

## EXECUTIVE SUMMARY

We audited Performance Funding Data Integrity as of September 30, 2017. This audit was part of our approved 2017/18 audit work plan, conducted in accordance with a Board of Governors (BOG) directive to audit university processes that ensure the completeness, accuracy, and timeliness of data submissions. Our specific objectives were to:

- Verify the appointment of the Data Administrator by the UWF President.
- Evaluate (by testing data accuracy) the processes and controls used by the Data Administrator and data custodians to ensure the completeness and accuracy of data submitted to the Board of Governors.
- Verify timely submissions of data files to the BOG.
- Assess the consistency of data submissions with BOG data definitions and guidance.
- Confirm the reporting to the BOG of all critical data errors.

Audit fieldwork began on September 21, 2017, and ended on November 2, 2017. Our audit was conducted in accordance with the Institute of Internal Auditors *International Standards for the Professional Practice of Internal Auditing* and generally accepted auditing standards.

## BACKGROUND

The BOG has broad governance responsibilities affecting administrative and budgetary matters for Florida's 12 public universities. Beginning in fiscal year 2013-14, the BOG instituted a performance funding program that is based on 10 performance metrics. These metrics are used to evaluate the institutions on a range of issues including graduation rates, job placement, cost per degree, and retention rates, among other things.

### Key components of the model:

- Institutions will be evaluated on either "Excellence" or "Improvement" for each metric.
- Data is based on one-year data.
- The benchmarks for Excellence were based on the Board of Governors' 2025 System Strategic Plan goals and analyses of relevant data trends, whereas the

benchmarks for Improvement were determined after reviewing data trends for each metric.

- The Florida Legislature and Governor determine the amount of new state funding and an amount of institutional funding that would come from each university's recurring state base appropriation.

The results of this audit provide a basis for the University President and the Chairman of the Board of Trustees to complete the BOG "Data Integrity Certification," which is used to certify that all data submitted are reliable, accurate, and complete.

## Notable Strengths

The Institutional Research department and the Lead Scientific Analyst from Academic Affairs collaborate to ensure that data for files submitted to the BOG are pulled correctly and accurately from the database. Reports are created, reviewed for errors, and corrected before submission to the BOG. During the past year, the two offices began running data reports more frequently and earlier in order to identify errors sooner in the process, make corrections timely, and prevent late report submissions. This also assisted the data functional users by providing more time to complete data updates.

Email reminders are generated automatically and sent to data functional leaders at 30, 10, and 5 days prior to submissions deadlines. This is a new process to assist data owners with planning and to minimize the risk of late or erroneous reporting of data files.

## KEY OBSERVATIONS

**We found that in general internal controls were strong, yet we make the following observations:**

1. BOG Regulation 3.007 "State University System Management Information System" describes the appointment of an Institutional Data Administrator, who certifies and manages the submission of data to the State University System management information system (including data used in the Performance Based Funding Metrics calculations). This person is to be formally appointed by the

University President. We found that the most current appointment was made by letter to the BOG from the former UWF president in September 2014. With the transition to a new President in January 2017, this document might not be sufficient to demonstrate compliance with the BOG Regulation.

2. A departmental business continuity plan is a critical component of disaster recovery planning. We found that ITS had developed an ITS Disaster Recovery Plan that addressed many of the essential elements. A key component of a departmental business continuity plan is for trustees of critical data to ensure that data recovery is properly prioritized in the event of a disaster by defining recovery time and recovery point objectives for their systems. In our discussions with the Offices of Admissions, Registrar, and Financial Aid, it was noted that this information had not been developed and communicated to ITS. This process would be facilitated if a standard Business Continuity Plan template existed to aid in the development of department plans, but we found such a tool had not been developed by ITS.

We appreciate the cooperation, professionalism, and responsiveness of the employees who were involved in the audit.

Respectfully submitted,

*Cindy Talbert*

Cindy Talbert, CIA, CICA, CPA  
Interim Internal Audit Director

### **Recommended Management Actions**

1. In order to ensure compliance with BOG Regulation 3.007, the current President should formalize in writing her appointment of the Institutional Data Administrator.
2. We recommend that ITS coordinate the creation and dissemination of a standard Department Business Continuity Template. This template should be used to formalize the plans in writing and to facilitate coordination with the appropriate department representatives regarding the expectations of these plans. We also recommend that the offices of Admissions, Registrar, and Financial Aid, each develop Departmental Business Continuity Plans, to augment the ITS University Disaster Recovery plan by completing the template developed by ITS.

**REPORT PROVIDED TO THE FOLLOWING:**

Dr. Martha Saunders, President  
Mort O'Sullivan, Chair BOT  
Bob Jones, Chair Audit & Compliance Committee  
Dick Baker, Audit & Compliance Committee  
Dr. George Ellenberg, Provost/Sr. Vice President  
Dr. Joffrey Gaymon, Vice President  
Betsy Bowers, Interim Vice President  
Pamela Langham, General Counsel  
Melanie Haveard, ITS Executive Director/CTO  
Keith King, Institutional Research Director  
Colleen Asmus, Associate Vice President  
Shelly Blake, AVP Budgets & Financial Planning  
Kelly Brundage, Registrar  
Shana Gore, Financial Aid Director  
Katie Condon, Admissions Director  
Jaime Hoelscher, Manager, FL Auditor General  
Ken Danley, Supervisor, FL Auditor General  
Joe Maleszewski, BOG Chief Inspector General  
Lori Clark, BOG Compliance and Audit Specialist  
Rebecca Luntsford, BOT Liaison

## **MANAGEMENT RESPONSES TO RECOMMENDATIONS**

### Recommendation #1

**Management Response:**

The President will sign a new letter appointing a Data Base Administrator (DBA).

**Responsible Party:**

Dr. George Ellenberg, Executive Vice President and Provost

**Targeted Implementation Date:**

January 23, 2018

### Recommendation #2

**Management Response:**

ITS will coordinate the creation and dissemination of a standard Department Business Continuity Template. The offices of Admissions, Registrar, and Financial Aid will each develop Departmental Business Continuity Plans using the standard Department Business Continuity Template and post them within the Business Process Library.

**Responsible Parties:**

Dr. Joffrey Gaymon, Vice President, Enrollment and Student Affairs

Melanie Haveard, Executive Director and CTO

**Targeted Implementation Date:**

March 30, 2018