Part IV

Findings
I. Summary of Auditor's Results

Financial Statements
Type of auditor's report issued: Unqualified

Internal control over financial reporting:
- Material weakness(es) identified? No
- Significant deficiency(ies) identified not considered to be material weaknesses? None Reported
- Noncompliance which is material to financial statements noted? No

Federal Awards
Internal control over major programs
- Material weakness(es) identified? No
- Significant deficiency(ies) identified not considered to be material weaknesses? None Reported
- Type of auditor's report issued on compliance for major programs: Unqualified
- Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of OMB Circular A-133? Yes

Identification of major programs

<table>
<thead>
<tr>
<th>CFDA Number(s)</th>
<th>Name of Federal Program or Cluster</th>
</tr>
</thead>
<tbody>
<tr>
<td>Various</td>
<td>Research and Development and Research Training Cluster</td>
</tr>
<tr>
<td>Various</td>
<td>Student Financial Aid Cluster</td>
</tr>
<tr>
<td>84.170B</td>
<td>Javits Fellowships</td>
</tr>
<tr>
<td>93.067</td>
<td>Implementation of programs for the prevention, care and treatment of HIV/AIDS under the President’s Emergency Plan for AIDS Relief (PEPFAR)</td>
</tr>
<tr>
<td>93.266</td>
<td>President’s Emergency Plan for AIDS Relief (PEPFAR) - Rapid Expansion of Antiretroviral Therapy Programs</td>
</tr>
</tbody>
</table>

Dollar threshold for Type A and Type B programs: $3,000,000

Auditee qualified as a low-risk auditee? Yes
II. Financial Statement Findings
   None noted.

III. Federal Awards Findings and Questioned Costs

2012-1 Non Financial Reports

Research and Development and Research Training Cluster

Grantor: National Institute of Health/ National Institute of Mental Health
Award Name: Family Based Tests of Association for Complex Diseases
Award Year: 12/01/2009 - 2/29/2012
Award Number: 5R01MH059532-11
CFDA Number: 93.242

Condition
In examining 16 nonfinancial reports, we noted 1 final progress report submitted 55 days late.

Criteria
OMB Circular A-110, Section 51, states that the Federal awarding agency shall prescribe the frequency that performance reports should be submitted and that final performance reports are due 90 days after the expiration or termination of the award.

Cause
The late submission of the nonfinancial report occurred because of a failure to communicate proactively with the sponsor to request an extension.

Effect
Late submission of nonfinancial reports may hinder awarding agencies’ sponsoring decisions and may potentially affect future funding decisions.

Questioned Cost
None noted.

Recommendation
We recommend the University continue to review controls around nonfinancial reporting deadlines to ensure the timeliness of reporting.

Management’s Views and Corrective Action Plan
Management’s views and corrective action plan is included at the end of this report after the summary schedule of prior audit findings and status.
2012-2 Suspension and Debarment

Research and Development and Research Training Cluster

Grantor: Social Security Administration
Award Name: Financial Literacy Research Consortium: Understanding and Improving Financial Literacy with Respect to Health Care Expenditures in Retirement
Award Year: 9/30/09 - 6/30/12
Award Number: 9920110039
CFDA Numbers: 96.007

Condition
For each commitment or purchase of $25,000 or greater made with Federal funds, the University’s internal policy requires written certification from vendors stating that they have not been debarred or suspended. This certification is required to be obtained prior to the related purchase being approved for payment, which is consistent with Federal regulations.

In examining 60 transactions over $25,000, we noted one certification form was not obtained by the Institute for Quantitative Social Science (IQSS) at the School of Faculty of Arts and Sciences.

Criteria
OMB Circular A-110, Subpart B, Section 13 restricts subawards and contracts with certain parties who are debarred, suspended or otherwise excluded from or ineligible for participation in Federal assistance programs or activities. Prior to entering into subawards or contracts that exceed $25,000, the University must verify that the company/organization is not suspended or debarred. Verification may be accomplished by checking the Excluded Parties List System, collecting a certification from the entity or adding a clause or condition to the covered transaction with that entity.

Cause
IQSS believed that the suspension and debarment clause was covered in the agreement with the vendor, however, this clause was not in the contract. Based on our testing of these transactions by tracing the vendor to the Excluded Parties List System, we noted that the related vendor was neither suspended nor debarred at the transaction dates and at the time of our testing.

Effect
Not obtaining suspension and debarment certification forms may cause the University to engage in business relationships with debarred or suspended vendors, which could result in questioned costs.

Questioned Cost
None noted.

Recommendation
We recommend the University continue to conduct training for personnel who are charging costs to Federal awards, to ensure they are aware of the University’s internal policy, which requires a signed certification that the vendor is not suspended or debarred prior to the related purchase being approved for payment. Adherence to the University policy will help ensure that vendors are not debarred or suspended prior to entering into transactions with them.

Management’s Views and Corrective Action Plan
Management’s views and corrective action plan is included at the end of this report after the summary schedule of prior audit findings and status.
2012-3 Borrower Data Transmission to COD (Direct Loans)

Student Financial Aid Cluster

Condition
Of 25 direct loan disbursements selected for testing, it was noted that 9 had dates that differed between the University disbursement date and the date within the Common Origination and Disbursement ("COD") Database. The distributions were applied to student accounts on September 23, 2011, but were reported to the COD Database as occurring on September 27, 2011; (4 days later). These exceptions were isolated to one particular disbursement file during the fall semester.

Criteria
The IFAP 2011-2012 COD Technical Reference (November 2011 Update), Volume II, page II-1-87, indicates that the disbursement date is the date an award is credited to a student account or paid to a student. Schools are allowed to enter disbursement data into the COD system prior to the date of disbursement, however, the date of disbursement should still reflect the date the amount was applied to the student account.

Cause
The University advanced funds to one school’s student accounts on September 23, 2011. Due to staff vacations, the disbursement was not recorded in COD until September 27, 2011. The disbursement dates in COD automatically default to the current date in the system, which was September 27th. The staff member should have changed the date to reflect the disbursement date of September 23 as required.

Effect
There is no effect on the actual funding or on the student loan balances. If the dates differed substantially, the calculation of interest could be impacted, however, the funds do not get drawn down from the Federal Government until a later date.

Questioned Cost
None noted.

Recommendation
We recommend that the University refine their policies and procedures to ensure the date an award is applied to a student account, corresponds to the date in the COD Database.

Management’s Views and Corrective Action Plan
Management’s views and corrective action plan are included at the end of this report after the summary schedule of prior audit findings and status.
2012-4 Student Status Changes – Enrollment Reporting

Student Financial Aid Cluster

Condition
Through our testing of 25 student status changes, we noted 2 selections for withdrawn students who were not reported to the National Student Clearinghouse ("NSC") and thus NSLDS within 60 days. The changes were reported 29 days late and 5 days late, respectively.

In the first instance, the student was unintentionally excluded from an earlier enrollment file submitted to NSC. This student was unique in that the student was in a dual degree program. Thus the University looked further into this issue to determine whether other students were inadvertently excluded from previous files. Through this process, the University identified and fixed 109 other students that were dropped inadvertently from previous files. Of the students impacted, 107 had a status change that was adjusted to a later date and 2 to an earlier date; but these changes were completed outside of the allotted timeframe. Neither of the 2 students corrected to an earlier date received any federal aid.

In the second instance, this was late because of a gap in when the withdrawal occurred and the next enrollment report filing.

Criteria
Federal regulations governing Title IV student aid programs require institutions, lenders, GAs, and the Direct Loan Servicer to monitor and update the enrollment status of students who receive Federal student loans. Completion of Enrollment Reporting satisfies the regulatory requirements for schools. According to OMB No. 1845-0035, under the FFEL and Direct Loan programs, schools must complete and return within 30 days the Enrollment Reporting roster file placed in their Student Aid Internet Gateway (SAIG) mailboxes sent by ED via NSLDS. The institution determines how often it receives the Enrollment Reporting roster file with the default set at every two months, but the minimum is twice a year. Once received, the institution must update for changes in student status, report the date the enrollment status was effective, enter the new anticipated completion date, and submit the changes electronically through the batch method or the NSLDS web site. Unless the school expects to complete its next roster within 60 days, the school must notify the lender or the guaranty agency within 30 days, if it discovers that a student who received a loan either did not enroll or ceased to be enrolled on at least a half-time basis (FFEL, 34 CFR section 682.610; Direct Loan, 34 CFR section 685.309).

As with any school/servicer arrangement for the administration of Title IV programs, the school remains responsible for submitting timely, accurate, and complete responses to Enrollment Reporting roster files and for maintaining proper documentation in accordance with Federal Regulation 34 CFR 682.610(c).

Cause
The late status change, along with the date discrepancies noted above in the first instance, occurred when the University reported a student enrolled in one term per the enrollment file submitted to NSC and that student was not included on the next term’s first-of-term file submitted to NSC. NSC automatically withdrew the student as of the last day of the prior term, which was not a correct assumption to make.

In the second instance, this was late because the University’s practice did not include sending enrollment files throughout the summer, after the last enrollment file submitted for the spring term and before the new fall term enrollment file.
Effect
Effective administration of Title IV loans could be impacted when changes in students’ status are not reported timely and accurately. The accuracy of enrollment information is important as a student’s enrollment status determines eligibility for in-school status, deferment, grace periods, and repayments, as well as the Government’s payment of interest subsidies.

Questioned Cost
None noted.

Recommendation
We recommend that the University continue to report to the NSC after the last enrollment file is submitted for the spring term. If reporting continues through the beginning of August, students who withdraw between the Spring and Fall terms should be captured, as the effective dates are usually prior to the beginning of August. We also recommend that the University review a report from NSC showing the withdrawals that NSC has calculated. The University will then be able to review the withdrawals to ensure they are appropriate and adjust the dates, if necessary, so that they align with the University’s records.

Management’s Views and Corrective Action Plan
Management’s views and corrective action plan is included at the end of this report after the summary schedule of prior audit findings and status.
IV. Summary Schedule of Prior Audit Findings

2011-1 Effort Certification

Research and Development and Research Training Cluster

Grantors: Advanced Research Projects Agency- Energy
Award Names: Engineering a Bacterial Reverse Fuel Cell
Award Years: 07/01/2010 - 06/30/2011
Award Numbers: DE-AR0000079
CFDA Numbers: 81.135

OMB Circular A-21, Section J.10 (c)(1)(2) requires certification of salary distribution, but does not specify the timeliness within which the certifications must be collected.

The Hansjorg Wyss Institute for Biologically Inspired Engineering at Harvard University (“Wyss Institute”) has developed procedures in accordance with the Harvard Medical School (“HMS”) non Faculty salary and effort certification policy to comply with OMB Circular A-21. The HMS policy requires monthly certification of nonfaculty salary 30 days after the financial close of each month and annual certification of faculty salary by March 31st of the year after the end of the fiscal year being certified. The Wyss Institute is responsible for overseeing the salary certification process. In the Wyss Institute it is the role of the Senior Administrator, (under the supervision of the Associate Director for Sponsored Projects), to print, review and track monthly salary certifications for completion. Of the 60 effort certifications tested for the Research and Development and Research Training Cluster, one certification was submitted late.

PwC recommended the University continue to emphasize through training and communication the importance of timely effort certifications.

Status
The corrective action plan was implemented.

The Wyss Institute has initiated one-on-one meetings between the Senior Research Officer responsible for the PI’s portfolio and the PI at the start-up of each new sponsored project and effort reporting is an agenda topic. We have also developed a checklist and implemented a tracking system for generating and collecting the monthly reports, (run directly out of CREW), to capture the actual effort as charged to a specific sponsored project. Prior to the individual sheets going out to the PI, the Senior Research Officer reviews the effort report. When the reports are due back to be filed, the Associate Director for Sponsored Projects reviews the checklist and the signed effort reports for compliance. Part of this monthly effort reconciliation includes a standardized monthly cover letters to the PI.
2011-2 Suspension and Debarment

Research and Development and Training Cluster and LAMPS

**Grantor:** CDC/Coordinating Office for Terrorism Preparedness and Emergency Response; National Institute of Health (National Cancer Institute); Genetics of Herpesvirus Transformation, National Institute of Allergy & Infectious Diseases (NIAID)

**Award Name:** Linking Assessment and Measurement to Performance in PHEP Systems (LAMPS), Prospective Studies of Diet and Cancer in Men and Women

**Award Years:** 9/30/09 to 9/29/10 and 9/30/10 to 9/29/11, 9/30/09 - 9/29/11

**Award Numbers:** 5P01TP000307-03rev, 3P01CA055075

**CFDA Numbers:** 93.855, 93.061

OMB Circular A-110, Subpart B, Section 13 restricts subawards and contracts with certain parties who are debarred, suspended or otherwise excluded from or ineligible for participation in Federal assistance programs or activities. Prior to entering into subawards or contracts that exceed $25,000, the University must verify that the company/organization is not suspended or debarred. Verification may be accomplished by collecting a certification from the entity or adding a clause or condition to the covered transaction with that entity.

For every purchase $25,000 or greater made with Federal funds, the University’s internal policy requires written certification from vendors stating that they have not been debarred or suspended. Of the 62 transactions over $25,000 examined, one certification form was signed and dated after the related payment had been made and one certification form which was undated.

PwC recommended the University continue to conduct training for personnel who are charging costs to Federal awards, to ensure they are aware of the University’s internal policy, which requires a signed certification that the vendor is not suspended or debarred prior to the related purchase being approved for payment. Adherence to the University policy will help ensure that vendors are not debarred or suspended prior to entering into transactions with them.

**Status**
The corrective action plan was implemented.

*Harvard Medical School.* Harvard’s preferred procurement and vendor payment system (HCOM) has been fully implemented in the Department of Microbiology and Immunobiology (MBIB). Any transaction (payment request or order placed) greater than $4,999 must be first reviewed by the grants manager and then forwarded to the Director of Finance for approval. Transactions greater than $49,999 go through the same process (Grant Manager then Director of Finance), but the Director of Finance forwards the transaction to the Office of Finance for final review and approval. The approval hierarchy was set up by the Office of Finance in order to ensure compliance with this practice. As a double check, quarterly, the Director of Finance runs detail listing reports on all sponsored awards for any transactions greater than $4,999 to ensure all proper documentation is on file. The Director of Finance reviews the backup documentation.

In April, 2012, MBIB embarked on reviewing all Standard Operating Procedures and creating a more formal reference manual specific to new department to supplement the overall University operating procedures. This document will be finalized by the end of fiscal year 2013 and communication on the changes made to all employees involved in the grant process. Additionally, training on this topic was given during a staff meeting. During this meeting, this finding and process change were discussed further.
Harvard School of Public Health. The Department of Society Human Development and Health began to utilize HCOM as the sole interface for all procurement during fiscal year 2012. When applicable, users are prompted by HCOM to confirm Debarment Certification and approvers review each transaction and also confirm that the appropriate debarment certification is available and indicated in HCOM. Standard operating procedures have also been developed to ensure that users facilitate the receipt of completed debarment certification forms from each vendor prior to purchase or commitment. The authorized approver reviews the completed debarment certification that has been uploaded to HCOM prior to approving the payment for transactions of $25,000 of more. For transactions of $50,000 or more on a Federal award, debarment forms are required to be uploaded into HCOM for review by the HSPH Controller’s office prior to approval.

In addition to the development and communication of Standard Operating Procedures, the review of debarment certification requirements and confirmation of internal business process for debarment certification was included in a school-wide HCOM training for all transaction initiators and approvers. Custom HCOM labs are also conducted for all staff handling A/P for sponsored awards.
2011-3 Financial Reporting

Research and Development and Research Training Cluster and LOCKSS

**Grantor:** National Institute of Health/ National Human Genome Research Institute/National Institute of General Medical Sciences; Department of Defense

**Award Name:** Synaptonemal Complex Assembly and Function in Meiosis, BRCA1 Pathway Functionality in Basal-Like Breast Cancer

**Award Year:** Various

**Award Number:** Various

**CFDA Number:** Various

OMB Circular A-110, Section 52, requires that the Financial Status Report for each project or program be submitted no less frequently than annually, and the awarding agency will determine the frequency of the report. PwC found five out of 60 Financial Status Reports tested were submitted late.

PwC recommended the University continue review resources allocated to the reporting function to determine if additional resources are needed to ensure the timeliness of reporting.

**Status**

The corrective action plan was implemented.

In 2012, the Office for Sponsored Programs (OSP) has been piloting and implementing a new Financial Reporting Application Portal (FRAP), a web based portal that allows OSP to complete invoices and financial reports electronically, instead of manually. FRAP automates calculations; enforces standardization of report formats and pre-populates templates with data directly from the Harvard Data Warehouse and GMAS (Grants Management Application Suite). The portal is currently in a pilot phase with participation from several schools and has the capacity to handle most of Harvard standard Invoices and some financial reports. By the end of fiscal year 2013, we anticipate a significant increase of the total invoices and reports to be automated which will result in better efficiencies and timeliness around reporting.

In addition, OSP continued its outreach effort about this new initiative through monthly Open Forums and training sessions at schools by emphasizing the importance of timely reconciliation and reporting of sponsored awards; further defining the roles and responsibilities and streamlining interaction between the OSP and school departments for financial reports.
2011-4 Unallowable Costs

Research and Development and Research Training Cluster

Grantors: National Institute of Health/National Human Genome Research Institute
Award Names: Development of Electron Microscopy-based Nucleic Acid Polymer Sequencing
Award Years: 09/30/2009 - 7/31/2010 and 08/01/2010 - 07/31/2011
Award Numbers: Grant ID: 5RC2HG005592-02
CFDA Numbers: 93.701 (ARRA)

OMB Circular A-21, Cost Principles for Educational Institutions, defines allowable costs as those that are considered reasonable and necessary for the operation of the institution or the performance of the sponsored agreement. During testing of 120 direct cost testing selections 1 exception was noted as an employee traveled with another individual not associated with the award and reimbursement was inappropriately requested for certain meal and lodging expenses for this individual. These unallowable costs were not identified through existing University controls.

PwC recommended that the University emphasize to all staff working on federal awards the importance of compliance with the University’s expense reimbursement policy and federal cost principles regarding allowable costs. In addition, the University should reimburse the award.

Status
The corrective action plan was implemented.

In October of 2011, the Department of Genetics dedicated one of their bi-weekly Grants Managers meetings (led by the Finance Manager) to discussion and review of the Travel Policy and the Grants Manager’s role in reviewing and approving reimbursement requests. The Finance Manager continues to lead bi-weekly Grants Managers meetings to discuss and review procedures, policies and compliance issues related to sponsored research management. Additionally, there was a spring 2012 communication from the HMS central finance office to web reimbursement approvers (which includes Grant Managers) to remind them of the travel policy and procedures for approving reimbursements. The Finance Manager also drafted an annual communication regarding Travel Policy to members of the Department of Genetics in mid-September, which will be distributed annually as a reminder.

In addition to communication and outreach, half of the Grants Managers in the Department have completed the Intermediate REACH training course (a University Grants Management Training program) either in the fall or spring of fiscal year 2012. The other half of the grant management staff are slated to participate in the training program in fiscal year 2013.
2011-5 Federal Funding Accountability and Transparency Act (FFATA) Reporting

Research and Development and Research Training Cluster

Grantors: National Institute of Health and National Institute of Allergy and Infections Diseases
Award Names: Transcriptome profiling of Trypanosoma cruzi and its host cell
Award Years: 06/01/11 - 05/31/12
Award Numbers: 110412 - 5043245
CFDA Numbers: 93.855

Beginning with awards received October 1, 2010 and after, the FFATA reporting requirement was effective for the University. This law requires that Grant, Cooperative Agreement, and Contract recipients report information related to subawards issued which have an obligation of $25,000 or greater by the end of the month following the month in which the subaward agreement or modification was fully executed. These reports are required to be submitted once each time a subagreement or modification is fully executed for all applicable awards. In examining 8 Federal Funding Accountability and Transparency Act (FFATA) reports, PwC noted 1 report that was submitted 30 days late.

PwC recommended that the University emphasize to all grant reporting staff the importance of accurate data entry and secondary reviews of this entry during award set-up to ensure errors are detected and corrected in a timely manner.

Status
The corrective action plan was implemented.

The “Sponsor and Prime Sponsor Same Organization” exception report is distributed to the three central submitting offices, which are the parties responsible for ensuring data quality. Key personnel for the distribution of this report are decided by Quality Assurance (QA) specialists in each office. In addition, the FFATA report has been amended to include a tab which shows projects that would have fallen under FFATA if they were not prime awards. This allows us to double check the accuracy of the data entered in the event a project was not caught on the sponsor/prime sponsor same organization report.

To raise awareness, trainings were held on this topic throughout fiscal year 12. In addition, FFATA has been a topic of discussion at two GMAS QA meetings. At these meetings the group discussed the steps taken and the requirements for FFATA reporting. The purpose of the discussion at the QA meetings and the trainings were to help people better understand what FFATA is, and to educate people on how to identify an award that would meet the FFATA reporting requirements.
2011-6 Stafford Loan Limits

Student Financial Aid Cluster

Grantor: Department of Education  
Award Name: Federal Stafford Loan Program  
Award Year: Not applicable  
Award Numbers: Not applicable  
CFDA Number: 84.032

In accordance with the Code of Federal Regulations, 34 CFR 685.203, the total that a graduate or professional student may borrow in any one academic year of study under the Federal Direct Stafford Loan Program may not exceed $20,500. For 1 student selected for eligibility testing at the Harvard Divinity School, out of a total sample of 170 students selected across the University, a Stafford loan was awarded in excess of the annual limit.

PwC recommended that management should refund the award and implement a control to monitor annual loan levels to ensure that no student is awarded an amount above the annual loan limit.

Status
The $144 Stafford overage was returned to the program on the day the problem was discovered. The school created and runs a report regularly to insure that no student has more than $20,500 in Stafford for the year. In addition, we held two training sessions on this issue for the financial aid community at the Directors of Financial Aid Council on March 14, 2012 and the Financial Aid Officers meeting on April 18, 2012.
Harvard University
Summary Schedule of Prior Audit Findings
Year Ended June 30, 2012

2011-7 Disbursement of Funds

Student Financial Aid Cluster

Grantor: Department of Education
Award Name: Various
Award Year: Various
Award Numbers: Various
CFDA Numbers: 84.032, 84.033, 84.038

In accordance with the Code of Federal Regulations, 34 CFR 668.165(b) and 668.164(d)(2), the institution must obtain authorization from the borrower prior to applying the funds to other educationally related charges. For one student selected for eligibility testing at the American Repertory Theatre out of 170 students selected across the University, the student did not sign a Title IV Disbursement Release until after aid had been disbursed. The Title IV funds were, in part, applied to health insurance, which is an institutional charge that requires borrower authorization prior to loan disbursement.

In further testing performed over the entire population of Title IV aid recipients at the American Repertory Theatre, it was noted that for 29 students out of 36 that received Title IV aid, a Disbursement Release Form had not been signed before aid was disbursed for health insurance fees.

PwC recommended that management should implement a control to ensure that a signed Title IV Disbursement Release Form is signed prior to the disbursement of federal funding.

Status
There was significant turnover in personnel responsible for financial aid compliance in fiscal year 2011. As of October 17, 2011 this was rectified by the addition of an experienced financial aid administrator and strengthened oversight of the aid office. The Title IV release issue has been addressed by having students sign the release at the time of the in-person entrance interview. Training for the community over this issue was given at the Directors of Financial Aid Council meeting on March 14, 2012 and the Financial Aid Officers meeting on April 18, 2012.
Management’s Views and Corrective Action Plan

2012-1 Non Financial Reports

This finding relates to a late progress report in 1 department within the Harvard School of Public Health (“HSPH”). The Department’s remedial plan included hiring one additional grant manager and reallocating funds for an additional 0.5 FTE grant manager to be hired. The department’s Assistant Director of Finance will train grants managers in a new process to ensure compliance with filing requirements and to initiate communications with a sponsor when the due date for a final report needs to be modified. HSPH will also conduct school-wide training to highlight these issues.

2012-2 Suspension and Debarment

We continue to use various modes of communication and training with research administrators to reiterate the importance of filing suspension and debarment paperwork for each purchase commitment >$25,000 with federal funds.

The enterprise-wide procurement system, HCOM, has increased awareness for FAS departments and centers by incorporating a reminder screen that will make it easier to comply with the suspension and debarment requirements. We continue to train and emphasize the need for vigilance in our departments to ensure compliance with this important requirement.

2012-3 Borrower Data Transmission to COD (Direct Loans)

The University has since decentralized the disbursement of federal loans through each school’s financial aid application known as PowerFAIDS. There are built in reconciliation controls that identify when the disbursement dates in COD differ from the disbursement date on the student’s account. As part of the University’s student revenue controls, the Financial Aid Offices are responsible for monitoring these reconciliation reports monthly and correcting any date discrepancies.

2012-4 Student Status Changes – Enrollment Reporting

After this finding was brought to our attention, we noted that the current program that creates the file to the NSC was not picking up student status changes occurring in prior terms or students that are in the 3rd year of the particular dual degree program where the finding occurred. To correct these reporting omissions, the University has updated the code to include these particular dual degree students in the file sent to the NSC. Secondly, the University will continue to report changes in student status throughout the summer. Lastly, the University will review the report from the NSC which includes any calculated withdrawals that occur between terms and make any necessary adjustment to dates at the NSC, so the data aligns with that in our system.

Sincerely,

[Signatures]

Catherine Brein
Director, Office of Sponsored Programs
(617-495-8047)
(2012-1 and 2012-2)

Maureen Forrester
University Controller
(617-495-2522)
(2012-3 and 2012-4)