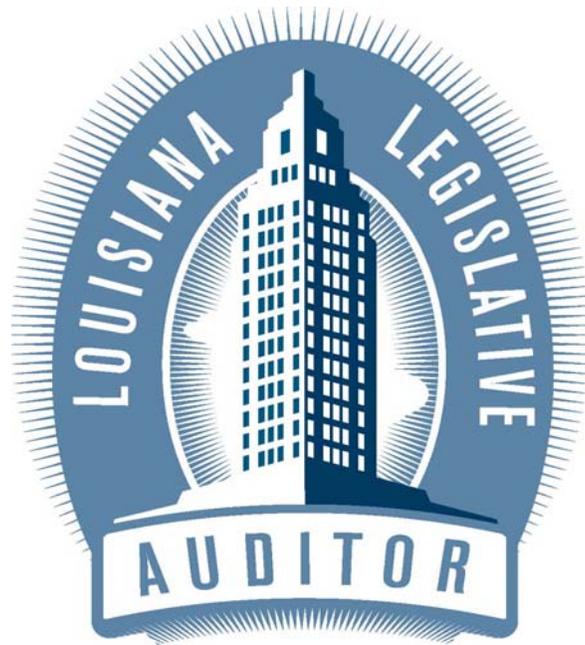


BOARD OF REGENTS



PERFORMANCE AUDIT
ISSUED JUNE 15, 2011

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Under the provisions of state law, this report is a public document. A copy of this report has been submitted to the Governor, to the Attorney General, and to other public officials as required by state law. A copy of this report has been made available for public inspection at the Baton Rouge office of the Legislative Auditor.

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LOUISIANA LEGISLATIVE AUDITOR
DARYL G. PURPERA, CPA, CFE

June 15, 2011

The Honorable Joel T. Chaisson, II,
President of the Senate
The Honorable Jim Tucker,
Speaker of the House of Representatives

Dear Senator Chaisson and Representative Tucker:

This report provides the results of our performance audit on the Board of Regents.

The report contains our findings, conclusions, and recommendations. Appendix A contains the Board of Regents' response to this report. I hope this report will benefit you in your legislative decision-making process.

Sincerely,

A handwritten signature in blue ink that reads "Daryl G. Purpera". The signature is fluid and cursive, with the first letters of the first and last names being capitalized and prominent.

Daryl G. Purpera, CPA, CFE
Legislative Auditor

DGP/dl

BOR 2011

Office of Legislative Auditor

Daryl G. Purpera, CPA, CFE, Legislative Auditor



Board of Regents

June 2011

Audit Control # 40100011

Executive Summary: Objectives and Overall Results

This report provides the results of our performance audit of the Board of Regents (BoR). We conducted this audit in response to legislative interest expressed in the 2010 Legislative Session for a performance audit on postsecondary education. We focused the audit on staffing, compensation, and performance within Louisiana's postsecondary education system and BoR's exercise of constitutional authority. Appendix B details our scope and methodology. The audit objectives and results of our work are as follows:

Objective 1: Does BoR plan, coordinate, and exercise budgetary responsibility for all public postsecondary education in Louisiana according to state law?

Results: BoR conducts activities that align with its constitutional requirements for planning, coordinating, and exercising budgetary responsibility. These activities include proposing revisions to the Master Plan for postsecondary education and coordinating with institutions to prepare and submit the annual budget requests. However, the laws addressing BoR's responsibilities with regard to planning, coordinating, and exercising budgetary responsibility are broad and unclear, making it difficult for BoR to effectively fulfill some of its responsibilities, meet the needs of stakeholders, and be held accountable for doing so. Specifically, we identified the following issues regarding BoR's responsibilities and the laws that govern them:

- State law does not clearly define when BoR must update the Master Plan; BoR last issued an approved Master Plan in 2001.
- While BoR conducts coordinating activities within the postsecondary education system, stakeholders identified the need for BoR's role to provide additional support in the areas of strategic statewide leadership and a central source for reliable and meaningful data.
- BoR's ability to fulfill its budgetary responsibility is limited by the constitutional and statutory authority granted to the four university systems' management boards.

Objective 2: Does BoR ensure that systems and institutions are accountable for measuring and reporting on their performance?

Results: BoR has some measures in place to track the performance of university systems and institutions. In addition, the LA GRAD Act will provide BoR with a formal process by which to collect meaningful performance information. However, BoR does not consolidate the performance information of university systems and institutions in a format that is easily accessible or user-friendly. In addition, we found that BoR's controls over its data collection and verification process are weak and may impact the reliability of the data it collects and provides to stakeholders.

Objective 3: What is the number of employees in postsecondary education and what are their salaries?

Results: There is currently no system in place to capture timely, comprehensive, and reliable personnel data for the postsecondary education system. Although BoR and the Department of State Civil Service (DSCS) both have systems that are currently used to obtain this information, there are limitations to the data collected. These limitations result from the way the systems are designed to the way they are used. As a result, it is difficult to determine with complete accuracy the number of employees in the postsecondary education system or their salaries. According to BoR, it uses personnel data from DSCS to report on the number and compensation of employees within the postsecondary system. Using this data, we identified the following:

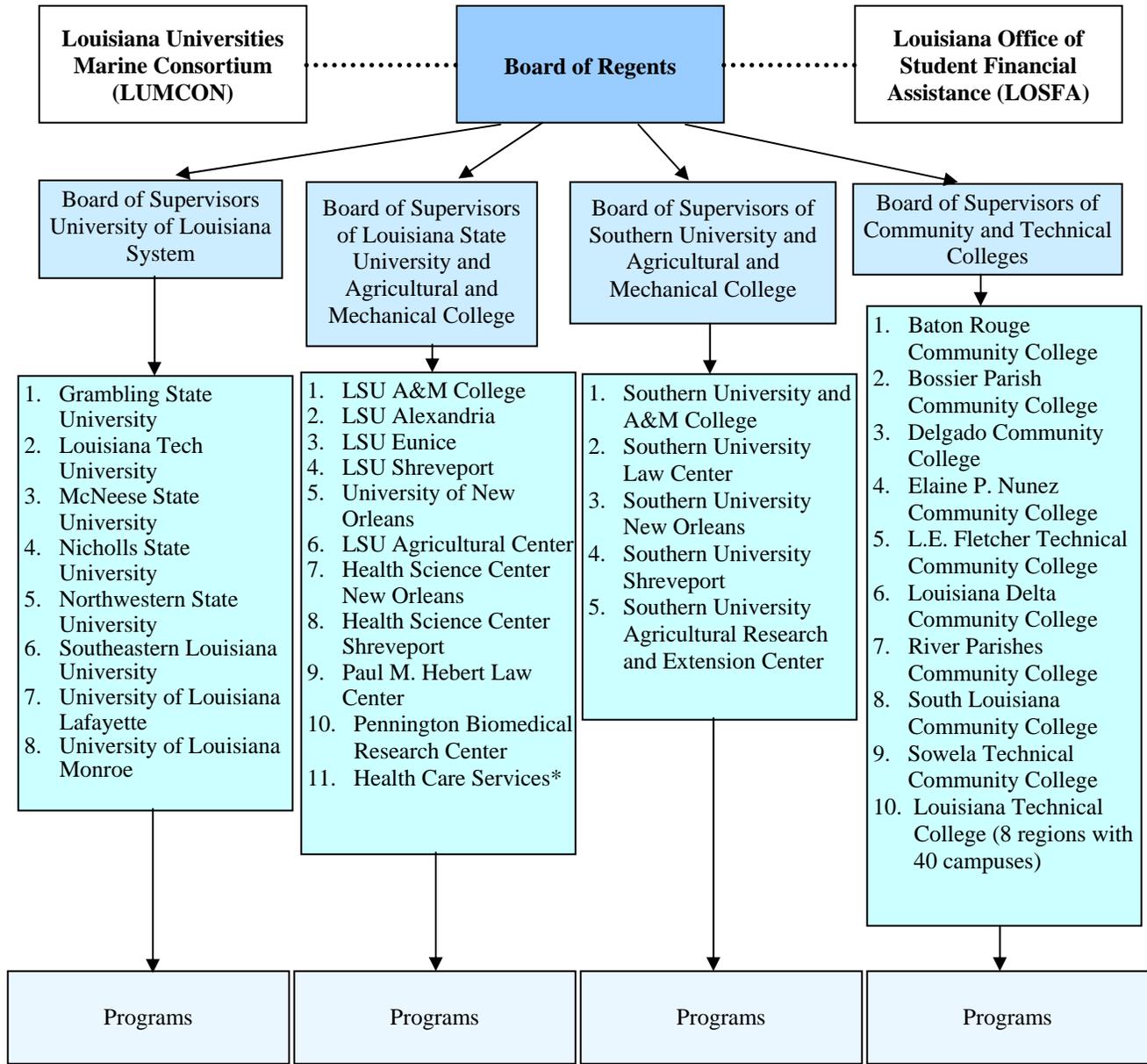
- There are 43,641 individuals employed in the postsecondary education system as of August 27, 2010. Because one individual may hold more than one position within the system, this number represents 44,155 part-time and full-time positions.
- It is difficult to determine the complete compensation of employees in the postsecondary education system due to limitations with salary data collected by both BoR and DSCS.
- The median salary for Higher Education is \$41,288 and the median salary for Health Care Services is \$36,710 as of August 27, 2010.
- Within Higher Education, academic and research institutions reported a total of \$1.7 billion in annual salaries. Of that, BoR and the four university systems' management boards reported approximately \$23.6 million in annual salaries as of August 27, 2010.

Overview of Postsecondary Education System

Article 8 of the Louisiana Constitution establishes the BoR, the four university systems, and their respective scope and powers. Each of the four university systems [University of Louisiana (ULS), Louisiana State University (LSUS), Southern University (SUS), and Louisiana Community and Technical Colleges (LCTCS)] is governed by a Board of Supervisors or management board.

As illustrated in Exhibit 1 on the following page, each of the four university systems' management boards has oversight of the individual institutions and programs administered through its system. The Louisiana Office of Student Financial Assistance (LOSFA) and the Louisiana Universities Marine Consortium (LUMCON) are independent organizations within the postsecondary education system that coordinate with BoR to support postsecondary education. LOSFA administers a number of scholarship and financial aid programs as the administrative arm of the Louisiana Student Financial Assistance Commission and the Louisiana Tuition Trust Authority. LUMCON reports to BoR and coordinates marine research and education.

Exhibit 1
Postsecondary Education Organization Structure



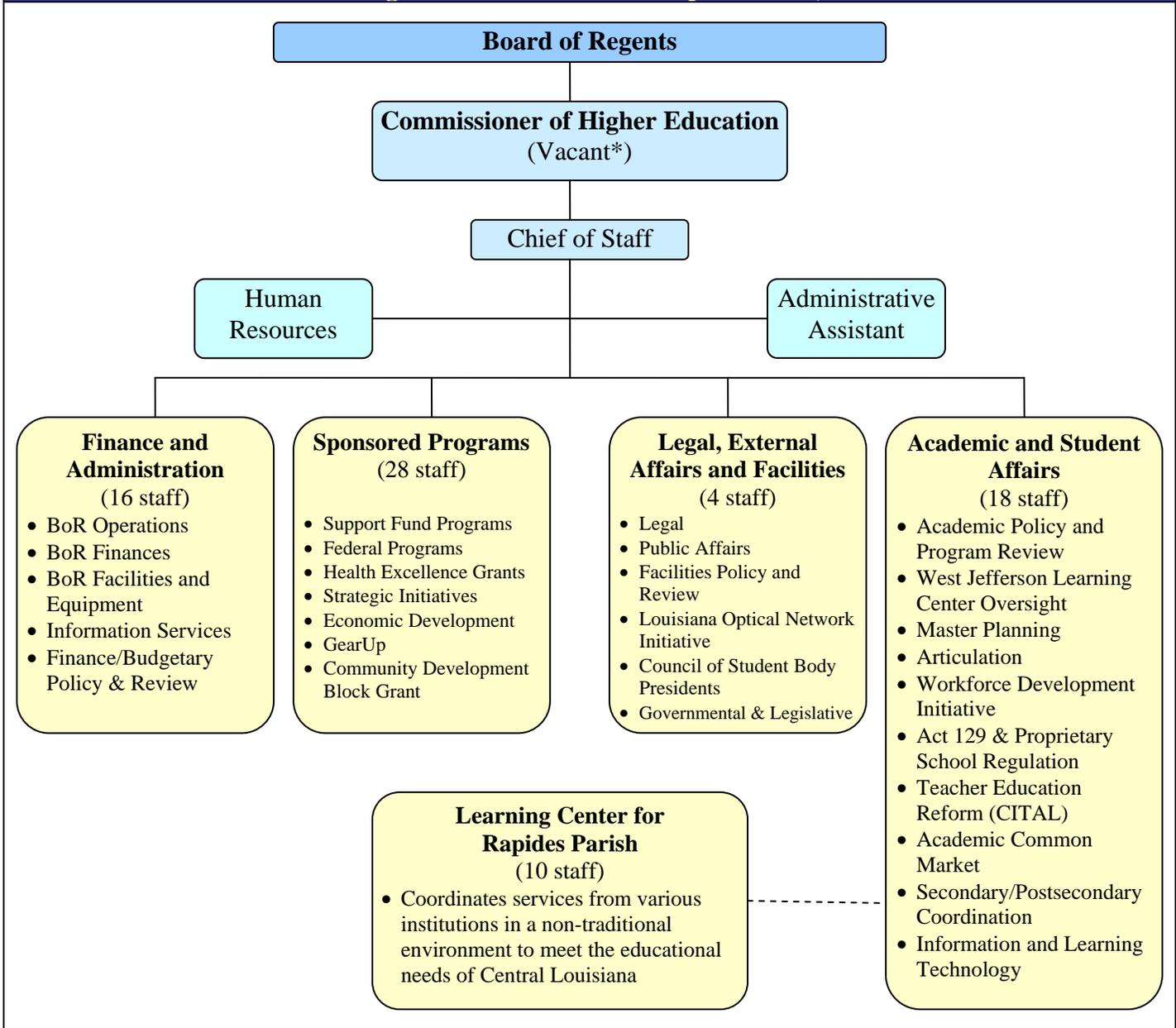
* The executive budget divides the postsecondary education system into Higher Education and Health Care Services; however, Health Care Services is part of the LSU System.

Source: Prepared by legislative auditor’s staff using information from BoR.

Board of Regents. BoR is constitutionally charged to plan, coordinate, and exercise budgetary responsibility for all public postsecondary education in Louisiana. BoR is also constitutionally and statutorily charged with being the primary representative of public postsecondary education to the Legislature and Governor. Act 1360 of 1997 restated the BoR's authorities and provided some clarification of duties such as budget recommendations and the disapproval, approval, and modification of degree programs and departments of instruction.

The Board of Regents (the Board) consists of 15 volunteer board members appointed to six-year terms by the Governor and confirmed by the State Senate as well as one student member appointed by the Louisiana Council of Student Body Presidents. The Board's policies and decisions are administered by a full-time staff (referred to hereafter as BoR). The BoR consists of four divisions. As of September 15, 2010, BoR reported having a total of 79 employees. Exhibit 2 on the following page depicts BoR's organizational structure with a brief description of each division's responsibilities and staffing as of September 15, 2010.

**Exhibit 2
BoR Organizational Chart as of September 15, 2010**



*Although the Board has not appointed a commissioner, BoR hired a temporary employee to act as advisor to the Board. Including this employee, BoR's total number of staff is 80 as of September 15, 2010. Two employees included in this total are not on BoR's payroll but are considered BoR staff.

Source: Prepared by legislative auditor's staff using information from BoR.

University System Management Boards. The four university system management boards (LSUS, ULS, SUS, LCTCS) manage and supervise the business and academic operations of the institutions under their control. According to state law, some of their authorized oversight activities include receiving, allocating, and expending appropriated monies; determining some student fees; employing and approving salaries for personnel; and reviewing and approving curricula.

Institutions. The mission and services provided by each institution vary depending on the type of institution. According to BoR's 2001 Master Plan, there are three broad types of postsecondary education institutions in Louisiana:

- **Professional Schools, Specialized Institutions and Units:** These institutions include law schools, agricultural centers, research organizations, and health care facilities. Law schools and health care facilities grant degrees in their respective fields. Health care facilities also provide patient care services and community outreach. Agricultural centers and research organizations conduct research and outreach programs.
- **Four-Year Institutions:** These colleges and universities are charged with serving their communities' educational and cultural needs. LSU A&M has the additional charge of serving as the state's flagship university. Four-year schools offer academic and professional programs from the associate level¹ through doctoral degree in a wide array of academic fields.
- **Two-Year Institutions:** These schools focus on preparing students for workforce entry or transfer to four-year institutions and grant associate degrees, diplomas, or certifications. Two-year schools are classified as community colleges, technical colleges, and combination community/technical colleges based on the programs they offer. Technical colleges focus more on preparing skilled employees for business and industry.

¹ According to BoR, the associate degree programs are being phased out as the two-year institutions expand.

Objective 1: Does BoR plan, coordinate, and exercise budgetary responsibility for all public postsecondary education in Louisiana according to state law?

BoR conducts activities that align with its constitutional requirements for planning, coordinating, and exercising budgetary responsibility. These activities include proposing revisions to the Master Plan for postsecondary education and coordinating with institutions to prepare and submit the annual budget requests. However, the laws addressing BoR's responsibilities with regard to planning, coordinating, and exercising budgetary responsibility are broad and unclear, making it difficult for BoR to effectively fulfill some of its responsibilities, meet the needs of its stakeholders, and be held accountable for doing so. Specifically, we identified the following issues regarding BoR's responsibilities and the laws that govern them:

- State law does not clearly define when BoR must update the Master Plan; BoR last issued an approved Master Plan in 2001.
- While BoR conducts coordinating activities within the postsecondary education system, stakeholders identified areas where they need additional support.
- BoR's ability to fulfill its budgetary responsibility is limited by the constitutional and statutory authority granted to the four university systems' management boards.

State law does not clearly define when BoR must update the Master Plan; BoR last issued an approved Master Plan in 2001

According to Article 8 of the Louisiana Constitution, BoR is responsible for formulating and revising a Master Plan for postsecondary education. The plan is required to include a formula for the equitable distribution of funds to postsecondary education institutions. BoR submits the formula to the legislature and governor as required during the annual budget process. According to BoR staff, the Master Plan is intended to be a broad statement of long-term policy and goals for postsecondary education in Louisiana. Examples of goals include increasing student access and success, ensuring accountability, and enhancing services to communities. The Master Plan also outlines the role, scope, and mission of each institution.

State law requires that BoR revise the Master Plan in a timely manner; however, the law does not specifically define the term timely. Historically, BoR has updated the Master Plan approximately once every 10 years with the most recent update occurring in 2001. According to BoR, it interprets "timely" to mean on an as-needed basis in response to changing conditions. BoR further stated that while it took steps in 2006 to revise the Master Plan, these efforts met with a series of challenges that prevented its approval. These challenges included changes in BoR leadership in 2008, resistance to the increased emphasis on the performance component of the draft plan's funding formula, the current budget crisis, and 2010 legislative requests to study local and regional issues.

Matter for Legislative Consideration #1: The legislature may wish to clarify its definition of “timely” to ensure that BoR updates the Master Plan to appropriately address changing conditions that affect Louisiana’s postsecondary education system.

While BoR conducts coordinating activities within the postsecondary education system, stakeholders identified areas where they need additional support

In addition to its planning and budgetary responsibilities, Article 8 of the Louisiana Constitution also broadly charges BoR with coordinating Louisiana’s postsecondary education system. However, the law does not specify the activities BoR is required to perform with regard to coordination. To determine the extent to which BoR coordinates the postsecondary education system, we interviewed BoR personnel, representatives from each of the four systems’ management boards, and representatives from the Louisiana Department of Economic Development (LED) and the Department of Education (DOE) whose missions involve coordination with BoR.

According to BoR, coordinating activities include interacting with system and institution staff to prepare budget requests, addressing mid-year budget reductions, and working with other state agencies such as LED. For example, BoR staff coordinates with LED to host workshops throughout the year that encourage relationships between academic institutions and local industry. BoR staff also provided assistance and data to DOE in developing DOE’s College to Career Ready policy and performance metrics for the Highschool Redesign initiative.

According to stakeholders, there is a need for an oversight body such as BoR for the postsecondary education system. However, they also indicated that there are some areas where BoR could either add or expand on existing activities to provide better support to stakeholders. These areas are described below.

Strategic Statewide Leadership. The primary concern identified by stakeholders regarding coordination was that Louisiana lacks a statewide public agenda for postsecondary education that identifies and addresses the needs of all stakeholders, including LED, Louisiana Workforce Commission, DOE, university systems’ management boards, and citizens. Stakeholders view BoR’s primary role as a strategic coordinating board responsible for the direction and oversight of the statewide postsecondary education system. However, most stakeholders agreed that BoR is not providing sufficient strategic leadership for the system. They recommended clarifying BoR’s role as strictly coordinating policy, providing statewide direction, and operating programs that benefit all institutions. Stakeholders also agreed that BoR’s primary efforts should be focused on administering a statewide public agenda that includes identifying statewide needs and formulating strategies and policies to address them.

Central Source for Reliable and Meaningful Data. Stakeholders also said they would like BoR's role to include providing a central source of quality data for all stakeholders. This role should include collecting and validating performance data from all institutions and making this information available in an appropriate format to the systems, institutions, and other state entities for internal management decisions. Although BoR posts some reports on its Web site, that information is not always easily accessible or sufficient to address stakeholders' needs. As a result, stakeholders lack guidance and tools that could be valuable in the management of their operations.

Other Areas for Consideration. In addition to the need for additional support in the areas of statewide strategic leadership and reliable and meaningful data, stakeholders identified the following areas for BoR's consideration:

- Increase institutional incentives to encourage universities to seek out opportunities for themselves with local industry.
- Identify specific BoR staff members who are subject matter experts with the authority to share information about topics of interest.
- Prioritize data-sharing by improving the availability and quality of data as well as making technical resources available to create meaningful measures by matching data elements across state agency systems.

Recommendation #1: BoR should regularly survey stakeholders to identify and address their needs as appropriate.

Summary of Management's Response: BoR agrees with this recommendation. BoR continually seeks to provide additional services to stakeholders that fit within its staffing abilities and constitutional and statutory responsibilities. Coordination of postsecondary education through a statewide public agenda that takes into account the needs of all stakeholders is a critical role of BoR. BoR agrees that administering a statewide public agenda is the key to a successful postsecondary education enterprise. BoR will continue to coordinate with stakeholders from various state agencies as well as the postsecondary system to address the specific accountability goals that are embedded in the state's public agenda. BOR understands that coordination with workforce and economic development, colleges and universities, among others, is critical in its role as the state's coordinating board. Many BOR staff members are subject matter experts, and BOR will continue to work to help stakeholders identify those staff members.

BOR's ability to exercise budgetary responsibility is limited by the statutory authority granted to the four university systems' management boards

The legislature appropriates the funds for postsecondary education. According to Article 8 of the Louisiana Constitution, BoR has the budgetary responsibility for these funds. This responsibility includes creating a formula for the equitable distribution of funds to institutions. BoR may also require each board to submit an annual budget proposal for operational needs and capital needs of each institution under the control of each board. However, Louisiana Revised Statute (R.S.) 17:3351 gives the four university systems' management boards the authority to receive and expend or allocate for expenditure all monies appropriated. Because legal authority is granted to both BoR and the management boards, it is unclear which entity has ultimate responsibility for budgetary issues. Although BoR's funding formula calculates each institution's requested budget amount, the systems may reallocate amounts for the institutions under their control. The legislature may also add line items to the Appropriations Act regarding institutions' funding. Therefore, the final distribution of appropriated funds does not rest with BoR.

Matter for Legislative Consideration #2: The legislature may wish to clarify statutes regarding BoR's budgetary responsibilities and the authorities granted to the four university systems' management boards to ensure that BoR is able to exercise its budgetary responsibility as intended by the legislature.

Objective 2: Does BoR ensure that systems and institutions are accountable for measuring and reporting on their performance?

BoR has some measures in place to track the performance of university systems and institutions. In addition, the LA GRAD Act provides BoR with a formal process by which to collect meaningful performance information. However, BoR does not consolidate the performance information of university systems and institutions in a format that is easily accessible or user-friendly. In addition, we found that BoR's controls over its data collection and verification process are weak and may impact the reliability of the data it collects and provides to stakeholders.

Performance information is not consolidated, easily accessible, or user-friendly

According to BoR staff, BoR has measures in place to track accountability and performance of institutions. Specifically, BoR officials said that they measure and report on accountability through the annual budget process, the various reports posted on the agency's Web site, the funding formula, and the Southern Regional Education Board (SREB) and Integrated Postsecondary Education Data System (IPEDS). However, BoR does not consolidate this information in a format that is easily accessible or user-friendly, such as a formal report that uses the data to draw conclusions regarding the performance of institutions and systems. In addition, BoR has not issued an Accountability Report since 2000. As a result, it is difficult for stakeholders to assess the overall performance of institutions and systems and hold them accountable.

The LA GRAD Act, passed in 2010, provides BoR with a formal process by which to collect meaningful performance information within the postsecondary system. The LA GRAD Act offers institutions limited tuition and operational autonomy in exchange for meeting certain performance requirements. The purpose of this legislation is to increase competitiveness and overall efficiency in Louisiana's public postsecondary education system by achieving specific performance objectives. LA GRAD Act performance agreements between BoR and institutions detail a process by which institutions will be held accountable for performance. According to these performance agreements, institutions and their management boards are the primary entities responsible for the quality and reporting of performance-related data. The first round of reporting has just begun; institutions will report and submit data that is certified by their corresponding management boards. Although BoR is required to monitor and report on each institution's progress, the agreements do not require BoR to verify the data.

According to BoR, as of April 2011, all 36 tuition-charging, degree-granting institutions have agreements in place to participate in the LA GRAD Act. However, this legislation and the benefits it brings with regard to comprehensive performance information within the postsecondary system have two limitations. First, participation in the LA GRAD Act is voluntary, so educational institutions may not always choose to participate. In addition, because

increasing tuition is the primary incentive for an institution to participate in the LA GRAD Act, institutions such as university agricultural centers and the Pennington Biomedical Institution that do not charge tuition have no incentive to participate. As a result, BoR should ensure that it tracks the performance of these institutions.

Recommendation #2: BoR should ensure that performance information, including that obtained through the LA GRAD Act, on all university systems and institutions within the postsecondary education system is consolidated, easily accessible, and user-friendly.

Summary of Management's Response: BoR agrees with this recommendation. BoR agrees that access to consolidated, user-friendly information is important. The BoR website has a data publication page that includes many measures ranging from enrollment to completion and contains many years of historical data. In addition, the BoR GRAD Act reporting page is a source for statewide and individual campus performance information. BoR notes that the reporting method is not always easy for stakeholders outside of higher education to use and is in the process of reviewing its website and developing more user-friendly reports for the general public.

BoR's controls over its data collection and verification process are weak and may impact the reliability of the data BoR collects and provides to stakeholders

BoR identifies performance measures that the university systems and institutions collect and submit to BoR. BoR sets the policies for its collection process and provides institutions with instructions on what kind of data to submit and the process for submitting the data. BoR uses the data it collects as components of budget performance indicators and the funding formula. In addition, BoR uses information from its databases to collect and submit performance data for the SREB. BoR maintains seven information-gathering systems used to collect and report data. These system databases include Student Credit Hour (SCH), Student Profile, Statewide Completers, Financial Aid Data, Degree Curriculum, Facilities, and Employee Salary Data (ESD). We identified the following issues related to BoR's collection and verification process that may affect the reliability of BoR's data.

BoR does not sufficiently review its data systems for reasonableness. According to BoR staff, each institution submits data for six of the seven systems in a Comma-separated Values (CSV) format via File Transfer Protocol (FTP). The seventh data system, the Degree Curriculum database, is maintained internally by BoR staff. For two systems, the Financial Aid Data and ESD systems, BoR uses a web-based collection process that automates basic edit and logic tests. Basic edit and logic tests include checking fields for the right types of data (e.g., should the field have numeric or alphabetic characters?) and the right amount of data (e.g., social security number fields should have nine digits.). These tests do not check for the accuracy of reported information. The other systems are manually reviewed by BoR staff for basic edit and logic tests. If errors are identified by the basic edit and logic tests, BoR staff performs follow-up procedures with institutions to correct the errors.

BoR only audits one of seven data systems regularly. Although BoR's audit section completes some special request audits, the main body of its audit work deals with the SCH system. BoR staff stated that of the seven databases, the SCH system is the only system audited on a regular, annual basis. The SCH system is a course-level database that collects and reports course offerings and student enrollment information. BoR's audit section completes SCH audits annually on all of the institutions with the exception of the medical schools and the Louisiana Technical College campuses whose audits rotate based on region.

Because of BoR's lack of management control over its data, we tested data in the ESD system and determined that the data was not reliable. The ESD system is a salary-level database that collects and reports salaries on professors, associate professors, assistant professors, etc., directly from institutions. We found several instances where institutions reported more than one employee using the same social security number. A manual file review identified additional errors and unverifiable data that may be attributed to data entry error, the methodology used by institutions to prepare BoR report submissions, and misinterpretation of BoR's data definitions. As a result, the audit team used similar employee data collected weekly by DSCS to report on the number, type, and salary of employees at postsecondary education institutions.

The ESD system is one of two BoR systems with automated edit and logic tests. Considering the irregularities we found in our testing, there may be similar issues in BoR's other systems, including those with manual edit and logic tests. According to BoR staff, BoR uses the information it collects for reporting information to the federal government and other stakeholders. As a result, the data reported to SREB and other stakeholders may be unreliable and inaccurate.

Recommendation #3: BoR should improve its controls over its data collection and verification process to help ensure the completeness, accuracy, and reliability of data. For example, BoR should consider designing additional edit and logic checks to better test for reasonableness of data. These may include automated checks for duplicate records, extreme dates of birth, or other irregular data patterns.

Recommendation #4: BoR should consider expanding its audits to include all seven data systems.

Summary of Management's Response: BoR agrees with these recommendations. In response to recommendations 3 and 4, BoR's goal is to always provide complete, accurate and reliable data. BoR develops verification processes in each of its data systems based on the data used to generate reports from that system. It also uses an audit team to check the validity of selected data points, especially in the systems used to provide funding to the institutions. BoR notes that the data checks in its systems have been sufficient and reasonable based on their past uses. However, as uses of collected data evolves from the original intention for which the system was designed, BoR has routinely and will continue to review its data validation process and update to match the uses.

Objective 3: What is the number of employees in postsecondary education and what are their salaries?

There is currently no system in place to capture timely, comprehensive, and reliable personnel data for the postsecondary education system. Although BoR and DSCS both have systems that are currently used to obtain this information, there are limitations to the data collected. These limitations result from the way the systems are designed to the way they are used. As a result, it is difficult to determine with complete accuracy the number of employees in the postsecondary education system or their salaries. According to BoR, it uses personnel data from DSCS to report on employees within the postsecondary system.

There is no system in place to capture timely, comprehensive, and reliable personnel data for the postsecondary education system

BoR and DSCS both have data collection systems to report on personnel data for postsecondary education. However, neither of these systems was designed specifically for this purpose. In addition, the way in which BoR and DCSC use these systems results in limitations regarding the completeness and reliability of data reported.

BoR's ESD system was initially designed to capture salary information for faculty to determine the amount for pay increases in 2006. Since 2006, BoR requires institutions to submit personnel data to the ESD system twice a year: once in the fall and once in the spring. Because this information is only collected twice a year, it is not always timely. In addition, this information is not reliable based on the irregularities we described in Objective 2 of this report. According to BoR staff, this information is not used to calculate Full-time Equivalent Positions (FTEs) or used to report official employment. Instead, BoR uses DSCS data when it receives information requests related to personnel data.

DSCS typically uses Integrated Statewide Information System-Human Resources (ISIS-HR) to capture and report on state employee data. However, while most executive branch state agencies use ISIS-HR for payroll, only a few institutions in the postsecondary education use the ISIS-HR system. As a result, DSCS worked with institutions to develop a reporting template that captures the same data elements as ISIS-HR. Institutions are required to submit this data to DSCS each week. According to DSCS, their data does not include graduate assistants and some student workers; however, some institutions report that they do include these employees in their report to DSCS. In addition, there appears to be some confusion about how data definitions should be interpreted and applied when reporting data. This issue affects both BoR and DSCS data systems.

It is also difficult to determine the complete compensation of employees in the postsecondary education system. First, salary information reported to both BoR and DSCS reflects the amount budgeted for salaries and not actual expenditures. Therefore, the information presented may not be an accurate representation of the actual amount expended by entities for

employee compensation. In addition, entities may not report certain types of supplemental compensation in this data because of the source of funds. For example, if a portion of an employee's total compensation package is funded through a private foundation, only the amount funded through the university is reported. Also, DSCS does not collect annual salary data for all types of employees such as seasonal workers or When Actually Employed (WAE) employees. These employees are still included in the headcount, but their annual salaries are listed as \$0.00 in most cases. In other cases, WAE salaries are listed at an hourly rate or at the dollar value of their employment contract. Because data entry practices are not consistent, it is not possible to determine an annual salary for WAE employees. To determine actual salary expenditures, we would need to review employee income tax documents and each entity's financial statements.

Recommendation #5: BoR should work with DSCS to identify the best method for capturing timely, comprehensive, and reliable personnel data for the postsecondary education system. Consideration should be given to modifying existing data collection systems, data definitions, and data elements to minimize duplication of effort in the collection and reporting of data and to provide stakeholders with useful and meaningful personnel data.

Summary of Management's Response: BoR agrees with this recommendation. BoR and DSCS have recognized the limitations and inconsistencies in the reporting mechanisms for personnel data for the postsecondary education system and are working together to address the issues and develop a system that fully and accurately reports on the personnel information. It is important to note that the systems were designed and implemented for very different purposes, and a comparison for this audit report is not valid.

Additional LLA Comments: The purpose of our work was not to compare the data systems. However, in an attempt to provide basic information on the number of employees in higher education, it was necessary to validate the limitations of available data systems to determine the most reliable information. Because there were significant limitations regarding both of the data systems we reviewed, we presented the data limitations of both to avoid being misleading to readers and to ensure we met our professional audit standards.

BoR uses personnel data from DSCS to report on the number and compensation of employees in the postsecondary education system

According to BoR officials, BoR uses personnel data from DSCS to report on employees within the postsecondary system. While there are limitations with this data, it is the best information available at this time and we are presenting it for informational purposes only.

Number of Employees. According to DSCS employee data, the total number of individuals² employed in the postsecondary education system as of August 27, 2010, is 43,641. However, because one individual may be employed by more than one institution, the total number of filled part-time and full-time positions in the postsecondary education system is 44,155.

It is important to understand when reviewing this data that institutions in the postsecondary education system are managed differently from other state agencies regarding personnel practices. For example, the majority of personnel within postsecondary education are unclassified. Faculty and instructional staff tend to be hired on a contract basis as student enrollment dictates. Although these staff members may be considered contract employees, they cannot be compared to contract workers in state agencies employed through professional services contracts. Unlike state agencies, postsecondary education institutions include these faculty and instructional contract employees in their reports to DSCS. However, beginning with budget requests for fiscal year 2012, postsecondary education institutions will be required, as are state agencies, to include Tables of Organization (TO). The term TO refers to the number of legislatively authorized positions at an institution.

DSCS breaks the postsecondary education system into two categories: Higher Education and Health Care Services. Exhibit 3 shows the number of employees by system for Higher Education. Appendix C contains a breakdown of the number of employees by individual Higher Education institution.

Exhibit 3 Number of Employees by System for Higher Education As of August 27, 2010	
Entity/System	Total Employees***
Board of Regents (BoR)	98
Louisiana University Marine Consortium (LUMCON)	84
Louisiana Office of Student Financial Assistance (LOSFA)	158
Louisiana Community and Technical College System* (LCTCS)	4,988
Louisiana State University System** (LSU System)	20,531
University of Louisiana System* (ULS)	8,547
Southern University System* (Southern System)	2,333
Total	36,739
<p>*System totals include management boards and all institutions within the system. **LSU System includes E.A. Conway Medical Center, Huey P. Long Medical Center, and Pennington Biomedical Research Center. ***Because an individual may hold multiple positions, the total number of employees reported in these tables will not equal the total headcounts provided in this report. Source: Compiled by legislative auditor's staff using data from DSCS.</p>	

² The number of individuals was determined by identifying unique social security numbers.

Exhibit 4 provides a breakdown of the number of employees by institution for Health Care Services.

Exhibit 4 Number of Employees for Health Care Services As of August 27, 2010	
Institution	Total Employees*
Charity Medical Center	2,386
Earl K. Long Medical Center	1,281
LSU/Health Care Services Division	191
Lallie Kemp Regional Medical Center	460
Leonard J. Chabert Medical Center	983
University Medical Center	1,021
W.O. Moss Regional Medical Center	439
Washington/St. Tammany Regional Medical Center	655
Total	7,416
*Because an individual may hold multiple positions, the total number of employees reported in these tables will not equal the total headcounts provided in this report.	
Source: Compiled by legislative auditor's staff using data from DSCS.	

Median Salary. There are limitations to the salary data presented in this report. As a result, the total amount reported in annual salaries as well as the median salaries presented in Exhibit 5 is likely less than the actual amounts.

Exhibit 5 shows the median salary for filled positions by system for Higher Education. We could not determine the minimums for the annual budgeted salaries. Appendix D contains a breakdown of the median salary and salary ranges for filled positions by individual Higher Education institution.

Exhibit 5			
Higher Education Budgeted Salary Statistics by System			
As of August 27, 2010			
Entity/System	Salary		
	Minimum**	Maximum	Median
BoR	Not Presented**	\$192,500.10	\$51,979.20
LUMCON		162,052.80	32,624.80
LOFSA		131,560.00	40,612.00
LCTCS*		271,799.84	33,998.99
LSU System*		550,000.00	44,058.56
ULS*		478,660.00	40,425.00
Southern System*		374,000.00	38,000.00
Higher Education - Statewide Overall		N/A **	\$550,000.00
*System values include management boards and all institutions within the system.			
**We could not determine the true minimum salary because of the way salary data is recorded for WAE employees. See p. 16 of report for discussion of this issue.			
Source: Compiled by legislative auditor's staff using data from DSCS.			

As shown in this exhibit, BoR has the highest median salary and LUMCON has the lowest median salary for Higher Education entities. Of the four university systems, the LSU System has the highest median salary and LCTCS has the lowest median salary.

Exhibit 6 shows the median salary for filled positions by institution for Health Care Services. We could not determine the minimums for the annual budgeted salaries.

Exhibit 6			
Health Care Services Salary Statistics by Institution			
As of August 27, 2010			
Institution	Salary		
	Minimum*	Maximum	Median
Charity Medical Center	Not Presented*	\$207,991.68	\$42,874.62
Earl K. Long Medical Center		150,321.12	34,492.83
Lallie Kemp Regional Medical Center		260,000.00	28,939.46
Leonard J. Chabert Medical Center		157,426.13	31,981.55
LSU/Health Care Services Division		352,763.76	47,971.90
University Medical Center		176,345.28	40,664.00
W.O. Moss Regional Medical Center		274,007.86	29,673.91
Washington/St. Tammany Regional Medical Center		350,000.00	33,616.13
Health Care Services - Statewide Overall	N/A*	\$352,763.76	\$36,709.50

*We could not determine the true minimum salary because of the way salary data is recorded for WAE employees. See p. 16 of report for discussion of this issue.
Source: Compiled by legislative auditor's staff using data from DSCS.

Management Boards. Exhibit 7 presents the number of employees and sum of annual salaries reported for BoR and each of the four university systems' management boards for comparison.

Exhibit 7						
BoR and Management Board Employees and Sum of Reported Annual Salaries						
As of August 27, 2010						
Board	Number of Institutions in System	Number of Students in System, Spring 2010	Number of Board Employees	Sum of Reported Annual Salary for all Board Employees	Sum of Reported Annual Salary for all System Employees	% Board Employees Annual Salary of System Total
BoR	N/A	N/A	98	\$5,137,967.22	\$5,137,967.22	N/A
LSU System Board of Supervisors	10	48,061	63	6,763,431.40	1,026,283,810.99	0.66%
ULS Board of Supervisors	8	74,345	30	1,929,669.48	387,776,383.40	0.50%
Southern University System Board of Supervisors	5	13,791	55	3,454,294.00	95,086,233.94	3.63%
LCTCS Board of Supervisors	49	68,004	100	6,348,010.58	171,885,693.90	3.69%
Statewide Overall	72	204,201	346	\$23,633,372.68	\$1,686,170,089.45	1.40%
*This table does not include data on LOSFA or LUMCON employees.						
Source: Prepared by legislative auditor's staff using information from BoR and DSCS.						

BoR and the four university systems' management boards reported a total of \$23,633,373 in budgeted annual salaries. This amount represents 1.4% of the total amount reported in budgeted annual salaries for all Higher Education entities. As illustrated in this exhibit, of the four university systems, LCTCS reported the highest percentage for annual salaries of board employees to all system employees. ULS reported the lowest percentage for annual salaries of board employees to all system employees.

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APPENDIX A: MANAGEMENT'S RESPONSE

Robert W. Levy
Chair

Mary Ellen Roy
Vice Chair

Charlotte A. Bollinger
Secretary

James E. Purcell
Commissioner of
Higher Education



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Albert D. Sam II
Victor T. Stelly
Harold M. Stokes
Joseph C. Wiley
Demetrius D. Sumner, Student

May 23, 2011

Daryl G. Purpera, CPA, CFE
Legislative Auditor
1600 North Third Street
Baton Rouge, Louisiana 70704-9397

Dear Mr. Purpera:

Please find attached the Board of Regents' response to the legislative auditor's performance audit on the Board of Regents.

We appreciate the time and efforts your office spent in the thorough examination of the Board of Regents and in the preparation of the audit report. The attached response details that while we concur with the recommendations, we still have a difference of opinion on some of the data presented in the report.

Sincerely,

A handwritten signature in black ink, appearing to read "Jim Purcell". The signature is stylized and cursive.

Jim Purcell, Ed.D.
Commissioner of Higher Education

JP:cs

Attachment

Board of Regents' Response to LLA Performance Audit

The Board of Regents (BoR) is the coordinating body for all public postsecondary education in Louisiana. It was given the specific powers in the 1974 Constitution to plan, coordinate and have budgetary responsibility for all public postsecondary education. Included were the powers to revise or eliminate existing degree programs; approve, disapprove or modify proposed degree programs; study the creation of a new institution or transfer of an institution to a different management board; formulate a master plan; and require each board to submit operational and capital need budgets for each institution under its control. Laws have given the Board of Regents additional authorities including: the authority to be the representative of public higher education and be responsible for providing advice and recommendations concerning higher education to the governor and legislature (R.S. 17:3121); formulate and establish geographic regions in order to maximize the use of instructional and physical resources (R.S. 17:3126); establish missions for each system and institution (R.S. 17:3128); power to provide for articulation (17:3129.1 & 17:3136); formulate a tuition and fee policy (R.S. 17:3129.5); and issue licenses for proprietary schools (17:3141).

The management of day-to-day operations of the institutions is constitutionally vested in the management boards. Some of the management powers are listed in R.S. 17:3351 and include the power to receive and expend monies appropriated for purposes of the board or the institutions; employ, fix salaries and duties of personnel; affiliate with any institution giving any special course of instruction and set the terms that may include the retention of control of the property, faculty and staff; and enter into contracts and agreements with other public agencies with respect to cooperative enterprises.

This performance audit substantiated that the Board of Regents is fulfilling its current constitutional and statutory responsibilities. Although the BoR concurs with the overall findings of the report, it has issues with some of the data presented in the report. Each of the auditor's objectives, recommendations and legislative considerations are listed below and are followed by BoR's response to each. All responses are presented in the context of the BoR's specific powers and duties. A listing of factual errors and/or omissions is provided at the end of this response.

Objective 1: Does the BoR plan, coordinate and exercise budgetary responsibility for all public postsecondary education in Louisiana according to state law?

BoR Response: BoR agrees with the audit report that it “conducts activities that align with its constitutional requirements for planning, coordinating, and exercising budgetary responsibility.” Clarification of the laws, as suggested in the report, may make it easier to discern the responsibilities between the higher education management boards and the BoR.

Despite any legal ambiguities noted in the audit, BoR has effectively fulfilled its constitutional and statutory duties.

Objective 2: Does BoR ensure that systems and institutions are accountable for measuring and reporting on their performance?

BoR Response: BoR has many measures in place to track performance and those measures are being expanded as the GRAD Act is implemented. In a time of increased focus on performance and accountability, BoR is working to ensure that data is available in a consolidated and easy-to-use format. As data uses change, the data verification and reporting processes will also be updated. BoR has already begun to change its internal processes and restructure its operations to focus on these issues.

Objective 3: What is the number of employees in postsecondary education and what are their salaries?

BoR Response: The audit results were directed to the Board of Regents and although BoR reports on staffing information, the authority to hire, fire, and set salaries rests with the management boards. However, reporting of the data is an appropriate expectation and work is underway with DSCS to strengthen this process.

There were five recommendations and two matters for legislative consideration presented in the audit report. Those items are listed below followed by BOR's response to each.

Recommendation #1: BoR should regularly survey stakeholders to identify and address their needs as appropriate.

BoR Response: BoR continually seeks to provide additional services to stakeholders that fit within its staffing abilities and constitutional and statutory responsibilities. Coordination of postsecondary education through a statewide public agenda that takes into account the needs of all stakeholders is a critical role of BoR.

BoR agrees that administering a statewide public agenda is the key to a successful postsecondary education enterprise. As the state's coordinating board, BoR recognizes administering the agenda as a primary mission of the board. The Master Plan of 2001 is a strategic plan for postsecondary education and is still in effect with appropriate goals for meeting the needs of all constituents. The GRAD Act is the most recent effort which further sets expectations for the institutions. Although not labeled as a statewide agenda, the GRAD Act clearly provides expectations for all public postsecondary institutions that enroll students. The performance objectives outlined in the Act fit well with the broad goals of the Master Plan.

BoR will continue to coordinate with stakeholders from various state agencies as well as the postsecondary system to address the specific accountability goals that are embedded in the state's public agenda. In coordination with the goals of the Master Plan and the GRAD Act, BoR routinely implements, administers and coordinates policies that benefit not only all institutions but more specifically benefit all students including those who participate in the Statewide Louisiana Transfer Degree and Early Start (dual enrollment). The BoR also ensures that other long-range plans from within state government (i.e. "Louisiana: Vision 2020" and the "Workforce Investment Council Strategic Plan Document") align with the Master Plan. This alignment further substantiates the Master Plan goals as appropriate even in 2011.

BoR understands that coordination with workforce and economic development, colleges and universities, among others, is critical in its role as the state's coordinating board. The BoR has a Memorandum of Understanding (MOU) with the Louisiana Workforce Commission to track students completing degrees into the workforce and supports current legislation with the Department of Revenue which seeks to share information for the same purposes. BoR is also updating the program review process to help coordinate programs with workforce needs. BoR also works collaboratively with DOE to help track success of public secondary students into postsecondary education.

Many BoR staff members are subject matter experts, and BoR will continue to work to help stakeholders identify those staff members. BoR is also a central source for meaningful data, and data-sharing is a primary goal. Most measures reported on by BoR are nationally acceptable measures that are collected and reported in a manner that allows not only across-system comparisons, but regional and national comparisons to peers. The data collected by BoR is an integral part to managing and updating the strategic plans and judging performance of the individual institutions, as well as BoR policies. The majority of the data BoR uses is self-reported from the institutions and therefore should be readily available for their use in management decisions. The data is compiled and made provided on the Regents' website in both excel and .pdf format. The excel format allows campus personnel to use pivot tables to sort the data as needed for their uses.

Recommendation #2: BoR should ensure that performance information, including that obtained through the LA GRAD Act, on all university systems and institutions within the postsecondary education system is consolidated, easily accessible, and user-friendly.

BoR Response: BoR agrees that access to consolidated, user-friendly information is important. The BoR website has a data publication page that includes many measures ranging from enrollment to completion and contains many years of historical data. In addition, the BoR GRAD Act reporting page is a source for statewide and individual campus performance information. BoR notes that the reporting method is not always easy for

stakeholders outside of higher education to use and is in the process of reviewing its website and developing more user-friendly reports for the general public.

Although not required by the GRAD Act, BoR has established internal audit processes to verify the accuracy of the data submitted by the institutions. Also, BoR recognizes that institutions that do not charge tuition are not covered by the GRAD Act and are not included in many of the other performance measures BoR collects. BoR is examining ways to better assess performance of these entities.

Recommendation #3: BoR should improve its controls over its data collection and verification process to help ensure the completeness, accuracy, and reliability of data. For example, BoR should consider designing additional edit and logic checks to better test for reasonableness of data. This may include automated checks for duplicate records, extreme dates of birth, or other irregular data patterns.

Recommendation #4: BoR should consider expanding its audits to include all seven data systems.

BoR Response: In response to recommendations 3 and 4, BoR's goal is to always provide complete, accurate and reliable data. BoR develops verification processes in each of its data systems based on the data used to generate reports from that system. It also uses an audit team to check the validity of selected data points, especially in the systems used to provide funding to the institutions.

BoR notes that the data checks in its systems have been sufficient and reasonable based on their past uses. The most rigorous data checks to date have been applied to the data used to develop and run the postsecondary education funding formula. To the auditor's example of fields not tested in the ESDS, staff notes that certain databases collect data elements, such as social security numbers that are not used in the reports composed from the system. Therefore BoR does not institute checks on all fields of data collected in each system. However, as uses of collected data evolves from the original intention for which the system was designed, BoR has routinely and will continue to review its data validation process and update to match the uses. The latest example is implementation of new audits that have been instituted to ensure accuracy of the data for GRAD Act reporting.

Recommendation #5: BoR should work with DSCS to identify the best method for capturing timely, comprehensive, and reliable personnel data for the postsecondary education system. Consideration should be given to modifying existing data collection systems, data definitions, and data elements to minimize duplication of effort in the collection and reporting of data and to provide stakeholders with useful and meaningful personnel data.

BoR Response: BoR and DSCS have recognized the limitations and inconsistencies in the reporting mechanisms for personnel data for the postsecondary education system and are

working together to address the issues and develop a system that fully and accurately reports on the personnel information. It is important to note that the systems were designed and implemented for very different purposes, and a comparison of the data for this audit report is not valid.

BoR's ESDS was designed to track expenditures per position not employee. The work environment of higher education allows employees to hold multiple positions paid through various means. BoR and DSCS are working on defining employees in a consistent manner and to isolate positions funded by outside sources. Ensuring an accurate TO reported by means of finance allows institutions to receive grants and other funding from outside sources that require additional staffing.

BoR agrees with the auditor's assessment regarding the limitations in the data and as a result suggests that a true median income for postsecondary education employees cannot be calculated. Therefore, this data should not be presented until all data limitations are addressed to ensure accurate reporting of all compensation questions.

Matter for Legislative Consideration #1: The Legislature may wish to clarify its definition of "timely" to ensure that BoR updates the Master Plan to appropriately address changing conditions that affect Louisiana's postsecondary system.

BoR Response:

The purposes of a master plan are to provide long-range planning and to set expectations for sustainable goals. The progress of a master plan should be routinely reviewed, but should not be routinely changed. Therefore, instead of redefining "timely," the Legislature may wish to require a regular report on the achievement of the Master Plan goals and BoR's analysis of the appropriateness of the goals in the Master Plan, including the institutions' mission statements. The audit report provides no evidence supporting the need for a revised Master Plan or examples that the goals of the current Master Plan are ineffective and or outdated.

In other states, postsecondary master plans are generally 5 to 10 year plans, with some being much longer or for an undefined period. BoR notes that the goals of the Master Plan have remained consistent in higher education for decades, even before formally included in the document. The Master Plan goals are: increase opportunities for student access and success; ensure quality and accountability; and enhance services to the communities and the state.

Although the entire Master Plan has not been formally updated since 2001, portions of the plan have been updated. The funding formula is the only required part of a Master Plan specified in the Constitution and has been revised and approved annually by the BoR in recent years. The formula revisions have included broad representation from stakeholders across the state and have engaged national experts.

A companion to BoR's Master Plan is Act 1465 of 1997 which requires five-year Strategic Plans and Annual Operational Plans based on the five-year goals in the Strategic Plan, which have all tied back to the Master Plan. The Board of Regents last approved an updated Strategic Plan in June 2010. It should be noted that in setting the Operational Plan for the upcoming fiscal year, the goals were revised to align with the GRAD Act and the five-year Strategic Plan will be revised accordingly.

BoR also recognizes some of the objectives and strategies of the Master Plan are in need of updating and that work is currently underway.

Matter for Legislative Consideration #2: "The Legislature may wish to clarify statutes regarding BoR's budgetary responsibilities and the authorities granted to the four university systems' management boards to ensure that BoR is able to exercise its budgetary responsibility as intended by the Legislature."

BoR Response: This report has verified that BoR fulfills its budgetary responsibilities as currently provided for in the constitution and statutes. BoR has a recommending role in establishing the funding formula. The legislature appropriates funds to the management boards as stated in the constitution. Until recent years, funds were line-item appropriated to the institutions in the state budget, leaving the BoR and the management boards little ability to prioritize funding allocations. It should also be noted that the formula has seldom been fully funded. As rewarding performance becomes more prominent, through both the funding formula and the tuition increase from the GRAD Act, it will be more important that funds are allocated to the institutions that are truly achieving the greatest performance and therefore the need for the use of the funding formula as an allocation tool will increase.

The BoR previously responded to the legislative auditor's office providing documentation on inaccuracies and issues presented in the document. Many were resolved but the following are factual issues and/or omissions still noted by BoR with specific page number references.

Issues and/or omissions:

- Page 3 and through-out the document- BoR uses DSCS data only to report number of employees; the (ESDS) is used to report on compensation of employees.
- Page 5- BoR would suggest adding BoR's role to the management boards in the description of Exhibit 1.
- Page 8- the descriptions of the responsibilities of BoR's four divisions are brief and not all encompassing.
- Page 9- It should be noted that in recent years, the BoR and external reporting agencies, such as the SREB and IPEDS, began reporting technical colleges in their own group.

- Page 9 footnote- fails to note that the GRAD Act is requiring the phasing-out of the associate degree programs at the four-year institutions.
- Page 10- resistance to the performance component did not hinder updating the Master Plan. The funding formula has been annually updated and has included a large shift toward performance funding. The systems had all agreed on the performance component and raised concerns after the component was used in a time of unprecedented cuts.
- Page 12- Article 8, Section 5(5) of the Louisiana Constitution does not allow an option but reads “to require that every postsecondary education board submit to it, at a time it specifies, an annual budget proposal for operational needs and for capital needs of each institution under the control of each board.”
- Page 15- ESDS was initially designed to report the fiscal impact for pay increases in 2006, not the amount of pay increases.
- Page 15- all files are submitted via secure file transfer protocol (SFTP).
- Page 15- some files are submitted through flat-file format.
- Page 15- the “other systems” have review processes that are manually started, but are performed by a computerized batch process, not a manual process as inferred.
- Page 15- BoR was under the impression that the Legislative Auditors Office routinely tests data systems to identify issues and that the test on BoR’s ESDS was due to that routine test, not management control issues identified by the auditors.
- Page 18- BoR was first assigned a TO in HB 1 for FY 2010-11.
- Page 16- ESDS is not used to report to the SREB or federal government.
- Page 17- ESDS requests information on all compensation per position -- operating budget salary and supplemental salary, including that from foundations and certain benefits.
- There is no Appendix C to this document but an Appendix D is included.

APPENDIX B: Audit Initiation, Scope, and Methodology

We conducted this performance audit under the provisions of Title 24 of the Louisiana Revised Statutes of 1950, as amended. We conducted this audit in response to legislative interest expressed in the 2010 Legislative Session for a performance audit on postsecondary education. Our audit focused on staffing, compensation, and performance within Louisiana's postsecondary education system and BoR's exercise of constitutional authority over the system. The audit covers the time period of July 1, 2009, through September 15, 2010. The audit objectives were to answer the following questions:

1. Does BoR plan, coordinate, and exercise budgetary responsibility for all public postsecondary education in Louisiana according to state law?
2. Does BoR ensure that systems and institutions are accountable for measuring and reporting on their performance?
3. What is the number of employees in postsecondary education and what are their salaries?

We conducted this performance audit in accordance with generally accepted government auditing standards issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide reasonable basis for our findings and conclusions based on our audit objectives. We believe the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives. To answer our objectives, we reviewed internal controls relevant to the audit objectives and performed the following audit steps:

- Researched relevant state laws, rules, and regulations related to the postsecondary education system
- Researched national accreditation organizations and standards for postsecondary education institutions
- Interviewed various BoR staff members
- Interviewed various members of each of the four university systems' management boards

- Interviewed various members of the following state agencies to obtain feedback on BoR and additional information:
 1. Department of State Civil Service (DSCS)
 2. Louisiana Department of Economic Development
 3. Department of Education
- Reviewed available data and reports from BoR's Web site
- Interviewed various personnel members and obtained information on other states and best practices from the SREB
- Obtained and analyzed staffing and salary data from BoR
- Obtained and analyzed staffing and salary data from DSCS

APPENDIX C: Number of Employees by Institution	
Institution	Number of Employees
Baton Rouge Community College	711
Bossier Community College	442
Delgado Community College	1,211
E.A. Conway Medical Center	892
Grambling State University	704
University of Louisiana System - Board of Supervisors (ULS)	30
Board of Regents (BoR)	98
Louisiana University Marine Consortium (LUMCON)	84
Louisiana Office of Student Financial Assistance (LOFSA)	158
Huey P. Long Medical Center	548
L. E. Fletcher Technical and Community College	144
Louisiana State University (LSU) A&M	5,492
LSU Agricultural Center	1,335
LSU - Alexandria	273
LSU System - Board of Supervisors	63
LSU - Eunice	239
LSU Health Sciences Center New Orleans	3,557
LSU Health Sciences Center Shreveport	5,455
LSU Law Center	153
LSU - Pennington Biomedical Research Center	431
LSU - Shreveport	350
Louisiana Community and Technical College System - Board of Supervisors (LCTCS)	100
Louisiana Delta Community College	167
Louisiana Tech University	1,265
Louisiana Technical College	1,670
McNeese State University	882
Nicholls State University	476
Northwestern State University	775
Nunez Community College	132
River Parish Community College	137
Southern University A&M	1,490

APPENDIX C: Number of Employees by Institution	
Institution	Number of Employees
Southern University System - Board of Supervisors	55
Southern University - New Orleans	446
Southern University - Shreveport	342
South Louisiana Community College	114
Southeastern Louisiana University	1,440
Sowela Technical and Community College	160
University of Louisiana - Lafayette	1,840
University of Louisiana - Monroe	1,135
University of New Orleans	1,743
Total Employees	36,739
Source: Compiled by legislative auditor's staff using data from DSCS.	

APPENDIX D: Higher Education Salary Statistics by Institution and System			
Institution	Minimum	Maximum	Median
Louisiana State University (LSU) System - Board of Supervisors	\$31,595.20	\$550,000.00	\$80,423.00
E. A. Conway Medical Center	12,064.00	159,500.04	32,938.84
Huey P. Long Medical Center	15,080.00	144,650.04	34,902.40
Louisiana State University (LSU) A&M	100.00	500,000.00	46,950.80
LSU Agricultural Center	1,800.00	261,882.00	41,656.00
LSU - Alexandria	1,575.00	215,000.00	35,000.00
LSU - Eunice	750.00	150,097.00	31,577.00
LSU Health Sciences Center - New Orleans	865.92	316,953.96	47,057.92
LSU Health Sciences Center - Shreveport	0.00	325,000.00	40,807.75
LSU Law Center	1,000.00	308,275.00	45,000.00
LSU - Pennington Biomedical Research Center	10,452.00	400,000.00	43,000.00
LSU - Shreveport	600.00	164,844.94	43,843.00
University of New Orleans	124.00	244,062.00	40,000.00
LSU System - System wide Total	0.00	550,000.00	44,058.56
University of Louisiana System - Board of Supervisors (ULS)	50.00	375,000.08	44,677.62
Grambling State University	4,000.00	200,000.00	42,008.50
Louisiana Tech University	41.25	350,000.00	38,050.00
McNeese State University	1,872.00	220,000.00	40,528.80
Nicholls State University	115.40	201,596.00	31,241.60
Northwestern State University	5,200.00	213,691.92	44,599.88
Southeastern Louisiana University	0.00	478,660.00	40,972.50
University of Louisiana - Lafayette	2,000.00	350,000.00	42,193.50
University of Louisiana - Monroe	0.00	200,000.00	38,675.00
UL System - System wide Total	0.00	478,660.00	40,425.00
Southern University System - Board of Supervisors	6,500.00	374,000.00	48,005.00
Southern University A&M *	0.00	245,000.00	39,332.50
Southern University - New Orleans	0.00	187,000.00	37,792.10
Southern University - Shreveport	1,280.00	142,311.00	32,896.63
Southern System - System wide Total	0.00	374,000.00	38,000.00
Postsecondary Education System - Statewide Total	\$0.00	\$550,000.00	\$41,288.00
*Southern A&M includes employees of Southern Law Center and Southern Agricultural Center.			
Source: Compiled by legislative auditor's staff using data from DSCS.			

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