Michigan

Office of the Auditor General

REPORT SUMMARY

Performance Audit

Selected State Universitites' Reporting of Enrollment and Other Higher Education Institutional Data Inventory (HEIDI) Data

Report Number:
33-300-03

Released:
February 2004

The 15 State universities are required to report certain enrollment and other HEIDI data to the Legislature 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 Office of the State Budget's HEIDI User Manual.

Audit Objective:
To assess the accuracy of the State universities' reporting of selected enrollment and other HEIDI data as required by the annual appropriations act for higher education.

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Audit Conclusion:
Our assessment disclosed that the State universities generally reported selected enrollment data as required and, in total, the financial data reported to HEIDI was generally accurate. However, the financial data did contain errors and classification uncertainties (Findings 1 through 4).

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Reportable Conditions:
The University of Michigan - Flint did not accurately allocate and report instructional expenditures by Classification of Instructional Programs and noninstructional expenditures by program classification. Also, Oakland University did not retain documentation to support its rationale and computations for numerous adjustments to instructional and noninstructional expenditures. (Finding 1)

The Office of the State Budget's policies and procedures for correcting known, identified errors did not correct Western Michigan University's $147 million underreporting of its current fund revenues on a timely basis (Finding 2).

The HEIDI database contained numerous data entry errors (Finding 3).

The accuracy of university reporting could be enhanced if the Office of the State Budget's reporting instructions included a definition of "correspondence course" for the universities' use in determining which type of courses and/or student credit hours to include when reporting enrollments (Finding 4).

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Agency Response:
The Office of the State Budget and the universities generally agreed with our recommendations.

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A copy of the full report can be obtained by calling 517.334.8050 or by visiting our Web site at:
www.state.mi.us/audgen/

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