



# 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 ( <a href="#">Finding 1</a> ).		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 ( <a href="#">Finding 2</a> ).		X	Agrees

**Obtain Audit Reports**

---

Online: [audgen.michigan.gov](http://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