

New York State Office of the State Comptroller
Thomas P. DiNapoli
Division of State Government Accountability

Oversight of the STEM Incentive Program

Higher Education Services Corporation



Executive Summary

Purpose

To determine if the Higher Education Services Corporation (HESC) is effectively monitoring the Science, Technology, Engineering, and Mathematics (STEM) Incentive Program (Program) to ensure recipients are in compliance with the Program rules and regulations, and whether HESC has only made payments on behalf of recipients who are in compliance with Program regulations. The audit covered the period April 1, 2014 to July 23, 2018.

Background

HESC administers 27 State scholarship and loan forgiveness programs (including the Program). HESC's mission includes ensuring that students have access to a college education and an understanding of their financial aid options. The Program provides a full tuition scholarship to State high school graduates who pursue a STEM degree and agree to work in a STEM field in the State for five years after graduation. During the scope of our audit, recipients could attend any State University of New York or City University of New York two-year or four-year college or statutory colleges at Cornell University and Alfred University. Starting with the 2014-15 academic year, awards cover tuition equal to the lesser of the amount charged to State residents or actual tuition charged. As of January 23, 2018, HESC had paid 2,331 recipients \$23,255,830 in Program awards.

Recipients must meet multiple eligibility requirements for the award, both before and after receiving it. Key eligibility requirements include:

- Graduating in the top 10 percent of their class from a State high school;
- Enrolling in a HESC-approved undergraduate STEM program;
- Maintaining a cumulative undergraduate grade point average of 2.5 or higher; and
- Working in a HESC-approved STEM field and maintaining residency in the State for five years after graduation.

Recipients who fail to meet Program requirements will have their awards converted into ten-year student loans with interest.

Key Findings

- HESC did not always ensure that applicants met Program eligibility requirements. We tested a random sample of 271 award recipients at the three universities that received the most Program payments (SUNY Binghamton, SUNY Buffalo, and SUNY Stony Brook). We found that HESC made \$81,198 in payments on behalf of 20 recipients who did not meet the Program requirements while in college.
- HESC's STEM Compliance Procedures included a policy to pro-rate loans for any recipients who do not fulfill work and residency requirements. However, HESC regulations restrict the policy of pro-rating loans to instances of extreme hardship. In response to our findings, HESC changed that policy to be consistent with its regulations. HESC officials stated that the policy previously included in their procedures was an oversight, and across-the-board pro-rating was not their

intent. Subsequent to our audit, the regulations were amended to broaden the circumstances under which loans could be pro-rated.

- HESC's data systems are somewhat antiquated and restrictive, limiting their usefulness to HESC officials to effectively monitor and track Program compliance and award repayments.

Key Recommendations

- Take steps to strengthen oversight of Program recipient eligibility requirements and ensure receipt of required documentation.
- Review the \$81,198 in ineligible award payments and make recoveries, as appropriate.
- Take steps to ensure that HESC policies and procedures comply with the regulations governing the Program.
- Take steps to strengthen the database systems used to administer the Program.

**State of New York
Office of the State Comptroller**

Division of State Government Accountability

November 28, 2018

Guillermo Linares, Ed.D.
Acting President
Higher Education Services Corporation
99 Washington Avenue
Albany, NY 12255

Dear Dr. Linares:

The Office of the State Comptroller is committed to helping State agencies, public authorities, and local government agencies manage government resources efficiently and effectively and, by so doing, providing accountability for tax dollars spent to support government operations. The Comptroller oversees the fiscal affairs of State agencies, public authorities, and local government agencies, as well as their compliance with relevant statutes and their observance of good business practices. This fiscal oversight is accomplished, in part, through our audits, which identify opportunities for improving operations. Audits can also identify strategies for reducing costs and strengthening controls that are intended to safeguard assets.

Following is a report of our audit entitled *Oversight of the STEM Incentive Program*. This audit was performed pursuant to the State Comptroller's authority as set forth in Article V, Section 1 of the State Constitution and Article II, Section 8 of the State Finance Law.

This audit's results and recommendations are resources for you to use in effectively managing your operations and in meeting the expectations of taxpayers. If you have any questions about this report, please feel free to contact us.

Respectfully submitted,

*Office of the State Comptroller
Division of State Government Accountability*

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This report is also available on our website at: www.osc.state.ny.us

Background

The Higher Education Services Corporation (HESC) administers the Tuition Assistance Program (TAP) and 27 State scholarship and loan forgiveness programs, including the Science, Technology, Engineering, and Mathematics (STEM) Incentive Program (Program). HESC's mission includes ensuring that students have access to a college education and an understanding of their financial aid options. The intent of the Program is to meet the State's growing need for employees in STEM-related fields. During the scope of our audit, recipients could attend any State University of New York (SUNY) or City University of New York two-year or four-year college or statutory colleges at Cornell University and Alfred University. The Program provides a full tuition scholarship to State high school graduates who pursue a STEM degree and agree to work in a STEM field in the State for five years after graduation. Beginning with the 2018-19 academic year, recipients could also attend private degree-granting institutions of higher education in New York State.

State Education Law Section 669-e (Law) and HESC regulations require recipients to fulfill multiple eligibility requirements for the award, both before and after receiving it. To be eligible for the Program, applicants must:

- Graduate in the top 10 percent of their class from a high school located in New York State during or after the 2013-14 school year;
- Enroll full-time in a HESC-approved undergraduate STEM program beginning in the fall term after their high school graduation; and
- Sign a contract with HESC agreeing that the award will be converted to a student loan if the student fails to comply with Program terms.

To receive award payments each academic term (semester or trimester), recipients must:

- Complete at least 12 credit hours or the equivalent in a course of study leading to an approved undergraduate degree in a STEM field; and
- Maintain a cumulative grade point average (GPA) of 2.5 or higher.

Upon completing their undergraduate degree program, recipients are required to work in a HESC-approved STEM field and reside in the State for five years. (This requirement is deferred for individuals who enroll at least half-time in a graduate or higher-degree program or other professional licensure degree program until they are conferred a degree.) Recipients who fail to meet Program requirements will have their awards converted into ten-year student loans with interest.

During the scope of our audit, HESC required high schools to submit applicant transcripts and provide official documentation of class rank or certify that applicants are in the top 10 percent of the class. High schools that do not rank their students were required to provide an explanation of the methodology used to calculate the top 10 percent. Effective August 3, 2018, HESC modified its regulations and now requires high schools to provide official documentation showing that applicants are in the top 10 percent of their graduating class. High schools are no longer required

to specifically provide transcripts and an explanation of the methodology used when they do not rank students.

To receive payments, colleges must certify that the Program recipients listed on a roster sent by HESC every term met the requirements and were therefore eligible.

HESC maintains and uses the following data systems to oversee the State scholarship and loan forgiveness programs they operate:

- Scholarship Database – Houses general identification information about recipients and shows recipient eligibility and compliance status throughout the life of each program;
- Repayment Database – Houses repayment information for individuals who have received payments but are no longer in compliance and must repay these funds; and
- HESC Mainframe System – Houses information about payments made to the colleges and other awards.

As of January 23, 2018, HESC had paid 2,331 recipients \$23,255,830 in Program awards since inception.

Audit Findings and Recommendations

We found that HESC has taken steps to implement the structure necessary to administer the Program. However, we identified issues that affect many aspects of the Program. For example, HESC did not always ensure that applicants met Program eligibility requirements, and made \$81,198 in Program award payments on behalf of 20 sampled recipients who did not meet Program requirements while in college. We also determined that HESC's policy to pro-rate loans for any recipients who do not fulfill work and residency requirements is contrary to its regulations. Finally, we found HESC's data systems are somewhat antiquated and restrictive, limiting their usefulness to HESC officials to effectively monitor and track Program compliance and award repayments.

HESC Program Oversight

Approval for Eligibility

We found HESC approved some applicants for the Program who were not eligible, which could cause inappropriate distribution of STEM funds in the future. We found that 29 of the 611 applicant records (5 percent) we reviewed were not eligible for the Program, despite being approved by HESC. In addition, HESC officials could not locate records for four applicants, and we were therefore unable to determine their eligibility.

To review for eligibility compliance, we randomly selected 541 applicant records, or 20 percent of the total population of applicants eligible as of January 23, 2018. We found that 23 of the 541 applicants were not eligible. During the course of other testing, we reviewed an additional 70 records and found 6 applicants were not eligible. Applicants were determined to be ineligible for the following reasons:

- Twenty-four applicants did not meet the requirement of being in the top 10 percent of their graduating class, including:

- Six applicants for whom documentation showed they were below the top 10 percent of their graduating class;
- Seventeen applicants for whom no explanation was provided of how class size was determined; and
- Eight applicants for whom no explanation was provided of how the top 10 percent of the class was calculated (in cases when the high school did not rank).

Several applicants did not meet the requirement in more than one of the ways listed above.

- Seven applicants did not meet the requirement of having a STEM-approved major, including:

- Six for whom the initial web-based application listed a STEM-approved major, but the major noted on the contract was not STEM-approved; and
- One for whom the major listed on the initial web-based application was STEM-approved, but the contract did not list a major at all.

Furthermore, two of the seven applicants who did not meet the STEM major requirements also did not meet the requirement of being in the top 10 percent of their graduating class.

HESC relies solely on high schools' certification to ensure that recipients are in the top 10 percent of their classes. However, HESC does not reach out to the high schools when information provided on the verification forms is incomplete and additional information, such as how class size is determined, is required. In response to our findings, officials stated that HESC is entitled to rely on the high schools' business records, whether the schools provide transcripts or attest to the truth and completeness of data on official agency forms. However, we believe HESC should have processes to independently verify that high schools are appropriately determining the top 10 percent of the graduating class in order to ensure Program eligibility.

Furthermore, HESC does not have an adequate internal second-layer review process to ensure that applicants are eligible and their applications are complete. HESC officials spot-check applications only when they receive inquiries from a high school about a recipient. Overall, HESC officials do not review the recipient accounts or individual applications. The lack of a proper second-layer review to ensure that every recipient is eligible could leave HESC vulnerable to future issues with determining eligibility for Program recipients.

HESC officials stated that they are currently working on a new automated compliance process, requiring less human interaction and manual input. The project would create an online database STEM applicants could log into and update, which would trigger automated processes based on applicant input. For example, an automatic email would go to recipients asking them to log in and state whether or not they are working. Based on the information provided, it would then automatically send an employer verification email to the recipient's employer. This automatic compliance process would provide staff more time to focus on determining eligibility.

Ineligible Program Award Payments

We reviewed recipient records at the three universities that received the most Program payments from January 1, 2014 through January 23, 2018: SUNY Binghamton, SUNY Buffalo, and SUNY Stony Brook. We selected a random sample of 20 percent of the recipients who had received Program payments at each of these three universities, for a total of 271 who received \$2,633,656 in Program payments. We found 20 individuals received \$81,198 in ineligible awards, which covered 28 semesters (terms). These Program awards were ineligible because:

- Fourteen recipients did not meet the 12-credit-hour requirement in a course of study leading to an approved undergraduate degree in a STEM field;
- Five recipients had a cumulative GPA below 2.5; and
- One recipient was not enrolled in an approved STEM major.

HESC relies on the colleges to verify each term that recipients are eligible for payments. As evidenced by our findings in this area, this is not working in all instances. When we questioned university officials about these matters, they stated that HESC did not provide sufficient training and guidance and that it was difficult to get help from them.

Pro-Rating Loans

Although it had not yet been applied to any recipients, HESC's STEM Compliance Procedures (Procedures) showed a policy to pro-rate loans across the board for any recipients who did not fulfill five-year work and residency requirements. Under the policy included in the Procedures, graduates who fulfilled part of their service requirement would only have to repay a proportional amount of their student loans based on the length of time they did not meet the work and residency requirements. For example, a Program recipient who completed three of the five years of the residency requirement would only have 40 percent of the award amount converted to a loan. HESC regulations contain a provision that allows HESC to pro-rate the amount owed commensurate with service completed when a recipient has demonstrated extreme hardship as a result of a total and permanent disability, labor market conditions, or other such circumstances. However, the Procedures indicated that pro-rating would be applied in all circumstances, beyond what is allowed by HESC regulations.

This policy is contrary to HESC's regulations because it does not penalize graduates who fail to meet their service and residency requirements. The intent of the requirements is to satisfy the demand for employees in STEM-related fields and to deter graduates from leaving the State. In response to our findings, HESC officials stated that the policy has been changed to be consistent with their regulations. However, subsequent to our audit, the regulations were amended to broaden the circumstances under which loans could be pro-rated.

Data Reliability

We reviewed multiple datasets generated from different HESC systems, with various recipient statuses representing different stages of the Program. Within these datasets, we found several indications of flaws and limitations with the current systems and how they are used. The use of inaccurate or incomplete data in the decision-making process could lead to inaccurate conclusions and reporting to the public. Some recipient accounts are also categorized under incorrect statuses. Because of these incorrect account statuses, recipients who have failed to comply with the rules of the Program could be overlooked, leading to the improper monitoring and collection of account funds (if applicable).

To determine if HESC properly determined eligibility for Program funding, we compared recipients who received payments to the eligibility file. We identified 127 recipients in the payment file who were not in the eligibility file. Upon further review of the dataset we received, we determined that HESC officials used incorrect designations in the scholarship database for 30 recipient accounts that would, in some cases, result in HESC not monitoring those accounts for further compliance. For example, we found recipient accounts incorrectly classified as "revoked," when they should have been categorized as "converted to loan." Moreover, 11 of the 30 recipients' account statuses indicated that they never received funds, resulting in HESC not monitoring those accounts for continuing compliance or repayment (if applicable).

Additionally, we reviewed all 59 accounts in repayment status as of January 23, 2018 and compared them to the amount HESC listed as certified and paid in the payment file. In ten cases, the amount in repayment did not match the amount originally certified and paid to the colleges. Upon further review and explanation from HESC officials, we found that five of the accounts were in good standing, and the file discrepancies were due to timing issues and limitations of the repayment database, which is unable to remove term disbursements already placed into repayment status. Of the remaining five accounts that did not match, we found:

- Two that show HESC owes the recipient money;
- One that shows the recipient owes HESC money;
- One for which HESC officials were unable to explain the discrepancy between the two databases; and
- One that did not appear at all on the repayment database for review.

HESC officials also alerted us that several approved recipients were enrolled in ineligible non-STEM majors, but that they had addressed the issue. However, when we asked HESC officials for this listing of recipients so we could verify the issue was appropriately handled, system inabilities prevented them from providing the information. Due to the system limitations, HESC is not able to track incidents of this nature to ensure they were appropriately handled and that further instances do not occur.

We concluded that HESC data systems are antiquated and restrictive and do not always produce reliable data. HESC officials stated that system limitations prevent them from removing term disbursements that should no longer be in the repayment database without removing the entire year. These particular disbursements remain in the repayment database. In contrast, HESC's mainframe database has the ability to remove payments made that have since been returned to HESC from the colleges, which causes disparities between the two databases.

To the extent that these systems are also used for the State's TAP and 26 other scholarship and loan forgiveness programs, any improvements to address the deficiencies we identified may also assist HESC's efforts to monitor those programs.

Recommendations

1. Take steps to strengthen oversight of Program recipient eligibility requirements and ensure receipt of required documentation, including:
 - Establishing control procedures and practices to ensure that recipients are eligible for payment; and
 - Providing colleges with guidance and assistance on an as-needed basis.
2. Review the \$81,198 in ineligible award payments and make recoveries, as appropriate.
3. Take steps to ensure that HESC policies and procedures comply with the regulations governing the Program.

4. Take steps to strengthen the database systems used to administer the Program, including:

- Re-evaluating existing database systems and, where needed, taking steps to strengthen their abilities and controls; and
- Providing training to HESC staff regarding the capabilities and functionality of different HESC database systems.

Audit Scope, Objectives, and Methodology

We audited HESC's oversight of the Program for the period April 1, 2014 through July 23, 2018. The objectives of our audit were to determine whether HESC is effectively monitoring the Program to ensure recipients are in compliance with the Program rules and regulations, and whether HESC has only made payments on behalf of recipients who are in compliance with Program regulations.

To accomplish our objectives and assess internal controls related to our objectives, we reviewed State laws and regulations as well as HESC's policies and procedures. We interviewed HESC personnel to obtain an understanding of Program practices and analyzed HESC data related to the Program. We also reviewed Program eligibility for a random sample of 541 recipients eligible as of January 23, 2018 (20 percent of the total population of applicants who were eligible as of this date). We selected an additional judgmental sample of 70 recipients we encountered during other testing based on all recipients HESC indicated were being monitored for the five-year work and residency requirements and all recipients who received Program payments but who did not appear in the eligibility or repayment files. Finally, we visited SUNY Binghamton, SUNY Buffalo, and SUNY Stony Brook and reviewed recipient records at each school. We judgmentally selected these universities because they received the most Program awards during the period – more than half of the total awards. At each school, we reviewed a random sample of 20 percent of the individuals (271 recipients) who received Program awards as of January 23, 2018.

We conducted our 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.

In addition to being the State Auditor, the Comptroller performs certain other constitutionally and statutorily mandated duties as the chief fiscal officer of New York State. These include operating the State's accounting system; preparing the State's financial statements; and approving State contracts, refunds, and other payments. In addition, the Comptroller appoints members to certain boards, commissions, and public authorities, some of whom have minority voting rights. These duties may be considered management functions for the purposes of evaluating organizational independence under generally accepted government auditing standards. In our opinion, these functions do not affect our ability to conduct independent audits of program performance.

Authority

The audit was performed pursuant to the State Comptroller's authority as set forth in Article V, Section 1 of the State Constitution and Article II, Section 8 of the State Finance Law.

Reporting Requirements

We provided a draft copy of this report to HESC officials for their review and formal comment. We considered HESC's comments in preparing this final report and have included them in their entirety at the end of the report. In their response, HESC officials generally agreed with the audit recommendations and indicated the actions they will take to address them.

Within 90 days of the final release of this report, as required by Section 170 of the Executive Law, the President of the Higher Education Services Corporation shall report to the Governor, the State Comptroller, and the leaders of the Legislature and fiscal committees, advising what steps were taken to implement the recommendations contained herein, and if the recommendations were not implemented, the reasons why.

Contributors to This Report

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Vision

A team of accountability experts respected for providing information that decision makers value.

Mission

To improve government operations by conducting independent audits, reviews, and evaluations of New York State and New York City taxpayer-financed programs.

Agency Comments



ANDREW M. CUOMO
Governor

GUILLERMO LINARES, Ed.D
Acting President

October 18, 2018

Mr. Stephen Goss
Audit Director
Office of the State Comptroller
Division of State Government Accountability
110 State Street, 11th Floor
Albany, NY 12236-0001

Re: Audit 2017-S-75

Dear Mr. Goss:

This letter is in response to the Draft Report 2017-S-75, Oversight of the STEM Incentive Program.

The New York State Higher Education Services Corporation (HESC) has carefully considered each finding and recommendation and offers the following response and, where warranted, steps taken by the agency to address them.

Findings:

Finding 1: Approval for Eligibility

OSC Finding 1: HESC approved some applicants for the Program who were not eligible, which could cause inappropriate distribution of STEM funds in the future. Furthermore, HESC does not have an adequate internal second-layer review process to ensure that applicants are eligible and their applications are complete.

Response: HESC has implemented additional control procedures and practices to ensure accuracy in award eligibility. HESC's ability to accurately determine awards relies on the information submitted by schools. Existing internal control procedures have been strengthened to include both mandatory monthly reviews of applications processed internally during each month and bi-annual reviews to determine the accuracy of school certifications at the conclusion of each term.

OSC Finding 1, con'd: *HESC relies solely on high schools' certification to ensure that recipients are in the top 10 percent of their classes.*

Response: Under New York State law, organizations are allowed to rely on the business records of another entity as proof of any act, transaction, occurrence or event, if done in the regular course of business for purposes of legal proceedings. HESC would equally be permitted to rely on the business records (e.g., transcripts) of a high school for proof of a student's class ranking, whether the high school provides an official transcript or certifies to the truth and completeness of its data on an official agency form.

HESC has amended its regulations to remove the requirement that a high school detail its methodology for determining that an applicant is in the top 10 percent of his/her class. Instead, schools are provided a High School Verification Form on which they must submit specific information from which HESC will independently calculate the student's ranking. HESC will calculate class rank using the standard competitive ranking method, whereby GPAs with equal mathematical values will be given equal rank, beginning with the highest mathematical value assigned the highest rank, and the next lesser value given the next highest rank. All students whose GPAs fall within the 10th percentile will be determined to be in the top 10 percent of his or her graduating high school class.

Finding 2: Ineligible Program Award Payments

OSC Finding 2: *We reviewed recipient records at the three universities that received the most Program payments from January 1, 2014 through January 23, 2018: SUNY Binghamton, SUNY Buffalo, and SUNY Stony Brook. We found 20 individuals received \$81,198 in ineligible awards, which covered 28 semesters (terms).*

Response: HESC is reviewing the \$81,198 in noted award payments. Where HESC finds that SUNY Binghamton, SUNY Buffalo and/or SUNY Stony Brook did not provide accurate certification information and an award was made to an ineligible student, steps will be taken to recover the disallowed funds from the applicable school.

OSC Finding 2, con'd: *HESC relies on the colleges to verify each term that recipients are eligible for payments. As evidenced by our findings in this area, this is not working in all instances.*

Response: HESC has implemented a number of robust control procedures and practices to ensure that students are eligible for payment. Under existing processes, STEM recipients must annually confirm that they are continuing in their pursuit of a STEM program of study in the subsequent academic year, among other attestations. Effective with the issuance of the next series of attestations, recipients will also be asked to enter the number of completed credits and their GPA for comparison with data provided by their college. Additionally, as part of HESC's Strategic Plan, the agency will

be modernizing its platform for processing New York State grants, scholarships and loan forgiveness awards, including an updated platform for certifying student eligibility. Among the many customer service and business operations improvements being sought, the new platform will enable schools to transmit data to allow a final determination of eligibility to be systematically made based on pre-programmed statutory and regulatory requirements, prior to payment disbursement.

OSC Finding 2, con'd: *When we questioned university officials about these matters, they stated that HESC did not provide sufficient training and that it was difficult to get help from them.*

Response: HESC maintains a priority services phone line and electronic mailbox exclusively for school financial aid professionals. HESC service levels for all call centers, including Priority Services, is a 90 second response time for 90 percent of calls during its hours of operations, and a one business day response time for all emails. To provide additional guidance, however, HESC will also make available an online STEM Certification Training video for financial aid professionals on its Financial Aid Professional Portal in December 2018, and will notify all New York State colleges of its availability.

Finding 3: Pro-Rating Loans

OSC Finding 3: *Although it had not yet been applied to any recipients, HESC's STEM Compliance Procedures (Procedures) showed a policy to pro-rate loans across the board for any recipients who did not fulfill five-year work and residency requirements. This policy is contrary to HESC's regulations because it does not penalize graduates who fail to meet their service and residency requirements.*

Response: The inclusion of an across-the-board proration was an oversight on the part of the reviewers of the procedure. HESC's procedures were updated on July 5, 2018 to pro-rate the amount owed commensurate with service completed only when the recipient has demonstrated extreme hardship as a result of a total and permanent disability, labor market conditions, or other such circumstances, as approved by the President or his/her designee. The revised procedures are effective for the first cohort of STEM recipients, who graduated in May 2018, and all future STEM recipients.

Furthermore, pursuant to program amendments approved by the HESC Board of Trustees in August 2018, the regulations now clarify that scholarship recipients who failed to earn a degree in a STEM-approved program of study, but who work in an approved STEM occupation may also have their awards prorated for failure to fulfill the five-year work requirement.

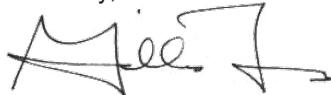
Finding 4: Data Reliability

OSC Finding 4: We reviewed multiple datasets generated from different HESC systems, with various recipient statuses representing different stages of the Program. We concluded that HESC data systems are antiquated, restrictive, and do not always produce reliable data. To the extent that these systems are also used for the State's TAP, STEM and 26 other scholarship and loan forgiveness programs, any improvements to address the deficiencies we identified may also assist HESC's efforts to monitor those programs.

Response: HESC identified system limitations with its legacy information systems in the agency's 2016 Strategic Plan. These systems necessitate an independent application be created with the establishment of each new program. The process to replace the current system with a new third-party system to process applications for all grant and scholarship programs to address identified deficiencies is underway. HESC issued a Request for Information and is finalizing system requirements for the new system. HESC's current Strategic Plan identifies the new system as an agency priority. HESC's goal is to have a state of the art application system that is reliable and efficient and provide all New York State students with current information regarding application processing without the requirement for human intervention. The new system is expected to integrate all 27 different programs improving the student experience and resolving system communication problems identified during the audit. Also, any new system is expected to improve the implementation of new programs shortening the time frames required from passage of any new legislation.

Please feel free to contact me at (518) 474-5775, or Ms. Christine Konsistorum, HESC Audit Director at (518) 474-4671 should you have any additional questions or require any additional information.

Sincerely,



Dr. Guillermo Linares
Acting President