

# Agreed-Upon Procedures (AUP) Engagement

2020 ISFAA-ICHE Webinar Series

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# WHAT IS AN AGREED-UPON PROCEDURE (AUP) ENGAGEMENT?

- ▶ Similar to an audit
- ▶ Auditors do not deliver an opinion or conclusion
- ▶ Auditors follow a set of specified procedures applied to a specific subject matter and deliver a report of their findings to specified parties
  - ▶ ICHE specifies the procedures.
  - ▶ The specific subject matter is limited to the State of Indiana's student financial aid programs.
  - ▶ ICHE and the institution are the specified parties

## WHY DOES ICHE REQUIRE INSTITUTIONS TO COMPLETE AN AUP ENGAGEMENT?

- ▶ Maintain the integrity of the State of Indiana's student financial aid programs
- ▶ Identifies areas where institutional practice is not aligned with ICHE policy
- ▶ Meant to help institutions with implementation
- ▶ Also helps ICHE with communication and guidance

## WHEN DO INSTITUTIONS COMPLETE AN AUP ENGAGEMENT?

- ▶ Every completed fiscal year of student financial aid activity must be reviewed through an AUP engagement.
- ▶ At a minimum, an AUP engagement must be performed every two years (and covering the past two state fiscal years of student financial aid activity).
- ▶ Institutions may complete an AUP engagement annually.
- ▶ Institutions have one year from the last day included in the review period to perform an AUP engagement and submit the report of findings to the Indiana Commission for Higher Education

## HOW SHOULD INSTITUTIONS PULL THE DATA FOR THE AUP ENGAGEMENT?

- ▶ Your auditors should pull the data directly from ScholarTrack.
- ▶ You should grant your auditors temporary access to ScholarTrack to facilitate this data pull.

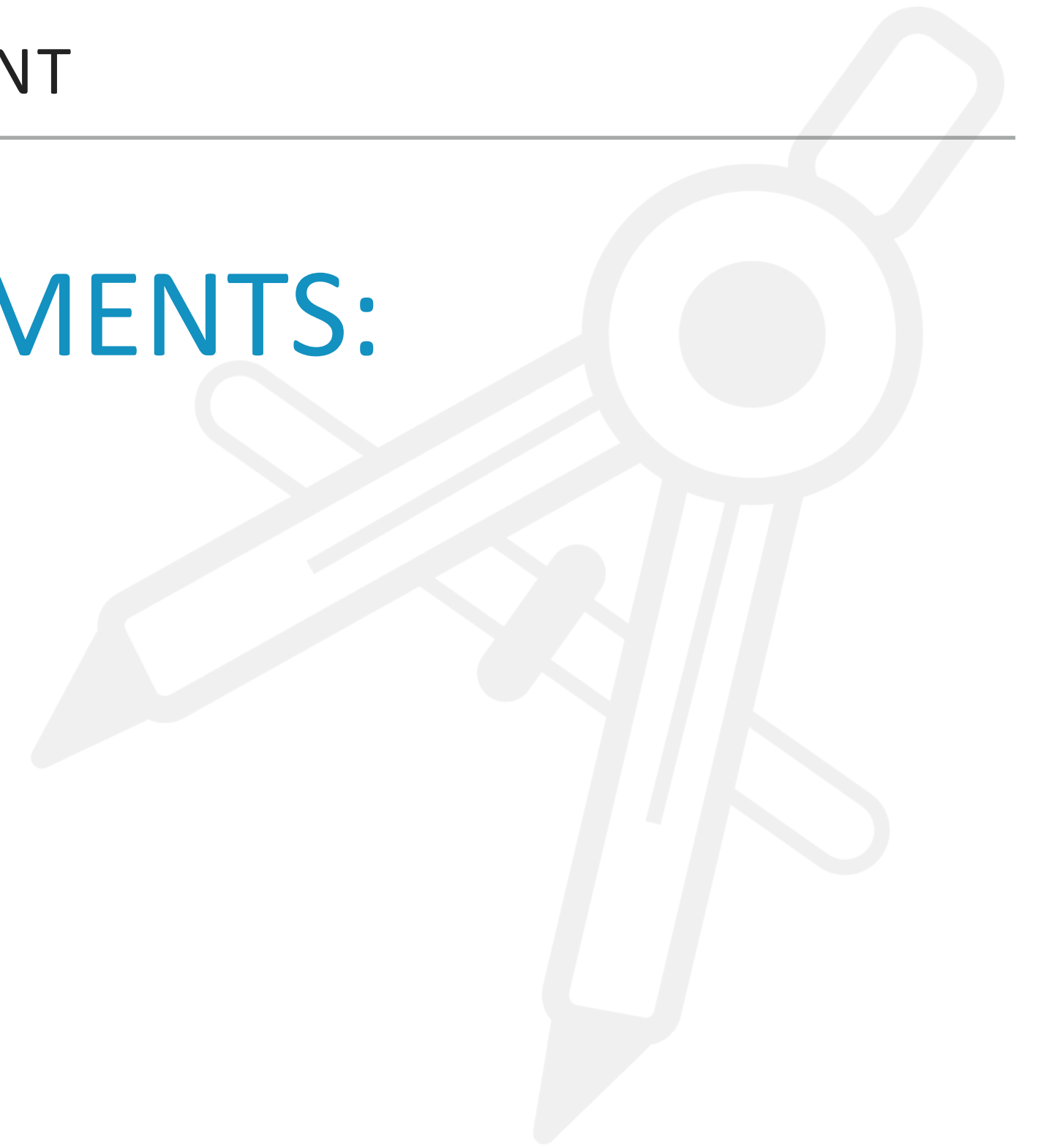
# WHERE SHOULD AUDITORS SEND THE AUP ENGAGEMENT REPORT OF FINDINGS?

- ▶ Send to [CollegeFA@che.in.gov](mailto:CollegeFA@che.in.gov)



## REQUIRED AREAS TO INCLUDE IN AUP ENGAGEMENTS:

1. Claims/Refund Data
2. Student Teaching Stipends Approvals
3. Credit Completion Data
4. Credit Bank Data



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# CLAIM/REFUND DATA



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## CLAIM/REFUND DATA POOLS

1. Frank O'Bannon Grant
2. 21<sup>st</sup> Century Scholarship
3. CVO
4. Adult Student Grant
5. National Guard Supplemental Grant
6. Workforce Ready Grant
7. Mitch Daniels Early Graduation Scholarship
8. William A. Crawford Minority Teacher Scholarship
9. Next Generation Hoosier Educators Scholarship
10. Fast Track (Frank O'Bannon Grant + 21<sup>st</sup> Century Scholarship)



## DATA SOURCE

- ▶ **ScholarTrack Claims/Refunds Report** (Reports > College > Claims/Refunds Report)
- ▶ Include claims and refunds in review period based on **Date Claimed/Refunded**
- ▶ Filter by Award Type either before or after generating the report to establish individual Claim/Refund Data Pools

## REQUIRED SAMPLE SIZE

- ▶ 25 or fewer students in pool → select all students for review
- ▶ Between 26 and 99 students in pool → select 25 students for review
- ▶ Between 100 and 399 students in pool → select 25% of students for review
- ▶ 400 or more students in pool → select 100 students for review

## PROCEDURES

- ▶ Does the net amount claimed for each academic term in ScholarTrack match the amount applied to the student's account at your institution?
- ▶ Was the net amount claimed supported by eligible charges?
- ▶ Was the minimum enrollment requirement met?
- ▶ Was the student enrolled in an eligible program?
- ▶ Was the student making Satisfactory Academic Progress (SAP)?
- ▶ If any edits were overridden, is there supporting documentation?
- ▶ If any overrides were applied, were they applied correctly?

## PROCEDURES

- ▶ If applicable, was verification completed?
- ▶ For Workforce Ready Grant and CVO, do the net credit hours deducted match the hours the student was enrolled at your institution?
- ▶ For William A. Crawford Minority Teacher Scholarship and Next Generation Hoosier Educators Scholarship, were students enrolled in a course of study that would enable the student, upon graduation, to teach at an accredited school in Indiana?
- ▶ For CVO, was the student eligible for the in-state/resident tuition rate?

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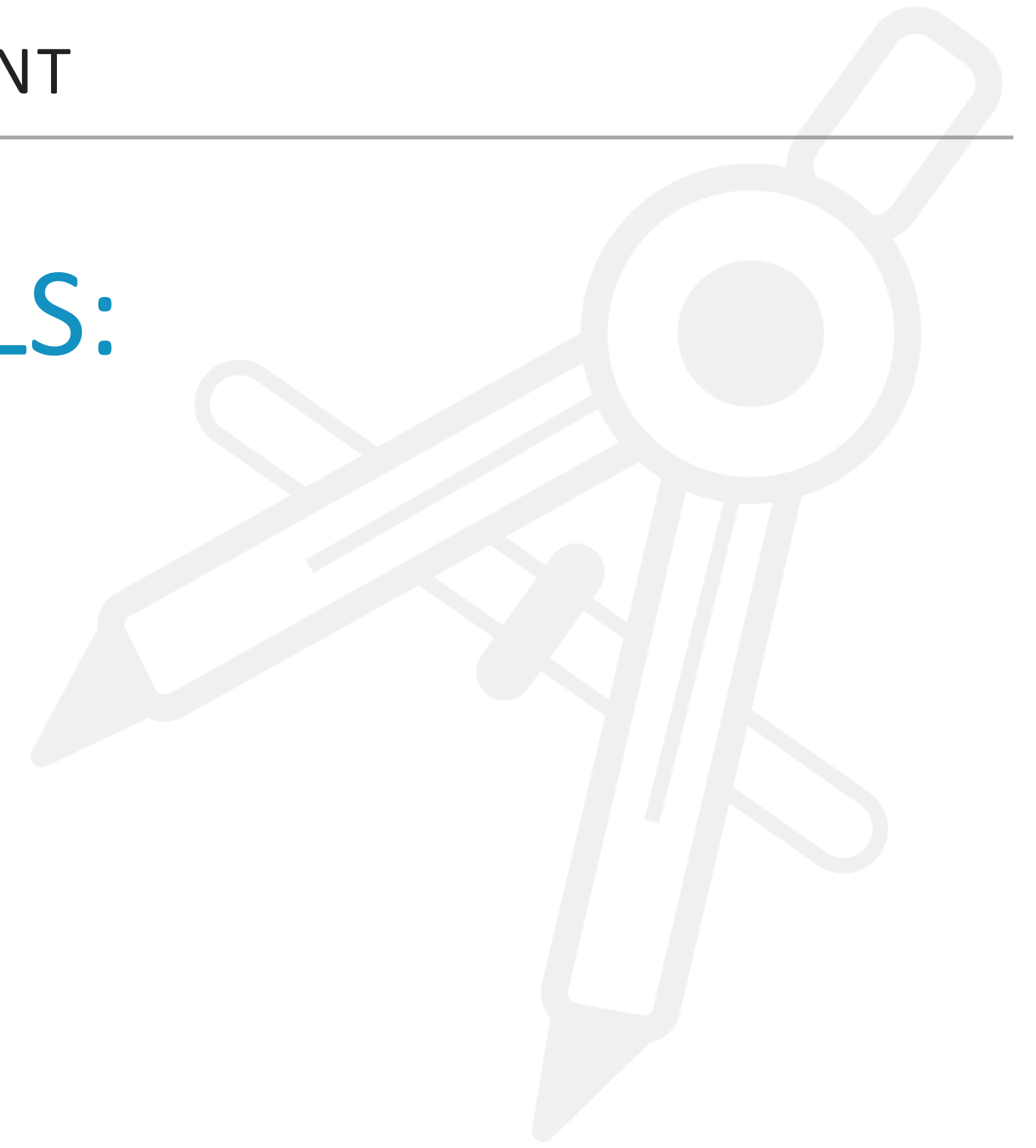
# STUDENT TEACHING STIPEND APPROVALS



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## STUDENT TEACHING STIPEND APPROVALS POOLS:

1. Student Teaching Stipend for High-Need Fields
2. Earline S. Rogers Student Teaching Stipend for Minorities



## REQUIRED SAMPLE SIZE

- ▶ Select all approved applicants for academic terms ending in the review period.
- ▶ **Example**: For review period of FY 2020 (7/1/2019 – 6/30/2020), select all approved applicants for Fall 2019 and Spring 2020 student teaching stipends.



## DATA SOURCE

### ▶ **ScholarTrack Export CSV**

- ▶ Awards > Manage Awards > Earline S. Rogers Student Teaching Stipend for Minorities – Fall
- ▶ Awards > Manage Awards > Earline S. Rogers Student Teaching Stipend for Minorities – Spring
- ▶ Awards > Manage Awards > Student Teaching Stipend for High-Need Fields – Fall
- ▶ Awards > Manage Awards > Student Teaching Stipend for High-Need Fields – Spring

## STUDENT TEACHING STIPEND FOR HIGH-NEED FIELDS PROCEDURES

- ▶ Is the student enrolled in a course of study that would enable the student, upon graduation, to teach at an accredited school in Indiana in a high-need field?

High-need fields are defined as special education, middle school math, middle school science, high school math, and high school science.

- ▶ Is the student participating in student teaching as part of the student's degree requirements during the approved semester?
- ▶ Has the student earned a cumulative GPA upon entering student teaching that is required by your institution for admission your institution's school of education?

## EARLINE S. ROGERS STUDENT TEACHING STIPEND FOR MINORITIES PROCEDURES

- ▶ Is the student enrolled in a course of study that would enable the student, upon graduation, to teach at an accredited school in Indiana?
- ▶ Is the student participating in student teaching or a school administration internship as part of the student's degree requirements during the approved semester?
- ▶ Has the student earned a cumulative GPA upon entering student teaching that is required by your institution for admission your institution's school of education?

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# CREDIT COMPLETION DATA

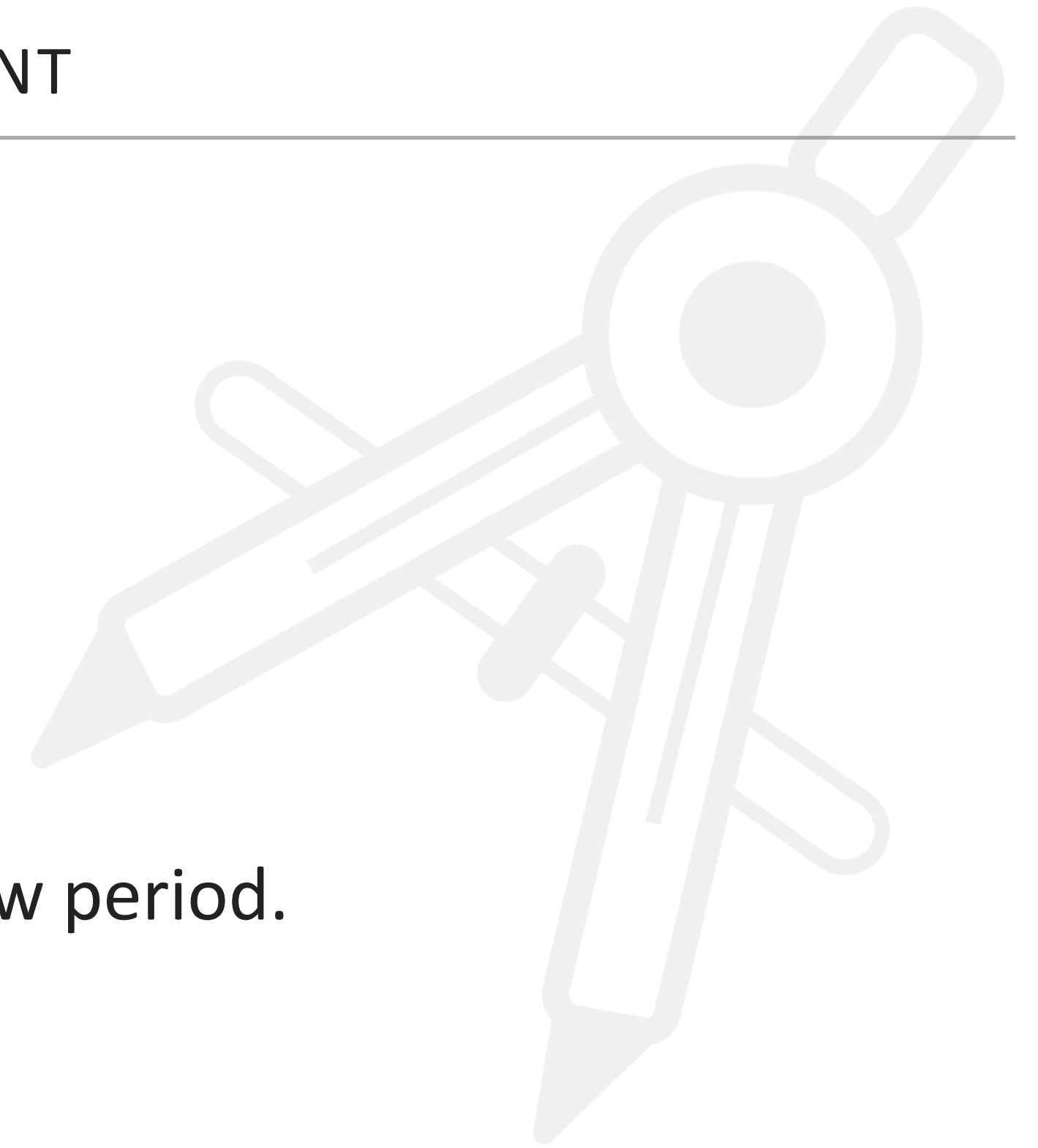


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## DATA SOURCE

### ▶ **Credit Completion File**

- ▶ Credit Completion > Report Credit Completion > Request File
- ▶ Include on Credit Completion file all academic terms ending within review period.



## REQUIRED SAMPLE SIZE

- ▶ 25 or fewer Credit Completion transactions in pool → select all Credit Completion transactions for review
- ▶ Between 26 and 99 Credit Completion transactions in pool → select 25 Credit Completion transactions for review
- ▶ Between 100 and 999 Credit Completion transactions in pool → select 25% of Credit Completion transactions for review
- ▶ 1,000 or more Credit Completion transactions in pool → select 250 Credit Completion transactions for review

## PROCEDURES

- ▶ Do the reported credit hours for the given academic term match the credit hours for the same academic term in your institution's student information system (SIS)?
- ▶ Were all credit hours included in the reported credit hours passed with a D- or better in your institution's student information system (SIS)?
- ▶ Were the credit hours included in the reported credit hours attempted and passed with a D- or better no more than one previous time?

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# CREDIT BANK DATA POOL

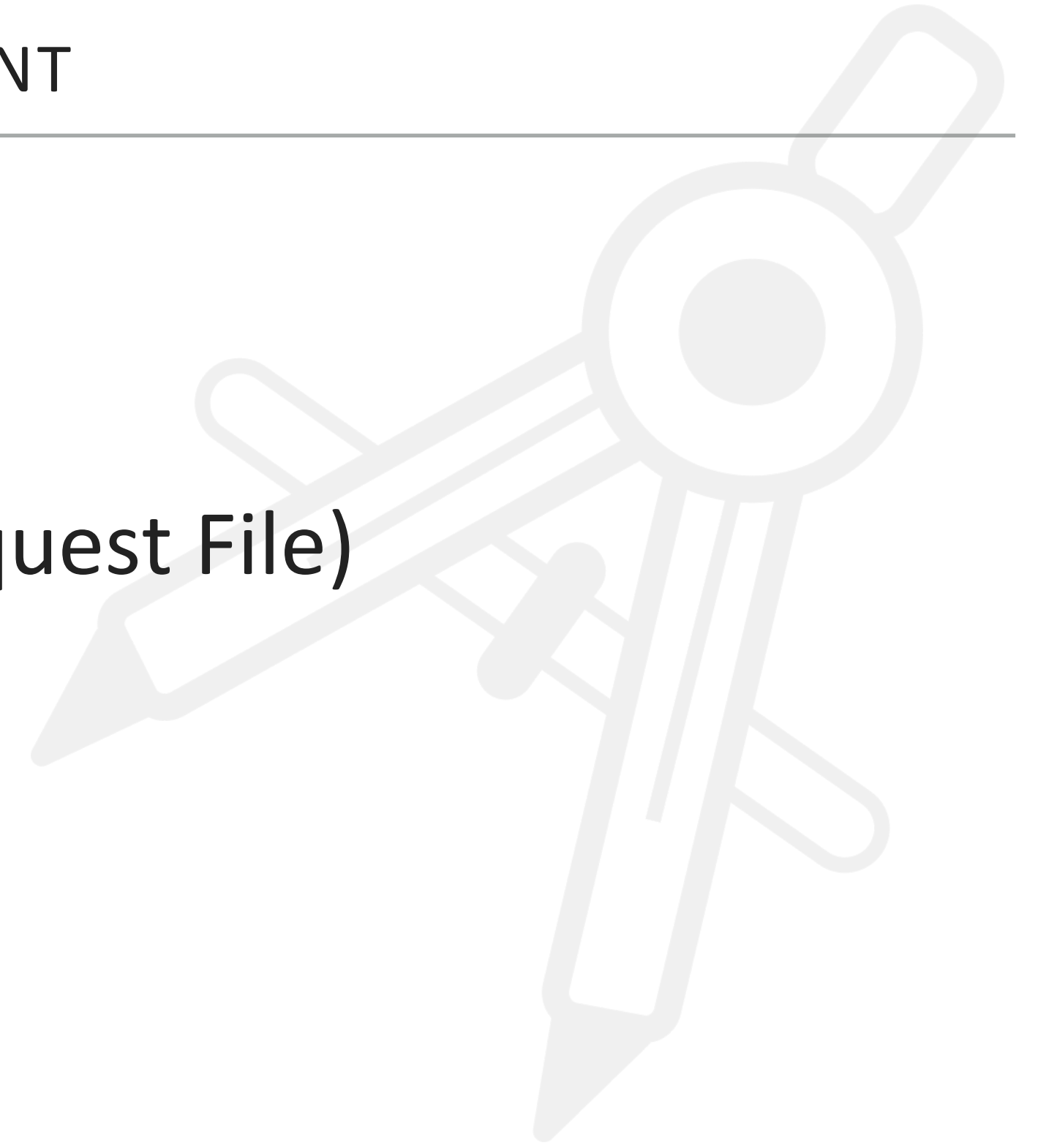


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## DATA SOURCE

- ▶ **Credit Bank File** (Credit Completion > Report Credit Bank > Request File)



## REQUIRED SAMPLE SIZE

- ▶ 25 or fewer Credit Bank transactions in pool → select all Credit Bank transactions for review
- ▶ Between 26 and 99 Credit Bank transactions in pool → select 25 Credit Bank transactions for review
- ▶ Between 100 and 999 Credit Bank transactions in pool → select 25% of Credit Bank transactions for review
- ▶ 1,000 or more Credit Bank transactions in pool → select 250 Credit Bank transactions for review

## PROCEDURES

- ▶ Do the reported credit hours earned before high school graduation match the hours in your institution's student information system (SIS)?
- ▶ Do the reported Advanced Placement (AP) and International Baccalaureate (IB) hours match the hours in your institution's student information system?



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