UT Southwestern
Medical Center

Office of Enrollment Services Audit

Internal Audit Report 17:05

December 15, 2017

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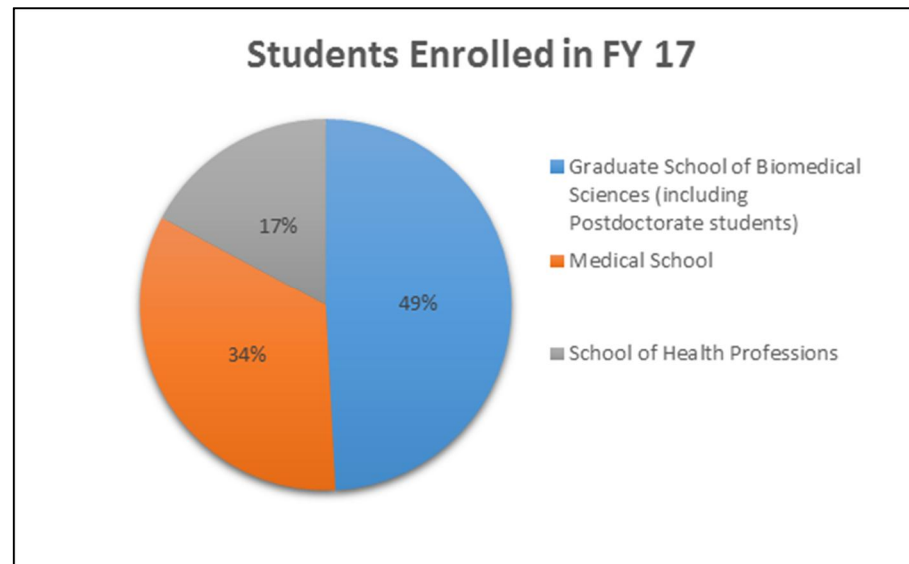
Executive Summary

Background

The Office of Enrollment Services (OES), a division of UT Southwestern Medical Center's (UT Southwestern) Office of the Provost, supports UT Southwestern in its overall mission to ensure the continued growth and retention of talented students while maintaining academic records for all who enroll and attend classes. OES serves as a central administrative office for students, faculty and alumni and is responsible for student enrollment, final grade posting, degree issuance, transcript preparation, leave of absence documentation, medical licensure processing and certifications among a variety of other admissions and academic support services. OES is the repository for all academic records for UT Southwestern's Medical, Graduate, and Health Professions Schools. As of the fall 2017 semester, there were approximately 2200 students enrolled in the three schools.

The Office of Enrollment Services, reporting directly to the Vice Provost and Senior Associate Dean for Education, is comprised of eleven (11) full-time employees led by the Director of Enrollment Services, who joined UT Southwestern approximately one year ago. For FY2017, OES had a budget of $767,000.

Students Enrolled in FY 17

- Graduate School of Biomedical Sciences (including Postdoctorate students) — 49%
- Medical School — 34%
- School of Health Professions — 17%

Executive Summary

The following graph represents the number of graduating students for each school and semester during FY 2017. Medical School program completion occurs once per year in the spring. School of Health Professions program completion occurs two times a year. Graduate School of Biomedical Sciences, excluding the Postdoctorate students, program completion occurs three times a year.

Graduating Students Per Semester
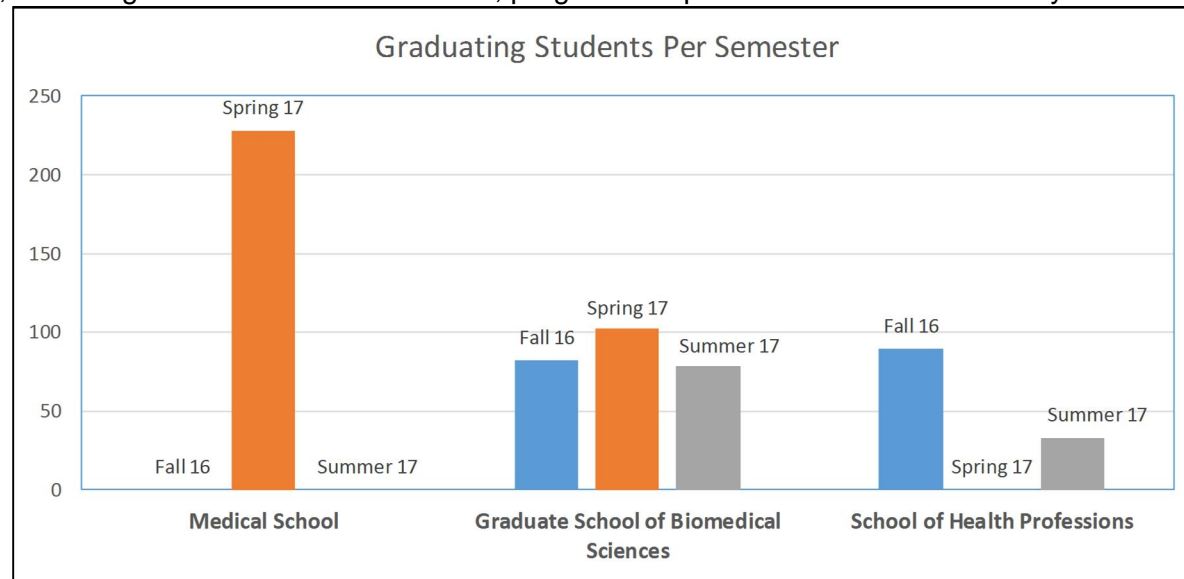
Scope and Objectives

This audit is part of the Fiscal Year 2017 Institutional Internal Audit Plan and focused on key financial, operational and compliance activities within the Office of Enrollment Services. The audit focused on student enrollment, scheduling and registration processes including leave of absence, grade changes, graduation eligibility, transcript preparation, medical licensure processing, certification monitoring and system access. The audit scope period was from September 1, 2016 through July 2017. Overall objectives for the review include determining the adequacy and effectiveness of processes and internal controls in place to ensure:

- Timely, accurate and complete student enrollment functions,
- Timely grade posting and accurate grade changes,
- Appropriate leave of absence processing,
- Effectiveness and accuracy of external reporting,
- Adequacy of system controls, including user access, approval workflow and segregation of duties, and
- Compliance with key institutional policies and procedures.

Executive Summary

We conducted our audit according to guidelines set forth by the Institute of Internal Auditors' International Standards for the Professional Practice of Internal Auditing.

Conclusion

Overall, procedures and controls are effective for providing enrollment services. There are opportunities to update coordination procedures with Information Resources to remove system access for students when no longer needed. Also, an opportunity exists to enhance procedures for ensuring payments are made in a timely manner to include escalation procedures for unpaid balances and provide assignment of service indicators in Campus Solutions that restrict enrollment; prevent release of diplomas, transcripts and/or student self-service access to grades; and/or prevents release of financial aid refunds. Operational and financial functions and responsibilities should be reviewed to ensure adequate segregation of duties to prevent misappropriation of funds and to ensure alignment of services to meet the needs of the students.

Included in the table below is the observation noted, along with the respective disposition of this observation within the Medical Center internal audit risk definition and classification process. See Appendix A for Risk Rating Classifications and Definitions.

Priority (0)	High (1)	Medium (4)	Low (0)	Total (5)

Strengths

Significant improvements in oversight and monitoring have been implemented since the Director of Enrollment Services came on board, including review of existing enrollment programs and requirements for compliance and reporting adequacy, updating of enrollment services policies and procedures and implementation of training plans for employees.

Opportunities

Key opportunities risk-ranked as High and Medium are:

- **#1 Improve Monitoring of Campus Solutions System Access within Campus Solutions –** Communication to the System Access Management (SAM) group when students end their Academic program is not in place and students maintain access when no longer necessary**.**

- **#2 Enhance Escalation of Student Unpaid Balances and Grade Holds –** Students received grades for attending courses while they had remaining unpaid balances. Business procedures are not clear regarding the escalation processes that should be in place for each type of hold or protocols for collecting unpaid balances.

Executive Summary

- **#3 Establish Segregation of Duties for Key Enrollment Services Functions –** Financial and operational duties performed by the Assistant Registrar are not appropriately segregated to prevent or detect errors in vital student information or misappropriation of funds.

- **#4 Improve Timeliness of Grade Approval and Posting –** Grade posting deadlines are not communicated by OES during the semester and student grades are not consistently approved and posted within deadlines.

- **#5 Update Procedures for Monitoring Concurrent Enrollment Balances –** UT Southwestern, UT Arlington (UTA) and UT Dallas (UTD) have a Memorandum of Understanding (MOU) for concurrent enrollment and the UT Southwestern procedures in place to monitor the concurrent students do not follow the MOU.

Office of Enrollment Services has developed action plans to address the opportunities identified within this report. Management's action plan along with additional details for the key improvement opportunity are presented in the Detailed Observations and Action Plans Matrix (Matrix) section of this report.

We would like to thank the Office of Enrollment Services, School of Health Professions, Graduate School, and Cash Management teams for the courtesies extended to us and for their cooperation during our audit.

Sincerely,

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Executive Summary

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Detailed Observations and Action Plans Matrix

Observation	Recommendation	Management Response
Risk Rating: High n 1. **Improve Monitoring of Campus Solutions System Access** Communication to the System Access Management (SAM) group when students end their Academic program is a manual process and not consistently performed, resulting in students maintaining access longer than necessary. In addition, there is an opportunity to improve employee access to key PeopleSoft Campus Solutions Student Enrollment functions to enhance segregation of duties and reduce the risk of inaccurate or inappropriate transactions. The following opportunities were identified: **Student System Access** · 15 graduated students maintained system access when it was no longer necessary. **Employee Segregation of Duties** · Super user access was granted for several employees within the Office of Enrollment Services enabling access to create and update key functions. · Several employees outside of the Office of Enrollment Services have update access to menus that should be limited to the Office of Enrollment Services.	1. Coordinate with the System Access Management group to deactivate graduated students who no longer require continued network access 30 days after conferral. 2. Implement a manual communication process to inform the SAM group when a student's academic programs ends. As a long term solution, coordinate with Academic Information Systems and Systems Operations Group to explore an automated solution to deactivate student accounts when their academic program has ended. 3. Immediately deactivate unnecessary super user and update system access for users in the Office of Enrollment Services to remove conflicting access. Based on staffing and functions, if the current level of access is needed, document business justification to retain such access, and develop a compensating control to mitigate the risk of inappropriate use. 4. Update system access for departments outside of the Office of Enrollment Service to remove functions not needed. Where access is needed, a business justification should be documented. 5. Update Campus Solutions access to remove access to menus that are not required by the Office of Enrollment Services.	**Management Action Plans** 1. Develop and coordinate process for managing deactivation with AIS and SAM groups, including cross-check with HCM data to ensure no current affiliation exists. This action plan has been completed. 2. Develop and coordinate communication plan between OES, AIS and SAM groups. By January 31, 2018. 2a. As a long term solution, develop and implement a plan for automating program actions that change a student's program data from Campus Solutions to the SAM group for activation and deactivation; includes program actions ACTV (activate); ADVR (admission revocation); COMP (completion of program); DATA (data change); DEFR (defer enrollment); DISC (discontinuation); DISM (dismissal); LEAV (leave of absence); MATR (matriculation); RADM (readmit); RLOA (return from leave of absence); and WADM (administrative withdrawal). By January 31, 2018. 3. Review OES user functions and develop business case for needed access. By January 31, 2018.

Detailed Observations and Action Plans Matrix

Observation	Recommendation	Management Response
Access to Menus not Required by the Department · Office of Enrollment Services employees have access to certain Campus Solutions Financial Aid menus and Student Accounting which presents a conflicts in duties issue. Excessive access to key system functions can result in errors in vital student information and/or incorrect or inappropriate transactions.		4. Review, clarify and document user business processes and security access needs in Schools/academic departments; and develop communication plan for setting expectations for and identifying changes to current access. By October 31, 2018; date allows coordination with review of access and roles that will occur as part of Campus Solutions Reboot project. 5. Review OES user functions and develop business case for needed access. By January 31, 2018. **Action Plan Owners:** Director, Office of Enrollment Services Assistant VP, Academic Information Systems Manager Systems Operations Group, Systems Access Management Interim Associate VP, Systems Operations Group **Target Completion Dates:** 1. Complete 2. January 31, 2018 2a. January 31, 2018 3. January 31, 2018 4. October 31, 2018 5. January 31, 2018

Detailed Observations and Action Plans Matrix

Observation	Recommendation	Management Response
Risk Rating: Medium n 2. **Enhance procedures for monitoring student unpaid balances and grade holds** Business procedures are not clear for each type of hold or for next steps in collecting unpaid balances resulting in inconsistent practices for resolving. In some instances, students received grades for completing courses while they had unpaid balances. Student Accounting places financial holds on student accounts that have unpaid balances, however, these holds do not stop a student from attending classes. A letter is sent to each student as a reminder, however, the letter does not include next steps and consequences with impact to the students. Total unpaid balances since summer 2012 is $218,000 and includes 210 students, 99 of these students had planned graduation dates prior to Summer 2017. About $145,000 of this balance is current (ie. Fall 2017 and current medical year 2017-2018). Student unpaid balances for September 1, 2016 through July 2017 were $44,000. This balance includes some identified but uncorrected tuition adjustments. Unclear collection procedures for follow up on unpaid balances can increase the risk of non-collections or sending student balances to collections in error.	1. Assess the unpaid balances and holds process to determine who is responsible for placing holds, removing holds, following up with the students, and communicating the impact of unpaid balances to the students. 2. Develop procedures on steps taken with students with unpaid balances, including notification, impact and when balances may need to go to collections. 3. Review the unpaid balances student report regularly to ensure the report includes appropriate student balances. 4. Implement ongoing monitoring procedures in coordination with Enrollment Services, Student Accounting and Student Financial Aid.	**Management Action Plans:** 1. Work with Deans from Schools to design a consistent process for monitoring unpaid balances and enforcing escalation procedures. This will include reporting to the Deans of student accounts with holds. 2. Implement procedures, triggers and timelines for placing and removing service indicators on student records with late/unpaid balances; identify and coordinate responsibilities of Office of Enrollment Services and Student Accounting with respect to communications and exception processing. 3. Will also include in business process procedures. 4. Include in business process procedures, frequency and required parties to review unpaid balances. In the near term this will need to include both OES and Financial Aid to ensure service indicators are applied and removed in a timely manner. 4a. Long term, develop and implement a plan for automating the hold placement process when an account is overdue, and the automatically releasing the hold when the account is paid.

Observation	Recommendation	Management Response
		5. Include in business process procedures, frequency and required parties to review key information. **Action Plan Owners:** Director, Office of Enrollment Services Director, Student Financial Aid Assistant Vice President, Accounting and Fiscal Services Assistant Vice President, Academic Information Systems **Target Completion Dates:** 1. January 31, 2018 2-5. December 31, 2018

Detailed Observations and Action Plans Matrix

Observation	Recommendation	Management Response
Risk Rating: Medium n 3. **Establish segregation of duties for key OES student functions** Key student processes are not adequately segregated within the OES as the Assistant Registrar is responsible for approving and assigning tuition waivers. Financial and operational duties performed by the Assistant Registrar are not appropriately segregated to prevent or detect errors in vital student information or misappropriation of funds. Inadequate segregation of duties for key processes can cause misappropriation of funds and errors that are not detected in vital student information.	1. Review roles and responsibilities within OES and identify segregation of duties conflicts. 2. Update responsibilities to ensure the same individual is not performing conflicting duties. 3. Update system security access to reflect new responsibilities.	**Management Action Plans:** 1. Reviewed roles and responsibilities within OES and have enhanced segregation of duties. 2. Review and approve Optimal State document and identify process owner for Campus Solutions disbursement reconciliation. 3. This process is directly related to Observation #1, Improve Monitoring of Campus Solutions System Access, the risk rating for which compels quick action in reviewing and removing OES user access to menus not required by or appropriate to OES staff functions. To this end, this requires action in alignment with the January 31, 2018 deadline identified for OES user access review. 3a. That said, because roles must be additionally developed and refined in the Offices of Accounting and Financial Aid, a timeframe that aligns with security access decisions for Campus Solutions Reboot may require a longer period of time to completion.

Detailed Observations and Action Plans Matrix

Observation	Recommendation	Management Response
		Action Plan Owners:
		Director, Office of Enrollment Services
		Director, Student Financial Aid
		Assistant Vice President, Accounting and Fiscal Services
		Assistant Vice President, Academic Information Systems
		Manager, Office of Administrative Systems
		Target Completion Dates:
		1. Completed
		2. January 31, 2018
		3. January 31, 2018
		3a. December 31, 2018

Detailed Observations and Action Plans Matrix

Observation	Recommendation	Management Response
Risk Rating: Medium n 4. **Improve grade approval and posting timeliness** Student grades are not consistently approved and posted by the required OES deadline. The OES sends a notification to the Program Coordinators to post grades within specified timelines, however, grades are not consistently approved and posted based on the required dates. Reminders and importance of timely approval of grades is not consistently communicated. Based on analytics for fall 2016, spring 2017, summer 2017 and medical year 2016-2017: · School of Health Professions grades were approved up to 13 days after the deadline. · Medical School and Graduate School grades were posted without approval. · Graduate School grades were approved up to 48 days after the deadline. Untimely grade approval and posting could result in inaccurate student records.	1. Develop calendar due dates in advance of the semester and enhance communication to the Program Coordinators and faculty to ensure deadlines are met. 2. Develop escalation procedures to notify Deans when grades are not received in a timely manner. 3. Ensure grades are posted and approved prior to final posting.	**Management Action Plans:** 1. As a part of implementation of this recommendation, it is important to create the following grades-related policies: § Incomplete (I) grades roll to Fail (F) grades after one year. § No student will be allowed to graduate with an Incomplete (I) on his/her transcript record. § Each School's Dean or Chief Academic Officer will identify the acceptable grade collection period after class end dates, and faculty will be required to approve grades within that time period. 2.& 3. Include in policies, escalation procedures and reporting to confirm all grades are posted and approved prior to final posting. **Action Plan Owners:** Director, Office of Enrollment Services Associate Dean, Office of Medical Education Dean of Students, Medical School Dean, School of Health Professions Dean, Graduate School of Biomedical Sciences

Detailed Observations and Action Plans Matrix

Observation	Recommendation	Management Response
		Target Completion Dates: No later than June 2018, at which time communications of calendar due dates, escalation procedures, etc., can be implemented in advance of the start of the Fall 2018 term.

Detailed Observations and Action Plans Matrix

Observation	Recommendation	Management Response
Risk Rating: Medium n 5. **Establish concurrent enrollment procedures** UT Southwestern, UT Arlington (UTA) and UT Dallas (UTD) Memorandum of Understanding (MOU) concurrent enrollment provisions and the procedures developed by Cash Management do not agree. The MOU gives the opportunity for Graduate Biomedical Engineering students to enroll at UTSW, UTD or UTA based on class availability. A student from each of the three institutions can take a class at any of the institutions if that class is not available at the home institution during the semester needed. The home institution should receive the tuition bill and students should not be billed directly, however, students have received bills and collection notices from the host institutions and their collections agencies. Procedures not in line with the contract can create errors and non-compliance with the contract. UTSW reputation and student relations can be harmed if appropriate procedures are not in place.	1. Establish clear roles and responsibilities with the other institutions and update the contract to reflect these roles and responsibilities. 2. Update concurrent enrollment procedures to match the verbiage included in the contract.	**Management Action Plans:** 1. Work with OES leaders at the sister institutions to develop standard processes for concurrent enrollment. 2. Identify roles and responsibilities appropriate to the Office of Enrollment Services, the Graduate School for Biomedical Sciences, and the Office of Accounting and Fiscal Services. 3. Based on outcome of those process and roles and responsibilities discussions, update UTSW procedures to match standard. **Action Plan Owners:** Director, Office of Enrollment Services Assistant Vice President, Accounting and Fiscal Services Graduate School of Biomedical Sciences, Dean **Target Completion Dates:** January 31, 2018

Appendix A – Risk Classifications and Definitions

As you review each observation within the Detailed Observations and Action Plans Matrix of this report, please note that we have included a color-coded depiction as to the perceived degree of risk represented by each of the observations identified during our review. The following chart is intended to provide information with respect to the applicable definitions and terms utilized as part of our risk ranking process:

		Degree of Risk and Priority of Action
Risk Definition - The degree of risk that exists based upon the identified deficiency combined with the subsequent priority of action to be undertaken by management.	**Priority**	An issue identified by internal audit that, if not addressed immediately, has a high probability to directly impact achievement of a strategic or important operational objective of a UT institution or the UT System as a whole.
	High	A finding identified by internal audit that is considered to have a high probability of adverse effects to the UT institution either as a whole or to a significant college/school/unit level. As such, immediate action is required by management in order to address the noted concern and reduce risks to the organization.
	Medium	A finding identified by internal audit that is considered to have a medium probability of adverse effects to the UT institution either as a whole or to a college/ school/unit level. As such, action is needed by management in order to address the noted concern and reduce risk to a more desirable level.
	Low	A finding identified by internal audit that is considered to have minimal probability of adverse effects to the UT institution either as a whole or to a college/ school/unit level. As such, action should be taken by management to address the noted concern and reduce risks to the organization.

It is important to note that considerable professional judgment is required in determining the overall ratings presented on the subsequent pages of this report. Accordingly, others could evaluate the results differently and draw different conclusions. It is also important to note that this report provides management with information about the condition of risks and internal controls at one point in time. Future changes in environmental factors and actions by personnel may significantly and adversely impact these risks and controls in ways that this report did not and cannot anticipate.

Appendix B – Enrollment and Registration Process Map

UT Southwestern Medical Center

Enrollment and Registration Process Map

Enrollment Services

- Student accepts the UTSW admission offer
  - Grad School
  - Med School
  - School of HP
- Acceptance Letter is signed by the student, and is sent back to the Department/School
- Department forward the acceptance letter to the Admission Inbox at the OES
- Assistant Registrar updates the decision in PS
- Student Status is updated to "Intent to Matriculate" in PS
- On average, the student is contacted 2-3 months before the first day of class, to complete all the necessary requirements.

⚠ 1

- Term Activation is in effect when Classes Schedules are being set up.
- A month before the first day of class, OES open up the schedule for classes for Departments/ Grad School/School of HP to enroll their students.
- ⚠ 4
- Students are registered and actively enrolled.
- Has student fulfilled all the requirements before the first day of class?
  - No → Department is notified. → Assistant Registrar shows up at orientation to inform the student about his status. Student will not be able to attend after that.
  - Yes ↓
    - Student has fulfilled all the requirements before the first day of class
    - Student attend orientation and first day of class.
    - ⚠ 3
    - Student completes coursework/program
    - Student completes graduating requirement

- For Medical School, calculation is done in the summer time once a year, for the entire year.
- For GS, the calculation is done three times a year, per term.
- For SHP, the calculation is done three times a year, per term.

Tuition and Fees

- Assistant Registrar sends a Term Activation Ticket to Cash Management Office, Tuition and Fees.
- The Assistant Director at Office of Accounting is notified.
- The Tuition and Fees calculation process is initiated.
- New tuition amounts and percentages coming form the Provost Office, when applicable, are tested and recalculated in a test Environment
- Assistant Director approves the calculation, and sets it up in a Production Environment.

- Email is sent to students to view their bill online.
- PS automatically updates for Payments are made by students
- ⚠ 2
- Queries for missing payments are ran periodically.