CSUS

Report to the President of
Western Connecticut State University

Internal Audit Department

January 19, 2010

WCSU Registrar’s Office Audit

Report Number: 10-05
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INTERNAL AUDIT DEPARTMENT REPORT

TO: Dr. James W. Schmotter, President, WCSU

FROM: Mitch Knight, Director, Internal Audit, CSUS
Sarah Beaulieu, Senior Internal Auditor, CSUS

DATE: January 19, 2010

RE: WCSU Registrar’s Office Audit

Attached is our report of the recently completed audit of the Registrar’s Office function at Western Connecticut State University.

In our opinion, the internal accounting and management controls environment over the Registrar’s Office function at WCSU needs improvement. We have reviewed management’s responses to our recommendations and are satisfied with the consideration given to them. We believe that once Registrar’s completes implementation of the agreed to recommendations, the internal accounting and management controls environment over the Registrar’s Office function will be satisfactory.

We appreciate the cooperation received from you and your staff during this audit. We welcome any comments you may have and would be happy to discuss any aspect of this audit with you. We remain available for consultation on an ongoing basis and will do a follow-up overview in the next several months, on any pending actions.

cc: Dr. David G. Carter, Chancellor, CSUS
Mr. Karl J. Krapek, Chairman, Board of Trustees, CSUS
Mr. John R. Sholtis, Jr., Chairman, Audit & Risk Committee, CSUS
Ms. Theresa J. Eberhard-Asch, Audit & Risk Committee, CSUS
Mr. Angelo J. Messina, Audit & Risk Committee, CSUS
Mr. John H. Motley, Audit & Risk Committee, CSUS
Dr. Linda Rinker, Provost, Vice President, Academic Affairs, WCSU
Mr. Sean Loughran, Director of Fiscal Affairs, Audit Liaison, WCSU
AUDIT PARAMETERS:

AUDIT: WCSU Registrar’s Office Audit

AUDIT #: 4000

DATE: January 19, 2010

AUDIT PERIOD: Fall 2008 and Spring 2009 Terms

OBJECTIVES: Ensure that student records are accurate, complete, secured and kept appropriately confidential.

Ensure that Registrars is operating in an efficient, effective and student-centered manner.

To accomplish these objectives, Internal Audit reviewed controls and policies which ensure:

• Family Educational Rights and Privacy Act (FERPA) awareness and compliance is adequate;

• Student contact and emergency contact data is current;

• Grades are timely recorded, protected from unauthorized change and properly documented for authorized change;

• Official transcripts are only issued against written, properly signed, requests;

• Student status (part time/fulltime, withdrawn, leave of absence, etc.) is properly reflected in the student record;

• Graduation applications are timely filled and graduation requirements are fulfilled prior to the awarding of degrees; and

• Banner Registration modules are consistently available and adequately monitored, and data contained in them is current, complete and secure.
SCOPE: We reviewed grade changes for the Fall 2008 and Spring 2009 terms, transcript requests and graduation audits for Spring 2009 graduates.

OPINION: The internal accounting and management control environment over the Registrar’s Office function needs improvement.

REPORT TO: Dr. James W. Schmotter, President, WCSU

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COMMENT C: Inconsistencies exist between the Incomplete Grade Policy and actual practice.

Per the Undergraduate catalog, the policy for students to receive an incomplete grade (“INC”) in a class is that they must request it from the instructor by completing a Request for Incomplete Grade Form. The policy also notes that the “INC” grade will become an “F” if it is not removed by the sixth week of the next semester the student attends or after one year if the student does not return.

We noted the following relating to this policy:

- The changing of the “INC” grades to “F” grades has not been automated and is a time consuming manual paper follow-up process performed by the Registrar’s Office.
- The Request for Incomplete Grade Form contains a section which is completed by the instructor that notes: “If above work is completed, course grade may be as high as___. If work is not completed, grade should be___.“ This wording is inconsistent with the policy which states an unresolved incomplete will subsequently be changed to an “F”. In addition, this is an extremely inefficient manual process that requires the Registrar’s Office to diary each form and if a follow-up form is not submitted, then to enter the default grade noted for work not completed. To further compound this issue, we saw two instances where the instructor noted the grade should be “C+/B-“ and “F”/”W” respectively, potentially leaving this decision up to Registrar’s.
- We reviewed the IT-generated Reports of Incompletes for Registered Students and Non-Registered Students for Spring 2009, which are supposed to identify “INC” grades that have not been changed to a letter grade for prior terms. We tested 24 “INC” from a prior term (Spring 2008) that were extracted from Banner data and we determined that 8 of them were not captured on the above reports and were still noted as “INC” (as of 7/2009) on the student record in Banner. This indicates that there could be numerous “INC” grades in Banner that are not making it to the report and therefore, are not being changed to “F” grades, as the policy intends. We also determined that 14 of the remaining 16 “INC” tested were changed to “F” grades but not in a timely manner consistent with the policy. (They were not changed from an “INC” to an “F” grade until Spring 2009 when they should have become an “F” by the sixth week of the Fall 2008 term of which the students attended.)
- Banner is not being used to record the Incomplete Grade Extension dates thereby also requiring manual paper follow-up to track when an “INC” grade extension expires.
- Per our understanding, the Request for Incomplete Grade Form currently used is the original three-part form that was used when instructors manually submitted grades to the Registrar’s Office who, in turn, would verify that a form existed for each “INC” noted on a class roster. Currently, grades, including “INC” are entered online and the actual Request for Incomplete Grade Form may or may not be sent to the Registrar’s Office or it may not be sent timely or it may be replaced, in error, by the Change of Grade Request Form (which specifically states that it should not be used for Incomplete Grades). In addition, we noted old forms, which request social security numbers, are still occasionally being used. This is an indication of a lack of consistency with the policy.

Clarifying the Incomplete Grade Policy, ensuring it is put into operation consistently and working the incompletes in a timely manner will ensure that student progress is factored into the GPA giving a true assessment of academic progress, thus allowing for timely intervention, where necessary.

RECOMMENDATION:

We recommend that the Registrar’s Office:

- Automate the process of changing “INC” grades to “F” grades according to the time frames noted in the policy.
- Work to redesign the Request for Incomplete Grade Form to eliminate the section referenced in the second bullet noted above. In addition, notify the faculty that the Registrar’s Office will no longer be monitoring and subsequently making changes based on this section of the form.
- For instances where an instructor is granting an extension to a student in excess of the standard period, a special indicator would need to be established to prevent those from automatically changing to an “F”, while at the same time, having a way to subsequently identify when those extensions expire.

MANAGEMENT RESPONSE:

Agreed. The Registrar will bring the Incomplete Form to the University Senate to consider eliminating it or modifying the form and eliminating the following
information, “If above work is completed, course grade may be as high as ____. If work is not completed, grade should be ____.” This wording is inconsistent with the policy which states an unresolved incomplete will subsequently be changed to an “F”.