access creation and/or removal documentation for 15 (79%) of the users. Further, for the users for whom SBO maintained documentation, 3 (75%) of the 4 users were not approved by an authorized requestor.

SBO had not developed a standardized HEIDI user access form to include the authorized roles and appropriate authorized requester information and relied on universities to e-mail SBO the HEIDI access request information. SBO informed us that those e-mails were not retained because of SBO staff turnover.

- b. SBO did not always appropriately remove or disable users' HEIDI access.

SOM technical standards require an information system to automatically disable inactive user accounts after 60 days and removal of user access within three business days of notification when accounts are no longer required, such as when users are terminated or transferred and/or when individual information system usage privileges change.

HEIDI users access the system via the State's network and their MILogin* account. We reviewed accounts for 27

SBO did not maintain proper documentation for 79% of user accounts created during the audit period.

* See glossary at end of report for definition.

non-SOM HEIDI users with deactivated MILogin accounts and 4 SOM employees who terminated employment from July 1, 2020 through May 16, 2023. We noted:

SBO did not fully remove HEIDI access for 50% of the users who no longer needed access.

- HEIDI user accounts for 14 (52%) of the 27 non-SOM users remained active at the time of our review, although these users' last MILogin dates ranged from 1.6 to over 4 years prior to our review in May 2023.
- HEIDI user accounts for 2 (50%) of the 4 departed SOM employees were active at the time of our review; however, the employees' termination dates ranged from 1 to 2.4 years prior to our review.

HEIDI did not automatically disable inactive users after 60 days and SBO had not established other routine processes to identify and disable inactive HEIDI user accounts.

- c. SBO did not conduct required periodic reviews of HEIDI user accounts to ensure the users' access permissions remained appropriate.

SOM technical standards require agencies to review user accounts to verify they are still required and compliant with account setting and access permissions semiannually for privileged accounts and annually for all other accounts.

SBO indicated it was unfamiliar with the periodic review requirements.

RECOMMENDATION

We recommend SBO strengthen user access controls over HEIDI.

AGENCY PRELIMINARY RESPONSE

SBO provided us with the following response:

SBO agrees with this recommendation to strengthen user access controls over HEIDI and is in the process of updating related policies and procedures.

SUPPLEMENTAL INFORMATION

UNAUDITED

APPROPRIATIONS AND SELECTED HEIDI DATA DESCRIPTION

The tables below outline the State's 15 public universities' gross appropriations, student credit hours, and number of fiscal year equated students for fiscal years 2021 and 2022.

Fiscal Year 2021								
University	Operations	One-Time Supplemental Funding ¹	North American Indian Tuition Waiver (Costs Incurred) ²	MSU AgBio Research	MSU Extension	Gross Appropriations ³	Student Credit Hours	Fiscal Year Equated Students
Central Michigan University	\$ 87,600,000	\$	\$ 1,964,500	\$	\$	\$ 89,564,500	458,169	15,583
Eastern Michigan University ⁴	77,253,700		301,500			77,555,200	377,765	13,079
Ferris State University	55,025,500		908,800			55,934,300	273,278	9,295
Grand Valley State University	72,313,500		1,177,200			73,490,700	619,677	21,177
Lake Superior State University	13,307,000	1,000,000	945,100			15,252,100	46,104	1,516
Michigan State University	287,331,700		1,604,000	34,937,300	30,136,100	354,009,100	1,403,908	47,970
Michigan Technological University ⁴	50,101,600		693,600			50,795,200	181,638	6,380
Northern Michigan University	47,809,100		1,060,600			48,869,700	192,802	6,509
Oakland University	53,147,400		266,100			53,413,500	502,251	16,650
Saginaw Valley State University	30,583,800		219,500			30,803,300	202,706	6,885
University of Michigan - Ann Arbor	321,970,100		961,000			322,931,100	1,353,632	49,577
University of Michigan - Dearborn	26,167,000		167,800			26,334,800	200,898	6,950
University of Michigan - Flint	23,616,200		348,200			23,964,400	159,252	5,884
Wayne State University ⁴	202,996,700		462,200			203,458,900	660,152	22,806
Western Michigan University ⁴	111,522,200		841,700			112,363,900	491,455	17,183
	\$ 1,460,745,500	\$ 1,000,000	\$ 11,921,800	\$ 34,937,300	\$ 30,136,100	\$ 1,538,740,700	7,123,687	247,446

¹ Section 270 of Public Act 165 of 2020 provided one-time supplemental funding to Lake Superior State University for a pass-through payment to Bay Mills Community College for the costs of educating non-Native American students.

² Section 268 of Public Act 165 of 2020 funds a university's costs for waiving the tuition of North American Indian students who qualify under the North American Indian Tuition Waiver program established under Public Act 174 of 1976.

³ The gross appropriations reported for each university included only the amount specifically appropriated to the university under Public Act 165 of 2020.

⁴ These 4 universities were selected for audit for fiscal year 2021.

Fiscal Year 2022								
University	Operations	One-Time Supplemental Funding ¹	North American Indian Tuition Waiver (Costs Incurred) ²	MSU AgBio Research	MSU Extension	Gross Appropriations ³	Student Credit Hours	Fiscal Year Equated Students
Central Michigan University	\$ 87,600,000	\$ 876,000	\$ 1,964,500	\$	\$	\$ 90,440,500	411,315	13,993
Eastern Michigan University ⁴	77,253,700	772,500	279,700			78,305,900	352,488	12,199
Ferris State University	55,025,500	550,300	965,800			56,541,600	253,274	8,608
Grand Valley State University	72,313,500	723,100	1,177,200			74,213,800	593,922	20,341
Lake Superior State University	13,307,000	133,100	926,500			14,366,600	44,279	1,460
Michigan State University	287,331,700	2,873,300	1,932,800	35,286,700	30,437,500	357,862,000	1,381,753	47,253
Michigan Technological University ⁴	50,101,600	501,000	769,300			51,371,900	188,367	6,619
Northern Michigan University	47,809,100	478,100	1,051,500			49,338,700	188,726	6,374
Oakland University	53,147,400	531,500	334,000			54,012,900	460,338	15,229
Saginaw Valley State University	30,583,800	305,800	153,900			31,043,500	191,127	6,482
University of Michigan - Ann Arbor	321,970,100	3,219,700	1,075,600			326,265,400	1,393,170	51,260
University of Michigan - Dearborn	26,167,000	261,700	165,000			26,593,700	189,557	6,571
University of Michigan - Flint	23,616,200	236,200	345,000			24,197,400	146,884	5,478
Wayne State University ⁴	202,996,700	2,030,000	469,700			205,496,400	627,334	21,587
Western Michigan University ⁴	111,522,200	1,115,200	795,300			113,432,700	446,143	15,673
	\$ 1,460,745,500	\$ 14,607,500	\$ 12,405,800	\$ 35,286,700	\$ 30,437,500	\$ 1,553,483,000	6,868,677	239,128

¹ One-time supplemental funding to universities that did not adopt undergraduate resident tuition and fee increases under Section 265 of Public Act 86 of 2021.

² Section 268 of Public Act 86 of 2021 funds a university's costs for waiving the tuition of North American Indian students who qualify under the North American Indian Tuition Waiver program established under Public Act 174 of 1976.

³ The gross appropriations reported for each university included only the amount specifically appropriated to the university under Public Act 86 of 2021.

⁴ These 4 universities were selected for audit for fiscal year 2022.

Source: The OAG prepared these tables based on information from the annual appropriations acts, annual HEIDI Summary Reports for 2023 and 2022, and ad hoc reports of student credit hour information within HEIDI.

DESCRIPTION

Section 18.1299 of the *Michigan Compiled Laws* delegates responsibilities to SBO related to the management of HEIDI, and the State's annual education appropriations acts require the 15 public universities to submit specific data and associated financial and program information to HEIDI on a fiscal year basis in accordance with SBO guidance.

The tables included as supplemental information outline the State's 15 public universities' gross appropriations and student credit hours and number of fiscal year equated students reported for fiscal years 2021 and 2022.

AUDIT SCOPE, METHODOLOGY, AND OTHER INFORMATION

AUDIT SCOPE

To review HEIDI enrollment data for all 15 public universities, audit selected HEIDI data for a sample of the universities for fiscal years 2021 and 2022, and examine SBO's processes to monitor the validity and reliability of HEIDI data. We conducted this performance audit* in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

As part of the audit, we considered the five components of internal control (control environment, risk assessment, control activities, information and communication, and monitoring activities) relative to the audit objectives and determined all components were significant.

PERIOD

Our audit procedures, which included a preliminary survey, audit fieldwork, report preparation, analysis of agency responses, and quality assurance, covered the fiscal years 2021 and 2022 HEIDI reporting periods for universities (which is generally July 1, 2020 through June 30, 2022 of the universities' fiscal years); however, additional procedures related to SBO's monitoring of the validity and reliability of the HEIDI data covered July 1, 2020 through May 16, 2023.

METHODOLOGY

We conducted a preliminary survey of the requirements and activities related to public universities' reporting and SBO's collection and management of HEIDI data to establish our audit objectives and methodology.

During our preliminary survey, we:

- Reviewed applicable sections of the *Michigan Compiled Laws*, the annual education appropriations acts, and SBO's HEIDI User Manual and Data Glossary to obtain an understanding of the requirements for public universities' reporting of HEIDI data.
- Interviewed SBO, HFA, and SFA staff to obtain an understanding of respective activities related to the collection, use, and management of HEIDI data.
- Reviewed selected HFA and SFA university enrollment and funding reports compiled using HEIDI data.

* See glossary at end of report for definition.

OBJECTIVE 1

To assess whether the State's public universities reported selected HEIDI data in accordance with requirements.

To accomplish this objective, we:

- Considered each university's total student enrollment for fiscal years 2021 and 2022 and our previous selection of universities for reviews and judgmentally selected the following 4 universities for auditing procedures, including an examination of applicable university records:
 1. Wayne State University
 2. Eastern Michigan University
 3. Western Michigan University
 4. Michigan Technological University
- Conducted the following procedures for the 4 universities:
 - Interviewed staff to obtain an understanding of each university's activities related to HEIDI data reporting.
 - Randomly selected 400 of the 324,266 total students (100 from each selected university representative by fiscal year reviewed) and:
 - Verified the student credit hours and academic level the university reported to HEIDI agreed with each student's transcript and the requirements set forth in the HEIDI User Manual.
 - Verified that each student's residency type recorded in HEIDI was supported by university records. In addition, we judgmentally selected 20 students from each of the 4 universities and validated that the university appropriately determined the students' residence status according to approved university board policies.
 - Obtained source data files for resident and nonresident student credit hours and student academic level from each university and:
 - Reconciled the student credit hours and total head count contained in the source data files with the number of student credit hours and total head count that each of the 4 universities reported to HEIDI.

- Recalculated and reconciled the number of fiscal year equated students that each university reported to HEIDI using formulas provided by the HEIDI User Manual.
- Performed analytical review procedures on HEIDI enrollment and tuition data for all 15 universities to identify and analyze enrollment and tuition trends for each university and to help determine the reasonableness of the HEIDI enrollment and tuition data the universities reported.

We selected our random samples to eliminate bias and enable us to project the results to the respective populations. We selected other samples judgmentally to ensure representativeness or based on risk and could not project those results to the respective populations.

OBJECTIVE 2

To assess the sufficiency of SBO's efforts to monitor the validity and reliability of university-reported HEIDI data.

To accomplish this objective, we:

- Evaluated SBO's procedures to monitor the validity and reliability of university-reported HEIDI data.
- Interviewed staff from the 4 sampled universities to obtain an understanding of their interactions with SBO regarding HEIDI data reporting.
- Verified universities' reported student credit hours, academic level, and residency to HEIDI that corresponded to the universities' underlying records for 400 randomly selected students reviewed of the total 324,266 students (100 from each of the 4 selected universities representative by fiscal year reviewed).
- Determined whether SBO maintained certifications from each of the 15 universities regarding the accuracy of their submitted HEIDI data and the data contained in the HFA and SFA compiled annual HEIDI reports for fiscal years 2021 and 2022.
- Obtained an understanding of SBO's review procedures for the annually compiled data contained in the HFA and SFA HEIDI reports.
- Assessed selected HEIDI user access controls related to submitted HEIDI data for:
 - All 19 non-SOM user accounts created from July 1, 2020 through May 16, 2023.

- All 27 non-SOM users with deactivated MILogin accounts and 4 SOM employees who terminated employment from July 1, 2020 through May 16, 2023.

CONCLUSIONS

We based our conclusions on our audit efforts and any resulting material conditions* or reportable conditions.

AGENCY RESPONSES

Our audit report contains 2 findings and 2 corresponding recommendations. SBO's preliminary response indicates it agrees with both recommendations.

The agency preliminary response following each recommendation in our report was taken from the agency's written comments and oral discussion at the end of our fieldwork. Section 18.1462 of the *Michigan Compiled Laws* and the State of Michigan Financial Management Guide (Part VII, Chapter 4, Section 100) require an audited agency to develop a plan to comply with the recommendations and to submit it to the Office of Internal Audit Services, State Budget Office, upon completion of an audit. Within 30 days of receipt, the Office of Internal Audit Services is required to review the plan and either accept the plan as final or contact the agency to take additional steps to finalize the plan.

PRIOR AUDIT FOLLOW-UP

Our prior performance audit of State public universities' reporting of selected HEIDI data, issued in June 2018, contained no findings.

SUPPLEMENTAL INFORMATION

Our audit report includes supplemental information presenting appropriations and selected HEIDA data description. Our audit was not directed toward expressing a conclusion on this information.

* See glossary at end of report for definition.

GLOSSARY OF ABBREVIATIONS AND TERMS

access controls	Controls that protect data from unauthorized modification, loss, or disclosure by restricting access and detecting inappropriate access attempts.
HEIDI	Higher Education Institutional Data Inventory.
HEIDI Data Glossary	A glossary providing definitions and detailed calculation instructions for terms and elements relevant to HEIDI.
HEIDI User Manual	A manual containing detailed instructions for entering data using either the data entry screens or the electronic upload entry method, deadlines for submission of data elements, information about maneuvering in and between entry screens, as well as other technical assistance.
HFA	House Fiscal Agency.
material condition	A matter that, in the auditor's judgment, is more severe than a reportable condition and could impair the ability of management to operate a program in an effective and efficient manner and/or could adversely affect the judgment of an interested person concerning the effectiveness and efficiency of the program. Our assessment of materiality is in relation to the respective audit objective.
MILogin	The State of Michigan Identity, Credential, and Access Management (MICAM) solution. MILogin provides enhanced single sign-on capabilities in addition to meeting other business requirements and security and compliance needs.
MSU	Michigan State University.
National Institute of Standards and Technology (NIST)	An agency of the U.S. Department of Commerce. NIST's Computer Security Division develops standards, security metrics, and minimum security requirements for federal programs.
performance audit	An audit that provides findings or conclusions based on an evaluation of sufficient, appropriate evidence against criteria. Performance audits provide objective analysis to assist management and those charged with governance and oversight in using the information to improve program performance and operations, reduce costs, facilitate decision-making by parties with responsibility to oversee or initiate corrective action, and contribute to public accountability.

reportable condition	A matter that, in the auditor's judgment, is less severe than a material condition and falls within any of the following categories: a deficiency in internal control; noncompliance with provisions of laws, regulations, contracts, or grant agreements; opportunities to improve programs and operations; or fraud.
SBO	State Budget Office.
SFA	Senate Fiscal Agency.
SOM	State of Michigan.



Report Fraud/Waste/Abuse

Online: audgen.michigan.gov/report-fraud

Hotline: (517) 334-8070