

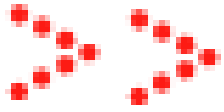




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For more details, check out the Quick Tip post on **[Connect.ACUA.org](https://connect.acua.org)**

Your Higher Education Auditing Connection



ACUA Kick Starters

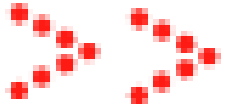
Use a Kick Starter to launch your next audit!

- Developed by ACUA members with subject matter expertise
- Focused on higher education specific topics

<https://acua.org/Audit-Tools/ACUA-Kick-Starters>



Do you have a great idea for an ACUA Kick Starter? Contact Lily Ly at lilyly@aa.ufl.edu.



New Kick Starter Available!

Succession Planning

Download today in the members-only section of www.ACUA.org





Stay Updated

- The College and University Auditor is ACUA's official journal. Current and past issues are posted on the ACUA website.
- News relevant to Higher Ed internal audit is posted on the front page. Articles are also archived for your reference under the Resources/ACUA News.

Get Educated

- Take advantage of the several FREE webinars held throughout the year.
- Attend one of our upcoming conferences:
 - Audit Interactive**
April 5 – 8, 2020
Nashville, TN
 - AuditCon**
September 13 – 17, 2020
San Antonio, TX
- Contact ACUA Faculty for training needs.

Get Involved

- The latest Volunteer openings are posted on the front page of the website.
- Visit the listing of Committee Chairs to learn about the various areas where you might participate.
- Nominate one of your colleagues for an ACUA annual award.
- Submit a conference proposal.
- Present a webinar.
- Become a Mentor
- Write an article for the C&U Auditor.
- Write a Kick Starter.

Connect with us



www.ACUA.org

Connect with Colleagues

- Subscribe to one or more Forums on the Connect ACUA to obtain feedback and share your insights on topics of concern to higher education internal auditors.
- Search the Membership Directory to connect with your peers.
- Share, Like, Tweet & Connect on social media.

Solve Problems

- Discounts and special offers from ACUA's Strategic Partners
- Kick Starters
- Risk Dictionary
- Mentorship Program
- NCAA Guides
- Resource Library
- Internal Audit Awareness Tools
- Governmental Affairs Updates
- Survey Results
- Career Center.....and much more.



AUDIT Interactive

A Higher Education Collaborative Experience

April 5–8, 2020 Nashville, TN • Loews Vanderbilt Hotel



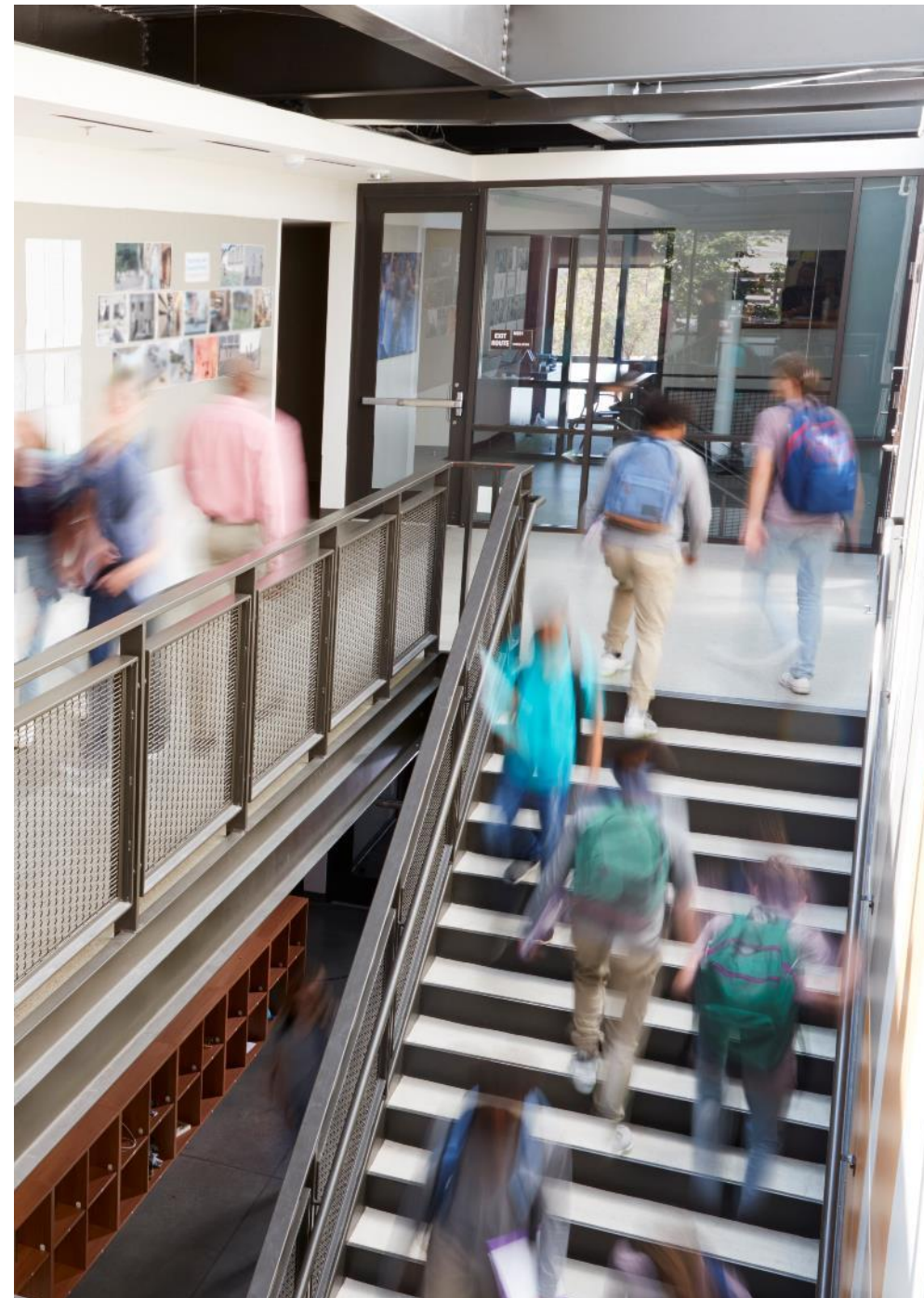
BAKER TILLY AND ACUA WEBINAR

Climbing the ranks:

Best practices for preventing fraud and misreporting in admissions and institutional data reporting



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INTRODUCTIONS

Today's webinar moderator

**Lisa Gendusa**

ACUA Virtual Learning Director
Internal Auditor
Texas State University System




INTRODUCTIONS

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INTRODUCTIONS

Today's speakers



Chris Garrity CPA, CIA, CFE, CGMA, MBA
Director of Internal Audit
Saint Joseph's University



Adrienne Larmett MBA, CRA
Senior Manager
Baker Tilly

Session summary

- Admissions practices have recently come under fire due to fraud and declining enrollments
- Admissions data drives externally reported data used for ranking purposes
- Institutional data practices and subsequent reported data have drawn scrutiny because of ongoing fraud and misreporting
- Both fraud and misreporting in admissions and data reporting impact an institution's reputation and enrollment status





Objectives

- Define the admissions and data reporting landscape and processes
- Identify how and why fraud and misreporting occur, and their impacts on an institution
- Recognize challenges in admissions and data reporting
- Develop approaches for evaluating controls over admissions and data reporting

An aerial photograph of a university campus, showing various buildings, green spaces, and roads. A large black rectangular box is centered over the image, containing the text "The admissions and data reporting landscape" in a light green, sans-serif font. The campus features a mix of traditional and modern architecture, with a prominent white building on the left and a large green field in the bottom right. The overall scene is bright and clear, suggesting a sunny day.

The admissions and data reporting landscape

About admissions

What

What is the admissions process?

Who

Who is involved in the admissions process?

Why

Why does the process, and related controls matter?

About institutional data reporting

What

What is institutional data reporting?

Who

Who uses the information reported?

Why

Why do institutions have to report data?

Polling question #1

Does your institution audit admissions or institutional data?

- a. Yes
- b. No
- c. Unsure

An aerial photograph of a city, likely San Francisco, showing a dense urban landscape with buildings, streets, and green spaces. A large black rectangular box is superimposed over the center of the image, containing the text "Why and how fraud and misreporting occur" in a bright green, sans-serif font. The background image shows a mix of residential and commercial buildings, with a prominent white building on the left and a large green field in the bottom right corner.

Why and how fraud and misreporting occur

Admissions fraud

This list includes institutions involved in the current admissions scandal, and as a result, are under investigation by the US Department of Education.

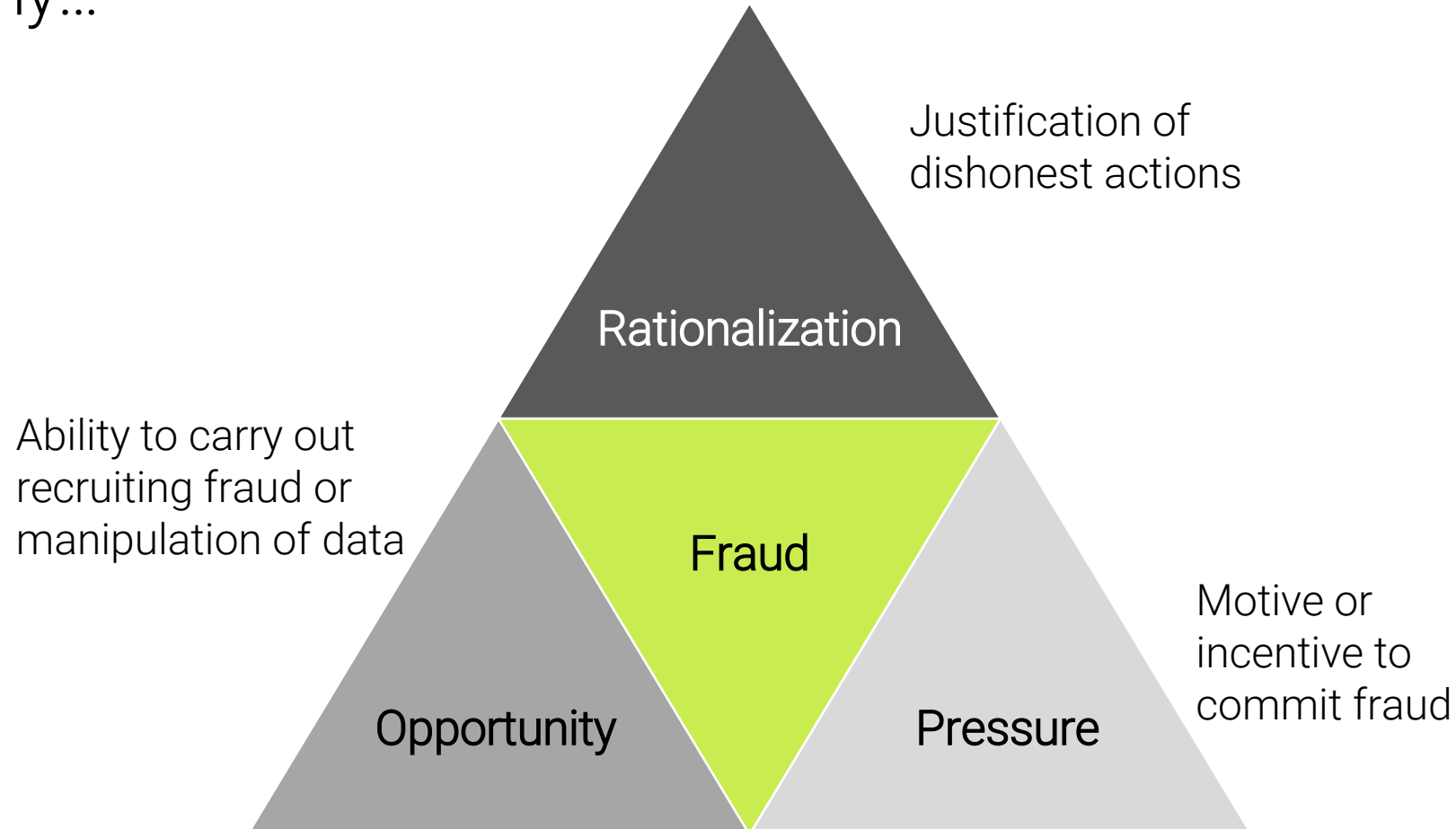
- University of Southern California (USC)
- University of California Los Angeles (UCLA)
- Stanford University
- Georgetown University
- Yale University
- Wake Forest University
- University of Texas at Austin
- University of California San Diego

Data reporting fraud and misreporting

This list includes institutions that have experienced issues with data reporting integrity:

- Claremont McKenna
- Bucknell University
- Tulane University
- Emory University
- George Washington University
- Villanova University
- Austin Peay State University
- Dakota Wesleyan University
- Drury University
- Hampton University
- Oklahoma City University
- Randolph College
- Saint Louis University
- Saint Martin's University
- Pepperdine University
- Temple University
- University of California Berkeley
- Scripps College
- Mars Hill University
- University of North Carolina Pembroke
- Johnson & Wales University

The why...





The how: admissions...

Polices and
procedures

Decentralization
of recruiting and
admissions

Communication
breakdown

Culture



The how: data reporting...

Recruiting and
admissions

Test
scores

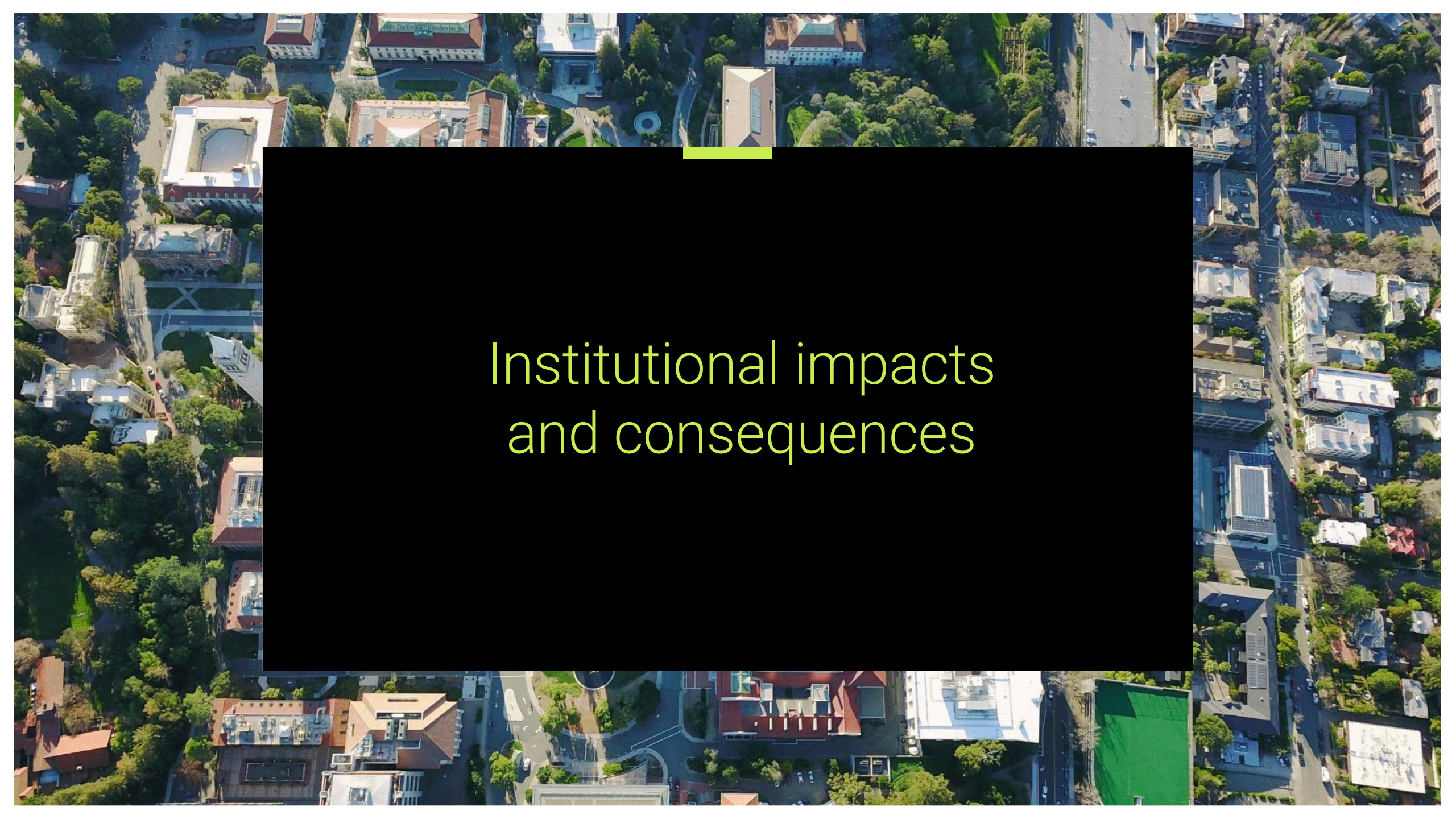
Reputational
ranking

Graduation
rates

Polling question #2

Does your institution foster a culture where ethics and compliance in admissions and data reporting is expected?

- a. Yes
- b. No
- c. Unsure

An aerial photograph of a university campus, showing various buildings, green spaces, and roads. A large black rectangular box is superimposed over the center of the image, containing the text "Institutional impacts and consequences" in a light green, sans-serif font. The campus features a mix of traditional and modern architecture, with several large, multi-story buildings and smaller structures interspersed with trees and open areas. The overall scene is brightly lit, suggesting a clear day.

Institutional impacts and consequences

Consequences of misreporting

- Reputational damages
- Financial and legal penalties and fines
- Loss of ranking (and potential loss of ability to recruit)
- Loss of accreditation
- Increased inquiries and audits by outside agencies
- Increased administrative costs and burdens to improve oversight and processes



An aerial photograph of a city, likely San Francisco, showing a mix of residential buildings, green spaces, and streets. A large black rectangular overlay is centered on the image, with the word "Challenges" written in a light green, sans-serif font. The background image shows a dense urban environment with various building styles, including some with red roofs and others with flat roofs. There are also green spaces and trees interspersed among the buildings. The overall scene is a top-down view of a city neighborhood.

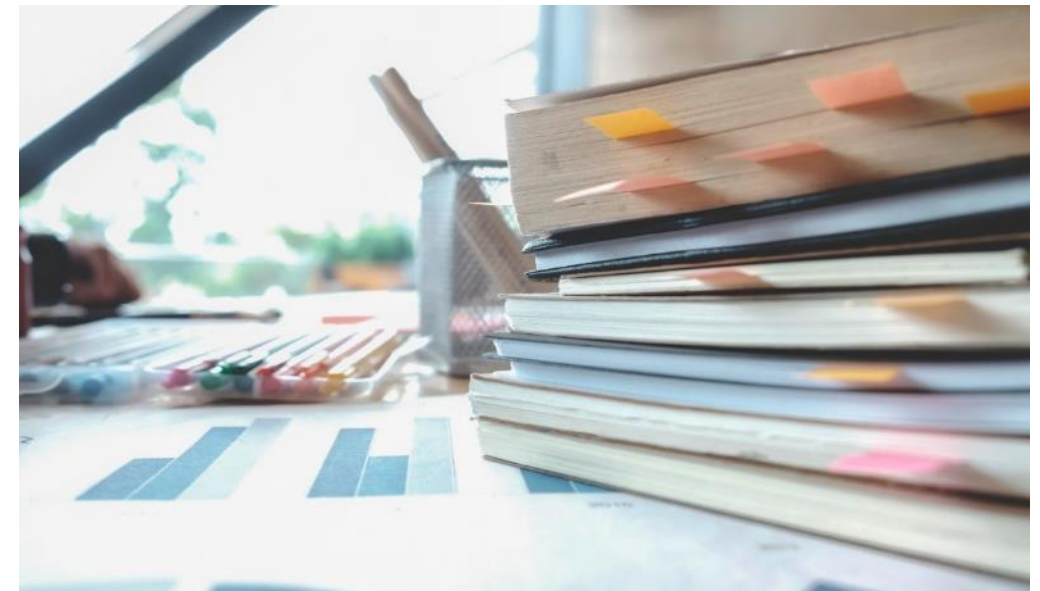
Challenges

Challenges in admissions

- Informal or undefined roles and responsibilities within the admissions process
- Lack of formalized procedures for admissions decision making
- Ambiguity with institution-wide standards surrounding unique groups of students (e.g., athletes, honors students, legacy status students, merit scholars)
- Inconsistent application on how admissions criteria, such as test scores and extra curricular activities, factor into the decision-making process
- Lack of disclosures for ALL students to acknowledge that the information presented with their application is free from error

Challenges in athletic recruitment

- Undocumented policies and procedures for coaches' involvement within the admissions office
- Lack of compliance regulations around verification of an athletes' status
- Absence of special admissions committees



Challenges in institutional data reporting

- Decentralized preparation of reports and surveys
- Inconsistent roles and responsibilities for those involved in reporting
- Inconsistent attention to detail and review (human error)
- Informal or undefined processes for data extraction and compilation
- Informal or lack of quality control review



Challenges in institutional data reporting (cont.)

- Documentation retention (i.e., missing or incomplete documentation)
- Varying interpretations and definitions for survey questions asked
- Changing metrics and definitions by rankings agencies
- Inconsistent time periods used to extract data (e.g., university census, academic year, calendar year, end of semester)
- Different systems used to extract data



Polling question #3

Does your institution have documented policies and procedures for admissions and institutional data reporting?

- a. Yes
- b. No
- c. Unsure

An aerial photograph of a city, likely San Francisco, showing a mix of residential buildings, streets, and green spaces. A large black rectangular box is centered over the image, containing the text "Approaches for evaluating processes and controls" in a light green, sans-serif font. The background shows a dense urban environment with various building styles, including some with red roofs and others with flat roofs. There are also some green spaces and trees interspersed among the buildings.

Approaches for evaluating
processes and controls



Approaches for evaluating admissions controls

- Assess institutional culture
- Identify potential risk areas
- Determine the effectiveness of personnel
- Evaluate the admissions process
- Track admissions requirements
- Monitor admissions conduct and controls
- Evaluate technology resources
- Identify unintended consequences

Approaches for special admits

- Compare institution-wide standards for general admits versus special admits
- Assess the relationship and communication between admissions and athletics department and coaches
- Perform data analytics on the proportion of athletics or special admits to overall admits
- Identify students admitted as athletes or others who are not participating in their sport or activity
- Review the controls in place to verify a prospective athlete or special admits credentials prior to granting admissions

Approaches for evaluating institutional data reporting controls

- Evaluate organization and reporting structure
- Determine mission, authority and oversight of central institutional research office
- Gain an understanding of the volume or scale of material reported externally (centrally and at school/college/department level)
- Evaluate whether IR staffing is scalable to meet survey volume and review demands
- Evaluate whether schools and colleges have appropriate and skilled personnel preparing surveys and reports
- Determine whether policies and processes are documented around authority, submission, data extraction and review of materials

Approaches for evaluating institutional data reporting controls (cont.)

- Assess whether the institution maintains a data dictionary of commonly used interpretations or definitions of key terms or questions asked, or key system queries
- Identify where completed surveys, and data extracted for surveys, will be maintained
- Determine whether the institutional census has been designated as the time frame for extracting data, unless the survey specifies otherwise
- Identify key systems involved in maintaining data, and understand how data enters the systems and is extracted
- Test a sample of data elements to determine whether keys controls are working effectively. The process should be repeatable, and you should be able to reach the same answers!

Polling question #4

Where does your Institutional Research function reside organizationally?

- a. President
- b. Provost
- c. Enrollment Management
- d. No central Institutional Research function

An aerial photograph of a city, likely San Francisco, showing a mix of residential and institutional buildings, streets, and green spaces. A large black rectangular overlay is centered on the image, containing the word "Discussion" in a light green, sans-serif font. The background image shows a dense urban environment with various building styles, including some with red roofs and others with flat roofs. There are also green spaces and trees interspersed among the buildings. The overall scene is captured from a high-angle perspective, looking down on the city.

Discussion



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our upcoming
webinar.**

