



Commonwealth of Massachusetts
Office of the State Auditor
Suzanne M. Bump

Making government work better

Official Audit Report – Issued November 23, 2020

Framingham State University
For the period July 1, 2017 through June 30, 2019





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Dr. F. Javier Cevallos, President
Framingham State University
100 State Street
Office of the President
Dwight Hall 309
Framingham, MA 01701-9101

Dear President Cevallos:

I am pleased to provide this performance audit of Framingham State University. This report details the audit objectives, scope, and methodology for the audit period, July 1, 2017 through June 30, 2019. My audit staff discussed the contents of this report with management of the university.

I would also like to express my appreciation to Framingham State University for the cooperation and assistance provided to my staff during the audit.

Sincerely,

A handwritten signature in blue ink, appearing to read "SMBump".

Suzanne M. Bump
Auditor of the Commonwealth

cc: Kevin Foley, Chair of the Framingham State University Board of Trustees

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LIST OF ABBREVIATIONS

DHE	Department of Higher Education
FSU	Framingham State University
GPA	grade point average
UMass	University of Massachusetts

EXECUTIVE SUMMARY

In accordance with Section 12 of Chapter 11 of the Massachusetts General Laws, the Office of the State Auditor has conducted a performance audit of Framingham State University (FSU) for the period July 1, 2017 through June 30, 2019. In this performance audit, we examined the administration of the MassTransfer Program, specifically the A2B Degree Program.

Our audit revealed no significant instances of noncompliance by FSU that must be reported under generally accepted government auditing standards.

OVERVIEW OF AUDITED ENTITY

Framingham State University (FSU), formerly Framingham State College, is authorized by Section 5 of Chapter 15A of the Massachusetts General Laws and operates under the direction of a board of trustees, whose members are appointed by the Governor. The board is responsible for operating under the regulations promulgated by the Commonwealth's Board of Higher Education; this includes setting policies, approving annual budgets, monitoring quarterly performance, and participating in the approval of internal audits. The president of FSU is the administrative head of the university and reports to the board of trustees. The president is supported by the executive vice president of administration, finance, and technology; the vice president of academic affairs; the vice president of enrollment and student development; the chief diversity and inclusion officer; the chief of staff / general counsel; and the executive director of development and alumni relations.

FSU is a member of the Massachusetts public higher-education system, which consists of 15 community colleges, nine state universities, and five University of Massachusetts (UMass) campuses. It is located at 100 State Street in Framingham.

In fall 2018, FSU had 5,565 students (3,937 undergraduates and 1,628 graduate students). The university employs 199 full-time and 127 part-time faculty members. FSU received appropriations from the Commonwealth in the amounts of \$28,113,495 and \$29,890,701 for fiscal years 2018 and 2019, respectively.

MassTransfer Program

The Commonwealth's public institutions of higher education have partnered with the Department of Higher Education (DHE) to develop the MassTransfer Program, which includes the A2B Degree Program. DHE's "MassTransfer Policy Guidelines" describe the MassTransfer Program as follows:

MassTransfer seeks to provide a broad population of students with straightforward and understandable options toward the completion of associate and baccalaureate degrees, clearing the way for student access and student success in Massachusetts' public higher education system.

MassTransfer has two main purposes:

- *to provide community college students who complete approved **associate degrees under MassTransfer** with the benefits of the full transfer and applicability of credit,*

- guaranteed admission, and a tuition waiver (each benefit based on the student's final grade point average) to linked baccalaureate programs; and*
- *to provide any student in the Massachusetts public higher education system the intermediate goal of completing a portable transfer block ("**MassTransfer Block**") which satisfies general education/distribution/core requirements across institutions (with the receiving institution able to add no more than six additional credits/two courses).*

A2B Degree Program

Students who complete their associate's degrees at one of the Commonwealth's 15 community colleges, and transfer to a state university or UMass campus within one year of graduation from community college, receive guaranteed admission (space permitting in the major and college) and transfer of credits. In addition, they are not required to pay application fees or submit application essays and are eligible to receive tuition waivers.

AUDIT OBJECTIVES, SCOPE, AND METHODOLOGY

In accordance with Section 12 of Chapter 11 of the Massachusetts General Laws, the Office of the State Auditor has conducted a performance audit of certain activities of Framingham State University (FSU) for the period July 1, 2017 through June 30, 2019.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Below is our audit objective, indicating the question we intended our audit to answer and the conclusion we reached regarding the objective.

Objective	Conclusion
1. Does FSU administer the A2B Degree Program according to the Department of Higher Education's "MassTransfer Policy Guidelines"?	Yes

We gained an understanding of the internal control environment we deemed significant to our audit objective through interviews, observations, and review of applicable policies and procedures. In addition, we performed procedures to obtain sufficient, appropriate evidence to address our audit objective.

To determine whether FSU students who were enrolled in the A2B Degree Program had fulfilled initial program enrollment requirements and received the benefits to which they were entitled, we performed the following procedures.

We received a list of transfer students who applied to, were accepted by, and attended FSU. From the list, we selected a nonstatistical random sample of 30 out of the 68 students who were enrolled in the A2B Degree Program. For each student in our sample, we received and reviewed the final transcript from the student's community college, the MassTransfer application, and the acceptance letter to confirm that the student matriculated from the community college to the university within one year of graduation. We reviewed the transcript from each student's community college to confirm that each

student's final grade point average (GPA) was over the minimum to receive program benefits and that each student had a minimum of 60 credit hours. We also reviewed the student application files to confirm that the application essay requirement was waived for MassTransfer applications. We reviewed each student's community college transcript and FSU transcript to confirm that each student received credit for all courses transferred from the community college. Finally, we reviewed course enrollment records from Banner¹ data to confirm that each student was coded with "MTAP," which identifies a student as a MassTransfer student in FSU's system.

To determine whether students who were enrolled in the A2B Degree Program received tuition waivers if they met eligibility criteria, we performed the following procedures.

Using a list of all courses taken by students in the A2B Degree Program during the audit period, we identified 150 class enrollments by students who were enrolled in the A2B Degree Program and might be eligible for tuition waivers. We selected a nonstatistical sample of 45 from this list of 150 class enrollments. For each student enrollment in our sample, we reviewed the student's bills and FSU transcripts to confirm that the student was enrolled in state-funded daytime academic programs and had a minimum cumulative GPA of 3.0 at the end of the previous year, which would entitle the student to a tuition waiver at the end of the completed semester.

Because we used a nonstatistical sampling approach for both of our tests, we cannot project the results to the entire population.

Data Reliability Assessment

We reviewed general information system policies and procedures and tested certain general information technology controls, including security awareness training, access rights, and application controls for the Banner, Slate,² and PowerFAIDS³ systems. For our access rights testing, we reviewed access for terminated users, new users, and users changing roles in all three systems. In addition, we interviewed FSU officials who were knowledgeable about the data.

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1. FSU uses the Banner system for student records, including financial aid, course enrollment, and billing.
 2. FSU uses Slate to receive applications from potential students, notify students of application status, and collect data on potential students.
 3. FSU uses PowerFAIDS to administer financial aid received for students.

To test the reliability of the data from the Banner, Slate, and PowerFAIDS systems, we conducted electronic testing of each system to ensure that there were no missing data and that the data fell within the audit period.

To verify the completeness and accuracy of the list of students enrolled at FSU in the MassTransfer Program, we selected a sample of 50 students from the list and traced student information from the list to student applications and transcripts from the Banner, Slate, and PowerFAIDS systems. Further, we selected a sample of 50 students from the applications and transcripts and traced the student information to the electronic list of students from the Banner, Slate, and PowerFAIDS systems.

Based on these data reliability procedures, we have determined that the data were sufficiently reliable for the purposes of our audit.

Conclusion

Our audit revealed no significant instances of noncompliance that must be reported under generally accepted government auditing standards.