



July 13, 2023

Amy Barmer
RTI International
3040 East Cornwallis Road
P.O. Box 12194
Research Triangle Park, NC 27709

Dear Ms. Barmer,

On behalf of the undersigned higher education associations representing public and private colleges and universities, we write to offer comments on the proposal to create a working group for the Integrated Postsecondary Education Data System (IPEDS) Finance survey component, as discussed in Technical Review Panel (TRP) #68.

We welcome this effort to convene a diverse group of experts to help inform the Department of Education about ways that it might improve the Finance survey data. We strongly support efforts that will increase data transparency, accuracy, and comparability across diverse institutional types while acknowledging the challenges that these efforts present. While we understand and support the goals of improving data for the benefit of both data providers and users, we feel it is critical to include representatives from across a diverse set of institutions. As you know, financial expenditures and revenues data are collected and reported in different ways and according to different accounting principles for public, private nonprofit and for-profit institutions, and having experts from these perspectives who can anticipate unintended consequences from any proposed changes will be essential. A diverse working group is the best way to ensure that resulting proposals consider necessary tradeoffs between maintaining the historical data trend, minimizing reporting burden, creating policy-relevant data, and creating comparable measures across institutional types.

As the working group takes shape, we strongly recommend including data providers who have experience with both GASB and FASB reporting standards, as well as representatives from smaller institutions and those on both sides of the parent-child reporting relationship, including systems and branch campuses. Each of these kinds of data providers understands the unique processes needed to source and clean data for the Finance component. Their involvement early in the development of any proposed changes would help minimize reporting burden and ensure smooth implementation down the road.

We recommend that the working group consider ways to improve transparency around the working group's deliberations and seek additional feedback as it develops proposals. In particular, allowing the members of the National Postsecondary Education Cooperative to share draft changes with their organizational colleagues and selected

constituents would allow proposals to be reviewed by key stakeholders before the White House Office of Management and Budget (OMB) clearance process. As the TRP noted, the working group may not be able to include members who represent all constituencies. Creating opportunities for consultation and comment outside of the group would help fill these gaps. We also ask that the Department of Education specify that any alterations to the Finance survey based on the working group's proposals go through the existing process, including a TRP, before being included in an OMB package.

We appreciate your attention to these comments. We look forward to working with IPEDS and the Department of Education to ensure that any changes made to the Finance survey will best serve the needs of students, data users, and institutions.

Sincerely,

A handwritten signature in black ink, appearing to read "Ted Mitchell". The signature is written in a cursive, slightly slanted style.

Ted Mitchell
President

On behalf of:

American Association of Community Colleges
American Association of State Colleges and Universities
American Council on Education
Association of American Universities
Association of Public and Land-grant Universities
National Association of Independent Colleges and Universities