REPORT TO MANAGEMENT ON
FOLLOW-UP AUDIT OF
INSTITUTIONAL REPORTING
LAMAR INSTITUTE OF TECHNOLOGY
JUNE 2003
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June 30, 2003

Dr. Robert Krienke, President  
Lamar Institute of Technology  
P.O. Box 10043  
Beaumont, TX 77710

Dear Dr. Krienke:

Enclosed is the audit report entitled, **Report to Management on Follow-Up Audit of Institutional Reporting, June 2003**. The primary focus of the audit was to evaluate management’s progress in implementing the prior audit recommendations addressed in April 2002. Internal Audit reviewed the reports for Fall 2002 and Spring 2003.

Management has fully implemented one (1) of the two (2) outstanding recommendations. Management has submitted the reports before or on the due date as outlined in the *Texas Higher Education Coordinating Board (THECB) Reporting and Procedures Manual for Public Community, Technical, and State Colleges*. Management has created a spreadsheet to keep track of the reports to ensure timely submission and certification to the Educational Data Center.

However, management has not implemented the other outstanding recommendation. Management has not certified some of the final reports within six weeks of the due date as outlined in the *THECB Reporting and Procedures Manual for Public Community, Technical, and State Colleges*.

If late certification continues, this could not only delay the publishing of statewide reports, but also have a negative impact on the Institute. The *THECB Reporting and Procedures Manual for Public Community, Technical, and State Colleges* states: “If the data are not certified within six working weeks of the due date, the Commissioner will be notified so that he may inform the Coordinating Board at its next meeting that the institution is delinquent in certifying its CB reports.”

Based on the criteria prescribed by the **Rules and Regulations** of The Texas State University System, the audit is a Category II.

We appreciate the assistance received from the Coordinator of Institutional Research and Planning during our audit. If you should have comments or questions, I am available at your convenience to review the report.

Sincerely,
Twila Baker
Director of Internal Audit
EXECUTIVE SUMMARY
OBJECTIVES

The Internal Audit Plan for fiscal year 2003 provides for a follow-up of institutional reporting. The primary focus of the audit was to evaluate management’s progress in implementing the prior audit recommendations addressed in April 2002. Internal Audit reviewed the reports for Fall 2002 and Spring 2003.

The scope of the original audit was limited to external reporting procedures, control of timeliness, and compliance with State and Federal requirements. Internal Audit did not examine the reports in detail to ensure their relevance, reliability, accuracy, and completeness according to the manual. However, our review and examination were based on the General Reporting Issues as outlined in the Texas Higher Education Coordinating Board (THECB) Reporting and Procedures Manual for Public Community, Technical, and State Colleges, for the following criteria:

1. Submit required reports to the Educational Data Center;
2. Submit the initial reports before or on the due date;
3. Certify the final report within six weeks of the due date; and
4. Include the required certification statement.

Based on the criteria prescribed by the Rules and Regulations of The Texas State University System, the audit is a Category II.

RESULTS OF REVIEW

Lamar Institute of Technology has two (2) outstanding recommendations. The status of the prior audit findings and recommendations are as follow:

Management has fully implemented the prior audit recommendation:


Management has not implemented the prior audit recommendation:

- Certified reports untimely to the Educational Data Center within six weeks of the due date as stated in the Texas Higher Education Coordinating Board Reporting and Procedures Manual for Public Community, Technical, and State Colleges.
CONCLUDING REMARKS

Management has made significant improvement in submitting and certifying the reports in a timely manner. Management has created a spreadsheet to keep track of the reports to ensure timely submission and certification as stated in the THECB Reporting and Procedures Manual for Public Community, Technical, and State Colleges.

However, if late certification continues, this could not only delay the publishing of statewide reports, but also could have a negative impact on the Institute. According to the THECB Reporting and Procedures Manual for Public Community, Technical, and State Colleges: “If the data are not certified within six working weeks of the due date, the Commissioner will be notified so that he may inform the Coordinating Board at its next meeting that the institution is delinquent in certifying its CB reports.”

We appreciate the assistance received from the Coordinator of Institutional Research and Planning during our audit. If you should have comments or questions, I am available at your convenience to review the report.
REPORT TO MANAGEMENT ON FOLLOW-UP AUDIT OF INSTITUTIONAL REPORTING

LAMAR INSTITUTE OF TECHNOLOGY JUNE 2003

Lamar Institute of Technology
Dr. Robert Krienke, President
Mr. Jonathan Wolfe, Vice President for Finance and Operations
Mr. David Mosley, Coordinator of Institutional Research and Planning

The Texas State University System
Mr. J. Wiley Thedford, Vice Chancellor of Finance
Mr. Jerry W. Neef, Director of Audits and Analysis

Project Auditors
Ms. Twila Baker, Project Director
Ms. Daphne McIntire, Project Auditor
SUBMISSION OF REPORTS TIMELY

Prior Audit Recommendation:

We recommend management submit the reports to the Educational Data Center as outlined in the Texas Higher Education Coordinating Board (THECB) Reporting and Procedures Manual for Public Community, Technical, and State Colleges.

Management has fully implemented the prior audit recommendation.

Lamar Institute of Technology has submitted the CBM reports for Fall 2002 and Spring 2003 to the Educational Data Center before or on the due date set by the THECB.

RECOMMENDATION

There is no further recommendation for this finding.

CERTIFICATION OF REPORTS UNTIMELY

Prior Audit Recommendation:

We recommend management certify the reports to the Educational Data Center within six weeks of the due date as stated in the Texas Higher Education Coordinating Board Reporting and Procedures Manual for Public Community, Technical, and State Colleges.

Management has not implemented the prior audit recommendation.

Lamar Institute of Technology has not certified timely approximately forty-four percent (44%) of Fall 2002 Reports and forty-three percent (43%) of Spring 2003 Reports.

According to the THECB Reporting and Procedures Manual, General Reporting Issues, Section E. Subtitle: Certification Tracking states:

The goal of these procedures is to have the CBM reports collected by the Educational Data Center and certified by the institution as available for use within six weeks of the due date.

The plus sign (+) means the report was not certified within six weeks of the due date.

Fall 2002 - Four (4) out of nine (9) reports were not certified within six weeks of the due date.
### FALL 2002 Reports

<table>
<thead>
<tr>
<th>Reports</th>
<th>Description of Reports</th>
<th>Due Date</th>
<th>Date Certified</th>
</tr>
</thead>
<tbody>
<tr>
<td>+ CBM001</td>
<td>Student Report</td>
<td>November 1</td>
<td>01-13-2003</td>
</tr>
<tr>
<td>CBM00A</td>
<td>Students in Continuing Education Courses Report</td>
<td>December 15</td>
<td>01-16-2003</td>
</tr>
<tr>
<td>CBM002</td>
<td>TASP Report</td>
<td>February 1</td>
<td>02-26-2003</td>
</tr>
<tr>
<td>+ CBM004</td>
<td>Class Report</td>
<td>Mid October</td>
<td>01-06-2003</td>
</tr>
<tr>
<td>CBM006</td>
<td>End of Semester Report</td>
<td>February 1</td>
<td>03-12-2003</td>
</tr>
<tr>
<td>+ CBM005</td>
<td>Building and Room Use Report</td>
<td>November 1</td>
<td>01-07-2003</td>
</tr>
<tr>
<td>CBM00C</td>
<td>Continuing Education Class Report</td>
<td>December 15</td>
<td>01-16-2003</td>
</tr>
<tr>
<td>+ CBM008</td>
<td>Faculty Report</td>
<td>November 1</td>
<td>01-09-2003</td>
</tr>
<tr>
<td>CBM009</td>
<td>Graduation Report</td>
<td>November 1</td>
<td>10-17-2002</td>
</tr>
<tr>
<td>* CBM00M</td>
<td>Marketable Skills Achievement Reports</td>
<td>N/A</td>
<td>N/A</td>
</tr>
</tbody>
</table>

* CBM00M Report needed no certification since Lamar Institute of Technology has no data related to this report.

**Spring 2003 - Three (3) out of seven (7) reports were not certified within six weeks of the due date.**

### Spring 2003 Reports

<table>
<thead>
<tr>
<th>Reports</th>
<th>Description of Reports</th>
<th>Due Date</th>
<th>Date Certified</th>
</tr>
</thead>
<tbody>
<tr>
<td>+ CBM001</td>
<td>Student Report</td>
<td>March 15</td>
<td>04-29-2003</td>
</tr>
<tr>
<td>CBM00A</td>
<td>Students in Continuing Education Courses Report</td>
<td>March 15</td>
<td>04-17-2003</td>
</tr>
<tr>
<td>CBM002</td>
<td>TASP Report</td>
<td>June 15</td>
<td>06-17-2003</td>
</tr>
<tr>
<td>+ CBM004</td>
<td>Class Report</td>
<td>Mid February</td>
<td>04-29-2003</td>
</tr>
</tbody>
</table>
The Coordinator of Institutional Research and Planning depends on other departments to make, process, and review data corrections, so the CBM reports are accurate and certified in a timely manner.

If Lamar Institute of Technology continues to certify late reports, this could not only delay the publishing of statewide reports, but also have a negative impact on the Institute. According to the *THECB Reporting and Procedures Manual for Public Community, Technical, and State Colleges*:

> If the data are not certified within six working weeks of the due date, the Commissioner will be notified so that he may inform the Coordinating Board at its next meeting that the institution is delinquent in certifying its CB reports.

**RECOMMENDATION**

We recommend management certify the reports to the Educational Data Center within six weeks of the due date as stated in the *Texas Higher Education Coordinating Board Reporting and Procedures Manual for Public Community, Technical, and State Colleges*.

**MANAGEMENT'S RESPONSE**

We concur with this recommendation. LIT’s Office of Institutional Research & Planning has distributed to all LIT functional areas the Reporting Calendar and the Certification Tracking pages as published in the *Reporting and Procedures Manual for Public Community, Technical, and State Colleges*. Moreover, an internal tracking procedure has been developed to ensure compliance with the Reporting Calendar and the Certification Tracking requirements. Any problems in achieving full compliance with this recommendation during the Fall 2003 reporting period will be documented and a copy forwarded to Internal Audit.