

BEING THE BURSAR

REPORTS & AUDITS

Using reporting to strengthen operations, support leadership, and prepare for audits with confidence.

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Two Parts. One Operational Story.

01

REPORTING

Understand operations, identify risk, and drive action.

02

AUDITS

Test controls, demonstrate evidence, and improve processes.

Reporting tells us what is happening. Audits test whether we can demonstrate how and why.

Why reporting matters in the Bursar's Office

**OPERATIONAL
MANAGEMENT**

**FINANCIAL
HEALTH**

COMPLIANCE

**DECISION-
MAKING**

ACCOUNTABILITY

Reporting is how we understand the operation — not simply how we document it.

Start with the questions — not the reports

What do we actually need to know?

What is the state of our receivables?

How effectively are we collecting?

Are transactions posting correctly?

Are payments reconciling?

Are we refunding timely?

Are we reporting correctly?

Are our controls working?

Are processes working?

The Bursar Reporting Ecosystem

Student A/R & Collections

Cash & Deposits

**Payments &
Reconciliations**

Refunds

Loan Administration

**Administrative
Compliance**

Operational Excellence

Different reports. One operational picture.

Student A/R & Collections

What are we looking at?

Term receivables

Aging buckets

Agency reports

Performance over time

What does it tell us?

Are there systemic issues impacting A/R

How is A/R recovery performance throughout the student payment lifecycle

Vendor effectiveness

What action should it drive?

Student outreach and payment offerings

Receivable management through the lifecycle

Allowance For Bad Debt and Write Off

Cash, Payments & Reconciliation

What are we looking at?

Cashiering sessions

Depository accounts

Payment by type reports

What does it tell us?

Are we posting accurately and timely

Is the payment process flow working

How are students paying and when

What action should it drive?

Payment protocols

Front-end/back-end collaboration

Student outreach and education

Refunds, Exceptions & Returns

What are we looking at?

Credit balance reports

Refund exceptions report

**Direct Deposit reports –
duplicates/suspicious**

Refund audit reports

Refund returns

What does it tell us?

Are eligible refunds posting timely
and accurately

Are we Title IV compliant

Are there indicators of ghost-record
or phishing fraud

What action should it drive?

Refund procedures and controls

Student outreach – prior term
balances and failed disbursements

Fraud investigations

Loan Administration

What are we looking at?

Loan portfolio and agency reports

Repayment and delinquency reports

Deferment / cancellations reports

Servicer to ERP reconciliation reports

What does it tell us?

Are borrowers entering repayment

Where is delinquency increasing

Do servicer records match ours?

What action should it drive?

Borrower outreach and counseling

Resolve payment discrepancies

Annual reporting and compliance

Administrative Compliance

What are we looking at?

1098-T population and validation reports

User access and approval reports

Stale-dated disbursements reports

What does it tell us?

Is reporting complete and accurate

Are internal controls in place

Are we compliant with policy and regulations

What action should it drive?

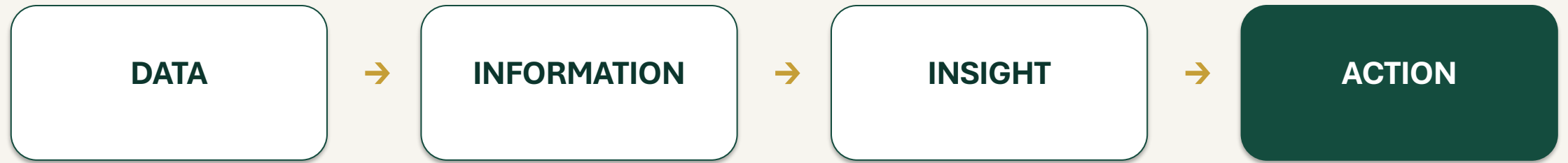
Correct and address reporting exceptions

Regular review of user access and controls

Operational Excellence — Wayne State's KPIs

What are we looking at?	How often?	What action does it drive?
Refund audit reports	Daily	Corrections and staff feedback / training
Service volumes and response times	Weekly	Service matrix scheduling
Credit card payments %	Monthly	Student payment outreach
Loan default rates	Monthly	Loan borrower outreach
Registered Not Paid (RNPs) and internal collections metrics	Weekly	Receivable management strategies
Bad debt allowance provision projection	Every two weeks	Department-wide buy-in

Reporting isn't useful until somebody does something with it



A report sitting in somebody's inbox isn't a control.

Reporting upward — what leadership actually needs

What changed?

Why?

What's the risk?

What are we doing about it?

What decision or help do we need?

Operational report → Executive story

Reporting as an early-warning system

PATTERNS

EXCEPTIONS

OUTLIERS

TRENDS

Reports shouldn't just document yesterday — they should help identify tomorrow's problem.

PART TWO

FROM REPORTING TO AUDITS

Reporting tells us what is happening.

Audits test whether our processes, controls, and evidence support it.

An audit shouldn't be the first time you test your operation

If reporting and controls are healthy every day,
audit preparation becomes much less dramatic.

THE PIVOT

Reporting tells us what is happening. Audits test whether we can demonstrate how and why.

What auditors are really testing

PROCESS

CONTROL

EVIDENCE

COMPLIANCE

Can you explain the process? Can you demonstrate the control? Can you prove it happened?

Build your audit trail before you need it

Policies

Procedures

Reconciliations

Approvals

System evidence

Exception documentation

Corrective actions

When the auditor asks for something...

Understand the request

Identify the owner

Validate the data

Document methodology

Review before submission

Retain what was provided

What audit findings can teach you

Process gaps

Unclear ownership

Weak controls

Inconsistent execution

Inadequate documentation

TURN THE FINDING INTO MONITORING

What should we report on going forward so this weakness does not quietly return?

Close the loop



Reporting and auditing are not separate functions — they are one continuous operational-feedback loop.

Discussion & Q&A

Which reports are most critical to running your operation?

How has your institution been successful turning reporting into action?

What audit request or finding has changed the way you operate?

Thank You — Let's Connect

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