

## EXECUTIVE DIGEST

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

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### INTRODUCTION

This report, issued in May 1999, contains the results of our performance 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 271, P.A. 1998) and the Department of Management and Budget (DMB) annual budget letter, for fiscal year 1997-98.

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### AUDIT PURPOSE

This performance audit was conducted under the provisions of Section 701, Act 271, P.A. 1998, which mandates that the Auditor General audit enrollments at five public universities.

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### 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 1997-98, gross appropriations totaled approximately \$1.6 billion to the 15 State universities and the total number of fiscal year equated students enrolled at

the 15 universities was over 214,000. For the 5 selected universities audited for fiscal year 1997-98, gross appropriations totaled approximately \$472 million and the total number of fiscal year equated students was approximately 68,000.

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**AUDIT OBJECTIVE  
AND CONCLUSION**

**Audit Objective:** To assess the accuracy of State universities' reporting of selected enrollment and other HEIDI data as required by the appropriations act and the DMB annual budget letter.

**Conclusion:** We concluded that the 5 selected universities were generally accurate in reporting enrollment and other HEIDI data. However, at 3 of the 5 universities, we noted instances of inaccurate reporting relating to one or more of the enrollment reporting requirements (Findings 1 through 6).

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**AUDIT SCOPE AND  
METHODOLOGY**

Our audit scope was to examine 5 of the 15 State universities' records supporting selected enrollment student credit hours and other Higher Education Institutional Data Inventory data relating to general fund expenditures and transfers reported to the Department of Management and Budget for fiscal year 1997-98. This included comparing reported instructional and non-instructional expenditures with the audited financial statements. 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.

We randomly selected 5 universities to be audited:

Eastern Michigan University  
Lake Superior State University  
University of Michigan - Ann Arbor  
University of Michigan - Dearborn  
Northern Michigan University

We tested, on a selective basis, reported student credit hours and other HEIDI data for accuracy and adherence to the appropriations act and DMB annual budget letter requirements.

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**AGENCY RESPONSES**

Our audit report includes 6 findings and 6 corresponding recommendations. The universities' preliminary responses indicated that they concurred with all of the recommendations.