

Table E
Audit Objectives and the Methods Used to Address Them

AUDIT OBJECTIVE	METHOD
<p>1 Review and evaluate the laws, rules, and regulations significant to the audit objectives.</p>	<p>Reviewed laws, rules, and regulations significant to the audit objectives.</p>
<p>2 Evaluate the accuracy of the 2022 crime statistics reported by educational institutions.</p>	<ul style="list-style-type: none"> • Selected six institutions to review according to the type of institution, its geographic location, its enrollment, the number of crimes it reported to ED in 2022, and whether we had previously audited the institution. • Interviewed campus staff at each institution to understand the process used to compile crime statistics, including how they acquired local police statistics and whether electronic data was used. Interviewed local police officials to obtain their understanding of the crime situation on campuses. • Obtained a copy of the 2022 statistics provided to ED by each institution and reviewed underlying support for those crime statistics. • Performed accuracy and completeness testing of each institution's reported crime statistics. For each of the six institutions, reviewed a selection of up to 30 incidents that the institutions reported as Clery crimes for calendar year 2022, to determine whether the institutions accurately categorized them as Clery. Reviewed a separate selection of at least 30 crimes at each institution—those identified by the institution as both Clery-reportable and as non-Clery-reportable—to assess whether the institutions appropriately included or excluded incidents from their Clery statistics. • Reviewed supporting documentation in institutions' electronic databases and daily crime logs to determine whether cases were appropriately classified as Clery-reportable, reported in the correct Clery category, appropriately included in the institution's daily crime log, and occurred within the correct reporting period of calendar year 2022.
<p>3 Evaluate the institutions' process for compiling their annual security reports and compliance with state and federal requirements related to Clery Act policies and procedures.</p>	<ul style="list-style-type: none"> • Interviewed staff and reviewed supporting documentation regarding the process each institution used to create its required annual security report. Determined whether each institution had a written description of the steps needed to ensure that its disclosures comply with federal and state law. • Reviewed each institution's 2023 annual security report and required disclosures. Determined whether each institution is providing students and employees with all disclosures required by the Clery Act and providing selected disclosures required by state law. • Reviewed the institutions' underlying support to determine whether each institution has all relevant policies, procedures, and programs as disclosed in its annual security reports. • Reviewed the institutions' policies, procedures, and programs to determine whether each institution complied with the requirements in state law, or implemented those requirements as a matter of best practice.

Source: Audit workpapers.