



STATE  
UNIVERSITY  
SYSTEM  
*of* FLORIDA  
Board of Governors

# Agenda and Meeting Materials

## March 16-17, 2016

Ballroom  
University Conference Center  
University of West Florida  
11000 University Parkway  
Pensacola, Florida 32514



STATE  
UNIVERSITY  
SYSTEM  
of FLORIDA  
Board of Governors

ACTIVITIES  
BOARD OF GOVERNORS MEETINGS

Ballroom  
University Conference Center  
University of West Florida  
11000 University Parkway  
Pensacola, Florida 32514  
March 16-17, 2016

By Telephone Conference Call  
Dial-in Number: 888-670-3525  
Listen-Only Code: 4122150353#

Wednesday, March 16, 2016

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| <b>1:00 – 2:00 p.m.</b>  | <b>Lunch will be provided</b>  |
| <b>2:30 - 3:30 p.m.,</b><br>or upon<br>Adjournment of<br>Previous Meetings | <b>Academic and Student Affairs Committee</b><br>Chair: Mr. Norman Tripp; Vice Chair: Ms. Wendy Link<br>Members: Beard, Frost, Graham, Robinson, Stewart, Valverde |
| <b>3:30 - 4:15 p.m.,</b><br>or upon<br>Adjournment of<br>Previous Meetings | <b>Budget and Finance Committee</b><br>Chair: Mr. Ned Lautenbach; Vice Chair: Mr. Alan Levine<br>Members: Colson, Doyle, Graham, Hosseini, Huizenga, Kuntz, Tripp  |
| <b>4:15 – 4:30 p.m.</b>  | <b>Break</b>   |
| <b>4:30 – 5:30 p.m.</b><br>or upon<br>Adjournment of<br>Previous Meetings  | <b>Strategic Planning Committee</b><br>Chair: Mr. Dean Colson; Vice Chair: Ms. Patricia Frost<br>Members: Beard, Lautenbach, Levine, Morton, Robinson              |

**Thursday, March 17, 2016**

**7:30 – 8:30 a.m.            Members Breakfast with the Advisory Council of Faculty Senates**

**7:30 – 8:30 a.m.            Breakfast will be provided**

**8:30 – 9:00 a.m.            Innovation and Online Committee**  
or upon                      Chair: Mr. Ned Lautenbach; Vice Chair: Mr. Ed Morton  
Adjournment of           Members: Beard, Colson, Link, Robinson, Stewart, Tripp  
Previous Meetings

**9:00 – 9:30 a.m.,           Select Committee on Florida Polytechnic University**  
or upon                      Chair: Ms. Wendy Link  
Adjournment of           Members: Doyle, Morton, Valverde  
Previous Meetings

**9:30 – 10:00 a.m.,        Select Committee on 2+2 Articulation**  
or upon                      Chair: Mr. Alan Levine; Vice Chair: Ms. Wendy Link  
Adjournment of           Members: Huizenga, Lautenbach, Stewart, Tripp  
Previous Meetings

**10:00 – 10:20 a.m.        Audit and Compliance Committee**  
or upon                      Chair: Mr. Alan Levine; Vice Chair: Mr. Ed Morton  
Adjournment of           Members: Huizenga, Lautenbach, Link, Valverde  
Previous Meetings

**10:20 – 10:30 a.m.        Break**

**10:30 – 10:45 a.m.,       Nomination and Governance Committee**  
or upon                      Chair: Mr. Tom Kuntz; Vice Chair: Mr. Ned Lautenbach  
Adjournment of           Members: Colson, Hosseini, Link, Tripp  
Previous Meetings

**10:45 – 11:45 a.m.        Board of Governors – Regular Meeting**  
or upon                      Chair: Mr. Tom Kuntz; Vice Chair: Mr. Ned Lautenbach  
Adjournment of           All Board members  
Previous Meetings

**11:45 – 1:00 p.m.        Lunch will be provided**

*Please note that this schedule may change at the Chair's privilege.*



## CONSTITUTION OF THE STATE OF FLORIDA

AS REVISED IN 1968 AND SUBSEQUENTLY AMENDED

### ARTICLE IX

#### EDUCATION

##### SECTION 7. State University System.--

(a) **PURPOSES.** In order to achieve excellence through teaching students, advancing research and providing public service for the benefit of Florida's citizens, their communities and economies, the people hereby establish a system of governance for the state university system of Florida.

(b) **STATE UNIVERSITY SYSTEM.** There shall be a single state university system comprised of all public universities. A board of trustees shall administer each public university and a board of governors shall govern the state university system.

(c) **LOCAL BOARDS OF TRUSTEES.** Each local constituent university shall be administered by a board of trustees consisting of thirteen members dedicated to the purposes of the state university system. The board of governors shall establish the powers and duties of the boards of trustees. Each board of trustees shall consist of six citizen members appointed by the governor and five citizen members appointed by the board of governors. The appointed members shall be confirmed by the senate and serve staggered terms of five years as provided by law. The chair of the faculty senate, or the equivalent, and the president of the student body of the university shall also be members.

(d) **STATEWIDE BOARD OF GOVERNORS.** The board of governors shall be a body corporate consisting of seventeen members. The board shall operate, regulate, control, and be fully responsible for the management of the whole university system. These responsibilities shall include, but not be limited to, defining the distinctive mission of each constituent university and its articulation with free public schools and community colleges, ensuring the well-planned coordination and operation of the system, and avoiding wasteful duplication of facilities or programs. The board's management shall be subject to the powers of the legislature to appropriate for the expenditure of funds, and the board shall account for such expenditures as provided by law. The governor shall appoint to the board fourteen citizens dedicated to the purposes of the state university system. The appointed members shall be confirmed by the senate and serve staggered terms of seven years as provided by law. The commissioner of education, the chair of the advisory council of faculty senates, or the equivalent, and the president of the Florida student association, or the equivalent, shall also be members of the board.

**History.**--Proposed by Initiative Petition filed with the Secretary of State August 6, 2002; adopted 2002.





STATE  
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SYSTEM  
of FLORIDA  
Board of Governors

## **AGENDA**

**Academic and Student Affairs Committee**

**Ballroom**

**University Conference Center**

**University of West Florida**

**11000 University Parkway**

**Pensacola, Florida 32514**

**March 16, 2016**

**2:30 p.m. - 3:30 p.m.**

**or**

**Upon Adjournment of Previous Meetings**

**Chair: Mr. Norman Tripp; Vice Chair: Ms. Wendy Link**

**Members: Beard, Frost, Graham, Robinson, Stewart, and Valverde**

- 1. Call to Order and Opening Remarks** **Governor Norman Tripp**
- 2. Committee Meeting Minutes** **Governor Tripp**  
Minutes, January 21, 2016
- 3. Vice Chancellor and Chief Academic Officer's Report** **Dr. Jan Ignash**  
*Vice Chancellor for  
Academic and Student Affairs  
Board of Governors*
- 4. Academic Program Items**
  - A. Limited Access Status, Bachelor of Fine Arts in Art,  
CIP 50.0702, Florida International University** **Governor Tripp**
  - B. Limited Access Status, Bachelor of Public Health,  
CIP 51.2201, University of Florida** **Governor Tripp**

5. **Board of Governors Regulations** **Governor Tripp**
  - A. Public Notice of Intent to Amend Board of Governors Regulation 6.009  
Admission of International Students to SUS Institutions
6. **Raising the Research Profile of the State University System** **Dr. Ignash**
7. **National Academy of Inventors, USF** **Dr. Judy Genshaft**  
*President, University of South Florida*
8. **Academic and Student Affairs Updates**
  - A. SUS Council of Academic Vice Presidents (CAVP) **Dr. Ron Toll**  
*Chair, CAVP*
  - B. SUS Council for Student Affairs (CSA) **Dr. Kevin Bailey**  
*Chair, CSA*
  - C. Florida Student Association **Governor Tonnette Graham**
9. **Concluding Remarks and Adjournment** **Governor Tripp**

**STATE UNIVERSITY SYSTEM OF FLORIDA  
BOARD OF GOVERNORS  
Academic and Student Affairs Committee  
March 16, 2016**

**SUBJECT:** Minutes of Committee Meeting held January 21, 2016

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**PROPOSED COMMITTEE ACTION**

Approval of the minutes of the meeting held on January 21, 2016 at Florida State University

**AUTHORITY FOR BOARD OF GOVERNORS ACTION**

Article IX, Section 7, Florida Constitution

**BACKGROUND INFORMATION**

Committee members will review and approve the minutes of the meeting held on January 21, 2016 at Florida State University.

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**Supporting Documentation Included:** Minutes, January 21, 2016

**Facilitators/Presenters:** Governor Norman Tripp

**MINUTES  
STATE UNIVERSITY SYSTEM OF FLORIDA  
BOARD OF GOVERNORS  
ACADEMIC AND STUDENT AFFAIRS COMMITTEE  
Florida State University  
555 West Pensacola Street  
Tallahassee, Florida  
January 21, 2016**

*Video or audio archives of the meetings of the Board of Governors  
and its Committees are accessible at <http://www.flbog.edu>.*

**1. Call to Order and Opening Remarks**

Chair Norman Tripp convened the meeting on January 21, 2016, at 9:00 a.m. with the following members present and answering roll call: Governors Link, Beard, Frost, Graham, Stewart (phone), and Valverde. A quorum was established.

**2. Meeting Minutes**

Chair Tripp asked for a motion to approve the minutes from the November 4, 2015, committee meeting. Governor Beard moved to approve the minutes. Governor Link seconded the motion, and the motion was approved.

**3. Vice Chancellor and Chief Academic Officer's Report**

Dr. Ignash reported on the following activities of the Academic and Student Affairs (ASA) unit:

- Board staff have been working on numerous legislative analyses requested due to early start of the session.
- The shared reciprocal Institutional Review Board agreement was signed by each of the 12 SUS institutions. This agreement will provide an opportunity for collaborative research to proceed much more quickly and to help in securing external funding.
- The Academic Coordination Project Workgroup held an extra meeting on November 13, 2015, at UCF to discuss issues that arise about curriculum and students during the review of new proposals.
- The Academic Coordination Project Workgroup met on December 11, 2015 via conference call to review and comment on 23 new program proposals.
- ASA staff received TEAm grants data regarding growth of additional degrees in the high demand fields targeted in the grants and will have an update of those programs at a subsequent meeting.

**4. Access and Accommodations for Students with Disabilities**

A. SUS Programs and Services: Video

Chair Tripp introduced a video highlighting the educational accommodations and academic and student support services in the SUS for students with disabilities. Following the video, Chair Tripp thanked Ms. Amanda Niguidula, the Director of the Disability Resource Center and the staff at FIU for all of their work in producing the video.

B. Recognition: Johnson Scholarship Foundation

Chair Tripp introduced Mr. Malcolm Macleod, President of the Johnson Scholarship Foundation. This foundation has provided annual scholarship funds for students with disabilities and supports individual projects at various universities within our System.

Mr. Macleod provided a brief history of the Johnson Scholarship Foundation and described the mission to assist disadvantaged people in attaining education and employment. Since 1991, the Johnson Scholarship Foundation has made grants of about \$110 million. This scholarship program serves SUS students very well and is a model program with partnerships with the legislature, the Board of Governors, and the disability services offices at each of the universities.

Governor Kuntz noted that the legislature has been matching some of the grants at \$4 million. Chancellor Criser commented that the Johnson Scholarship Foundation has continued to fund our students when the legislature was not able to make that match and stated that their stewardship for our state has been incredible. Mr. Macleod continued that when the matching funds weren't available, the Johnson Scholarship Foundation made a supplementary grant to each of the institutions on the basis that the institution would match the supplementary grant. Although the State match has been restored, the supplemental grant and institutional match has continued as it engages the disability service offices and the rest of the university to help more with the unmet need.

Chair Tripp introduced Abigail Roberson from FSU and Justin Holt from FAMU, both Johnson Scholarship recipients. Both students spoke to the importance of the scholarship to their educational experiences.

5. **Academic Program Items**

A. Limited Access Status for the Bachelor of Science in American Sign Language/English Interpreting (16.1603) at the University of North Florida

Chair Tripp presented the request for seeking limited access status for the Bachelor of Science in American Sign Language/English Interpreting at the University of North Florida. The university has determined that a minimum language competency and specific cognitive processing skills are needed to acquire the ability to serve as an American Sign Language/English interpreter. Florida College System transfer students will not be disadvantaged by the screening process. The UNF Board of Trustees approved limited access for the program on October 15, 2015, and

if approved by the Board of Governors, UNF would implement limited access status for the program effective fall 2016.

Governor Link moved to approve limited access status for the Bachelor of Science in American Sign Language/English Interpreting, CIP 16.1603, at the University of North Florida. Governor Frost seconded the motion, and the motion was approved.

B. Termination of the Ph.D. in Chemical Physics (40.0508) at Florida State University

Chair Tripp introduced the request from Florida State University to terminate the Ph.D. in Chemical Physics (40.0508). No students or faculty will be adversely affected by this change. The FSU Board of Trustees approved the termination of the program on October 9, 2015, and if approved by the Board of Governors, the termination would become effective spring 2016.

Governor Link moved to approve termination of the Ph.D. in Chemical Physics, CIP code 40.0508, at the Florida State University effective spring 2016. Governor Beard seconded the motion, and the motion was approved.

C. Termination of the Ph.D. in Research and Evaluation Methods (13.0601) at Florida State University

Chair Tripp introduced the request from Florida State University to terminate the Ph.D. in Research and Evaluation Methods (CIP 13.0601). The degree content has been consolidated within the Educational Leadership and Policy program and is now offered as a major. No students or faculty will be adversely affected by this change. The FSU Board of Trustees approved the termination of the program on October 9, 2015, and if approved by the Board of Governors, the termination would become effective January 4, 2016.

Governor Beard moved to approve termination of the Ph.D. in Research and Evaluation Methods, CIP Code 13.0601, at the Florida State University effective January 4, 2016. Governor Link seconded the motion, and the motion was approved.

**6. Academic and Student Affairs Updates**

A. SUS Council of Academic Vice Presidents (CAVP)

Chair Tripp introduced FGCU Provost Dr. Ron Toll, representing the SUS Council of Academic Vice Presidents (CAVP).

Provost Toll reported on the following CAVP activities:

- Shared the CAVP response with Chair Kuntz regarding performance based funding metric 1, which will be discussed at the next committee meeting.
- Noted that the CAVP is pleased with the opportunity to weigh in and provide feedback at an open workshop in March on PBF metric 3.

- Reported that, in aggregate, the universities will be pledging \$61,000 per year for 4 years to provide faculty with needed resources, training, and to embrace online education and achieve the target set for the State University System. Chair Kuntz thanked the provosts for this effort although the legislative funding for this initiative has not materialized.
- Noted that accommodations for students with disabilities must include understanding of responsibilities as well “reasonableness” to comply with all state and federal regulations.
- Noted that out-of-state institutions are establishing presence and expanding influence in Florida. The resulting competition may hurt the efforts of the State University System to accommodate clinical placements of students in allied health areas.
- Reported that SACSCOC is reviewing its guiding principles and is soliciting input. The CAVP is considering a joint letter which would provide input into changes in terms of accrediting processes as administered by SACS for the State of Florida and the southeast region.
- Observed that the CAVP is tracking current K-12 and higher education bills moving through the legislature.

In response to Provost Toll’s observation that out-of-state institutions may be competing with SUS institutions for clinical placements, Governor Morton stated “We have to make a concerted effort to demand match the needs of clinical placement with the graduation of talented people in the state of Florida. There is a high correlation where people do clinical practice and set up households. It behooves us to keep highly skilled people in our state.” Governor Valverde stated that Florida, on a per capita basis, ranks last in the country as it relates to medical residencies and that 80% of residents that go out of the state stay in that state. He asked what is being done today in our legislature to attract GME dollars. Chancellor Criser said that there are ongoing conversations with the deans of medical schools about creating new residencies, while recognizing the matching process is driven by student selection.

Governor Levine said that due to the caps and the cuts in funding, many residency seats are being funded by hospitals themselves. He continued that when we talk about new slots and new dollars for slots, we don’t want to penalize hospitals that have been paying for slots while others who have not been paying for slots all of a sudden get slots that are fully funded. Provost Toll commented that some of the outside institutions pay for a certain number of slots and that this is applicable not only for doctors, but also for nursing, OT, DPT, and all programs that require clinical placement. Governor Hosseini said that there is nothing currently in legislation that speaks to these issues. He referred to the approval of FAU’s programs when FAU secured successful partnerships with five hospitals. Governor Levine stated that many allied health professionals are trained outside of the State University System and private colleges are approaching hospitals regarding their need for slots and in some cases are willing to pay for the cost to the hospitals for providing experiences creating a competitive marketplace. Governor Frost stated that the state supports medical

education, both public and private. Governor Morton questioned what we are doing to align our resources and universities. Governor Kuntz questioned the gap in the number of graduates and the number of residencies. Governor Morton said he would guess that the gap is in the 100s. Provost Glover commented that there are two issues: (1) clinical placements are limited thereby limiting production of practitioners and (2) retention and medical residencies.

B. SUS Council for Student Affairs (CSA)

Chair Tripp introduced Dr. Kevin Bailey, UWF Vice President for Student Affairs, to provide a brief update on activities of the SUS Council for Student Affairs. Dr. Bailey mentioned the issue of monitoring student participation on social media as well as monitoring student activism and the need for student affairs professionals on campus to be open to dialogue and collaboration with students and student leaders in order to participate in and help shape the conversations.

Chair Tripp asked if mental health programs are in place that are being effective for students. Governor Hosseini stated that we have a proposal to our legislature regarding mental health counseling needs.

C. Florida Student Association

Chair Tripp recognized student Board member, Governor Tonnette Graham, to provide a brief update on activities and issues of interest to the Florida Student Association and State University System students.

Governor Graham shared the following:

- Each institution has systems and resources in place for mental health support.
- FSA is preparing for the following:
  - First meeting of the year at Florida Polytechnic
  - Rally in Tally
  - Florida Student Association Lobbying Day
  - Two higher education roundtables to provide students across the state information on advocacy and lobbying
  - Travel to D.C. to lobby on the federal level
  - Partnering with Florida College Access Network for convention in Orlando
  - Presidential leadership experience in D.C.

**7. Concluding Remarks and Adjournment**

Having no further business, Chair Tripp adjourned the meeting at 9:45 a.m.



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Norman Tripp, Chair

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Richard P. Stevens,  
Assistant Vice Chancellor, Academic and Student Affairs

**STATE UNIVERSITY SYSTEM OF FLORIDA  
BOARD OF GOVERNORS  
Academic and Student Affairs Committee  
March 16, 2016**

**SUBJECT:** Vice Chancellor and Chief Academic Officer's Report

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**PROPOSED COMMITTEE ACTION**

For information

**AUTHORITY FOR BOARD OF GOVERNORS ACTION**

Article IX, Section 7, Florida Constitution

**BACKGROUND INFORMATION**

Dr. Jan Ignash, Vice Chancellor for Academic and Student Affairs, will provide an update regarding the activities of the Office of Academic and Student Affairs.

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**Supporting Documentation Included:** None

**Facilitators/Presenters:** Dr. Jan Ignash

## **Formal Reports to the Board of Governors Concerning Academic Degree Program Activity**

**Annual University Work Plans** – Contains a section which identifies the new academic degree programs under consideration for the upcoming three years. The programs identified for year one must have been through the CAVP Academic Program Coordination Work Group process.

**Annual University Accountability Reports** - Include sections that identify new degree programs added and programs terminated or suspended for new enrollments.

**Ad Hoc Reports** – Provides special information requested by the Board. The CAVP Academic Program Coordination Group provided two reports in 2015. In addition, the Vice Chancellor of Academic and Student Affairs provides updates on the Work Group's activities during her report to the Academic and Student Affairs Committee.

- September 2015 (to Full Board – Vice Provost Diane Chase, UCF & Vice Chancellor Jan Ignash, BOG)
- November 2015 (to ASAC – Provost Ron Toll, FGUC & Vice Provost Diane Chase, UCF)

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### **Reports available online as part of the Academic Program Inventory**

(The Academic Program Inventory is maintained as a real-time database which drives most student-level data reporting.)

<https://prod.flbog.net:4445/pls/apex/f?p=136:13>

**Currently Approved Program Inventory** – Provides a list of all CIP codes with programs that have not been terminated. Programs that have temporarily suspended enrollments are also included.

**Limited Access Programs** – Lists all baccalaureate programs that have been approved by the Board of Governors as limited access programs and have not been subsequently terminated.

**Baccalaureate Program Length** – Lists exceptions to the 120 credit hour length for baccalaureate programs that are approved by the Board of Governors.

**Historical Degree Program Information** - Includes all the CIP codes and programs that were active in 2007 when the database was created, as well as all programs which have been approved afterwards. Programs that were terminated prior to 2007 are not included. The following sub-reports can be retrieved from this report using the data filters provided.

- **Primary Report** – Provides a base report that retrieves all records with no filters.

- **Programs Currently Suspended for New Enrollments** - Retrieves the programs that have suspended new student enrollments, but have not been terminated.
- **Terminated Programs** - Retrieves all the terminated programs, independent of the termination effective term.
- **Programs with Changed CIPS** - Retrieves only programs for which the CIP code has changed.
- **Custom Reports** – Allows users to create custom reports by accessing the Historical Inventory and filtering by CIP, by university, by implementation date, or other criteria.

**Programs of Strategic Emphasis By CIP** – Provides a list of all CIP codes for degree programs that have been assigned to an area of Strategic Emphasis..

**Current and Prior Methodology for Identifying the Programs of Strategic Emphasis** – Provides a document explaining how the areas of strategic emphasis were created and assigned to CIP codes.

**CIP Code Changes** – Provides a list of all programs for which a CIP code changed. Each record identifies a specific CIP code change. CIP code changes occur nationally every 10 years when NCES evaluates the definitions or as program evolves over time. Includes a link to the NCES Manual NCES CIP Online Manual.

**Active Program Counts** – Reports the number of programs active during Spring of the report year. The counts are grouped by university, campus, and degree level. All universities and some additional educational sites are included. These counts are used in the Board of Governors Annual Report.

**Specialized Accredited Programs** – Provides an Inventory of Discipline Specific Accredited Academic Programs. Accreditation status updates reflected in this inventory are reported during the Fall of each year and may not reflect a change in discipline-specific accreditation status after the annual reporting deadline. A list of Discipline-Specific Accrediting Bodies is provided.

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### **Reports available online through the Interactive University Database**

(The interactive reports are updated annually.)

<http://flbog.edu/resources/iud/>

**Enrollment by CIP Code and Level** - Creates tables showing numbers of students by subject area, student level, institution, race, gender, full-time status, and residency.

**Degrees by CIP Code and Level** - Creates tables showing numbers of degrees granted by broad subject area, specific degree program, degree level, institution, race, and gender.

**Credit Hours/FTE by CIP Code and Level** - Creates tables showing credit hour totals or full-time equivalent enrollment by subject area, student level, institution, race, gender, full-time status, residency, and source of funding.

**Analysis of Instructional Expenditures** – Creates tables showing total instructional spending or spending per credit hour by type of expenditure (direct, indirect, or total), degree program, student level, and institution.

**STATE UNIVERSITY SYSTEM OF FLORIDA  
BOARD OF GOVERNORS  
Academic and Student Affairs Committee  
March 16, 2016**

**SUBJECT:** Limited Access Status for the Bachelor of Fine Arts in Art (CIP 50.0702) at Florida International University

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**PROPOSED COMMITTEE ACTION**

Consider approval of limited access status for the Bachelor of Fine Arts in Art at Florida International University, CIP Code 50.0702.

**AUTHORITY FOR BOARD OF GOVERNORS ACTION**

Article IX, Section 7, Florida Constitution; Board of Governors Regulation 8.013

**BACKGROUND INFORMATION**

Florida International University (FIU) is requesting limited access status for the Bachelor of Fine Arts in Art. Board of Governors' Regulation 8.013 provides that baccalaureate degree programs may be approved as limited access for the following reasons:

- the number of qualified applicants exceed the program's resources and capacity,
- faculty and space resources are limited,
- higher academic achievement is necessary to be successful in the program.

The program includes three tracks: Art Studio, Graphic Design, and Video/ Animation/Digital Arts. Limited access status is requested due to limited availability of faculty and space resources. Students in this program require one-on-one work with faculty for proper development and success. Students seeking admission into the program will have to submit a portfolio for review. Florida College System transfer students will not be disadvantaged by the screening process.

The FIU Board of Trustees approved limited access for the program on December 9, 2015. If approved by the Board of Governors, FIU will implement limited access status for the program effective Fall 2016.

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**Supporting Documentation Included:** Limited Access Request Form

**Facilitators/Presenters:** Governor Norman Tripp

**STATE UNIVERSITIES OF FLORIDA  
Limited Access Program Request  
Reference: 6C-6.001 Admissions, FAC**

**University:** Florida International University  
**Degree(s) offered:** Bachelor of Fine Arts in ART  
**Program:** Bachelor of Fine Arts in ART (all tracks)  
**Six digit CIP code:** 50.0702

**1. Will the entire program be limited access or only a specific track?**

The entire BFA program will be limited access.

**2. If only a track is limited access, please specify the name of the track**

All Tracks including: Art Studio (ART/PGY), Graphic Design (GRA), Video/Animation/Digital Arts (ART/PGY)

**3. How many students will the program plan to accommodate?**

The program currently accommodates 227 BFA students. In 2015 the three distinct tracks were implemented. It is planned to limit each track to 25 students per cohort (75 per year), for a total of 300 students. Demand for the new tracks may surpass our studio space without a limited access admission process.

**4. When do you propose to initiate limited access?**

AY 2016/17

**5. What is the justification for limiting access?**

The BFA in Studio Art is a 120 credit degree that is the initial professional degree in the field of art and design. The BFA program has a concentrated focus on the conceptual and critical thinking development in conjunction with the fundamental art making skills acquisition. The degree is designed to develop the student's consciousness of aesthetic and theoretical aspects of art and its relationship to creative processes. As art making and its associated technologies continue to evolve and grow, studio practice and experiences are of prime importance in the preparation of BFA students for professional lives in the visual arts and design.

The BFA at FIU requires a commitment to the program of study and an intensity of focus on a high level of creative output. The nature of much of the studio instruction in the fields of both visual art and design is such that it requires a small class environment.

The National Association of Schools of Art and Design recommends the following"

"Classes in creative work generally should not exceed 25 students. Experience indicates that a class size of 20 or fewer is educationally more effective. In some cases, safety considerations and specialized equipment limitations will require class limits of fewer than 15. "

NASAD Handbook 2014-15, page 61

The studio and design side of the program also requires special considerations. Students must have adequate space and time in which to pursue their work. The number of students in the studio classes must be limited to the number that the faculty can reasonably support. Students also require a great deal of one-on-one work for proper development. There is also the matter of safety. In certain of the technical (sculpture, digital fabrication, small metals/jewelry etc.) studio classes students are required to handle power tools and hand tools that have the potential to cause injury if their use is not adequately supervised. In these kinds of situations it is essential that class size is small enough to insure that all safety measures are being followed.



The ART/PGY studio classes are limited in size because they are based on the studio model of instruction as well as on space restrictions. Students follow a sequential course of study to successfully graduate from the program. In-class critiques are an essential part of all of the specialized courses.

Furthermore the BFA is the usual degree conduit to the terminal level Master of Fine Arts (MFA) degree. MFA is considered by the College Art Association (CAA), the National Association of Schools of Art and Design (NASAD), and the vast majority of institutions in higher education in the United States to be equivalent to terminal degrees in other fields, such as the PhD or EdD.

Outside of the academic path, professional opportunities consist of a wide array of creative industries including jobs such as artists, designers, consultants, media specialists, teachers, 3D fabricators, imagists and other jobs that entail the use of imagination, critical thinking and the production of visual materials. Many of our alumni successfully contribute nationally and globally as well as to the South Florida economy driven by the arts and design.

A BFA degree program has been in existence at Florida International University since the university's founding in 1972. Over the years it has evolved from a very small program to a comprehensive multi-track BFA in studio, video/animation/digital arts and graphic design. From its inception the program has always required a student artwork review to secure his/her entry into a sequence of capstone courses leading into a BFA thesis exhibition.

After an ample data analysis, to ensure the most sustainable rates of retention and timely graduation of students entering our BFA program, we propose the conversion of the BFA into a limited access program such as we have with music and theater. Currently our BFA program is the only one in the College that is a professional level program that is not limited access.

The institution of the entry portfolio review will allow a formation of the freshmen cohorts strictly monitored by our faculty through the initial BFA foundation studies. This practice will ameliorate the attrition rates of the less committed students who fail to meet the rigorous expectations of the program.

**6. By what means will access be limited? Please provide a description of the program's admissions requirements and procedures, and indicate how these requirements and procedures ensure equal access for Florida College System Associate of Arts degree graduates in the competition for available space in the program.**

LIMITED ACCESS PROGRAM ADMISSION:

BFA in Art (50.0702)

An entry portfolio review will be required for consideration to be admitted to the BFA. The MFA currently utilizes a web portal (Get Accepted) which will additionally process BFA application portfolios. The portfolio will include a two-paragraph written statement and 10-15 digital images of a selection of best recent work. Work presented can be in any medium, in finished or sketch form, including journal/sketchbook entries. Students should include an inventory noting - medium, size, and date of completion. It is planned to institute a February 1<sup>st</sup> annual deadline for fall applications. A faculty committee will review and rank applicants based on formal resolution of work (technique, composition) and conceptual basis of the work. Not all candidates for the BFA will be accepted.

Transfer students' portfolios will be reviewed by a departmental committee to grant admission to the BFA program. Current enrollment patterns reflect well-qualified AA transfers, often taught by FIU art alumni working in the Florida College System. FIU currently has a healthy articulation process with the Florida College System institutions and we do not anticipate any negative impact to FCS students.

Students deemed not adequately prepared to enter the BFA program have the option of entering the BA in Art Program as specified below. Florida College System students have equal access to the limited access program as any other student applying to the program.



BA in Art (50.0701).

BA candidates will not be required to submit art portfolios. This degree program will remain open to all of the applicants meeting the appropriate university requirements.

BA students upon the completion of the foundation courses may elect to submit a portfolio in order to be considered for admission to the BFA program.

**7. Present the current race and gender profiles of the students in the program. Discuss the impact of the proposed action on the race and gender profiles. Cite sources used for discussion. What strategies, should they be necessary, will be used to promote diversity in the program.**

The Art + Art History Department embraces and welcomes a diverse pool of qualified applicants. The program has presented to local area high schools and has invited schools to visit our facilities to view our productions, meet faculty and students and tour our facilities. The majority of our applicants come from area high schools and Florida College System schools which have culturally diverse populations. Please refer to Appendix A for a breakdown of the student population.

It is not anticipated that the limited access admissions will significantly alter our current diverse enrollment. It will allow those highly qualified local students to achieve positive success and allow those less motivated to choose other degree options.

**8. Are the graduates of the program in high demand? If so, and if the program is to be limited due to lack of adequate resources, provide a justification for limiting access to the program rather than reallocating resources from programs with a low marked demand.**

Among our BFA graduates are numerous recipients of prestigious awards including: The MacArthur Fellowship, J. S. Guggenheim Fellowship, Cintas, Pollock-Krasner, and South Florida Cultural Consortium among many. Several alumni after completion of their terminal degrees have risen into successful academic careers developing a very ambitious research and creative activities portfolios. As South Florida has become a significant global, national, and regional hub for arts and design our alumni have benefited greatly from being in the epicenter of this creative environment and its economy.

The main justification for limited access is to correctly place only "qualified applicants" into a program that requires dedication, creativity, and motivation for success. Using a portfolio application process will encourage potential students to self-select this more demanding degree or enter the BA in Art. Certainly, faculty review of portfolio applications provides for a mechanism of finalization in choosing students with the potential to benefit from the BFA degree program. The concomitant value of limited access will create more stable enrollment, retention, and graduation which benefits from the small studio class sizes.

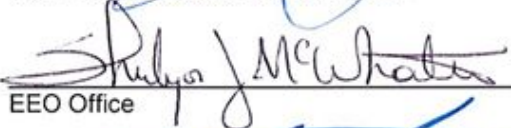
**STATE UNIVERSITIES OF FLORIDA**  
**Limited Access Program Request**  
**Reference: 6C-6.001 Admissions, FAC**

**University:** Florida International University  
**Degree(s) offered:** Bachelor of Fine Arts in ART  
**Program:** Bachelor of Fine Arts in ART (all tracks)  
**Six digit CIP code:** 50.0702

Request Initiated by:

  
\_\_\_\_\_  
Vice President for Academic Affairs

EEO Officer's Signature:

  
\_\_\_\_\_  
EEO Office

Provost Signature:

  
\_\_\_\_\_  
Provost and Executive Vice President

Send the completed form to:

Board of Governors  
State University System of Florida  
325 West Gaines Street, Suite 1614  
Tallahassee, Florida 31399-1950

## Appendix A

CIP 50.0702 VISUAL AND PERFORMING ARTS (BFA)  
 UNDERGRADUATE HEADCOUNT BY GENDER AND ETHNICITY  
 (Excluding Non-Resident Aliens)

STUDENT LEVEL UNDERGRADUATE  
 STU\_PROGRAM\_CAT 500702  
 DISCP\_DESCR VISUAL AND PERFORMING ARTS

TERM_DESC	ACAD_PLAN	GENDER2	American Indian or Alaska Native	Asian	Hispanic/Latino	White	Black or African American	Not Reported	Grand Total
Fall 2012	ART:BFA	MEN	N/A	2	50	11	7	2	72
		FEMALE	N/A	1	64	17	8	1	91
	ART:BFA Total		N/A	3	114	28	15	3	163
	Fall 2012 Total		N/A	3	114	28	15	3	163
Fall 2013	ART:BFA	MEN	N/A	N/A	50	10	6	1	67
		FEMALE	1	4	75	14	10	2	106
	ART:BFA Total		1	4	125	24	16	3	173
	Fall 2013 Total		1	4	125	24	16	3	173
Fall 2014	ART:BFA	MEN	N/A	3	56	8	8	2	77
		FEMALE	N/A	7	87	14	7	1	116
	ART:BFA Total		N/A	10	143	22	15	3	193
	Fall 2014 Total		N/A	10	143	22	15	3	193
Fall 2015	ART:BFA	MEN	1	2	62	7	7	3	82
		FEMALE	N/A	4	98	22	9	1	134
	ART:BFA Total		1	6	160	29	16	4	216
	Fall 2015 Total		1	6	160	29	16	4	216

**STATE UNIVERSITY SYSTEM OF FLORIDA  
BOARD OF GOVERNORS  
Academic and Student Affairs Committee  
March 16, 2016**

**SUBJECT:** Limited Access Status for the Bachelor of Public Health (CIP 51.2201) at the University of Florida

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**PROPOSED COMMITTEE ACTION**

Consider approval of limited access status for the Bachelor of Public Health at the University of Florida, CIP Code 51.2201.

**AUTHORITY FOR BOARD OF GOVERNORS ACTION**

Article IX, Section 7, Florida Constitution; Board of Governors Regulation 8.013

**BACKGROUND INFORMATION**

The University of Florida (UF) is requesting limited access status for the Bachelor of Public Health. Board of Governors' Regulation 8.013 provides that baccalaureate degree programs may be approved as limited access for the following reasons:

- the number of qualified applicants exceed the program's resources and capacity,
- faculty and space resources are limited,
- higher academic achievement is necessary to be successful in the program.

The limited access request is based on limited availability of faculty resources and space. The program includes small hands-on interactive labs, field experiences, and internships and faculty resources available to supervise these experiences are limited. Florida College System transfer students will not be disadvantaged by the screening process.

The UF Board of Trustees approved limited access for the program on December 4, 2015. If approved by the Board of Governors, UF will implement limited access status for the program effective Summer 2016.

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**Supporting Documentation Included:** Limited Access Request Form

**Facilitators/Presenters:** Governor Norman Tripp

**Board of Governors, State University System of Florida**  
**Limited Access Program Request**  
Reference: BOG Regulations 6.001, Admissions and 8.013, Limited Access

<b>University:</b>	University of Florida	<b>Degree(s) offered:</b>	Bachelor of Public Health
<b>Program:</b>	Public Health	<b>Six digit CIP code:</b>	51.2201

- Will the entire program be limited access or only a specific track? Entire program
- If only a track is limited access, please specify the name of the track  
\_\_\_\_\_
- How many students will the program plan to accommodate?  
Fall 90 Spring 90 continuing    Academic Year Total 90
- When do you propose to initiate limited access? (please specify the effective term and year)  
Summer 2016
- What is the justification for limiting access?

We plan to modify our existing pre-public health track to become a degree program. The current track is limited access and we would simply like to continue this status. The limited access is based on faculty resources and space given we offer a number of small hands-on interactive labs and would like to use this model in the new program as well.

- By what means will access be limited? Please provide a description of the program's admissions requirements and procedures, and indicate how these requirements and procedures ensure equal access for Florida community college Associate of Arts degree graduates in the competition for available space in the program.

We would like to continue limited access admissions in the same manner it is currently implemented for the pre-public health track. We currently are limited access at the junior level admissions point. We require a 3.0 GPA overall and in prerequisite coursework, grades of C or better in prerequisite work, which must be completed prior to program enrollment, and completion of all general education and 60 transferable college credits. Students from Florida College System institutions must have their AA degree by the time the program begins. We admit in the summer and fall. Transfer student applications are part of the same pool as UF student applications. All UF and state college applications are entered into the same database and are reviewed as part of the same process. Offers of admission are disseminated accordingly.

- Present the current race and gender profiles of the students in the program. Discuss the impact of the proposed action on the race and gender profiles. Cite sources used for discussion. What strategies, should they be necessary, will be used to promote diversity in the program?

We believe the pre-public health track is a reasonable representation of the expected diversity of the public health degree program. The racial make-up of the juniors and seniors currently enrolled in the pre-public health track is 47.2% white, 11.2% black, 21.4% Latino/Hispanic, 2.2% Native American, 16.9% Asian/Pacific Islander, and 1.1% not

reported. 80.1% are women and 19.1% are men, consistent with our college gender composition as a whole. Recruitment will be facilitated by advisor participation at internal and external career fairs, the UF Minority Mentoring program, freshmen-sophomore orientation and information sessions managed by the college, presentations in courses and health-related career clubs, individual advising appointments, and liaisons between college advisors and Florida state colleges. We have also formed a college diversity committee, which makes recommendations regarding diversification activities. In addition, course content related to cultural competence will be incorporated in the curriculum.

8. Are the graduates of the program in high demand? If so, and if the program is to be limited due to lack of adequate resources, provide a justification for limiting access to the program rather than reallocating resources from programs with low market demand.

Students admitted to the college at the junior level have strong academic credentials. Therefore, they are routinely successful in achieving their goals of advanced education or employment. In addition, we plan to offer a combined degree program (BPH-MPH) to facilitate entry to the master's program for high achieving students. Resource reallocation will occur. The resources currently allocated to the pre-public health track will be used to support the public health degree given we will be sunsetting the pre-public health track if the degree program is approved.

<b>Request Initiated by:</b>	Stephanie Hanson, College of Public Health and Health Professions
<b>EEO Officer's Signature:</b>	<i>Jodi Gentry IVF, Human Res. Services</i>
<b>Provost's Signature:</b>	<i>[Signature]</i>
<b>University Board of Trustees Approval Date (please include a copy of the UBOT agenda with this form)</b>	December 4, 2015

*Send the completed form to:*

**Dr. Jan M. Ignash  
Vice Chancellor of Academic and Student Affairs  
Board of Governors  
State University System of Florida  
325 West Gaines Street, Suite 1614  
Tallahassee, Florida 32399-1950**





**UNIVERSITY OF FLORIDA BOARD OF TRUSTEES  
COMMITTEE ON EDUCATIONAL POLICY AND STRATEGY  
COMMITTEE ACTION ITEM EP2  
DECEMBER 3, 2015**

**SUBJECT:** New Degrees

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**BACKGROUND INFORMATION**

The proposed new degrees are as follows: B.A. in Foreign Languages and Literature in the College of Liberal Arts and Sciences; Doctor of Philosophy in Human-Centered Computing in the College of Engineering; and the Limited Access Degree Program Bachelor of Public Health in the College of Public Health and Health Professions. These proposed new degrees will aid the achievement of the strategic planning goals of the State University System and University of Florida. These new degree programs were approved by the Curriculum Committee and then by the Faculty Senate at their August 27, 2015 and September 24, 2015 meetings.

**PROPOSED COMMITTEE ACTION**

The Committee on Educational Policy and Strategy is asked to approve the B.A. in Foreign Languages and Literatures (CIP Code 16.0101); Doctor of Philosophy in Human-Centered Computing (CIP Code 11.0104); and Limited Access Degree Program Bachelor of Public Health (CIP Code 51.2201) for recommendation to the Board of Trustees for approval on the Consent Agenda.

**SIGNIFICANT POLICY ISSUES FOR COMMITTEE TO CONSIDER**

Board of Governors approval is required for all doctoral and professional degree programs only.

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Supporting Documentation Included: See [Appendix](#).

Submitted by: Joseph Glover, Provost and Senior Vice President for Academic Affairs





*The Foundation for The Gator Nation*

**UNIVERSITY OF FLORIDA BOARD OF TRUSTEES  
COMMITTEE ON EDUCATIONAL POLICY AND STRATEGY  
COMMITTEE AGENDA  
DECEMBER 3, 2015  
3:45 P.M. EST**

**President's Room 215B, Emerson Alumni Hall  
University of Florida, Gainesville, Florida**

**Committee Members:**

David M. Thomas (Chair), David L. Brandon, Susan M. Cameron, Christopher T. Corr, Paul W. Davenport, Charles B. Edwards, James W. Heavener, Joselin Padron-Rasines, Rahul Patel, Jason J. Rosenberg, Steven M. Scott, Robert G. Stern, and Anita G. Zucker

- 1.0 Verification of Quorum ..... Jamie Lewis Keith, VP/General Counsel, University Secretary
- 2.0 Call to Order and Welcome ..... David M. Thomas, Chair
- 3.0 Review and Approval of Minutes..... David M. Thomas, Chair  
September 4, 2015  
October 1, 2015
- 4.0 Public Comment..... David M. Thomas, Chair
- 5.0 Action Items ..... David M. Thomas, Chair  
EP1. Tenure Upon Hire  
EP2. New Degree Programs  
EP3. Degree Program Termination
- 6.0 Discussion/Informational Items..... David M. Thomas, Chair
  - 6.1 Admissions Update ..... Zina Evans, VP for Enrollment Management
  - 6.2 Faculty Senate Update ..... Paul Davenport, Faculty Senate Chair
  - 6.3 Student Government Update ..... Joselin Padron-Rasines, President, Student Gov't
  - 6.4 New Centers/Institutes..... Joseph Glover, Provost & SVP for Academic Affairs
    - 6.4.1 Center for Respiratory Research and Rehabilitation
    - 6.4.2 Institute for Sustainable Food Systems
  - 6.5 Update on Athletic Fee ..... Jeremy Foley, Director, Athletics

**STATE UNIVERSITY SYSTEM OF FLORIDA  
BOARD OF GOVERNORS  
Academic and Student Affairs Committee  
March 16, 2016**

**SUBJECT:** Public Notice of Intent to Amend Board of Governors Regulation 6.009  
Admission of International Students to State University System (SUS)  
Institutions.

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**PROPOSED COMMITTEE ACTION**

Consider approval of the public notice of intent to amend Board of Governors  
Regulation 6.009 Admission of International Students to State University System (SUS)  
Institutions

**AUTHORITY FOR BOARD OF GOVERNORS ACTION**

Article IX, Section 7, Florida Constitution and Board of Governors Regulation  
Development Procedure

**BACKGROUND INFORMATION**

Regulation 6.009 provides guidance to state universities regarding the admission of qualified international students that include adherence to federal laws and regulations pertaining to international students as well as the regulations established by the Board of Governors and university boards of trustees for admission to the institution. Health insurance requirements for international students are expressed for select categories of coverage and minimum requirements are included that will place the university in compliance with federal Department of State regulations.

Preliminary regulation amendments were reviewed by the university General Counsels, Council of Academic Vice Presidents, Council of Student Affairs, SUS health center directors, and other state university staff. Pursuant to the regulation procedure adopted by the Board at its meeting on March 23, 2006, the Board is required to provide public notice by publication on its Internet Web site at least 30 days before adoption of the proposed regulation.

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**Supporting Documentation Included:** Amended Regulation 6.009

**Facilitators / Presenters:** Governor Norman Tripp

### **6.009 Admission of International Students to State University System (SUS) Institutions.**

(1) Within enrollment, space, and fiscal limitations, eligible international students may be accepted for admission at the appropriate level to an institution in the State University System (SUS). Each university board of trustees shall develop regulations for admission of international students that are consistent with Board of Governors regulations. At a minimum, such regulations shall require that:

- (a) International students are obligated to follow the laws and regulations set by the United States Citizenship and Immigration Services of the United States Department of Homeland Security and the United States Department of State;
- (b) An international applicant must be academically eligible for admission to the program at the level of entrance requested by the applicant. An international student must demonstrate the required level of academic preparation as evidenced by official copies of any academic records needed to ascertain the comparability of the level and quality of the student's previous education and achievement to that required for other students. Universities may choose to use departmental examinations to validate students' claims when official documents are unavailable or insufficient. Academic documents must be translated into English and evaluated by a reputable credential evaluator;
- (c) An international applicant's proficiency in English must be adequate. International students whose first language is not English must demonstrate English language proficiency, as determined by the university. Universities may utilize various methods to determine English language proficiency, such that the method utilized to evaluate an individual student is sufficient to ensure a reasonable chance of academic success. All methods for determining English language proficiency shall be clearly outlined and included in university regulation. For those students demonstrating English language proficiency as measured by the Test of English as a Foreign Language (TOEFL), minimum scores acceptable for admission to an SUS university are 500 on the paper-based test, 173 on the computer-based test, or 61 on the iBT Internet-based test. Universities may set higher minimum TOEFL scores for admission;
- (d) In order for an appropriate official at the university to issue a Certificate of Eligibility (Form I-20 or a DS 2019) to an international applicant, the student must provide documentation showing sufficient resources to cover tuition, fees, books, room and board, health insurance, and other living expenses while enrolled at the university; and
- (e) Each international applicant determined to be academically and financially eligible for admission must submit a health history form including proof of immunizations as required by the university prior to enrollment at the university.

(2) No international student in F or J non-immigrant status shall be permitted to register, or to continue enrollment, at a university without demonstrating that the student, and in the case of J visa holders, that their accompanying spouse and dependents have adequate medical insurance coverage for illness or accidental injury and which includes the following minimum requirements:

- (a) Coverage Period: Policies must provide, at a minimum, continuous coverage for the entire period the insured is enrolled as an eligible student, including annual breaks during that period. Payment of benefits must be renewable;
- (b) Basic Benefits: Room, board, hospital services, physician fees, surgeon fees, ambulance, outpatient services, and outpatient customary fees must be paid at 80% or more of usual, customary, reasonable charge per accident or illness, after deductible is met, for in-network, and ~~760%~~ 60% or more of usual, customary, and reasonable charge for out-of-network providers per accident or illness;
- (c) Inpatient Mental Health Care: Must be paid at 80% in-network or 60% out-of-network of the usual and customary fees with a minimum 30-day cap per benefit period;
- (d) Outpatient Mental Health Care: Must be paid at 80% in-network or 60% out-of-network of the usual and customary fees for a minimum of 30 (preferably 40) sessions per year;
- (e) Maternity Benefits: Must be treated as any other temporary medical condition and paid at no less than 80% of usual and customary fees in-network or 60% out-of-network;
- ~~(f) Inpatient/Outpatient Prescription Medication: Must include coverage of \$1,000 or more per policy year;~~
- ~~(g)~~ (f) Repatriation: \$25,000 (coverage to return the student's remains to his/her native country);
- ~~(h)~~ (g) Medical Evacuation: \$50,000 (to permit the patient to be transported to his/her home country and to be accompanied by a provider or escort, if directed by the physician in charge);
- ~~(i) Exclusion for Pre-Existing Conditions: First six months of policy period, at most.~~
- (j) (h) Deductible: Maximum of \$50 per occurrence if treatment or services are rendered at the Student Health Center; maximum of \$100 per occurrence if treatment or services are rendered at an off-campus ambulatory care or hospital emergency department facility;
- (k) (i) Minimum coverage: ~~\$2100,000~~ \$100,000 for covered injuries/illnesses per accident or illness per policy year;
- (l) (j) Insurance Carrier must, at a minimum, meet the rating requirements specified in Part 62.14(d) of Title 22 of the Code of Federal Regulations;
- ~~(m)~~ (k) Policy must not unreasonably exclude coverage for perils inherent to the student's program of study;
- ~~(n)~~ (l) Claims must be paid in U.S. dollars payable on a U.S. financial institution;
- ~~(o)~~ (m) Policy provisions must be available from the insurer in English.

(3) ~~Any~~ Changes in status that may affect an international student's visa category, employment, or classification as a nonresident alien for tax purposes may alter minimum insurance requirements as provided in this regulation and may require compliance with the Patient Protection and Affordable Care Act codified in 42 U.S.C. section 18001 et seq. ~~A student should consult with the appropriate university official to~~ To ensure continued satisfaction of minimum insurance requirements, a student should consult with a qualified tax professional if a change in status may affect they have changes in their visa category, employment, or classification as a nonresident alien for tax purposes and promptly notify the appropriate university official of any changes in their insurance plan.

Authority: Section 7(d), Art. IX, Fla. Const., History-Adopted 7-6-72, 12-17-74, Amended 6-21-83, 8-11-85, Formerly 6C-6.09, Amended 12-9-91, 9-27-07, Amended and Renumbered 1-29-09.

**STATE UNIVERSITY SYSTEM OF FLORIDA  
BOARD OF GOVERNORS  
Academic and Student Affairs Committee  
March 16, 2016**

**SUBJECT:** Raising the Research Profile of the State University System

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**PROPOSED COMMITTEE ACTION**

For information

**AUTHORITY FOR BOARD OF GOVERNORS ACTION**

Article IX, Section 7, Florida Constitution

**BACKGROUND INFORMATION**

One of the goals of the State University System, as noted by Chair Kuntz, is raising the research profile of the State University System to become nationally known as “Best in Class” for research. Over the past several years, the System has focused attention upon research, which has resulted in increased synergy and a new spirit of collaboration to build upon.

The SUS Vice Presidents for Research have identified four major research foci for Florida, including Health, Big Data, Advanced Manufacturing, and Marine/Coastal Sciences, and they have signed a shared IRB form that will expedite the process of applying for federal and national grants. They recently held a teleconference to develop for consideration the next steps in raising the State University System’s research profile.

Vice Chancellor Ignash will provide a brief overview of research in the system and discuss possible strategies which the Board might consider for advancing research throughout the State University System.

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**Supporting Documentation Included:** 2016-2017 Work Plan: Draft Schedule of Topics

**Facilitators/Presenters:** Dr. Jan Ignash

## Raising the SUS Research Profile 2016 - 2017 Work Plan: Draft Schedule of Topics

### Academic and Student Affairs Committee, Board of Governors

March 2016	<ul style="list-style-type: none"> <li>• Re-cap of progress over the past 2 years</li> <li>• Review of draft 2-year Work Plan to raise the State University System Research profile and help the System become more competitive in securing funding <ul style="list-style-type: none"> <li>○ Recruit top faculty who are productive researchers, particularly in fields where funding is available</li> <li>○ Develop incentives, such as fellowships, to recruit the best and the brightest graduate students into the SUS</li> <li>○ Pursue matching funds for industry programs and coordinate statewide economic development with university research; work with state officials to recruit companies to university communities where an R&amp;D infrastructure can promote the interests of both parties.</li> <li>○ Build and develop the infrastructure that is attractive to top researchers and graduate students, to include computational resources and state-of-the-art labs</li> </ul> </li> </ul>
June 2016	<ul style="list-style-type: none"> <li>• Panel discussion with the Vice Presidents for Research and the full Board of Governors to expand upon the four key areas of the Work Plan, as listed above</li> </ul>
September 2016	<ul style="list-style-type: none"> <li>• Strategies for recruiting top faculty who are already productive in their fields</li> <li>• Strategies for recruiting and supporting new faculty</li> </ul>
November 2016	<ul style="list-style-type: none"> <li>• Matching Grant concept for industry- and federally-funded programs, as well as Small Business Innovation Research/Small Business Technology Transfer programs(SBIR/STTR)</li> <li>• Announcement of SBIR/STTR Conference in Orlando to occur in November Strategic Priorities Goal</li> <li>• Tech Transfer <ul style="list-style-type: none"> <li>○ What are we already doing?</li> <li>○ How can we increase venture capital, including early stage funding?</li> </ul> </li> </ul>

	<ul style="list-style-type: none"> <li>○ Examples from other states</li> <li>• Report out from annual Washington D.C. federal agency workshop</li> </ul>
January 2017	<ul style="list-style-type: none"> <li>• Discussion of Infrastructure Needs to support research                             <ul style="list-style-type: none"> <li>○ Building and capital infrastructure needs</li> <li>○ Computational resources</li> </ul> </li> </ul>
March 2017	<ul style="list-style-type: none"> <li>• Strategies for recruiting and retaining top graduate students into the SUS</li> </ul>
June 2017	<ul style="list-style-type: none"> <li>• Update on plans or actions accomplished regarding improvement strategies</li> <li>• Panel discussion with the Vice Presidents for Research and the full Board of Governors to expand upon the four key areas of the Work Plan</li> </ul>
September 2017	<ul style="list-style-type: none"> <li>• Review of progress and identification of any further challenges</li> </ul>
November 2017	<ul style="list-style-type: none"> <li>• Review accomplishments and discuss next steps</li> </ul>



**STATE UNIVERSITY SYSTEM OF FLORIDA  
BOARD OF GOVERNORS  
Academic and Student Affairs Committee  
March 16, 2016**

**SUBJECT:** National Academy of Inventors, University of South Florida

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**PROPOSED COMMITTEE ACTION**

For information

**AUTHORITY FOR BOARD OF GOVERNORS ACTION**

Article IX, Section 7, Florida Constitution

**BACKGROUND INFORMATION**

The National Academy of Inventors (NAI) is a 501(c)(3) nonprofit organization founded in 2010 at the University of South Florida to recognize and encourage inventors with patents issued from the U.S. Patent and Trademark Office, enhance the visibility of academic technology and innovation, encourage the disclosure of intellectual property, educate and mentor innovative students, and translate the inventions of its members to benefit society. It now boasts more than 3,000 individual inventor members and fellows spanning more than 200 institutions across the country, including representation from each State University System of Florida institution.

President Judy Genshaft will introduce Dr. Paul Sanberg; Senior Vice President for Research, Innovation and Economic Development, and President of NAI to provide an overview of the organization and its role in advancing Florida research and innovation. Additionally, inventors from the SUS will provide short presentations on their research and how it translates into real-world solutions.

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**Supporting Documentation Included:** None

**Facilitators/Presenters:** Dr. Judy Genshaft

**STATE UNIVERSITY SYSTEM OF FLORIDA  
BOARD OF GOVERNORS  
Academic and Student Affairs Committee  
March 16, 2016**

**SUBJECT:** Council of Academic Vice Presidents Reports and Updates

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**PROPOSED COMMITTEE ACTION**

For information

**AUTHORITY FOR BOARD OF GOVERNORS ACTION**

Article IX, Section 7, Florida Constitution

**BACKGROUND INFORMATION**

Dr. Ronald Toll, chair of the Council of Academic Vice Presidents (CAVP), will provide an update on current CAVP activities and issues.

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**Supporting Documentation Included:** None

**Facilitators / Presenters:** Dr. Ronald Toll

**STATE UNIVERSITY SYSTEM OF FLORIDA  
BOARD OF GOVERNORS  
Academic and Student Affairs Committee  
March 16, 2016**

**SUBJECT:** Student Affairs Reports and Updates

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**PROPOSED COMMITTEE ACTION**

For information

**AUTHORITY FOR BOARD OF GOVERNORS ACTION**

Article IX, Section 7, Florida Constitution

**BACKGROUND INFORMATION**

Dr. Kevin Bailey, Chair of the State University System (SUS) Council for Student Affairs, will provide an update on current student affairs issues on SUS campuses.

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<b>Supporting Documentation Included:</b>	None
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<b>Facilitators / Presenters:</b>	Dr. Kevin Bailey
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**STATE UNIVERSITY SYSTEM OF FLORIDA  
BOARD OF GOVERNORS  
Academic and Student Affairs Committee  
March 16, 2016**

**SUBJECT:** Florida Student Association Reports and Updates

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**PROPOSED COMMITTEE ACTION**

For information

**AUTHORITY FOR BOARD OF GOVERNORS ACTION**

Article IX, Section 7, Florida Constitution

**BACKGROUND INFORMATION**

Governor Tonnelle Graham, President of the Florida Student Association, will update the Committee on recent Association activities and plans for 2016.

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<b>Supporting Documentation Included:</b>	None
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<b>Facilitators / Presenters:</b>	Governor Tonnelle Graham
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STATE  
UNIVERSITY  
SYSTEM  
of FLORIDA  
Board of Governors

**AGENDA**  
**Budget and Finance Committee**  
**Ballroom**  
**University Conference Center**  
**University of West Florida**  
**11000 University Parkway**  
**Pensacola, Florida 32514**  
**March 16, 2016**  
**3:30 p.m. – 4:15 p.m.**

**Chair: Mr. Ned Lautenbach; Vice Chair: Mr. Alan Levine**  
**Members: Colson, Doyle, Graham, Hosseini, Huizenga, Kuntz, Tripp**

1. **Call to Order and Opening Remarks** **Governor Ned Lautenbach**
2. **Committee Meeting Minutes** **Governor Lautenbach**  
Minutes, January 21, 2016
3. **2016-2017 Calendar of Primary Activities** **Governor Lautenbach**
4. **Auxiliary Facilities that have Bond Covenants** **Mr. Tim Jones**  
**Requiring Approval of Estimated 2016-2017** *Vice Chancellor for*  
**Operating Budgets** *Finance and Administration*  
*Board of Governors*
5. **Public Notice of Intent to Amend Board of Governors** **Mr. Jones**  
**Regulation 7.008 Waivers and Exemptions of Tuition and Fees**
6. **Performance Based Funding Model** **Mr. Jones**
7. **Concluding Remarks and Adjournment** **Governor Lautenbach**

**STATE UNIVERSITY SYSTEM OF FLORIDA  
BOARD OF GOVERNORS  
Budget and Finance Committee  
March 16, 2016**

**SUBJECT:** Minutes of Committee Meeting held January 21, 2016

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**PROPOSED COMMITTEE ACTION**

Approve the minutes from the meeting held on January 21, 2016.

**AUTHORITY FOR BOARD OF GOVERNORS ACTION**

Article IX, Section 7, Florida Constitution

**BACKGROUND INFORMATION**

Committee members will review and approve the minutes of the meeting held on January 21, 2016 at Florida State University.

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**Supporting Documentation Included:** Minutes: January 21, 2016

**Facilitators/Presenters:** Governor Ned Lautenbach

MINUTES  
STATE UNIVERSITY SYSTEM OF FLORIDA  
BOARD OF GOVERNORS  
BUDGET AND FINANCE COMMITTEE  
FLORIDA STATE UNIVERSITY  
TALLAHASSEE, FLORIDA  
JANUARY 21, 2016

*Video or audio archives of the meetings of the Board of Governors  
and its Committees are accessible at <http://www.flbog.edu/>.*

Mr. Tom Kuntz, Chair, convened the meeting of the Budget and Finance Committee at 10:21 a.m. Members present for roll call were Ned Lautenbach, Dean Colson, Tonnette Graham, Mori Hosseini, Wayne Huizenga, Jr., Alan Levine, and Norman Tripp. Other board members present included Dick Beard, Dan Doyle, Wendy Link, Ed Morton, Pam Stewart (by phone), and Fernando Valverde.

**1. Call to Order**

Mr. Kuntz called the meeting to order.

**2. Approval of November 4, 2015 Committee Meeting Minutes**

Mr. Hosseini moved that the Committee approve the minutes of the meeting held on November 4, 2015 as presented. Mr. Lautenbach seconded the motion, and members of the Committee concurred.

**3. Performance Based Funding Model**

Mr. Kuntz stated that during the Committee's November meeting the Board approved moving to a 100 point model and approved the procedure for breaking any ties that may occur after calculating points.

There were 2 items that were left open and staff, along with Dr. Toll, Chair of the Provost group, were asked to review and report back to the Committee at this meeting. Those two issues were the setting of the benchmarks for the 10 metrics based on 100 points and a change to Metric 1 - Percent of Bachelor's Graduates Employed Full-time or Continuing their Education regarding increasing the wage threshold from minimum wage to a higher amount.

Mr. Kuntz reported that Dr. Toll and the Provosts had met to discuss the increase in the wage threshold. Although not unanimous, the Provosts agreed that increasing the threshold to \$25,000 seemed appropriate.

Mr. Kuntz asked Mr. Tim Jones to present the two issues. Mr. Jones presented information on increasing the wage threshold to \$25,000 and the impact by institution on 2013-2014 data. Mr. Jones noted that if the Committee increases the wage threshold a decision should be made on which implementation year the change should be made.

After further discussion, Mr. Hosseini moved that the Committee approve increasing the wage threshold to \$25,000. Mr. Huizenga seconded the motion, and members of the Committee concurred.

Mr. Kuntz indicated that the wage threshold would not change with this year's model, but would be effective for next year's model.

Mr. Jones then presented information on the benchmarks for each metric based on a 100 point model. Mr. Jones stated that staff had worked with Dr. Toll and agreed that using standard rounding procedures, the benchmarks would only go out one decimal.

Although no vote was taken, the Committee instructed staff to proceed with this methodology.

#### **4. Public Notice of Intent to Create Board of Governors' Regulation 9.006 – Remuneration of University Presidents and Administrative Employees**

Mr. Kuntz asked Mr. Jones to provide an overview of the new regulation.

Mr. Jones stated that the universities are required by statute to limit the amount of state support that is paid to a president and administrators. The statutory language regarding presidential compensation and fund source is pretty clear. The language regarding administrative employees, and specifically the definition of what constitutes a university teaching faculty is a little more ambiguous. As a result, some of our universities have received an audit finding from the state auditor on the implementation of the statute.

Staff have been working with the universities to develop a definition of university teaching faculty that will allow for consistent implementation of the statute. Paragraph 2d of the regulation is the recommendation. Staff have kept the State Auditor's Office informed of the work and have shared drafts of the regulation throughout the process.



Mr. Lautenbach moved that the Committee approve the new regulation as presented.  
Mr. Hosseini seconded the motion, and members of the Committee concurred.

**5. Concluding Remarks and Adjournment**

Having no further business, the meeting was adjourned at 10:41 a.m.

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Tim Jones, Vice Chancellor  
Finance and Administration

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Tom Kuntz, Chair

**STATE UNIVERSITY SYSTEM OF FLORIDA  
BOARD OF GOVERNORS  
Budget and Finance Committee  
March 16, 2016**

**SUBJECT:** Calendar of Primary Activities

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**PROPOSED COMMITTEE ACTION**

For Information

**AUTHORITY FOR BOARD OF GOVERNORS ACTION**

Article IX, Section 7, Florida Constitution

**BACKGROUND INFORMATION**

Governor Lautenbach will review potential Committee meeting dates and primary activities to be discussed at those meetings.

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**Supporting Documentation Included:** Calendar of Primary Activities

**Facilitators/Presenters:** Governor Ned Lautenbach

Board of Governors Budget and Finance Committee Meetings: 2016-2017 Primary Activities			
2016			
January 20-21 (Tallahassee)	February 18 (Conf. Call*)	March 16-17 (Pensacola)	May 12 (Conference Call*)
<ul style="list-style-type: none"> <li>• Shared Initiatives Update.</li> <li>• Performance Funding Model Final Metric Data.</li> </ul>	<ul style="list-style-type: none"> <li>• No Budget Committee Meeting Scheduled.</li> </ul>	<ul style="list-style-type: none"> <li>• 2016-17 Operating Budgets for Auxiliary Facilities with Bond Covenants.</li> <li>• Amend Board Regulation</li> </ul>	<ul style="list-style-type: none"> <li>• No Budget Committee Meeting Scheduled.</li> </ul>
June 21-23 (Orlando)	September 21-22 (Sarasota)	October 18 (Tampa)	November 2-3 (Boca Raton)
<ul style="list-style-type: none"> <li>• Market Rate Tuition Review.</li> <li>• Performance Funding Allocation.</li> <li>• Amend Board Regulation (if necessary).</li> </ul>	<ul style="list-style-type: none"> <li>• 2016-17 University Operating Budgets.</li> <li>• 2017-18 SUS and Board LBRs.</li> <li>• Shared Initiatives Update.</li> </ul>	<ul style="list-style-type: none"> <li>• Performance Funding Model Workshop.</li> </ul>	<ul style="list-style-type: none"> <li>• Consider Performance Funding Model Changes</li> <li>• Market Rate Tuition Proposals.</li> </ul>
2017			
January 25-26 (Lakeland)	February 23 (Conference Call*)	March 29-30 (Tallahassee)	May 9 (Conference Call*)
<ul style="list-style-type: none"> <li>• Shared Initiatives Update.</li> <li>• Performance Funding Model Final Metric Data.</li> </ul>	<ul style="list-style-type: none"> <li>• No Budget Committee Meeting Scheduled.</li> </ul>	<ul style="list-style-type: none"> <li>• 2017-18 Operating Budgets for Auxiliary Facilities with Bond Covenants.</li> </ul>	<ul style="list-style-type: none"> <li>• No Budget Committee Meeting Scheduled.</li> </ul>
June 20-22 (Tampa)	September 20-21 (Ft. Myers)	October 17 (Orlando)	November 8-9 (Gainesville)
<ul style="list-style-type: none"> <li>• Fall 2017 Tuition Differential Proposals (if necessary).</li> <li>• Fall 2017 Fee Increases or New Fees (if necessary).</li> <li>• Performance Funding Allocation.</li> <li>• Amend Board Regulation (if necessary).</li> </ul>	<ul style="list-style-type: none"> <li>• 2017-18 University Operating Budgets.</li> <li>• 2018-19 SUS and Board LBRs.</li> <li>• Shared Initiatives Update.</li> </ul>	<ul style="list-style-type: none"> <li>• Performance Funding Model Workshop.</li> </ul>	<ul style="list-style-type: none"> <li>• Consider Performance Funding Model Changes.</li> <li>• Market Rate Tuition Proposals.</li> </ul>
* Conference call of full Board if needed.			

**STATE UNIVERSITY SYSTEM OF FLORIDA  
BOARD OF GOVERNORS  
Budget and Finance Committee  
March 16, 2016**

**SUBJECT:** Auxiliary Facilities that have Bond Covenants Requiring Approval of  
Estimated 2016-2017 Operating Budgets

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**PROPOSED COMMITTEE ACTION**

Approve estimated 2016-2017 operating budgets for auxiliary facilities that have bond covenants requiring Board approval.

**AUTHORITY FOR BOARD OF GOVERNORS ACTION**

Article IX, Section 7, Florida Constitution

**BACKGROUND INFORMATION**

An auxiliary enterprise, as defined by the National Association of College and University Business Officers (NACUBO) in the College and University Business Administration Manual, is “an entity that exists to furnish a service to students, faculty, or staff, and that charges a rate directly related, but not necessarily equal, to the cost of the service”. One of the distinguishing characteristics of auxiliary enterprises is that they are managed as self-supporting activities. Some examples of auxiliary enterprises are housing operations, university bookstores, food services, student health centers, parking services, and continuing education. Many auxiliary enterprises have debt service commitments for the construction of facilities that must be repaid from pledged revenues from operations.

Section 1010.60, Florida Statutes, authorizes the issuance of bonds or other forms of indebtedness pursuant to the State Bond Act to finance or refinance capital projects authorized by the Legislature. Specific covenants, as set forth in the authorizing resolutions of certain bond issues, require approval of estimated operating budgets for the upcoming fiscal year at least ninety (90) days preceding the beginning of the fiscal year. The state universities historically submit annual operating budgets for their auxiliary operations approximately forty-five (45) days after the beginning of the fiscal year; therefore it is necessary for each affected institution to develop and submit, in advance, an estimated operating budget for all facilities with outstanding bond issues containing the operating budget approval covenant language.

The following universities have outstanding bond issues that require Board of Governors approval: the University of Florida, Florida State University, Florida A&M University, the University of South Florida, Florida Atlantic University, the University of Central Florida, and Florida International University.

A review of each university's information for auxiliary facilities affected by the specific bond covenants indicates that there will be sufficient revenues to meet the estimated level of operational expenditures and debt service payments for fiscal year 2016-2017. In addition to the Income and Expenditure Statement, information was requested for four basic questions. The universities' responses are included in the materials.

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**Supporting Documentation Included:** Auxiliary Facility 2016-2017 Operating Budgets

**Facilitators/Presenters:** Mr. Tim Jones

INCOME AND EXPENDITURE STATEMENT				
UNIVERSITY: University of Florida				
BOND TITLE: Parking Revenue Bonds Series 1998, 2007A				
AUXILIARY FACILITY (IES): University Transportation and Parking Services				
	2014-15 Actual	2015-16 Estimated	2016-17 Projected	
1. REVENUE CARRIED FORWARD				
A. Operating Cash Carried Forward:				
Liquid	4,856,208	4,244,567	4,715,298	
Investments	0	0	0	
Sub-Total:	4,856,208	4,244,567	4,715,298	
B. Replacement Reserve Forward:				
Bond Covenants (Facilities Maintenance and Equipment)	3,945,664	4,511,345	4,671,345	
Other	0	0	0	
Sub-Total:	3,945,664	4,511,345	4,671,345	
TOTAL CARRIED FORWARD (A +B):	8,801,872	8,755,912	9,386,643	
2. CURRENT YEAR REVENUE:				
* Revenue	11,811,442	12,262,491	12,539,410	
Interest Income	31,238	18,000	18,000	
Other Income	183,090	196,590	196,590	
TOTAL CURRENT YEAR REVENUE:	12,025,770	12,477,081	12,754,000	
3. SUMMARY OF AVAILABLE REVENUES (1 +2):	20,827,642	21,232,993	22,140,643	
4. EXPENDITURES				
Salaries and Matching	2,280,030	2,760,466	2,845,266	
Other Personal Services	305,314	311,734	311,734	
Operating Expense	1,646,409	2,174,150	2,208,000	
Repairs and Maintenance	197,443	190,000	195,500	
Debt Service	2,659,470	2,700,000	2,700,000	
Repair and Replacement Expense	0	0	0	
Operating Capital Outlay	6,745	20,000	25,000	
Other Expense & Transfers Out	2,600,000	2,150,000	2,150,000	
TOTAL EXPENDITURES:	9,695,411	10,306,350	10,435,500	
5. TRANSFERS TO REPLACEMENT RESERVES				
Bond Covenants (Facilities Maintenance and Equipment)	2,000,000	1,000,000	1,000,000	
Other	942,000	700,000	850,000	
Sub-Total:	2,942,000	1,700,000	1,850,000	
6. TRANSFERS FROM REPLACEMENT RESERVES				
Bond Covenants (Facilities Maintenance and Equipment)	1,301,000	840,000	850,000	
Other	1,079,430	700,000	850,000	
Sub-Total:	2,380,430	1,540,000	1,700,000	
7. ENDING REPLACEMENT RESERVES (1B +5 -6)				
Bond Covenants (Facilities Maintenance and Equipment)	4,507,234	4,671,345	4,821,345	
Interest Income Earned on Reserve Balance	4,111	0	0	
Sub-Total:	4,511,345	4,671,345	4,821,345	
8. ENDING OPERATING CASH (1A +2 -4 -5)	4,244,567	4,715,298	5,183,798	
9. SUMMARY OF ENDING REVENUES (7 +8)	8,755,912	9,386,643	10,005,143	
* Revenue as outlined in the Bond Covenants to support the debt servicing of the bonds.				

**UNIVERSITY AUXILIARY FACILITIES  
OUTSTANDING REVENUE BONDS  
SUPPLEMENTAL NARRATIVE INFORMATION  
FEBRUARY 2016 DATA REQUEST SUBMISSION**

**University of Florida – Parking Revenue Bonds Series 1998, 2007A**

1. Do any of the pledged revenues reported on the Income and Expenditure Statement contain overhead assessments? If yes, please explain.

No.

2. Do pledged revenues or expenditures change year-over-year by 10% or more? If yes, please explain.

No.

3. Please explain amounts categorized as “other”.

Other Income – expected vending revenue received from vending machines in parking garages.

Other Expense & Transfers Out – include expense incurred for the operation of shuttle buses to and from parking facilities as well as anticipated miscellaneous repair or maintenance expenses.

Other Transfers to Replacement Reserves – transferred to reserves to provide a funding source for unanticipated maintenance and repair needs. There are 15 garages with over 10,000 spaces on campus. The average age of a garage is 22 years old.

Other Transfers From Replacement Reserves – includes expenditures for minor equipment and tools, maintenance supplies costs of labor for parking maintenance projects.

4. Add lines as needed for additional comments.

INCOME AND EXPENDITURE STATEMENT			
UNIVERSITY: Florida State University			
BOND TITLE: Housing System Bond Series 1993, 2004A, 2005A, 2010A, 2011A, 2013A			
AUXILIARY FACILITY (IES): University Housing System			
	2014-15 Actual	2015-16 Estimated	2016-17 Projected
1. REVENUE CARRIED FORWARD			
A. Operating Cash Carried Forward:			
Liquid	18,455,353	23,316,208	22,634,512
Investments	0	0	0
Sub-Total:	18,455,353	23,316,208	22,634,512
B. Replacement Reserve Forward:			
Bond Covenants (Facilities Maintenance and Equipment)	38,338,502	30,433,136	21,905,212
Other	0	0	0
Sub-Total:	38,338,502	30,433,136	21,905,212
TOTAL CARRIED FORWARD (A +B):	56,793,855	53,749,344	44,539,724
2. CURRENT YEAR REVENUE:			
* Revenue	42,335,223	42,257,195	40,802,073
Interest Income	350,392	250,000	358,000
Other Income	517,063	443,000	460,000
TOTAL CURRENT YEAR REVENUE:	43,202,678	42,950,195	41,620,073
3. SUMMARY OF AVAILABLE REVENUES (1 +2):	99,996,533	96,699,539	86,159,797
4. EXPENDITURES			
Salaries and Matching	6,127,307	7,200,712	8,825,369
Other Personal Services	2,530,833	2,741,616	2,823,864
Operating Expense	5,922,443	6,682,884	7,328,770
Repairs and Maintenance	1,350,909	1,700,000	1,705,000
Debt Service	11,419,902	15,204,838	14,152,776
Repair and Replacement Expense	4,138,860	2,600,000	3,045,000
Operating Capital Outlay	0	110,000	140,000
Other Expense & Transfers Out	2,979,549	3,724,765	602,736
TOTAL EXPENDITURES:	34,469,803	39,964,815	38,623,515
5. TRANSFERS TO REPLACEMENT RESERVES			
Bond Covenants (Facilities Maintenance and Equipment)	3,872,020	3,667,076	3,197,828
Other	0	0	0
Sub-Total:	3,872,020	3,667,076	3,197,828
6. TRANSFERS FROM REPLACEMENT RESERVES			
Bond Covenants (Facilities Maintenance and Equipment)	12,250,000	12,500,000	0
Other	0	0	0
Sub-Total:	12,250,000	12,500,000	0
7. ENDING REPLACEMENT RESERVES (1B +5 -6)			
Bond Covenants (Facilities Maintenance and Equipment)	29,960,522	21,600,212	25,103,040
Interest Income Earned on Reserve Balance	472,614	305,000	355,000
Sub-Total:	30,433,136	21,905,212	25,458,040
8. ENDING OPERATING CASH (1A +2 -4 -5)	23,316,208	22,634,512	22,433,242
9. SUMMARY OF ENDING REVENUES (7 +8)	53,749,344	44,539,724	47,891,282
* Revenue as outlined in the Bond Covenants to support the debt servicing of the bonds.			



**UNIVERSITY AUXILIARY FACILITIES  
OUTSTANDING REVENUE BONDS  
SUPPLEMENTAL NARRATIVE INFORMATION  
FEBRUARY 2016 DATA REQUEST SUBMISSION**

**Florida State University – Housing System Bonds 1993, 2004A, 2005A, 2010A, 2011A, 2013A**

1. Do any of the pledged revenues reported on the Income and Expenditure Statement contain overhead assessments? If yes, please explain.

No

2. Do pledged revenues or expenditures change year-over-year by 10% or more? If yes, please explain.

Expenditures increase more than 10% between 2014-15 and 2015-16 due mainly to an increase in debt service for the 2015A series, which was issued to fund Phase II of the Residence Hall Replacement Project.

Although the net change in expenditures is not affected, the Housing Administration account will be absorbed into the overall system's operating account beginning in 2016-17. This change will increase certain expenditure categories but will eliminate the need for an administrative transfer to the administration account, which explains the decrease in the "Other Expense & Transfers Out" expenditure category in 2016-17.

3. Please explain amounts categorized as "other".

"Other Income" consists of funds received from laundry services in the residence halls as well as miscellaneous income which includes cell tower rental income.

"Other Expense & Transfers Out" consists of transfers out to support Housing Administration and university administrative overhead charges.

4. Add lines as needed for additional comments.

INCOME AND EXPENDITURE STATEMENT				
UNIVERSITY: Florida State University				
BOND TITLE: Parking Facility Revenue Bonds, 2005A, 2007A, 2011A, 2014A				
AUXILIARY FACILITY (IES): Parking and Transportation Services				
	2014-15 Actual	2015-16 Estimated	2016-17 Projected	
1. REVENUE CARRIED FORWARD				
A. Operating Cash Carried Forward:				
Liquid	2,027,278	3,062,445	3,293,631	
Investments	0	0	0	
Sub-Total:	2,027,278	3,062,445	3,293,631	
B. Replacement Reserve Forward:				
Bond Covenants (Facilities Maintenance and Equipment)	2,616,186	2,608,956	2,707,136	
Other	0	0	0	
Sub-Total:	2,616,186	2,608,956	2,707,136	
TOTAL CARRIED FORWARD (A +B):	4,643,464	5,671,401	6,000,767	
2. CURRENT YEAR REVENUE:				
* Revenue	12,074,803	11,900,000	12,200,000	
Interest Income	164,102	143,000	141,000	
Other Income	100,729	0	0	
TOTAL CURRENT YEAR REVENUE:	12,339,634	12,043,000	12,341,000	
3. SUMMARY OF AVAILABLE REVENUES (1 +2):	16,983,098	17,714,401	18,341,767	
4. EXPENDITURES				
Salaries and Matching	1,240,751	1,270,000	1,289,050	
Other Personal Services	70,303	93,500	94,000	
Operating Expense	4,459,314	4,759,314	4,902,093	
Repairs and Maintenance	260,046	247,000	250,000	
Debt Service	4,932,040	4,821,000	4,814,000	
Repair and Replacement Expense	43,577	50,000	267,500	
Operating Capital Outlay	137,344	295,000	286,500	
Other Expense & Transfers Out	139,209	176,000	201,000	
TOTAL EXPENDITURES:	11,282,584	11,711,814	12,104,143	
5. TRANSFERS TO REPLACEMENT RESERVES				
Bond Covenants (Facilities Maintenance and Equipment)	0	100,000	200,000	
Other	21,883	0	0	
Sub-Total:	21,883	100,000	200,000	
6. TRANSFERS FROM REPLACEMENT RESERVES				
Bond Covenants (Facilities Maintenance and Equipment)	22,910	0	100,000	
Other	6,203	1,820	2,000	
Sub-Total:	29,113	1,820	102,000	
7. ENDING REPLACEMENT RESERVES (1B +5 -6)				
Bond Covenants (Facilities Maintenance and Equipment)	2,608,956	2,707,136	2,805,136	
Interest Income Earned on Reserve Balance	0	0	0	
Sub-Total:	2,608,956	2,707,136	2,805,136	
8. ENDING OPERATING CASH (1A +2 -4 -5)	3,062,445	3,293,631	3,330,488	
9. SUMMARY OF ENDING REVENUES (7 +8)	5,671,401	6,000,767	6,135,624	
* Revenue as outlined in the Bond Covenants to support the debt servicing of the bonds.				

**UNIVERSITY AUXILIARY FACILITIES  
OUTSTANDING REVENUE BONDS  
SUPPLEMENTAL NARRATIVE INFORMATION  
FEBRUARY 2016 DATA REQUEST SUBMISSION**

**Florida State University – Parking Facility Revenue Bonds 2005A, 2007A, 2011A, 2014A**

1. Do any of the pledged revenues reported on the Income and Expenditure Statement contain overhead assessments? If yes, please explain.

	Actual	Estimated	Projected
	<u>FYE 2014</u>	<u>FYE 2015</u>	<u>FYE 2016</u>
University Overhead	\$145,412	\$177,457	\$202,808
Office of Business Services Overhead	<u>\$279,875</u>	<u>\$757,548</u>	<u>\$760,000</u>
Total Annual Overhead	\$425,287	\$935,005	\$962,808

This method of allocating administrative overhead was changed by Office of Business Services (OBS) management FYE 2016.

Administrative overhead is now allocated to individual departments within OBS based on each department's percentage of total OBS revenue, rather than excluding student fee income from the calculation.

2. Do pledged revenues or expenditures change year-over-year by 10% or more? If yes, please explain.  
No.
3. Please explain amounts categorized as "other".

Revenues: Excess funding applied to debt service.

Expenditures: University overhead charged to operating account.

Transfers to replacement reserves: Vendor credit received from prior year project.

Transfers from replacement reserves: University overhead charges to reserve account.

4. Add lines as needed for additional comments.

Operating Expenses: Amount includes the campus bus expense of \$2.8 million, or 58.8% of that line item expense.

Repair and Replacement: Amount includes \$177,000 for two small gravel parking lots and \$40,000 for a condition assessment of Traditions Way and Spirit Way garages.

Operating Capital Outlay: Total is \$286,500 consisting of resurfacing Cawthon parking lot costing \$118,500 and seven various department vehicles costing \$168,000.

Bond Covenants: Upgraded LED lighting in Woodward garage costing \$100,000.

INCOME AND EXPENDITURE STATEMENT				
UNIVERSITY: Florida A&M University				
BOND TITLE: Student Dormitory Revenue and Revenue Refunding, Series 2010A, 2010B				
AUXILIARY FACILITY (IES): Housing Operation				
	2014-15 Actual	2015-16 Estimated	2016-17 Projected	
1. REVENUE CARRIED FORWARD				
A. Operating Cash Carried Forward:				
Liquid	6,905,106	5,770,076	5,523,086	
Investments	0	0	0	
Sub-Total:	6,905,106	5,770,076	5,523,086	
B. Replacement Reserve Forward:				
Bond Covenants (Facilities Maintenance and Equipment)	751,945	1,498,752	1,986,214	
Other	0	0	0	
Sub-Total:	751,945	1,498,752	1,986,214	
TOTAL CARRIED FORWARD (A +B):	7,657,051	7,268,828	7,509,300	
2. CURRENT YEAR REVENUE:				
* Revenue	13,884,181	15,021,000	15,337,089	
Interest Income	0	0	0	
Other Income	0	0	0	
TOTAL CURRENT YEAR REVENUE:	13,884,181	15,021,000	15,337,089	
3. SUMMARY OF AVAILABLE REVENUES (1 +2):	21,541,232	22,289,828	22,846,389	
4. EXPENDITURES				
Salaries and Matching	2,400,058	2,481,822	3,311,493	
Other Personal Services	686,216	673	300,000	
Operating Expense	4,500,051	5,271,505	2,526,343	
Repairs and Maintenance	0	523,000	2,294,223	
Debt Service	5,922,443	5,916,066	5,921,140	
Repair and Replacement Expense	0	0	0	
Operating Capital Outlay	16,829	100,000	35,000	
Other Expense & Transfers Out	746,807	487,462	460,113	
TOTAL EXPENDITURES:	14,272,404	14,780,528	14,848,312	
5. TRANSFERS TO REPLACEMENT RESERVES				
Bond Covenants (Facilities Maintenance and Equipment)	746,807	487,462	460,113	
Other	0	0	0	
Sub-Total:	746,807	487,462	460,113	
6. TRANSFERS FROM REPLACEMENT RESERVES				
Bond Covenants (Facilities Maintenance and Equipment)	0	0	0	
Other	0	0	0	
Sub-Total:	0	0	0	
7. ENDING REPLACEMENT RESERVES (1B +5 -6)				
Bond Covenants (Facilities Maintenance and Equipment)	1,498,752	1,986,214	2,446,327	
Interest Income Earned on Reserve Balance	0	0	0	
Sub-Total:	1,498,752	1,986,214	2,446,327	
8. ENDING OPERATING CASH (1A +2 -4 -5)	5,770,076	5,523,086	5,551,750	
9. SUMMARY OF ENDING REVENUES (7 +8)	7,268,828	7,509,300	7,998,077	
* Revenue as outlined in the Bond Covenants to support the debt servicing of the bonds.				

**UNIVERSITY AUXILIARY FACILITIES  
OUTSTANDING REVENUE BONDS  
SUPPLEMENTAL NARRATIVE INFORMATION  
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**Florida A&M University – Student Dormitory Revenue & Refunding Bonds Series 2010A, 2010B**

1. Do any of the pledged revenues reported on the Income and Expenditure Statement contain overhead assessments? If yes, please explain.

N/A

2. Do pledged revenues or expenditures change year-over-year by 10% or more? If yes, please explain.

The increase in salaries is due to the increase in occupancy rate. With more students in the residence facilities, it was necessary to increase the personnel in the housing enterprise.

3. Please explain amounts categorized as “other”.

“Other Expense & Transfers Out” includes the 3% replacement and repairs reserves.

4. Add lines as needed for additional comments.

INCOME AND EXPENDITURE STATEMENT				
UNIVERSITY: Florida A&M University				
BOND TITLE: Parking Facility Revenue Bonds Series 1997				
AUXILIARY FACILITY (IES): Parking Operation				
	2014-15 Actual	2015-16 Estimated	2016-17 Projected	
1. REVENUE CARRIED FORWARD				
A. Operating Cash Carried Forward:				
Liquid	1,439,485	1,641,829	1,650,678	
Investments	0	0	0	
Sub-Total:	1,439,485	1,641,829	1,650,678	
B. Replacement Reserve Forward:				
Bond Covenants (Facilities Maintenance and Equipment)	772,011	793,574	856,117	
Other	0	0	0	
Sub-Total:	772,011	793,574	856,117	
TOTAL CARRIED FORWARD (A +B):	2,211,496	2,435,403	2,506,795	
2. CURRENT YEAR REVENUE:				
* Revenue	2,194,613	2,084,770	2,007,344	
Interest Income	0	0	0	
Other Income	0	0	0	
TOTAL CURRENT YEAR REVENUE:	2,194,613	2,084,770	2,007,344	
3. SUMMARY OF AVAILABLE REVENUES (1 +2):	4,406,109	4,520,173	4,514,139	
4. EXPENDITURES				
Salaries and Matching	584,049	465,878	819,650	
Other Personal Services	3,706	0	45,000	
Operating Expense	915,299	1,069,551	1,157,897	
Repairs and Maintenance	0	0	0	
Debt Service	233,290	233,290	232,790	
Repair and Replacement Expense	0	0	0	
Operating Capital Outlay	0	63,546	0	
Other Expense & Transfers Out	190,087	181,113	195,568	
TOTAL EXPENDITURES:	1,926,431	2,013,378	2,450,905	
5. TRANSFERS TO REPLACEMENT RESERVES				
Bond Covenants (Facilities Maintenance and Equipment)	65,838	62,543	60,220	
Other	0	0	0	
Sub-Total:	65,838	62,543	60,220	
6. TRANSFERS FROM REPLACEMENT RESERVES				
Bond Covenants (Facilities Maintenance and Equipment)	44,275	0	0	
Other	0	0	0	
Sub-Total:	44,275	0	0	
7. ENDING REPLACEMENT RESERVES (1B +5 -6)				
Bond Covenants (Facilities Maintenance and Equipment)	793,574	856,117	916,337	
Interest Income Earned on Reserve Balance				
Sub-Total:	793,574	856,117	916,337	
8. ENDING OPERATING CASH (1A +2 -4 -5)	1,641,829	1,650,678	1,146,897	
9. SUMMARY OF ENDING REVENUES (7 +8)	2,435,403	2,506,795	2,063,234	
* Revenue as outlined in the Bond Covenants to support the debt servicing of the bonds.				

**UNIVERSITY AUXILIARY FACILITIES  
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**Florida A&M University – Parking Facilities Revenue Bonds Series 1997**

1. Do any of the pledged revenues reported on the Income and Expenditure Statement contain overhead assessments? If yes, please explain.

Yes, there is a 6% overhead assessment. It is listed in the expenditures as Other Expenses and Transfers Out.

2. Do pledged revenues or expenditures change year-over-year by 10% or more? If yes, please explain.

In past years, there have been several vacant positions. A new parking system has been purchased and a new administration is now in the parking area. The unit is being reorganized and the vacancies being filled.

3. Please explain amounts categorized as “other”.  
“Other Expenses & Transfers Out” contains the 3% for replacement and repairs reserves and the 6% is for overhead assessments.

4. Add lines as needed for additional comments.

INCOME AND EXPENDITURE STATEMENT			
UNIVERSITY: University of South Florida			
BOND TITLE: Bookstore Revenue Bonds, Series 1994			
AUXILIARY FACILITY (IES): Bookstore			
	2014-15 Actual	2015-16 Estimated	2016-17 Projected
1. REVENUE CARRIED FORWARD			
A. Operating Cash Carried Forward:			
Liquid	2,259,975	2,108,322	2,109,314
Investments	0	0	0
Sub-Total:	2,259,975	2,108,322	2,109,314
B. Replacement Reserve Forward:			
Bond Covenants (Facilities Maintenance and Equipment)	816,147	816,147	816,147
Other	0	0	0
Sub-Total:	816,147	816,147	816,147
TOTAL CARRIED FORWARD (A +B):	3,076,122	2,924,469	2,925,461
2. CURRENT YEAR REVENUE:			
* Revenue	1,593,865	1,578,571	1,563,423
Interest Income	3,260	11,548	11,553
Other Income	0	0	0
TOTAL CURRENT YEAR REVENUE:	1,597,125	1,590,119	1,574,976
3. SUMMARY OF AVAILABLE REVENUES (1 +2):	4,673,247	4,514,588	4,500,437
4. EXPENDITURES			
Salaries and Matching	0	0	0
Other Personal Services	0	0	0
Operating Expense	184,837	177,051	177,088
Repairs and Maintenance	191,277	41,276	55,000
Debt Service	714,000	720,800	0
Repair and Replacement Expense	0	0	0
Operating Capital Outlay	7,919	0	0
Other Expense & Transfers Out	650,746	650,000	774,751
TOTAL EXPENDITURES:	1,748,779	1,589,127	1,006,839
5. TRANSFERS TO REPLACEMENT RESERVES			
Bond Covenants (Facilities Maintenance and Equipment)	0	0	(816,147)
Other	0	0	0
Sub-Total:	0	0	(816,147)
6. TRANSFERS FROM REPLACEMENT RESERVES			
Bond Covenants (Facilities Maintenance and Equipment)	0	0	0
Other	0	0	0
Sub-Total:	0	0	0
7. ENDING REPLACEMENT RESERVES (1B +5 -6)			
Bond Covenants (Facilities Maintenance and Equipment)	816,147	816,147	0
Interest Income Earned on Reserve Balance	0	0	0
Sub-Total:	816,147	816,147	0
8. ENDING OPERATING CASH (1A +2 -4 -5)	2,108,321	2,109,314	3,493,598
9. SUMMARY OF ENDING REVENUES (7 +8)	2,924,468	2,925,461	3,493,598
* Revenue as outlined in the Bond Covenants to support the debt servicing of the bonds.			



**UNIVERSITY AUXILIARY FACILITIES  
OUTSTANDING REVENUE BONDS  
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**University of South Florida – Bookstore Revenue Bonds Series 1994**

1. Do any of the pledged revenues reported on the Income and Expenditure Statement contain overhead assessments? If yes, please explain.

No. None of the pledged revenues reported contain overhead assessments.

2. Do pledged revenues or expenditures change year-over-year by 10% or more? If yes, please explain.

Pledged revenues and expenditures did not change more than 10% year over year with the exception of the projected expenses for fiscal year 2016-17. Expenses are anticipated to drop by 38% due to the elimination of the debt service payment. The bookstore bonds will be paid off by the end of this fiscal year, thus requiring no interest or principal payment in 2016-17.

3. Please explain amounts categorized as “other”.

Revenue Other – None

Expenditures Other and Transfers Out – These expenses and transfers include the following- Financial aid scholarships, other operating expenses (which includes a university auxiliary overhead assessment), transfers for an auxiliary reserve, a university reduction allocation, the Athletics Team Store commission, a rebate to the Executive MBA Program for books purchased, an estimated tax liability, and an auxiliary overhead for the management of the contract.

4. Add lines as needed for additional comments.

INCOME AND EXPENDITURE STATEMENT				
UNIVERSITY: University of South Florida				
BOND TITLE: Parking Revenue Bonds: Series 2002, 2004A, 2006A				
AUXILIARY FACILITY (IES): Parking Garages 1, 2, 3, & 4				
	2014-15 Actual	2015-16 Estimated	2016-17 Projected	
1. REVENUE CARRIED FORWARD				
A. Operating Cash Carried Forward:				
Liquid	10,736,748	11,421,862	11,696,571	
Investments	0	0	0	
Sub-Total:	10,736,748	11,421,862	11,696,571	
B. Replacement Reserve Forward:				
Bond Covenants (Facilities Maintenance and Equipment)	8,979,956	9,389,710	9,652,851	
Other	0	0	0	
Sub-Total:	8,979,956	9,389,710	9,652,851	
TOTAL CARRIED FORWARD (A +B):	19,716,704	20,811,572	21,349,422	
2. CURRENT YEAR REVENUE:				
* Revenue	13,803,614	13,641,510	13,500,000	
Interest Income	6,811	3,000	3,000	
Other Income	0	0	0	
TOTAL CURRENT YEAR REVENUE:	13,810,425	13,644,510	13,503,000	
3. SUMMARY OF AVAILABLE REVENUES (1 +2):	33,527,129	34,456,082	34,852,422	
4. EXPENDITURES				
Salaries and Matching	3,517,795	3,627,388	3,736,210	
Other Personal Services	604,956	650,000	670,000	
Operating Expense	3,447,485	3,592,800	3,700,584	
Repairs and Maintenance	0	0	0	
Debt Service	3,559,379	3,559,829	3,179,767	
Repair and Replacement Expense	0	0	0	
Operating Capital Outlay	371,327	550,000	500,000	
Other Expense & Transfers Out	1,145,185	923,243	1,000,000	
TOTAL EXPENDITURES:	12,646,127	12,903,260	12,786,561	
5. TRANSFERS TO REPLACEMENT RESERVES				
Bond Covenants (Facilities Maintenance and Equipment)	179,184	166,541	160,338	
Other	300,000	300,000	300,000	
Sub-Total:	479,184	466,541	460,338	
6. TRANSFERS FROM REPLACEMENT RESERVES				
Bond Covenants (Facilities Maintenance and Equipment)	0	0	0	
Other	164,260	283,400	250,000	
Sub-Total:	164,260	283,400	250,000	
7. ENDING REPLACEMENT RESERVES (1B +5 -6)				
Bond Covenants (Facilities Maintenance and Equipment)	9,294,880	9,572,851	9,863,189	
Interest Income Earned on Reserve Balance	94,830	80,000	80,000	
Sub-Total:	9,389,710	9,652,851	9,943,189	
8. ENDING OPERATING CASH (1A +2 -4 -5)	11,421,862	11,696,571	11,952,672	
9. SUMMARY OF ENDING REVENUES (7 +8)	20,811,572	21,349,422	21,895,861	
* Revenue as outlined in the Bond Covenants to support the debt servicing of the bonds.				

**UNIVERSITY AUXILIARY FACILITIES  
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**University of South Florida – Parking Revenue Bonds Series 2002, 2004A, 2006A**

1. Do any of the pledged revenues reported on the Income and Expenditure Statement contain overhead assessments? If yes, please explain.

No. None of the pledged revenues reported contain overhead assessments.

2. Do pledged revenues or expenditures change year-over-year by 10% or more? If yes, please explain.

No. Pledged revenues or expenditures do not change year-over-year by 10% or more.

3. Please provide details for amounts categorized as “other”.

Revenue Carried Forward “Other” – interest income earned on reserve balance

Revenue “Other” – interest income earned from revenue

Expenditures “Other” – transfer to/from reserve account fund building and parking garage improvements and repairs.

4. Add lines as needed for additional comments.

INCOME AND EXPENDITURE STATEMENT				
UNIVERSITY: Florida Atlantic University				
BOND TITLE: Florida Atlantic University Housing Revenue Bonds, Series 2003				
AUXILIARY FACILITY (IES): Student Apartments Complex				
	2014-15 Actual	2015-16 Estimated	2016-17 Projected	
1. REVENUE CARRIED FORWARD				
A. Operating Cash Carried Forward:				
Liquid	4,038,661	6,184,512	7,869,524	
Investments	0	0	0	
Sub-Total:	4,038,661	6,184,512	7,869,524	
B. Replacement Reserve Forward:				
Bond Covenants (Facilities Maintenance and Equipment)	1,573,572	1,649,325	1,730,682	
Other	0	0	0	
Sub-Total:	1,573,572	1,649,325	1,730,682	
TOTAL CARRIED FORWARD (A +B):	5,612,233	7,833,837	9,600,206	
2. CURRENT YEAR REVENUE:				
* Revenue	4,444,109	4,037,069	3,514,000	
Interest Income	0	0	0	
Other Income	71,495	30,800	31,216	
TOTAL CURRENT YEAR REVENUE:	4,515,604	4,067,869	3,545,216	
3. SUMMARY OF AVAILABLE REVENUES (1 +2):	10,127,837	11,901,706	13,145,422	
4. EXPENDITURES				
Salaries and Matching	189,390	236,464	272,117	
Other Personal Services	114,578	104,604	124,809	
Operating Expense	657,737	708,506	850,991	
Repairs and Maintenance	296,832	194,500	247,900	
Debt Service	1,002,936	1,001,380	1,005,176	
Repair and Replacement Expense	0	0	0	
Operating Capital Outlay	0	0	0	
Other Expense & Transfers Out	32,527	56,046	35,686	
TOTAL EXPENDITURES:	2,294,000	2,301,500	2,536,679	
5. TRANSFERS TO REPLACEMENT RESERVES				
Bond Covenants (Facilities Maintenance and Equipment)	75,753	81,357	81,357	
Other	0	0	0	
Sub-Total:	75,753	81,357	81,357	
6. TRANSFERS FROM REPLACEMENT RESERVES				
Bond Covenants (Facilities Maintenance and Equipment)	0	0	0	
Other	0	0	0	
Sub-Total:	0	0	0	
7. ENDING REPLACEMENT RESERVES (1B +5 -6)				
Bond Covenants (Facilities Maintenance and Equipment)	1,649,325	1,730,682	1,812,039	
Interest Income Earned on Reserve Balance	0	0	0	
Sub-Total:	1,649,325	1,730,682	1,812,039	
8. ENDING OPERATING CASH (1A +2 -4 -5)	6,184,512	7,869,524	8,796,704	
9. SUMMARY OF ENDING REVENUES (7 +8)	7,833,837	9,600,206	10,608,743	
* Revenue as outlined in the Bond Covenants to support the debt servicing of the bonds.				

**UNIVERSITY AUXILIARY FACILITIES  
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**Florida Atlantic University – Housing Revenue Bonds 2003, 2006A, 2006B**

1. Do any of the pledged revenues reported on the Income and Expenditure Statement contain overhead assessments? If yes, please explain.

Not applicable.

2. Do pledged revenues or expenditures change year-over-year by 10% or more? If yes, please explain.

Changes in pledged revenues of +/-10% are due to changes in buildings being designated for operation during the summer months in one year and not in the next. It is common to rotate the use of buildings from summer to summer in order to conduct routine maintenance projects.

Fluctuations in Salaries and Matching are primarily due to the restructuring of personnel resulting in having some positions go offline in one year only to come back on line the next year.

Fluctuations in Operating Expenses in FY 16-17 for Glades Park Towers, Heritage Park Towers, and Indian River Towers are due to the scheduling of Wi-Fi and television upgrades; these do not necessarily occur annually, resulting in expenses being up one year and down the next.

Fluctuations in Other Expense & Transfers Out are due to a variety of reasons: for FY15-16, the increase is due to the divisional support allocation for the year and a reduction of overhead related costs; for FY 16-17 there is a planned increase in the overhead rate for auxiliaries, and the divisional support allocation is included. All expenditures and revenues for FY 16-17 are reflecting higher budgeted occupancy except for revenues in Apartments. Summer housing will not occur in this building due to renovations.

3. Please provide details for amounts categorized as “other”.

Other revenue includes revenue generated from student repair fees and conference/guest housing fees.

Other Expenses & Transfers Out are costs related to overhead charges and the divisional support allocation.

4. Add lines as needed for additional comments.

INCOME AND EXPENDITURE STATEMENT				
UNIVERSITY: Florida Atlantic University				
BOND TITLE: Florida Atlantic University Housing Revenue Bonds, Series 2006A				
AUXILIARY FACILITY (IES): Glades Park Towers				
	2014-15 Actual	2015-16 Estimated	2016-17 Projected	
1. REVENUE CARRIED FORWARD				
A. Operating Cash Carried Forward:				
Liquid	3,217,957	3,601,899	4,728,391	
Investments	0	0	0	
Sub-Total:	3,217,957	3,601,899	4,728,391	
B. Replacement Reserve Forward:				
Bond Covenants (Facilities Maintenance and Equipment)	712,841	777,740	864,735	
Other	0	0	0	
Sub-Total:	712,841	777,740	864,735	
TOTAL CARRIED FORWARD (A +B):	3,930,798	4,379,639	5,593,126	
2. CURRENT YEAR REVENUE:				
* Revenue	3,228,049	4,196,183	4,448,576	
Interest Income	0	0	0	
Other Income	167,194	153,570	155,209	
TOTAL CURRENT YEAR REVENUE:	3,395,243	4,349,753	4,603,785	
3. SUMMARY OF AVAILABLE REVENUES (1 +2):	7,326,041	8,729,392	10,196,911	
4. EXPENDITURES				
Salaries and Matching	222,015	347,729	393,665	
Other Personal Services	114,591	120,813	149,032	
Operating Expense	550,220	748,384	815,259	
Repairs and Maintenance	318,232	129,900	104,200	
Debt Service	1,718,604	1,719,673	1,716,873	
Repair and Replacement Expense	0	0	0	
Operating Capital Outlay	0	0	0	
Other Expense & Transfers Out	22,739	69,767	67,035	
TOTAL EXPENDITURES:	2,946,401	3,136,266	3,246,064	
5. TRANSFERS TO REPLACEMENT RESERVES				
Bond Covenants (Facilities Maintenance and Equipment)	64,899	86,995	86,995	
Other	0	0	0	
Sub-Total:	64,899	86,995	86,995	
6. TRANSFERS FROM REPLACEMENT RESERVES				
Bond Covenants (Facilities Maintenance and Equipment)	0	0	0	
Other	0	0	0	
Sub-Total:	0	0	0	
7. ENDING REPLACEMENT RESERVES (1B +5 -6)				
Bond Covenants (Facilities Maintenance and Equipment)	777,740	864,735	951,730	
Interest Income Earned on Reserve Balance	0	0	0	
Sub-Total:	777,740	864,735	951,730	
8. ENDING OPERATING CASH (1A +2 -4 -5)	3,601,900	4,728,391	5,999,117	
9. SUMMARY OF ENDING REVENUES (7 +8)	4,379,640	5,593,126	6,950,847	
* Revenue as outlined in the Bond Covenants to support the debt servicing of the bonds.				

**UNIVERSITY AUXILIARY FACILITIES  
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**Florida Atlantic University – Housing Revenue Bonds 2003, 2006A, 2006B**

1. Do any of the pledged revenues reported on the Income and Expenditure Statement contain overhead assessments? If yes, please explain.

Not applicable.

2. Do pledged revenues or expenditures change year-over-year by 10% or more? If yes, please explain.

Changes in pledged revenues of +/-10% are due to changes in buildings being designated for operation during the summer months in one year and not in the next. It is common to rotate the use of buildings from summer to summer in order to conduct routine maintenance projects.

Fluctuations in Salaries and Matching are primarily due to the restructuring of personnel resulting in having some positions go offline in one year only to come back on line the next year.

Fluctuations in Operating Expenses in FY 16-17 for Glades Park Towers, Heritage Park Towers, and Indian River Towers are due to the scheduling of Wi-Fi and television upgrades; these do not necessarily occur annually, resulting in expenses being up one year and down the next.

Fluctuations in Other Expense & Transfers Out are due to a variety of reasons: for FY15-16, the increase is due to the divisional support allocation for the year and a reduction of overhead related costs; for FY 16-17 there is a planned increase in the overhead rate for auxiliaries, and the divisional support allocation is included. All expenditures and revenues for FY 16-17 are reflecting higher budgeted occupancy except for revenues in Apartments. Summer housing will not occur in this building due to renovations.

3. Please provide details for amounts categorized as “other”.

Other revenue includes revenue generated from student repair fees and conference/guest housing fees.

Other Expenses & Transfers Out are costs related to overhead charges and the divisional support allocation.

4. Add lines as needed for additional comments.

INCOME AND EXPENDITURE STATEMENT				
UNIVERSITY: Florida Atlantic University				
BOND TITLE: Florida Atlantic University Housing Revenue Bonds, Series 2003				
AUXILIARY FACILITY (IES): Heritage Park Towers				
	2014-15 Actual	2015-16 Estimated	2016-17 Projected	
1. REVENUE CARRIED FORWARD				
A. Operating Cash Carried Forward:				
Liquid	2,970,607	2,455,123	3,363,145	
Investments	0	0	0	
Sub-Total:	2,970,607	2,455,123	3,363,145	
B. Replacement Reserve Forward:				
Bond Covenants (Facilities Maintenance and Equipment)	951,370	1,016,500	1,089,977	
Other	0	0	0	
Sub-Total:	951,370	1,016,500	1,089,977	
TOTAL CARRIED FORWARD (A +B):	3,921,977	3,471,623	4,453,122	
2. CURRENT YEAR REVENUE:				
* Revenue	1,786,676	3,435,620	3,673,640	
Interest Income	0	0	0	
Other Income	197,901	238,210	170,037	
TOTAL CURRENT YEAR REVENUE:	1,984,577	3,673,830	3,843,677	
3. SUMMARY OF AVAILABLE REVENUES (1 +2):	5,906,554	7,145,453	8,296,799	
4. EXPENDITURES				
Salaries and Matching	198,713	311,415	317,028	
Other Personal Services	125,857	116,593	144,564	
Operating Expense	455,597	590,455	1,057,954	
Repairs and Maintenance	163,271	143,200	107,550	
Debt Service	1,470,396	1,468,114	1,473,680	
Repair and Replacement Expense	0	0	0	
Operating Capital Outlay	0	0	0	
Other Expense & Transfers Out	21,097	62,554	58,048	
TOTAL EXPENDITURES:	2,434,931	2,692,331	3,158,824	
5. TRANSFERS TO REPLACEMENT RESERVES				
Bond Covenants (Facilities Maintenance and Equipment)	65,130	73,477	73,477	
Other	0	0	0	
Sub-Total:	65,130	73,477	73,477	
6. TRANSFERS FROM REPLACEMENT RESERVES				
Bond Covenants (Facilities Maintenance and Equipment)	0	0	0	
Other	0	0	0	
Sub-Total:	0	0	0	
7. ENDING REPLACEMENT RESERVES (1B +5 -6)				
Bond Covenants (Facilities Maintenance and Equipment)	1,016,500	1,089,977	1,163,454	
Interest Income Earned on Reserve Balance	0	0	0	
Sub-Total:	1,016,500	1,089,977	1,163,454	
8. ENDING OPERATING CASH (1A +2 -4 -5)	2,455,123	3,363,145	3,974,521	
9. SUMMARY OF ENDING REVENUES (7 +8)	3,471,623	4,453,122	5,137,975	
* Revenue as outlined in the Bond Covenants to support the debt servicing of the bonds.				



**UNIVERSITY AUXILIARY FACILITIES  
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**Florida Atlantic University – Housing Revenue Bonds 2003, 2006A, 2006B**

1. Do any of the pledged revenues reported on the Income and Expenditure Statement contain overhead assessments? If yes, please explain.

Not applicable.

2. Do pledged revenues or expenditures change year-over-year by 10% or more? If yes, please explain.

Changes in pledged revenues of +/-10% are due to changes in buildings being designated for operation during the summer months in one year and not in the next. It is common to rotate the use of buildings from summer to summer in order to conduct routine maintenance projects.

Fluctuations in Salaries and Matching are primarily due to the restructuring of personnel resulting in having some positions go offline in one year only to come back on line the next year.

Fluctuations in Operating Expenses in FY 16-17 for Glades Park Towers, Heritage Park Towers, and Indian River Towers are due to the scheduling of Wi-Fi and television upgrades; these do not necessarily occur annually, resulting in expenses being up one year and down the next.

Fluctuations in Other Expense & Transfers Out are due to a variety of reasons: for FY15-16, the increase is due to the divisional support allocation for the year and a reduction of overhead related costs; for FY 16-17 there is a planned increase in the overhead rate for auxiliaries, and the divisional support allocation is included. All expenditures and revenues for FY 16-17 are reflecting higher budgeted occupancy except for revenues in Apartments. Summer housing will not occur in this building due to renovations.

3. Please provide details for amounts categorized as “other”.

Other revenue includes revenue generated from student repair fees and conference/guest housing fees.

Other Expenses & Transfers Out are costs related to overhead charges and the divisional support allocation.

4. Add lines as needed for additional comments.

INCOME AND EXPENDITURE STATEMENT			
UNIVERSITY: Florida Atlantic University			
BOND TITLE: Florida Atlantic University Dormitory Revenue Refunding Bonds, Series 2006B			
AUXILIARY FACILITY (IES): Indian River Towers Residence Hall Complex			
	2014-15 Actual	2015-16 Estimated	2016-17 Projected
1. REVENUE CARRIED FORWARD			
A. Operating Cash Carried Forward:			
Liquid	4,178,060	5,501,469	6,729,138
Investments	0	0	
Sub-Total:	4,178,060	5,501,469	6,729,138
B. Replacement Reserve Forward:			
Bond Covenants (Facilities Maintenance and Equipment)	1,363,143	1,441,039	1,527,213
Other	0	0	0
Sub-Total:	1,363,143	1,441,039	1,527,213
TOTAL CARRIED FORWARD (A +B):	5,541,203	6,942,508	8,256,351
2. CURRENT YEAR REVENUE:			
* Revenue	4,073,984	4,244,360	4,546,600
Interest Income	0	0	0
Other Income	78,244	64,330	121,983
TOTAL CURRENT YEAR REVENUE:	4,152,228	4,308,690	4,668,583
3. SUMMARY OF AVAILABLE REVENUES (1 +2):	9,693,431	11,251,198	12,924,934
4. EXPENDITURES			
Salaries and Matching	221,875	350,781	366,650
Other Personal Services	110,264	115,448	138,098
Operating Expense	658,666	741,167	778,510
Repairs and Maintenance	159,528	146,000	123,350
Debt Service	1,576,303	1,576,738	1,577,538
Repair and Replacement Expense	0	0	0
Operating Capital Outlay	0	0	0
Other Expense & Transfers Out	24,287	64,713	48,014
TOTAL EXPENDITURES:	2,750,923	2,994,847	3,032,160
5. TRANSFERS TO REPLACEMENT RESERVES			
Bond Covenants (Facilities Maintenance and Equipment)	77,896	86,174	0
Other	0	0	0
Sub-Total:	77,896	86,174	0
6. TRANSFERS FROM REPLACEMENT RESERVES			
Bond Covenants (Facilities Maintenance and Equipment)	0	0	0
Other	0	0	0
Sub-Total:	0	0	0
7. ENDING REPLACEMENT RESERVES (1B +5 -6)			
Bond Covenants (Facilities Maintenance and Equipment)	1,441,039	1,527,213	1,527,213
Interest Income Earned on Reserve Balance	0	0	0
Sub-Total:	1,441,039	1,527,213	1,527,213
8. ENDING OPERATING CASH (1A +2 -4 -5)	5,501,469	6,729,138	8,365,561
9. SUMMARY OF ENDING REVENUES (7 +8)	6,942,508	8,256,351	9,892,774
* Revenue as outlined in the Bond Covenants to support the debt servicing of the bonds.			

**UNIVERSITY AUXILIARY FACILITIES  
OUTSTANDING REVENUE BONDS  
SUPPLEMENTAL NARRATIVE INFORMATION  
FEBRUARY 2016 DATA REQUEST SUBMISSION**

**Florida Atlantic University – Housing Revenue Bonds 2003, 2006A, 2006B**

1. Do any of the pledged revenues reported on the Income and Expenditure Statement contain overhead assessments? If yes, please explain.

Not applicable.

2. Do pledged revenues or expenditures change year-over-year by 10% or more? If yes, please explain.

Changes in pledged revenues of +/-10% are due to changes in buildings being designated for operation during the summer months in one year and not in the next. It is common to rotate the use of buildings from summer to summer in order to conduct routine maintenance projects.

Fluctuations in Salaries and Matching are primarily due to the restructuring of personnel resulting in having some positions go offline in one year only to come back on line the next year.

Fluctuations in Operating Expenses in FY 16-17 for Glades Park Towers, Heritage Park Towers, and Indian River Towers are due to the scheduling of Wi-Fi and television upgrades; these do not necessarily occur annually, resulting in expenses being up one year and down the next.

Fluctuations in Other Expense & Transfers Out are due to a variety of reasons: for FY15-16, the increase is due to the divisional support allocation for the year and a reduction of overhead related costs; for FY 16-17 there is a planned increase in the overhead rate for auxiliaries, and the divisional support allocation is included. All expenditures and revenues for FY 16-17 are reflecting higher budgeted occupancy except for revenues in Apartments. Summer housing will not occur in this building due to renovations.

3. Please provide details for amounts categorized as “other”.

Other revenue includes revenue generated from student repair fees and conference/guest housing fees.

Other Expenses & Transfers Out are costs related to overhead charges and the divisional support allocation.

4. Add lines as needed for additional comments.

INCOME AND EXPENDITURE STATEMENT				
UNIVERSITY: University of Central Florida				
BOND TITLE: Student Health Services 2004A				
AUXILIARY FACILITY (IES): Health Service Facility				
	2014-15 Actual	2015-16 Estimated	2016-17 Projected	
1. REVENUE CARRIED FORWARD				
A. Operating Cash Carried Forward:				
Liquid	3,073,754	6,054,585	6,524,106	
Investments	0	0	0	
Sub-Total:	3,073,754	6,054,585	6,524,106	
B. Replacement Reserve Forward:				
Bond Covenants (Facilities Maintenance and Equipment)	3,619,380	4,244,153	4,878,356	
Other	0	0	0	
Sub-Total:	3,619,380	4,244,153	4,878,356	
TOTAL CARRIED FORWARD (A +B):	6,693,134	10,298,738	11,402,462	
2. CURRENT YEAR REVENUE:				
* Revenue	21,195,310	21,140,105	21,709,449	
Interest Income	181,753	193,000	193,000	
Other Income	0	0	0	
TOTAL CURRENT YEAR REVENUE:	21,377,063	21,333,105	21,902,449	
3. SUMMARY OF AVAILABLE REVENUES (1 +2):	28,070,197	31,631,843	33,304,911	
4. EXPENDITURES				
Salaries and Matching	9,813,791	11,252,848	12,853,153	
Other Personal Services	1,732,421	1,712,871	1,953,429	
Operating Expense	3,612,550	3,781,974	5,484,972	
Repairs and Maintenance	61,976	215,000	10,000	
Debt Service	621,243	618,993	615,952	
Repair and Replacement Expense	0	0	0	
Operating Capital Outlay	11,528	220,500	34,500	
Other Expense & Transfers Out	1,924,434	2,427,195	2,472,517	
TOTAL EXPENDITURES:	17,777,943	20,229,381	23,424,523	
5. TRANSFERS TO REPLACEMENT RESERVES				
Bond Covenants (Facilities Maintenance and Equipment)	618,289	634,203	651,283	
Other	0	0	0	
Sub-Total:	618,289	634,203	651,283	
6. TRANSFERS FROM REPLACEMENT RESERVES				
Bond Covenants (Facilities Maintenance and Equipment)	0	0	0	
Other	0	0	0	
Sub-Total:	0	0	0	
7. ENDING REPLACEMENT RESERVES (1B +5 -6)				
Bond Covenants (Facilities Maintenance and Equipment)	4,237,669	4,878,356	5,529,639	
Interest Income Earned on Reserve Balance	6,484	0	0	
Sub-Total:	4,244,153	4,878,356	5,529,639	
8. ENDING OPERATING CASH (1A +2 -4 -5)	6,054,585	6,524,106	4,350,749	
9. SUMMARY OF ENDING REVENUES (7 +8)	10,298,738	11,402,462	9,880,388	
* Revenue as outlined in the Bond Covenants to support the debt servicing of the bonds.				

**UNIVERSITY AUXILIARY HEALTH SERVICE FACILITY  
OUTSTANDING REVENUE BONDS  
SUPPLEMENTAL NARRATIVE INFORMATION  
FEBRUARY 2016 DATA REQUEST SUBMISSION**

**University of Central Florida – Student Health Services Facilities Bond Series 2004A**

1. Do any of the pledged revenues reported on the Income and Expenditure Statement contain overhead assessments? If yes, please explain.

No

2. Do pledged revenues or expenditures change year-over-year by 10% or more? If yes, please explain.

Expenditures increased by 14% from FY15 to FY16, primarily due to new salary positions filled in FY16 and funding of construction projects. These are reflected in the \$1.4 million increase in Salaries and Matching and \$0.5 million increase in Other Expense & Transfers Out, respectively.

Expenditures increased by 16% from FY16 to FY17, primarily due to new salary positions created once health center expansion project is completed in FY17 and replacement of the electronic management records software projected to be \$1 million. These are reflected in the \$1.6 million increase in Salaries and Matching and \$1.7 million increase in Operating Expenses, respectively.

3. Please provide details for amounts categorized as “other”.

Other Expense & Transfers Out primarily consist of auxiliary overhead, internal IT assessments, and transfers to the University facilities department for building improvements.

4. Add lines as needed for additional comments.

INCOME AND EXPENDITURE STATEMENT				
UNIVERSITY: University of Central Florida				
BOND TITLE: Parking Facilities Series 2004A, 2010A, 2010B, 2011A, 2012A				
AUXILIARY FACILITY (IES): Parking Facilities				
	2014-15 Actual	2015-16 Estimated	2016-17 Projected	
1. REVENUE CARRIED FORWARD				
A. Operating Cash Carried Forward:				
Liquid	10,778,211	13,107,308	12,454,068	
Investments	0	0	0	
Sub-Total:	10,778,211	13,107,308	12,454,068	
B. Replacement Reserve Forward:				
Bond Covenants (Facilities Maintenance and Equipment)	5,694,321	6,305,976	6,305,976	
Other	0	0	0	
Sub-Total:	5,694,321	6,305,976	6,305,976	
TOTAL CARRIED FORWARD (A +B):	16,472,532	19,413,284	18,760,044	
2. CURRENT YEAR REVENUE:				
* Revenue	20,517,044	20,937,688	21,171,494	
Interest Income	332,203	240,000	240,000	
Other Income	116,405	130,756	148,450	
TOTAL CURRENT YEAR REVENUE:	20,965,652	21,308,444	21,559,944	
3. SUMMARY OF AVAILABLE REVENUES (1 +2):	37,438,184	40,721,728	40,319,988	
4. EXPENDITURES				
Salaries and Matching	1,709,332	1,747,937	1,881,206	
Other Personal Services	474,414	450,665	541,028	
Operating Expense	8,457,614	8,785,566	9,038,444	
Repairs and Maintenance	283,105	700,000	715,000	
Debt Service	4,917,590	5,112,758	4,567,658	
Repair and Replacement Expense	0	0	0	
Operating Capital Outlay	317,572	250,000	240,000	
Other Expense & Transfers Out	1,877,266	4,914,758	1,656,524	
TOTAL EXPENDITURES:	18,036,893	21,961,684	18,639,860	
5. TRANSFERS TO REPLACEMENT RESERVES				
Bond Covenants (Facilities Maintenance and Equipment)	599,662	0	45,474	
Other	0	0	0	
Sub-Total:	599,662	0	45,474	
6. TRANSFERS FROM REPLACEMENT RESERVES				
Bond Covenants (Facilities Maintenance and Equipment)	0	0	0	
Other	0	0	0	
Sub-Total:	0	0	0	
7. ENDING REPLACEMENT RESERVES (1B +5 -6)				
Bond Covenants (Facilities Maintenance and Equipment)	6,293,983	6,305,976	6,351,450	
Interest Income Earned on Reserve Balance	11,993	0	0	
Sub-Total:	6,305,976	6,305,976	6,351,450	
8. ENDING OPERATING CASH (1A +2 -4 -5)	13,107,308	12,454,068	15,328,678	
9. SUMMARY OF ENDING REVENUES (7 +8)	19,413,284	18,760,044	21,680,128	
* Revenue as outlined in the Bond Covenants to support the debt servicing of the bonds.				

**UNIVERSITY PARKING AUXILIARY FACILITY  
OUTSTANDING REVENUE BONDS  
SUPPLEMENTAL NARRATIVE INFORMATION  
FEBRUARY 2016 DATA REQUEST SUBMISSION**

**University of Central Florida – Parking Facilities Series 2004A, 2010A, 2010B, 2011A, 2012A**

1. Do any of the pledged revenues reported on the Income and Expenditure Statement contain overhead assessments? If yes, please explain.

No

2. Do pledged revenues or expenditures change year-over-year by 10% or more? If yes, please explain.

Expenditures increased by 22% from FY15 to FY16, primarily due to the funding of the Garage C Expansion project in FY16. This is reflected in the \$3 million increase in Other Expenses & Transfers Out. This is also the cause of the projected increase of 15% from FY16 to FY17.

3. Please provide details for amounts categorized as “other”.

Other Expense & Transfers Out primarily consist of auxiliary overhead assessments and transfers to the university facilities department for building improvements.

4. Add lines as needed for additional comments.

INCOME AND EXPENDITURE STATEMENT			
UNIVERSITY: University of Central Florida			
BOND TITLE: Housing Revenue Certificates Series 2002, 2007A, 2012A			
AUXILIARY FACILITY (IES): Housing Facilities			
	2014-15 Actual	2015-16 Estimated	2016-17 Projected
1. REVENUE CARRIED FORWARD			
A. Operating Cash Carried Forward:			
Liquid	11,870,170	13,907,144	16,190,778
Investments	0	0	0
Sub-Total:	11,870,170	13,907,144	16,190,778
B. Replacement Reserve Forward:			
Bond Covenants (Facilities Maintenance and Equipment)	7,875,136	8,588,176	8,588,176
Other	0	0	0
Sub-Total:	7,875,136	8,588,176	8,588,176
TOTAL CARRIED FORWARD (A +B):	19,745,306	22,495,320	24,778,954
2. CURRENT YEAR REVENUE:			
* Revenue	26,664,970	27,630,000	27,700,000
Interest Income	372,089	385,000	385,000
Other Income	1,998,284	1,800,000	1,800,000
TOTAL CURRENT YEAR REVENUE:	29,035,343	29,815,000	29,885,000
3. SUMMARY OF AVAILABLE REVENUES (1 +2):	48,780,649	52,310,320	54,663,954
4. EXPENDITURES			
Salaries and Matching	6,072,230	6,270,000	6,567,834
Other Personal Services	1,543,840	1,667,244	1,757,339
Operating Expense	5,007,874	5,136,307	5,290,397
Repairs and Maintenance	2,264,715	2,345,907	2,045,001
Debt Service	8,799,887	8,794,739	8,789,511
Repair and Replacement Expense	0	0	0
Operating Capital Outlay	38,232	125,000	143,170
Other Expense & Transfers Out	2,567,446	3,192,169	4,335,340
TOTAL EXPENDITURES:	26,294,224	27,531,366	28,928,592
5. TRANSFERS TO REPLACEMENT RESERVES			
Bond Covenants (Facilities Maintenance and Equipment)	704,145	0	0
Other	0	0	0
Sub-Total:	704,145	0	0
6. TRANSFERS FROM REPLACEMENT RESERVES			
Bond Covenants (Facilities Maintenance and Equipment)	0	0	0
Other	0	0	0
Sub-Total:	0	0	0
7. ENDING REPLACEMENT RESERVES (1B +5 -6)			
Bond Covenants (Facilities Maintenance and Equipment)	8,579,281	8,588,176	8,588,176
Interest Income Earned on Reserve Balance	8,895	0	0
Sub-Total:	8,588,176	8,588,176	8,588,176
8. ENDING OPERATING CASH (1A +2 -4 -5)	13,907,144	16,190,778	17,147,186
9. SUMMARY OF ENDING REVENUES (7 +8)	22,495,320	24,778,954	25,735,362
* Revenue as outlined in the Bond Covenants to support the debt servicing of the bonds.			



**UNIVERSITY AUXILIARY HOUSING FACILITY  
OUTSTANDING REVENUE BONDS  
SUPPLEMENTAL NARRATIVE INFORMATION  
FEBRUARY 2016 DATA REQUEST SUBMISSION**

**University of Central Florida – Housing Revenue Certificates Series 2002, 2007A, 2012A**

1. Do any of the pledged revenues reported on the Income and Expenditure Statement contain overhead assessments? If yes, please explain.

No

2. Do pledged revenues or expenditures change year-over-year by 10% or more? If yes, please explain.

No

3. Please provide details for amounts categorized as “other”.

Other income primarily consists of all event related revenues, housing cancellation fees, late payment fees, earned commissions, and any administrative revenues.

Other Expenses & Transfers Out primarily consists of auxiliary overhead, internal IT assessments, and transfers to university facilities department for building improvement.

4. Add lines as needed for additional comments.

INCOME AND EXPENDITURE STATEMENT				
UNIVERSITY: Florida International University				
BOND TITLE: Parking Facility Revenue Bonds, Series 2009A, 2009B, 2013A				
AUXILIARY FACILITY (IES): Parking Revenue Trust Fund				
	2014-15 Actual	2015-16 Estimated	2016-17 Projected	
1. REVENUE CARRIED FORWARD				
A. Operating Cash Carried Forward:				
Liquid	8,312,601	8,585,739	5,010,326	
Investments	0	0	0	
Sub-Total:	8,312,601	8,585,739	5,010,326	
B. Replacement Reserve Forward:				
Bond Covenants (Facilities Maintenance and Equipment)	2,279,691	1,580,026	1,580,026	
Other	0	0	0	
Sub-Total:	2,279,691	1,580,026	1,580,026	
TOTAL CARRIED FORWARD (A +B):	10,592,292	10,165,765	6,590,352	
2. CURRENT YEAR REVENUE:				
* Revenue	13,674,472	13,451,849	14,339,813	
Interest Income	2,508	2,680	16,039	
Other Income	(66,949)	0	0	
TOTAL CURRENT YEAR REVENUE:	13,610,031	13,454,529	14,355,852	
3. SUMMARY OF AVAILABLE REVENUES (1 +2):	24,202,323	23,620,294	20,946,204	
4. EXPENDITURES				
Salaries and Matching	2,906,130	3,022,188	2,951,457	
Other Personal Services	455,116	598,336	497,710	
Operating Expense	2,996,771	3,386,283	4,676,297	
Repairs and Maintenance	298,656	229,090	631,726	
Debt Service	6,334,256	6,915,977	6,904,652	
Repair and Replacement Expense	0	0	0	
Operating Capital Outlay	130,542	46,041	29,183	
Other Expense & Transfers Out	215,422	2,832,027	1,500,000	
TOTAL EXPENDITURES:	13,336,893	17,029,942	17,191,025	
5. TRANSFERS TO REPLACEMENT RESERVES				
Bond Covenants (Facilities Maintenance and Equipment)	0	0	0	
Other	0	0	0	
Sub-Total:	0	0	0	
6. TRANSFERS FROM REPLACEMENT RESERVES				
Bond Covenants (Facilities Maintenance and Equipment)	699,665	0	0	
Other	0	0	0	
Sub-Total:	699,665	0	0	
7. ENDING REPLACEMENT RESERVES (1B +5 -6)				
Bond Covenants (Facilities Maintenance and Equipment)	1,580,026	1,580,026	1,580,026	
Interest Income Earned on Reserve Balance				
Sub-Total:	1,580,026	1,580,026	1,580,026	
8. ENDING OPERATING CASH (1A +2 -4 -5)	8,585,739	5,010,326	2,175,153	
9. SUMMARY OF ENDING REVENUES (7 +8)	10,165,765	6,590,352	3,755,179	
* Revenue as outlined in the Bond Covenants to support the debt servicing of the bonds.				

**FLORIDA INTERNATIONAL UNIVERSITY AUXILIARY FACILITIES  
OUTSTANDING PARKING FACILITIES REVENUE BONDS  
SUPPLEMENTAL NARRATIVE INFORMATION  
FEBRUARY 2016 DATA REQUEST SUBMISSION**

**Florida International University – Parking Facility Revenue Bonds Series 2009A, 2009B, 2013**

1. Do any of the pledged revenues reported on the Income and Expenditure Statement contain overhead assessments? If yes, please explain.

No. Parking does not have revenue overhead assessments.

2. Do pledged revenues or expenditures change year-over-year by 10% or more? If yes, please explain.

2015-2016 Estimated Total Expenditures increased by \$3.7 million from 2014-2015 actual due to transfers for construction projects.

3. Please provide details for amounts categorized as “other”.

Other Income – comprised of unrealized losses on investments.

Other Expense & Transfers Out is comprised of transfers and payments for construction projects expenses.

4. Add lines as needed for additional comments.

None considered necessary at this time.

INCOME AND EXPENDITURE STATEMENT			
UNIVERSITY: Florida International University			
BOND TITLE: Housing Revenue Bonds 2004A, 2011, 2012			
AUXILIARY FACILITY (IES): Housing Revenue Trust Fund			
	2014-15 Actual	2015-16 Estimated	2016-17 Projected
1. REVENUE CARRIED FORWARD			
A. Operating Cash Carried Forward:			
Liquid	18,267,541	19,634,394	19,703,712
Investments	0	0	0
Sub-Total:	18,267,541	19,634,394	19,703,712
B. Replacement Reserve Forward:			
Bond Covenants (Facilities Maintenance and Equipment)	662,674	464,864	751,196
Other	0	0	0
Sub-Total:	662,674	464,864	751,196
TOTAL CARRIED FORWARD (A + B):	18,930,215	20,099,258	20,454,908
2. CURRENT YEAR REVENUE:			
* Revenue	28,864,726	28,633,224	29,500,387
Interest Income	5,504	6,200	13,991
Other Income	(146,568)	0	0
TOTAL CURRENT YEAR REVENUE:	28,723,662	28,639,424	29,514,378
3. SUMMARY OF AVAILABLE REVENUES (1 +2):	47,653,877	48,738,682	49,969,286
4. EXPENDITURES			
Salaries and Matching	3,639,104	3,979,698	4,173,437
Other Personal Services	1,032,581	1,235,550	1,360,659
Operating Expense	10,743,719	11,388,599	10,725,279
Repairs and Maintenance	370,895	341,464	330,448
Debt Service	9,712,451	9,694,038	7,418,263
Repair and Replacement Expense	0	0	0
Operating Capital Outlay	30,589	0	90,188
Other Expense & Transfers Out	1,568,047	1,644,425	1,723,878
TOTAL EXPENDITURES:	27,097,386	28,283,774	25,822,152
5. TRANSFERS TO REPLACEMENT RESERVES			
Bond Covenants (Facilities Maintenance and Equipment)	259,423	286,332	295,004
Other	0	0	0
Sub-Total:	259,423	286,332	295,004
6. TRANSFERS FROM REPLACEMENT RESERVES			
Bond Covenants (Facilities Maintenance and Equipment)	457,233	0	0
Other	0	0	0
Sub-Total:	457,233	0	0
7. ENDING REPLACEMENT RESERVES (1B +5 -6)			
Bond Covenants (Facilities Maintenance and Equipment)	464,864	751,196	1,046,200
Interest Income Earned on Reserve Balance			
Sub-Total:	464,864	751,196	1,046,200
8. ENDING OPERATING CASH (1A +2 -4 -5)	19,634,394	19,703,712	23,100,934
9. SUMMARY OF ENDING REVENUES (7 +8)	20,099,258	20,454,908	24,147,134
* Revenue as outlined in the Bond Covenants to support the debt servicing of the bonds.			

**FLORIDA INTERNATIONAL UNIVERSITY AUXILIARY FACILITIES  
OUTSTANDING HOUSING FACILITY REVENUE BONDS  
SUPPLEMENTAL NARRATIVE INFORMATION  
FEBRUARY 2016 DATA REQUEST SUBMISSION**

**Florida International University – Housing Revenue Bonds Series 2004A, 2011, 2012**

1. Do any of the pledged revenues reported on the Income and Expenditure Statement contain overhead assessments? If yes, please explain.

No. Housing does not have revenue overhead assessments.

2. Do pledged revenues or expenditures change year-over-year by 10% or more? If yes, please explain.

There are no changes of 10% or more in total revenues or expenditures.

3. Please provide details for amounts categorized as “other”.

Other income is comprised of unrealized of unrealized losses on investments.

Other Expense & Transfers Out is comprised of transfers and payments for construction project expenses.

4. Add lines as needed for additional comments.

No additional comments deemed necessary at this time.

**STATE UNIVERSITY SYSTEM OF FLORIDA  
BOARD OF GOVERNORS  
Budget and Finance Committee  
March 16, 2016**

**SUBJECT:** Public Notice of Intent to Amend Board of Governors Regulation 7.008  
Waivers and Exemptions of Tuition and Fees

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**PROPOSED COMMITTEE ACTION**

Approve the public notice of intent to Amend Board of Governors Regulation 7.008  
Waivers and Exemptions of Tuition and Fees.

**AUTHORITY FOR BOARD OF GOVERNORS ACTION**

Article IX, Section 7, Florida Constitution; Board of Governors Regulation Development  
Procedure

**BACKGROUND INFORMATION**

The current regulation limits waivers provided to students who were in the custody of the Department of Children and Family Services and students who lack a fixed, regular, and adequate nighttime residence to 120 hours for any undergraduate degree. This limitation is consistent with many other waivers or exemptions provided in statute and Board regulation.

Universities were notified on December 14, 2015 to forgo the limitation identified in this regulation until further clarification was obtained on the statutory intent for these two programs.

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**Supporting Documentation Included:** 1. December 14, 2015 Letter  
2. Regulation 7.008

**Facilitators/Presenters:** Mr. Tim Jones



STATE  
UNIVERSITY  
SYSTEM  
of FLORIDA  
Board of Governors

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## **MEMORANDUM**

**TO: Council of Academic Vice Presidents  
Council of Administrative and Financial Affairs  
University Registrars  
University General Counsels**

**FROM: Tim Jones, Vice Chancellor of Finance and Administration  
Vikki Shirley, General Counsel**

**DATE: December 14, 2015**

**RE: Tuition and Fee Exemptions and Waivers**

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This is to advise that we are in the process of reviewing Board of Governors Regulation 7.008 relating to waivers and exemptions of tuition and fees to ensure that the regulation more closely tracks the statutory tuition and fee exemptions and waivers in sections 1009.25 and 1009.26, Florida Statutes.

In some areas, such as the exemption for students who were in the custody of the Department of Children and Families or students who lack a fixed, regular, and adequate nighttime residence or whose primary nighttime residence is a public or private shelter, the regulation limits the application of the exemption to 120 credit hours. Notably, section 1009.25 is silent as to whether the exemptions apply solely to undergraduate degrees or whether the Legislature intended for these exemptions to be more expansive. Consequently, legislative clarification is needed as to the intended scope of these exemptions. In the interim, however, the exemptions should not be limited to 120 credit hours as currently stated in the Board's regulation.

Additionally, it was recently brought to our attention that a student seeking the waiver of the out-of-state fee under section 1009.26(12) had graduated from high school with sufficient postsecondary credits such that the student was entering the university as a graduate student. Based on the criteria in section 1009.26(12) that requires a student to apply for enrollment within 24 months of high school graduation and the limited applicability of the waiver for 110 percent of the required credit hours for the degree or certificate program in which the student is enrolled, we interpreted the language to limit the waiver to undergraduate students. However, while the factual scenario stated

above is likely to be an unusual situation, we wanted you to be aware that the waiver would apply under these facts.

If you have any questions, please feel free to contact us.

c: Marshall Criser III, Chancellor



## 7.008 Waivers and Exemptions of Tuition and Fees

(1) Each university board of trustees is authorized to waive tuition, non-resident tuition and associated fees for purposes that support and enhance the mission of the university. All tuition, non-resident tuition and associated fees waived must be based on regulations that are adopted by the university board of trustees and where applicable, consistent with regulations adopted by the Board of Governors.

(2) Each university shall have an individual designated as the university liaison to handle student issues and/or questions regarding waivers.

(3) Sponsored Credit Institutes and Programs – Each university board of trustees is authorized to waive tuition, associated fees and material and supply fees for participants in sponsored credit institutes and programs.

- (a) Sponsored credit institutes and programs are entities where substantially all the direct costs are paid by the external sponsoring entity, where there is no direct expenditure of Educational and General funds for the conduct of the programs, and where no fees or other assessments are collected from students by the sponsoring entity, the university, or any other entity.
- (b) In determining whether the direct costs are paid by the sponsoring entity, funds paid directly to the participants in a form such as, but not limited to, stipends, travel or book allowances should not be taken into account. "Direct costs" refer to the costs associated with the instruction or training which a participant receives. All funds collected from sponsoring entities for sponsored credit institutes will be remitted to the university's contract and grants trust fund and/or auxiliary trust funds.
- (c) Funds collected from courses offered through continuing education should be budgeted in the Auxiliary Trust Fund.
- (d) Neither the number of participants nor student credit hours in these institutes and programs may be counted for state-funding purposes.

(4) Deceased Law Enforcement, Correctional, or Correctional Probation Officers Employed by the State or Political Subdivision thereof – Each university board of trustees shall waive certain educational expenses that the child or spouse of the deceased officer incurs while obtaining an undergraduate education or a postgraduate education if a law enforcement, correctional, or correctional probation officer is accidentally killed or receives accidental bodily injury which results in the loss of the officer's life while engaged in the performance of the officer's law enforcement duties on or after June 22, 1990, or is unlawfully and intentionally killed or dies as a result of such unlawful and intentional act on or after July 1, 1980, while the officer was employed by a political subdivision of the state.

- (a) The amount waived by the university shall be an amount equal to the cost of tuition and associated fees for a total of 120 credit hours. The child or spouse may attend on either a full-time or part-time basis. The benefits provided to a child under this section shall continue until the child's 25th birthday. The benefits provided to a spouse under this subsection must commence within 5 years after the death occurs, and entitlement thereto shall continue until the 10th anniversary of that death.
- (b) Upon failure of any child or spouse benefited by the provisions of this subsection to comply with the ordinary and minimum requirements of the institution attended, both as to discipline and scholarship, the benefits shall be withdrawn as to the child or spouse and no further moneys may be expended for the child's or spouse's benefits so long as such failure or delinquency continues.
- (c) Only a student in good standing in his or her respective university may receive the benefits.
- (d) A child or spouse receiving benefits under this subsection must be enrolled according to the customary rules and requirements of the university attended.

(5) Deceased Firefighters Employed by the State or a Political Subdivision thereof  
- Each university board of trustees shall waive certain educational expenses that the child or spouse of the deceased firefighter incurs while obtaining an undergraduate education or a postgraduate education if a firefighter is accidentally killed or receives accidental bodily injury which results in the loss of the firefighter's life while engaged in the performance of the firefighter's duties on or after June 22, 1990, or is unlawfully and intentionally killed or dies as a result of such unlawful and intentional act on or after July 1, 1980, while the firefighter was employed by a political subdivision of the state.

- (a) The amount waived by the university shall be an amount equal to the cost of tuition and associated fees for a total of 120 credit hours. The child or spouse may attend on either a full-time or part-time basis. The benefits provided to a child under this section shall continue until the child's 25th birthday. The benefits provided to a spouse under this subsection must commence within 5 years after the death occurs, and entitlement thereto shall continue until the 10th anniversary of that death.
- (b) Upon failure of any child or spouse benefited by the provisions of this subsection to comply with the ordinary and minimum requirements of the institution attended, both as to discipline and scholarship, the benefits shall be withdrawn as to the child or spouse and no further moneys may be expended for the child's or spouse's benefits so long as such failure or delinquency continues.
- (c) Only a student in good standing in his or her respective university may receive the benefits.

(d) A child or spouse receiving benefits under this subsection must be enrolled according to the customary rules and requirements of the university attended.

(6) Acceleration – Each university board of trustees shall waive tuition and associated fees for students who earn credit in courses toward both a Florida high school diploma and an associate or baccalaureate degree, or students enrolled in a dual enrollment or early admission program.

(7) Florida Department of Children and Family Service Adoptions - Each university board of trustees shall ~~waive-exempt~~ tuition and associated fees, including lab fees, for any student who is or was at the time he or she reached the age of 18 in the custody of the Department of Children and Family Services or a relative under s. 39.5085; who was adopted from the Department of Children and Family Services after May 5, 1997; or was placed in a guardianship by a court after spending at least 6 months in the custody of the Department after reaching 16 years of age. Additionally, material and supply fees and fees associated with enrollment in career-preparatory instruction shall be ~~exempted-waived~~. Any student requesting such an exemption-waiver must provide certification of eligibility from the Department of Children and Family Services to the university in which the student seeks to enroll. This ~~waiver exemption~~ shall remain valid up until the time the student reaches the age of 28; ~~and shall be limited to undergraduate degree programs, and shall not exceed 120 credit hours.~~

(8) School Psychology Training Program – Each university board of trustees shall waive tuition and associated fees for internship credit hours applicable to an internship in the public school system under the supervision of the Florida Department of Education certified school psychologist employed by the school system for any graduate student.

(9) Florida Linkage Institutes – Each university board of trustees shall exempt up to 25 full-time equivalent students per year from the payment of out-of-state fee and out-of-state financial aid fee for students enrolled through the Florida Linkage Institutes Program.

(10) Deceased Teacher or School Administrator Employed by a Florida District School Board – Each university board of trustees shall waive certain educational expenses that the child of the deceased teacher or school administrator incurs while obtaining an undergraduate education or a postgraduate education if the teacher or school administrator is killed or is injured and dies as a result of an unlawful and intentional act, provided such killing or injury inflicted by another person and the motivation for the act is related in whole or part to the fact that

the individual is a teacher or school administrator, or such act is inflicted while he or she is engaged in the performance of teaching duties or school administration duties while employed by a Florida district school board. The amount waived by the university shall be an amount equal to the cost of tuition and associated fees for a total of 120 credit hours at a university. The child may attend on either a full-time or part-time basis. The benefits provided under this paragraph shall continue until the child's 25th birthday.

- (a) Upon failure of any child benefited by the provisions of this paragraph to comply with the ordinary and minimum requirements of the university attended, both as to discipline and scholarship, the benefits shall be withdrawn as to the child and no further moneys may be expended for the child's benefits so long as such failure or delinquency continues.
- (b) A student who becomes eligible for benefits under the provisions of this paragraph while enrolled in a university must be in good standing with the institution to receive the benefits provided herein.
- (c) A child receiving benefits under this paragraph must be enrolled according to the customary rules and requirements of the university attended.

(11) Homeless – Each university board of trustees shall waive tuition and associated fees for ~~up to a total of 120 credit hours for an undergraduate degree program or for any undergraduate degree program that exceeds 120 hours approved pursuant to Regulation 8.014 for~~ any student who lacks a fixed, regular, and adequate nighttime residence, excluding university housing, or whose primary nighttime residence is a public or private shelter designed to provide temporary residence for individuals intended to be institutionalized, or a public or private place not designed for, or ordinarily used as, a regular sleeping accommodation for human beings.

(12) Purple Heart Recipients – Each university board of trustees shall waive undergraduate tuition and associated fees for each recipient of a Purple Heart, or another combat decoration superior in precedence which was awarded for valor, and who:

- (a) Is enrolled as a full-time, part-time, or summer-school student in an undergraduate program that terminates in a degree or certificate;
- (b) Is currently, and was at the time of the military action that resulted in the awarding of the Purple Heart or other combat decoration superior in precedence, a resident of this state; and
- (c) Submits to the state university the DD-214 form issued at the time of separation from service as documentation that the student has received a Purple Heart or another combat decoration superior in precedence. In situations where admissions or financial aid application deadlines

preclude providing a DD-214 in time to meet such a deadline, the official (service specific) transmitting correspondence that would normally accompany such an award to a previously discharged service member would suffice until an updated DD-214 could be obtained and presented to the postsecondary institution. However, the updated DD-214 must be submitted to the postsecondary institution by the start of the student's next term of enrollment for continued eligibility for the waiver. In situations where a service member is on active duty and has not been issued a DD-214, the official (service specific) transmitting correspondence that would normally accompany such an award or a certification of the appropriate combat award by the service specific administrative record holder [e.g., Adjutant, G-1 (general staff officer - personnel), or JAG (Judge Advocate General)] would meet the documentation requirement.

- (d) A waiver for a Purple Heart recipient or recipient of another combat decoration superior in precedence shall be applicable for 110 percent of the number of required credit hours of the degree or certificate program for which the student is enrolled. This waiver is considered "countable aid" for student financial aid purposes. Therefore, if this waiver is administered by an office other than the college financial aid office, college officials must notify the Director of Financial Aid that a student has qualified for the waiver. The waiver covers only tuition and fees associated with credit hour instruction provided directly by the university and does not include any additional fees that may be charged for specialized programs or by external organizations. This includes, but is not limited to, flight school, study abroad travel and living expenses, and courses taken elsewhere as a transient student.

(13) State Employees - Each university board of trustees shall waive tuition and associated fees for up to 6 credit hours per term on a space available basis for state employees.

(14) University Employees - Each university board of trustees may allow full-time university employees to enroll up to 6 credit hours of tuition-free courses per term on a space available basis.

(15) Florida residents 60 years of age or older - Each university board of trustees may waive any or all application, tuition, and associated fees for persons 60 years of age or older who are residents of this state and who enroll to audit courses being offered for college credit. No academic credit shall be awarded for attendance in classes for which fees are waived under this subsection. This privilege may be granted only on a space-available basis, if such classes are not filled as of the close of registration. A university may limit or deny the privilege

for courses which are in programs for which the Board of Governors has established selective admissions criteria. Persons paying full fees and state employees taking courses on a space-available basis shall have priority over those persons whose fees are waived in all cases where classroom spaces are limited.

(16) Intern Supervisors – Persons who supervise interns for institutions within the State University System may be given one non-transferable certificate (fee waiver) for each full academic term during which the person serves as an intern supervisor. This certificate shall provide for waiver of the basic fee (as defined in Regulation 7.001).

- (a) Certificate holders are entitled to a waiver of tuition for a maximum of six (6) hours credit instruction (including credit through continuing education) during a single term at any state university.
- (b) Certificates shall be valid for three years from date of issuance.
- (c) Eligible recipients of an Intern Participation Certificate may be identified by a university as a person who engages in the direct supervision of at least one university intern for 300 contact hours, which may be accumulated over multiple semesters provided at least 100 contact hours of direct supervision is provided per semester.
- (d) To be eligible for a Certificate, the internship program must be an essential part of the course of instruction and must be required as part of the degree.
- (e) Each university shall develop procedures and policies to govern the issuance, distribution, security, and redemption of certificates.
- (f) Each university shall maintain accurate data on Intern Participation Certificates and annually submit a report of certificate activity to the Board of Governors according to a prescribed format.

(17) Non-resident students – Non-resident students who are non-degree seeking may be entitled to a waiver of the out-of-state fee if the credit hours generated by such students are non-state fundable and the cost for the program of study is recovered from the fees charged to all students.

(18) Admissions Deposit – A university that establishes an admissions deposit must adopt policies that provide for the waiver of this deposit on the basis of financial hardship.

(19) Wrongfully Incarcerated – A university shall waive tuition and associated fees for up to 120 hours of instruction if the wrongfully incarcerated person meets and maintains the regular admission requirement of the university; remains registered and makes satisfactory academic progress as defined by the university in which the person is enrolled. A wrongfully incarcerated person is

someone who has had a felony conviction and sentence vacated by a court and the original sentencing court has issued its order finding that the person neither committed the act, nor did not aid, abet or act as an accomplice or accessory to the act or offense.

(20) A university may waive the tuition differential for students who meet the eligibility requirements for the Florida public assistance grant.

(21) Public School Classroom Teacher – Each university board of trustees may waive tuition and fees for a classroom teacher who is employed full-time by a school district and who meets the academic requirements established by the university for up to six credit hours per term on a space-available basis in undergraduate courses related to special education, mathematics or science approved by the Department of Education. The waiver may not be used for courses scheduled during the school district’s regular school day.

(22) Veterans – Each university board of trustees shall waive out-of-state fees for honorably discharged veterans of the United States Armed and Reserve Forces (Air Force, Army, Coast Guard, Marines, and Navy) and the National Guard (Army and Air) who physically reside in Florida while enrolled at a university. Persons who are entitled to and uses educational assistance provided by the United States Department of Veterans Affairs also qualify for this waiver if they physically reside in Florida while enrolled at the university in any term beginning after July 1, 2015. Tuition and fees charged to a veteran or person who qualifies for the out-of-state fee waiver under this subsection may not exceed the tuition and fees charged a resident student enrolled in the same program.

(23) Nonresident Waiver – Each university board of trustees shall waive out-of-state fees, including the out-of-state financial aid fee, for students, including, but not limited to, students who are undocumented for federal immigration purposes, who meet the following conditions:

- (i) Attended a secondary school in this state for three consecutive years immediately before graduating from a high school in this state;
- (ii) Apply for enrollment in an institution of higher education with 24 months after high school graduation; and
- (iii) Submit an official Florida high school transcript as evidence of attendance and graduation.

The waiver is applicable for 110 percent of the required credit hours of the undergraduate degree or certificate program for which the student is enrolled.

A state university student granted an out-of-state fee waiver must be considered a nonresident student for purposes of calculating the system-wide total enrollment of nonresident students as limited in Regulation 7.006.

A student who is granted an out-of-state fee waiver is not eligible for state financial aid.

Each university shall, within the nonresident student enrollment system-wide, prioritize the enrollment of a veteran who is granted an out-of-state fee waiver pursuant to paragraph 22 over a student who is granted an out-of-state fee waiver under this paragraph.

(24) Child Protection and Child Welfare Personnel – Employees as defined in section 402.403, Florida Statutes, who are enrolled in an accredited master’s degree in social work or a certificate program, and maintain at least a grade of ‘B’ in all courses are exempt from tuition and fees.

(a) Eligible employees shall have an approved Department of Children and Families, community-based agency or a subcontractor waiver form stating that the necessary employment qualifications have been met.

(25) Each university shall report the purpose, number, and value of all fee waivers granted annually in a format prescribed by the Board of Governors.

Authority: Section 7(d), Art. IX, Fla. Const.; History–Formerly BOR Rule 6C-7.008 and 6C-2.53, Amended 7-19-74, Amended and Renumbered 12-17-74, Amended 1-10-78, 9-28-81, 8-11-85, Formerly 6C-7.08, Amended 12-25-86, 9-7-87, 12-9-91, 11-9-92, 9-23-93, 8-1-94, 10-10-95, 4-16-96, 12-15-97, Amended and Renumbered as 7.008 9-25-08, Amended 12-10-09, 9-17-10, 11-08-12, 11-21-13, 11-06-14, 09-03-15,           .



**STATE UNIVERSITY SYSTEM OF FLORIDA  
BOARD OF GOVERNORS  
Budget and Finance Committee  
March 16, 2016**

**SUBJECT:** Performance-Based Funding Model

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**PROPOSED COMMITTEE ACTION**

Discuss performance-based funding model initiatives that come out of the 2016 Legislative Session.

**AUTHORITY FOR BOARD OF GOVERNORS ACTION**

Article IX, Section 7, Florida Constitution

**BACKGROUND INFORMATION**

Legislation currently moving through the process could have an impact on the Board's performance-based funding model. Any bills passed will be reviewed by the Committee and discussion will be held on steps to address any changes.

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**Supporting Documentation Included:** To be provided

**Facilitators/Presenters:** Mr. Tim Jones





**AGENDA**  
**Strategic Planning Committee**  
**Ballroom**  
**University Conference Center**  
**University of West Florida**  
**11000 University Parkway**  
**Pensacola, Florida 32514**  
**March 16, 2016**  
**4:30 p.m. – 5:30 p.m.**  
**or**

**Upon Adjournment of Previous Meetings**

**Chair: Mr. Dean Colson; Vice Chair: Ms. Patricia Frost**  
**Members: Beard, Lautenbach, Levine, Morton, Robinson**

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| <b>1. Call to Order and Opening Remarks</b>  | <b>Governor Dean Colson</b>  |
| <b>2. Committee Meeting Minutes</b><br>Minutes, January 20, 2016                           | <b>Governor Colson</b>   |
| <b>3. 2014-2015 Accountability Report</b>  | <b>Dr. Jan Ignash</b><br><i>Vice Chancellor,<br/>Academic and Student Affairs<br/>Board of Governors</i> |
| <b>4. Online Education Goals for Inclusion in the</b><br><i>2025 System Strategic Plan</i> | <b>Governor Ned Lautenbach</b>   |
| <b>5. Concluding Remarks and Adjournment</b>   | <b>Governor Colson</b>   |

**STATE UNIVERSITY SYSTEM OF FLORIDA  
BOARD OF GOVERNORS  
Strategic Planning Committee  
March 17, 2016**

**SUBJECT:** Minutes of Committee Meeting held January 20, 2016

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**PROPOSED COMMITTEE ACTION**

Approve the minutes of the Strategic Planning Committee's January 20, 2016 meeting

**AUTHORITY FOR BOARD OF GOVERNORS ACTION**

Article IX, Section 7, Florida Constitution

**BACKGROUND INFORMATION**

The Strategic Planning Committee will consider for approval the minutes of its January 20, 2016 meeting at Florida State University.

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**Supporting Documentation Included:** Minutes: January 20, 2016

**Facilitators/Presenters:** Governor Dean Colson

MINUTES  
STATE UNIVERSITY SYSTEM OF FLORIDA  
BOARD OF GOVERNORS  
STRATEGIC PLANNING COMMITTEE  
FLORIDA STATE UNIVERSITY  
TALLAHASSEE, FLORIDA  
January 20, 2016

*Video or audio archives of the meetings of the Board of Governors  
and its Committees are accessible at <http://www.flbog.edu/>.*

1. Call to Order and Opening Remarks

Governor Dean Colson convened the meeting of the Strategic Planning Committee at 2:05 p.m. on January 20, 2016 with the following members present: Governors Patricia Frost, Richard A. Beard III, Daniel Doyle, Jr., Ned C. Lautenbach, and Edward Morton. A quorum was established. Other Board members present were Governors Thomas G. Kuntz, Tonnnette Graham, Morteza Hosseini, H. Wayne Huizenga, Jr., Alan Levine, Wendy Link (entered at 2:52), Pamela Stewart (entered at 2:15 via telephone), Norman D. Tripp, and Fernando J. Valverde.

2. Approval of Committee Minutes, November 5, 2015

Governor Colson called for a motion to approve the minutes from the Committee's November 5, 2015 meeting. A motion was made by Governor Frost, seconded by Governor Morton, and the motion carried unanimously.

3. Higher Education Enrollment Trends and the Board's 2025 Strategic Plan Degree Goals

Chair Colson said that the Committee's next item was with regard to higher education enrollment trends and the Board's 2025 Strategic Plan goals. He reminded the Committee that, at its November 2015 meeting, staff presented projections for degree production, with current projections indicating that the State University System (SUS) is likely to produce 6,000 fewer undergraduate and 1,800 fewer graduate degrees annually than the goal established in the Board's 2025 Strategic Plan. He said that the Committee had further discussed the fact that degrees were being produced by the Florida College System, by private institutions, and through online education. Governor Colson said that this information raised questions as to the growth patterns of all Florida postsecondary education sectors and that, as a result of staff's presentation, the

Committee requested that further information be provided with regard to enrollments and degree production across Florida's higher education sectors. He said that staff were asked to provide answers to three questions:

1. What are the enrollment trends at the SUS regional campuses, joint-use campuses, and special purpose centers; at the Independent Colleges and Universities of Florida; at those institutions under the auspice of the Commission on Independent Education; and at the Florida College System institutions?
2. What factors might be influencing these trends?
3. Does it appear that these trends will impact the Board's 2025 goals for baccalaureate and graduate degree production?

Governor Colson then called on Vice Chancellor Jan Ignash to make a presentation on this subject.

Vice Chancellor Ignash said that her presentation was meant to provide further information that would hopefully be helpful in the Board's future planning. She said that she would be presenting information on enrollment and degree trends for all of Florida's higher education sectors, as well as reviewing in greater detail some of the trends within the SUS itself. Of the three study questions, Dr. Ignash said that enrollment and degree trends, as well as influencing factors would be discussed today. She said that the extent to which these trends might impact the Board's 2025 enrollment and degree goals would require further analysis.

Dr. Ignash began by showing the five-year trend in bachelor's degrees awarded from 2009-10 through 2013-14 for the SUS, the Florida College System (FCS), the Independent Colleges and Universities of Florida (ICUF), and for those institutions under the auspice of the Florida Commission on Independent Education (CIE). She noted that all sectors were growing, that the SUS produced the most baccalaureates by far, and that the FCS is growing at a much faster rate than any of the other sectors. She said that the FCS production of 5,843 baccalaureates in 2013-14 may be able to fill the gap of the predicted 6,000 shortfall in the SUS. Vice Chancellor Ignash next displayed the five-year trend in master's degrees awarded from 2009-10 through 2013-14 for the SUS, ICUF, and CIE institutions. She noted that all sectors were experiencing about the same amount of growth.

Vice Chancellor Ignash then provided a ten-year comparison of degree offerings from 2005-06 through 2015-16 for (1) SUS regional campus bachelor's, (2) SUS regional campus master's, (3) SUS full and partial online bachelor's, (4) SUS full and partial online master's, and (5) FCS bachelor's. Dr. Ignash said that the comparison looked at three kinds of SUS regional campuses: joint-use campuses with an FCS institution; stand-alone, multi-purpose campuses with SUS owned facilities such as the University of South Florida Sarasota-Manatee Campus; and SUS campuses with a special focus

such as hospitality, healthcare, or law. Dr. Ignash identified the University of Central Florida's Rosen School of Hospitality as an example of a special focus campus.

Vice Chancellor Ignash noted that there appears to be a sharp decline in program offerings at regional SUS campuses at both the bachelor's- and master's-level. She noted that there has been a shift from the regional campuses to online formats as well as a substantial growth in baccalaureate degree offerings at the FCS institutions, suggesting that regional access to bachelor's degrees is being met, at least in part, by the FCS. She noted that these data raised the important question of where the SUS is providing access today.

Vice Chancellor Ignash then provided data with regard to five-year trends in instructional activity at SUS main campuses from 2010-11 through 2014-15. She noted that, while there is some variability from campus to campus, the SUS as a whole is experiencing stable instructional activity.

Dr. Ignash next provided data with regard to instructional activity at the SUS's five stand-alone regional campuses that provide a multiple program array: FIU Biscayne Bay, FAU Jupiter, FSU Panama City, USF St. Petersburg, and USF Sarasota/Manatee. She noted that instructional activity is trending downward for each of those campuses. She noted that two of the campuses were accredited by the Southern Association of Colleges and Schools, and that the campuses have anchored their enrollments either through unique programs or by relocating entire colleges. She further noted that residence halls either already exist or are in the planning stages for each site.

Vice Chancellor Ignash then presented a series of charts that illustrated an across the System decline in calculated instructional activity at joint-use campuses shared with a Florida College System institution. She noted that, in most cases, the Florida College System institution has implemented bachelor's degrees. Governor Colson asked why the instructional activity was declining. Dr. Ignash said that when projections were initially made in 2008 the economy was not doing well and that when the economy is not doing well, enrollments tend to increase. She said that, now that the economy is on firmer footing, fewer students appear to be enrolling. She also noted that the Florida College System was drawing from the same population of potential students.

Governor Tripp asked whether online learning was having an impact on enrollments. Dr. Ignash suggested that they might be, but that it was difficult to know the exact extent given the existing data available, because online learning is centrally reported rather than by individual campus. She said that, working with the institutions, it may be possible to capture this information by site. She also noted that it would be useful to analyze instructional activity by region and by broad programmatic areas, as well as to analyze the extent to which a Florida College System in a particular region is offering the same baccalaureate programs as those offered by the SUS institution in that area.

In response to Governor Tripp's question, UCF President John Hitt said that most of the joint-use campuses were not large. He said, further, that some of the enrollments would likely be captured in online learning activity and that, therefore, the joint-use campuses could serve as good "touchpoints" for online students and for students in programs such as UCF's DirectConnect partnership. USF President Genshaft said that she believed that Florida College System institutions were having an impact. She also noted that USF was enrolling a smaller class in order to take in students of higher quality. Governor Tripp asked President Genshaft whether, in that regard, performance-based funding was having an effect, and President Genshaft responded in the affirmative.

Dr. Ignash next presented data on Florida College System baccalaureate enrollment trends in six geographic regions. She noted that baccalaureate enrollments were trending upward in each of the six regions. She then provided trends for online learning instructional activity at each SUS institution, and noted that the activity appeared to be increasing.

Finally, Vice Chancellor Ignash provided the key conclusions, given the data in her presentation. They were that

1. all educational sectors in Florida have experienced growth over the past five years in the number of baccalaureates awarded and that the Florida College System's growth outpaces that of the other sectors,
2. all sectors that award graduate degrees have experienced growth in the number of degrees granted,
3. the majority of SUS main campuses show stable enrollments,
4. SUS joint-use and stand-alone campuses show declining enrollments,
5. online activity shows strong growth, and
6. Florida College System baccalaureates show strong growth.

Dr. Ignash indicated that the next steps would be to further examine enrollments by regions and by broad programmatic areas. Governor Colson asked whether there might be reasons for students to enroll at Florida College System institutions other than associated costs. President Hitt said that, to some extent, the prospective student population associated with Florida College System institutions was placebound. President Genshaft noted that Florida College System institutions were actively recruiting students for their baccalaureate programs.

Governor Morton asked whether enrollments have stabilized at Florida A&M University. Dr. Ignash presented data with regard to instructional activity from 2010-11 to 2014-15 at SUS special focus campuses and noted that instructional activity had trended downward for the Florida A&M Law School during those years. She said that



she expected that enrollments would stabilize on the Florida A&M main campus. Governor Levine expressed the same opinion.

Governor Morton said that the SUS should be assessing the real needs of business at all degree levels and that needless programmatic redundancies should be eliminated. He said that Florida needed to systemically determine its overall degree array so that Florida would become the prime destination in the United States for new companies or for those seeking to relocate. Governors Colson said that Florida needed to have a more highly educated population irrespective of which institutions were granting the degrees. Governor Kuntz expressed his agreement with both Governors Morton and Colson. He referenced the good work that had been done by the Access and Attainment Commission and said that he would be disappointed if that work were to be shelved.

Chancellor Criser said that the Board was now taking yearly looks at graduate outcomes and job demands compared to degrees produced, particularly in Programs of Strategic Emphasis. He said that the Board's emphasis should be on both the provision of access as well as ensuring that the System was producing graduates with the knowledge, skills, and degrees that employers need. Dr. Ignash reminded the Board that the Access and Attainment Commission's gap analysis was a prospective analysis, while the graduate follow-up study was retrospective. She said that both were important and necessary.

Governor Tripp noted that recent years have seen online learning increasing in ways that couldn't have been expected. He said, further, that it was his opinion that a complete partnership between the State University System and the Florida College System had yet to be accomplished.

Governor Colson thanked staff for their provision of information and indicated that it was important that the Strategic Planning Committee continue to explore the issues that were presented.

#### 4. Concluding Remarks and Adjournment

There being no further business to come before the Committee, the meeting was adjourned at 2:57 p.m.

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R.E. LeMon,  
Associate Vice Chancellor,  
Academic and Student Affairs

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Dean Colson, Chair

**STATE UNIVERSITY SYSTEM OF FLORIDA  
BOARD OF GOVERNORS  
Strategic Planning Committee  
March 17, 2016**

**SUBJECT:** State University System 2014-2015 Annual Accountability Report

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**PROPOSED COMMITTEE ACTION**

Approve the State University System 2014-2015 Annual Accountability Report.

**AUTHORITY FOR BOARD OF GOVERNORS ACTION**

Article IX, Section 7, Florida Constitution; Board Regulation 2.002

**BACKGROUND INFORMATION**

The 2014-2015 Annual Accountability Report contains narrative and metrics on the progress made toward Board of Governors Strategic Plan goals. Among other information, the Report contains examples of key achievements, as well as information and metrics regarding enrollments, degrees awarded, retention and graduation, distance learning, degree productivity in key discipline areas, academic program quality, research and commercialization, funding and expenditures, and other efficiency metrics and activities.

The System Report's Executive Summary and individual university reports are available at: [http://flbog.edu/resources/publications/2014-15\\_accountability.php](http://flbog.edu/resources/publications/2014-15_accountability.php).

Vice Chancellor Ignash will make a presentation with regard to key metrics in the 2014-2015 Annual Accountability Report.

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**Supporting Documentation Included:** State University System 2014-2015 Annual Accountability Report

**Facilitators/Presenters:** Dr. Jan Ignash

# 2014-15

# SYSTEM ACCOUNTABILITY REPORT

PENDING BOG APPROVAL 03/10/2016



STATE UNIVERSITY SYSTEM *of* FLORIDA  
Board of Governors

2014-15 ACCOUNTABILITY REPORT  
SYSTEM SUMMARY



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## Highlights

The State University System (SUS) of Florida is committed to excellence in teaching, research and public service—the traditional mission of universities. This is achieved through a coordinated system of institutions, each having a distinct mission and each dedicated to meeting the needs of a diverse state and nation. This past year, the System has experienced myriad accomplishments and has identified a number of opportunities for improvement:

- At the System level, five of the eight Performance-Based Funding (PBF) metrics, that are common to all universities, show improvement over last year's data – see pages 7-8 for more information.
- The State University System of Florida six-year graduation rate is ranked 1<sup>st</sup> compared to the ten largest states (for public four-year universities) – see page 16 for more information.
- The State University System of Florida produces more degrees in Business and Health Professions at both the bachelor's and graduate levels than any other discipline – see page 14 for more information.
- STEM (science, technology, engineering, and mathematics) degree production increased more than non-STEM degree production during the past four years for both baccalaureate degrees and graduate degrees – see page 15 for more information.
  - At the baccalaureate level, STEM degrees have grown 30% in the last five years – far outpacing the 9% growth in non-STEM disciplines.
  - Graduate STEM degrees grew 17% compared to the 3% of non-STEM graduate degrees.
- The State University System of Florida is one of the most active public university engines for R&D in the country, expending \$1.88 Billion dollars in FY2013-14 – see pages 18-23 for more information.
  - Collectively, SUS institutions earn more utility patents in Florida than any other entity in Florida – see page 21 for more information.
  - The SUS has 11 Centers of Excellence with an average \$7.43 Return on Investment (ROI) for every state dollar invested.
  - The SUS has 543 institutes and centers conducting research with an average \$5.06 Return on Investment (ROI) for every state dollar invested.
- The State University System of Florida ranked 2<sup>nd</sup> in the Nation in the total number of students who took at least one Distance Learning course – see pages 12-13 of this report.
  - 42% of all students enrolled in at least one Distance Learning course.
  - 10% of all students enrolled only in Distance Learning courses.
  - 22% of all instructional activity occurred via Distance Learning.
  - 13% of all course sections were offered via Distance Learning.
- Universities terminated 16 degree programs during the 2014-15 academic year. In addition, some other new programs that were identified on the University Work Plans as being considered for implementation in AY2014-15 have not been implemented as a result of a robust and ongoing review process by the Council of Academic Vice Presidents.

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## SYSTEM SUMMARY



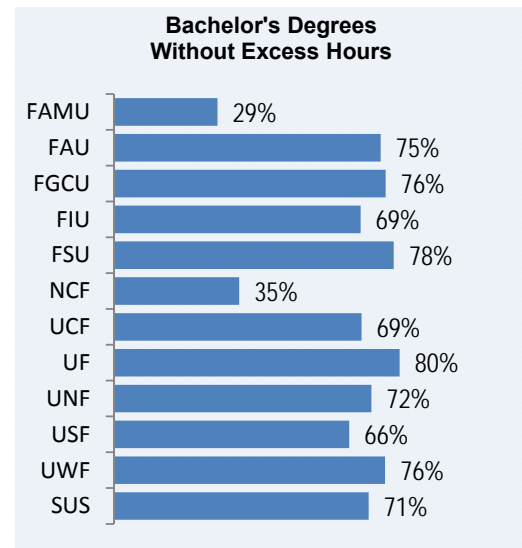
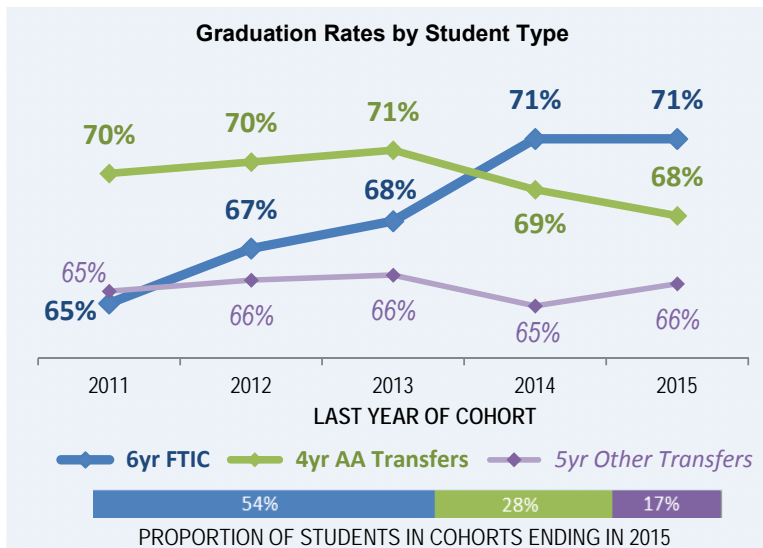
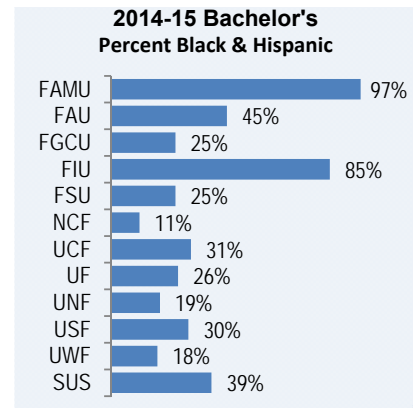
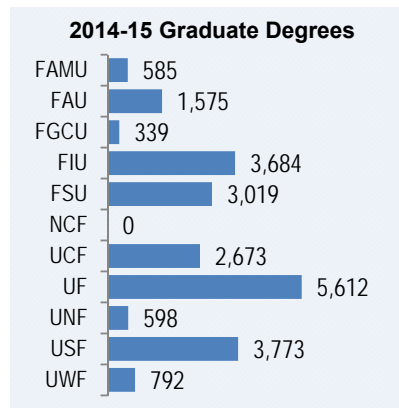
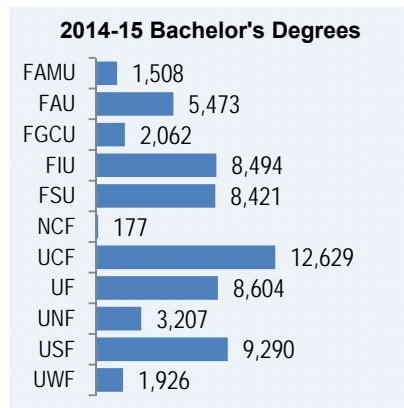
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## Dashboard

Enrollments	Fall 2014	% Total	1 Year % Change	Degree Programs Offered			Basic Carnegie Classifications (as of 2015)	
TOTAL	341,044	100%	1%	TOTAL (as of Spring 2015)			Research Universities (Very High Activity)	FSU, UCF, UF, USF
White	165,624	49%	-1%	Baccalaureate			Research Universities (High Activity)	FAU, FIU
Hispanic	83,397	24%	4%	Master's & Specialist's			Doctoral/Research Universities	FAMU, UWF
Black	43,620	13%	-1%	Research Doctorate			Master's Colleges and Univ. (Larger Programs)	FGCU, UNF
Other	48,403	14%	5%	Professional Doctorate			Arts & Sciences Focus, (No Graduate)	NCF
Full-Time	239,711	70%	0%	Faculty (Fall 2014)	Full-Time	Part-Time		
Part-Time	101,333	30%	2%					
Undergraduate	262,958	77%	1%	TOTAL	13,280	3,125		
Graduate	61,694	18%	0%	Tenure & Ten. Track	7,612	180		
Unclassified	16,392	5%	6%	Non-Tenured Faculty	5,668	2,945		

## DEGREE PRODUCTIVITY AND PROGRAM EFFICIENCY

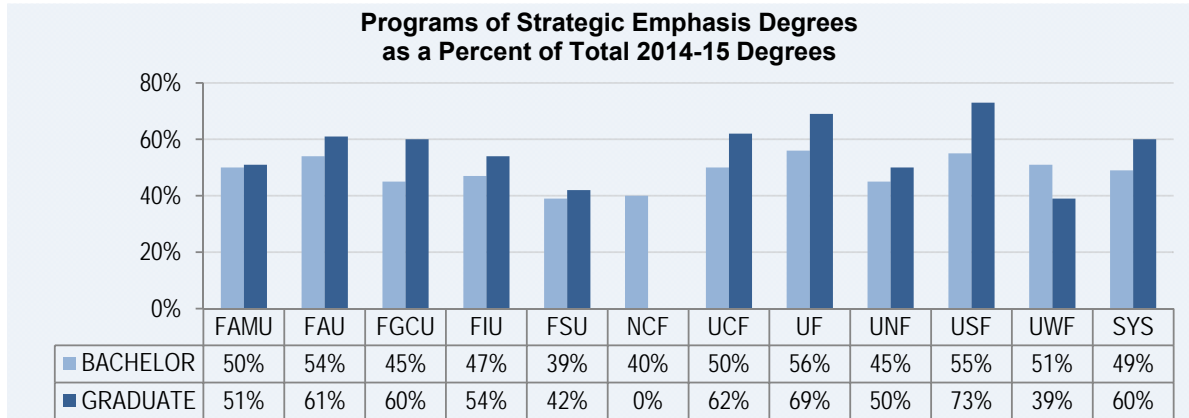




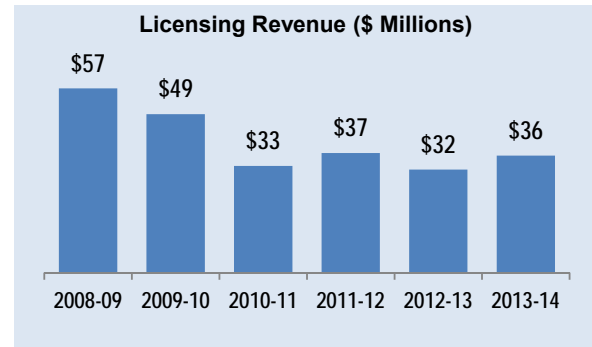
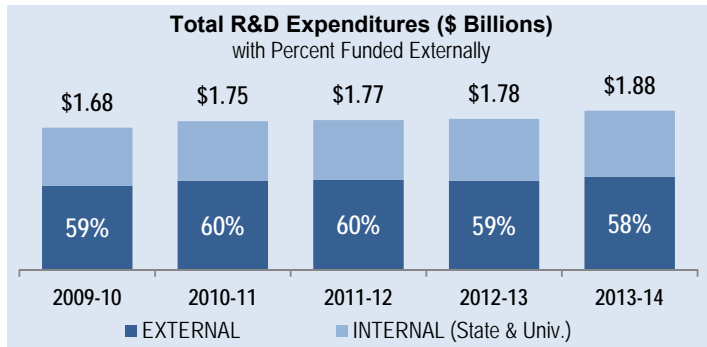
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## Dashboard

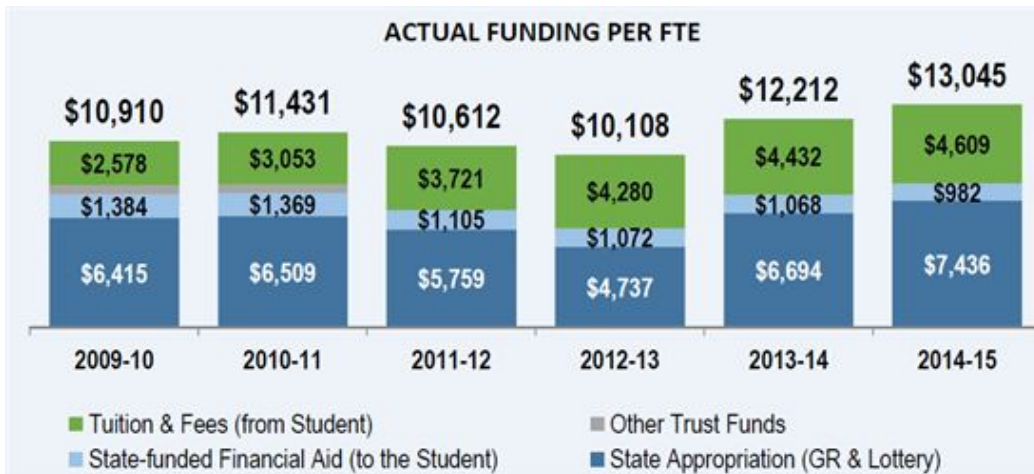
## DEGREES AWARDED IN PROGRAMS OF STRATEGIC EMPHASIS (PSE)



## RESEARCH AND COMMERCIALIZATION ACTIVITY



## RESOURCES



Note: Tuition and Fee revenues include tuition, tuition differential fee and E&G fees (i.e., application, late registration, and library fees/fines) based on the actual amount collected (not budget authority) by universities as reported in their Operating Budget 625 reports. Other local fees that do not support E&G activities are not included here. Please note that a portion of the Tuition & Fees is supported by federal SFA programs (i.e., Pell grants). State-funded Student Financial Aid amounts include the 11 SFA programs that OSFA reports annually. State Appropriations includes General Revenues, Lottery and Other Trust funds (i.e., Federal Stimulus for 2009-10 and 2010-11 only) that are directly appropriated to the university as reported in Final Amendment Package. Student FTE are actual and based on the standard IPEDS definition of FTE (equal to 30 credit hours for undergraduates and 24 for graduates). This data does not include funds or FTE from special units (i.e., IFAS, Health-Science Centers or Medical Schools). Not adjusted for inflation.



# 2014-15 ACCOUNTABILITY REPORT SYSTEM SUMMARY

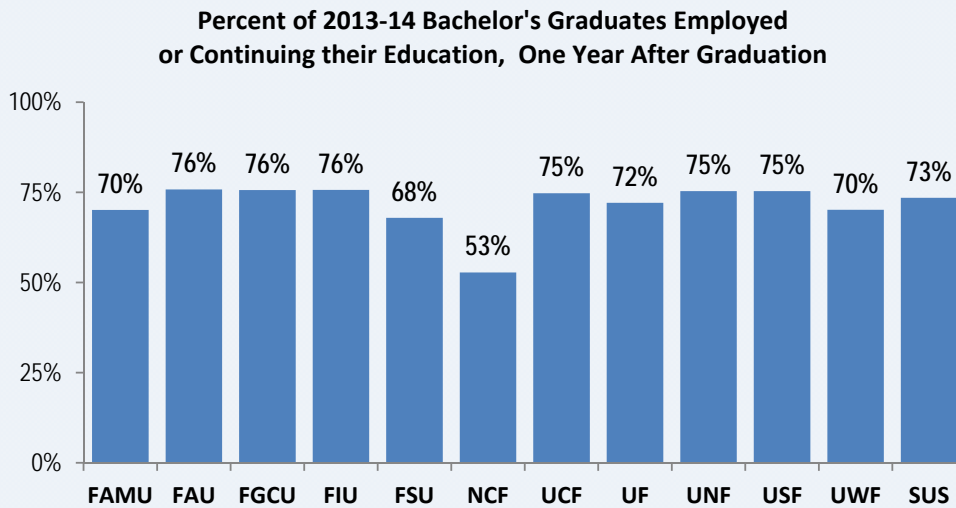


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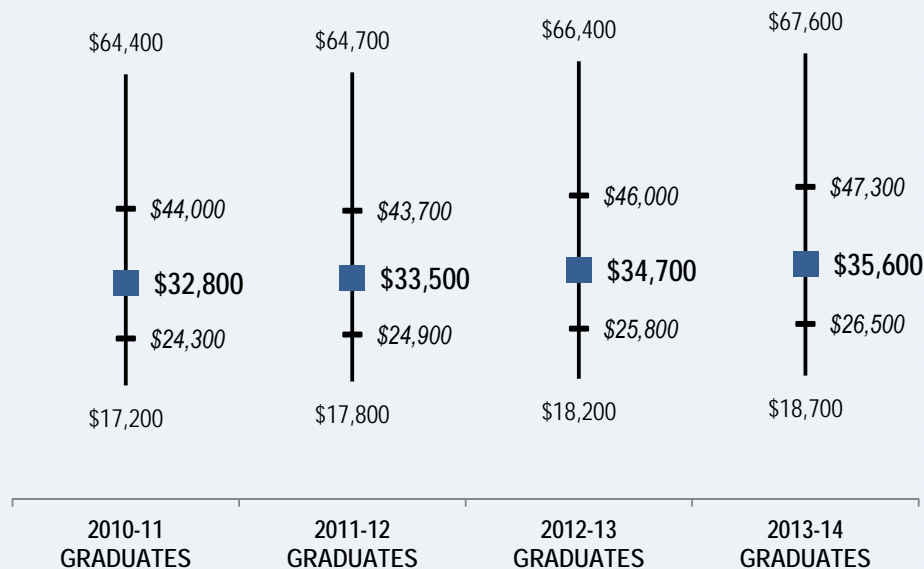
## Dashboard

### POST-GRADUATION METRICS



Notes: Percentages are based on the number of recent baccalaureate graduates who are either employed full-time or continuing their education in the U.S. (based on the National Student Clearinghouse data). Full-time employment is based on those who earned more than a full-time (40hrs a week) worker making minimum wage. Due to limitations in the data, the continuing enrollment data includes any enrollment the following year regardless of whether the enrollment was post-baccalaureate or not. **It is important to note that BOG staff 'found' 91% of the total graduating class for 2013-14.**

**Wages of 2013-14 Bachelor's Graduates  
Employed Full-time, One Year After Graduation**  
*5th, 25th, 50th, 75th and 95th Percentiles*



Notes: Wage data is based on Florida's annualized Unemployment Insurance (UI) wage data for those graduates who earned more than a full-time employee making minimum wage in the fiscal quarter a full year after graduation. This UI wage data does not include individuals who are self-employed, employed out of state, employed by the military or federal government, or those without a valid social security number. These data account for 49% of the total 2013-14 graduating class. This wage data includes graduates who were employed full-time (regardless of their continuing enrollment). Wages are provided for 5th, 25th, 50th, 75th and 95th percentiles. **Median wages are identified by bolded values.** The interquartile range (shown in *italics*) represents 50% of the wage data.



## Performance Based Funding Metrics

The Performance Based Funding (PBF) Model includes 10 metrics that evaluate the institutions on a range of issues. The first eight metrics are the same for each institution, and the last two are institution-specific (one is chosen by the Board of Governors and one by each university Board of Trustees). For more information about the Performance Based Funding Model and the methodology used to calculate the data, see:

[http://www.flbog.edu/about/budget/performance\\_funding.php](http://www.flbog.edu/about/budget/performance_funding.php).

### METRICS COMMON TO ALL UNIVERSITIES

#### 1. Percent of Bachelor's Graduates Employed Full-time or Continuing their Education [1Yr After Graduation]

	FAMU	FAU	FGCU	FIU	FSU	NCF	UCF	UF	UNF	USF	UWF	SUS
2012-13	70.1	75.5	74.4	77.8	69.6	52.8	74.7	72.9	76.0	74.4	68.2	<b>73.8</b>
2013-14	70.1	75.8	75.7	75.7	67.9	52.8	74.8	72.1	75.4	75.4	70.2	<b>73.5</b>
1Yr Change	0.0	0.3	1.3	-2.2	-1.6	0.0	0.0	-0.8	-0.7	1.0	1.9	<b>-0.4</b>

#### 2. Median Wages of Bachelor's Graduates Employed Full-time in Florida [1Yr After Graduation]

	FAMU	FAU	FGCU	FIU	FSU	NCF	UCF	UF	UNF	USF	UWF	SUS
2012-13	28,800	36,000	35,300	36,200	31,600	26,300	34,900	34,800	34,700	35,200	32,900	<b>34,700</b>
2013-14	31,100	36,500	35,200	36,900	32,700	24,800	36,200	35,200	35,900	36,300	34,900	<b>35,600</b>
1Yr Change	8.0	1.4	-0.3	1.9	3.5	-5.7	3.7	1.1	3.5	3.1	6.1	<b>2.6</b>

#### 3. Average Cost per Bachelor's Degree

	FAMU	FAU	FGCU	FIU	FSU	NCF	UCF	UF	UNF	USF	UWF	SUS
2010-14	40,080	27,690	29,390	25,470	26,700	76,720	22,430	25,450	30,750	25,490	31,660	<b>27,200</b>
2011-15	44,520	28,270	30,080	25,990	27,820	79,250	24,190	26,450	32,630	26,990	31,830	<b>28,500</b>
1Yr Change	11.1	2.1	2.3	2.0	4.2	3.3	7.8	3.9	6.1	5.9	0.5	<b>4.8</b>

#### 4. Six-Year Graduation Rate for First-time-in-College (FTIC) Students

	FAMU	FAU	FGCU	FIU	FSU	NCF	UCF	UF	UNF	USF	UWF	SUS
2005-11	39.7	41.2	43.8	41.5	73.7	67.9	62.1	83.5	48.8	51.7	46.4	<b>65.1</b>
2006-12	39.5	40.4	43.9	47.2	74.9	69.1	64.6	84.9	46.9	56.5	43.6	<b>66.5</b>
2007-13	40.8	40.1	43.2	49.8	76.7	65.8	66.6	86.3	48.6	63.2	41.9	<b>67.9</b>
2008-14	39.3	45.0	48.8	53.1	79.0	69.4	69.2	87.5	54.8	66.1	50.5	<b>70.5</b>
2009-15	38.6	48.4	43.0	56.8	79.3	70.5	70.1	86.5	54.0	67.8	46.7	<b>71.0</b>
1Yr Change	-0.7	3.4	-5.8	3.7	0.3	1.1	0.9	-1.0	-0.8	1.7	-3.9	<b>0.5</b>

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**5. Academic Progress Rate** [Second Year Retention Rate with At Least a 2.0 GPA]

	FAMU	FAU	FGCU	FIU	FSU	NCF	UCF	UF	UNF	USF	UWF	SUS
2010-11	54.0	70.4	66.5	73.3	90.2	86.3	84.5	94.3	74.5	81.3	68.3	<b>81.5</b>
2011-12	63.3	71.4	68.3	72.7	88.8	82.7	85.0	94.0	77.5	83.8	62.4	<b>82.5</b>
2012-13	69.0	67.7	69.6	75.5	89.4	81.2	84.9	95.7	76.1	84.5	61.0	<b>83.3</b>
2013-14	70.1	65.9	71.7	76.9	90.5	80.2	85.0	95.2	77.8	85.3	64.6	<b>84.0</b>
2014-15	75.4	71.9	73.5	80.4	91.0	81.3	86.6	94.6	74.6	85.1	64.3	<b>85.2</b>
1Yr Change	5.2	6.1	1.8	3.5	0.5	1.1	1.7	-0.6	-3.2	-0.3	-0.3	<b>1.2</b>

**6. Percentage of Bachelor's Degrees Awarded within Programs of Strategic Emphasis**

	FAMU	FAU	FGCU	FIU	FSU	NCF	UCF	UF	UNF	USF	UWF	SUS
2010-11	50.2	49.9	45.2	48.7	38.2	40.1	45.5	50.1	48.1	45.8	47.8	<b>46.1</b>
2011-12	48.5	51.3	42.4	46.0	36.7	33.5	44.7	52.9	45.4	48.3	40.8	<b>45.8</b>
2012-13	50.3	52.9	43.8	45.5	38.3	41.9	46.2	52.2	44.6	49.5	45.0	<b>46.6</b>
2013-14	51.1	55.1	45.2	46.1	37.5	42.4	48.9	54.7	44.8	51.0	50.1	<b>48.1</b>
2014-15	49.6	54.2	44.7	46.9	39.1	39.5	49.7	56.1	44.7	54.6	51.1	<b>49.3</b>
1Yr Change	-1.5	-0.9	-0.4	0.8	1.5	-2.8	0.8	1.5	-0.1	3.6	1.1	<b>1.2</b>

**7. University Access Rate** [Percent of Undergraduates with a Pell grant]

	FAMU	FAU	FGCU	FIU	FSU	NCF	UCF	UF	UNF	USF	UWF	SUS
Fall 2010	67.7	36.8	30.3	46.2	29.7	28.9	32.2	30.9	32.6	38.9	35.3	<b>36.6</b>
Fall 2011	68.5	42.0	34.0	51.5	30.0	30.1	36.2	33.2	36.7	42.1	38.3	<b>39.9</b>
Fall 2012	65.8	41.5	35.4	49.6	30.6	28.8	38.0	32.8	36.2	42.0	39.9	<b>39.8</b>
Fall 2013	61.6	41.2	35.0	51.0	30.0	28.6	38.4	32.4	33.5	42.1	40.5	<b>39.6</b>
Fall 2014	64.7	40.9	33.8	50.5	28.4	30.0	39.0	31.6	32.7	41.6	40.6	<b>39.1</b>
1Yr Change	3.2	-0.3	-1.2	-0.4	-1.6	1.3	0.6	-0.8	-0.8	-0.5	0.1	<b>-0.5</b>

**8a. Percentage of Graduate Degrees Awarded within Programs of Strategic Emphasis**

	FAMU	FAU	FGCU	FIU	FSU	NCF	UCF	UF	UNF	USF	UWF	SUS
2010-11	45.3	52.7	58.9	53.6	39.2	.	59.7	66.3	48.2	67.7	48.5	<b>57.3</b>
2011-12	48.8	54.5	52.9	49.0	38.0	.	61.7	67.0	49.0	67.4	42.1	<b>56.8</b>
2012-13	43.5	51.3	66.2	49.3	38.1	.	61.2	69.0	51.2	69.1	43.4	<b>57.4</b>
2013-14	43.3	55.5	63.6	52.4	38.5	.	57.4	69.8	50.2	69.0	46.6	<b>58.4</b>
2014-15	51.5	61.2	60.2	54.1	42.0	.	61.7	69.2	50.0	72.7	38.8	<b>60.1</b>
1Yr Change	8.2	5.7	-3.4	1.7	3.5	.	4.3	-0.6	-0.2	3.7	-7.7	<b>1.7</b>

**8b. Freshmen in Top 10% of High School Graduating Class – for NCF only**

UNIV	Fall 2011	Fall 2011	Fall 2012	Fall 2013	Fall 2014	1YR CHANGE
NCF	50%	43%	35%	41%	45%	4% pts

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## INSTITUTION SPECIFIC METRICS

## Board of Governors Choice Metrics

## 9a. Percent of Baccalaureate Degrees Awarded Without Excess Hours

	FAMU	FAU	FGCU	FIU	FSU*	NCF*	UCF	UF*	UNF	USF	UWF	SUS
2012-13	31.4	71.3	71.9	65.5	75	12	67.0	74	69.4	58.2	65.2	<b>66.8</b>
2013-14	34.0	72.9	72.3	67.6	74	19	66.9	77	71.1	63.9	72.8	<b>68.5</b>
2014-15	29.0	74.6	75.9	68.9	78	35	69.2	80	71.9	65.8	75.8	<b>71.2</b>
1YR Change	-5.0	1.7	3.7	1.3	4	16	2.3	3	0.9	1.9	3.0	<b>2.7</b>

Note\*: FSU, NCF, and UF data are only provided for context. The Board of Governors selected a different Institution-Specific metric for these institutions – see these below.

## 9b. Number of Faculty Awards

UNIV	2011	2012	2013	1YR CHANGE
FSU	11	7	2	-4
UF	18	20	15	-5

## 9c. National Ranking (top 50)

UNIV	2014	2015	2016	1YR CHANGE
NCF	5	5	5	0

## Board of Trustee Choice Metrics

UNIV	METRIC	YEAR	PRIOR	CURRENT	1YR CHANGE
FAMU	10a. Percent of R&D Expenditures Funded from External Sources	2013-14	80.03%	80.98%	1.0% pts
FAU	10b. Percent of Baccalaureate Degrees Awarded to Minorities	2014-15	43.79%	45.21%	1.4% pts
FGCU	10b. Number of Baccalaureate Degrees Awarded to Minorities	2014-15	452	504	11.5%
FIU	10b. Percent of Baccalaureate Degrees Awarded to Minorities	2014-15	83.99%	85.31%	1.3% pts
FSU	10c. National rank higher than predicted by the Financial Resources ranking (based on U.S. News & World Report)	2016	119	114	- 4.2%
NCF	10d. Percent of Undergraduate Seniors Participating in a Research Course	2014-15	100%	100%	-
UCF	10e. Bachelor's Degrees Awarded Annually	2014-15	12,372	12,629	2.1%
UF	10f. Total Research Expenditures (\$Millions)	2013-14	\$695.1	\$708.5	1.9%
UNF	10g. Percent of Course Sections Offered via Distance and Blended Learning	2014-15	10.55%	13.10%	2.6% pts
USF	10h. Number of post-doctoral appointees	2013	289	321	11.1% pts
UWF	10i. Percent of Adult (Aged 25+) Undergraduates Enrolled	Fall 2014	32.03%	30.85%	- 1.2% pts

## 2014-15 ACCOUNTABILITY REPORT SYSTEM SUMMARY



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### ENROLLMENT

With 341,044 students enrolled during the Fall 2014 semester, the State University System of Florida had the second-largest enrollment among public four-year institutions, behind the California State University System. During the last ten years, the State University System's Fall headcount enrollment has grown by more than 63,000 students – representing 23% growth. If the entire academic year is considered, instead of just the traditional view of Fall-only enrollment, there were 399,642 students enrolled in the System during 2014-15.

#### Fall Headcount Enrollment Trend

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	10 YR %Δ
Unclassified	14,800	14,121	13,183	13,136	11,869	12,574	12,899	13,853	14,723	15,400	16,392	11%
Undergraduate	213,551	222,498	228,227	232,824	233,772	240,102	247,408	254,351	258,164	260,634	262,958	23%
FTIC	130,60	136,124	140,776	142,356	141,999	142,941	144,861	146,521	146,749	147,299	148,923	14%
AA Transfers	42,071	44,458	45,825	49,355	51,679	55,588	61,549	66,235	68,817	69,853	70,235	67%
Other	40,878	41,916	41,627	41,113	40,094	41,573	40,998	41,596	42,598	43,482	43,800	7%
Master's	38,091	39,336	40,752	42,863	44,428	46,668	47,378	47,417	46,917	46,592	46,042	21%
Doctoral	11,120	11,380	11,854	12,312	12,444	12,915	13,818	14,116	15,185	15,124	15,652	41%
<b>TOTAL</b>	<b>277,562</b>	<b>287,335</b>	<b>294,016</b>	<b>301,135</b>	<b>302,513</b>	<b>312,259</b>	<b>321,503</b>	<b>329,737</b>	<b>334,989</b>	<b>337,750</b>	<b>341,044</b>	<b>23%</b>

Another important dimension to enrollment is the amount of credit hours that students earn. Full-time Equivalent (FTE) enrollment is a measure of student instructional activity that essentially translates the number of credit hours earned into an equivalent count of full-time students.

#### Academic Year Full-Time Equivalent (FTE) Enrollment Trend

	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15
<b>Undergraduate</b>										
State Fundable	152,972	157,290	160,779	160,162	164,916	170,704	175,417	175,631	175,582	176,399
Not Fundable	4,068	4,256	4,756	5,072	5,532	5,981	6,578	6,630	5,348	5,501
<b>Subtotal</b>	<b>157,040</b>	<b>161,546</b>	<b>165,535</b>	<b>165,233</b>	<b>170,448</b>	<b>176,684</b>	<b>181,996</b>	<b>182,262</b>	<b>180,930</b>	<b>181,900</b>
<b>Master's</b>										
State Fundable	24,250	25,513	26,405	27,147	23,735	22,331	21,561	20,739	19,954	19,425
Not Fundable	2,060	2,116	2,440	2,687	2,450	3,020	3,677	4,419	4,891	5,484
<b>Subtotal</b>	<b>26,310</b>	<b>27,629</b>	<b>28,846</b>	<b>29,834</b>	<b>26,185</b>	<b>25,352</b>	<b>25,238</b>	<b>25,158</b>	<b>24,845</b>	<b>24,909</b>
<b>Doctoral</b>										
State Fundable	6,544	6,896	7,151	7,366	12,080	13,887	13,967	13,953	13,868	13,754
Not Fundable	251	244	222	245	649	603	539	539	498	519
<b>Subtotal</b>	<b>6,794</b>	<b>7,141</b>	<b>7,373</b>	<b>7,611</b>	<b>12,729</b>	<b>14,490</b>	<b>14,506</b>	<b>14,492</b>	<b>14,366</b>	<b>14,273</b>

Note: These data are based on Florida's definition of full-time, which divides undergraduate credit hours by 40 and graduate credit hours by 32. Student credit hours for which the University receives funding by the state are called State Fundable Student Credit Hours (SFSCH). Not all credit hours are fundable (i.e., credits that are awarded by exam, or for students repeating a course, or for auditing a course). The two largest, and fastest growing, components of non-fundable credits are: 'Funded from Non-University Sources' where a sponsoring agency pays all direct costs, and 'Student Funded' where students pay all of the costs of student instruction (combined, these two components comprised 66% of all non-fundable credit hours in 2013-14). This data does not include medical (Grad III) instructional activity.

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### Fall 2014 Headcount Enrollment by Military Status (All Levels)

	FAMU	FAU	FGCU	FIU	FPU	FSU	NCF	UCF	UF	UNF	USF	UWF	SYSTEM
<b>MILITARY STATUS</b>													
ACTIVE DUTY	0	65	0	55	0	9	0	7	80	25	106	39	<b>386</b>
VETERAN	11	375	142	609	0	353	6	718	437	471	1,216	432	<b>4,770</b>
RESERVIST & NAT. GUARD	27	0	0	149	*	61	0	77	20	0	0	36	<b>370</b>
<b>TOTAL</b>	<b>38</b>	<b>440</b>	<b>142</b>	<b>813</b>	<b>*</b>	<b>423</b>	<b>6</b>	<b>802</b>	<b>537</b>	<b>496</b>	<b>1,322</b>	<b>507</b>	<b>5,526</b>

### ELIGIBLE DEPENDENTS RECEIVING BENEFITS

POST 9/11 GI BILL	137	81	54	109	0	456	*	343	204	200	0	0	<b>1,584</b>
SURVIVORS & DEPENDENTS	79	80	51	80	0	164	*	296	101	80	217	106	<b>1,254</b>
<b>TOTAL</b>	<b>216</b>	<b>161</b>	<b>105</b>	<b>189</b>	<b>0</b>	<b>620</b>	<b>*</b>	<b>639</b>	<b>305</b>	<b>280</b>	<b>217</b>	<b>106</b>	<b>2,838</b>

Notes: 'Eligible Dependents' refers to those who meet specific criteria as described by the Department of Veterans Affairs. The Post-9/11GI Bill includes a transferability option that allows Servicemembers to transfer all or some unused benefits to their spouse or dependent children. The Department of Defense (DoD) determines whether or not you can transfer benefits to your family. Once the DoD approves benefits for transfer, the new beneficiaries apply for them at VA. The Survivor's and Dependents' Educational Assistance (DEA) program provides education and training opportunities to eligible dependents of certain veterans. To be eligible, you must be the son, daughter, or spouse of: (1) A veteran who died or is permanently and totally disabled as the result of a service-connected disability. The disability must arise out of active service in the Armed Forces.(2) A veteran who died from any cause while such service-connected disability was in existence. (3) A servicemember missing in action or captured in the line of duty by a hostile force. (4) A servicemember forcibly detained or interned in line of duty by a foreign government or power. Note\*: Tabular data, that is not a performance-based outcome, are suppressed (with an asterisk) when counts are less than five in an effort to protect the privacy of educational records of university students.

### 2014-15 Out-of-State Waivers for Veterans & Dependents

	FAMU	FAU	FGCU	FIU	FPU	FSU	NCF	UCF	UF	UNF	USF	UWF	SYSTEM
RECIPIENT HEADCOUNT	*	29	11	27	*	33	*	54	16	33	104	14	<b>322</b>
AMOUNT (\$1000s)	*	\$300	\$141	\$195	*	\$347	*	\$599	\$255	\$276	\$740	\$86	<b>\$2.9M</b>

Notes: The 2014 Florida Legislature created the "Congressman C.W. 'Bill' Young Veteran Tuition Waiver Act", which waives out-of-state fees for an honorably discharged veteran of the United States Armed Forces, the United States Reserve Forces, the National Guard, or those entitled to educational assistance provided by the US Veteran Affairs and who physically resides in this state while enrolled in the institution. For more information, see Florida Statutes, 1009.26. Note\*: Tabular data, that are not a performance-based outcome, are suppressed (with an asterisk) when counts are less than five in an effort to protect the privacy of educational records of university students.



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### DISTANCE LEARNING

The following tables provide several different views of Distance Learning education within the State University System. In 2014-15, 13% of all the course sections taught in the System were offered via Distance Learning. In terms of the overall instructional effort (measured in student credit hours), 22% of all activity occurred via Distance Learning. In comparison with other states, Florida ranks 2<sup>nd</sup> in the total number of students who took at least one Distance Learning course.

#### Percentage of Course Sections Offered via Distance Learning (All Levels)

	FAMU	FAU	FGCU	FIU	FSU	NCF	UCF	UF	UNF	USF	UWF	SYSTEM
2010-11	0	8	12	9	4	0	14	10	4	10	24	<b>9</b>
2011-12	1	9	12	12	4	0	14	11	5	11	23	<b>10</b>
2012-13	2	10	12	12	5	0	15	14	7	12	29	<b>11</b>
2013-14	2	11	13	15	5	0	15	16	9	12	30	<b>12</b>
2014-15	2	12	15	17	5	0	16	17	11	14	27	<b>13</b>

Note: Distance Learning is a course in which at least 80 percent of the direct instruction of the course is delivered using some form of technology, when the student and instructor are separated by time or space, or both (per 1009.24(17), F.S.).

#### Percentage of Full-Time Equivalent (FTE) Students in Distance Learning Courses

	FAMU	FAU	FGCU	FIU	FSU	NCF	UCF	UF	UNF	USF	UWF	SYSTEM
<b>UNDERGRAD</b>												
2011-12	0	7	15	20	4	0	25	15	6	22	25	<b>15</b>
2012-13	1	9	15	21	6	0	27	20	8	23	29	<b>18</b>
2013-14	1	10	16	24	9	0	28	26	11	23	30	<b>20</b>
2014-15	2	11	18	25	11	0	30	27	14	26	29	<b>22</b>
<b>MASTERS</b>												
2011-12	7	26	28	21	12	.	34	19	10	26	56	<b>23</b>
2012-13	12	28	27	23	15	.	34	31	14	28	65	<b>28</b>
2013-14	8	29	26	24	20	.	33	33	16	28	70	<b>29</b>
2014-15	9	30	28	24	22	.	33	37	19	30	70	<b>31</b>
<b>DOCTORAL</b>												
2011-12	0	9	18	1	1	.	14	5	6	4	40	<b>5</b>
2012-13	0	10	17	2	1	.	13	17	5	4	40	<b>9</b>
2013-14	0	12	21	2	2	.	13	20	7	5	48	<b>11</b>
2014-15	0	14	24	2	2	.	12	21	17	6	58	<b>12</b>
<b>TOTAL</b>												
2011-12	1	9	16	19	4	0	26	14	6	21	29	<b>16</b>
2012-13	1	11	16	20	6	0	27	21	9	23	34	<b>18</b>
2013-14	1	12	17	23	9	0	28	26	11	23	36	<b>20</b>
2014-15	2	14	19	24	11	0	29	28	14	26	35	<b>22</b>

Note: Full-time Equivalent (FTE) student is a measure of instructional activity that is based on the number of credit hours that students enroll. FTE is based on the Florida definition, which divides undergraduate credit hours by 40 and graduate credit hours by 32. Distance Learning is a course in which at least 80 percent of the direct instruction of the course is delivered using some form of technology, when the student and instructor are separated by time or space, or both (per 1009.24(17), F.S.). This data includes all activity regardless of funding category.

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### Percent of Headcounts Enrolled Only in Distance Learning Courses

	FAMU	FAU	FGCU	FIU	FSU	NCF	UCF	UF	UNF	USF	UWF	SYSTEM
<b>UNDERGRAD</b>												
FALL 2011	0	3	3	8	1	0	9	3	1	6	12	5
FALL 2012	0	3	3	8	1	0	10	3	2	7	14	6
FALL 2013	0	4	3	9	2	0	10	4	2	8	15	7
FALL 2014	0	4	3	11	2	0	12	5	3	8	14	7
<b>MASTERS</b>												
FALL 2011	5	17	14	13	13	0	27	18	4	19	44	18
FALL 2012	11	16	16	17	15	0	27	27	7	21	58	22
FALL 2013	7	18	18	17	15	0	28	29	7	20	62	23
FALL 2014	7	18	23	18	19	0	28	32	11	22	63	25
<b>DOCTORAL</b>												
FALL 2011	0	2	0	0	0	0	6	2	1	1	22	2
FALL 2012	0	2	1	1	0	0	6	5	2	1	19	3
FALL 2013	0	3	0	1	0	0	5	5	5	1	34	3
FALL 2014	0	2	6	1	0	0	5	5	8	2	44	3
<b>TOTAL</b>												
FALL 2011	0	5	4	8	2	0	11	6	1	9	19	7
FALL 2012	1	5	5	8	3	0	12	9	2	10	23	8
FALL 2013	1	6	5	9	3	0	12	10	3	10	25	9
FALL 2014	1	6	5	10	4	0	13	11	4	11	24	10

Note: Distance Learning is a course in which at least 80 percent of the direct instruction of the course is delivered using some form of technology, when the student and instructor are separated by time or space, or both (per 1009.24(17), F.S.). Student level is based on the degree sought – non-degree seekers are included in the totals.

### Top Ten States for Distance Learning Enrollment in Fall 2014

[for All Levels Among Public 4-Year, Primarily Baccalaureate-granting Institutions]

	STATE	NUMBER OF INSTITUTIONS	DL STUDENT HEADCOUNT	DISTANCE LEARNING ONLY	SOME DISTANCE LEARNING	COMBINED TOTAL
1	TEXAS	41	175,573	10%	18%	28%
2	<b>FLORIDA</b>	<b>15*</b>	<b>141,554</b>	<b>10%</b>	<b>32%</b>	<b>42%</b>
3	CALIFORNIA	32	88,346	1%	12%	13%
4	OHIO	17	74,911	8%	17%	26%
5	ARIZONA	7	65,216	13%	29%	43%
6	MARYLAND	14	63,929	24%	12%	36%
7	NEW YORK	37	60,041	5%	11%	16%
8	NORTH CAROLINA	16	57,344	9%	17%	26%
9	PENNSYLVANIA	36	56,968	7%	14%	21%
10	GEORGIA	20	53,562	6%	15%	21%

Source: Board of Governors staff analysis of US Dept. of Education's National Center for Education Statistics (NCES) available at the Integrated Postsecondary Education Data System (IPEDS) website (data extracted 2/10/2016). Notes: IPEDS defines Distance Learning as instructional content that is delivered exclusively (100%) via distance education – Florida statute defines Distance Learning as at least 80%. Note \*: This table shows Florida with 15 public 4yr institutions because USF campuses report separately to IPEDS.



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# Degree Productivity and Program Efficiency

## DEGREES AWARDED

The Board of Governors' 2025 System Strategic Plan set a goal of 90,000 bachelor's and 35,000 graduate degrees awarded by 2025. The data below provide an update on the progress toward those goals.

	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15
Bachelor's	43,301	44,956	47,212	49,747	51,446	53,391	54,614	57,491	59,126	60,135	61,791
1Yr %Δ		3.8	5.0	5.4	3.4	3.8	2.3	5.3	2.8	1.7	2.8
Master's	13,359	12,894	13,770	14,612	15,166	15,956	16,876	17,435	17,686	18,176	17,803
1Yr %Δ		-3.5	6.8	6.1	3.8	5.2	5.8	3.3	1.4	2.8	-2.1
Doctoral	3,102	3,290	3,666	4,034	4,007	4,231	4,531	4,396	4,448	4,686	4,847
1Yr %Δ		6.1	11.4	10.0	-0.7	5.6	7.1	-3.0	1.2	5.4	3.4
TOTAL	59,762	61,140	64,648	68,393	70,619	73,578	76,021	79,322	81,260	82,997	84,441
1Yr %Δ		2.3	5.7	5.8	3.3	4.2	3.3	4.3	2.4	2.1	1.7

## Ten Most Popular Degrees by Academic Discipline in 2014-15

Academic Discipline	Bachelor's	Academic Discipline	Master's	PhD	Prof.	Graduate Total
1 Business and Management	13,061	Business and Management	4,230	62	.	4,801
2 Health Professions	7,088	Health Professions	2,834	136	1,831	4,292
3 Social Sciences	6,751	Education	2,740	335	12	3,087
4 Psychology	5,297	Engineering	1,499	401	.	1,900
5 Biological/Biomedical Sciences	4,426	Public Administration	967	39	.	1,006
6 Engineering	3,824	Law	127	.	864	991
7 Mass Communications	3,310	Biological/Biomed. Sciences	591	232	.	823
8 Education	3,097	Computer and Info. Science	466	39	.	782
9 Homeland Security, Enforcement, Emergency	2,697	Social Sciences	466	124	.	594
10 Visual and Performing Arts	2,083	Psychology	318	133	.	451

Note: Degree counts include first and second majors

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## PROGRAMS OF STRATEGIC EMPHASIS

To promote the alignment of the State University System degree program offerings and the economic development and workforce needs of the State, the Board of Governors maintains a list of Programs of Strategic Emphasis that are classified into the following categories: Science, Technology, Engineering, and Mathematics (126 disciplines), Health Professions (50 disciplines), Global Competitiveness (24 disciplines), Education (38 disciplines), and Gap Analysis (10 disciplines). For additional details about the programs, please visit the Board's website at: [http://www.flbog.edu/pressroom/strategic\\_emphasis/](http://www.flbog.edu/pressroom/strategic_emphasis/). The categories associated with the programs of strategic emphasis were updated by the Board during its November 2013 meeting.

The Board of Governors' 2025 System Strategic Plan calls for 50% of Bachelor's degrees and 60% of Graduate degrees to be awarded within these Programs of Strategic Emphasis, and the Board included these two metrics within its Performance Based Funding Model.

### Percentage of 2014-15 Degrees Awarded within Programs of Strategic Emphasis

BACHELOR'S	FAMU	FAU	FGCU	FIU	FSU	NCF*	UCF	UF	UNF	USF SYSTEM	USF TAMPA	USF ST. PETE	USF SAR-MA	UWF	SUS
STEM	15	24	20	17	19	27	17	36	12	22	23	13	7	19	21
Health	25	8	11	7	3	0	16	7	17	17	19	3	11	19	11
Global	0	3	0	9	6	12	1	3	3	3	3	1	0	2	4
Education	2	7	8	4	3	0	7	2	6	5	4	10	6	6	5
Gap Analysis	7	14	6	10	9	0	9	8	6	8	7	16	17	5	9
<b>TOTAL</b>	<b>50</b>	<b>54</b>	<b>45</b>	<b>47</b>	<b>39</b>	<b>40</b>	<b>50</b>	<b>56</b>	<b>45</b>	<b>55</b>	<b>57</b>	<b>42</b>	<b>41</b>	<b>51</b>	<b>49</b>

GRADUATE	FAMU	FAU	FGCU	FIU	FSU	NCF	UCF	UF	UNF	USF SYSTEM	USF TAMPA	USF ST. PETE	USF SAR-MA	UWF	SUS
STEM	6	17	6	17	18	.	26	32	7	29	31	1	0	12	23
Health	44	27	31	15	9	.	18	26	29	28	30	0	0	9	21
Global	0	2	0	8	3	.	0	1	0	1	1	0	0	0	2
Education	1	8	17	5	8	.	15	8	10	12	11	28	12	15	9
Gap Analysis	0	8	6	9	5	.	3	2	4	3	3	0	0	3	4
<b>TOTAL</b>	<b>51</b>	<b>61</b>	<b>60</b>	<b>54</b>	<b>42</b>	.	<b>62</b>	<b>69</b>	<b>50</b>	<b>73</b>	<b>76</b>	<b>30</b>	<b>12</b>	<b>39</b>	<b>60</b>

Notes: The calculation for the percentage of degrees awarded within the Programs of Strategic Emphasis includes first and second majors. Programs of Strategic Emphasis degree data for New College of Florida is provided by NCF staff, as they do not use the standard taxonomy of disciplines that would allow Board of Governors staff to make these calculations. For more information about how this metric is calculated, see: [http://www.flbog.edu/about/budget/docs/performance\\_funding/PBF\\_Strategic\\_Emphasis\\_Degrees\\_Methodology\\_2014-09-24.pdf](http://www.flbog.edu/about/budget/docs/performance_funding/PBF_Strategic_Emphasis_Degrees_Methodology_2014-09-24.pdf).

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### GRADUATION RATES

The Board of Governors' 2025 System Strategic Plan calls for a 50% four-year FTIC graduation rate and a 70% six-year graduation rate.

#### National Comparison of Six-Year Graduation Rates Among Ten Largest States

(For Full-time, FTICs in public, 4-year universities)

The State University System is now ranked 1<sup>st</sup> in the nation in 6-year graduation rates for First-Time-in-College Students, among the ten largest states. Among all states, Florida is ranked 8<sup>th</sup> and Delaware has the highest six-year rate, at 73%.

RANK	STATE	2005-11	2006-12	2007-13	2008-14	2009-15
1	<b>Florida</b>	<b>61.4</b>	<b>61.4</b>	<b>62.6</b>	<b>64.4</b>	<b>66.3</b>
2	California	65.1	64.1	64.6	64.0	65.9
3	Pennsylvania	62.3	63.0	62.8	62.7	63.8
4	North Carolina	59.1	59.4	60.2	61.2	63.0
5	Michigan	59.9	59.9	60.6	61.1	60.6
6	Indiana	52.6	52.8	54.8	55.1	56.1
7	Ohio	54.7	55.0	55.8	55.9	55.8
8	New York	50.8	52.5	52.9	53.2	54.1
9	Texas	48.2	49.0	49.4	50.7	51.0
10	Georgia	52.8	53.1	54.4	48.9	48.1

Source: Board of Governors staff analysis of IPEDS. Data is based on rates for each university and excludes students who transferred to another institution within the same state. The data above combines institutions that are not always governed by the same Board. For example, California combines the UC System and the CSU System into one graduation rate.

#### First-Time in College (FTIC) Four-Year Graduation Rates [includes full- and part-time students]

	FAMU	FAU	FGCU	FIU	FSU	NCF	UCF	UF	UNF	USF	UWF	SUS SAME	SUS ANY
2007-11	11.6	14.8	21.2	19.3	56.4	56.9	35.3	64.9	19.9	34.6	14.8	<b>21.2</b>	<b>39.2</b>
2008-12	12.1	16.6	23.2	22.7	61.2	57.2	39.8	66.8	25.2	37.4	16.6	<b>23.2</b>	<b>42.0</b>
2009-13	11.3	19.4	21.2	27.2	61.5	63.1	40.2	65.8	25.6	41.7	19.4	<b>21.2</b>	<b>43.4</b>
2010-14	12.0	18.7	19.9	24.0	60.3	53.6	39.5	67.0	25.5	42.8	18.7	<b>19.9</b>	<b>42.4</b>
2011-15	13.4	23.0	20.9	25.6	62.0	57.0	40.2	67.3	29.5	48.1	23.0	<b>20.9</b>	<b>44.1</b>

#### First-Time in College (FTIC) Six-Year Graduation Rates [includes full- and part-time students]

	FAMU	FAU	FGCU	FIU	FSU	NCF	UCF	UF	UNF	USF	UWF	SUS SAME	SUS ANY
2005-11	39.7	41.2	43.8	41.5	73.7	67.9	62.1	83.5	48.8	51.7	46.4	<b>60.2</b>	<b>65.1</b>
2006-12	39.5	40.4	43.9	47.2	74.9	69.1	64.6	84.9	46.9	56.5	43.6	<b>61.8</b>	<b>66.5</b>
2007-13	40.8	40.1	43.2	49.8	76.7	65.8	66.6	86.3	48.6	63.2	41.9	<b>63.5</b>	<b>67.9</b>
2008-14	39.3	45.0	48.8	53.1	79.0	69.4	69.2	87.3	54.8	66.1	50.5	<b>65.9</b>	<b>70.5</b>
2009-15	38.6	48.4	43.0	56.8	79.3	70.5	70.1	86.9	54.0	67.8	46.7	<b>66.2</b>	<b>71.0</b>

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## EXCESS HOURS

In 2009, the Florida Legislature established an "Excess Credit Hour Surcharge" to encourage students to complete their baccalaureate degrees as quickly as possible. This law created an additional fee for each credit hour in excess of the total hours required for a degree. The Board of Governors' 2025 System Strategic Plan calls for 80% of all bachelor's degrees to be awarded without any excess hours. The Board included this metric as one of its university-specific metrics in the Performance Based Funding Model.

## Percentage of 2014-15 Bachelor's Degrees Awarded Without Excess Hours

	FAMU	FAU	FGCU	FIU	FSU	NCF*	UCF	UF	UNF	USF	UWF	SUS
FTIC	25	62	68	50	79	.	70	78	66	65	69	<b>68</b>
AA Transfers	42	82	89	79	76	.	70	86	77	74	79	<b>76</b>
Other Transfers	38	79	82	75	80	.	62	86	72	58	81	<b>70</b>
<b>TOTAL</b>	<b>29</b>	<b>75</b>	<b>76</b>	<b>69</b>	<b>78</b>	<b>35</b>	<b>69</b>	<b>80</b>	<b>72</b>	<b>66</b>	<b>76</b>	<b>71</b>

Note: The statutory provisions of the "Excess Hour Surcharge" have been modified several times by the Florida Legislature, resulting in a phased-in approach that has created three different cohorts of students with different requirements. The data above is based on the latest statutory requirements, which mandates 110% of required hours as the threshold; however, **this data does not attempt to report how many students have actually paid the surcharge at this time.** Note\*: New College of Florida staff provide their own Excess Hour calculations because they do not report credit hours to the Board. For more details about the methodology see: [http://www.flbog.edu/about/budget/docs/performance\\_funding/PBF--EXCESS\\_HRS--Methodology\\_2015-11-21.pdf](http://www.flbog.edu/about/budget/docs/performance_funding/PBF--EXCESS_HRS--Methodology_2015-11-21.pdf).

The table below provides a look at the distribution of baccalaureate graduates by how many credit hours they attempted during their programs of study, which provides a more detailed picture of the graduating class than simply aggregating everyone above or below a threshold.

## Percentage of 2014-15 Bachelor's Degrees by Credit Hours Attempted

[Only for graduates of 120 credit hour programs]

STUDENT TYPE	NUMBER OF GRADUATES	WITHOUT EXCESS HOURS			WITH EXCESS HOURS		
		<120	120	120-132	132-140	140-150	150+
FTIC	20,585	37%	3%	26%	12%	9%	13%
AA Transfers	18,046	30%	7%	37%	14%	7%	5%
Other Transfers	7,855	30%	5%	33%	13%	9%	10%
<b>TOTAL</b>	<b>46,486</b>	<b>33%</b>	<b>5%</b>	<b>31%</b>	<b>13%</b>	<b>8%</b>	<b>9%</b>

Note\*: This table provides the total native hours and only the non-native hours (or, transfer hours) that are used toward the degree. This data uses the same exemptions (credits earned via dual enrollment, credit by exam, foreign language credits, internship credits, credit for life experience, credit for military training, and graduate rollover credit) that are used in calculating the excess hour metric, which is why students can have less than 120 credits.

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# Scholarship, Research and Innovation

## Academic Program Quality

All institutions maintain regional accreditation through the Southern Association of Colleges and Schools. In addition, Board regulation (3.006) encourages institutions to seek national or specialized accreditation from professional organizations for its colleges, schools and academic programs for which there are established standards.

## Specialized Accreditation

Seventy-four percent (74%) of the State University System's academic programs, for which specialized accreditation was available, received or maintained the accreditation during academic year 2015-16. Another 5% are in the planning stages of seeking such accreditation, which may take several years to achieve due to the considerable time and resources demanded of programs to indicate that quality assurance standards established by the accrediting body are adequately addressed. To supplement specialized accreditation reviews and ensure that programs without such accreditation receive sufficient attention, the Board requires the review of all academic degree programs at minimum every seven years.

### Percentage of Programs with Specialized Accreditation [across all degree levels]

STATUS	FAMU	FAU	FGCU	FIU	FSU	UCF	UF	UNF	USF Tampa	USF St.Pete	USF Sar-Man	UWF	SUS
Received Specialized Accreditation	73	75	78	75	73	68	80	71	79	93	90	52	74
Planning	3	7	9	1	0	10	2	11	1	7	5	13	5

Source: BOG staff analysis of 2015 State University System Accreditation Survey. The 2015 Accreditation Survey was changed to align with Regulation 3.006 Accreditation which was amended 1/22/2015. Note: Programs suspended for new enrollments are included in these counts. Programs indicating a status of 'Not Seeking' or 'Not Renewing' cited resource constraints as a common reason for not seeking or renewing specialized accreditation.

## Student Learning Outcomes Assessment

Academic Learning Compacts were established in 2004 to convey expected core student learning outcomes for each baccalaureate program in the State University System. These compacts identify what students are expected to know by the time they graduate and how that learning will be assessed. On an annual basis, programs also report whether the results yielded from the assessment process have been used to guide improvement. As of academic year 2013-14, nearly all of the undergraduate programs across the System have identified core student learning outcomes, adopted or developed assessment instruments, and used the results to guide improvement.

	FAMU	FAU	FGCU	FIU	FSU	NCF	UCF	UF	UNF	USF System	USF Tampa	USF St.Pete	USF Sar-Man	UWF	SUS
Identified Core Student Learning Outcomes	100	100	100	100	100	96	100	100	100	100	100	100	100	94	99
Identified Corresponding Assessment Tools	100	100	100	100	100	92	100	100	96	100	100	100	100	92	99
Developed Program Evaluation	100	100	100	100	100	92	100	99	92	100	100	100	100	86	98
Applied Program Evaluation Results	98	100	98	100	100	*	100	100	79	98	98	100	100	86	97

Source: 2014 Academic Learning Compact Status Report. Note: Differences noted across the universities are due, in part, to institution-specific distinctions on how continuous improvement classifications are assigned to academic programs. Note\*: For New College of Florida, the results of the evaluation are not available yet.

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### 2014-15 ACADEMIC PROGRAM CHANGES

Pursuant to Section 1004.03(1) F.S., the Board of Governors is required to submit an annual report to the President of the Senate, the Speaker of the House of Representatives and the Governor listing new degree program reviews conducted within the preceding year and the results of each review. During the 2014-15 year, 19 new programs were approved and 16 were terminated. Another 48 programs are temporarily suspended for new enrollments.

	FAMU	FAU	FGCU	FIU	FPU	FSU	NCF	UCF	UF	UNF	USF TAMPA	USF SP	USF SM	UWF	SUS
New	2	1	2	3	0	3	1	0	0	2	3	1	0	1	<b>19</b>
Terminated	0	0	7	0	0	3	0	0	5	0	1	0	0	0	<b>16</b>
Suspended*	1	3	3	4	0	18	0	3	5	2	1	0	0	8	<b>48</b>

Note: This table does not include new majors or concentrations added under an existing degree program. Note\*: Programs included in this list may have been suspended for new enrollments in the past and have continued to be suspended at least one term of the 2014-15 academic year. Tables 4A and 5A in the System appendix, and each university report, provide more details.

### PROFESSIONAL LICENSURE/CERTIFICATION EXAMS

Professional licensure and certification exam passage rates for graduates of State University System programs are useful indicators of program quality and effectiveness, albeit narrowly focused on a few disciplines. It is important to note that the ultimate pass rates, regardless of the number of attempts, are typically near 100%. In 2014-15, only 59% (26 of 44) of university first-time pass rates were above the state and/or national averages.

#### Percentage of First-time Examinee Pass Rates in 2014-15

	FAMU	FAU	FGCU	FIU	FSU	UCF	UF	UNF	USF	UWF	SUS	US (FL*) AVERAGE
Nursing	64	89	96	82	80	98	90	85	86	82	<b>87</b>	<b>85</b>
Law	66	.	.	84	80	.	87	.	.	.	<b>81</b>	<b>69*</b>
Medicine (2 <sup>nd</sup> Yr)	.	97	.	99	92	100	95	.	97	.	<b>97</b>	<b>96</b>
Medicine (4 <sup>th</sup> Yr-CK)	.	100	.	96	97	99	98	.	96	.	<b>97</b>	<b>96</b>
Medicine (4 <sup>th</sup> Yr -CS)	.	100	.	98	92	100	98	.	96	.	<b>97</b>	<b>96</b>
Veterinary	.	.	.	.	.	.	95	.	.	.	<b>95</b>	<b>90</b>
Pharmacy	89	.	.	.	.	.	96	.	.	.	<b>94</b>	<b>95</b>
Dentistry (Part 1)	.	.	.	.	.	.	100	.	.	.	<b>100</b>	<b>96</b>
Dentistry (Part 2)	.	.	.	.	.	.	96	.	.	.	<b>96</b>	<b>92</b>
Physical Therapy <sup>1</sup>	58	.	96	75	.	93	94	97	97	.	<b>87</b>	<b>90</b>
Occupational Therapy <sup>2</sup>	92	.	100	95	.	.	100	.	.	.	<b>97</b>	n/a
Number of Exams	4	4	2	6	5	5	10	2	5	1	<b>44</b>	
# At or Above Benchmark	0	4	2	3	1	5	10	2	4	0	<b>26</b>	

Note\*: All benchmarks are based on national averages (from accredited US institutions), except the Law exam average is based on the Florida average (excludes non-Florida examinees). Note1: We have chosen to compute a three-year average pass rate for first-time examinees on the National Physical Therapy Examinations by exam year, rather than report the annual averages, because of the relatively small cohort sizes. Note 2: Due to changes in accreditation policy, the National Board for Certification in Occupational Therapy (OTR) Examinations no longer report first-time pass rates. The pass rates are now 'New Graduates' pass rates and represent the ultimate pass rate, or the percentage of students who passed regardless of how many times the exam was taken.



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## RESEARCH, DEVELOPMENT, AND COMMERCIALIZATION

Through its research successes, the State University System plays a critical role in Florida's economy, helping it achieve a national and global reputation for innovation. The System provides a highly educated workforce for high-skill, high-wage jobs and companies; employs researchers who tackle some of the most significant challenges facing Florida, the nation, and the world; produces intellectual property that can be commercialized through licenses and patents; establishes partnerships with local and regional industries; promotes the creation of start-up and spin-off companies; and attracts new employers to Florida.

## Total Research Expenditures [Dollars in Millions]

	FAMU	FAU	FGCU	FIU	FSU	NCF	UCF	UF	UNF	USF	UWF	SUS
2009-10	53	56	14	101	227	0.7	118	682	8	391	18	<b>1,678</b>
2010-11	53	62	17	110	230	1.0	109	740	9	401	22	<b>1,755</b>
2011-12	52	65	14	118	225	0.9	122	697	7	451	16	<b>1,769</b>
2012-13	51	24	15	128	251	1.3	127	695	4	467	19	<b>1,783</b>
2013-14	46	23	10	133	253	0.9	186	709	4	497	20	<b>1,879</b>

Note: FAU changed their methodology for 2012-13 reporting.

## Percent of Research Expenditures Funded from External Sources

	FAMU	FAU	FGCU	FIU	FSU	NCF	UCF	UF	UNF	USF	UWF	SUS
2009-10	90	38	84	64	71	83	71	49	62	70	67	<b>59</b>
2010-11	88	34	87	69	64	89	73	49	58	70	65	<b>60</b>
2011-12	86	35	89	63	66	84	75	53	61	62	85	<b>60</b>
2012-13	80	79	87	62	64	89	69	51	40	59	88	<b>59</b>
2013-14	81	84	72	64	66	80	46	54	44	60	89	<b>58</b>

Note: External excludes State and University funds. FAU changed their methodology for 2012-13 reporting.

## US Patents Issued by Calendar Year [Utility Patents based on the United States Patent Office]

	FAMU	FAU	FGCU	FIU	FSU	NCF	UCF	UF	UNF	USF	UWF	SUS
2010	3	3	0	2	36	0	68	51	0	88	0	<b>251</b>
2011	1	5	0	3	24	0	74	60	0	89	0	<b>256</b>
2012	5	4	0	1	32	0	79	75	0	84	0	<b>280</b>
2013	1	4	0	2	47	0	52	97	0	98	0	<b>301</b>
2014	3	7	2	3	30	0	67	91	0	110	0	<b>313</b>

## Licenses/Options Executed

	FAMU	FAU	FGCU	FIU	FSU	NCF	UCF	UF	UNF	USF	UWF	SUS
2009-10	0	6	0	1	6	0	12	92	1	37	0	<b>155</b>
2010-11	0	5	0	0	10	0	14	131	0	36	5	<b>201</b>
2011-12	0	2	0	0	13	0	11	129	0	52	1	<b>208</b>
2012-13	0	6	1	3	15	0	17	140	0	75	0	<b>257</b>
2012-13	0	17	0	3	25	0	23	147	0	91	0	<b>306</b>

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### Top 10 States for Public University Research Expenditures

The State University System was ranked 5<sup>th</sup> in the nation for public university research expenditures during the 2013-14 fiscal year. The SUS has experienced 12% growth in R&D expenditures over the last five years – which is slightly higher than the average growth rate (of 11%) for the Top 10 states.

Dollars in Billions

RANK	STATE	2009-10	2010-11	2011-12	2012-13	2013-14	% GROWTH
1	California	\$5.54	\$5.80	\$5.97	\$5.90	\$5.88	6%
2	Texas	\$3.83	\$4.03	\$4.01	\$4.11	\$4.19	9%
3	Michigan	\$2.01	\$2.14	\$2.21	\$2.25	\$2.23	11%
4	Pennsylvania	\$1.74	\$1.85	\$1.82	\$1.95	\$1.89	9%
5	<b>Florida</b>	<b>\$1.68</b>	<b>\$1.76</b>	<b>\$1.77</b>	<b>\$1.78</b>	<b>\$1.88</b>	<b>12%</b>
6	Ohio	\$1.53	\$1.69	\$1.61	\$1.66	\$1.65	7%
7	North Carolina	\$1.29	\$1.43	\$1.46	\$1.56	\$1.60	24%
8	Washington	\$1.35	\$1.49	\$1.47	\$1.56	\$1.53	13%
9	New York	\$1.26	\$1.34	\$1.36	\$1.48	\$1.48	17%
10	Maryland	\$1.13	\$1.27	\$1.26	\$1.31	\$1.33	17%

Source: Source: National Science Foundation (NSF) Survey of R&D Expenditures at Universities and Colleges for Total Academic R&D Expenditures (via Webcaspar). Note: This data includes R&D expenditures in Science & Engineering and non-Science & Engineering fields (i.e., Education, Law, Humanities, Business & Management, Communication, Journalism, and Library Science, Social Work, Visual & Performing Arts, and others) for public universities only.

Patents and licenses are good indicators of the System's contributions to Florida's economic development and knowledge economy. The State University System is the number one organization in Florida for the number of patents awarded to organizations in Florida during the past five years. For the last five years, the SUS represents 13% of the all of patents awarded to Florida's organizations.

### Utility Patents Awarded to Organizations in Florida (2010-2014)

RANK	FIRST NAMED ASSIGNEE	2010	2011	2012	2013	2014	Total
	ALL PATENTS AWARDED TO ORGANIZATIONS	1,549	1,624	2,064	2,071	2,142	9,450
1	<b>STATE UNIVERSITY SYSTEM</b>	<b>216</b>	<b>214</b>	<b>238</b>	<b>260</b>	<b>284</b>	<b>1,212</b>
2	SIEMENS ENERGY, INC.	96	89	109	86	80	460
3	<b>UNIVERSITY OF SOUTH FLORIDA</b>	<b>77</b>	<b>74</b>	<b>66</b>	<b>85</b>	<b>99</b>	<b>401</b>
4	FLORIDA TURBINE TECHNOLOGIES, INC.	70	111	80	75	47	383
5	HARRIS CORP.	61	59	64	80	83	347
6	INTERNATIONAL BUSINESS MACHINES CORP.	68	72	74	47	52	313
7	<b>UNIVERSITY OF FLORIDA</b>	<b>39</b>	<b>47</b>	<b>65</b>	<b>74</b>	<b>77</b>	<b>302</b>
8	<b>UNIVERSITY OF CENTRAL FLORIDA</b>	<b>56</b>	<b>63</b>	<b>64</b>	<b>46</b>	<b>65</b>	<b>294</b>
9	THE NIELSEN COMPANY	26	18	30	38	64	176
10	LOCKHEED MARTIN CORPORATION	28	33	42	45	25	173

Source: U.S. PATENT AND TRADEMARK OFFICE, Electronic Information Products Division, Patent Technology Monitoring Team (PTMT): Patenting By Geographic Region (State and Country), Breakout By Organization, Count of 2010 - 2014 Utility Patent Grants by Calendar Year of Grant. Available at: [http://www.uspto.gov/web/offices/ac/ido/oeip/taf/stcasg/fl\\_stcorg.htm](http://www.uspto.gov/web/offices/ac/ido/oeip/taf/stcasg/fl_stcorg.htm).



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### UNIVERSITY CENTERS AND INSTITUTES

In fiscal year 2014-15, University Centers and Institutes accounted for \$635 million dollars in research activities – 83% of these expenditures were from non-state funding sources. These centers and institutes generated a \$4.87 Return on Investment (ROI) for every dollar of State funds invested. For more information about these Institutes and Centers, visit the Florida ExpertNet website at: <http://expertnet.org>.

*Dollars in Millions*

	Number of CENTERS	2014-15 EXPENDITURES FROM STATE E&G FUNDS \$M	2014-15 EXPENDITURES FROM EXTERNAL (NON-STATE) FUNDS			2014-15 TOTAL EXPENDITURES \$M	RETURN ON INVESTMENT \$
			CONTRACTS & GRANTS \$M	FEES FOR SERVICE \$M	PRIVATE \$M		
FAMU	23	5.59	6.97	0.00	0.02	12.59	<b>\$1.25</b>
FAU	34	3.34	3.62	2.29	1.51	10.76	<b>\$2.22</b>
FGCU	6	0.71	2.54	0.17	0.20	3.62	<b>\$4.09</b>
FIU	42	8.16	43.77	5.87	11.06	68.86	<b>\$7.44</b>
FSU	105	10.62	70.79	8.15	6.45	96.02	<b>\$8.04</b>
UCF	18	19.28	63.14	5.86	1.39	89.68	<b>\$3.65</b>
UF	184	35.10	96.80	14.17	26.69	172.77	<b>\$3.92</b>
UNF	19	2.22	3.67	0.72	0.26	6.87	<b>\$2.10</b>
USF	95	15.76	118.94	2.11	18.06	154.88	<b>\$8.83</b>
UWF	12	7.37	10.68	0.20	0.35	18.60	<b>\$1.52</b>
<b>SYSTEM</b>	<b>538</b>	<b>\$108 M</b>	<b>\$421 M</b>	<b>\$40 M</b>	<b>\$66 M</b>	<b>\$635 M</b>	<b>\$4.87</b>

Note: These data do not include any Centers of Excellence activities – see next page for the Centers of Excellence data.

### Largest University Centers and Institutes by 2014-15 Expenditures

UNIV	NAME OF CENTER/INSTITUTE	TOTAL \$Millions
USF	University of South Florida Health Informatics Institute	\$55.88
UCF	Center for Research and Education in Optics and Lasers (CREOL)	\$22.02
FSU	Learning Systems Institute	\$20.29
UCF	Institute for Simulation and Training	\$18.88
UF	Institute for Child Health Policy	\$16.45
UCF	Florida Space Institute (FSI)	\$15.60
USF	Institute for School Reform, Integrated Services, and Child Mental Health	\$15.01
USF	Center for Urban Transportation Research	\$14.83
UF	Clinical and Translational Science Institute	\$14.31
UCF	Florida Solar Energy Center	\$14.27
UF	Institute on Aging	\$12.97

Note: These data do not include any Centers of Excellence activities – see next page for the Centers of Excellence data.

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## STATE UNIVERSITY SYSTEM CENTERS OF EXCELLENCE

Florida's investment in creating 11 Centers of Excellence is providing a substantial return on investment. Overall, the State has invested a total of \$78.4 million, and the Centers have returned \$523 million in competitive grant awards, private funds and licensing income - for a \$7.43 Return-on-Investment (ROI) for every state dollar invested. In addition, these Centers have established 1,082 collaborations with private industry.

<i>Dollars in Millions</i>								
UNIV	NAME OF CENTER	YEAR CREATED	STATE FUNDS \$M	GRANT AWARDS \$M	PRIVATE FUNDS \$M	LICENSING INCOME \$M	RETURN ON INVESTMENT	PRIVATE INDUSTRY COLLABORATIONS
FAU	<a href="#">Center for Biomedical and Marine Biotechnology</a>	2002-03	10.0	28.6	0.0	0.0	\$2.86	12
UCF	<a href="#">Florida Photonics Center of Excellence</a>	2002-03	10.0	65.9	0.3	0.2	\$6.63	86
UF	<a href="#">Regenerative Health Biotechnology</a>	2002-03	10.0	56.9	0.0	0.4	\$5.73	287
FAU	<a href="#">Southeast National Marine Renewable Energy Center</a>	2006-07	5.0	19.3	0.2	0.0	\$3.90	78
FSU	<a href="#">High-Performance Materials Institute</a> <i>also known as the</i> Center of Excellence in Advanced Materials	2006-07	4.0	28.2	0.0	0.0	\$7.04	60
UCF	<a href="#">Townes Laser Institute</a>	2006-07	4.5	36.9	5.5	0.0	\$9.43	43
UF	<a href="#">Center for Nano-Bio Sensors</a>	2006-07	4.0	24.1	51.8	0.0	\$18.98	9
UF	<a href="#">FISE Energy Technology Incubator</a>	2006-07	4.5	148.5	0.0	0.2	\$33.04	180
USF	<a href="#">Center for Drug Discovery and Innovation</a>	2006-07	8.0	44.6	0.0	0.2	\$5.60	105
FIU	<a href="#">COE for Hurricane Damage Mitigation and Product Development</a>	2007-08	7.5*	11.9	0.3	0.0	\$1.62	77
FSU	<a href="#">Florida Center for Advanced Aero-Propulsion</a>	2007-08	10.9*	58.0	0.9	0.0	\$5.40	145
TOTAL			78.4	523	58.9	1.0	\$7.43	1,082

Note\*: The two (FIU and FSU) centers created in 2007-08 had their initial awards (of \$10M and \$14.5M, respectively) reduced in January 2009 during special Legislative Session A. Summary reports for each Center of Excellence are included in the university-specific sections of the Accountability Report – and each center name, in the table above, is hyperlinked to their website.



## Meeting Community Needs and Fulfilling Unique Institutional Responsibilities

The role of each university in achieving System goals is determined by that institution's distinctive mission. The Board of Governors asked each institution to include in its annual report information regarding the unique aspects of its mission, as well as its responsibility for meeting specific community and regional needs.

Many of the individual university annual reports speak to the positive economic impact the institutions have on their regions. Public-private partnerships are referenced throughout the reports. Outreach in the PreK-12 schools represents a critical aspect of the System's public service activity. The institutions play a major role in the cultural life of the communities in which they reside. The land-grant institutions offer critical assistance to Florida because of their cooperative extension programs. Students, faculty and staff provide thousands of hours in service to their communities, both through service-learning activities and through general volunteer activities. Many of the universities' clinics provide services to members of their communities free of charge or at reduced costs.

The Carnegie Foundation for the Advancement of Teaching created an elective Classification for Community Engagement that focuses on the "collaboration between institutions of higher education and their larger communities (local, regional/state, national, global) for the mutually beneficial exchange of knowledge and resources in a context of partnership and reciprocity."

### COMMUNITY ENGAGEMENT CLASSIFICATION

Currently, eight campuses have achieved the Carnegie Foundation's community engagement classification for Curricular Engagement and Outreach and Partnerships. The Board's 2025 Strategic Plan calls for all institutions in the System to achieve the Community Engagement Carnegie Classification.

FAMU	FAU	FGCU	FIU	FSU	NCF	UCF	UF	UNF	USF	UWF
.	.	Yes	Yes	Yes	.	Yes	.	Yes	Tampa & St. Pete	Yes

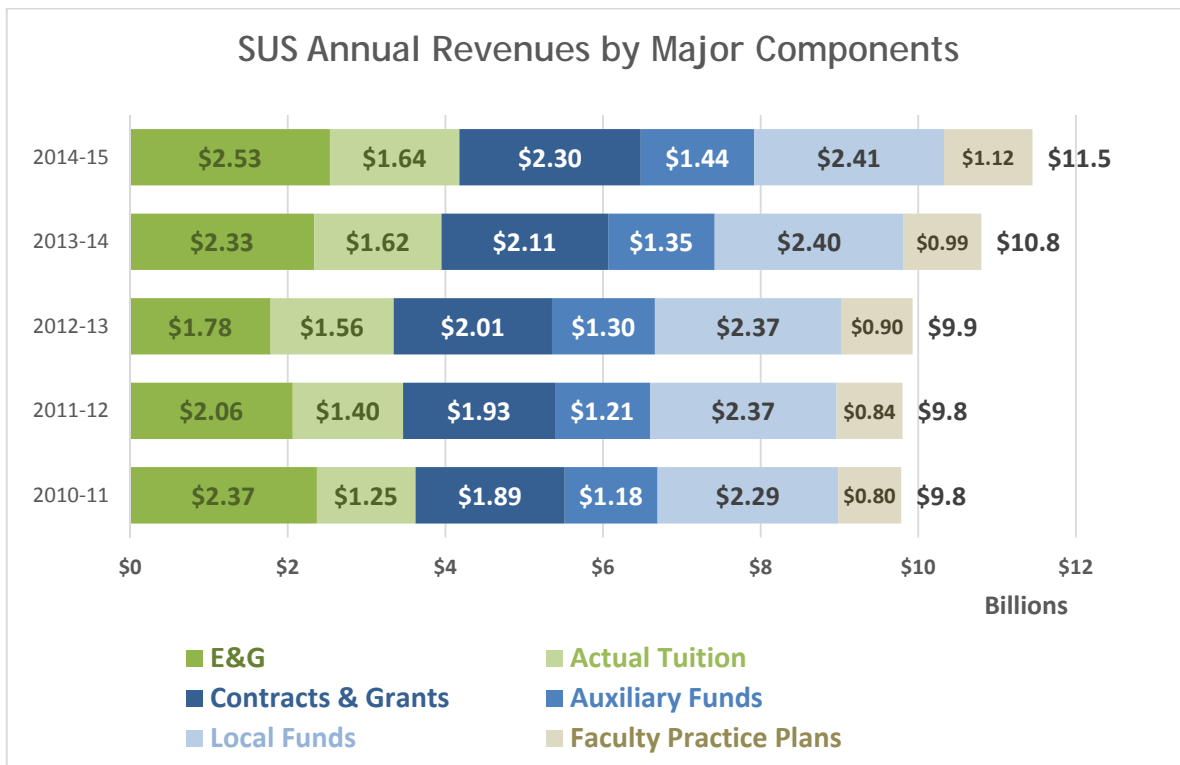


# Fiscal Summary

## REVENUES

In 2014-15, the State University System reported \$11.5 billion in revenues, which are divided into the following five major components that support university operations in a manner restricted by the definition of the funding categories:

- **Education and General (E&G)** includes state and tuition funds which are the primary sources of funding for instructional activities.
- **Contracts and Grants** are primarily federal grants restricted to the purpose of the grant.
- **Auxiliary Services** are ancillary self-supported units such as housing, transportation, food services, bookstores, parking services, and health centers.
- **Local Funds** are associated with student activity (supported by the student activity fee), and include student financial aid, concessions, intercollegiate athletics, technology fee, green fee, and student life & services fee.
- **Faculty Practice Plans** revenue is generated from patient services associated with health science center clinics.



Note: University Endowments that are managed by University Foundations are not included in these revenue data.

# 2014-15 ACCOUNTABILITY REPORT

## SYSTEM SUMMARY



STATE UNIVERSITY SYSTEM of FLORIDA  
Board of Governors

PENDING BOG APPROVAL  
03/10/2016

### EXPENDITURES

#### FY2014-15 Expenditures [Dollars in Millions] [Includes Main Operations, Health Science Centers, and IFAS]

	FAMU	FAU	FGCU	FIU	FPU	FSU	NCF	UCF	UF	UNF	USF SYSTEM	UWF	SUS
Education & General	169.7	277.4	121.1	470.8	26.4	547.8	24.1	551.7	973.7	154.3	575.1	141.7	<b>4,035</b>
Contracts & Grants	46.6	47.6	12.2	129.4	0.7	208.3	2.6	150.1	1,200	10.0	335.7	23.1	<b>2,166</b>
Auxiliary	33.7	85.9	29.0	193.1	1.0	229.4	8.8	169.3	357.4	49.9	174.3	23.8	<b>1,356</b>
Local Funds	60.0	215.0	42.0	202.8	3.1	217.8	4.6	537.0	600.7	57.9	435.1	90.5	<b>2,466</b>
Faculty Practice	0	0	0	10.2	0	8.8	0	4.5	845.7	0	229.7	0	<b>1,099</b>

Note: FY2015 expenditures include carry-forward expenditures; therefore, these data are not comparable to the current-year revenues. Faculty Practice Plan expenditures include all expenditures relating to the faculty practice plans, including transfers between other funds and/or entities. Therefore, totaling these expenditures would result in double counting.

#### Percentage of FY2014-15 Education & General Expenditures by Category [For Main Operations only - Does not include Health Science Centers, or IFAS]

The table below reports the percentage of 2014-15 Education and General expenditures by major expenditure category. It is important to note that the expenditure data shown below include both current year appropriations as 'carry-forward', which are funds appropriated from prior fiscal years that were expended during fiscal year 2014-15.

	FAMU	FAU	FGCU	FIU	FPU	FSU	NCF	UCF	UF	UNF	USF SYSTEM	UWF	SUS
Instruction & Research	57	60	58	60	39	64	45	62	73	57	70	41	63
Administration & Support Services	18	12	17	11	40	10	21	14	8	13	8	11	11
Plant Operations & Maintenance	12	8	12	12	7	12	12	10	7	13	10	7	10
Student Services	8	10	9	11	8	7	18	11	6	13	6	8	8
Library/Audio Visual	4	4	4	5	2	6	4	3	5	3	3	3	4
Other	1	5	1	2	5	1	0	1	3	1	2	30*	3
<b>TOTAL (\$Millions)</b>	<b>170</b>	<b>257</b>	<b>121</b>	<b>424</b>	<b>26</b>	<b>499</b>	<b>24</b>	<b>515</b>	<b>631</b>	<b>154</b>	<b>436</b>	<b>142</b>	<b>3,400</b>

Notes: Does Not Include Health-Science Centers, or IFAS expenditures. Totals may not add to 100% due to rounding. **Instruction & Research:** Includes expenditures for state services related to the instructional delivery system for advanced and professional education, including: all activities related to credit instruction that may be applied toward a postsecondary degree or certificate; non-project research and service performed to maintain professional effectiveness; individual or project research; academic computing support; academic source or curriculum development. **Administration & Support Services:** Includes expenditures related to the executive direction and leadership for university operations and those internal management services which assist and support the delivery of academic programs. **Plant Operations & Maintenance:** Includes expenditures related to the cleaning and maintenance of existing grounds, the providing of utility services, and the planning and design of future plant expansion and modification. **Student Services:** Includes resources related to physical, psychological, and social well being of the student. Includes student service administration, social and cultural development, counseling and career guidance, financial aid, and student admissions and records. **Library/Audio Visual:** Include state services related to collecting, cataloging, storing, and distributing library materials. **Other:** includes Institutes and Research Centers, Radio/TV, Museums and Galleries, Intercollegiate Athletics, Academic Infrastructure Support Organizations.

Note\*: Due to the Florida Virtual Campus being administratively re-assigned to the University of West Florida.

2014-15 ACCOUNTABILITY REPORT  
SYSTEM SUMMARYSTATE UNIVERSITY SYSTEM of FLORIDA  
Board of Governors

PENDING BOG APPROVAL

03/10/2016

## VOLUNTARY SUPPORT FOR HIGHER EDUCATION

The three measures of Alumni Support reported below serve as barometers of how well institutions have served their graduates. When colleges deliver on the promise of providing academic excellence and creating a positive campus atmosphere, they produce successful and happy graduates with an affinity for their alma mater that often results in donations. Alumni relations are a crucial part of any institution's on-going advancement activities.

	FAMU	FAU	FGCU	FIU	FSU	NCF	UCF	UF	UNF	USF	UWF	SUS
<b>Endowment (\$Millions)</b>												
FY2010-11	111.5	179.8	56.7	136.0	525.3	29.7	127.1	1,295	77.4	344.0	55.7	<b>2,938</b>
FY2011-12	107.7	172.3	55.6	132.6	497.7	27.2	122.6	1,263	74.9	334.1	47.7	<b>2,837</b>
FY2012-13	115.3	189.3	63.0	149.4	548.1	32.0	135.5	1,360	83.6	363.9	53.7	<b>3,093</b>
FY2013-14	127.2	208.5	75.7	176.5	624.6	36.4	154.6	1,520	94.9	417.3	61.8	<b>3,497</b>
FY2014-15	120.7	204.8	74.9	178.8	605.3	37.9	150.7	1,556	98.3	417.4	60.2	<b>3,505</b>
<b>Gifts Received (\$Millions)</b>												
FY2010-11	4.3	7.8	6.8	40.5	50.8	3.0	19.7	201.0	10.9	81.5	2.6	<b>437</b>
FY2011-12	3.2	9.4	5.3	15.3	55.9	2.1	14.9	173.4	10.2	43.6	3.1	<b>336</b>
FY2012-13	3.2	11.9	6.8	24.7	61.3	1.9	38.8	211.0	10.2	36.5	2.9	<b>409</b>
FY2013-14	3.3	10.7	17.4	21.3	55.7	2.0	23.1	215.2	9.9	37.4	4.2	<b>400</b>
FY2014-15	5.8	15.9	8.3	23.5	68.6	3.9	36.8	215.6	10.4	59.9	4.0	<b>453</b>
<b>Percentage of Alumni Donors</b>												
FY2010-11	9.7	1.9	3.1	6.1	16.3	29.5	5.1	14.3	4.2	10.0	3.3	<b>10.1</b>
FY2011-12	5.8	1.4	3.0	7.3	15.7	20.7	5.7	13.2	4.2	9.9	3.3	<b>9.6</b>
FY2012-13	4.4	2.1	2.8	8.6	17.8	14.8	6.1	12.9	4.5	9.4	4.1	<b>10.2</b>
FY2013-14	3.3	3.0	3.7	6.3	16.7	14.9	2.8	12.3	3.7	8.9	3.9	<b>9.0</b>
FY2014-15	8.9	3.1	4.6	6.3	17.2	12.8	1.5	11.8	3.2	8.6	4.4	<b>8.6</b>

Note: **Endowment value** at the end of the fiscal year, as reported in the annual NACUBO Endowment Study. **Gifts Received** as reported in the Council for Aid to Education's Voluntary Support of Education (VSE) survey in the section entitled "Gift Income Summary," this is the sum of the present value of all gifts (including outright and deferred gifts) received for any purpose and from all sources during the fiscal year, excluding pledges and bequests. (There's a deferred gift calculator at [www.cae.org/vse](http://www.cae.org/vse).) The present value of non-cash gifts is defined as the tax deduction to the donor as allowed by the IRS. **Percentage of Alumni Donors** as reported in the Council for Aid to Education's Voluntary Support of Education (VSE) survey in the section entitled "Additional Details," this is the number of alumni donors divided by the total number of alumni, as of the end of the fiscal year. "Alumni," as defined in this survey, include those holding a degree from the institution as well as those who attended the institution but did not earn a degree. *This data is not adjusted for inflation.*

**STATE UNIVERSITY SYSTEM OF FLORIDA  
BOARD OF GOVERNORS  
Strategic Planning Committee  
March 17, 2016**

**SUBJECT:** Online Education Goals for Inclusion in the 2025 System Strategic Plan

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**PROPOSED COMMITTEE ACTION**

Approve online education goals for inclusion in the 2025 System Strategic Plan

**AUTHORITY FOR BOARD OF GOVERNORS ACTION**

Article IX, Section 7, Florida Constitution

**BACKGROUND INFORMATION**

When the Board of Governors approved revisions to the 2025 System Strategic Plan on November 6, 2014, a placeholder was included for 2025 goals for Distance-Learning/Online Metrics, with a statement indicating that a recommendation would be forthcoming from the Innovation and Online Committee. The Committee met on January 16, 2016 and, after discussion and deliberation, approved two metrics to recommend to the Strategic Planning Committee for inclusion in the Board of Governors 2025 *Strategic Plan*.

Teaching and Learning (Excellence)

- percent of SUS courses bearing a “high-quality” rating in the Florida Virtual Campus online catalog: 90%

Teaching and Learning (Productivity)

- percent of SUS undergraduate FTE enrollments in online courses: 40%

System performance on these metrics will be monitored by the Innovation and Online Committee.

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**Supporting Documentation Included:** None

**Facilitators/Presenters:** Governor Ned Lautenbach







**AGENDA**  
**Innovation and Online Committee**  
**Ballroom**

**University Conference Center**  
**University of West Florida**  
**11000 University Parkway**  
**Pensacola, Florida 32514**

**March 17, 2016**  
**8:30 a.m. – 9:00 a.m.**

**or**

**Upon Adjournment of Previous Meetings**

**Chair: Mr. Ned Lautenbach; Vice Chair: Mr. Ed Morton**  
**Members: Beard, Colson, Link, Robinson, Stewart, Tripp**

- |           |   |   |
|-----------|---|---|
| <b>1.</b> | <b>Call to Order and Opening Remarks</b>                              | <b>Governor Ned Lautenbach</b>  |
| <b>2.</b> | <b>Committee Meeting Minutes</b><br>Minutes, January 21, 2016         | <b>Governor Lautenbach</b>  |
| <b>3.</b> | <b>Update on Opt-in, Common Learning Management System</b>            | <b>Dr. Nancy McKee</b><br><i>Associate Vice Chancellor</i><br><i>Innovation and Online Education</i><br><i>Board of Governors</i> |
| <b>4.</b> | <b>Implementation of the 2025 Strategic Plan for Online Education</b> | <b>Dr. McKee</b>  |
| <b>5.</b> | <b>Concluding Remarks and Adjournment</b>                             | <b>Governor Lautenbach</b>  |

**STATE UNIVERSITY SYSTEM OF FLORIDA  
BOARD OF GOVERNORS  
Innovation and Online Committee  
March 17, 2016**

**SUBJECT:** Minutes of Meeting held January 21, 2016

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**PROPOSED COMMITTEE ACTION**

Approval of minutes of meeting held on January 21, 2016.

**AUTHORITY FOR BOARD OF GOVERNORS ACTION**

Article IX, Section 7, Florida Constitution

**BACKGROUND INFORMATION**

Board members will review and approve the minutes of the meeting held on January 21, 2016.

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**Supporting Documentation Included:** Minutes: January 21, 2016

**Facilitators/Presenters:** Governor Ned Lautenbach

MINUTES  
STATE UNIVERSITY SYSTEM OF FLORIDA  
BOARD OF GOVERNORS  
INNOVATION AND ONLINE COMMITTEE  
FLORIDA STATE UNIVERSITY  
TALLAHASSEE, FL  
January 21, 2016

1. Call to Order

Chair Lautenbach convened the meeting at 8:39 a.m. on January 21, 2016, with the following members present: Governors Ed Morton, Dick Beard, Dean Colson, Wendy Link, Pam Stewart, and Norman Tripp. A quorum was established. Other Board members present were Governors Daniel Doyle, Tonnette Graham, Mori Hosseini, H. Wayne Huizenga, and Fernando Valverde. Governor Patricia Frost joined the meeting at 8:50 a.m. and Governor Alan Levine joined the meeting at 8:52 a.m.

2. Approval of Committee Meeting Minutes

Governor Tripp moved that the committee approve the minutes of the meeting held on November 4, 2015, as presented. Governor Colson seconded the motion, and the members concurred.

3. Selection of an Opt-in, Common Learning Management System

Governor Lautenbach stated that about a year ago, the Board directed staff to move forward with an inclusive process to select a common learning management system that the state's universities and any interested Florida College System institutions could opt into. This direction was given after research and discussion, carefully reviewing the advantages that a common LMS would have for students and faculty. The selection process was completed two weeks ago, with Canvas being selected as the common, opt-in LMS.

Governor Lautenbach thanked everyone involved in the selection process, with special thanks going to FSU for managing the competitive procurement process, Dr. Manoj Chopra from UCF for chairing the Evaluation Committee, and Michael Barrett, FSU's Chief Information Officer, for chairing the Negotiations Team. He said that every university and several colleges had faculty and staff serving either on one of these committees or in advisory roles, with even more faculty, staff, and students testing the short-list of LMS systems.

He said that a Master Agreement is being negotiated and he wanted the committee to receive an update in March regarding when university contracts are ending and which institutions are considering taking advantage of the Master Agreement. The purpose of a common LMS was to have a common interface for students as they transfer between schools. He said that while the Board has said the LMS would be opt-in, there has been a clear indication that members hope universities will seriously consider moving in that direction.

#### 4. Implementation of the 2025 Strategic Plan for Online Education

Dr. Nancy McKee indicated that implementation efforts have begun regarding the 2025 Strategic Plan for Online Education, which was approved in November 2014. A Steering Committee of provosts, chaired by UF Provost Joe Glover, has been created to provide guidance to the Implementation Committee, which is chaired by FIU's Joyce Elam. The Implementation Committee has representation from each of the 12 universities. In December, the Steering and Implementation Committees jointly determined the three priorities they wanted to address in the immediate future: professional development, determining the cost of online education, and ensuring the quality of online courses. She said workgroups have been created to address these three priorities, and work would continue moving forward on other tactics in the plan.

Dr. McKee said that an online education web page has been created on the Board's web site, and materials related to implementation will be posted there. FIU has volunteered to create a dashboard to track implementation and that dashboard will be accessible from the Board's web page. She also said that an Accountability Report for Online Education will be created and submitted on an annual basis.

#### 5. Selection of Online Education Goal(s) to Recommend for Inclusion in the 2025 System Strategic Plan

Governor Lautenbach indicated that when the Board approved revisions to the 2025 System Strategic Plan on November 6, 2014, a placeholder was included for 2025 goals for the Distance-Learning/Online Metric(s), with a statement indicating that a recommendation would be forthcoming from the Innovation and Online Committee.

Dr. McKee presented two metrics from the 2025 Strategic Plan for Online Education that were being proposed for the Committee's consideration:

- Percent of SUS courses bearing a "high-quality" rating in the Florida Virtual Campus online catalog, with a goal of 90%; and
- Percent of SUS undergraduate FTE enrollments in online courses, with a goal of 40%.

She said the annual percentage growth used to project undergraduate distance learning FTE was based on the actual growth in distance learning FTE from 2010-11 through 2013-14. Tactics to increase access were included in the 2025 Strategic Plan for Online Education.

Regarding the “quality” goal, she explained that the Florida Virtual Campus includes courses and programs from both the Florida College System and the State University System, so it would be necessary to work closely with the FCS to determine the criteria for designating a course as “high quality.” She said institutions would need to have a process in place to determine whether courses met the criteria.

Governor Morton stated that metrics needed to be considered for determining the effectiveness of online education, and Governor Kuntz pointed out the impact of online education on facilities.

Governor Colson moved to recommend to the Strategic Planning Committee approval of the following two metrics for inclusion in the 2025 System Strategic Plan:

- Percent of SUS courses bearing a “high-quality” rating in the Florida Virtual Campus online catalog, with a goal of 90%; and
- Percent of SUS undergraduate FTE enrollments in online courses, with a goal of 40%.

Governor Tripp seconded the motion and the members concurred.

## 6. Concluding Remarks and Adjournment

Governor Lautenbach adjourned the meeting at 9:07 a.m.

**STATE UNIVERSITY SYSTEM OF FLORIDA  
BOARD OF GOVERNORS  
Innovation and Online Committee  
March 17, 2016**

**SUBJECT:** Update on Opt-in, Common Learning Management System

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**PROPOSED COMMITTEE ACTION**

For Information

**AUTHORITY FOR BOARD OF GOVERNORS ACTION**

Article IX, Section 7, Florida Constitution

**BACKGROUND INFORMATION**

After an extensive, inclusive competitive selection process, Canvas was selected in January 2016 as the common, opt-in learning management system for state universities and for those institutions in the Florida College System interested in participating.

An update will be provided regarding universities' plans for opting into the common LMS.

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**Supporting Documentation Included:** None

**Facilitators/Presenters:** Dr. Nancy McKee

**STATE UNIVERSITY SYSTEM OF FLORIDA  
BOARD OF GOVERNORS  
Innovation and Online Committee  
March 17, 2016**

**SUBJECT:** Implementation of the 2025 Strategic Plan for Online Education

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**PROPOSED COMMITTEE ACTION**

For Information

**AUTHORITY FOR BOARD OF GOVERNORS ACTION**

Article IX, Section 7, Florida Constitution

**BACKGROUND INFORMATION**

The Board approved the 2025 Strategic Plan for Online Education at its meeting in November 2015, and the Innovation and Online Committee will be presented with a work plan for its implementation.

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**Supporting Documentation Included:** Implementation Schedule and Action Steps

**Facilitators/Presenters:** Dr. Nancy McKee

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## IMPLEMENTATION SCHEDULE AND ACTION STEPS FOR STRATEGIC GOALS AND ASSOCIATED TACTICS FOR ONLINE EDUCATION: 2025 STRATEGIC PLAN

This document identifies the action steps to be taken to address each tactic in the 2025 SUS Strategic Plan for Online Education, the time by when the action step will be completed, and the group responsible for completing each action step. Most of the responsibilities for completing the actions falls to specific workgroups that are part of the Implementation Committee. Members of each workgroup include not only members from the Implementation Committee but also members from the FLVC Member Council, faculty representatives, and other stakeholder groups as appropriate.

Four workgroups have been established: Quality Workgroup, Professional Development Workgroup, Affordability Workgroup, and Data Workgroup. The membership in each of the Implementation Committee's workgroups can be found on the Board of Governors Online Education Online web site , [http://flbog.edu/about/online\\_education.php](http://flbog.edu/about/online_education.php).

It is anticipated that three additional workgroups will be established: Student Services Workgroup, Infrastructure Workgroup, and Online Programs Workgroup.

The Implementation Committee will have regularly scheduled in person meetings three times a year – March, June, and January – in conjunction with the Board of Governors meetings. Other meetings, by teleconference or in person, will be scheduled as needed.

The Steering Committee will be invited to join the Implementation Committee meeting in June.



## TACTICS RELATED TO QUALITY METRICS FOR ONLINE EDUCATION

TACTIC CODE	TACTIC DESCRIPTION	ACTION STEPS AND DUE DATES	IMPLEMENTATION: POTENTIAL FUNDING IMPACT
<b>Quality</b> <b>1.1.3</b>	Ensure implementation of Quality Scorecard, Quality Matters Course Rubric, and/or course certification processes for all universities offering online education.	<p><b>May 2016:</b> The Data Workgroup will coordinate with FLVC staff to obtain data on current methods and processes used to certify quality of online courses. Report to be given to the Quality Workgroup.</p> <p><b>December 2016:</b> The Quality Workgroup will recommend to the Implementation Committee for approval by the Steering Committee a proposal for using one or a limited set of quality rubrics(s) statewide in order to enable identification of quality and high-quality courses across SUS institutions. The proposal may recommend the development of a new, SUS-specific rubric or the approval of a set of 3<sup>rd</sup> party rubrics that have been shown to be equivalent in terms of measuring quality.</p>	
<b>Affordability</b> <b>1.2.1</b>	<p>Either co-develop a rubric to measure course quality or invest in state-level licensing agreements for Quality Matters, Quality Scorecard, or a similar quality rubric to measure course quality for the system.</p> <p>Using the same quality rubric(s) will enable identification of best-in-class courses, programs, faculty, etc. for incentives and recognitions. Based on the quality metric selected, identifying the model to measure, including the selection of a statewide review team, will reduce costs of quality measures such as Quality Matters, the Quality Scorecard, or similar rubrics.</p>	<p><b>May 2017:</b> In the case that 3<sup>rd</sup> party rubrics are recommended, state-level licensing agreements will be negotiated. The Quality Workgroup will work with the Board's Director of Shared Services and FLVC staff to facilitate this agreement.</p> <p><b>December 2017:</b> In the case of a proposed SUS-specific rubric, the Quality Workgroup will develop a rubric for approval by the Steering Committee for use in Spring semester 2018.</p>	

TACTIC CODE	TACTIC DESCRIPTION	ACTION STEPS AND DUE DATES	IMPLEMENTATION: POTENTIAL FUNDING IMPACT
<b>Quality</b> <b>1.1.2</b>	Create a coding system in the Florida Virtual Campus course catalog that allows the identification of QM- or QS-certified, President's Award, Florida's Quality Award, and Chancellor's Quality Award courses.	<p><b>December 2016:</b> The Quality Workgroup will recommend a coding structure for quality and high quality courses to FLVC staff for implementation. Coding plan should accommodate existing rubrics that have been selected for statewide as well as a SUS-specific rubric when and if such a rubric is developed. Codes should be in place for spring 2017.</p> <p><b>May 2017:</b> The Quality Workgroup will recommend a coding structure to identify courses that will receive statewide awards to FLVC staff for implementation. Coding should be implemented in time to recognize the first set of award-winning courses in spring 2018.</p>	
<b>Quality</b> <b>1.1.1</b>	<p>In conjunction with the Florida College System (FCS), create a statewide award system for exceptional online courses.</p> <p>System-level awards for online courses may be based on jointly developed or selected rubrics, such as the Quality Scorecard (QS), an expanded Quality Matters (QM) rubric, and/or similar rubrics. The first level will be a President's Award given at the university level. The second level, the Florida Quality Award, will be a state-level award given by a statewide evaluation committee on quality. The third level will be a Chancellor's Quality Award that represents the best of breed throughout the state.</p>	<p><b>May 2017:</b> The Quality Workgroup will recommend to the Implementation Committee for its approval a detailed proposal for implementing a statewide award system for exceptional online courses.</p> <p><b>May 2018:</b> Upon approval by Steering Committee and availability of funding, the first awards will be given at end of spring semester 2018.</p>	✓

## TACTICS RELATED TO DATA COLLECTION AND SHARING

TACTIC CODE	TACTIC DESCRIPTION	ACTION STEPS AND DUE DATES	IMPLEMENTATION: POTENTIAL FUNDING IMPACT
<b>Quality</b> <b>1.1.3</b>	Ensure implementation of Quality Scorecard, Quality Matters Course Rubric, and/or course certification processes for all universities offering online education.	<p><b>May 2016:</b> Data Workgroup will work with FLVC staff to obtain data on current methods and processes used to certify quality of online courses. Report to be given to the Quality Workgroup.</p> <p><b>May 2017:</b> Data Workgroup to work with FLVC in updating its information about the current methods and processes used to certify quality of online courses. Report to be presented to the Implementation and the Steering Committee.</p>	✓
<b>Quality</b> <b>2.2.1</b>	Using Quality Scorecard or a similar process, ensure that each institution has the technology needed to provide quality online education.	<b>December 2016:</b> Data Workgroup will coordinate with FLVC staff and the Infrastructure Workgroup to obtain data about current processes used by SUS institutions to ensure that their respective institutions have the technology needed. Survey provided to Infrastructure Workgroup.	✓
<b>Quality</b> <b>1.1.4</b>	Annually compare the success of students enrolled in online courses with the success of students in primarily classroom courses.	<b>May 2016:</b> Data Workgroup will determine the availability of data elements and data collection timelines for potential inclusion in the 2015-16 Accountability Report for Online Education.	

<b>TACTIC CODE</b>	<b>TACTIC DESCRIPTION</b>	<b>ACTION STEPS AND DUE DATES</b>	<b>IMPLEMENTATION: POTENTIAL FUNDING IMPACT</b>
<b>Access</b> <b>1.1.1</b>	Establish and maintain an inventory of SUS fully online and primarily online programs, as well as online courses.  Ensure consistency of the FLVC distance learning catalog with the Board of Governors Inventory of Online Programs.	<b>May 2016</b> The Data Workgroup will make recommendations to the Board of Governors Workgroup on Metrics for Online Education on revisions to the definitions to be used for fully online and primarily online degree programs. Definitions will be used to inform a statewide inventory of such programs.  <b>December 2016:</b> Using data definitions proposed by Data Workgroup and approved by the BOG Workgroup on Metrics for Online Education, BOG staff will publish and maintain an inventory of SUS fully online and primarily online programs. The Inventory will be maintained on the BOG web site.  <b>May 2017:</b> FLVC will ensure consistency between the Board of Governors Inventory of Online Programs and the FLVC database.	
<b>Affordability</b> <b>4.1.1</b>	Review and recommend revisions to current system-wide terms and definitions related to online education to ensure consistency and relevancy of data collection.	<b>May 2016:</b> Data Workgroup will review and recommend these revisions and present to the Implementation Committee for approval.  <b>December 2016:</b> Data Workgroup will work with the BOG Workgroup on Metrics for Online Education to make recommendations official.	
<b>Access</b> <b>3.1.2</b>	Ensure universities are using need and demand data when considering programs for online delivery.	<b>December 2016:</b> The Data Workgroup will coordinate with FLVC to define and determine the availability of “need and demand data.” The Data Workgroup will obtain data on how SUS institutions are using “need and demand data” in planning programs online. A report with recommendations will be prepared for the Implementation Committee and the Steering Committee.	

**Note: In addition to the responsibilities outlined above, the Data Workgroup will also have responsibility for compiling the data needed for the Performance Metrics dashboard and the annual Accountability Report.**

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**TACTICS RELATED PROFESSIONAL DEVELOPMENT OF FACULTY AND STAFF**

<b>TACTIC CODE</b>	<b>TACTIC DESCRIPTION</b>	<b>ACTION STEPS AND DUE DATES</b>	<b>IMPLEMENTATION: POTENTIAL FUNDING IMPACT</b>
<b>Quality</b> <b>1.2.1</b>	Create a statewide professional development network for instructional designers in order to share best practices and provide guidance in designing and developing online education.	<p><b>May 2016:</b> Professional Development Workgroup will make recommendation to Implementation Committee for approval by the Steering Committee. Such recommendations should address funding requirements, if any.</p> <p><b>December 2016:</b> Subject to approval by Steering Committee and availability of funding, the recommendation will be implemented so that the professional development network for instructional designers will be operational by end of 2016.</p>	✓
<b>Quality</b> <b>1.2.2</b>	Enhance professional development opportunities offered by FLVC for institutional leaders in online education.	<p><b>May 2016:</b> Professional Development Workgroup will make recommendation to the Implementation Committee, for approval by Steering Committee, on how FLVC can best assist in providing professional development opportunities for institutional leaders in online education. Such recommendations should address funding requirements, if any.</p> <p><b>December 2016</b> Subject to approval by the FLVC Members Council for Distance Learning and Student Services, as well as the availability of any needed funding, FLVC will implement recommendations for providing professional development opportunities for institutional leaders in online education.</p>	✓

TACTIC CODE	TACTIC DESCRIPTION	ACTION STEPS AND DUE DATES	IMPLEMENTATION: POTENTIAL FUNDING IMPACT
<b>Quality</b> <b>1.2.2</b> <b>(cont.)</b>	Encourage faculty participation in professional development before teaching online. Consider certifying faculty to teach online.	<p><b>May 2016:</b> Data Workgroup will coordinate with FLVC staff to determine processes currently used for ensuring faculty are prepared to teach online.</p> <p><b>December 2016:</b> Based on report produced by the Data Workgroup on processes currently used for ensuring faculty are prepared to teach, the Professional Development workgroup will make Best Practices recommendations to Implementation Committee. Upon approval, Best Practices will be shared with all SUS institutions.</p> <p><b>December 2016:</b> Professional Development Workgroup will investigate different approaches for certifying faculty to teach online and will make recommendation to the Implementation Committee on which approach(es) should be used if a SUS institution decides to certify faculty to teach online.</p>	✓
<b>Quality</b> <b>1.2.3</b>	Provide an online toolkit and annual workshops for institutional staff who are responsible for professional development activities for faculty who teach online courses. The content will include, but not be limited to, designing courses that will comply with the American Disabilities Act.	<p><b>June 2017:</b> Professional Development Workgroup made recommendation to CAVP, who agreed to fund recurring costs for four years after the first year startup. FLVC agreed to fund first year start-up, nonrecurring costs. <i>Toolkit will be available by June 30, 2017.</i></p>	✓
<b>Quality</b> <b>1.2.4</b>	Integrate the Quality Matters Course Rubric, the Online Learning Consortium Quality Scorecard, and/or similar rubrics into the professional development processes for instructional designers, professional development staff, and faculty who teach online	<p><b>June 2017:</b> Quality Workgroup will work with UCF to integrate the most commonly used rubrics by SUS institutions into the online tool kit.</p> <p><b>December 2017:</b> Quality Workgroup will work with UCF to integrate approved state-wide rubrics into professional development material.</p>	

	courses.		
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## TACTICS RELATED TO UF ONLINE

TACTIC CODE	TACTIC DESCRIPTION	ACTION STEPS AND DUE DATES	IMPLEMENTATION: POTENTIAL FUNDING IMPACT
<b>Access</b> <b>1.1.4</b>	Support the development and delivery of affordable, high quality, fully online baccalaureate degree programs by UF Online in accordance with section 1001.7065, Florida Statutes.	<b>May 2016:</b> The Implementation Committee and UF Online will work together in identifying the support needed to continue development of UF Online in the delivery of affordable, high quality, fully online baccalaureate degree programs.	

## TACTICS RELATED TO CHANGING REGULATIONS

TACTIC CODE	TACTIC DESCRIPTION	ACTION STEPS AND DUE DATES	IMPLEMENTATION: POTENTIAL FUNDING IMPACT
<b>Access</b> <b>2.2.1</b>	Clarify that the requirement in the Board of Governors Regulation 6.016 for taking nine credit hours during the summer may be fulfilled by taking such courses online.	<p><b>May 2016:</b> BOG staff will obtain clarification and propose new wording of regulation to recognize availability of online courses.</p> <p><b>December 2016:</b> Upon approval by the Steering Committee, BOG staff will initiate the standard institutional review process for the creation or modification of regulations.</p>	
<b>Access</b> <b>2.2.2</b>	Amend Board of Governors Regulation 7.006 to exclude enrollments in online degree programs from the limitation on the percentage of non-resident students in the system.	<p><b>May 2016:</b> BOG staff will propose new wording for regulation for approval by Implementation Committee and Steering Committee.</p> <p><b>December 2016:</b> Upon approval by the Steering Committee, BOG staff will initiate the standard institutional review process for the creation or modification of regulations.</p>	
<b>Access</b> <b>2.2.3</b>	Provide flexibility for universities to eliminate the non-resident fee for online students who live out of state.	<p><b>May 2016:</b> BOG staff will conduct research on the flexibility to establish non-resident fees that is currently permitted by BOG regulations or state statute. As appropriate, BOG staff will propose revisions to regulations to be approved by Implementation Committee and Steering Committee.</p> <p><b>December 2016:</b> If changes are needed and upon approval by the Steering Committee, BOG staff will initiate the standard institutional review process for the creation or modification of regulations.</p>	
<b>Access</b> <b>2.2.4</b>	Review and modify as necessary regulations related to instructional materials fees that limit the ability to adopt new approaches to providing digital educational materials to students.	<p><b>May 2016:</b> BOG staff will review regulations for consistency with statutes and Board policy and will propose new wording for approval by Implementation Committee and Steering Committee.</p> <p><b>December 2016:</b> If changes are needed and upon approval by the Steering Committee, BOG staff will initiate the standard institutional review process for the creation or modification of regulations.</p>	



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**TACTICS RELATED TO A COMMON LMS**

<b>TACTIC CODE</b>	<b>TACTIC DESCRIPTION</b>	<b>ACTION STEPS AND DUE DATES</b>	<b>IMPLEMENTATION: POTENTIAL FUNDING IMPACT</b>
<b><i>Afford- ability</i></b> <b>1.2.5</b>	Encourage institutions to opt into the selected common Learning Management System.	<b>May 2016:</b> Steering Committee is responsible for encouraging members of the CAVP to adopt common LMS.	✓

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**TACTICS RELATED TO THE COST AND FINANCING OF ONLINE EDUCATION**

<b>TACTIC CODE</b>	<b>TACTIC DESCRIPTION</b>	<b>ACTION STEPS AND DUE DATES</b>	<b>IMPLEMENTATION: POTENTIAL FUNDING IMPACT</b>
<b><i>Access</i></b> <b>2.1.1</b>	Determine means to optimize use of the distance learning course fee to enhance the design, development, and delivery of online education.	<p><b>May 2016:</b> Affordability Workgroup to make recommendations to the Implementation Committee, which will be discussed at June meeting. During this meeting, future action steps will be identified.</p> <p><b>June 2016:</b> Implementation Committee presents a plan to the Steering Committee.</p>	
<b><i>Afford-ability</i></b> <b>4.2.1</b>	Determine and define the elements that should be captured for the model. Obtain and analyze data from institutions.	<p><b>May 2016:</b> Affordability Workgroup to make recommendations to the Implementation Committee, which will be discussed at June meeting. During this meeting, future action steps will be identified.</p> <p><b>June 2016:</b> Implementation Committee presents a plan to the Steering Committee.</p>	
<b><i>Afford-ability</i></b> <b>4.2.2</b>	Develop models to achieve cost savings and cost avoidances in the development and delivery of online education.	<p><b>May 2016:</b> Affordability Workgroup to make recommendations to the Implementation Committee, which will be discussed at June meeting. During this meeting, future action steps will be identified.</p> <p><b>June 2016:</b> Implementation Committee presents a plan to the Steering Committee.</p>	

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**TACTICS RELATED TO COLLABORATIONS**

<b>TACTIC CODE</b>	<b>TACTIC DESCRIPTION</b>	<b>ACTION STEPS AND DUE DATES</b>	<b>IMPLEMENTATION: POTENTIAL FUNDING IMPACT</b>
<b>Quality</b> <b>2.1.1</b>	Create a statewide online education research consortium with members from Florida institutions interested in sharing and presenting research, determining research needs in online education, and identifying collaborative research projects.	<p><b>May 2016:</b> UF Online will lead the creation of the consortium. BOG staff will obtain membership names from provosts and FLVC.</p> <p><b>December 2016:</b> UF Online will host the first meeting of the consortium.</p>	
<b>Quality</b> <b>2.1.2</b>	Develop a process to share research-based best practices that are occurring across the different institutions.	<b>May 2017:</b> Online Education Research Consortium will recommend a process to the Implementation Committee for its approval.	
<b>Access</b> <b>1.1.3</b>	<p>Increase 2 + 2 collaborations between SUS institutions and institutions in the Florida College System.</p> <p>Increase strategic collaborations between SUS institutions, as well as between SUS institutions and other universities, to meet the statewide goals for providing access to online instruction.</p>	<b>May 2017:</b> Online Programs Workgroup to make recommendations on the process for identifying and creating these collaborations to the Implementation Committee.	

## TACTICS RELATED TO INFRASTRUCTURE

TACTIC CODE	TACTIC DESCRIPTION	ACTION STEPS AND DUE DATES	IMPLEMENTATION: POTENTIAL FUNDING IMPACT
<b>Quality</b> <b>2.2.1</b>	Using Quality Scorecard or a similar process, ensure that each institution has the technology needed to provide quality online education.	<p><b>December 2016:</b> Data Workgroup surveys institutions to determine current processes used by SUS institutions for ensuring their respective institutions have the technology needed. Survey results provided to the Infrastructure Workgroup.</p> <p><b>May 2017:</b> Infrastructure Workgroup recommends to the Implementation Committee the best process(es) for conducting technology reviews and the timeframe the reviews should be undertaken at each institution. Institutional reviews begin after approval by the Steering Committee.</p> <p><b>December 2017:</b> Infrastructure Workgroup compiles results of institutional reviews, including the costs of additional resources needed, and presents findings to the Implementation Committee and the Steering Committee.</p>	✓
<b>Quality</b> <b>2.2.3</b>	Using Quality Scorecard or a similar process, ensure universities review their infrastructure to confirm that students, including students with disabilities, can easily access their online instruction.	<p><b>May 2017:</b> The Infrastructure Workgroup will recommend best process(es) for conducting the review and the timeframe the reviews should be undertaken. Workgroup will make recommendations to the Implementation Committee to carry forward to the Steering Committee.</p> <p><b>December 2017:</b> Infrastructure Workgroup will compile results of institutional reviews and provide report to be discussed at the summer meeting of the Implementation Committee.</p>	✓
<b>Quality</b> <b>2.2.2</b>	Develop a structure to facilitate collaboration system-wide in evaluating, recommending, and purchasing software to ensure cost efficiencies and effectiveness.	<p><b>December 2016:</b> The Infrastructure Workgroup to work with the Board's Director of Shared Services and FLVC staff to facilitate collaboration.</p> <p><b>May 2017:</b> Workgroup will report findings/recommendations to Implementation Committee to carry forward to the Steering Committee.</p>	

<b>TACTIC CODE</b>	<b>TACTIC DESCRIPTION</b>	<b>ACTION STEPS AND DUE DATES</b>	<b>IMPLEMENTATION: POTENTIAL FUNDING IMPACT</b>
<b><i>Afford-ability</i></b> <b>1.1.1</b>	Expand the online marketplace to enhance current shared services using statewide buying power and building economy-of-scale drivers.  Develop Florida SHINEs as a point of contact for students at all levels, including students with disabilities, to gain access to vital services, including financial aid, scholarships, and library resources.	<b>December 2016:</b> Infrastructure Workgroup to work with FLVC staff to make recommendations to Implementation Committee.	✓
<b><i>Afford-ability</i></b> <b>1.1.2</b>	Explore additional items for potential sharing to expand the quality of the student online learning experience while reducing costs through efficiency, such as a Proctoring Network, Tutoring Network, and expansion of Florida Orange Grove shared resources.	<b>December 2016:</b> Infrastructure Workgroup to work with FLVC staff to make recommendations to Implementation Committee.	
<b><i>Afford-ability</i></b> <b>1.2.4</b>	Develop means to collect data from learning management systems, student information systems, and other appropriate sources to create predictive analytics tools and interventions to increase student persistence and completion.	<b>December 2016:</b> Infrastructure Workgroup will review capabilities of LMS and other systems currently in use to collect such data and share results and recommendations with the Implementation Committee.	✓
<b><i>Access</i></b> <b>1.1.7</b>	Provide multiple, accelerated terms to allow students to begin and finish their online programs in a more timely manner. Address technology, workflow, and financial aid processes to allow implementation of these models.	<b>May 2017:</b> Infrastructure Workgroup to survey SUS institutions to determine availability of multiple, accelerated terms. Identify the technology and processes that need to be altered. Provide report with recommendations to the Implementation Committee at its June 2017 meeting. Present the report to the Steering Committee.	✓

## TACTICS RELATED TO SUPPORTING STUDENT SUCCESS

TACTIC CODE	TACTIC DESCRIPTION	ACTION STEPS AND DUE DATES	IMPLEMENTATION: POTENTIAL FUNDING IMPACT
<b>Quality</b> <b>2.3.1</b>	Ensure that universities use Quality Scorecard or a similar process to confirm that online students, including online students with disabilities, have access to services equivalent to those used by campus-based students.	<p><b>December 2016:</b> Student Services Workgroup, in conjunction with the FLVC Members Council for Distance Learning and Student Services, will recommend to the Implementation Committee best practices for confirming all online students have access to services equivalent to those used by campus-based students. The Workgroup will also recommend the timeframe in which the confirmation should occur. Institutional reviews begin.</p> <p><b>May 2017:</b> Upon approval of process by Implementation Committee, the Student Services Workgroup will conduct an assessment of each SUS institution and provide report to the Implementation Committee who will forward to the Steering Committee. The Student Services Workgroup will compile the results of institutional reviews and provide a report to the Implementation Committee and Steering Committee.</p>	✓
<b>Access</b> <b>1.1.6</b>	Retain fully online students by implementing best practice strategies such as academic coaches, success coaches, analytics, and early alert interventions.	<b>December 2016:</b> Student Services Workgroup, in conjunction with the Innovation Institute at UWF and FLVC Members Council for Distance Learning and Student Services, will review and confirm best practices Student Services Workgroup will prepare a report detailing best practices to be shared with SUS Institutions.	
<b>Affordability</b> <b>1.2.3</b>	Review and recommend data analytic tools and methods to predict student success in online education.	<b>December 2016:</b> Infrastructure Workgroup will review and evaluate current data analytic tools and methods on the market and provide information on which data analytic tools and methods are being used by each SUS institution. A report will be delivered to the Implementation Committee for its discussion in its January 2017 meeting.	
<b>Access</b> <b>2.1.4</b>	Secure student support resources to ensure students have access to technology required for online education.	<b>December 2016:</b> Student Services Workgroup, in conjunction with FLVC Members Council for Distance Learning and Student Services, will make recommendation on resources needed – and their respective costs - to the Implementation Committee and Steering Committee.	✓

TACTIC CODE	TACTIC DESCRIPTION	ACTION STEPS AND DUE DATES	IMPLEMENTATION: POTENTIAL FUNDING IMPACT
<b>Access</b> <b>1.1.8</b>	Provide a robust set of student support services to support the delivery of multiple, accelerated models.	<b>December 2017:</b> Based on report created by the Infrastructure Workgroup describing processes used by SUS institutions that have implemented multiple, accelerated terms, the Student Services Workgroup will recommend to the Implementation Committee and the Steering Committee the student support services needed to support this new delivery method, as well as their costs.	✓

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**TACTICS FOR PROGRAM/COURSE DEVELOPMENT**

<b>TACTIC CODE</b>	<b>TACTIC DESCRIPTION</b>	<b>ACTION STEPS AND DUE DATES</b>	<b>IMPLEMENTATION: POTENTIAL FUNDING IMPACT</b>
<b><i>Access</i></b> <b>1.1.2</b>	Offer a broad range of fully online degree programs in most Classification of Instructional Programs (CIP) codes reflected in the Board of Governors Approved Academic Program.	<b>December 2016:</b> Online Programs Workgroup to review current offerings of fully online degree programs by CIP codes and make recommendations to address gaps in providing a broad range of degree programs online. Recommendations presented to Implementation Committee in its January meeting. Upon approval, recommendations sent to Steering Committee for their approval. After approval by the Steering Committee, the recommendations are sent to the CAVP.	✓
<b><i>Affordability</i></b> <b>1.2.2</b>	Develop or co-develop shared master courses that would be available, but not required, for use in specific high-demand areas.  The Florida Orange Grove could be refined for master course availability throughout the state. With additional standards around the best-case use of a master course, the Florida Orange Grove could be a shared resource for all Florida institutions to exchange content.	<b>May 2017:</b> Online Programs Workgroup will submit to the Implementation Committee a proposal for funding, developing, and delivering master courses.  <b>June 2017:</b> Upon approval by Implementation Committee and the Steering Committee and with available funding, implement the proposal.  <b>December 2017:</b> Master course(s) will be available.	✓



TACTIC CODE	TACTIC DESCRIPTION	ACTION STEPS AND DUE DATES	IMPLEMENTATION: POTENTIAL FUNDING IMPACT
<b>Affordability</b> <b>3.1.1</b>	Develop or co-develop shared programs that would be available, but not required, for use in areas of high demand while maintaining quality and increasing efficiencies through an innovative, shared model.	<p><b>May 2017:</b> Online Programs Workgroup will submit to the Implementation Committee a plan for how shared programs could be funded, developed, and delivered.</p> <p><b>June 2017:</b> Upon approval by Implementation Committee and the Steering Committee and with available funding, pilot the plan.</p> <p><b>December 2017:</b> First shared program would be available.</p>	✓
<b>Affordability</b> <b>3.1.2</b>	Develop or co-develop competency-based and adaptive learning programs that would be available, but not required, for use in appropriate areas of high demand, primarily around adults and workforce needs, while maintaining quality and increasing efficiencies through an innovative, shared model.	<p><b>May 2017 :</b> Online Programs Workgroup will submit to the Implementation Committee a plan for how competency-based and adaptive learning programs could be funded, developed/co-developed, and delivered.</p> <p><b>December 2017:</b> Upon approval by Implementation Committee and the Steering Committee and with available funding, pilot the plan.</p>	✓
<b>Affordability</b> <b>2.1.1</b>	Determine and promote methods to increase the use of open-access textbook and educational resources to reduce costs to students.	<p><b>December 2016:</b> Online Programs Workgroup will submit to the Implementation Committee a plan for increasing the use of open-access textbooks and educational resources.</p> <p><b>May 2017:</b> Upon approval by Implementation Committee and the Steering Committee and with available funding, pilot the plan.</p> <p><b>December 2017:</b> Online Program Workgroup will review the results of the pilot program and report to the Implementation Committee in its June meeting.</p>	✓

<b>TACTIC CODE</b>	<b>TACTIC DESCRIPTION</b>	<b>ACTION STEPS AND DUE DATES</b>	<b>IMPLEMENTATION: POTENTIAL FUNDING IMPACT</b>
<b><i>Affordability</i></b> <b>2.1.2</b>	Reduce the costs of eTextbooks for students through mechanisms that could include negotiating lower pricing with vendors and providing an enhanced repository for educational material.	<b>December 2016:</b> Online Programs Workgroup will research such mechanisms, including opportunities within the new Unizin consortium, and submit to the Implementation Committee information on how a university could use these mechanisms. Report will be distributed to SUS institutions.	
<b><i>Access</i></b> <b>2.1.3</b>	Seek incentive funding to encourage institutions to implement innovations in online education.	<b>December 2016:</b> Online Programs Workgroup will submit to the Implementation Committee a proposal for innovative projects along with ideas for incentive funding.  <b>May 2017:</b> Upon approval by Implementation Committee and the Steering Committee and with available funding, implement the proposal.	✓
<b><i>Affordability</i></b> <b>3.1.4</b>	Develop a series of experimental incubation pilot projects to support new and emerging online education innovations through institutional partnerships, lead institution, or other methods to support collaboration with the purpose of building affordable, innovative approaches and models that work.	<b>December 2016:</b> Online Programs Workgroup will submit to the Implementation Committee a proposal for experimental incubation pilot projects.  <b>May 2017:</b> Upon approval by Implementation Committee and the Steering Committee and with available funding, implement the proposal.	✓

<b>TACTIC CODE</b>	<b>TACTIC DESCRIPTION</b>	<b>ACTION STEPS AND DUE DATES</b>	<b>IMPLEMENTATION: POTENTIAL FUNDING IMPACT</b>
<b>Access</b> <b>3.1.1</b>	Encourage universities to work with employers in their respective regions to identify unmet continuing education needs that could be addressed through online opportunities and collaborate with colleges to develop those opportunities in an efficient and effective manner.	<b>May 2016:</b> University liaisons will be asked to share this request with academic units in their institutions.	
<b>Afford-ability</b> <b>3.1.3</b>	Implement a model to assess prior learning for the award of academic credit.	<b>December 2016:</b> Online Programs Workgroup will present a model for assessing prior learning to the Implementation Committee at its January meeting.	✓

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### TACTICS FOR THE MARKETING OF ONLINE PROGRAMS

TACTIC CODE	TACTIC DESCRIPTION	ACTION STEPS AND DUE DATES	IMPLEMENTATION: POTENTIAL FUNDING IMPACT
<b>Access</b> <b>2.1.2</b>	Obtain funding for statewide marketing and recruiting to expand online enrollments.	<b>May 2016:</b> FLVC staff will present to the Implementation Committee their statewide marketing and recruiting plans for online education. If additional efforts are required, the Implementation Committee, in collaboration with FLVC staff and institutional marketing staff, will present a plan, with funding requirements, to the Steering Committee for consideration and direction.	✓
<b>Access</b> <b>1.1.5</b>	Provide a statewide marketing campaign to build awareness for fully online degree programs and courses offered throughout the state by the SUS and the Florida College System.	<b>May 2017:</b> Marketing campaign approved by Steering Committee in Access Tactic 2.1.2 launched, subject to availability of funds.	✓



**AGENDA**

**Select Committee on Florida Polytechnic University**

**Ballroom**

**University Conference Center**

**University of West Florida**

**11000 University Parkway**

**Pensacola, Florida 32514**

**March 17, 2016**

**10:45 a.m. - 11:00 a.m.**

**or**

**Upon Adjournment of Previous Meeting**

**Chair: Ms. Wendy Link**

**Members: Doyle, Morton, Valverde**

- 1. Call to Order and Opening Remarks** **Governor Wendy Link**
- 2. Select Committee Meeting Minutes** **Governor Link**  
Minutes, November 4, 2015
- 3. Florida Polytechnic University Implementation Update** **Dr. Randy K. Avent**  
*President*  
*Florida Polytechnic University*
- 4. Closing Remarks and Adjournment** **Governor Link**

**STATE UNIVERSITY SYSTEM OF FLORIDA  
BOARD OF GOVERNORS  
Select Committee on Florida Polytechnic University  
March 17, 2016**

**SUBJECT:** Minutes of Select Committee Meeting held on November 4, 2015

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**PROPOSED COMMITTEE ACTION**

Consider for approval the November 4, 2015 summary minutes of the meeting of the Select Committee on Florida Polytechnic University.

**AUTHORITY FOR BOARD OF GOVERNORS ACTION**

Article IX, Section 7, Florida Constitution

**BACKGROUND INFORMATION**

The Select Committee on Florida Polytechnic University will consider for approval the summary minutes of its November 4, 2015 meeting at Florida International University.

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**Supporting Documentation Included:** Minutes: November 4, 2015

**Facilitators/Presenters:** Governor Wendy Link

MINUTES  
STATE UNIVERSITY SYSTEM OF FLORIDA  
BOARD OF GOVERNORS  
SELECT COMMITTEE ON FLORIDA POLYTECHNIC UNIVERSITY  
FLORIDA INTERNATIONAL UNIVERSITY  
MIAMI, FLORIDA  
NOVEMBER 4, 2015

*Video or audio archives of the meetings of the Board of Governors  
and its committees are accessible at <http://www.flbog.edu>*

1. Call to Order

Governor Tom Kuntz called the meeting to order at 2:27 p.m. on November 4, 2015 with the following members present: Wendy Link and Edward Morton. A quorum was established. Other Board members in attendance were Governors Richard A. Beard III, Matthew Carter, Patricia Frost, Morteza “Mori” Hosseini, H. Wayne Huizenga, Jr., Alan Levine, Katherine Robinson, Pamela Stewart, and Norman D. Tripp.

2. Meeting Minutes

Governor Kuntz asked for a motion to approve minutes of the Committee’s September 3, 2015 meeting. A motion was made by Governor Link, seconded by Governor Morton, and the motion carried unanimously.

3. Florida Polytechnic University Implementation Update

Dr. Randy Avent, President of Florida Polytechnic University, provided a status update on the University’s progress toward meeting its six statutory requirements of STEM academic programs, administrative capability, facilities and construction, enrollment, regional accreditation, and discipline specific accreditation.

President Avent said that the mandate to create the STEM academic programs has been met. With respect to enrollments, President Avent said that most students are first-time-in-college freshmen and sophomores and that approximately 75% of these students are from the central and southern regions of Florida. He said that the University has received out-of-state inquiries and that he expects more out-of-state enrollments once the institution has achieved regional accreditation. With regard to enrollment growth, President Avent indicated that the University expects an entering class of 600 students next year.

President Avent stated that the University's accreditation request is a top priority. He said that since the Committee's last meeting, the President of the Southern Association of Colleges and Schools has granted Florida Polytechnic permission to bypass an initial step of the process and to move forward with a site visit, scheduled for March 7-10, 2016. President Avent indicated that, subsequent to the site visit, a decision will be made in June 2016 as to whether Florida Polytechnic can become an official candidate. President Avent explained that, as an official candidate, the University will be able to submit a full application in June 2016. He said that the full application is 85% completed at this time. With regard to the accreditation of specific programs, President Avent said that these applications would occur after regional accreditation has been received. He added that the University will continue to work on discipline specific accreditation in conjunction with the regional accreditation process and document preparation.

With regard to the facilities and construction mandate, President Avent said that it has been met. He stated that the University has opened the IST building, the wellness center, the campus control center, the admissions building, and the first residence hall. He said that the first phase of the athletic fields has been completed. He concluded by indicating that 10% of student laboratory space and faculty research space has been completed, and that realizing the remainder will be a high priority for the institution.

#### 4. Closing Remarks and Adjournment

There being no further business to come before the Committee, Governor Kuntz adjourned the meeting at 2:33 p.m.

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Tom Kuntz, Chair

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R.E. LeMon  
Associate Vice Chancellor,  
Academic and Student Affairs



**STATE UNIVERSITY SYSTEM OF FLORIDA  
BOARD OF GOVERNORS  
Select Committee on Florida Polytechnic University  
March 17, 2016**

**SUBJECT:** Florida Polytechnic University Implementation Update and Progress Report

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**PROPOSED COMMITTEE ACTION**

For Information

**AUTHORITY FOR BOARD OF GOVERNORS ACTION**

Article IX, Section 7, Florida Constitution

**BACKGROUND INFORMATION**

In 2012, the Legislature created and Governor Scott signed legislation establishing Florida Polytechnic University. Section 1004.345, Florida Statutes, requires that by December 31, 2016, the University shall achieve accreditation from the Commission on Colleges of the Southern Association of Colleges and Schools; initiate new programs in STEM fields; seek discipline-specific accreditation for programs; attain a minimum FTE enrollment of 1,244, with at least 50 percent of that FTE in STEM fields and 20 percent in programs related to STEM fields; complete facilities and infrastructure; and have the ability to provide administration of financial aid, admissions, student support, information technology, and finance and accounting with an internal audit function. The University enrolled its first students in Fall 2014.

Representatives from Florida Polytechnic University will provide brief remarks and respond to any questions from the Select Committee concerning the institution's latest progress update, including accreditation, student enrollment, faculty recruitment, curriculum development, scholarship support, and budget and facilities.

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**Supporting Documentation Included:** March 2016 Progress Report

**Facilitators/Presenters:** Dr. Randy K. Avent



# Monthly Update to the Select Committee on Florida Polytechnic University

## Implementation Tracking Report (March 2016)

Implementation Status Summary			
Criteria	Issues	Completed	Good Progress
A. STEM Academic Programs	5	5	✓
B. Student Enrollment	4	2	2
C. Administrative Capability	2	2	✓
D. Accreditation	5	1	2 (2 not begun)
E. Discipline Specific Accreditation	1		(1 not begun)
F. Facilities & Construction	3	3	✓
<b>TOTAL</b>	<b>20</b>	<b>13</b>	<b>7</b>

**Legend:** ✓ Completed    ● Good Progress    ● Slow Progress    ● Poor Progress

Criterion A – Initial Development of New STEM Programs		
Statutory Due Date: 12/31/2016		Progress Indicator
<b>A1</b> - New degree program proposals approved by the Florida Polytechnic university Board of Trustees	<b>January 2014: COMPLETED</b> - Program proposals were considered and approved by the Academic Affairs Committee of the Florida Polytechnic University Board of Trustees.	✓
<b>A2</b> - New degree program proposals reviewed by BOG staff for inclusion in the SUS Academic Degree Program Inventory.	<b>February 2014: COMPLETED</b> – BOG has accepted the new degree program proposals and entered them into the SUS Academic Degree Program Inventory.	✓
<b>A3</b> – Prerequisite courses approved by the Oversight Committee of the Articulation Coordinating Committee (ACC) and the ACC itself.	<b>July 2014: COMPLETED</b> – The Oversight Committee voted to approve the University's prerequisite courses. The ACC approved the University's prerequisite courses on June 28, 2014.	✓
<b>A4</b> – All college credit courses are entered into the Statewide Course Numbering System.	<p><b>July 2014:</b> All courses have been approved by the Statewide Course Numbering System. DOE has begun entering the University's courses in the Common Course Numbering System.</p> <p><b>August 2014:</b> Courses continue to be input into the Common Course Numbering System.</p> <p><b>September 2014: COMPLETED</b> – Courses have been input into the Common Course Numbering System.</p>	✓
<b>A5</b> – Program faculty and general education faculty are in place.	<p><b>July 2014:</b> Sufficient program faculty are in place to develop curricula. We have hired 23 of 25 fulltime faculty<sup>1</sup>. Fifteen adjunct faculty have been selected and ten have been signed.</p> <p><b>August 2014:</b> Ten of the 15 selected adjunct faculty have been signed.</p> <p><b>September 2014: COMPLETED</b> – All full-time and adjunct faculty have been hired (23 full-time and 18 adjunct). Additional faculty continue to be hired in preparation for additional students.</p>	✓

<sup>1</sup>Florida Poly needs 25 instead of 30 fulltime faculty because of a higher than projected number of freshmen admitted.

Criterion B – Enrollment of 1,244 FTE		
Statutory Due Date: 12/31/2016		Progress Indicator
<b>B1 – Total students enrolled</b>	<b>Spring 2016 (Census): Total Students – 911</b> <i>Persistence Rate – 93.3% (Spring 2015 persistence was 93.7%)</i> <i>New Students – 46 (Undergraduate: 45; Graduate: 1)</i> <i>Gender – Male 86% Female 14%</i> <i>Race/Ethnicity – American Indian 0.4%; Asian 4.3%; Black or African American 5.0%; Hispanic 17.9%; Native Hawaiian 0.4%; Non-Resident Alien 0.7%; Two or More Races 1.8%; White 64.4%; Not Reported 3.1%</i> <i>Residency – In-State 888 (97%); Out-of-State 23 (3%)</i> <i>Total Credit Hours – 12,411 (Undergraduate: 12,166; Graduate: 245)</i> <i>Average Credit Load – 13.6 (Undergraduate: 13.9; Graduate: 6.8)</i> <i>Credit Load Status – Full Time 849 (93%); Part Time 52 (7%)</i>	●
<b>B2 – Number of completed applications received</b>	<b>February 2014:</b> 2,846 (exceeds the goal for applications ) <b>July 2014:</b> 2,983 (as of July 30 <sup>th</sup> , 2014; 119% of goal for number of applications) <b>Spring 2015:</b> 241 <b>Fall 2015</b> (as of July 30, 2015): 2,255	✓
<b>B3 – Number of students admitted</b>	<b>February 2014:</b> 922 (90% of the goal to be admitted) <b>July 2014:</b> 1,029 (100% of the goal for the number of students expected to be admitted) <b>Spring 2015:</b> 58 (Goal Met) <b>Fall 2015</b> (as of July 30, 2015): 1,117	✓
<b>B4 –Actual enrollments in each degree program.</b>	<b>Spring 2016 (Census):</b> Computer Engineering – 150 (16%) Electrical Engineering – 92 (10%) Mechanical Engineering – 209 (23%) Advanced Technology – 38 (4%) Computer Science & Information Technology – 354 (39%) Science & Technology Management – 32 (4%) Engineering (MS) – 13 (1%) Innovation & Technology (MS) – 23 (3%)	●

Criterion C – Administrative Capability		
Statutory Due Date: 12/31/2016		Progress Indicator
<b>C1 – Capability to administer financial aid, admissions, and student support.</b>	<b>Fall 2014:</b> Florida Polytechnic University has established offices for financial aid, admissions and student services.	✓
<b>C2 – Capability to administer information technology, and finance &amp; accounting with internal audit function.</b>	<b>Fall 2014:</b> Florida Polytechnic University has a shared services agreement with UF and has hired an Executive Budget Director and a CIO.	✓

Criterion D - Accreditation		
Statutory Due Date: 12/31/2016		Progress Indicator
D1 – Pre-Application Workshop	<b>December 2013: COMPLETED</b> - A Florida Polytechnic University team attended the SACSCOC pre-accreditation workshop in Atlanta.	✓
D2 - Submit application for regional accreditation.	<b>July 2014:</b> Florida Polytechnic University engaged a technical advisor to assist with preparing the application for regional accreditation.  <b>December 2014:</b> Initial application submitted to regional accreditation agency on December 2014  <b>January 2015</b> – Fall 2014 additional assessment evidence submitted to regional accreditation agency  <b>June 2015</b> – Received SACSCOC request for application updates with a turn-around by August 2015. Dr. Belle Wheelan, president of SACSCOC, addressed the BOT at their June 4, 2015 meeting.  <b>August 2015</b> – Submitted updated application to SACSCOC	●
D3 – Regional accreditor Candidacy site visit.	<b>October 2015:</b> SACSCOC Candidacy site visit scheduled for March 7, 2016 – March 10, 2016	●
D4 – Regional accreditor site visit.	<b>June 2016:</b> Status Reporting Date	TBD
D5 – Regional accreditor decision on accreditation.	<b>December 2016:</b> Status Reporting Date	TBD

TBD – To Be Determined (no data or information currently exists to make a determination about progress)

Criterion E – Seek Discipline Specific Accreditation		
Statutory Due Date: 12/31/2016		Progress Indicator
E1 – Contact discipline specific accrediting bodies.	<b>Spring 2015:</b> Although program (ABET) accreditation cannot be sought until regional accreditation is achieved, as regional accreditation requirements are being addressed these requirements also address ABET requirements.	TBD

TBD – To Be Determined (no data or information currently exists to make a determination about progress)

Criterion F – Facilities and Infrastructure		
Statutory Due Date: 12/31/2016		Progress Indicator
F1 – Complete the Innovation, Science and Technology Building for Fall 2014 start of classes.	<b>December 2014: COMPLETED</b>	✓
F2 – Complete the Residence Hall for 241 students.	<b>September 2014: COMPLETED</b> - Construction is complete and all 241 beds are occupied as of the target move-in date of August 20, 2014.	✓
F3 – Complete the Phase I of Wellness Center and other site facilities or infrastructure.	<b>Fall 2014: COMPLETED</b> - The Wellness Center, Phase I is complete and operating as of the target date of August 20, 2014. It includes cafeteria, bookstore, exercise equipment, student services offices.	✓

## Facilities

Construction of Florida Poly's first building, the Innovation Science and Technology building (IST) is within budget and opened as planned for classes on August 25, 2014. The total appropriation for constructing the campus is \$134 million with \$60 million of that targeted for the IST.

**Table 6: Facilities Construction Project Final Budgets, Costs, and Balances (June 2015) (In Millions)**

Component	Progress	Budget (Feb. 2014)	Budget (Revised March 2014)	Final Funded Budget (June 2015)	Final Total Expenses / (Costs)	Balance (June 2015)
IST Building	Completed	\$78.3	\$60.0 <sup>1</sup>	\$60.0	\$59.7	\$ 0.3
Site and Infrastructure Reimbursement by Donor	Completed	40.0	40.0	33.1 <sup>5</sup>	33.1	0.0 10.0 <sup>7</sup>
Engineering, Design, Land, and other soft costs	Completed	-	22.0 <sup>2</sup>	20.8	20.7	0.1
Campus Control Center	Completed	3.5	3.9 <sup>3</sup>	3.9	3.9	0.0
Classroom and laboratory furniture, fixtures & equipment	Completed	7.0	- <sup>4</sup>	-	-	-
Contingency	NA	1.9	2.9	- <sup>6</sup>	-	-
<b>Total Original Projects</b>		<b>\$134.4</b>	<b>\$128.8</b>	<b>\$117.88</b>	<b>\$117.4</b>	<b>\$10.4</b>
Admissions Center	Completed	-	1.3	1.3	1.3	0.0
Housing Utilities and Integration	Completed	-	1.2	1.2	1.2	0.0
Wellness Center – Phase 1	Completed	-	4.5	4.5	4.5	0.0
Perimeter Fencing	Completed	-	0.4	0.4	0.4	0.0
<b>Total All Projects</b>		<b>\$134.4</b>	<b>\$136.2</b>	<b>\$125.2</b>	<b>\$124.8</b>	<b>\$10.4</b>

<sup>1</sup> Budget (\$18.3 M) was moved to a separate budget line entitled Engineering, Design, Land and other soft costs.

<sup>2</sup> \$3.7 M of land related costs were erroneously left out of initial report and is now included in the line for Engineering, Design, Land and other soft costs, bringing the total for this budget center to \$22.0 M.

<sup>3</sup> BOT increased budget in 2014 so the University could place a cell phone signal amplification system at the Campus Control Center which enhanced the cell phone reception within each of the buildings on the main campus.

<sup>4</sup> \$7 M was originally budgeted to be spent on classroom and laboratory furniture, fixtures & equipment. \$1 M was moved back to the overall Contingency line item. Ultimately, \$6 M of assets were purchased, and the funding came from the State of Florida's Consolidated Equipment Financing Program and the University's operating funds. No construction funds were used.

<sup>5</sup> BOT elected to not move forward with the certain infrastructure development (nor fund) on portions of the southern half of the main campus during the construction of the initial campus facilities, opting to defer development until a later date. This election reduced the budget and funding necessary to open the campus from \$40.0 M down to \$33.1 M. This is the budget which was ultimately funded.

<sup>6</sup> Contingency budget funding for main campus construction was deemed in 2014 to not be necessary, and therefore never became a funded budget line item. No construction funds were used.

<sup>7</sup> Pursuant to a 2010 agreement with Polk County, Florida Poly received reimbursement during 2014 of \$10 M for the University's construction of the campus main road. The reimbursement came after the full required funding and construction of the main road, hence the \$10 M was labeled "balance" for this final report. These funds are available to the University for other campus projects.

In addition to the facilities developed by the University for the opening of the main campus, in November 2013 an agreement with Vestcor Communities, Inc. was approved by University Trustees for Vestcor's development of

a 219 bedroom residential hall project on Florida Poly's campus. Under the Public Private Partnership (P3), Vestcor financed and developed the facility on land leased from the University and is fully responsible for the operation and maintenance of the building. The P3 agreement enabled the 2014 creation of the first residence hall because development funding sources that traditionally would have been accessible by Florida Poly were not accessible in 2013, because the University had no operating history. The residence hall was built and opened in August 2014. To help meet additional student demand for on-campus housing, Vestcor changed several bedrooms from single to double occupancy, and a total of 241 residents filled the 219 bedrooms for the first year.

Florida Poly completed a public solicitation process in April 2015 for the University leasing some local off-campus housing apartment units to supplement for one year the housing demand for the approaching Fall 2015 term.

The University received in March 2015 approval from the Board of Governors for a 529 bed housing project to be developed on campus using a Public-Private Partnership. This second residence hall project is also being developed by Vestcor, the winner of the public solicitation process. Construction begins in June of 2015 and the facility is scheduled to be open for the Fall of 2016 term.



**Florida Polytechnic University Campus View**







STATE  
UNIVERSITY  
SYSTEM  
of FLORIDA  
Board of Governors

## AGENDA

### Select Committee on 2 + 2 Articulation

#### Ballroom

University Conference Center

University of West Florida

11000 University Parkway

Pensacola, Florida 32514

March 17, 2016

9:30 a.m. – 10:00 a.m.

or

Upon Adjournment of Previous Meetings

Chair: Mr. Alan Levine; Vice Chair: Ms. Wendy Link

Members: Huizenga, Lautenbach, Stewart, Tripp

- |  |   |
|--|---|
| 1. Call to Order and Opening Remarks                                     | Governor Alan Levine  |
| 2. Statewide Articulation in Florida                                     | <b>Mr. Matthew Bouck</b><br><i>Director, Office of Articulation</i><br><i>Department of Education</i> |
| 3. Associate in Arts Transfer Students<br>in the State University System | <b>Dr. Jan Ignash</b><br><i>Vice Chancellor</i><br><i>Academic and Student Affairs</i>                |
| 4. Committee Two-Year Work Plan  | Governor Levine   |
| 5. Concluding Remarks and Adjournment                                    | Governor Levine   |

**STATE UNIVERSITY SYSTEM OF FLORIDA  
BOARD OF GOVERNORS  
Select Committee on 2+2 Articulation  
March 17, 2016**

**SUBJECT:** Statewide Articulation in Florida

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**PROPOSED COMMITTEE ACTION**

For Information

**AUTHORITY FOR BOARD OF GOVERNORS ACTION**

Article IX, Section 7, Florida Constitution

**BACKGROUND INFORMATION**

An overview of statewide articulation policies and processes that facilitate the transfer of Florida College System graduates into the State University System will be provided. The presentation will include a description of how the Articulation Coordinating Committee and Statewide Course Numbering System support the Statewide Articulation Agreement.

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**Supporting Documentation Included:** Index of 2+2 Statutes and Policies

**Facilitators/Presenters:** Mr. Matthew Bouck

## **Index of 2+2 Statutes and Policies**

With Page Numbers

**Section 1007.01, Florida Statute. Articulation; legislative intent; purpose; role of the State Board of Education and the Board of Governors; Articulation Coordinating Committee..... 3**

This statute delineates legislative intent to provide seamless articulation between and among the K20 education system and communities. It identifies key components of articulation where there is the expectation for the development of related policies. The statute outlines the role of the Articulation Coordinating

**Section 1007.22, Florida Statute. Articulation; postsecondary institution coordination and collaboration.....4**

This statute encourages boards of trustees and district school boards to establish intra-institutional collaboration and agreements to maximize articulation.

**Section 1007.23, Florida Statute. Statewide articulation Agreement.....5**

This statute outlines the legislative intent for the topics to be included in the statewide articulation agreement. Major topics include, but are not limited to, articulation between secondary and postsecondary education; admission of associate in arts degree graduates from the Florida College System (FCS) and the SUS; use of accelerated mechanisms; general education; and admission of associate in science and associate in applied science degree graduates.

**Section 1007.24, Florida Statute. Statewide Course Numbering System.....7**

This statute recognizes the Statewide Course Numbering System as the system utilized by public postsecondary education in Florida in order to ensure the ease of transfer and acceptance of credit.

**Section 1007.25, Florida Statute. General Education Courses; Common Prerequisites; Other Degree Requirements.....9**

This section provides legislative guidance and expectations regarding general education, common prerequisite, degree program length, and course options for associate in arts students after graduation.

**Regulation 6.004 Admission of Undergraduate, Degree-Seeking Transfer Students.....11**

This Board of Governors regulation specifies the Board policy regarding the admission of undergraduate transfer students. Included within this regulation is a section specifically related to FCS Associate in Arts graduates who apply for admission.

**Regulation 8.010 Common Prerequisites.....14**

This regulation outlines the expectations for universities in regards to lower level coursework that is required prior to admission to upper division in degree programs. The process established by the Articulation Coordinating Committee is specified in order to ensure cross-sector acceptance.

**Regulation 8.013 Limited Access.....16**

This regulation provides definitions and approval process for the designation of certain undergraduate degree programs as limited access. The regulation reinforces the expectation that the Florida College System associate in arts degree graduate applying for a limited access program's admission shall not be discriminated against in favor of an SUS applicant.

**Rule 6A-10.024 Articulation Between and Among Universities, Community Colleges, and School Districts.....18**

The Board of Governors adopted the Board of Regents/State Board of Education rule 6A-10.024 Articulation Between and Among Universities, Community Colleges, and School Districts at the Board's November 17, 2005 meeting. The agreement is the foundation for the 2+2 articulation policy and its many components

### **1007.01 Articulation; legislative intent; purpose; role of the State Board of Education and the Board of Governors; Articulation Coordinating Committee. —**

(1) It is the intent of the Legislature to facilitate articulation and seamless integration of the K-20 education system by building, sustaining, and strengthening relationships among K-20 public organizations, between public and private organizations, and between the education system as a whole and Florida's communities. The purpose of building, sustaining, and strengthening these relationships is to provide for the efficient and effective progression and transfer of students within the education system and to allow students to proceed toward their educational objectives as rapidly as their circumstances permit. The Legislature further intends that articulation policies and budget actions be implemented consistently in the practices of the Department of Education and postsecondary educational institutions and expressed in the collaborative policy efforts of the State Board of Education and the Board of Governors.

(2) To improve and facilitate articulation systemwide, the State Board of Education and the Board of Governors shall collaboratively establish and adopt policies with input from statewide K-20 advisory groups established by the Commissioner of Education and the Chancellor of the State University System and shall recommend the policies to the Legislature. The policies shall relate to:

(a) The alignment between the exit requirements of one education system and the admissions requirements of another education system into which students typically transfer.

(b) The identification of common courses, the level of courses, institutional participation in a statewide course numbering system, and the transferability of credits among such institutions.

(c) Identification of courses that meet general education or common degree program prerequisite requirements at public postsecondary educational institutions.

(d) Dual enrollment course equivalencies.

(e) Articulation agreements.

(3) The Commissioner of Education, in consultation with the Chancellor of the State University System, shall establish the Articulation Coordinating Committee, which shall make recommendations related to statewide articulation policies and issues regarding access, quality, and reporting of data maintained by the K-20 data warehouse, established pursuant to ss. [1001.10](#) and [1008.31](#), to the Higher Education Coordination Council, the State Board of Education, and the Board of Governors. The committee shall consist of two members each representing the State University System, the Florida College System, public career and technical education, K-12 education, and

nonpublic postsecondary education and one member representing students. The chair shall be elected from the membership. The Office of K-20 Articulation shall provide administrative support for the committee. The committee shall:

- (a) Monitor the alignment between the exit requirements of one education system and the admissions requirements of another education system into which students typically transfer and make recommendations for improvement.
- (b) Propose guidelines for interinstitutional agreements between and among public schools, career and technical education centers, Florida College System institutions, state universities, and nonpublic postsecondary institutions.
- (c) Annually recommend dual enrollment course and high school subject area equivalencies for approval by the State Board of Education and the Board of Governors.
- (d) Annually review the statewide articulation agreement pursuant to s. [1007.23](#) and make recommendations for revisions.
- (e) Annually review the statewide course numbering system, the levels of courses, and the application of transfer credit requirements among public and nonpublic institutions participating in the statewide course numbering system and identify instances of student transfer and admissions difficulties.
- (f) Annually publish a list of courses that meet common general education and common degree program prerequisite requirements at public postsecondary institutions identified pursuant to s. [1007.25](#).
- (g) Foster timely collection and reporting of statewide education data to improve the K-20 education performance accountability system pursuant to ss. [1001.10](#) and [1008.31](#), including, but not limited to, data quality, accessibility, and protection of student records.
- (h) Recommend roles and responsibilities of public education entities in interfacing with the single, statewide computer-assisted student advising system established pursuant to s. [1006.735](#).
- (i) Make recommendations regarding the cost and requirements to develop and implement an online system for collecting and analyzing data regarding requests for transfer of credit by postsecondary education students. The online system, at a minimum, must collect information regarding the total number of credit transfer requests denied and the reason for each denial. Recommendations shall be reported to the President of the Senate and the Speaker of the House of Representatives on or before January 31, 2015.

History.—s. 344, ch. 2002-387; s. 111, ch. 2007-217; s. 7, ch. 2011-177; s. 16, ch. 2012-134; s. 14, ch. 2013-51; s. 18, ch. 2014-56.

## **1007.22 Articulation; postsecondary institution coordination and collaboration.**

(1) The university boards of trustees, Florida College System institution boards of trustees, and district school boards are encouraged to establish intrainstitutional and interinstitutional programs to maximize articulation. Programs may include upper-division-level courses offered at the Florida College System institution, distance learning, transfer agreements that facilitate the transfer of credits between public and nonpublic postsecondary institutions, and the concurrent enrollment of students at a Florida College System institution and a state university to enable students to take any level of baccalaureate degree coursework.

(2) The levels of postsecondary education shall collaborate in further developing and providing articulated programs in which students can proceed toward their educational objectives as rapidly as their circumstances permit. Time-shortened educational programs, as well as the use of acceleration mechanisms, shall include, but not be limited to, the International Baccalaureate, Advanced International Certificate of Education, credit by examination or demonstration of competency, advanced placement, early admissions, and dual enrollment.

(3) Public postsecondary educational institutions serving the same students in a geographic and service area are encouraged to establish appropriate interinstitutional mechanisms to achieve cooperative planning and delivery of academic programs and related services, share a high-cost instructional facility and equipment, coordinate credit and noncredit outreach activities, have access to each other's library and media holdings and services, and provide cooperative campus activities and consultative relationships for the discussion and resolution of interinstitutional issues and problems which discourage student access or transfer.

(4) Public postsecondary education institutions are encouraged to include independent colleges and universities and industries within their service areas in mutual planning of a comprehensive, complementary, cost-effective array of undergraduate and beginning graduate programs of study to serve that geographic area.

History. — s. 347, ch. 2002-387; s. 3, ch. 2005-196; s. 112, ch. 2007-217; s. 89, ch. 2011-5.

### **1007.23 Statewide articulation agreement.**

(1) The State Board of Education and the Board of Governors shall enter into a statewide articulation agreement which the State Board of Education shall adopt by rule. The agreement must preserve Florida's "2+2" system of articulation, facilitate the seamless articulation of student credit across and among Florida's educational entities, and reinforce the provisions of this chapter by governing:

- (a) Articulation between secondary and postsecondary education;
- (b) Admission of associate in arts degree graduates from Florida College System institutions and state universities;

(c) Admission of applied technology diploma program graduates from Florida College System institutions or career centers;

(d) Admission of associate in science degree and associate in applied science degree graduates from Florida College System institutions;

(e) The use of acceleration mechanisms, including nationally standardized examinations through which students may earn credit;

(f) General education requirements and statewide course numbers as provided for in ss. [1007.24](#) and [1007.25](#); and

(g) Articulation among programs in nursing.

(2)(a) The articulation agreement must specifically provide that every associate in arts graduate of a Florida College System institution shall have met all general education requirements and must be granted admission to the upper division of a:

1. State university, except for a limited access or teacher certification program or a major program requiring an audition.

2. Florida College System institution if it offers baccalaureate degree programs, except for a limited access or teacher certification program or a major program requiring an audition.

(b) Florida College System institution associate in arts graduates shall receive priority for admission to the upper division of a Florida College System institution or to a state university over out-of-state students. Orientation programs, catalogs, and student handbooks provided to freshman enrollees and transfer students at Florida College System institutions and state universities must include an explanation of this provision of the articulation agreement.

(3) To improve articulation and reduce excess credit hours, beginning with students initially entering a Florida College System institution in 2013-2014 and thereafter, the articulation agreement must require each student who is seeking an associate in arts degree to indicate a baccalaureate degree program offered by an institution of interest by the time the student earns 30 semester hours. The institution in which the student is enrolled shall inform the student of the prerequisites for the baccalaureate degree program offered by an institution of interest.

(4) The articulation agreement must guarantee the statewide articulation of appropriate workforce development programs and courses between school districts and Florida College System institutions and specifically provide that every applied technology diploma graduate must be granted the same amount of credit upon admission to an associate in science degree or associate in applied science degree program unless it is a limited access program. Preference for admission must be given to graduates who are residents of Florida.

(5) The articulation agreement must guarantee the statewide articulation of appropriate courses within associate in science degree programs to baccalaureate degree programs. Courses within an associate in applied science degree program may articulate into a baccalaureate degree program on an individual or block basis as authorized in local interinstitutional articulation agreements.



(6) The articulation agreement must guarantee the articulation of 9 credit hours toward a postsecondary degree in early childhood education for programs approved by the State Board of Education and the Board of Governors which:

(a) Award a child development associate credential issued by the National Credentialing Program of the Council for Professional Recognition or award a credential approved under s. [1002.55\(3\)\(c\)1.b.](#) or s. [402.305\(3\)\(c\)](#) as being equivalent to the child development associate credential; and

(b) Include training in emergent literacy which meets or exceeds the minimum standards for training courses for prekindergarten instructors of the Voluntary Prekindergarten Education Program in s. [1002.59](#).

History. — s. 348, ch. 2002-387; s. 105, ch. 2004-357; s. 15, ch. 2004-484; s. 113, ch. 2007-217; s. 6, ch. 2009-228; s. 90, ch. 2011-5; s. 9, ch. 2012-195.

### **1007.24 Statewide course numbering system.**

(1) The Department of Education, in conjunction with the Board of Governors, shall develop, coordinate, and maintain a statewide course numbering system for postsecondary and dual enrollment education in school districts, public postsecondary educational institutions, and participating nonpublic postsecondary educational institutions that will improve program planning, increase communication among all delivery systems, and facilitate student acceleration and the transfer of students and credits between public school districts, public postsecondary educational institutions, and participating nonpublic educational institutions. The continuing maintenance of the system shall be accomplished with the assistance of appropriate faculty committees representing public and participating nonpublic educational institutions.

(2) The Commissioner of Education, in conjunction with the Chancellor of the State University System, shall appoint faculty committees representing faculties of participating institutions to recommend a single level for each course, including postsecondary career education courses, included in the statewide course numbering system.

(a) Any course designated as an upper-division-level course must be characterized by a need for advanced academic preparation and skills that a student would be unlikely to achieve without significant prior coursework.

(b) A course that is offered as part of an associate in science degree program and as an upper-division course for a baccalaureate degree shall be designated for both the lower and upper division.

(c) A course designated as lower-division may be offered by any Florida College System institution.

(3) The Commissioner of Education shall recommend to the State Board of Education the levels for the courses. The State Board of Education, with input from the Board of Governors, shall approve the levels for the courses.

(4) The statewide course numbering system shall include the courses at the recommended levels.

(5) The registration process at each state university and Florida College System institution shall include the courses at their designated levels and statewide course numbers.

(6) Nonpublic colleges and schools that are fully accredited by a regional or national accrediting agency recognized by the United States Department of Education and are either eligible to participate in the William L. Boyd, IV, Florida Resident Access Grant or have been issued a regular license pursuant to s. [1005.31](#), may participate in the statewide course numbering system pursuant to this section. Participating colleges and schools shall bear the costs associated with inclusion in the system and shall meet the terms and conditions for institutional participation in the system. The department shall adopt a fee schedule that includes the expenses incurred through data processing, faculty task force travel and per diem, and staff and clerical support time. Such fee schedule may differentiate between the costs associated with initial course inclusion in the system and costs associated with subsequent course maintenance in the system. Decisions regarding initial course inclusion and subsequent course maintenance must be made within 360 days after submission of the required materials and fees by the institution. The Department of Education may select a date by which colleges must submit requests for new courses to be included, and may delay review of courses submitted after that date until the next year's cycle. Any college that currently participates in the system, and that participated in the system prior to July 1, 1986, shall not be required to pay the costs associated with initial course inclusion in the system. Fees collected for participation in the statewide course numbering system pursuant to the provisions of this section shall be deposited in the Institutional Assessment Trust Fund. Any nonpublic, nonprofit college or university that is eligible to participate in the statewide course numbering system shall not be required to pay the costs associated with participation in the system. No college or school shall record student transcripts or document courses offered by the college or school in accordance with this subsection unless the college or school is actually participating in the system pursuant to rules of the State Board of Education. Any college or school deemed to be in violation of this section shall be subject to the provisions of s. [1005.38](#).

(7) Any student who transfers among postsecondary institutions that are fully accredited by a regional or national accrediting agency recognized by the United States Department of Education and that participate in the statewide course numbering system shall be awarded credit by the receiving institution for courses satisfactorily

completed by the student at the previous institutions. Credit shall be awarded if the courses are judged by the appropriate statewide course numbering system faculty committees representing school districts, public postsecondary educational institutions, and participating nonpublic postsecondary educational institutions to be academically equivalent to courses offered at the receiving institution, including equivalency of faculty credentials, regardless of the public or nonpublic control of the previous institution. The Department of Education shall ensure that credits to be accepted by a receiving institution are generated in courses for which the faculty possess credentials that are comparable to those required by the accrediting association of the receiving institution. The award of credit may be limited to courses that are entered in the statewide course numbering system. Credits awarded pursuant to this subsection shall satisfy institutional requirements on the same basis as credits awarded to native students.

(8) The State Board of Education shall adopt rules that provide for the conduct of regularly scheduled purges of courses that are listed in the statewide course numbering system but have not been taught at an institution for the preceding 5 years. These rules must include waiver provisions that allow course continuation if an institution has reasonable cause for having not offered a course within the 5-year limit and an expectation that the course will be offered again within the following 5 years.

History. — s. 350, ch. 2002-387; s. 106, ch. 2004-357; s. 114, ch. 2007-217; s. 92, ch. 2011-5.

### **1007.25 General education courses; common prerequisites; other degree requirements.**

(1) The department shall identify the degree programs offered by public postsecondary educational institutions.

(2) The department shall identify postsecondary career education programs offered by Florida College System institutions and district school boards. The department shall also identify career courses designated as college credit courses applicable toward a career education diploma or degree. Such courses must be identified within the statewide course numbering system.

(3) The chair of the State Board of Education and the chair of the Board of Governors, or their designees, shall jointly appoint faculty committees to identify statewide general education core course options. General education core course options shall consist of a maximum of five courses within each of the subject areas of communication, mathematics, social sciences, humanities, and natural sciences. The core courses may be revised, or the five-course maximum within each subject area may be exceeded, if approved by the State Board of Education and the Board of Governors, as recommended by the subject area faculty committee and approved by the Articulation Coordinating Committee as necessary for a subject area. Each general education core

course option must contain high-level academic and critical thinking skills and common competencies that students must demonstrate to successfully complete the course. Beginning with students initially entering a Florida College System institution or state university in 2015-2016 and thereafter, each student must complete at least one identified core course in each subject area as part of the general education course requirements. All public postsecondary educational institutions shall accept these courses as meeting general education core course requirements. The remaining general education course requirements shall be identified by each institution and reported to the department by their statewide course number. The general education core course options shall be adopted in rule by the State Board of Education and in regulation by the Board of Governors.

(4) The department shall identify those courses offered by universities and accepted for credit toward a degree. The department shall identify courses designated as either general education or required as a prerequisite for a degree. The courses shall be identified by their statewide course numbers.

(5) The department shall identify common prerequisite courses and course substitutions for degree programs across all institutions. Common degree program prerequisites shall be offered and accepted by all state universities and Florida College System institutions, except in cases approved by the State Board of Education for Florida College System institutions and the Board of Governors for state universities. The department shall develop a centralized database containing the list of courses and course substitutions that meet the prerequisite requirements for each baccalaureate degree program.

(6) The universities and Florida College System institutions shall work with their school districts to ensure that high school curricula coordinate with the general education curricula and to prepare students for college-level work. General education curricula for associate in arts programs shall be identified by each institution and include 36 semester hours in the subject areas of communication, mathematics, social sciences, humanities, and natural sciences.

(7) An associate in arts degree shall require no more than 60 semester hours of college credit and include 36 semester hours of general education coursework. Beginning with students initially entering a Florida College System institution or state university in 2014-2015 and thereafter, coursework for an associate in arts degree shall include demonstration of competency in a foreign language pursuant to s. [1007.262](#). Except for developmental education required pursuant to s. [1008.30](#), all required coursework shall count toward the associate in arts degree or the baccalaureate degree.

(8) A baccalaureate degree program shall require no more than 120 semester hours of college credit and include 36 semester hours of general education coursework, unless

prior approval has been granted by the Board of Governors for baccalaureate degree programs offered by state universities and by the State Board of Education for baccalaureate degree programs offered by Florida College System institutions.

(9) A student who received an associate in arts degree for successfully completing 60 semester credit hours may continue to earn additional credits at a Florida College System institution. The university must provide credit toward the student's baccalaureate degree for an additional Florida College System institution course if, according to the statewide course numbering, the Florida College System institution course is a course listed in the university catalog as required for the degree or as prerequisite to a course required for the degree. Of the courses required for the degree, at least half of the credit hours required for the degree shall be achievable through courses designated as lower division, except in degree programs approved by the State Board of Education for programs offered by Florida College System institutions and by the Board of Governors for programs offered by state universities.

(10) Students at state universities may request associate in arts certificates if they have successfully completed the minimum requirements for the degree of associate in arts (A.A.). The university must grant the student an associate in arts degree if the student has successfully completed minimum requirements for college-level communication and computation skills adopted by the State Board of Education and 60 academic semester hours or the equivalent within a degree program area, including 36 semester hours in general education courses in the subject areas of communication, mathematics, social sciences, humanities, and natural sciences, consistent with the general education requirements specified in the articulation agreement pursuant to s. [1007.23](#).

(11) The Commissioner of Education shall appoint faculty committees representing both Florida College System institution and public school faculties to recommend to the commissioner for approval by the State Board of Education a standard program length and appropriate occupational completion points for each postsecondary career certificate program, diploma, and degree offered by a school district or a Florida College System institution.

History.—s. 351, ch. 2002-387; s. 107, ch. 2004-357; s. 115, ch. 2007-217; s. 20, ch. 2009-59; s. 93, ch. 2011-5; s. 8, ch. 2011-177; s. 10, ch. 2012-195; s. 15, ch. 2013-51.

#### **6.004 Admission of Undergraduate, Degree-Seeking Transfer Students**

(1) This regulation outlines minimum eligibility requirements for transfer students seeking admission to an undergraduate degree program in the State University System (SUS). Individual institutions may choose to establish more stringent admission requirements for students not admitted under paragraph three (3) of this regulation.

(2) All Undergraduate Transfer Students.

(a) For the purposes of this regulation, undergraduate transfer students are defined as students who have earned twelve (12) or more semester hours of transferable college credit since receiving a standard high school diploma or its equivalent.

(b) Eligibility for admission to the SUS does not guarantee admission to the specific institution or degree program to which admission is sought.

(c) Each university board of trustees shall develop regulations governing the admission of undergraduate transfer students that comport with the requirements outlined in Board of Governors regulations. Such regulations may allow for exceptions to be made on an individual basis when a student, in the judgment of an appropriate university committee, can reasonably be expected to perform satisfactory academic work in the institution and program to which admission is sought.

(d) Each university shall require undergraduate transfer applicants to submit or authorize transmission of a complete official academic transcript from each postsecondary institution attended, as well as a complete official academic transcript of all secondary work, when applicable. Each transcript shall list all courses for which the student was enrolled each term, the status in each course at the end of the term, all grades and credits awarded, and a statement explaining the grading policy of the institution. Each transcript should also specify any college credits the student earned through accelerated mechanisms.

(e) Each undergraduate transfer student admitted to the SUS is expected to demonstrate competency of foreign language or American Sign Language equivalent to the second high school level or higher (Spanish 2, Haitian Creole 2, etc). Students transferring to a state university without meeting the foreign language admissions requirement in high school may meet the requirement by successfully completing a postsecondary foreign language or American Sign Language elementary 2 course demonstrating equivalent foreign language competency on the basis of scores determined by the *Articulation Coordinating Committee (ACC) Credit-By-Exam Equivalencies*, as adopted by the Board of Governors; or demonstrating equivalent foreign language or American Sign Language competency through other means approved by the university. A limited number of undergraduate transfer students not meeting this foreign language requirement may be admitted; however, these students must fulfill the foreign language requirement prior to completion of the baccalaureate degree.

(f) Any undergraduate transfer student with a disability shall be eligible for reasonable substitution or modification of any requirement for admission pursuant to Board Regulation 6.018.

(g) In addition to meeting university requirements, undergraduate transfer applicants must meet the following minimum requirements:

1. Be in good standing and eligible to return to the last postsecondary institution attended as a degree-seeking student, and

2. Have a grade point average of at least 2.00 on a 4.00 system on all college-level academic courses attempted.

(3) Associate in Arts (AA) Degree Graduates from Florida College System Institutions and SUS Universities.

(a) An AA graduate from a Florida public postsecondary institution shall receive priority for admission to a state university over out-of-state transfer students. Recruitment materials, catalogs, orientation programs, and student handbooks provided to freshman enrollees and transfer students at state universities shall include an explanation of this provision.

(b) Within curriculum, space, and fiscal limitations, admission to the upper division of one of the state universities shall be granted to an AA graduate of a Florida public postsecondary institution, provided the AA degree has been awarded based on the following:

1. Completion of sixty (60) semester hours of college credit courses in an established program of study, exclusive of courses not accepted in the state university system, and including a general education core curriculum of thirty-six (36) semester hours of college credit in communication, mathematics, social sciences, humanities, and natural sciences with the remaining twenty-four (24) semester hours consisting of appropriate common program prerequisite courses and electives.

2. Achievement of a cumulative grade point average of at least 2.0 in all courses attempted, and in all courses taken at the institution awarding the degree, provided that only the final grade received in courses repeated by the student shall be used in computing the average. The grade of "D" shall transfer and count toward the associate and baccalaureate degrees in the same way as "D" grades obtained by native students. The 60 hours that comprise a completed AA degree shall be accepted in total upon transfer to an upper division program. Subsequent admission to a limited access degree program, as defined in Board Regulation 8.013, may require a higher overall grade point average than 2.0.

3. Completion of requirements for English and mathematics courses as adopted by the Board of Governors and the State Board of Education.

(c) The AA degree is the primary basis for admission of transfer students from Florida College System institutions to upper division study in a state university. Every AA graduate from the Florida College System shall be granted admission to an upper division program consistent with the Articulation Agreement between the Board of Governors and the State Board of Education.

(4) Other Transfer Students.

(a) *Transfers with less than 30 transferrable semester hours* - In addition to meeting the general requirements described in subparagraph (2) above, undergraduate transfer students seeking admission to the lower division of a state university with less than 30 transferrable semester hours as determined by the university must satisfy the same admission requirements as first-time- in-college (FTIC) freshmen as specified in Board Regulation 6.002. However, a university may admit lower-level transfer students not

meeting FTIC freshman requirements on a limited basis, pursuant to university policy, if the student, in the judgment of an appropriate university committee, can reasonably be expected to complete satisfactory academic work in the institution and program to which admission is sought.

(b) *Transfers with 30 or more but less than 60 transferrable semester hours* – In addition to meeting the general requirements described in subparagraph (2) above, students must have successfully completed (C or higher) at least one English Composition course and one college level mathematics course that consists of three (3) semester credit hours. High school transcripts may be required to demonstrate completion of the foreign language admission requirement. Students not meeting these requirements must meet the requirements for transfer students with less than 30 transferrable semester hours.

(c) Except for students in articulated Associate in Science and Associate in Applied Science to Bachelor in Science degree programs approved by the Board of Governors, transfer applicants for admission to the upper division of a university are expected to have completed at least 60 semester hours of transferable credit in college-level academic courses.

(5) A transfer student from a Florida postsecondary public institution who is admitted to a university pursuant to this regulation shall be entitled to pursue a degree in accordance with the degree requirements afforded native students as outlined in the university catalog that was in effect for the academic year in which the transfer student was initially enrolled as a freshman at his or her prior postsecondary institution, provided the student has maintained continuous enrollment as defined by the receiving university.

Authority: Section 7(d), Art. IX, Fla. Const., History-Formerly 6C-2.44, 6C-2.45, and 6C-6.04, 11-18-70, Amended 7-6-72, 12-17-74, 8-1-84, 8-11-85, 4-20-87, 1-6-88, 10-19-88, 1-23-90, 1-7-91, 9-15-91, 11-9-92, 11-27-95, Amended and Renumbered as 6.004 01-28-10, Amended 11-21-13. Amended 01-21-16

## **8.010 Common Prerequisites**

(1) A “common prerequisite” (or alternative), as approved by the Articulation Coordinating Committee (ACC), is a lower-division course that is required for progression into the upper division of a particular baccalaureate degree program (or a specific major within a degree program, if approved separately by the ACC) at any public institution of higher education in Florida. Common prerequisites also apply to graduate degree programs that begin with lower-division coursework and do not require a baccalaureate for admission (e.g., Pharmacy and Audiology). Successful completion of common prerequisites alone does not guarantee a student admission into a specific degree program at a specific institution.



(2) Proposals for common prerequisite courses and acceptable alternatives (including substitute courses or subsets of approved prerequisite courses) for all programs specified in paragraph (1) shall be submitted for approval to the ACC through the Board of Governors Office.

(3) Universities shall adhere to the common prerequisite requirements specified in Regulation 8.011 (3)(a)5.a. for new degree program proposals.

(4) Each university may indicate a preference for specific courses from a list of ACC-approved common prerequisites and alternatives for progression into the upper division of a program specified in paragraph (1). However, any ACC-approved common prerequisite or alternative shall be accepted by each university offering that program.

(5) A university may choose to allow a student who has not completed all common prerequisites to progress into a program with the expectation that the student will finish the common prerequisites prior to the completion of the program.

(6) Although all lower-division prerequisite courses shall be approved by the ACC, this requirement does not preclude a program's curriculum from including additional lower-division courses, provided these additional courses are not required for progression into the upper division of the program and can be completed in the second half of the program without extending the program's curriculum beyond its approved length.

(7) Each university shall designate one faculty or staff member to serve as the primary university common prerequisite liaison between the university and the Board of Governors Office.

(8) Each university that offers one or more programs as specified in paragraph (1) within a discipline cluster as identified by the ACC shall designate a faculty representative to the related cross-sector, statewide common prerequisites discipline committee. Board of Governors staff may request additional members to ensure equal representation from across sectors, as needed. By November 1 of each year, the university liaison shall review information regarding discipline committee membership and notify the Board of Governors Office of any changes.

(9) Each university shall provide, in a form accessible to students, the ACC-approved common prerequisites, acceptable alternatives, and any related minimum grades required for progression into the upper division of its programs as specified in paragraph (1). Each university shall ensure that information provided in the university catalog, on departmental Web sites, in advising tracking/mapping systems, and through other venues includes the same ACC-approved common prerequisite information or a link to that information.

(10) New College of Florida is exempt from the requirements of this regulation due to the unique nature of its curriculum and its special mission to create innovative, highly personalized educational experiences. The College does not use common course codes or have common prerequisites, but is responsible for continuing to work towards smooth transition for transfer students by including transfer information with the published ACC-approved common prerequisite information.

Authority: Section 7(d), Art. IX, Fla. Const., History: New 9-16-10.

### **8.013 Limited Access**

(1) The Board of Governors may declare certain degree programs as limited access programs, upon request by university board of trustees. University degree programs may be approved as limited access programs for the following reasons:

(a) The number of students who have met all the requirements for admission to the university and to the program in excess of available resources (examples are: space, equipment or other instructional facilities; clinical facilities; adequate faculty to meet acceptable student-faculty ratios; fiscal or other resource limitations). In the case of such programs, selection for admissions shall be competitive. The selection criteria may vary from term to term depending on the number of student spaces available and the quality of the applicant pool. The selection criteria shall be published in the university catalogue along with the standards used for admissions decisions at the time the catalogue is published.

(b) The program is of such nature (normally in the fine or performing arts) that applicants must demonstrate through an audition or submission of a portfolio that they already have the minimum skills necessary for them to benefit from the program.

(c) The program is of such nature that in order to demonstrate potential for success in the program, applicants must attain a grade point average (GPA) and/or other standards e.g. standardized test scores) that are above those required for admission to the university offering the program. [Note: Teacher preparation programs are mandated by Section 1004.04 (4) (b), F.S., to maintain certain admission requirements, and, therefore, will be classified and reported as limited access programs only if enrollment is limited for reasons (e.g. limited resources) that exceed statutory requirements. Teacher preparation programs will be monitored for compliance with requirements of Subsection 1004.04 (4) (b), F.S., through a report which is separate from the limited access reports.

(d) When an institution has exceeded its upper-level FTE enrollment limit as assigned by the Legislature by more than five percent, programs which have not normally been designated as limited access programs may need to limit enrollment. If the institution's actual student credit hour productivity exceeds the institution's funded enrollment to this extent, the institution may take corrective actions in subsequent terms such as limiting admission of new students into upper level programs, limiting course

loads of enrolled students and/or other measures as may be necessary to stay within funded enrollment levels.

(e) In the case of programs for which prerequisite courses are required for admission, the prerequisites, and grades for the prerequisite courses determined acceptable by the program, by themselves, will not cause a program to be declared limited access. That is, if all the applicants completing prerequisite courses, with any specified grade requirement, are admitted to the program, the program need not be designated a limited access program. Associate in Arts graduates from Florida public community colleges and universities who have not completed prerequisite courses for a given major shall be admitted to a university in order to complete those prerequisite courses, after which program admission can be determined.

(2) Programs assigned limited access status will be reviewed by the university in the course of its cyclical program review process to determine if there is a need for the program to remain limited access. The university will report to the Board of Governors by October 1 each year with a list of all limited access programs, the minimum admissions standards for each program, the reasons the program is designated as limited access, and a copy of the most recent review demonstrating the need for retention of limited access status.

(3) Selection criteria for admission into limited access programs shall be appropriate indicators of academic ability, creativity, or talent to perform required work within the program and of the potential for success.

(a) Such criteria shall not discriminate against community college transfers with Associate in Arts degrees from Florida public community colleges in favor of SUS students who are applying for admission or plan to continue enrollment after completion of 60 semester credits at the lower division level.

(b) Selection criteria for limited access programs shall be publicized in catalogues, counseling manuals, and other appropriate publications with sufficient time for prospective students to adjust programs to meet criteria.

(c) Where necessary to achieve established equal access enrollment goals, up to ten percent of the students may be admitted to a limited access program with different criteria.

(d) Each university shall advise students who meet the minimum requirements for admission to the upper division of a state university, but are denied admission to limited access programs, of the availability of similar programs at other State University System institutions and the admission requirements of such programs.

(e) Florida community colleges Associate in Arts graduates and university students who have successfully completed 60 semester credit hours of course work, including the 36 credit hour General Education Requirement, and met the requirements of Section 1008.29, F.S., shall receive priority for admission to such limited access programs over out-of- state and transfer students from private institutions.

Authority: Section 7(d), Art. IX, Fla. Const.; History: New 3-29-07

### **6A-10.024 Articulation Between and Among Universities, Community Colleges, and School Districts.**

It is the intent of the Board of Governors and the State Board of Education to facilitate articulation and seamless integration of the education system by agreeing to the provisions of this rule. The authority to adopt and amend this rule aligns with the Constitutional power given the Board of Governors for the state university system and the statutory authority given the State Board of Education for the district school boards, the community college system, and the Department of Education.

(1) Each state university board of trustees, community college board of trustees, and district school board shall plan and adopt policies and procedures to provide articulated programs so that students can proceed toward their educational objectives as rapidly as their circumstances permit. State universities, community colleges, and school districts shall exchange ideas in the development and improvement of general education, and in the development and implementation of student acceleration mechanisms. They shall establish joint programs and agreements to facilitate articulation, acceleration, and efficient use of faculty, equipment, and facilities.

(2) Articulation Coordinating Committee. The Commissioner shall establish an Articulation Coordinating Committee which shall report to the Commissioner and consist of eighteen (18) members. The committee shall have four (4) standing members from the Board of Governors Office and the Department of Education to represent the state university system, the community college system, public workforce education, and the public pre-K-12 schools. Fourteen (14) are appointed by the Commissioner for two-year terms: three (3) members representing the state university system; three (3) members representing the state community college system; one (1) member representing career education; three (3) members representing public schools; two (2) members representing nonpublic postsecondary institutions; one (1) member representing nonpublic secondary education; and one (1) member representing students. The Commissioner will appoint a chair from the membership. Ten members of the committee shall constitute a quorum. No business may be transacted at any meeting unless a quorum is present. The Committee shall:

- (a) Function as the statewide pre-kindergarten through university advisory committee and accept continuous responsibility for community college-university-school district relationships.
- (b) Develop suggested guidelines for interinstitutional agreements between and among public schools, community colleges, and universities to facilitate interaction, articulation, acceleration, and the efficient use of faculty, equipment, and facilities.

- (c) Establish groups of university-community college-school district representatives to facilitate articulation in subject areas.
- (d) Conduct a continuing review of the provisions of this rule and make recommendations to the State Board of Education and the Board of Governors for revisions.
- (e) Review instances of student transfer and admissions difficulties among universities, community colleges, and public schools. Decisions shall be advisory to the institutions concerned.
- (f) Examine statewide data regarding articulation, recommend resolutions of issues, and propose policies and procedures to improve articulation systemwide.
- (g) Recommend the priority to be given research conducted cooperatively by the Department of Education and the Board of Governors Office with individual institutions. Such research shall be encouraged and conducted in areas such as admissions, grading practices, curriculum design, and follow-up of transfer students. Research findings shall be used to evaluate current policies, programs, and procedures.
- (h) Review and make recommendations to institutions for experimental programs which vary from official transfer policy.
- (i) Collect and disseminate information on successful cooperative programs between and among educational institutions.
- (j) Establish and maintain a standard format to record the performance and credits of postsecondary students. Each such transcript shall include all courses in which a student enrolls each term, the status in each course at the end of each term, all grades and credits awarded, College-Level Academic Skills Test scores, and a statement explaining the grading policy of the institution. The Articulation Coordinating Committee shall collaborate with the Division of Public Schools in the development of a standard format on which district school systems shall record the performance and credits of students.
- (k) Document, maintain and publish a current listing of limited access, capstone, and career ladder degree programs.
- (l) Document, maintain, and publish the statewide associate in science to bachelor of arts / bachelor of science articulation agreements between the community colleges and the state universities. The agreements must be consistent with the policies of the Board of Governors and the State Board of Education and shall be reviewed by the Department of Education in conjunction with the Board of Governors Office.
- (m) Document, maintain, and publish statewide applied technology diploma to associate in applied science/associate in science degree articulation agreements between the career education centers and the community colleges.

- (n) Maintain and review annually the accelerated articulation mechanism examinations, minimum scores guaranteed for transfer, maximum credits guaranteed to transfer, and recommended course equivalencies
- (o) Perform such other duties as may be assigned in law or by the Commissioner.

(3) General education.

- (a) Each public postsecondary institution shall establish a general education core curriculum, which shall require thirty-six (36) semester hours of communication, mathematics, social sciences, humanities, and natural sciences for students working toward a baccalaureate degree.
- (b) After a state university or community college has published its general education core curriculum, the integrity of that curriculum shall be recognized by the other public postsecondary institutions. Once a student has been certified by such an institution on the official transcript as having completed satisfactorily its prescribed general education core curriculum, regardless of whether the associate degree is conferred, no other public postsecondary institution to which he or she may transfer shall require any further such general education courses.
- (c) If a student does not complete a general education core curriculum prior to transfer, the general education requirement becomes the responsibility of the new institution.

(4) Associate in Arts (A.A.) Degree. The associate in arts degree is the basic transfer degree of the community colleges. It is the primary basis for admission of transfer students from community colleges to upper division study in a state university. Every associate in arts graduate of a Florida community college shall be granted admission to an upper division program consistent with Section 1007.23, Florida Statutes. Admission to the student's preferred public postsecondary institution or program is not guaranteed. The associate in arts degree shall be awarded upon:

- (a) Completion of sixty (60) semester hours of college credit courses in an established program of study, exclusive of courses not accepted in the state university system, and including a general education core curriculum of thirty-six (36) semester hours of college credit in communication, mathematics, social sciences, humanities, and natural sciences with the remaining twenty-four (24) semester hours consisting of appropriate common program prerequisite courses and electives.
- (b) Achievement of a grade point average of at least 2.0 in all courses attempted, and in all courses taken at the institution awarding the degree, provided that only the final grade received in courses repeated by the student shall be used in computing the average. The grade of "D" shall transfer and count toward the associate and baccalaureate degrees in the same way as "D" grades obtained by native students in the receiving state university or receiving community college. Whether courses with "D" grades in the major satisfy

requirements in the major field may be decided by the receiving university or receiving community college. The 60 hours that comprise a completed Associate in Arts degree shall be accepted in total upon transfer to an upper division program at another public postsecondary institution.

- (c) Completion of the requirements for English and mathematics courses adopted by the State Board of Education in Rule 6A-10.030, FAC., and the Board of Governors; and
- (d) Achievement of the minimum standards for college-level communication and computation skills adopted by the State Board of Education in Rule 6A-10.0312, FAC., and the Board of Governors.

(5) Associate in Science (A.S.) Degree. The associate in science degree is the career education degree of the community colleges. It is a two-year degree intended to prepare students for the workforce.

- (a) The associate in science degree shall be awarded upon:
  - 1. Completion of the minimum number of semester hours of college credit courses in an established program of study as required in Rule 6A-14.030(2), FAC.
  - 2. Completion of a minimum of fifteen (15) semester hours in the general education core curriculum in the subject areas of communication, mathematics, social sciences, humanities, and natural sciences which meet the Southern Association of College and Schools Commission on Colleges criteria. English and math courses must meet the requirements adopted by the State Board of Education in Rule 6A-10.030, FAC., and the Board of Governors. No physical education credit will be included in the general education block of credit.
  - 3. General education courses not taught in accordance with the Southern Association of Colleges and Schools Commission on Colleges criteria for programs designed for college transfer shall not be included in the associate in science degree.
- (b) Appropriate courses within associate in science degree programs will articulate to baccalaureate degree programs.
  - 1. Achievement of the minimum standards adopted by the State Board of Education in Rule 6A-10.0312, FAC., and the Board of Governors, will be required by the time the student earns 36 semester hours at the senior institution in upper division work.
  - 2. Completion of common prerequisites will be required for the baccalaureate degree or as otherwise outlined in program-specific statewide agreements.
  - 3. Courses taken as part of the associate in science degree to meet the general education requirements will transfer and apply toward the 36 credit hours required for the baccalaureate degree. No additional general education credit hours can be required except to complete the total 36 general education hours.



- (c) **Capstone Degree Articulation Agreement.** A capstone agreement that is entered into by a specific public or private postsecondary institution provides for the acceptance of a specific associate in science degree from any Florida community college and applies it as a block of credit toward a specified baccalaureate degree. The quality and content of the associate in science degree is respected as the technical component of the baccalaureate degree and the remainder of the program is designed to complete general education requirements and provide management skills to assist in job progression. Every associate in science degree graduate of a Florida community college program that articulates with a capstone degree program in a specific Florida public or private postsecondary institution shall be guaranteed admission to that program except for limited access programs and those requiring specific grades on particular courses for admission. All associate in science degree graduates who articulate under the capstone agreement shall be treated equally, regardless of the community colleges from which they receive their degrees. The general education component of the associate in science degree shall be accepted in total as a portion of the general education requirement upon transfer to the capstone program in a specific Florida public or private postsecondary institution.
- (d) **Career Ladder Degree Articulation Agreement.** The Career Ladder agreement integrates specific associate in science degree programs with identified baccalaureate degree programs statewide. Each associate in science degree program must meet specific requirements as prescribed in the agreement and public postsecondary institutions are required to honor the transfer of credit toward the specified baccalaureate degree. Graduates of a Florida community college associate in science degree program with an agreement that is documented and maintained by the Articulation Coordinating Committee shall be granted admission to a public postsecondary institution in the program designated to articulate with their degree, except for limited access programs and those requiring specific grades on particular courses for admission. Admission to the student's preferred public postsecondary institution is not guaranteed. Each State University System institution shall develop admissions criteria to ensure that associate in science degree students are evaluated on an equal basis with associate in arts degree graduates and native university students for admission into Career Ladder programs designated as limited access and those requiring specific grades on particular courses for admission.
1. The associate in science degree shall be awarded based on all of the requirements contained in subsection (5)(a) of this rule and in accordance with the articulation agreement provisions maintained by the Articulation Coordinating Committee.
  2. The statewide associate in science to baccalaureate degree program articulation agreements between public postsecondary institutions shall be

documented and maintained by the Articulation Coordinating Committee. The Department of Education and the Board of Governors Office, in consultation with institutions, shall review periodically, as necessary, but no more than once a year, the provisions of the state articulation agreements and the prescribed curricula to ensure the continued effectiveness of the articulation between the A.S. and B.A./B.S. programs. Any recommendations for revisions to the state articulation agreements will be forwarded to the Articulation Coordinating Committee for review. The revisions may be approved after the Board of Governors and the State Board of Education make independent determinations that the recommended revisions are consistent with board policies.

(6) Applied Technology Diploma (ATD). The ATD consists of a course of study that is part of an associate in science (A.S.) or an associate in applied science degree (A.A.S.), is less than sixty (60) credit hours, is approximately fifty (50) percent of the technical component (non-general education), and leads to employment in a specific occupation. An applied technology diploma program may consist of either technical credit or college credit.

- (a) Students must have a high school diploma, a high school equivalency diploma, or a certificate of completion pursuant to Section 1003.433 (2)(b), Florida Statutes; or in the case of a student who is home educated, a signed affidavit submitted by the student's parent or legal guardian attesting that the student has completed a home education program pursuant to the requirements of Section 1002.41, Florida Statutes, to be admitted to an applied technology diploma program. Within six (6) weeks of entry, students in applied technology diploma programs of 450 or more hours must be tested pursuant to Rule 6A-10.040, FAC., and, if below minimum standards for completion from the program as defined in the program standards document adopted in Rule 6A-6.0571, FAC., must receive remedial instruction. The minimum standards must be at least the equivalent of a score of ten (10) on all sections of any basic skills test approved in Rule 6A-10.040, FAC. Students must successfully complete all remedial instruction before completing the Applied Technology Diploma.
- (b) Community colleges may offer either college or career credit toward the applied technology diploma. Career centers may offer only career credits.
- (c) All faculty providing instruction must have at least a baccalaureate degree or an associate degree with demonstrated competencies in the specific instructional program area as defined by the Southern Association of Colleges and Schools.
- (d) The information related to the guaranteed transfer of credit between an applied technology diploma program and associate in science or an associate in applied science degree must be documented and maintained by the Articulation Coordinating Committee shall include the following:

- 1.The total number of clock or credit hours within the program.
- 2.The associate in science or associate in applied science degree into which the applied technology diploma is guaranteed to transfer.
- 3.The number of college credit hours guaranteed to transfer.
- 4.An effective date.
- (e) The transfer of the applied technology diploma to an associate in science or associate in applied science degree is guaranteed for a period of three (3) years following the date of the award of the applied technology diploma.
- (f) Applied technology diploma students entering an associate degree program shall meet the admissions standards stipulated in Section 1007.263, Florida Statutes. Additional admissions requirements for limited access programs may be established by the community college boards of trustees.

(7) Credit by Examination.

(a) General Provisions.

- 1.For examination programs listed in subsections (b) through (h), examination specifications and content information shall be submitted to the Statewide Course Numbering System for course equivalency recommendations.
- 2.A list of examinations, minimum scores for guaranteed transfer credit, maximum credits guaranteed to transfer, and recommended course equivalents shall be maintained by the Articulation Coordinating Committee and reviewed annually.
- 3.Transfer of credit by examination is guaranteed for up to forty-five (45) credits, provided that credit was awarded in accordance with the Articulation Coordinating Committee's recommended minimum scores and course equivalents.
- 4.Transfer of examination credit over forty-five (45) credits is at the discretion of the receiving institution.
- 5.Credit by examination may not duplicate credit previously earned through postsecondary courses or through examination.
- 6.No grades or grade points shall be assigned for credit by examination.
- 7.Institutions may award credit for examinations that are not listed in this rule or that do not have recommended course equivalents, minimum scores, and maximum credits. Acceptance of transfer credit so awarded is at the discretion of the receiving institution.

(b) College Level Examination Program (CLEP) of the College Board.

- 1.The transfer of credit awarded on the basis of scores achieved on examinations in the College Level Examination Program is protected by this rule only for examinations taken in an administration authorized by CLEP.
- 2.For examinations taken after July 2001, transfer of credit is mandatory for all CLEP examinations. For all CLEP examinations, credit must be

awarded at a minimum in accordance with the credit-by-examination equivalencies determined by the Articulation Coordinating Committee.

3. For examinations taken prior to July 1, 2001, transfer of credit under the terms of this rule is mandatory provided that the award of credit is consistent with the CLEP recommendations or scaled scores determined to represent student achievement at or above the fiftieth (50) percentile on the combined men-women sophomore norms in use prior to 1978, with no letter grade or grade points assigned.

- (c) College Board Advanced Placement Program (AP). For all AP examinations, credit must be awarded at a minimum in accordance with the credit-by-examination equivalencies determined by the Articulation Coordinating Committee. Transfer of Advanced Placement credit under terms of this rule is also mandatory, provided that the award of credit is consistent with the Articulation Coordinating Committee's recommended minimum scores and maximum amount of credit guaranteed to transfer.
- (d) International Baccalaureate (IB) Diploma Program. For all IB examinations, credit must be awarded at a minimum in accordance with the credit-by-examination equivalencies determined by the Articulation Coordinating Committee. Transfer of International Baccalaureate credit under terms of this rule is also mandatory, provided that the award of credit is consistent with the Articulation Coordinating Committee's recommended minimum scores and maximum amount of credit guaranteed to transfer. The award of credit for students who completed IB Diploma program examinations before April 1993 shall be determined by the public postsecondary institution.
- (e) Advanced International Certificate of Education Program (AICE). Transfer of Advanced International Certificate of Education credit under terms of this rule is mandatory, provided that the award of credit is consistent with the Articulation Coordinating Committee's recommended minimum scores and the statutory maximum amount of 30 credits.
- (f) Excelsior College Examinations, formerly known as the Regents College Examinations or the Proficiency Examination Program (PEP). Transfer of credit under terms of this rule is mandatory provided that the award of credit is consistent with the Articulation Coordinating Committee's recommended minimum scores and maximum amount of credit guaranteed to transfer with no letter grades or grade points assigned.
- (g) Defense Activity of Non-Traditional Education Support (DANTES) Subject Standardized Tests (DSSTs). Transfer of credit under terms of this rule is mandatory provided that the award of credit is consistent with the Articulation Coordinating Committee's recommended minimum scores and maximum amount of credit guaranteed to transfer with no letter grades or grade points assigned.

- (h) United States Armed Forces Institute (USAFI). The award of credits for students who successfully completed USAFI courses or exams before 1974 shall be determined by the public postsecondary institution.

(8) Pre-professional course responsibility. Lower division programs in state universities and community colleges may offer introductory courses to enable students to explore the principal professional specializations available at the baccalaureate level. Such courses shall be adequate in content to count toward the baccalaureate for students continuing in such specialization. However, deciding major course requirements for a baccalaureate, including courses in the major taken in the lower division, shall be the responsibility of the institution awarding the baccalaureate degree.

(9) Limited access programs. Community college and state university transfer students shall have the same opportunity to enroll in baccalaureate limited access programs as native students. Baccalaureate limited access program selection and enrollment criteria shall be established and published in catalogs, counseling manuals, and other appropriate publications. A list of limited access programs shall be filed annually with the Articulation Coordinating Committee.

(10) A state university may accept non-associate in arts degree credit in transfer based on its evaluation of the applicability of the courses to the student's program at the university.

(11) State universities and community colleges shall publish with precision and clarity in their official catalogs the admission, course, and prerequisite requirements of the institution, each unit of the institution, each program, and each specialization. Any applicable duration of requirements shall be specified. The university or college catalog in effect at the time of a student's initial collegiate enrollment shall govern upper division prerequisites, provided the student maintains continuous enrollment as defined in that catalog unless otherwise specified.

(12) The Department, the Board of Governors Office, and all public universities, community colleges, and school districts shall maintain the electronic exchange of student transcripts and associated educational records, including acquisition of and access to test scores of students in the standard format established by the ACC.

(13) All postsecondary courses offered for college credit, career credit, college preparatory credit, or career-preparatory credit as they are defined in Rule 6A-10.033, FAC., shall be entered in the statewide course numbering system. Each course shall be assigned a single prefix and a single identifying number in the course numbering system.

(14) When a student transfers among postsecondary institutions that are fully accredited by a regional or national accrediting agency recognized by the United States

Department of Education and that participate in the statewide course numbering system, the receiving institution shall award credit for courses satisfactorily completed at the previous participating institutions when the courses are judged by the appropriate common course designation and numbering system faculty task forces to be academically equivalent to courses offered at the receiving institution including equivalency of faculty credentials regardless of the public or nonpublic control of the previous institution. The award of credit may be limited to courses that are entered in the statewide course numbering system. Credit so awarded shall satisfy institutional requirements on the same basis as credits awarded to native students.

**STATE UNIVERSITY SYSTEM OF FLORIDA  
BOARD OF GOVERNORS  
Select Committee on 2+2 Articulation  
March 17, 2016**

**SUBJECT:** Associate in Arts Transfer Students in the State University System

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**PROPOSED COMMITTEE ACTION**

For Information

**AUTHORITY FOR BOARD OF GOVERNORS ACTION**

Article IX, Section 7, Florida Constitution

**BACKGROUND INFORMATION**

A brief overview of the number and characteristics of Florida College System Associate in Arts transfer students in the State University System will be provided.

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**Supporting Documentation Included:** Overview of 2+2 Transfer Students in the State University System

**Facilitators/Presenters:** Dr. Jan Ignash

**SELECT COMMITTEE ON 2 + 2 ARTICULATION****Overview of 2+2 Transfer Students in the State University System**

March 16, 2016

**State University System Enrollments by Student Type**

- Florida College System (FCS) Associate of Arts (AA) transfer students continue to be a significant source of State University System (SUS) enrollments, making up slightly more than a quarter of new enrollments.

<b>Table 1: Undergraduate Students by Type of Student at Most Recent Entry</b>									
	<b>FTIC</b>		<b>FCS AA</b>		<b>FCS AS</b>		<b>Other Transfer</b>		<b>Total</b>
	<b>Number</b>	<b>Percent</b>	<b>Number</b>	<b>Percent</b>	<b>Number</b>	<b>Percent</b>	<b>Number</b>	<b>Percent</b>	
<b>Fall 2010</b>	144,817	59	61,549	25	1,983	1	39,059	16	247,408
<b>Fall 2011</b>	146,473	58	66,235	26	2,031	1	39,613	16	254,352
<b>Fall 2012</b>	146,697	57	68,817	27	2,333	1	40,317	16	258,164
<b>Fall 2013</b>	147,274	57	69,853	27	2,411	1	41,096	16	260,634
<b>Fall 2014</b>	148,879	57	70,235	27	2,532	1	41,312	16	262,958

Source: Board of Governors staff analysis of the State University Database System (SUDS).

**AA Transfer Student Applications**

- More than 1/3 of AA graduates each year do not apply for admission to a state university.
- The percentage of FCS AA transfer students who applied and were admitted to the SUS has remained fairly constant over the past five years.

<b>Table 2: Florida College System Transfers (with Associate in Arts)</b>					
	<b>2010-11</b>	<b>2011-12</b>	<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>
<b>AA Graduates</b>	<b>52,317</b>	<b>62,614</b>	<b>57,690</b>	<b>55,132</b>	<b>55,888</b>
<b>SUS Applicants</b>	32,267	34,924	35,851	35,579	35,326
<b>% Applicants</b>	62.7%	56.8%	62.1%	64.5%	63.2%
<b># Admitted</b>	27,949	30,375	30,532	30,287	30,107
<b>%Admitted</b>	86.6%	87.0%	85.2%	85.1%	85.2%
<b># Enrolled</b>	23,645	25,560	25,233	25,195	25,092
<b>% Enrolled</b>	84.6%	84.1%	82.6%	83.2%	83.3%

Source: Board of Governors staff analysis of the State University Database System (SUDS).



### **AA Transfer Student Application Patterns**

- Nine out of ten AA transfer students into the SUS apply to only one state university. This holds true for both those admitted and those denied.

<b>Table 3A: AA Transfer Applicants by Number of Institutions to Which Students Applied (2014-15)</b>		
<b>NUMBER of INSTITUTIONS APPLIED TO</b>	<b>NUMBER of APPLICANTS</b>	<b>PERCENT of APPLICANTS</b>
1	31,975	91%
2	2,696	8%
3	517	1%
4 OR MORE	138	0.4%
<b>TOTAL</b>	<b>35,326</b>	<b>100%</b>

<b>Table 3B: AA Transfer Applicants who were NOT Admitted to a SUS Institution (2014-15)</b>	
<b>NUMBER of TIMES DENIED</b>	<b>NUMBER of APPLICANTS</b>
1	2,987
2	222
3	16
4	1
<b>Total</b>	<b>3,226</b>

Source: Board of Governors staff analysis of the State University Database System (SUDS).

### **Student Demographics**

- The proportion of men and women who are AA transfer students mirrors very closely the proportion for FTIC students in the SUS.
- Hispanic students comprise a growing percentage of both FTICs and AA Transfer students.
- The average age of AA transfer students is significantly higher than the average age of FTIC students in the SUS.

<b>Table 4: Student Gender</b>						
<b>AA TRANSFER FALL ENROLLMENT HEADCOUNTS</b>						
	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>
Female	56%	56%	56%	56%	55%	55%
Male	44%	44%	44%	44%	45%	45%
<b>FTIC FALL ENROLLMENT HEADCOUNTS</b>						
	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>
Female	55%	56%	56%	56%	56%	56%
Male	45%	44%	44%	44%	44%	44%

<b>Table 5: Student Race/Ethnicity</b>						
<b>AA TRANSFER FALL ENROLLMENT HEADCOUNTS</b>						
	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>
ASIAN	4%	4%	4%	4%	4%	4%
BLACK	13%	13%	13%	13%	14%	14%
HISPANIC	25%	27%	29%	30%	32%	33%
OTHER	5%	5%	5%	6%	6%	6%
WHITE	54%	51%	49%	47%	45%	44%
<b>FTIC FALL ENROLLMENT HEADCOUNTS</b>						
	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>
ASIAN	5%	5%	5%	5%	5%	5%
BLACK	15%	15%	14%	13%	13%	12%
HISPANIC	20%	21%	22%	23%	24%	25%
OTHER	4%	5%	5%	6%	6%	7%
WHITE	55%	54%	54%	53%	52%	51%

Source: Board of Governors staff analysis of the State University Database System (SUDS).

<b>Table 6: Average (Mean) Age of Students Enrolled in Fall Term</b>				
	<b>AA TRANSFERS</b>		<b>FTICs</b>	
	<b>AVE AGE</b>	<b>N</b>	<b>AVE AGE</b>	<b>N</b>
2010	25.9	61,460	20.2	144,063
2011	25.9	66,130	20.2	145,678
2012	25.9	68,700	20.2	145,941
2013	25.9	69,714	20.2	146,646
2014	25.9	70,090	20.1	148,135
2015	25.8	70,913	20.1	149,694

Source: Board of Governors staff analysis of the State University Database System (SUDS).

### Graduation Rates

- In general, FCS AA graduates are able to successfully transfer to a state university and complete a bachelor's degree. The graduation rates have remained fairly constant in recent years.
- Although the graduation rates for AA transfer students two years after they transfer are significantly less than the FTIC 4-year graduation rates, the graduation rate for AA transfer students four years after they transfer are much closer to the FTIC 6-year graduation rate.
- The FTIC graduation rates (4-year and 6-year) have steadily increased in the past five years.

<b>Table 7: AA Transfer Graduation Rates (includes Full- and Part-Time students)</b>					
<b>2 – Year Rates</b>	<b>2009-11</b>	<b>2010-12</b>	<b>2011-13</b>	<b>2012-14</b>	<b>2013-15</b>
Cohort Size	16,675	18,055	18,971	18,815	18,732
# Graduated	5,139	5,365	5,363	5,148	5,063
Percent	<b>31%</b>	<b>30%</b>	<b>28%</b>	<b>27%</b>	<b>27%</b>
<b>4 – Year Rates</b>	<b>2007-11</b>	<b>2008-12</b>	<b>2009-13</b>	<b>2010-14</b>	<b>2011-15</b>
Cohort Size	13,325	14,172	16,675	18,055	18,971
# Graduated	9,291	9,940	11,765	12,482	12,937
Percent	<b>70%</b>	<b>70%</b>	<b>71%</b>	<b>69%</b>	<b>68%</b>

<b>Table 8: FTIC Graduation Rates (includes Full- and Part-Time students)</b>					
<b>4 – Year Rates</b>	<b>2007-11</b>	<b>2008-12</b>	<b>2009-13</b>	<b>2010-14</b>	<b>2011-15</b>
Cohort Size	36,828	35,468	36,710	38,658	38,933
# Graduated	14,453	14,912	15,952	16,370	17,164
Percent	<b>39%</b>	<b>42%</b>	<b>43%</b>	<b>42%</b>	<b>44%</b>
<b>6 – Year Rates</b>	<b>2005-11</b>	<b>2006-12</b>	<b>2007-13</b>	<b>2008-14</b>	<b>2009-15</b>
Cohort Size	37,503	37,660	36,828	35,468	36,710
# Graduated	24,414	25,054	25,035	25,005	26,054
Percent	<b>65%</b>	<b>67%</b>	<b>68%</b>	<b>71%</b>	<b>71%</b>

Source: Board of Governors staff analysis of the State University Database System (SUDS).

**STATE UNIVERSITY SYSTEM OF FLORIDA  
BOARD OF GOVERNORS  
Select Committee on 2+2 Articulation  
March 17, 2016**

**SUBJECT:** Draft Committee Two-Year Work Plan

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**PROPOSED COMMITTEE ACTION**

Consider for Approval the Draft Committee Two-Year Work Plan

**AUTHORITY FOR BOARD OF GOVERNORS ACTION**

Article IX, Section 7, Florida Constitution

**BACKGROUND INFORMATION**

A draft two-year work plan is provided that outlines activities and topics that the Select Committee on 2+2 Articulation may choose to consider.

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**Supporting Documentation Included:** Draft Committee Two-Year Work Plan

**Facilitators/Presenters:** Governor Levine

**Select Committee on 2+2 Articulation 2016 - 2017 Work Plan: Draft Schedule of Topics**

March 2016	<ul style="list-style-type: none"> <li>• Overview of State-Level Articulation Policies and Processes, including the Articulation Coordinating Committee</li> <li>• Overview of Associate of Arts Transfer Students in the SUS</li> <li>• Finalize the Two-Year Committee Work Plan</li> </ul>
June 2016	<ul style="list-style-type: none"> <li>• Review University-Level Articulation Policies and Processes <ul style="list-style-type: none"> <li>○ Presentation by one or more universities on local agreements</li> </ul> </li> <li>• Begin to identify what is working well and what can be improved using available data <ul style="list-style-type: none"> <li>○ Where do AA graduates go who do not transfer into SUS?</li> <li>○ How well do AA transfer students perform in the SUS?</li> <li>○ How do AA transfer students compare in terms of excess credit hours upon graduation compared to FTIC students?</li> <li>○ Do students transfer without loss of credit? <ul style="list-style-type: none"> <li>○ Credit transfer vs. credit applied to the degree</li> </ul> </li> </ul> </li> </ul>
September 2016	<ul style="list-style-type: none"> <li>• Continue to identify what is working well and what can be improved <ul style="list-style-type: none"> <li>○ Deeper dive into the processes with university staff</li> <li>○ Presentation by university undergraduate dean or advising professional to demonstrate the latest advising and tracking software &amp; programs that are being used on our campuses.</li> <li>○ Compare AA Transfer Student by program</li> <li>○ Impact of Limited Access Status on AA Transfer Students</li> <li>○ Impact of FCS Baccalaureates on AA Transfers into the SUS</li> <li>○ Access to SUS Programs via Online or Regional Campuses</li> <li>○ SUS AA Transfer Students</li> </ul> </li> <li>• Coordinate with the Florida College System to better track AA Graduates who don't transfer into the SUS</li> </ul>
November 2016	<ul style="list-style-type: none"> <li>• Identify strategies that the Board and Universities can implement to improve 2+2 Articulation</li> </ul>
TBD	<ul style="list-style-type: none"> <li>• Possible Workshop: Board and University strategies for improving 2+2 Articulation</li> </ul>

January 2017	<ul style="list-style-type: none"> <li>Invited Discussants: Florida College System representatives to respond to strategies identified to improve 2+2 AA transfer, as appropriate</li> </ul>
March 2017	<ul style="list-style-type: none"> <li>Identification of steps necessary to implement improvement strategies</li> <li>Recommendations to the ASA Committee, as appropriate, regarding any steps necessary to implement strategies for improving 2+2 Articulation</li> </ul>
June 2017	<ul style="list-style-type: none"> <li>Update on plans or actions accomplished regarding improvement strategies</li> </ul>
September 2017	<ul style="list-style-type: none"> <li>Further discussion to identify challenges that may need to be further addressed in the work of the ASA Committee</li> </ul>
November 2017	<ul style="list-style-type: none"> <li>Review accomplishments</li> </ul>



**AGENDA**  
**Audit and Compliance Committee**  
**Ballroom**

**University Conference Center**  
**University of West Florida**  
**11000 University Parkway**  
**Pensacola, Florida 32514**

**March 17, 2016**  
**10:00 – 10:20 a.m. (CST)**

**or**

**Upon Adjournment of Previous Meeting**

**Chair: Mr. Alan Levine; Vice Chair: Mr. Ed Morton**  
**Members: Huizenga, Lautenbach, Link, Valverde**

- |           |  |                             |
|-----------|--|-----------------------------|
| <b>1.</b> | <b>Call to Order and Opening Remarks</b>   | <b>Governor Alan Levine</b> |
| <b>2.</b> | <b>Committee Meeting Minutes</b> <ul style="list-style-type: none"><li>• Minutes, January 20, 2016</li></ul> | <b>Governor Levine</b>      |
| <b>3.</b> | <b>Performance-Based Funding Data Integrity Results</b>  | <b>Governor Levine</b>      |
| <b>4.</b> | <b>Update, Florida Polytechnic University<br/>Operational Audit Report</b>                                   | <b>Governor Levine</b>      |
| <b>5.</b> | <b>Concluding Remarks and Adjournment</b>  | <b>Governor Levine</b>      |

**STATE UNIVERSITY SYSTEM OF FLORIDA  
BOARD OF GOVERNORS  
Audit and Compliance Committee  
March 17, 2016**

**SUBJECT:** Approval of the January 20, 2016, Committee Meeting Minutes

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**PROPOSED COMMITTEE ACTION**

Approval of the January 20, 2016, Committee meeting minutes

**AUTHORITY FOR BOARD OF GOVERNORS ACTION**

Article IX, Section 7, Florida Constitution

**BACKGROUND INFORMATION**

Committee members will consider approval of the Minutes of the January 20, 2016, Committee meeting.

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**Supporting Documentation Included:** Minutes: January 20, 2016

**Facilitators/Presenters:** Governor Alan Levine



MINUTES  
STATE UNIVERSITY SYSTEM OF FLORIDA  
BOARD OF GOVERNORS  
AUDIT AND COMPLIANCE COMMITTEE MEETING  
FLORIDA STATE UNIVERSITY  
TALLAHASSEE, FLORIDA  
JANUARY 20, 2016

*Video or audio archives of the meetings of the Board of Governors  
and its Committees are accessible at <http://www.flbog.edu/>.*

Chair Alan Levine convened the meeting of the Audit and Compliance Committee at 2:57 p.m., at the Turnbull Center on the Florida State University campus, in Tallahassee, Florida. The following Audit and Compliance Committee members were present: Wayne Huizenga, Tom Kuntz, Ed Morton, Ned Lautenbach, and Fernando Valverde. The following members of the Board were also present: Richard Beard, Dean Colson, Daniel Doyle, Patricia Frost, Tonnette Graham, Mori Hosseini, Wendy Link, Pam Stewart (by phone), and Norman Tripp.

1. Call to Order

Mr. Levine called the meeting to order.

2. Approval of Minutes

Mr. Lautenbach motioned that the Committee approve the minutes of the Audit and Compliance Committee held June 18, 2015, as presented. Mr. Kuntz seconded the motion. The minutes were approved.

3. Discussion, Quality Assessment Review of the Office of Inspector General and Director of Compliance (OIGC)

Mr. Maleszewski reported the results of the Auditor General Office's quality assessment review of the OIGC, which was conducted this past fall. The AG's assessment concluded OIGC operations conform to statutory requirements and professional audit standards.

4. Update, Florida Polytechnic University – Auditor General Audit Reports

Mr. Maleszewski reviewed the Board of Governors requirements that Florida Polytechnic University must meet by December 31, 2016. He confirmed that, as of December 2015, the university has completed 13 of the 20 items the

university is tracking. The university has reported that the remaining seven items are on track to be completed by the 2016 deadline. Once the criteria have been met, the university's board of trustees will notify the Board of Governors, who shall conduct a final review to confirm the criteria have been met.

Mr. Maleszewski then discussed the AG's recent financial and operational audits of the university. For the annual financial audit, the AG concluded the financial statements were presented fairly and in accordance with prescribed financial reporting standards. Additionally, the AG concluded there were no internal control deficiencies or instances of noncompliance.

Regarding Florida Polytechnic University's operational audit (conducted at least every three years), Mr. Maleszewski provided a brief summary of the eight findings as well as the university's responses and corrective action plans. Mr. Levine stated that the audit scope and findings were significant enough to be brought before the Committee. Mr. Levine requested Mr. Maleszewski provide an update on the university's progress at the next meeting.

5. Discussion, SUS Cybersecurity Risk Assessment

In March and September 2015, Governor Levine had asked that Mr. Maleszewski conduct a System-wide cybersecurity risk assessment. Mr. Maleszewski discussed the Board Office's work on this project to date, which includes the identification of potential partners and possible goals.

One of the concerns that makes this project difficult to achieve is that there is currently no statutory exemption for this sensitive information. Complying with current public records and open meeting requirements could mean revealing IT vulnerabilities. Mr. Levine stated that the Board's General Counsel, Vikki Shirley, is working on a statutory exemption to be considered this legislative session.

6. Updates, Office of Inspector General and Director of Compliance

Mr. Levine addressed the delay in the presentation of the four draft regulations discussed in the last several audit committee meetings. He said the process has been slowed down to allow for further collaboration and input. Mr. Maleszewski said one of our goals is to provide an in-person meeting or workshop for those interested to discuss the drafts in detail.

Mr. Maleszewski provided the following updates for the Committee:

- a) We are on track to receive SUS Performance-based Funding Data Integrity audit reports and certifications to present to the Committee at its March 2016 meeting. Mr. Levine reiterated the confidence we can have in the data integrity used for these certifications as the process has been well-planned.
- b) The OIGC is following up with Florida A&M University regarding the status of their Intercollegiate Athletics Cash Deficit Reduction Plan. University staff expect to present the plan to the university's board of trustees in March 2016. We will review the plan and provide a report to the audit committee at the June 2016 meeting.
- c) The Board Office's Auditor General operational audit is expected to be initiated early this year. There is still no set date.
- d) Mr. Maleszewski stated that he has participated in the New Trustee Orientation hosted by the Board of Governors. He has provided information related to audit and compliance-related issues.
- e) The OIGC is tracking a number of bills this legislative session. They are related to the Whistle-blower's Act, Public Records, and Information Technology/Cybersecurity. Mr. Maleszewski will update the Committee after the end of the Legislative Session.
- f) Regarding the bills being considered regarding exemptions from public records or open meetings for certain records held by state agencies that identify detection, investigation, or response practices for suspected or confirmed information technology security incidents, Mr. Levine said the Board's General Counsel is working on language that would grant universities (which are not considered state agencies) such an exemption.
- g) Mr. Kuntz motioned for approval of, and Mr. Morton seconded this motion for the board to consider:

Motion to recommend that the full Board support Senate Bill 1588 regarding an exemption from Public Records and Meeting requirements for certain data and information collected for Cybersecurity measures.

7. Concluding Remarks and Adjournment

The meeting of the Audit Committee was adjourned at 3:30 p.m.

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Alan Levine, Chair

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Lori Clark, Compliance and Audit Specialist

**STATE UNIVERSITY SYSTEM OF FLORIDA  
BOARD OF GOVERNORS  
Audit and Compliance Committee  
March 17, 2016**

**SUBJECT:** University Performance-Based Funding Data Integrity Audit Reports,  
Corrective Action Plans (if applicable), and Certifications

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**PROPOSED COMMITTEE ACTION**

Discussion of University Performance-Based Funding Data Integrity Audit Reports,  
Corrective Action Plans (if applicable), and Certifications

**AUTHORITY FOR BOARD OF GOVERNORS ACTION**

Article IX, Section 7, Florida Constitution

**BACKGROUND INFORMATION**

In his June 25, 2015, letter to university presidents and boards of trustees' chairs, Board of Governors former Chair Mori Hosseini praised the success of the Performance-Based Funding (PBF) Data Integrity Audit and Certification process in building confidence for the accuracy of the data used for determining PBF funding decisions. He reiterated the importance of reliable, accurate, and complete data.

Committee members will receive an update of the Performance-Based Funding Data Integrity Certification process results and related Chief Audit Executives' audits for their review and discussion.

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**Supporting Documentation Included:** University Performance-Based Funding Data  
Integrity Audit Reports and Corrective Action  
Plans (as applicable), and Certifications

**Facilitators/Presenters:** Governor Alan Levine



## Performance Based Funding Data Integrity Audits, Action Plans and Certifications Summary March 2016

UNIV.	CONCLUSIONS	OBSERVED ISSUES	ACTION PLAN	CERTIFICATION
FAMU	<ul style="list-style-type: none"> <li>Controls Adequate</li> <li>Basis for Certification</li> </ul>	<ul style="list-style-type: none"> <li>Timeliness of Submissions</li> <li>Information Technology Access Controls</li> </ul>	Completion Date: October 2016	Unmodified Certification – late data submissions
FAU	<ul style="list-style-type: none"> <li>Controls Adequate</li> <li>Basis for Certification</li> </ul>	<ul style="list-style-type: none"> <li>Timeliness of Submissions</li> </ul>	Completion Date: August 2016	Unmodified Certification
FGCU	<ul style="list-style-type: none"> <li>Controls Adequate</li> <li>Basis for Certification</li> </ul>	<ul style="list-style-type: none"> <li>Timeliness of Submissions</li> <li>Immaterial Degree Indicator Data Errors</li> </ul>	Completed: December 2015	Unmodified Certification
FIU	<ul style="list-style-type: none"> <li>Controls Adequate</li> <li>Basis for Certification</li> </ul>	<ul style="list-style-type: none"> <li>Access Controls</li> <li>Immaterial Admission Dates Data Errors</li> </ul>	Completed: January 2016	Unmodified Certification
FPU	N/A	N/A	N/A	N/A
FSU	<ul style="list-style-type: none"> <li>Controls Adequate</li> <li>Basis for Certification</li> </ul>	<ul style="list-style-type: none"> <li>Timeliness of Submissions</li> </ul>	Completion Date: August 2016	Modified Certification – late data submissions
NCF	<ul style="list-style-type: none"> <li>Controls Adequate</li> <li>Basis for Certification</li> </ul>	<ul style="list-style-type: none"> <li>Timeliness of Submissions</li> </ul>	Completed: March 2015	Unmodified Certification
UCF	<ul style="list-style-type: none"> <li>Controls Adequate</li> <li>Basis for Certification</li> </ul>	<ul style="list-style-type: none"> <li>No observed issues</li> </ul>	N/A	Unmodified Certification
UF	<ul style="list-style-type: none"> <li>Controls Adequate</li> <li>Basis for Certification</li> </ul>	<ul style="list-style-type: none"> <li>No observed issues</li> </ul>	N/A	Unmodified Certification
UNF	<ul style="list-style-type: none"> <li>Controls Adequate</li> <li>Basis for Certification</li> </ul>	<ul style="list-style-type: none"> <li>Information Technology Access Controls</li> <li>Policies and Procedures – Data Submissions Process</li> </ul>	Completion Date: None Specified	Unmodified Certification
USF	<ul style="list-style-type: none"> <li>Controls Adequate</li> <li>Basis for Certification</li> </ul>	<ul style="list-style-type: none"> <li>Policies and Procedures – Graduate Students and Postdoctorates in Science and Engineering Survey</li> </ul>	Completion Date: February 2016	Unmodified Certification
UWF	<ul style="list-style-type: none"> <li>Controls Adequate</li> <li>Basis for Certification</li> </ul>	<ul style="list-style-type: none"> <li>GPA Calculation Data Errors</li> <li>Numerous Data Resubmissions</li> </ul>	Completed: December 2015	Unmodified Certification



STATE  
UNIVERSITY  
SYSTEM  
of FLORIDA  
Board of Governors

## Performance Based Funding

### Data Integrity Certification

Name of University: Florida Agricultural and Mechanical University\_\_\_\_\_

Period Ending: October 30, 2015\_\_\_\_\_

**INSTRUCTIONS:** Please respond "Yes," "No" or "N/A" in the blocks below for each representation. Explain any "No" or "N/A" responses to ensure clarity of the representation and include copies of supporting documentation as attachment(s).

Performance Based Funding Data Integrity Certification Representations				
Representations	Yes	No	N/A	Comment / Reference
1. I am responsible for establishing and maintaining, and have established and maintained, effective internal controls and monitoring over my university's collection and reporting of data submitted to the Board of Governors Office which will be used by the Board of Governors in Performance Based Funding decision-making.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
2. These internal controls and monitoring activities include, but are not limited to, reliable processes, controls, and procedures designed to ensure that data required in reports filed with my Board of Trustees and the Board of Governors are recorded, processed, summarized and reported in a manner which ensures its accuracy and completeness.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
3. In accordance with Board of Governors Regulation 1.001(3), my Board of Trustees has required that I maintain an effective information system to provide accurate, timely, and cost-effective information about the university, and shall require that all data and reporting requirements of the Board of Governors are met.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
4. In accordance with Board of Governors Regulation 3.007, my university shall provide accurate data to the Board of Governors Office.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
5. In accordance with Board of Governors Regulation 3.007, I have	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	


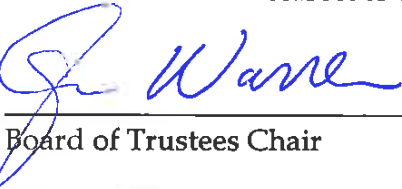
Performance Based Funding Data Integrity Certification Form

Page 1

## Performance Based Funding Data Integrity Certification

Performance Based Funding Data Integrity Certification Representations				
Representations	Yes	No	N/A	Comment / Reference
appointed a Data Administrator to certify and manage the submission of data to the Board of Governors Office.				
6. In accordance with Board of Governors Regulation 3.007, I have tasked my Data Administrator to ensure the data file (prior to submission) is consistent with the criteria established by the Board of Governors Data Committee. The due diligence includes performing tests on the file using applications/processes provided by the Board of Governors Information Resource Management (IRM) office.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
7. When critical errors have been identified, through the processes identified in item #6, a written explanation of the critical errors was included with the file submission.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
8. In accordance with Board of Governors Regulation 3.007, my Data Administrator has submitted data files to the Board of Governors Office in accordance with the specified schedule, except as noted in the Performance Data Integrity Audit conducted by the Division of Audit and Compliance.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Corrective actions to provide assurance that timely submissions are made have been developed and implementation has begun..
9. In accordance with Board of Governors Regulation 3.007, my Data Administrator electronically certifies data submissions in the State University Data System by acknowledging the following statement, "Ready to submit: Pressing <b>Submit for Approval</b> represents electronic certification of this data per Board of Governors Regulation 3.007."	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
10. I am responsible for taking timely and appropriate preventive / corrective actions for deficiencies noted through reviews, audits, and investigations.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
11. I recognize that the Board's Performance Based Funding initiative will drive university policy on a wide range of university operations - from admissions through graduation. I certify that university policy changes and decisions impacting this initiative have been made to	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

## Performance Based Funding Data Integrity Certification

Performance Based Funding Data Integrity Certification Representations				
Representations	Yes	No	N/A	Comment / Reference
bring the university's operations and practices in line with State University System Strategic Plan goals and have not been made for the purposes of artificially inflating performance metrics.				
<p>I certify that all information provided as part of the Board of Governors Performance Based Funding Data Integrity Certification is true and correct to the best of my knowledge; and I understand that any unsubstantiated, false, misleading or withheld information relating to these statements render this certification void. My signature below acknowledges that I have read and understand these statements. I certify that this information will be reported to the board of trustees and the Board of Governors.</p> <p>Certification: <u></u> Date <u>2/26/16</u>  President</p>				
<p>I certify that this Board of Governors Performance Based Funding Data Integrity Certification has been approved by the university board of trustees and is true and correct to the best of my knowledge.</p> <p>Certification: <u></u> Date <u>3/10/16</u>  Board of Trustees Chair</p>				





## FLORIDA AGRICULTURAL & MECHANICAL UNIVERSITY DIVISION OF AUDIT & COMPLIANCE

### MEMORANDUM

**To:** Dr. Elmira Mangum, President  
**From:** Richard E. Givens, CPA *REG*  
**Date:** February 22, 2016  
**RE:** Performance Based Funding Data Integrity Audit

---

In accordance with the University's Internal Audit Plan for fiscal year 2015-16, and at the request of the Florida Board of Governors, we have conducted an audit of the processes and controls that Florida Agricultural and Mechanical University has in place related to data submissions in support of the BOG performance based funding metrics as of October 30, 2015. The report contained herein presents our scope and objectives and provides comments and conclusions resulting from procedures performed.

Please call me if you have any questions.

cc: University Provost  
Vice Presidents  
FAMU Board of Trustees  
Inspector General, Florida Board of Governors  
State Auditor General

## FLORIDA AGRICULTURAL & MECHANICAL UNIVERSITY



*Excellence with Caring*

### PERFORMANCE BASED FUNDING DATA INTEGRITY AUDIT REPORT NO. 2016-1

February 22, 2016

Division of Audit and Compliance  
Richard Givens, Vice-President

# FLORIDA AGRICULTURAL & MECHANICAL UNIVERSITY PERFORMANCE BASED FUNDING DATA INTEGRITY AUDIT

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## **Performance Based Funding Data Integrity Audit**

### **EXECUTIVE SUMMARY**

In accordance with the University's Internal Audit Plan for fiscal year 2015-16, and at the request of the Florida Board of Governors (BOG), we have conducted an audit of the University's processes and controls which support data submitted to the BOG for its performance based funding metrics. This audit was part of a system-wide examination based on data submitted as of October 30, 2015.

The primary objectives of this audit were to:

- Evaluate controls and processes to ensure completeness, accuracy and timeliness of data submitted to the BOG; and,
- Provide a reasonable basis of support for the Performance Based Funding Data Integrity Certification statement.

Audit procedures included, but were not limited to, the evaluation of internal controls as those controls relate to the accomplishment of the foregoing audit objectives, as well as compliance testing for a sample of data elements included in files submitted for various BOG performance based funding metrics.

Observations noted are as follows:

- Some inappropriate or unnecessary information technology (IT) access privileges existed within iRattler System, indicating a need for an improved review of access privileges.
- Data submissions were not submitted by the required due date.

Based on our observations and tests performed, we are of the opinion that the University's processes and internal controls for data compilation and reporting to the BOG are adequate. We consider the improvements identified in the Observations and Comments section of this report to be significant in helping to ensure the completeness and accuracy of data submitted for performance based metrics in future periods.

## **Performance Based Funding Data Integrity Audit**

### **SCOPE AND OBJECTIVES**

At the request of the Florida Board of Governors, we have conducted an audit of the University's processes in place to ensure the completeness, accuracy, and timeliness of data submissions to the BOG. The primary objectives of this audit were to:

- Evaluate controls and processes established by the Office of Institutional Research and primary data custodians to ensure completeness, accuracy and timeliness of data submitted to the BOG; and,
- Provide a reasonable basis of support for the Performance Based Funding Data Integrity Certification statement, which is required to be signed by the University President and Board of Trustees Chair.

### **METHODOLOGY**

Data submitted to the BOG, upon which performance funding is based, and the methods and controls applied by management to ensure data integrity were subject to several key audit procedures. Specifically, detailed management narratives, as well as BOG publications related to data compilation, were reviewed, and various samples of data reported to the BOG were verified to University source documents. Specific information describing the work conducted to address the audit objectives is included in Appendix A to this report.

Our audit was conducted in accordance with current International Standards for the Professional Practice of Internal Auditing as published by the Institute of Internal Auditors.

### **BACKGROUND**

The Florida Board of Governors 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 based on 10 performance metrics used to evaluate the institutions on a range of issues including graduation rates, job placement, cost per degree and retention rates, among other outcomes. According to information published by the BOG in May 2014, the following are key components of the funding 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 analysis of relevant data trends, whereas the benchmarks for Improvement were determined after reviewing data trends for each metric.

## Performance Based Funding Data Integrity Audit

### OBSERVATIONS AND COMMENTS

#### System Access Controls and User's Privileges

Some inappropriate or unnecessary information technology (IT) access privileges existed within iRattler, indicating a need for an improved review of access privileges to ensure access is consistent with an employee's job duties. The existence of the inappropriate or unnecessary access privileges increased the risk of unauthorized disclosure, modification, or destruction of University data and IT resources. However, additional testing of performance funding file data provided assurance that the inappropriate access privileges did not have an impact on the accuracy of file data. Additionally, a user access review was not performed for seven departments who perform critical data functions as it relates to performance funding. Periodic reviews of access privileges are necessary to ensure that employees can only access IT resources that are necessary to perform their assigned job duties and that the assigned access privileges enforce an appropriate separation of incompatible duties.

#### Corrective Action Plan

*Management's corrective action plan states the following actions will be taken:*

- *ITS subject matter experts and core users from the offices will work together to determine the access needed for each level of duty. A matrix will be developed to include segregation of duties and enhanced descriptions for roles.*

*Responsible Employees: Arthur Bialowas, Director of Security & Chief Information Security Officer; Candace McCrary, Assistant Director of iRattler Security  
Implementation date: May 2016*

- *Complete an annual user role re-certification project to include 1) completion of a testing prototype application to ensure it conforms to specifications, 2) reviewing and updating descriptions of access roles with SMEs and departments, 3) executing annual re-certification test internally within ITS to discover and address any issues, 4) assigning a coordinator within each department who will assist in entering organizational charts, 5) executing an annual test and generating reports.*

*Responsible Employees: Arthur Bialowas, Director of Security & Chief Information Security Officer; Candace McCrary, Assistant Director of iRattler Security  
Implementation date: October 2016*

## Performance Based Funding Data Integrity Audit

### Data Submissions

Data submissions were not submitted by the required due date, contrary to Board of Governors Regulation 3.007(5)(b).

- The Fall 2014 and Spring 2015 Student Instruction (SIF) files were submitted 12 and 40 days late, respectively, because the manual correction process used to insure data accuracy for file data extracted from iRattler takes 4 weeks to complete by one staff member.

### Corrective Action Plan

*Management's corrective action plan states the following actions will be taken: 1) Provide training every semester for all members who input data into PeopleSoft, 2) Consider maintaining space facility data in PeopleSoft rather than Legacy, 3) Modify the College of Law calendar to mirror the main campus calendars.*

*Responsible Employee: Agatha Onwunli, Registrar  
Implementation date: Summer term 2016*

- The Expenditure Analysis (EA) and the Degrees Awarded (SIFD) files were submitted 15 and 41 days late, respectively, because they could not be submitted until the SIF files were submitted and accepted by the Board of Governors.

### Corrective Action Plan

*Management will take the steps mentioned above to ensure timely submission of the SIF files which will then allow for the timely submission of the EA and SIFD files.*

*Responsible Employee: Agatha Onwunli, Registrar  
Expected implementation date: Summer term 2016*

- The Instruction & Research file was submitted 12 days late due to issues that were found by data owners late in the process that required additional time to resolve.

### Corrective Action Plan

*Management's corrective action plan states the following action will be taken: Implement a new IRD review/approval process to include review and approval of the Assignment of Responsibility Form data for the IRD file during the following semester in which the assignment was performed.*

*Responsible Employee: Donald Palm, Associate Provost for Undergrad Education  
Expected implementation date: Implemented Fall 2015*

- The Hours to Degree file was submitted 26 days late because a new data extraction process was used that caused an unusual high number of manual corrections to data to be made.

#### **Corrective Action Plan**

*Management's corrective action plan states the following actions will be taken: 1) resolving data file issues with the curriculum through collaboration between the Registrar and ITS, 2) Updating the SQR file.*

*Responsible Employee: Ivey Williams, Coordinator University Testing Bureau  
Expected implementation date: March 2016*

#### **CONCLUSION**

Based on our audit, we have concluded that the controls and processes which Florida Agricultural and Mechanical University has in place to ensure the accuracy and completeness of data submitted to the Board of Governors in support of performance based funding is adequate. None of the observations and comments affected the integrity of the data submissions. In our opinion, we consider management's approach and suggestions to improve the integrity of the data, as cited in this report, to be reasonable and cost effective to implement. Further, we believe our audit can be relied upon by the University Board of Trustees and President as a basis for certifying the representations made to the Board of Governors related to integrity of data required for its performance based funding model.

#### **AUTHORITY**

Pursuant to the Division's Audit Charter, I have directed that this report be prepared to present the results of our audit.

  
Richard E. Givens, CPA



## Performance Based Funding Data Integrity Audit

### APPENDIX A

#### **OVERVIEW OF AUDIT PROCEDURES PERFORMED BY OBJECTIVE**

- A. Determine accuracy/reliability of the data reported for the University's Performance Funding Metrics report for the 2014-15 data submissions.
- **Performed** tests to determine if the data files submitted in SUDS were accurately extracted and converted from i-rattler.
  - **Performed** tests to determine the accuracy of data in selected files submitted to the BOG.
  - **Performed** tests regarding the degree certification process and degree approval process to ensure reliability for the Degrees Awarded file which is used in several metrics.
  - **Reviewed** the University's overall process for building SUDS files, testing and reviewing SUDS files prior to submission, and the submission process for SUDS files.
- B. Determine whether the appointment of the Data Administrator by the university president and duties related to these responsibilities are incorporated into the Data Administrator's official position description.
- **Reviewed** the Data Administrator appointment letter sent to the Board of Governors by President Mangum.
  - **Reviewed** the position description for the Assistant Vice President of Academic Affairs for Institutional Reporting and Research.
- C. Evaluate the processes used by the Data Administrator to ensure the completeness, accuracy and timely submission of data to the Board of Governors.
- **Reviewed** The State File Reporting Process documents for the steps taken to ensure the completeness of submissions to the Board of Governors.
  - **Interviewed** Dr. Owusu regarding the performance funding submission process.
  - **Reviewed** the Data Administrator responses to questions regarding changes from last year in the process he takes to ensure the completeness, accuracy and timeliness of submission to the Board of Governors.
  - **Reviewed** Emails for examples of additional steps OIR takes to ensure accuracy of data.
  - **Reviewed** the Board of Governors Data Requests Weekly Tracking/Monitoring List.
- D. Evaluate any available documentation including policies, procedures, and desk manuals of appropriate staff and to assess their adequacy for ensuring data integrity for university data submissions to the Board of Governors.
- **Reviewed** any changes to the data file matrix, submission flowcharts, and business process for submitting the SIF, SIFD, HTD, IRD, RET, SFA, and EA files.
  - **Reviewed** the policies and procedures data submission process performed by the Data Administrator for the overall performance funding file submission process.

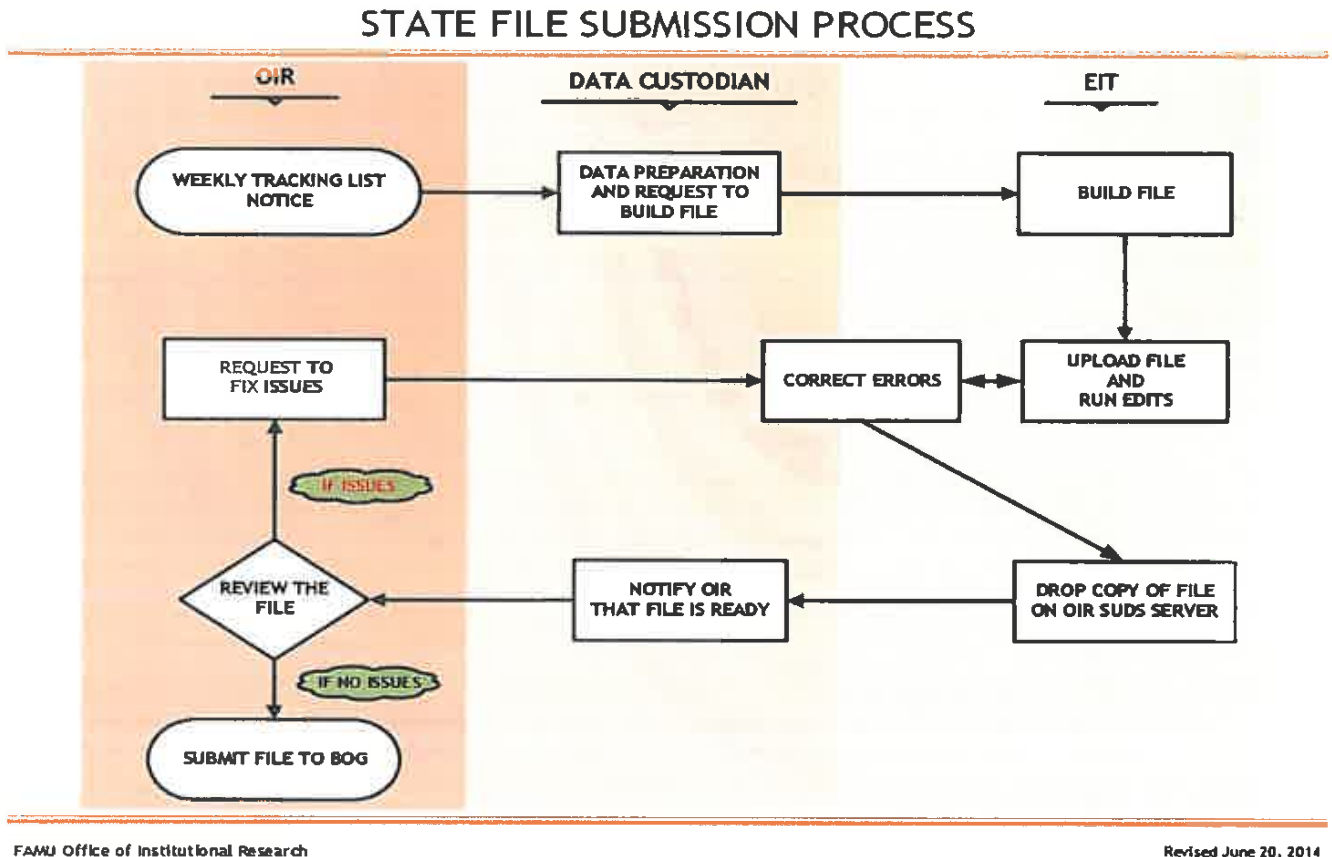
## Performance Based Funding Data Integrity Audit

- **Reviewed** any changes to the data entry procedures within i-rattler for the data used to build the SIF, SIFD, HTD, IRD, RET, SFA, and EA files.
- **Interviewed** data owners within OIR, Registrar's Office, Financial Aid, Admissions, Test Services Bureau, Academic Affairs and IT Services personnel regarding the policies and procedures for data file development and submission and data entry.
- E. Review system access controls and user privileges to evaluate if they are properly assigned and periodically reviewed to ensure only those authorized to make data changes do so.
  - **Performed** test of user access privileges for all accounts on SUDS.
  - **Performed** test of user access privileges for selected functions in PeopleSoft that relate directly to the data used to calculate the performance funding metrics.
  - **Interviewed** the data owners within OIR, Registrar's Office, Financial Aid, Academic Affairs, and EIT personnel regarding their user access review process.
- F. Testing of data accuracy through tracing sampled items to source documents.
  - **Performed** tests of data accuracy for the SIFD, HTD, SIF, and SFA files.
  - **Performed** tests of Personal Demo information included in the above files for data accuracy.
  - **Performed** tests to ensure the process used to certify degrees within colleges and schools were being followed.
  - **Performed** tests to review the Pell Grant process within iRattler.
- G. Determine the veracity of the university Data Administrator's data submission statements that indicate, "I certify that this file/data represents the position of this University for the term being reported."
  - **Interviewed** Dr. Owusu regarding the performance funding submission process and the validation statement.
  - **Reviewed** the email from Joseph Maleszewski, BOG Inspector General, confirming that the Board of Governors had implemented an electronic certification process.
- H. Evaluate consistency of data submissions with the data definitions and guidance provided by the Board of Governors through the Data Committee and communications from data workshops.
  - **Reviewed** the Submission Matrix submitted by Dr. Owusu.
  - **Interviewed** Dr. Owusu regarding the performance funding submission process and the validation statement.
  - **Performed** additional testing of the file manual edit process for all files that had a high number of edits or issues with the SQR data extraction.
- I. Review the university Data Administrator's data resubmissions to the Board of Governors with a view toward ensuring these resubmissions are both necessary and authorized. This review will also evaluate how to minimize the need for data resubmissions.
  - **Reviewed** the Submission Matrix submitted by Dr. Owusu.
  - **Interviewed** Dr. Owusu regarding the performance funding submission process and the validation statement.
  - **Performed** a test of SUDS user access to ensure that access to submit files are limited to the appropriate personnel.

## Performance Based Funding Data Integrity Audit

### APPENDIX B

#### STATE FILE SUBMISSION PROCESS



The OIR is responsible for coordinating the submission of files to the Florida Board of Governors (FLBOG). The chart above illustrates the general workflow process involved in state data file submissions.

The OIR serves as the primary coordinator of file submissions to the FLBOG. Tracking of all state file submissions is done using the Florida Board of Governors Weekly Tracking List.

#### **The State File Submission Process**

The timely submission of any file to the FLBOG requires coordination and cooperation among a number of university stakeholders. To ensure the timeliness and accuracy of data, each responsible department must do its part.

## **Performance Based Funding Data Integrity Audit**

As is noted in the immediately preceding subsection, state files and routine reports appear on the Weekly Tracking List a minimum of three months before they are required to be submitted to the OIR. While the initiation dates for the various submissions may vary, the process for constructing and submitting files to the FLBOG and other stakeholders is carried out as follows:

1. Based on submission deadlines, the data custodian will request that a file be constructed. This may include data preparation and organization by the requesting department. Once this is complete, the data custodian will send a request to Enterprise Information Technology (EIT) staff to build the file.
2. The EIT will build the file based on the parameters outlined by BOG.
3. Once the file is built, the EIT will upload the file to the State University Data System (SUDS) server and run appropriate edits.
4. If errors are detected, the assigned EIT staff and data custodian(s) will work collaboratively to correct all errors identified.
5. Once the identified errors are corrected EIT staff uploads the file and rerun the edits again to ensure that the file is free of errors (repeat 2, 3 and 4 until the file is free of errors).
6. When the file is free of errors, the EIT staff EIT sends a copy of the actual file to the shared OIR server.
7. The data custodian will then notify the OIR that the file is ready for review and submission.
8. Upon notification that the file is ready for review, the OIR will review the file and run its own edits to ensure data integrity and accuracy.
9. If the OIR determines that there are no errors, the file will be submitted to the Board of Governors. If, however, the OIR identifies errors or other potential problems with a file it will request that data custodian and the EIT make any necessary corrections (repeat steps 4, 5, 6 and 7 above until the file is clean and free of errors and deemed by the OIR to be ready for submission).



STATE  
UNIVERSITY  
SYSTEM  
of FLORIDA  
Board of Governors

## Performance Based Funding Data Integrity Certification

Name of University: FLORIDA ATLANTIC UNIVERSITY

Period Ending: 2014-2015 ACADEMIC YEAR

**INSTRUCTIONS:** Please respond "Yes," "No" or "N/A" in the blocks below for each representation. Explain any "No" or "N/A" responses to ensure clarity of the representation and include copies of supporting documentation as attachment(s).

Performance Based Funding Data Integrity Certification Representations				
Representations	Yes	No	N/A	Comment / Reference
1. I am responsible for establishing and maintaining, and have established and maintained, effective internal controls and monitoring over my university's collection and reporting of data submitted to the Board of Governors Office which will be used by the Board of Governors in Performance Based Funding decision-making.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
2. These internal controls and monitoring activities include, but are not limited to, reliable processes, controls, and procedures designed to ensure that data required in reports filed with my Board of Trustees and the Board of Governors are recorded, processed, summarized and reported in a manner which ensures its accuracy and completeness.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
3. In accordance with Board of Governors Regulation 1.001(3), my Board of Trustees has required that I maintain an effective information system to provide accurate, timely, and cost-effective information about the university, and shall require that all data and reporting requirements of the Board of Governors are met.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
4. In accordance with Board of Governors Regulation 3.007, my university shall provide accurate data to the Board of Governors Office.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
5. In accordance with Board of Governors Regulation 3.007, I have	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

Performance Based Funding Data Integrity Certification Form


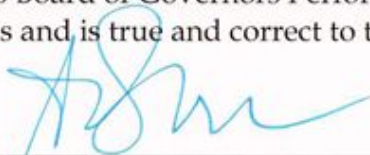
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## Performance Based Funding Data Integrity Certification

Performance Based Funding Data Integrity Certification Representations				
Representations	Yes	No	N/A	Comment / Reference
appointed a Data Administrator to certify and manage the submission of data to the Board of Governors Office.				
6. In accordance with Board of Governors Regulation 3.007, I have tasked my Data Administrator to ensure the data file (prior to submission) is consistent with the criteria established by the Board of Governors Data Committee. The due diligence includes performing tests on the file using applications/processes provided by the Board of Governors Information Resource Management (IRM) office.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
7. When critical errors have been identified, through the processes identified in item #6, a written explanation of the critical errors was included with the file submission.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
8. In accordance with Board of Governors Regulation 3.007, my Data Administrator has submitted data files to the Board of Governors Office in accordance with the specified schedule.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
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10. I am responsible for taking timely and appropriate preventive / corrective actions for deficiencies noted through reviews, audits, and investigations.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
11. I recognize that the Board's Performance Based Funding initiative will drive university policy on a wide range of university operations - from admissions through graduation. I certify that university policy changes and decisions impacting this initiative have been made to bring the university's operations and practices in line with State University System Strategic Plan goals and have not been made for the	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

## Performance Based Funding Data Integrity Certification

Performance Based Funding Data Integrity Certification Representations				
Representations	Yes	No	N/A	Comment / Reference
purposes of artificially inflating performance metrics.				
<p>I certify that all information provided as part of the Board of Governors Performance Based Funding Data Integrity Certification is true and correct to the best of my knowledge; and I understand that any unsubstantiated, false, misleading or withheld information relating to these statements render this certification void. My signature below acknowledges that I have read and understand these statements. I certify that this information will be reported to the board of trustees and the Board of Governors.</p> <p>Certification: <u></u> Date <u>2/8/16</u></p> <p style="margin-left: 150px;">President</p>				
<p>I certify that this Board of Governors Performance Based Funding Data Integrity Certification has been approved by the university board of trustees and is true and correct to the best of my knowledge.</p> <p>Certification: <u></u> Date <u>2/17/14</u></p> <p style="margin-left: 150px;">Board of Trustees Chair</p>				



Report No. FAU 15/16-1  
Report Issue Date: December 1, 2015

FLORIDA ATLANTIC  
UNIVERSITY™

*Office of Inspector General*

Audit Report: Performance Based Funding Data Integrity

As of September 30, 2015

Use of Report

We are employed by Florida Atlantic University. This report is intended solely for the internal use of the State University System and is not intended to be used for any other purpose. This restriction is not intended to limit the distribution of this report, which is a matter of public record.


BOCA RATON • DANIA BEACH • DAVIE • FORT LAUDERDALE • JUPITER • PORT ST. LUCIE



## REPORT ON THE AUDIT OF PERFORMANCE BASED FUNDING DATA INTEGRITY

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 <b>Performance Funding Model</b> <b>Florida Atlantic University</b>					
	Excellence		Improvement		Final Score
Key Metrics Common to All Universities Plus 2 Institution Specific Metrics	Data	Points	Data	Points	
Percent of Bachelor's Graduates Employed and/or Continuing their Education Further 1 Yr after Graduation	74%	3	2%	2	3
Median Average Full-time Wages of Undergraduates Employed in Florida 1 Yr after Graduation	\$36,000	4	3%	3	4
Average Cost per Undergraduate Degree to the Institution	\$27,690	2	-3%	3	3
Six Year Graduation Rate Full-time and Part-time FTIC	45%	0	5%	5	5
Academic Progress Rate 2nd Year Retention with GPA Above 2.0	66%	0	-2%	0	0
Bachelor's Degrees Awarded in Areas of Strategic Emphasis (includes STEM)	55%	5	2%	2	5
University Access Rate Percent of Undergraduates with a Pell-grant	41%	5	-1%	0	5
Graduate Degrees Awarded in Areas of Strategic Emphasis (includes STEM)	55%	4	4%	4	4
<b>Institution-Specific Metrics</b>					
Percent of Bachelor's Degrees without Excess Hours	73%	3	2%	2	3
Bachelor's Degrees Awarded to Minorities	43%	5	1%	1	5
<b>TOTAL</b>					<b>37</b>
<a href="http://www.fibog.edu">www.fibog.edu</a> <span style="float: right;">BOARD of GOVERNORS   State University System of Florida</span>					



MEMORANDUM

TO: Dr. John Kelly  
President

FROM: Morley Barnett  
Inspector General

A handwritten signature in dark ink, appearing to read "Morley Barnett", is written over the printed name and title.

DATE: December 1, 2015

SUBJ: PERFORMANCE BASED FUNDING DATA INTEGRITY AUDIT

In accordance with the University's Internal Audit Plan for fiscal year 2015-16, and at the request of the Florida Board of Governors, we have conducted an audit of the processes and controls that Florida Atlantic University has in place related to data submissions in support of the BOG performance based funding metrics as of September 30, 2015. The report contained herein presents our scope and objectives and provides comments and conclusions resulting from procedures performed.

We have made one recommendation to address our finding. We concur with the response of the auditee which has been incorporated into the report. In accordance with our established procedures, follow-up will be performed subsequent to the issuance of this report to determine effective implementation of the recommendation by management.

Please call me if you have any questions.

cc: University Provost  
Vice Presidents  
University Chief Information Officer  
University Data Administrator  
FAU Board of Trustees  
Inspector General, Florida Board of Governors  
Florida Auditor General

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## Executive Summary

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In accordance with the University's Internal Audit Plan for fiscal year 2015-16, and at the request of the Florida Board of Governors (BOG), we have conducted an audit of the University's processes and controls which support data submitted to the BOG for its performance based funding (PBF) metrics. This audit was part of a system-wide examination based on data submitted as of September 30, 2015.

The primary objectives of this audit were to:

- Evaluate controls and processes established by the Office of Institutional Effectiveness and Analysis and primary data custodians to ensure completeness, accuracy and timeliness of data submitted to the BOG; and,
- Provide a reasonable basis of support for the Performance Based Funding Data Integrity Certification statement which is required to be signed by the University president and Board of Trustees chair.

Audit procedures included, but were not limited to, the evaluation of internal controls as those controls relate to the accomplishment of the foregoing audit objectives, as well as compliance testing for a sample of data elements included in files submitted for four of ten BOG performance based funding metrics.

Based on our observations and tests performed, we are of the opinion that the University's processes and internal controls for data compilation and reporting to the BOG are adequate. We did note delays in submission of data files related to four metrics selected for detailed testing. The details of this finding and suggestion for corrective action, along with other results of tests performed, can be found in the Comments and Recommendations section of this report.



December 1, 2015

Dr. John Kelly  
President  
Florida Atlantic University  
Boca Raton, Florida

Dear President Kelly:

#### SCOPE AND OBJECTIVE

At the request of the Florida Board of Governors, we have conducted an audit of the processes used by the University to ensure the completeness, accuracy, and timeliness of data submissions to the BOG. As part of this system-wide audit, we chose to focus on four of the ten performance based funding metrics - 4, 5, 6 and 8.

The primary objectives of this audit were to:

- Evaluate controls and processes established by the Office of Institutional Effectiveness and Analysis and primary data custodians to ensure completeness, accuracy and timeliness of data submitted to the BOG; and,
- Provide a reasonable basis of support for the Performance Based Funding Data Integrity Certification statement which is required to be signed by the University president and Board of Trustees chair.

Select samples of data submitted to the BOG as of September 30, 2015 for these four metrics were subject to review of overall controls designed by management to ensure data integrity, as well as verification to original source information. Other relevant information reviewed for the audit included BOG narratives on PBF metric derivations, data definitions, and management documentation related to centralized and decentralized handling of data collection, compilation and submission protocols.

Our audit was conducted in accordance with International Standards for the Professional Practice of Internal Auditing as published by the Institute of Internal Auditors.

#### BACKGROUND

The Florida Board of Governors 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 based on ten metrics, the first eight of which are common to all institutions and the last two reflecting the choices of the BOG and FAU's

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Board of Trustees respectively. Listed below are the 10 performance based funding metrics which are applicable to Florida Atlantic University:

1. **Percent of Bachelor's Graduates Employed Full-time in Florida or Continuing their Education in the U.S. One Year After Graduation**
2. **Median Wages of Bachelor's Graduates Employed Full-time in Florida One Year After Graduation**
3. **Average Cost per Bachelor's Degree [Instructional Costs to the University]**
4. **Six-Year Graduation Rate for First-time-in-College (FTIC)**
5. **Students Academic Progress Rate [Second Year Retention Rate with GPA Above 2.0]**
6. **Bachelor's Degrees Awarded within Programs of Strategic Emphasis [including STEM]**
7. **University Access Rate [Percent of Undergraduates with a Pell grant]**
8. **Graduate Degrees Awarded within Programs of Strategic Emphasis [including STEM]**
9. **Baccalaureate Degrees Awarded Without Excess Hours**
10. **Percent of Baccalaureate Degrees Awarded to Minorities**

The BOG performance funding model has four guiding principles: 1) use metrics that align with SUS Strategic Plan goals, 2) reward Excellence or Improvement, 3) have a few clear, simple metrics, and 4) acknowledge the unique mission of the different institutions.

#### **Data Input Controls**

The Florida Board of Governors maintains a student unit record database titled the State University Database System (SUDS). This database contains over 400 data elements about students, faculty and programs at SUS institutions. SUDS is part of a web-based portal developed by the BOG for the SUS to report data and has centralized security protocols for access, data encryption and password controls. Initial input of data files supporting PBF metrics is the responsibility of primary data custodians, such as the Admissions Office, Office of the Registrar, and Student Financial Aid and is scheduled to be uploaded to SUDS based on the BOG's Due Date Master Calendar. Data uploaded to SUDS by various departments are subject to edit checks to help ensure propriety, consistency with BOG-defined data elements, and accuracy of information submitted. Once satisfied that any edits errors have been fully addressed, official submission of data files to the BOG is controlled by the Office of Institutional Effectiveness and Analysis (IEA), a unit within the Office of Information Technology.

Each file submission by IEA is subject to an affirmation statement in SUDS which declares that data submitted for approval "represents electronic certification of this data per Board of Governors Regulation 3.007". The University also requires an internal certification by departments when they upload data to SUDS. The internal certification is an email notification to IEA from the departmental data custodian manager which states "I certify that the approved business process for submission of the data file(s) has been followed and that the data submission is free from any major errors and accurate to the best of my knowledge". Board of Governors acceptance of data submissions is a formal process which is documented in SUDS, and if a submission is rejected, it will be subject to resubmission protocols set by the BOG.

#### **Retention and Graduation Rates - Metrics 4 & 5**

The national standard graduation rate was created by the Student Right to Know Act of 1990, which required institutions of higher education receiving federal financial assistance to report graduation rates to current and prospective students via the US Department of Education's Integrated Postsecondary Education Data System (IPEDS). This act established the graduation



rate based on 150% of the normal time for completion from the program - which is six years for a four-year program. In 2011, the Board of Governors included retention and graduation rate metrics in its 2012-2025 System Strategic Plan. In 2014, the importance of the retention and graduation rate data was further elevated by their inclusion in a new Performance-Based Funding Model.

**Percentage of Degrees Awarded in Programs of Strategic Emphasis – Metrics 6 & 8**

The Board of Governors for the State University System of Florida maintains a list of Programs of Strategic Emphasis that promotes the alignment of the State University System degree program offerings with the economic development and workforce needs of the State. This list of Programs of Strategic Emphasis is not a static list – it has been updated several times to reflect that Florida’s workforce needs change over time and to account for programs that are added or deleted from year to year. In 2005, the Board updated the list as part of the 2005-2013 System Strategic Plan, and the list was again formally updated in 2009 as part of the 2012-2025 Strategic Plan effort. The categories associated with the Programs of Strategic Emphasis were updated again by the Board during the November 2013 meeting.

**COMMENTS AND RECOMMENDATIONS**

The following are the results of testing specific data elements included in tables of data files submitted to the BOG in support of performance based funding. Samples were judgmentally selected based on our understanding of management and system controls in place during the audit period, as well as file submission protocols established by the BOG.

Metric # 4 - **Six-Year FTIC Graduation Rate**  
 Metric # 5 - **Academic Progress Rate**  
*(2nd Year Retention with GPA Above 2.0)*  
Data Files:  
 Student Instruction - SIF; Degrees Awarded - SIFD; Retention - RET  
Tables:  
 Enrollment, Degrees Awarded and Retention Cohort (various elements reviewed)

25 students, 14 elements tested to original sources or calculated if required – **NO EXCEPTIONS**

Metric # 6 - **Bachelor's Degrees Awarded within Programs of Strategic Emphasis** (includes STEM)  
 Metric # 8 - **Graduate Degrees Awarded within Programs of Strategic Emphasis** (includes STEM)  
Data Files:  
 Degrees Awarded - SIFD  
Tables:  
 Degrees Awarded (various elements reviewed)

30 students, 8 elements tested to original sources or calculated if required – **NO EXCEPTIONS**

**Current Findings and Recommendations****Timeliness of Data File Submissions**

Based on our review of University data files submitted to the BOG in support of the four metrics covered in this audit, we noted the following delays in file submissions to the BOG.

<b><u>Data Submission</u></b>	<b><u>Reporting Period</u></b>	<b><u>Due Date</u></b>	<b><u>Date File Submitted</u></b>	<b><u># of Business Days Late</u></b>
Student Instruction File (SIF)	Spring 2015	6/11/15	6/22/15	7
Degrees Awarded (SIFD)	Spring 2015	7/1/15	7/20/15	13
Retention File (RET)	Annual 2013/14	1/21/15	1/28/15	5

IEA management has indicated that instances of filing tardiness were mainly due to the untimely identification and correction of data errors, and late processing of programming changes mandated by the BOG.

**Recommendation No. 1**

While we recognize that the BOG on occasion has delays in making the most up-to-date versions of its software available for submission of data, we recommend that IEA, the Office of Information Technology, and primary data custodians work more closely to promptly identify and resolve any issues under management's control that could potentially result in filing delays.

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**Management's Response**


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**Action Plan:**

It is agreed that the timeliness of our submissions needs to be improved. After the data administrator workshop in June of each year, IEA will meet by August with the programmers, registrar and admissions as needed to review the programming code that needs to be altered or added so that the specialists in each area can review the code with the programmers to have it ready well before the submission date. In addition IEA will send out a weekly reminder that shows all the submissions, their due dates, and requires those responsible to note their progress on the data file submission.

**Implementation Date:**

August 2016 - Data integrity review of code; October 2015 - Weekly update

**Responsible Auditee:**

Jeff E. Hoyt, University Data Administrator

### **Prior Audit Recommendations**

Our examination generally includes a follow-up on findings and recommendations of prior internal audits, where the subjects of such findings are applicable to the scope of the current audit being performed.

No recommendations were made in our initial (9/30/14) audit of performance-based funding data integrity. Accordingly, a follow-up on prior audit findings is not applicable.

### **CONCLUSION**

Based on our audit, we have concluded that the controls and processes which Florida Atlantic University has in place to ensure the accuracy and completeness of data submitted to the Board of Governors in support of performance based funding are adequate. As noted in the Comments and Recommendations section of this report, we re-emphasize the timely submission of data files to the BOG as part of the University's overall data integrity and accountability goals.

We believe our audit can be relied upon by the University Board of Trustees and president as a basis for certifying the representations made to the Board of Governors related to integrity of data required for its performance based funding model.

\*\*\*\*\*

We wish to thank the staffs of the Office of Institutional Effectiveness and Analysis, Office of the Registrar, and other primary data custodians for their cooperation and assistance which contributed to the successful completion of this audit.



Morley Barnett, CPA, CPE  
Inspector General

Audit performed by: Mike Hewett, CIA, CGAP, CBA, CFSA  
Morley Barnett, CPA, CFE



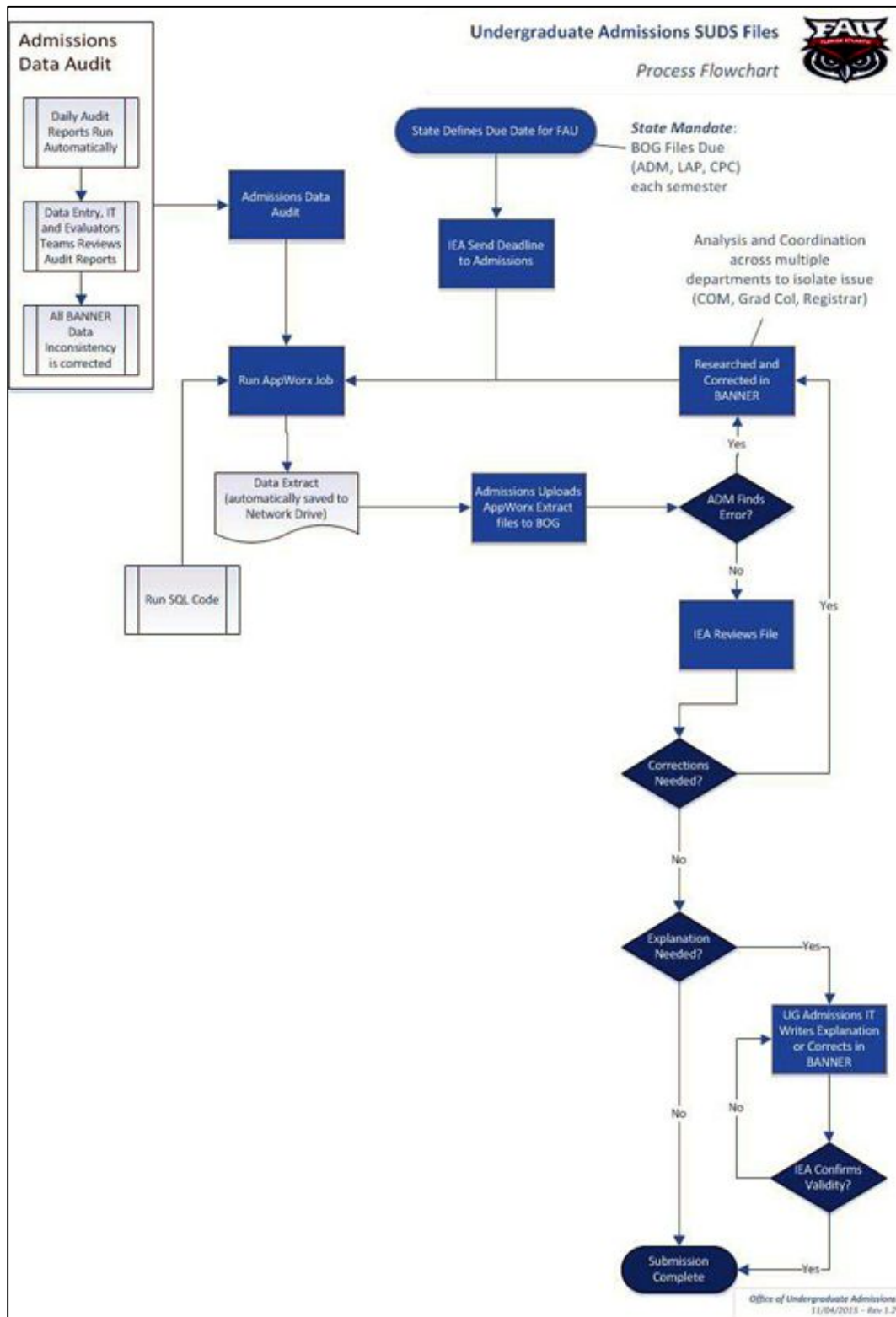


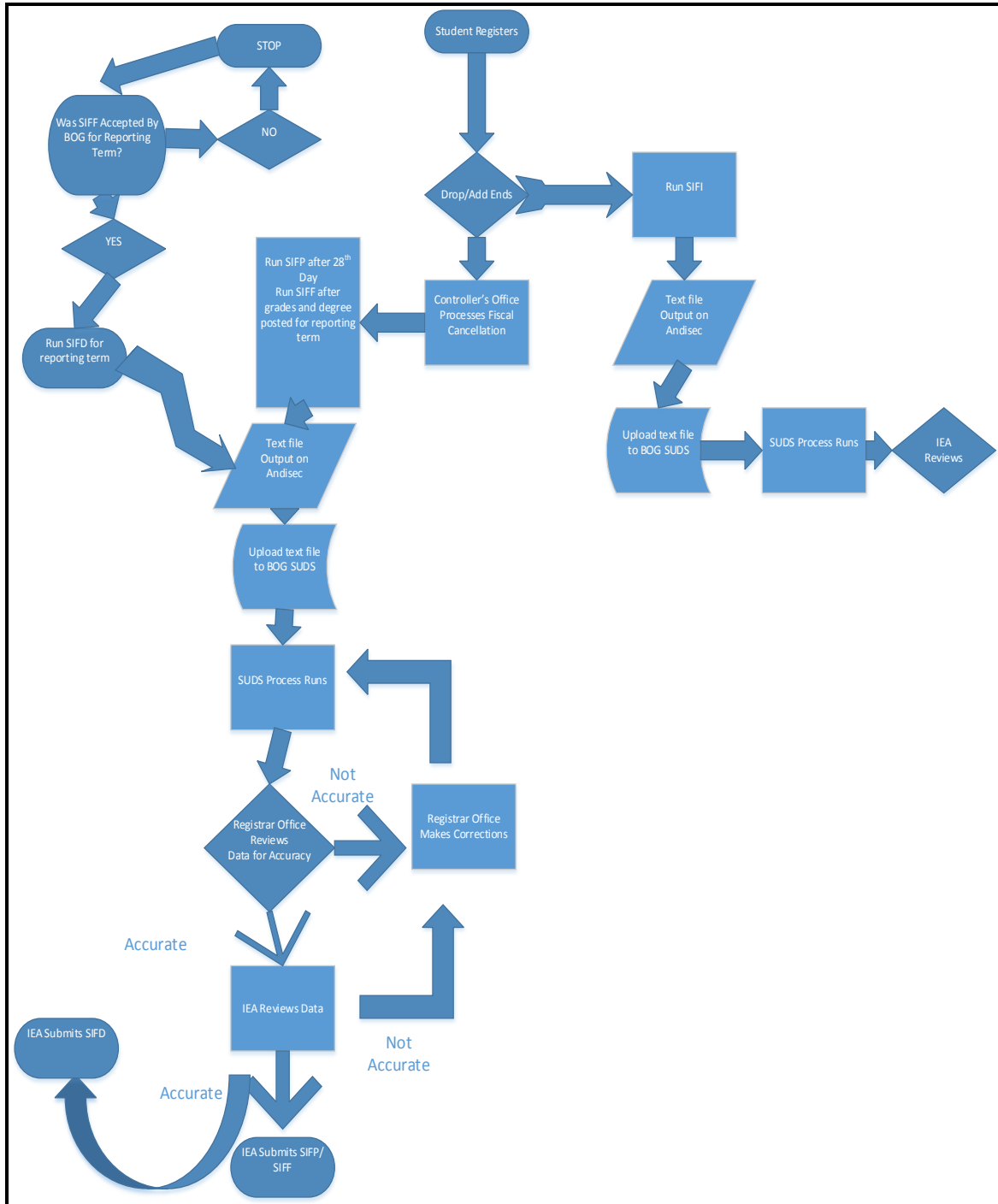
Performance Based Funding Data Integrity Audit  
9/30/2015

\*\*\*LIST OF REPORT APPENDICES\*\*\*

Appendix

- TYPICAL INTERNAL DATA PROCESS FLOW AND SUBMISSION TO BOG A
- BOG NARRATIVES FOR DERIVATION OF FUNDING METRICS 4, 5, 6 and 8 B
- DATA INTEGRITY CERTIFICATION STATEMENT REQUIRED BY BOG C

**Typical Process Flow for Data Integrity and Submission to the Florida Board of Governors**Office of Undergraduate Admissions

**Typical Process Flow for Data Integrity and Submission to the Florida Board of Governors*****Office of the Registrar***



PERFORMANCE BASED FUNDING DATA INTEGRITY AUDIT  
9/30/2015

BOG NARRATIVES FOR DERIVATION OF PERFORMANCE FUNDING METRICS

Methodology & Procedures Derivation for Metrics 4, 5, 6 and 8

The following methodology and procedures documents were prepared by the Florida Board of Governors to explain derivation of accountability metrics used in its performance based funding program for the State University System of Florida.

- Graduation and Retention Rates (#4 & #5)
- Degrees in Programs of Strategic Emphasis (#6 & #8)

BOG References to Other Metrics Methodology Documents:

[http://www.flbog.edu/about/budget/performance\\_funding.php](http://www.flbog.edu/about/budget/performance_funding.php)

# Performance Funding Metrics

## Retention and Graduation Rates

### OVERVIEW OF METHODOLOGY AND PROCEDURES



STATE UNIVERSITY SYSTEM *of* FLORIDA  
Board of Governors

## PERFORMANCE FUNDING METRICS

## RETENTION &amp; GRADUATION RATES



## METHODOLOGY &amp; PROCEDURES

9/25/2014

The national standard graduation rate was created by the Student Right to Know Act of 1990, which required institutions of higher education receiving federal financial assistance to report graduation rates to current and prospective students via the US Department of Education's Integrated Postsecondary Education Data System (IPEDS). This act established the graduation rate based on 150% of the normal time for completion from the program - which is six years for a four-year program.

In 2011, the Board of Governors included retention and graduation rate metrics in its 2012-2025 System Strategic Plan. In 2014, the importance of the retention and graduation rate data was further elevated by their inclusion in a new Performance-Based Funding Model. This document provides details on the methodology and procedures used by Board of Governors staff during the analysis of the retention and graduation rate data as reported in the 2012-13 Accountability Reports and used in the 2014 Performance Based Funding model.

## PERFORMANCE FUNDING METRICS

## RETENTION &amp; GRADUATION RATES



## METHODOLOGY &amp; PROCEDURES

9/25/2014

## 1. Data Sources

The State University System of Florida Board of Governors maintains a student unit record database titled the State University Database System (SUDS). This database contains over 400 data elements about students, faculty and programs at SUS institutions. Retention and graduation rate data are finalized using the Retention file. The Board of Governors' Information Resource Management (IRM) unit builds the Retention file annually using the Student Instruction File (SIF) and the Degrees Awarded (SIFD) files. Once Retention has been built, each university reviews the Retention file and works with IRM staff to make edits before university Data Administrators approve and submit the data to IRM<sup>1</sup>.

## 2. Defining the Cohort

A cohort is a group of people used in a study who have something in common. In this case, a cohort is composed of students who were all admitted to the university during the same year. There are six components that determine student cohorts:

### a. Student Level:

Only the students who meet the following criteria are included in the cohort.

- STUDENT CLASS LEVEL [#1060] is either L (lower division undergraduate) or U (upper division undergraduate).
- DEGREE HIGHEST HELD [#1112] must be less than a Bachelor's.
- FEE CLASSIFICATION KIND [#1107] must equal 'G' (general instruction).

### b. Cohort Year:

A year is measured differently in retention and graduation data than the standard academic year (of summer, fall, spring). A retention cohort year is defined as the fall, spring, and summer terms. Students selected for inclusion within each Cohort Year are based on the following rule:

- DATE MOST RECENT ADMISSION [#1420] equals REPORTING TIME FRAME [#2001].

### c. Cohort Types:

The COHORT TYPE [#1429] is a derived element that is built by IRM and is based on the TYPE OF STUDENT AT TIME OF MOST RECENT ADMISSION [#1413] as assigned by the university.

- First-Time in College Students include two types of students:
  - Students who are admitted into a university for the first time and who have earned less than 12 credit hours after high school graduation [#1413= 'B'].
  - Students who are considered 'Early Admits' because they have been admitted to the university prior to their high school graduation [#1413= 'E'].
- AA Transfer Students who have transferred from the Florida College System with an Associate in Arts Degree. This value is based on the three following elements:
  - TYPE OF STUDENT AT DATE OF ENTRY [#1068] or TYPE OF STUDENT AT TIME OF MOST RECENT ADMISSION [#1413] equals 'J'.
  - DEGREE HIGHEST HELD [#1112] equals 'A' (Associates).
  - LAST INSTITUTIONAL CODE [#1067] or INSTITUTION GRANTING HIGHEST DEGREE [#1411] must equal a Florida Public Community College.
- Other Transfer Students include all other undergraduate transfer students.

<sup>1</sup> For more detailed information please visit the description of the Retention master file at:

<http://www.flbog.edu/resources/doc/ditr/susmaster/ret-print.pdf>. The Data Dictionary provides the elements and definitions associated with the five tables that comprise the Student Financial Aid (SFA) File – this information is available at: [https://prod.flbog.net:4445/pls/apex/f?p=112:45:1031529785373::NO::P45\\_SUBMISSION:SFAS](https://prod.flbog.net:4445/pls/apex/f?p=112:45:1031529785373::NO::P45_SUBMISSION:SFAS).

## PERFORMANCE FUNDING METRICS

## RETENTION &amp; GRADUATION RATES



## METHODOLOGY &amp; PROCEDURES

9/25/2014

**d. Student Right to Know Flag:**

The STUDENT RIGHT TO KNOW (SRK) FLAG [#1437] is an entry status indicator that is a 'Yes/No' flag based on the term (Summer, Fall, or Spring) that a student is first admitted.

- YES: If a student enters the institution in the fall term the SRK flag will be set to 'Yes'. If a student enters the institution in the summer term and progresses to fall term, the SRK flag will be set to 'Yes'.
- NO: If a student enters in the summer term and does not progress to the fall term; or, if a student enters in the spring term the SRK flag will be set to 'No'.

**e. Full-Time / Part-Time Indicator:**

The FULL-TIME / PART-TIME INDICATOR [#1433] is an indicator based on the number of credit hours attempted (not earned) during the first semester.

- This indicator is based on the CURRENT TERM COURSE LOAD [#1063] which is the number of hours enrolled/attempted during a term. This excludes courses that are audited, all credits awarded during the term through 'Credit by Examination'. Students completing prior term incompletes are not included unless they have registered and paid fees for the credits they are completing.
- This indicator is used in reporting retention and graduation data to the federal government - to IPEDS.

**f. Cohort Revisions and Adjustments:**

The US Congress and the US Dept. of Education allow institutions to make revisions and adjustments to their student cohorts. These cohort adjustments are typically the cause of the differences between the preliminary and final retention and graduation rates as reported in the annual accountability reports.

Cohort Revisions

Cohorts can be *revised* to reflect better information that has become available since the cohort was first reported. Examples of common revisions include: demographic changes, student type changes, etc...

Cohort Adjustments

Students may be removed from a cohort if they left the institution for one of the following reasons: death or total and permanent disability; service in the armed forces (including those called to active duty); service with a foreign aid service of the federal government, such as the Peace Corps; or service on official church missions.

- Cohort Adjustment Flag [#1442] is a data element on the Retention Cohort Changes (RETC) table that is used to indicate that a retention file record has been modified based on a change in status of the student at the institution.
  - University Data Administrators identify the students who have died, suffered a permanent disability, left to serve in the Armed Services, left to serve in with Foreign Aid Service of the federal government (such as the Peace Corps), or left to serve on an Official Church Mission. These students are removed from the cohort and are not included in the retention and graduation rates.



## PERFORMANCE FUNDING METRICS

## RETENTION &amp; GRADUATION RATES



## METHODOLOGY &amp; PROCEDURES

9/25/2014

### 3. Data Analysis

After universities have approved the Retention file, IRM staff update the retention database with the most recent data and provide a subset of the data to the Board's Institutional Research (IR) staff for analysis. The analysis that the IR staff conducts is a very straightforward process that simply counts the number of students in a cohort (which serves as the denominator) and then counts the number of those same students who are retained or graduated by a specified year (which serves as the numerator).

#### a. Second Year Retention Rates

- Cohorts: The number of students in the cohort serves as the denominator for the retention rate, and is based on the following rules: Cohort Type= 'FTIC'; SRK= 'Yes'; FT/PT Indicator= 'Full-time'.
- Retained: The number of students in the cohort who are enrolled during the second fall term serves as the numerator for the retention rate.
- Grade Point Average: A GPA criterion can be added to the standard retention rate metric to gain a sense of how well students who are retained are actually doing in their courses. Board staff decided to use a cumulative GPA (at the end of the first year - before the second fall term) of at least 2.0 as a threshold because it is a commonly referenced measure of satisfactory academic progress. In fact, FTICs who return for their 2nd fall with a GPA above 2.0 are *8 times more likely* to graduate within six years than students who begin their second Fall with a GPA of less than 2.0.
  - The University GPA [#1801] element is included on the Enrollments table and provides a student's GPA for a given term as well as the cumulative GPA (at the beginning or end of the term). Board staff use the cumulative GPA that is derived using the following formula:

$$\frac{(\text{GPA\_INST\_GRADE\_PTS} [\#1086] + \text{GPA\_TERM\_GRADE\_PTS} [\#1090])}{(\text{GPA\_INST\_HRS} [\#1085] + \text{GPA\_TERM\_CREDIT\_HRS} [\#1088])}$$

- Note: In Summer 2014, an error was detected in the code that has historically calculated the cumulative GPA. The previous incorrect formula used the *earned* credit hours [#1089] in the denominator - instead of the *attempted* credit hours [#1088]. This inflated GPAs by excluding any credit hours with a non-passing ('D','F') or withdrawn grades.

#### COMPARISON OF HISTORIC AND REVISED GPA METHODOLOGIES

For 2012-13 Full-time, FTIC 2nd Year Retention Rate with GPA >=2.0

UNIV.	HISTORIC			REVISED			DIFF.
	COHORT	RETAINED	%	COHORT	RETAINED	%	
FAMU	1,499	1,074	72%	1,481	1,025	69%	-2%
FAU	3,037	2,118	70%	3,037	2,057	68%	-2%
FGCU	2,686	1,932	72%	2,686	1,870	70%	-2%
FIU	4,142	3,216	78%	4,142	3,127	75%	-2%
FSU	5,749	5,192	90%	5,749	5,140	89%	-1%
NCF	223	181	81%	223	181	81%	0%
UCF	5,933	5,095	86%	5,930	5,032	85%	-1%
UF	6,264	6,009	96%	6,263	5,992	96%	0%
UNF	1,581	1,207	76%	1,581	1,204	76%	0%
USF	4,508	3,864	86%	4,508	3,809	84%	-2%
UWF	1,620	1,014	63%	1,625	992	61%	-2%
<b>SUS</b>	<b>37,243</b>	<b>31,445</b>	<b>84%</b>	<b>37,225</b>	<b>30,992</b>	<b>83%</b>	<b>-1%</b>

SOURCE: Board of Governors, extracted from SUSRI Retention Summary on 9/25/2014.

## PERFORMANCE FUNDING METRICS

## RETENTION &amp; GRADUATION RATES



## METHODOLOGY &amp; PROCEDURES

9/25/2014

**Six Year Graduation Rates**

- Cohorts: The number of students in the cohort serves as the denominator for the graduation rate, and is based on the following rules
  1. Board of Governors:: Cohort Type= 'FTIC'; SRK= 'Yes'; FT/PT Indicator= 'Full-time' or 'Part-time'.
  2. IPEDS: Cohort Type= 'FTIC'; SRK= 'Yes'; FT/PT Indicator= 'Full-time' only.
- Graduated: The number of students in the cohort who graduated within six years from the same university serves as the numerator for the graduation rate.

**4. Using Outcomes****a. Timing Issues**

The SUDS data submission cycle for retention and graduation rate data plays a role in how the data are reported and used for policymaking.

- Enrollment data is reported on a term basis and has two submissions each term:
  1. Preliminary Fall enrollment data provides a snapshot at the beginning of the term and is submitted annually in mid-October on the Preliminary Student Instruction File (SIFP).
  2. Final Fall enrollment data provides comprehensive data after the end of the term and is submitted annually in mid-January in the Student Instruction File (SIF).
- Degree data is reported only once after each term in the Student Instruction File for Degrees (SIFD). However, this data often includes 'late degrees' which are degrees that were awarded in a previous term, but are only just now being reported to SUDS. Because graduation rates are based on a Fall, Spring, Summer year, the final graduation rates cannot be determined until the 'late' Summer degrees are reported in the following Summer SIFD submission. Summer degree data is submitted annually in early-October.
- Therefore, the retention and graduation rates that are reported in the end-of-year accountability reports are based on preliminary data - retention is based on preliminary enrollment records, and graduation rates do not include 'late degrees'. The difference between preliminary and final retention and graduation rates is historically very small - usually less than 1% point for any university.

**b. Annual Accountability Reports**

Board staff provided the results of the retention and graduation rate data analysis to each university data administrator for their review prior to the data being approved by each university Board of Trustee and the Board of Governors as part of the 2012-13 Accountability Report process. As the previous section explained, the timing of the accountability report requires that retention and graduation rates for the most recent year rely on preliminary data.

## PERFORMANCE FUNDING METRICS

## RETENTION &amp; GRADUATION RATES



## METHODOLOGY &amp; PROCEDURES

9/25/2014

## c. Performance-Based Funding Model

For the purposes of the Performance-Based Funding model, all data is final by March 1. This date was selected because it enables funding allocations to be made using final retention and graduation rate data instead of the preliminary data that is reported in the accountability reports.

## Six-Year Graduation Rate for First-time-in-College (FTIC) Students [includes full- and part-time students]

	FAMU	FAU	FGCU	FIU	FSU	NCF	UCF	UF	UNF	USF	UWF	SUS
2007-13	41%	40%	43%	50%	77%	66%	66%	86%	49%	62%	42%	68%
%pt Change	2%	0%	-1%	3%	2%	-3%	1%	1%	2%	7%	-2%	1%

## d. Federal Reporting

The standard retention rates reported to IPEDS are based on the same methodology that is used for annual accountability reporting to the Board of Governors. It should be noted that IPEDS does not add any GPA criterion when asking for second year retention data. However, there are methodological differences in the graduation rates that are reported to IPEDS and the graduation rates that are used for annual accountability reporting to the Board of Governors.

Historically, the Graduation Rates (GR) survey for IPEDS only collects data on the cohort of full-time, first-time degree/certificate-seeking undergraduate students. The annual accountability reports include this 'federal' methodology (see Table 4C), and the accountability report also include students who did not take a full-load their first semester and are classified as part-time (see Table 4D).

It is also important to note that the Board of Governors Database Administrator is responsible for reporting graduation rate data to IPEDS.

## e. Data Resubmissions

The Office of the Board of Governors believes that the accuracy of the data it collects and reports is paramount to ensuring accountability in the State University System. Thus, the Board Office requires university resubmissions of data to correct errors when they are discovered. This policy can lead to changes in historical data.

# Performance Funding Metrics Percentage of Degrees Awarded in Programs of Strategic Emphasis (for Bachelor's and Graduate Degrees)

## OVERVIEW OF METHODOLOGY AND PROCEDURES



STATE UNIVERSITY SYSTEM *of* FLORIDA  
Board of Governors

## PERFORMANCE FUNDING METRICS

PERCENTAGE OF DEGREES AWARDED IN  
PROGRAMS OF STRATEGIC EMPHASIS

## METHODOLOGY &amp; PROCEDURES

9/24/2014

The Board of Governors for the State University System of Florida maintains a list of Programs of Strategic Emphasis that promotes the alignment of the State University System degree program offerings with the economic development and workforce needs of the State. This list of Programs of Strategic Emphasis is not a static list – it has been updated several times to reflect that Florida's workforce needs change over time and to account for programs that are added or deleted from year to year. The original list was created as part of a 2001 Advisory Group on Emerging Technologies. In 2005, the Board updated the list as part of the 2005-2013 System Strategic Plan, and the list was again formally updated in 2009 as part of the 2012-2025 Strategic Plan effort.

This document provides details on the methodology and procedures used by Board of Governors staff to calculate the Percentage of Degrees Awarded in Programs of Strategic Emphasis (for both bachelor's and graduate level) as reported in the 2012-13 Accountability Report and used in the 2014 Performance Based Funding model.

It is important to note that the categories associated with the Programs of Strategic Emphasis were updated again by the Board during the November 2013 meeting. The revised list will be used in all future calculations of these data.

## PERFORMANCE FUNDING METRICS

PERCENTAGE OF DEGREES AWARDED IN  
PROGRAMS OF STRATEGIC EMPHASIS

## METHODOLOGY &amp; PROCEDURES

9/24/2014

## 1. Board Staff Analysis of State University Database System (SUDS) Data

The State University System of Florida Board of Governors maintains a student unit record database titled the State University Database System (SUDS). This database contains over 400 data elements about students, faculty and programs at SUS institutions. The Percentage of Degrees Awarded in Programs of Strategic Emphasis is based on data that universities submit to the Board office as part of the Degrees Awarded table on the Degrees Awarded (SIFD) file submission<sup>1</sup>. Degree data is collected three times a year at the end of each term. The data used to determine the Percentage of Degrees Awarded in Programs of Strategic Emphasis is summarized in the table below, and details of the analysis Board staff conducted is described in later sections.

### SUDS Elements Used in the Percentage of Degrees Awarded in Programs of Strategic Emphasis

Submission	Table	Element Name	Element Number
SIFD	Degrees Awarded	Degree Program Category	1082
		Degree Program Fraction of Degree Granted	1083
		Reporting Institution	1045
		Term Degree Granted	1412
		Degree Level Granted	1081
		Major Indicator	2015

#### a. Number of Degrees

The number of degrees awarded in Programs of Strategic Emphasis is a count of graduates with certain skill sets (not an unduplicated count of degrees), so we include all of the disciplines/CIP codes that a student completes – this includes first majors, second majors, and dual degrees.

- There are several scenarios when a student can earn a degree from more than one CIP code. By far the most common examples are at the bachelor's level within Business programs – when a student graduates with an even amount of work from two different CIPs (i.e., finance, business, marketing, accounting and political science to name a few). Other examples, which are much less common, occur when a student earns two separate degrees from two separate disciplines ("dual degrees"), or when a student earns only one degree but has done more work in one CIP than the other ("dual majors").
- The number of degrees used in the calculation of the Percentage of Degrees Awarded in Programs of Strategic Emphasis – for both the numerator (representing the select disciplines identified by the Board) and the denominator (representing all disciplines) – is made by rounding the Degree Program Fraction of Degree Granted [#1083] for each Degree Program Category [#1082] for each student up to '1' and then summing.

A student who is awarded one bachelor's degree but did an equal amount of work in two separate disciplines (Fraction of a Degree = 0.5 for both CIPs) will be counted twice in the denominator and potentially twice in the numerator.

<sup>1</sup> The SUDS Data Dictionary has detailed definitions for the 21 elements included within the Degrees Awarded table and is available at: [https://prod.flbog.net:4445/pls/apex/f?p=112:50:5018573689494::NO::P50\\_ROW\\_DISPLAY\\_COLUMNS:50](https://prod.flbog.net:4445/pls/apex/f?p=112:50:5018573689494::NO::P50_ROW_DISPLAY_COLUMNS:50).

## PERFORMANCE FUNDING METRICS

PERCENTAGE OF DEGREES AWARDED IN  
PROGRAMS OF STRATEGIC EMPHASIS

## METHODOLOGY &amp; PROCEDURES

9/24/2014

**b. Reporting Period**

The reporting year for degrees includes the Summer, Fall, and Spring terms of a given year. The SIFD submission often includes students who were awarded a degree in a previous term that was not previously reported. The total number of degrees used to calculate the degrees awarded in Programs of Strategic Emphasis can include the degrees that were reported out-of-term (also referred to as 'late' degrees). Because it is not unusual for the Summer SIFD to include degrees for students who actually graduated in the previous reporting year, the final degree data can include data reported on the following Summer SIFD.

**2. Board Staff Analysis of Academic Program Inventory**

The Board's Information Resource Management (IRM) staff queried the SUDS database and provided the Board's Institutional Research (IR) unit with student-level data. The IR unit then compares the Degree Program Category [#1082] for each degree with the Academic Program Inventory<sup>2</sup> to determine the number of degrees awarded within the Programs of Strategic Emphasis.

**a. Programs of Strategic Emphasis (PSE)**

The list of Programs of Strategic Emphasis (PSE) promotes the alignment of the State University System degree program offerings with the economic development and workforce needs of the State. The list is not a static list – it has been updated several times to reflect that Florida's workforce needs change over time, and to account for programs that are added or deleted from year to year. The 2012-13 degree data was queried in November for the annual Accountability reports and again in March for the University Work Plans.

The 2012-13 degree data for Programs of Strategic Emphasis consisted of five categories: Science, Technology, Engineering, and Mathematics (STEM), Critical Needs: Education, Global, Security, and Critical Needs: Health. It is important to note that the education and health categories only represented select disciplines and did not reflect all degrees awarded within the general field of education or health. For example, education disciplines were based on Florida State Board of Education list of critical teacher shortage areas which is published annually. The table below provides the number of CIP codes included for each category (as of Nov. 8, 2013), when the degree data was queried.

PROGRAMS OF STRATEGIC EMPHASIS CATEGORIES	NUMBER OF DISCIPLINES
STEM	115
GLOBAL	28
HEALTH	21
EDUCATION	19
SECURITY	9

It is important to note that the categories associated with the Programs of Strategic Emphasis were updated again by the Board during the November 2013 meeting. The revised list will be used in all future calculations of these data.

<sup>2</sup> In accordance with the requirements of Board of Governors regulation 8.011(4)(d), the Board office maintains the official State University System Academic Degree Program Inventory (available at: <https://prod.flbog.net:4445/degreeinventory>) that identifies all the approved degree programs for each university within the System. The programs are listed based on the Classification of Instructional Programs (CIP) taxonomy that the US Dept. of Education maintains. Universities may have multiple "majors" at the same degree level under one CIP code in accordance with definitions specified in regulation 8.011 and they may have degree programs at different levels within the same CIP. One aspect of the Inventory is a continually updated list of the Programs of Strategic Emphasis. Information on the list of PSE is also available at: [http://www.flbog.edu/pressroom/strategic\\_emphasis/](http://www.flbog.edu/pressroom/strategic_emphasis/).

## PERFORMANCE FUNDING METRICS

PERCENTAGE OF DEGREES AWARDED IN  
PROGRAMS OF STRATEGIC EMPHASIS

## METHODOLOGY &amp; PROCEDURES

9/24/2014

3. Using Outcomes

## Performance Based Funding Model

Board staff provided the results of the data analysis to each university data administrator for their review prior to the data being included and approved by each university Board of Trustees and the Board of Governors as part of the 2012-13 Accountability Report and 2014-15 University Work Plan. The Percentage of Degrees Awarded in Programs of Strategic Emphasis data used for the 2014 Performance Based Funding Model are shown below.

## Percentage of Degrees Awarded in Programs of Strategic Emphasis (PSE)

BACHELOR'S	FAMU	FAU	FGCU	FIU	FSU	NCF*	UCF	UF	UNF	USF	UWF	SUS
STEM	262	1,100	334	1,315	1,452	59	1,879	2,690	360	2,071	363	11,885
HEALTH	105	260	87	241	216	0	959	249	195	803	135	3,250
SECURITY	179	376	144	504	472	0	544	248	192	540	88	3,287
GLOBAL	87	362	54	1,252	961	52	546	809	257	566	95	5,041
EDUCATION	2	48	56	36	98	0	145	23	86	215	90	799
SUBTOTAL	635	2,146	675	3,348	3,199	111	4,073	4,019	1,090	4,195	771	24,262
NOT PSE	854	3,229	1,244	5,112	5,881	87	7,517	4,482	2,259	5,002	1,226	36,893
<b>TOTAL</b>	<b>1,489</b>	<b>5,375</b>	<b>1,919</b>	<b>8,460</b>	<b>9,080</b>	<b>198</b>	<b>11,590</b>	<b>8,501</b>	<b>3,349</b>	<b>9,197</b>	<b>1,997</b>	<b>61,155</b>
SUBTOTAL / TOTAL	43%	40%	35%	40%	35%	56%	35%	47%	33%	46%	39%	40%

GRADUATE	FAMU	FAU	FGCU	FIU	FSU	NCF	UCF	UF	UNF	USF	UWF	SUS
STEM	61	251	9	547	467	.	715	2,153	46	845	93	5,187
HEALTH	198	178	81	494	221	.	234	1,157	81	697	23	3,364
SECURITY	0	11	28	85	78	.	86	7	11	44	12	362
GLOBAL	0	30	0	210	141	.	28	132	0	79	19	639
EDUCATION	1	36	19	49	57	.	145	75	58	151	36	627
SUBTOTAL	260	506	137	1,385	964	.	1,208	3,524	196	1,816	183	10,179
NOT PSE	415	1,039	248	2,048	2,140	.	1,353	2,436	386	1,375	442	11,882
<b>TOTAL</b>	<b>675</b>	<b>1,545</b>	<b>385</b>	<b>3,433</b>	<b>3,104</b>	<b>.</b>	<b>2,561</b>	<b>5,960</b>	<b>582</b>	<b>3,191</b>	<b>625</b>	<b>22,061</b>
SUBTOTAL / TOTAL	39%	33%	36%	40%	31%	.	47%	59%	34%	57%	29%	46%

SOURCE: Board of Governors staff analysis of SUDS Data. Note\*: NCF has not historically reported bachelor's degrees by CIP code in SUDS. These values were provided by NCF not by Board staff.





STATE  
UNIVERSITY  
SYSTEM  
of FLORIDA  
Board of Governors

## Performance Based Funding Data Integrity Certification

## Appendix C

Name of University: \_\_\_\_\_

Period Ending: \_\_\_\_\_

**INSTRUCTIONS:** Please respond “Yes,” “No” or “N/A” in the blocks below for each representation. Explain any “No” or “N/A” responses to ensure clarity of the representation and include copies of supporting documentation as attachment(s).

Performance Based Funding Data Integrity Certification Representations				
Representations	Yes	No	N/A	Comment / Reference
1. I am responsible for establishing and maintaining, and have established and maintained, effective internal controls and monitoring over my university's collection and reporting of data submitted to the Board of Governors Office which will be used by the Board of Governors in Performance Based Funding decision-making.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
2. These internal controls and monitoring activities include, but are not limited to, reliable processes, controls, and procedures designed to ensure that data required in reports filed with my Board of Trustees and the Board of Governors are recorded, processed, summarized and reported in a manner which ensures its accuracy and completeness.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
3. In accordance with Board of Governors Regulation 1.001(3), my Board of Trustees has required that I maintain an effective information system to provide accurate, timely, and cost-effective information about the university, and shall require that all data and reporting requirements of the Board of Governors are met.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
4. In accordance with Board of Governors Regulation 3.007, my university shall provide accurate data to the Board of Governors	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

## Performance Based Funding Data Integrity Certification

Performance Based Funding Data Integrity Certification Representations				
Representations	Yes	No	N/A	Comment / Reference
Office.				
5. In accordance with Board of Governors Regulation 3.007, I have appointed a Data Administrator to certify and manage the submission of data to the Board of Governors Office.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
6. In accordance with Board of Governors Regulation 3.007, I have tasked my Data Administrator to ensure the data file (prior to submission) is consistent with the criteria established by the Board of Governors Data Committee. The due diligence includes performing tests on the file using applications/processes provided by the Board of Governors Information Resource Management (IRM) office.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
7. When critical errors have been identified, through the processes identified in item #6, a written explanation of the critical errors was included with the file submission.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
8. In accordance with Board of Governors Regulation 3.007, my Data Administrator has submitted data files to the Board of Governors Office in accordance with the specified schedule.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
9. In accordance with Board of Governors Regulation 3.007, my Data Administrator electronically certifies data submissions in the State University Data System by acknowledging the following statement, "Ready to submit: Pressing <b>Submit for Approval</b> represents electronic certification of this data per Board of Governors Regulation 3.007."	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
10. I am responsible for taking timely and appropriate preventive / corrective actions for deficiencies noted through reviews, audits, and investigations.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
11. I recognize that the Board's Performance Based Funding initiative will drive university policy on a wide range of university operations – from admissions through graduation. I certify that university policy changes and decisions impacting this initiative have been made to	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

## Performance Based Funding Data Integrity Certification

Performance Based Funding Data Integrity Certification Representations				
Representations	Yes	No	N/A	Comment / Reference
bring the university's operations and practices in line with State University System Strategic Plan goals and have not been made for the purposes of artificially inflating performance metrics.				
<p>I certify that all information provided as part of the Board of Governors Performance Based Funding Data Integrity Certification is true and correct to the best of my knowledge; and I understand that any unsubstantiated, false, misleading or withheld information relating to these statements render this certification void. My signature below acknowledges that I have read and understand these statements. I certify that this information will be reported to the board of trustees and the Board of Governors.</p> <p>Certification: _____ Date _____</p> <p style="text-align: center;">President</p>				
<p>I certify that this Board of Governors Performance Based Funding Data Integrity Certification has been approved by the university board of trustees and is true and correct to the best of my knowledge.</p> <p>Certification: _____ Date _____</p> <p style="text-align: center;">Board of Trustees Chair</p>				



STATE  
UNIVERSITY  
SYSTEM  
of FLORIDA  
Board of Governors

## Performance Based Funding Data Integrity Certification

Name of University: Florida Gulf Coast University

Period Ending: 2014-2015 Academic Year

**INSTRUCTIONS:** Please respond "Yes," "No" or "N/A" in the blocks below for each representation. Explain any "No" or "N/A" responses to ensure clarity of the representation and include copies of supporting documentation as attachment(s).

Performance Based Funding Data Integrity Certification Representations				
Representations	Yes	No	N/A	Comment / Reference
1. I am responsible for establishing and maintaining, and have established and maintained, effective internal controls and monitoring over my university's collection and reporting of data submitted to the Board of Governors Office which will be used by the Board of Governors in Performance Based Funding decision-making.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
2. These internal controls and monitoring activities include, but are not limited to, reliable processes, controls, and procedures designed to ensure that data required in reports filed with my Board of Trustees and the Board of Governors are recorded, processed, summarized and reported in a manner which ensures its accuracy and completeness.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
3. In accordance with Board of Governors Regulation 1.001(3), my Board of Trustees has required that I maintain an effective information system to provide accurate, timely, and cost-effective information about the university, and shall require that all data and reporting requirements of the Board of Governors are met.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
4. In accordance with Board of Governors Regulation 3.007, my university shall provide accurate data to the Board of Governors Office.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	



## Performance Based Funding Data Integrity Certification

Performance Based Funding Data Integrity Certification Representations				
Representations	Yes	No	N/A	Comment / Reference
5. In accordance with Board of Governors Regulation 3.007, I have appointed a Data Administrator to certify and manage the submission of data to the Board of Governors Office.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
6. In accordance with Board of Governors Regulation 3.007, I have tasked my Data Administrator to ensure the data file (prior to submission) is consistent with the criteria established by the Board of Governors Data Committee. The due diligence includes performing tests on the file using applications/processes provided by the Board of Governors Information Resource Management (IRM) office.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
7. When critical errors have been identified, through the processes identified in item #6, a written explanation of the critical errors was included with the file submission.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
8. In accordance with Board of Governors Regulation 3.007, my Data Administrator has submitted data files to the Board of Governors Office in accordance with the specified schedule.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
9. In accordance with Board of Governors Regulation 3.007, my Data Administrator electronically certifies data submissions in the State University Data System by acknowledging the following statement, "Ready to submit: Pressing <b>Submit for Approval</b> represents electronic certification of this data per Board of Governors Regulation 3.007."	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
10. I am responsible for taking timely and appropriate preventive / corrective actions for deficiencies noted through reviews, audits, and investigations.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
11. I recognize that the Board's Performance Based Funding initiative will drive university policy on a wide range of university operations - from admissions through graduation. I certify that university policy changes and decisions impacting this initiative have been made to bring the university's operations and practices in line with State	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	


Performance Based Funding Data Integrity Certification Form

Page 2

## Performance Based Funding Data Integrity Certification

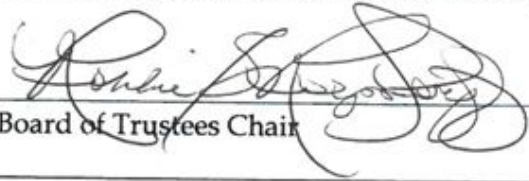
Performance Based Funding Data Integrity Certification Representations				
Representations	Yes	No	N/A	Comment / Reference
University System Strategic Plan goals and have not been made for the purposes of artificially inflating performance metrics.				

I certify that all information provided as part of the Board of Governors Performance Based Funding Data Integrity Certification is true and correct to the best of my knowledge; and I understand that any unsubstantiated, false, misleading or withheld information relating to these statements render this certification void. My signature below acknowledges that I have read and understand these statements. I certify that this information will be reported to the board of trustees and the Board of Governors.

Certification:  Date 1/5/16  
 President

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I certify that this Board of Governors Performance Based Funding Data Integrity Certification has been approved by the university board of trustees and is true and correct to the best of my knowledge.

Certification:  Date 1/12/16  
 Board of Trustees Chair

# Performance Based Funding

## Data Integrity Audit

**Florida Gulf Coast University**

December 8, 2015

Carol Slade, Director, Internal Audit

### Executive Summary

At the direction of the Florida Board of Governors (BOG), audit procedures were performed to determine whether Florida Gulf Coast University (University) has effective internal controls, processes and procedures in operation to ensure the completeness, accuracy, and timeliness of the data submissions to the BOG which support the University's Performance Funding Metrics. Certain procedures were applied to the data submitted during the period October 1, 2014 through September 30, 2015. The procedures were established jointly by the State University Internal Audit leaders so that all universities would address in a similar manner the audit guidelines provided by the BOG.

Specifically, responsible management and other personnel were interviewed, detailed narratives related to data compilation and submission were reviewed, and various samples of data reported to the BOG were verified. These procedures were performed by Mauldin & Jenkins, an independent audit firm, as an Agreed Upon Procedures Engagement. The Mauldin & Jenkins report, which appears as Appendix A to this report, is intended solely for the information and use of Florida Gulf Coast University.

It is the University's responsibility to conclude on the completeness, accuracy, and timeliness of the data submissions based upon the procedures applied. The University was involved in the development of the appropriate audit procedures to be applied and the implementation of the agreed upon procedures. Internal Audit personnel acted as liaison between the Mauldin & Jenkins auditors and University management and staff. Our responsibilities included ensuring that accurate information was provided by University personnel to Mauldin & Jenkins and that any initial anomalies during testing were appropriately resolved.

*Our audit, including the Agreed Upon Procedures Engagement, was conducted in accordance with the Institute of Internal Auditors International Standards for the Professional Practice of Internal Auditing.*

### Background

The Florida Board of Governors (BOG) has broad governance responsibilities that affect administrative and budgetary matters for Florida's 12 public universities. Beginning in fiscal year 2013 – 2014, the BOG instituted a performance funding program which is based on 10 performance metrics used to evaluate the institutions on a range of issues including percentage of bachelor's graduates employed and/or continuing their education further one year after graduation, average cost per undergraduate degree to institution, and bachelor degrees in strategic emphasis (including STEM), among other metrics. According to information published by the BOG in May 2014, the following are key components of the funding 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 analysis of relevant data trends, whereas the benchmarks for Improvement were determined after reviewing data trends for each metric.
- The Florida Legislature has approved \$400 million in new funding for performance funding: \$250 million would come from each university's recurring state base appropriation and another \$150 million from other system initiatives.

### Key Observations

1. Two data submission files were not submitted by the required due dates.

Submission	Term	Due Date	Date Submitted	Business Days Late
Admissions (ADM)	Fall 2015	9/25/15	9/28/15	1 day
Student Instruction (SIF)	Summer 2015	9/28/15	10/7/15	7 days

2. Two pieces of data were incorrectly reported in the Spring 2015 Student Instruction file (SIF). Two students did not obtain a higher education degree before coming to FGCU; therefore, the "Metric #01411" data field should have been blank.

University_Row_ID	PIDM	Demo Time Frame & Data Source	Degree Highest Held	Data Reported in Metric #01411 Institution Granting Highest Degree
C-000900	523007	201505 SIF	N	F2000000
H-975766	498917	201505 SIF	N	F2000000

*Neither of these observations affected the overall integrity of the data submissions.*

### Corrective Management Action Plan

1. To ensure that future data submissions to the BOG are timely, University data stakeholders affected by new software will participate in the project implementation committee in order to disclose their data needs and to take timely action to implement successfully. Action by management will strengthen data submission process documentation to ease future implementations.
2. There was a data review of "schools attended" on admissions applications. These data elements have been corrected for future submissions.

*Corrective actions have been implemented by University management. As required by the FGCU Board of Trustees and by the BOG, compliance with the corrective action plans will be reviewed as part of Internal Audit's work plan.*

#### **Conclusion**

*In my opinion, based upon the work performed, the internal controls, processes and procedures Florida Gulf Coast University has in place to ensure the completeness, accuracy, and timeliness of data submissions to the BOG that affect performance based funding metrics are operating effectively.*

Audit Report Prepared by Carol Slade, CIA, CPA, CGFM, Director, Internal Audit

## **APPENDIX A**

**FLORIDA GULF COAST UNIVERSITY  
INDEPENDENT ACCOUNTANT'S REPORT  
ON APPLYING  
AGREED-UPON PROCEDURES  
DECEMBER 3, 2015**

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## INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Wilson G. Bradshaw, Ph. D.  
Florida Gulf Coast University  
Fort Myers, Florida 33965-6565

We have performed the procedures enumerated below, which were agreed to by the Board of Trustees of Florida Gulf Coast University (the "University"), solely to assist the University in determining whether the University has processes established to ensure the completeness, accuracy and timeliness of data submissions to the Board of Governors (BOG) which support the Performance Funding Metrics of the University as of September 30, 2015. The University is responsible for all processes and procedures for the complete, accurate and timely submission of data to the BOG. This agreed-upon procedures engagement was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

### **Our procedures and findings are as follows:**

We reviewed all of the BOG submissions relating to the Performance Funding Metrics identified and published by the State University System of Florida specific to the certification. See Attachment I for a listing of the submissions tested as provided by the University to us.

- a) *Verify the appointment of the Data Administrator by the University President and that duties related to these responsibilities are incorporated into the Data Administrator's official position description.*
1. Review the Data Administrator's position description; note details of the description, paying special attention to responsibilities related to coordinating the gathering of data from departmental sources, quality assurance procedures applied and other data integrity checks prior to submission to the BOG.
  2. Determine if the Data Administrator was appointed by the President.
  3. Conclude on whether the Institutional Data Administrator's responsibilities include the requirements identified in BOG Regulation 3.007, SUS Management Information System. (For example, verify the Data Administrator's data submission statements indicated, "I certify that this file/data represents the position of this University for the term being reported.").

Florida Gulf Coast University  
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### **Procedures Performed**

- Reviewed the Position Description for the Director of Institutional Research and Analysis dated October 20, 2015. Verified description included the requirements identified in the BOG Regulation 3.007.
- Reviewed the original appointment for the Director of Institutional Research by the Provost dated April 23, 2004. Also, reviewed the re-affirmation appointment by the President dated September 8, 2014.
- Observed the SUDS submission screen and the "Submit for Approval" button that represents the College's certification of complying with BOG regulation 3.007.
- Reviewed current organizational chart as of October 19, 2015, and the Institutional Performance Organizational Chart dated October 26, 2015.

### **Findings**

No exceptions were identified as a result of applying these procedures.

b) *Review the processes used by the Data Administrator to ensure the completeness, accuracy and timely submission of data to the Board of Governors.*

1. Interview the Data Administrator and other key data managers to understand the internal processes in place to gather, test and ensure that only valid data, as defined by the BOG, is timely submitted to the BOG.
2. Identify and evaluate key processes over data input and submission. Consider evaluating the processes from the point of incoming information to the submission of the data file to the BOG.
3. Review internal records such as time management schedules and relevant correspondence which purport to demonstrate that complete and accurate data is timely submitted to the BOG. (See due dates addressed in the SUS data workshop). [http://www.flbog.edu/resources/\\_doc/FHES-14/2014\\_Workshop\\_Proceedings.pdf](http://www.flbog.edu/resources/_doc/FHES-14/2014_Workshop_Proceedings.pdf)
4. According to BOG Regulation 3.007, prior to submitting the file, the universities shall ensure the file is consistent with the criteria established in the specifications document by performing tests on the file using applications/processes provided by the BOG Information Resource Management (IRM) office. Review process for timely and accurately addressing data file error reports.
5. Evaluate the results and document your conclusion on the data administrator's processes.

Florida Gulf Coast University  
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### **Procedures Performed**

- Interviewed the following people who are key in the data being reported and submitted to the BOG:
  - Director of Institutional Research and Analysis
  - Assistant Vice President, Business Technology Services
  - Asst. Director, Management Information Resources
  - Director, University Budgets
  - University Registrar
  - Associate Vice President, Academic and Curriculum Support
  - Associate Director, Undergraduate Admissions
  - Director, Student Financial Services
- For those interviewed, we discussed key internal controls and processes in place over data input, Banner access, State University Database System (SUDS) access, validation tables, data submission procedures, error resolution, staff training, and other controls specific to the department and submission of accurate and timely data.
- Reviewed the metrics specific to each department to ensure controls are in place and a clear understanding exists to ensure only valid data is being submitted based on the data definitions.
- Reviewed weekly email communications (the HitList) from the Institutional Research and Analysis (IRA) department to department heads. These emails detail the upcoming submissions due in the next two months to the BOG and who is responsible for the data being submitted. Department heads review the data requests and are responsible to ensure the data is accurate and ready for timely submission.
- Reviewed submission schedule maintained by the IRA department.
- Verified submission files tested were submitted by the Due Date as published by the State University System of Florida (SUS) and identified on the SUDS website.
- Tested the submission file criteria definitions used by the University to ensure they meet the data definitions published by the SUDS.
- Obtained the data definition tables from the SUDS website and verified tables documented in the University processes agreed to the SUDS tables.
- Reviewed processes over testing and validating data submissions and procedures for the resolution of errors prior to the final submission.



Florida Gulf Coast University  
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### Findings

We identified the following files that were not submitted by the required due date:

Submission	Term or Year	Reporting Time Frame	Due Date	Date Submitted
Admissions (ADM)	Fall 2015	201508	9/25/2015	9/28/2015
Student Instruction (SIF)	Summer 2015	201505	9/28/2015	10/7/2015

- c) Evaluate any available documentation including policies, procedures, and desk manuals of appropriate staff; and assess their adequacy for ensuring data integrity for University data submissions to the Board of Governors.

1. Request the Data Administrator provide its policies, procedures, minutes of meetings, and any other written documentation used as resources to ensure data integrity; note whether these documents are sufficiently detailed, up-to-date, and distributed to appropriate staff.
2. Evaluate the results and document your conclusion. If necessary, consider benchmarking with peer universities.

### Procedures Performed

- Discussed key processes with those interviewed to ensure procedures are in place to ensure data accuracy for their department.
- Ensured each department, that is key to the submission process, had written policy and procedures regarding data they are responsible for.
- Reviewed the project meeting minutes for each meeting that was held in regards to the Performance Funding project and verified data integrity was a significant objective.

### Findings

No exceptions were identified as a result of applying these procedures.

- d) Review system access controls and user privileges to evaluate if they are properly assigned and periodically reviewed to ensure only those authorized to make data changes do so.

1. Obtain a list of individuals that have access to the State University Database System (SUDS).
2. Obtain the definitions for the roles in the SUDS system.  
[http://www.flbog.edu/resources/ditr/suds/\\_doc/userguide.pdf](http://www.flbog.edu/resources/ditr/suds/_doc/userguide.pdf)
3. Review the procedures to grant system access and/or initiate, monitor and cancel user privileges.
4. Perform a test of system access controls and/or user privileges to determine if only appropriate employees have access or need the privilege.
5. Consider other IT systems and related system access controls or user privileges that may impact the data elements used for each measure reviewed.

Florida Gulf Coast University  
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6. Evaluate the results and conclude on the reasonableness of procedures and practices in place for the setup and maintenance of system access, specifically addressing employees with SUDS access.

#### **Procedures Performed**

- Obtained a current listing of all those individuals who have access to the SUDS system from the BOG's application portal manager.
- Obtained the role definitions in the SUDS system for each type of user.
- Discussed procedures with the Director of Institutional Research and Analysis for granting access to the SUDS system and monitoring to ensure user privileges are cancelled in a timely manner. Verified only said Director, has administrative authority to change users in the system.
- Reviewed user listing and discussed with the Director of Institutional Research and Analysis to ensure only personnel that need access have access to the SUDS system and only a limited amount have the ability to submit data.
- Reviewed Banner access/termination procedures with each department listed in section *b*. and ensured procedures are in place for authorization of adding a new user and timeliness of terminating personnel access.
- Reviewed Banner Security Class Reports that are sent to department heads on a quarterly basis and used to monitor Banner access.
- Selected one user from each department who is significant to the submissions being tested and verified authorization was obtained for the new user, proper workorder was initiated by an authorized person and determined the class approved, agreed to their current Banner access privileges.
- Discussed procedures for terminating a Banner user with the Assistant Vice President, Business Technology Services.

#### **Findings**

No exceptions were identified as a result of applying these procedures.

#### **e) Testing of data accuracy.**

1. Identify and evaluate data validity controls to ensure that data extracted from the primary systems of record are accurate and complete. This may include review of controls over code used to create the data submission. Review each measure's definition and calculation for the consistency of data submissions with the data definitions and guidance provided by the BOG.
2. As appropriate, select samples from data the University has submitted to the BOG for its Performance Funding Model. Vouch selected data to original source documents (this will most likely include the University's student and financial systems used to capture relevant information).
3. Evaluate the results of the testing and conclude on the completeness and accuracy of the submissions examined.

Florida Gulf Coast University  
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### Procedures Performed

For each submission file listed in Attachment I we performed the following procedures for the specific metrics identified in the Performance Funding Metrics published by the SUS:

- Obtained complete submission file for time period being tested.
- Selected a sample size of thirty (30) data items to test for each file submission and each metric specific to the performance funding testing.
- Verified data reported in the submission files specific to the metrics identified by the SUS agreed to the source system Banner.
- Verified the data reported for each metric agreed with the SUDS data dictionary.

To ensure completeness of the files being submitted we performed the following procedures:

- For each term and reported time frame, we obtained from the Business Technology Services department a file which was extracted from Banner and compared to submission files extracted by the Institutional Research and Analysis department:
  1. All student's enrolled were compared to the Student Instruction (SIF) files submitted;
  2. All students who received Pell grants were compared to the Student Financial Aid (SFA) files submitted;
  3. All students who had a degree awarded were compared to the Degrees Awarded (SIFD) files submitted;
  4. All students admitted were compared to the Admissions (ADM) files submitted.

For each comparison we identified any person that was on the Banner report that was not in the file submission. We then selected a sample size based on the size of the file and errors returned and verified the student was properly omitted for the specific submission based on the current data definitions. Sample sizes: student's enrolled – all; students receiving Pell grants – no errors returned; degrees awarded – 10, students admitted – 10.

### Findings

The following data was incorrectly reported in the Spring 2015 Student Instruction file. These students did not obtain a higher education degree; therefore, the "Metric #01411" data field should have been blank.

UNIV_ROW_ID	PIDM	UIN	Demo Time Frame	Demo Data Source	Degree Highest Held	Data Reported in Metric #01411 Institution Granting Highest Degree
C-000900	523007	815000900	201505	SIF	N	F2000000
H-975766	498917	814975766	201505	SIF	N	F2000000

Florida Gulf Coast University  
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- f) Evaluate the veracity of the University Data Administrator's data submission statements that indicate, "I certify that this file/data represents the position of this University for the term being reported."
1. Interview the University data administrator to consider the reasonableness of the various coordination efforts with the data administrators staff, the other data custodians' staff, BOG IRM, and other knowledgeable individuals which form the basis for personal and professional satisfaction that data submitted to the BOG is complete, accurate and submitted timely.
  2. Inquire how the Data Administrator knows the key controls are in place and operating effectively. If not already done, consider verifying these key controls are in place and adequate to support the Data Administrator's assertions.

#### **Procedures Performed**

- Interviewed personnel listed in section *b*. and verified communication with the Institutional Research and Analysis is on-going and clear to ensure accurate and timely data submission. Also verified controls are in place specific to the metrics being tested.
- Verified with the Director of Institutional Research and Analysis his communication with the BOG and IRM to ensure data being submitted meets the data definitions.

#### **Findings**

No exceptions were identified as a result of applying these procedures.

- g) Review the consistency of data submissions with the data definitions and guidance provided by the Board of Governors through the Data Committee and communications from data workshops.
1. Evaluate the University's procedures for periodically obtaining and communicating definitions and due dates as provided by the BOG through the Data Committee and communications from data workshops.
  2. Verify with the University Data Administrator that the most current data file definitions are used as a basis for preparation of data to be submitted to the BOG.
  3. Review SUDS most recent cumulative release notes and workshop agendas. <http://www.flbog.edu/resources/ditr/suds/>
  4. Request evidence of the most recent formal staff training/workshops, internal discussions or communications with other responsible employees and the BOG Data Committee necessary to ensure the overall integrity of data to be submitted to the BOG.
  5. Conclude as to the consistency of the submissions.

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### Procedures Performed

- Reviewed weekly email communications (the HitList) from the Institutional Research and Analysis (IRA) department to department heads. These emails detail the upcoming submissions due in the next two months to the BOG and who is responsible for the data being submitted. Department heads review the data requests and are responsible to ensure the data is accurate and ready for timely submission.
- Obtained the most recent data definition tables on the SUDS website and verified data definitions outlined in the file processes agreed to the SUDS data tables.
- Verified process with the Institutional Research and Analysis department of their communication to department heads of the data definitions and communication of any new or changed metric.
- Obtained the SUDS release notes and workshop agenda's during the testing period and verified any changes were properly incorporated into the data file submissions.
- Reviewed staff training with each personnel interviewed as listed in section *b*. in relation to both Banner and SUDS security and knowledge training.
- Our testing was performed on all file submissions since October 1, 2014 for the specific metrics tested to review for consistency among data submissions.

### Findings

No exceptions were identified as a result of applying these procedures.

- h) *Review the University Data Administrator's data resubmissions to the Board of Governors with a view toward ensuring these resubmissions are both necessary and authorized. This review should also evaluate how to minimize the need for data resubmissions.*

1. Interview the University data administrator about the types and quantity of recent data resubmissions and the level(s) of approvals necessary for corrective action.
2. Request and examine any correspondence between the University and the BOG IRM office related to data resubmissions that pertain to the performance metrics. Determine if these resubmissions problems tend to be reoccurring and what, if any, actions management has taken or plans to take in order to reduce them.
3. Conclude as to the frequency, need and authorization of the resubmission process.

### Procedures Performed

- Interviewed the Director of Institutional Research and Analysis about the resubmission process followed by his department. During the testing period there was one file resubmission made to correct information that was reported in the original file. This was a result of the BOG identifying a potential error in a data field in the Fall 2014 SIF file.
- Reviewed data resubmission correspondence from the BOG and verified file was properly resubmitted with no outstanding errors.
- Reviewed resubmissions to identify if there are reoccurring submission problems.

Florida Gulf Coast University  
December 3, 2015

### Findings

No exceptions were identified as a result of applying these procedures.

- i) Provide an objective basis of support for the president and board of trustees chair to sign the representations made in the Performance Based Funding–Data Integrity Certification.
  1. Review the Performance Based Funding Data Integrity Certification statement to identify additional procedures that should be designed to support the representations. (For example, #11 requests a certification that University policy changes and decisions impacting the PBF initiative were not made for the purposes of artificially inflating performance measures).

### Procedures Performed

- We reviewed the Data Integrity Certification and performed procedures agreed upon by Florida Gulf Coast University's Board of Trustees to meet the objectives of the certification.

### Findings

Mauldin & Jenkins was engaged to perform procedures that were provided by you and were outlined in our engagement letter, that management has identified to meet the objectives of the certification. The Board of Trustees must conclude as to the adequacy of these procedures and findings in meeting their certification objectives.

We were not engaged to and did not perform an audit, the objective of which would be the expression of an opinion on the processes and procedures for the complete, accurate and timely submission of data to the BOG. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to management.

This report is intended solely for the information and use of Florida Gulf Coast University's Board of Trustee's and management and is not intended to be and should not be used by anyone other than these specified parties.

*Mauldin & Jenkins, LLC*

December 3, 2015

Florida Gulf Coast University  
Metric Related Submissions  
10/1/2014-9/30/2015

## Attachment I

Submissions Tested			
Submission	Term or Year	Rept Time Frame	Due Date
Student Instruction (SIF)	Summer 2014	201405	10/1/2014
Student Financial Aid (SFA)	Annual 2013	20132014	10/6/2014
Degrees Awarded (SIFD)	Summer 2014	201405	10/7/2014
Instruction & Research (IRD)	Annual 2013	20132014	10/7/2014
Student Instruction Preliminary (SIFP)	Fall 2014	201408	10/10/2014
Hours to Degree (HTD)	Annual 2013	20132014	10/21/2014
Student Instruction (SIF)	Fall 2014	201408	1/16/2015
Retention	Annual 2013	20132014	1/21/2015
Degrees Awarded (SIFD)	Fall 2014	201408	2/6/2015
Admissions (ADM)	Spring 2015	201501	2/27/2015
Student Instrucion Preliminary (SIFP)	Spring 2015	201501	3/6/2015
Student Instruction (SIF)	Spring 2015	201501	6/11/2015
Degrees Awarded (SIFD)	Spring 2015	201501	7/1/2015
Operating Budget (OB)	Annual 2015	20152016	8/17/2015
Admissions (ADM)	Summer 2015	201505	9/4/2015
Admissions (ADM)	Fall 2015	201508	9/25/2015
Student Instruction (SIF)	Summer 2015	201505	9/28/2015

# Performance Based Funding

## Data Integrity Audit

**Florida Gulf Coast University**

December 8, 2015

Carol Slade, Director, Internal Audit



### Executive Summary

At the direction of the Florida Board of Governors (BOG), audit procedures were performed to determine whether Florida Gulf Coast University (University) has effective internal controls, processes and procedures in operation to ensure the completeness, accuracy, and timeliness of the data submissions to the BOG which support the University's Performance Funding Metrics. Certain procedures were applied to the data submitted during the period October 1, 2014 through September 30, 2015. The procedures were established jointly by the State University Internal Audit leaders so that all universities would address in a similar manner the audit guidelines provided by the BOG.

Specifically, responsible management and other personnel were interviewed, detailed narratives related to data compilation and submission were reviewed, and various samples of data reported to the BOG were verified. These procedures were performed by Mauldin & Jenkins, an independent audit firm, as an Agreed Upon Procedures Engagement. The Mauldin & Jenkins report, which appears as Appendix A to this report, is intended solely for the information and use of Florida Gulf Coast University.

It is the University's responsibility to conclude on the completeness, accuracy, and timeliness of the data submissions based upon the procedures applied. The University was involved in the development of the appropriate audit procedures to be applied and the implementation of the agreed upon procedures. Internal Audit personnel acted as liaison between the Mauldin & Jenkins auditors and University management and staff. Our responsibilities included ensuring that accurate information was provided by University personnel to Mauldin & Jenkins and that any initial anomalies during testing were appropriately resolved.

*Our audit, including the Agreed Upon Procedures Engagement, was conducted in accordance with the Institute of Internal Auditors International Standards for the Professional Practice of Internal Auditing.*

### Background

The Florida Board of Governors (BOG) has broad governance responsibilities that affect administrative and budgetary matters for Florida's 12 public universities. Beginning in fiscal year 2013 – 2014, the BOG instituted a performance funding program which is based on 10 performance metrics used to evaluate the institutions on a range of issues including percentage of bachelor's graduates employed and/or continuing their education further one year after graduation, average cost per undergraduate degree to institution, and bachelor degrees in strategic emphasis (including STEM), among other metrics. According to information published by the BOG in May 2014, the following are key components of the funding 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 analysis of relevant data trends, whereas the benchmarks for Improvement were determined after reviewing data trends for each metric.
- The Florida Legislature has approved \$400 million in new funding for performance funding: \$250 million would come from each university's recurring state base appropriation and another \$150 million from other system initiatives.

#### Key Observations

1. Two data submission files were not submitted by the required due dates.

Submission	Term	Due Date	Date Submitted	Business Days Late
Admissions (ADM)	Fall 2015	9/25/15	9/28/15	1 day
Student Instruction (SIF)	Summer 2015	9/28/15	10/7/15	7 days

2. Two pieces of data were incorrectly reported in the Spring 2015 Student Instruction file (SIF). Two students did not obtain a higher education degree before coming to FGCU; therefore, the "Metric #01411" data field should have been blank.

University_Row_ID	PIDM	Demo Time Frame & Data Source	Degree Highest Held	Data Reported in Metric #01411 Institution Granting Highest Degree
C-000900	523007	201505 SIF	N	F2000000
H-975766	498917	201505 SIF	N	F2000000

*Neither of these observations affected the overall integrity of the data submissions.*

#### Corrective Management Action Plan

1. To ensure that future data submissions to the BOG are timely, University data stakeholders affected by new software will participate in the project implementation committee in order to disclose their data needs and to take timely action to implement successfully. Action by management will strengthen data submission process documentation to ease future implementations.
2. There was a data review of "schools attended" on admissions applications. These data elements have been corrected for future submissions.

*Corrective actions have been implemented by University management. As required by the FGCU Board of Trustees and by the BOG, compliance with the corrective action plans will be reviewed as part of Internal Audit's work plan.*

#### **Conclusion**

*In my opinion, based upon the work performed, the internal controls, processes and procedures Florida Gulf Coast University has in place to ensure the completeness, accuracy, and timeliness of data submissions to the BOG that affect performance based funding metrics are operating effectively.*

Audit Report Prepared by Carol Slade, CIA, CPA, CGFM, Director, Internal Audit



STATE  
UNIVERSITY  
SYSTEM  
of FLORIDA  
Board of Governors

## Performance Based Funding

### Data Integrity Certification

Name of University: Florida International University

Period Ending: 2014-2015 Academic Year

**INSTRUCTIONS:** Please respond "Yes," "No" or "N/A" in the blocks below for each representation. Explain any "No" or "N/A" responses to ensure clarity of the representation and include copies of supporting documentation as attachment(s).

Performance Based Funding Data Integrity Certification Representations				
Representations	Yes	No	N/A	Comment / Reference
1. I am responsible for establishing and maintaining, and have established and maintained, effective internal controls and monitoring over my university's collection and reporting of data submitted to the Board of Governors Office which will be used by the Board of Governors in Performance Based Funding decision-making.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
2. These internal controls and monitoring activities include, but are not limited to, reliable processes, controls, and procedures designed to ensure that data required in reports filed with my Board of Trustees and the Board of Governors are recorded, processed, summarized and reported in a manner which ensures its accuracy and completeness.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
3. In accordance with Board of Governors Regulation 1.001(3), my Board of Trustees has required that I maintain an effective information system to provide accurate, timely, and cost-effective information about the university, and shall require that all data and reporting requirements of the Board of Governors are met.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
4. In accordance with Board of Governors Regulation 3.007, my university shall provide accurate data to the Board of Governors Office.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
5. In accordance with Board of Governors Regulation 3.007, I have	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

Performance Based Funding Data Integrity Certification Form

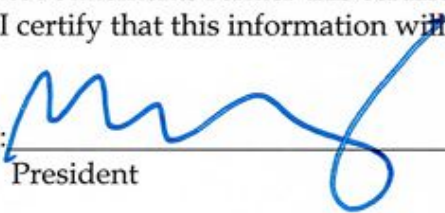

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## Performance Based Funding Data Integrity Certification

Performance Based Funding Data Integrity Certification Representations				
Representations	Yes	No	N/A	Comment / Reference
appointed a Data Administrator to certify and manage the submission of data to the Board of Governors Office.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
6. In accordance with Board of Governors Regulation 3.007, I have tasked my Data Administrator to ensure the data file (prior to submission) is consistent with the criteria established by the Board of Governors Data Committee. The due diligence includes performing tests on the file using applications/processes provided by the Board of Governors Information Resource Management (IRM) office.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
7. When critical errors have been identified, through the processes identified in item #6, a written explanation of the critical errors was included with the file submission.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
8. In accordance with Board of Governors Regulation 3.007, my Data Administrator has submitted data files to the Board of Governors Office in accordance with the specified schedule.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
9. In accordance with Board of Governors Regulation 3.007, my Data Administrator electronically certifies data submissions in the State University Data System by acknowledging the following statement, "Ready to submit: Pressing <b>Submit for Approval</b> represents electronic certification of this data per Board of Governors Regulation 3.007."	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
10. I am responsible for taking timely and appropriate preventive / corrective actions for deficiencies noted through reviews, audits, and investigations.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
11. I recognize that the Board's Performance Based Funding initiative will drive university policy on a wide range of university operations - from admissions through graduation. I certify that university policy changes and decisions impacting this initiative have been made to bring the university's operations and practices in line with State University System Strategic Plan goals and have not been made for the	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

## Performance Based Funding Data Integrity Certification

Performance Based Funding Data Integrity Certification Representations				
Representations	Yes	No	N/A	Comment / Reference
purposes of artificially inflating performance metrics.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<p>I certify that all information provided as part of the Board of Governors Performance Based Funding Data Integrity Certification is true and correct to the best of my knowledge; and I understand that any unsubstantiated, false, misleading or withheld information relating to these statements render this certification void. My signature below acknowledges that I have read and understand these statements. I certify that this information will be reported to the board of trustees and the Board of Governors.</p> <p>Certification: <u></u> Date <u>3/5/16</u></p> <p style="margin-left: 150px;">President</p>				
<p>I certify that this Board of Governors Performance Based Funding Data Integrity Certification has been approved by the university board of trustees and is true and correct to the best of my knowledge.</p> <p>Certification: <u></u> Date <u>3/7/16</u></p> <p style="margin-left: 150px;">Board of Trustees Chair</p>				



## Office of Internal Audit

**Audit of the Performance Based  
Funding Metrics Data Integrity**

**Report No. 15/16-03**

**October 27, 2015**





OFFICE OF INTERNAL AUDIT

**Date:** October 27, 2015

**To:** Kenneth G. Furton, Provost and Executive Vice President  
Joyce Elam, Interim Vice Provost for the Office of Analysis and Information Management

**From:** Allen Vann, Audit Director

A handwritten signature in blue ink, which appears to read "Allen Vann", is written over the printed name.

**Subject:** Audit of the Performance Based Funding Metrics, Report No. 15/16-03

Pursuant to a request by the State University System of Florida - Board of Governors (BOG), we have completed an audit relating to the University's performance based funding metrics. The primary objectives of our audit were to:

- 1) Determine whether the processes established by the University ensures the reliability, accuracy, and timeliness of data submissions to the BOG, which support the Performance Based Funding Metrics; and,
- 2) Provide an objective basis of support for the University Board of Trustees Chair and President to sign the representations made in the *Performance Based Funding - Data Integrity Certification* which will be submitted to the Board of Trustees and filed with the BOG by March 1, 2016.

Overall, our audit disclosed that the University has good process controls for maintaining and reporting performance metrics data. In our opinion, the system in all material respects is functioning in a reliable manner. We made two recommendations to further reduce risk that management agreed to implement.

I would like to take this opportunity to express our appreciation for the cooperation and courtesies extended to us during this audit.

Attachment

C: Albert Maury, Chair, FIU Board of Trustees  
Gerald C. Grant, Jr., Chair, FIU Board of Trustees Finance & Audit Committee  
FIU Board of Trustees Finance & Audit Committee Members  
Mark B. Rosenberg, University President  
Kenneth A. Jessell, Chief Financial Officer and Senior Vice President  
J Kristina Raattama, General Counsel  
Javier I. Marques, Chief of Staff – Office of the President



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### **OBJECTIVES, SCOPE, AND METHODOLOGY**

Pursuant to a request by the State University System of Florida - Board of Governors (BOG), we have completed an audit of the Data Integrity over the University's Performance Based Funding Metrics. The primary objectives of our audit were to:

- (a) Determine whether the processes established by the University ensure the reliability, accuracy, and timeliness of data submissions to the BOG, which support the Performance Based Funding Metrics; and
- (b) Provide an objective basis of support for the University Board of Trustees Chair and President to sign the representations made in the *Performance Based Funding - Data Integrity Certification*, which will be submitted to the Board of Trustees and filed with the BOG by March 1, 2016.

Our audit was conducted in accordance with *the International Standards for the Professional Practice of Internal Auditing*, and included tests of the supporting records and such other auditing procedures, as we considered necessary under the circumstances.

During the audit we:

- 1. Updated our understanding of the process flow of data for all of the relevant data files from the transactional level to their submission to the BOG;
- 2. Reviewed BOG data definitions, SUS Data workshop documentation, and meeting notes;
- 3. Interviewed key personnel including the University's Data Administrator, functional unit leads, and those responsible for developing and maintaining the information systems;
- 4. Observed current practices and processing techniques;
- 5. Followed-up on prior audit recommendations;
- 6. Tested the system access controls and user privileges within the State University Database System (SUDS) application, upload folders and production data; and
- 7. Tested the latest data files for four of the ten performance based funding metrics submitted to the BOG as of September 30, 2015. Sample sizes and transactions selected for testing were determined on a judgmental basis.

Audit fieldwork was conducted from August to September 2015. In 2014 we issued the Audit of Performance Based Funding Metrics (Report No. 14/15-06), dated December 18, 2014. During the current audit, we observed that some recommendations previously reported as implemented by management were not fully implemented. These instances are highlighted in applicable sections of this report.

## **BACKGROUND**

The Florida Board of Governors (BOG) has broad governance responsibilities affecting administrative and budgetary matters for Florida's 12 public universities. Beginning in fiscal year 2013-2014, the BOG instituted a performance funding program, which is based on 10 performance metrics used to evaluate the institutions on a range of issues including graduation and retention rates, job placement, and cost per degree, among other things. Two of the 10 metrics are Choice metrics; one picked by the BOG and one by each University's Boards of Trustees. These metrics were chosen after reviewing over 40 metrics identified in the Universities' Work Plans.

The BOG model has four guiding principles:

- 1) Use metrics that align with SUS Strategic Plan goals;
- 2) Reward Excellence or Improvement;
- 3) Have a few clear, simple metrics; and
- 4) Acknowledge the unique mission of the different institutions.

The Performance Funding Program also has four key components:

- 1) Institutions are evaluated and receive a numeric score for either Excellence or Improvement relating to each metric;
- 2) Data is based on one-year data;
- 3) The benchmarks for Excellence were based on the Board of Governors 2025 System Strategic Plan goals and analysis of relevant data trends, whereas the benchmarks for Improvement were decided after reviewing data trends for each metric; and
- 4) The Florida Legislature and Governor determine the amount of new state funding and a proportional amount of institutional funding that would come from each university's recurring state base appropriation.

**FIU's Performance Based Funding Metrics:**

1. Percent of Bachelor's Graduates Employed and/or Continuing their Education Further;
2. Average Wages of Employed Baccalaureate Graduates;
3. Cost per Undergraduate Degree;
4. Six Year Graduation Rate (Full-time and Part-time FTIC);
5. Academic Progress Rate (2nd Year Retention with GPA Above 2.0);
6. Bachelor's Degrees Awarded in Areas of Strategic Emphasis (includes STEM);
7. University Access Rate (Percent of Undergraduates with a Pell-grant);
8. Graduate Degrees Awarded in Areas of Strategic Emphasis (includes STEM);
9. Board of Governor's Choice - Percent of Bachelor Degrees Without Excess Hours; and
10. Board of Trustee's Choice - Bachelor's Degrees Awarded to Minorities.

The following table summarizes the performance funds allocated for the fiscal year 2015-2016 using the performance metrics results from 2013-2014, wherein FIU earned 39 points.

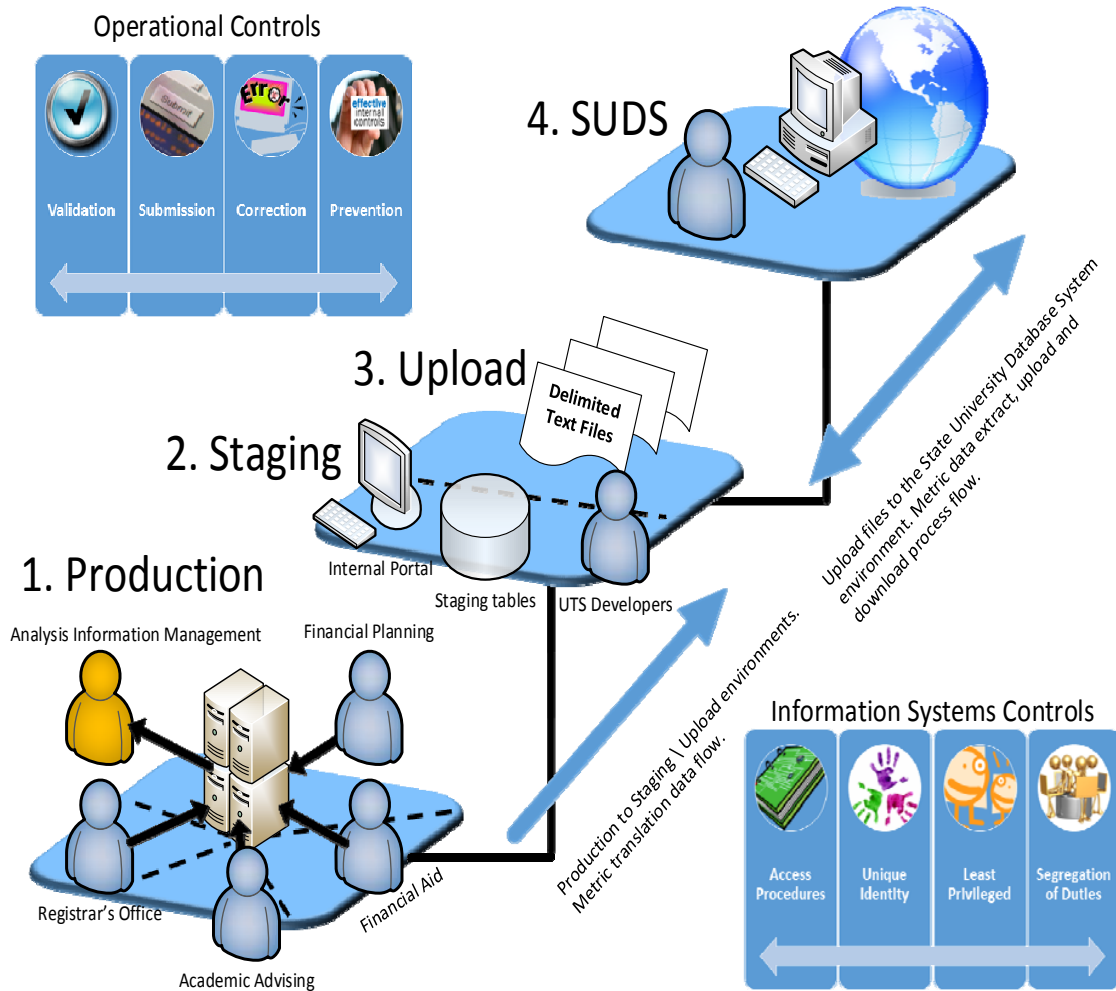
Florida Board of Governors Performance Funding Allocation, 2015-2016				
	Points *	Allocation of State Investment	Allocation of Institutional Investment	Total Performance Funding Allocation
UF	44	\$ 30,598,527	\$ 46,582,818	\$ 77,181,345
USF	42	\$ 23,627,973	\$ 35,165,896	\$ 58,793,869
<b>FIU</b>	<b>39</b>	<b>\$ 18,599,436</b>	<b>\$ 27,086,005</b>	<b>\$ 45,685,441</b>
UCF	39	\$ 23,096,767	\$ 34,581,558	\$ 57,678,325
FGCU	38	\$ 4,940,666	\$ 8,234,443	\$ 13,175,109
FAU	37	\$ 11,366,318	\$ 18,943,864	\$ 30,310,182
UWF	37	\$ 5,876,438	\$ 9,794,063	\$ 15,670,501
FSU	36	\$ 24,945,913	\$ 41,576,522	\$ 66,522,435
UNF	36	\$ 6,947,962	\$ 11,579,937	\$ 18,527,899
NCF	35	-	\$ 2,457,467	\$ 2,457,467
FAMU	26	-	\$ 13,997,427	\$ 13,997,427
<b>Total</b>		<b>\$150,000,000</b>	<b>\$250,000,000</b>	<b>\$400,000,000</b>

\*The maximum point an institution can score is 50. Institutions scoring 25 points or less or the three lowest scoring universities will not receive any State Investment. Any ties in scores will go to the benefit of the university.

On September 10, 2015, the University Provost announced a restructuring in which the Office of Analysis and Information Management (AIM) would merge the efforts of the Office of Planning and Institutional Research (OPIR), amongst other offices, into a single office. OPIR is now referred to as Institutional Research (IR). One of the goals of AIM will be to provide the University community with convenient and timely access to information needed for planning and data driven decision-making and to respond to data requests from external parties. IR has been the official source of FIU's statistics, providing statistical information to support decision-making processes within all academic and administrative units at FIU, preparing reports and files for submission to the BOG and other agencies. It is also responsible for data administration, surveys, assessment of instruction, enrollment planning, and strategic planning. The Director of Institutional Research/Data Administrator reports to the newly appointed Interim Vice Provost for AIM, and is responsible for gathering data from all applicable units, preparing the data to meet BOG data definitions and requirements, and submitting the data. Throughout this report we will refer to AIM, which will encompass IR.

At FIU, the Performance Funding Metrics reporting process flow consists of four layers that range from the University Production environment to the State University Database System application, as follows: (1) The Production data originated at the functional units, the Registrar's Office, Academic Advising, Financial Aid, and Financial Planning departments is sent to (2) Staging tables (or directly to Upload folders). In the Staging environment, dedicated developers perform data element calculations that are based on BOG guidelines and are used to develop the Internal Portal. Once the calculations are completed, the data is formatted into text files and moved to an (3) Upload folder. Users then log into the (4) State University Database System (SUDS) and depending on their roles, they upload, validate, or submit the data.

The diagram below illustrates the operational controls and the information system access controls currently implemented in the overall data element process flow.



## **FINDINGS**

Based on our audit, we concluded that there are no material weaknesses or significant deficiencies in the processes established by the University to report required data to the Board of Governors in support of their Performance Based Funding Metrics. While there is always room for improvement as outlined in the detailed findings and recommendations that follow, the system is functioning in a manner that can be relied upon to provide complete, accurate and relatively timely data.

Accordingly, in our opinion, this report provides an objective basis of support for the Board of Trustees Chair and the University President to sign the representations made in the BOG Performance Based Funding – Data Integrity Certification, which the BOG requested be filed with them by March 1, 2016.

Our evaluation of FIU's operational and system access controls that fall within the scope of our audit is summarized in the following table:

<b>INTERNAL CONTROLS RATING</b>			
<b>CRITERIA</b>	<b>SATISFACTORY</b>	<b>FAIR</b>	<b>INADEQUATE</b>
<b>Process Controls</b>	<b>x</b>		
<b>Policy &amp; Procedures Compliance</b>	<b>x</b>		
<b>Effect</b>	<b>x</b>		
<b>Information Risk</b>	<b>x</b>		
<b>External Risk</b>	<b>x</b>		
<b>INTERNAL CONTROLS LEGEND</b>			
<b>CRITERIA</b>	<b>SATISFACTORY</b>	<b>FAIR</b>	<b>INADEQUATE</b>
<b>Process Controls</b>	<b>Effective</b>	<b>Opportunities exist to improve effectiveness</b>	<b>Do not exist or are not reliable</b>
<b>Policy &amp; Procedures Compliance</b>	<b>Non-compliance issues are minor</b>	<b>Non-compliance Issues may be systemic</b>	<b>Non-compliance issues are pervasive, significant, or have severe consequences</b>
<b>Effect</b>	<b>Not likely to impact operations or program outcomes</b>	<b>Impact on outcomes contained</b>	<b>Negative impact on outcomes</b>
<b>Information Risk</b>	<b>Information systems are reliable</b>	<b>Data systems are mostly accurate but can be improved</b>	<b>Systems produce incomplete or inaccurate data which may cause inappropriate financial and operational decisions</b>
<b>External Risk</b>	<b>None or low</b>	<b>Potential for damage</b>	<b>Severe risk of damage</b>

The result of the review of our objectives follows:

## 1. Review of Processes Flow of Data

During the prior year's audit, the Data Administrator provided us with an understanding of how the University ensured the completeness, accuracy, and timely submission of data to the BOG. Based on our conversation during this year's audit with the Data Administrator and other key personnel, no significant changes have occurred to the process flow of data.

The AIM developed a tool within PeopleSoft that generates edit reports similar to the ones found in the State University Database System (SUDS). This tool allows functional unit users more time to work on their file(s) since the BOG edits are released closer to the submission deadline. The purpose of the review is for functional unit users to correct any problems concerning transactional errors before submitting the files. During the prior audit, we found only the Registrar's Office using the tool (however, they handle 5 of the 10 metrics). After the prior audit, the tool use was extended and was implemented in the Office of Financial Aid and the Graduation Office. The Data Administrator's team then routinely reviews the error reports and summary reports to identify and correct any data inconsistencies. According to the AIM, they plan to continue to extend the use of the tool to all appropriate users.

In addition to the internal FIU reports, the BOG has built into the SUDS a data validation process through many diagnostic edits that flag errors by critical level. SUDS also provides summary reports and frequency counts that allows for trend analysis. The AIM team reviews the SUDS reports and spot checks records to verify the accuracy of the data. Once satisfied as to the validity of the data, the file is approved for submission.

We also met with the Data Administrator to update our understanding of the processes in place to gather, test, and ensure that only valid data, as defined by the BOG, is timely submitted to the BOG. As explained, the Data Administrator's team is responsible for the day-to-day reporting and understands the functional process flow, and that the Assistant Director of University Computer Systems is responsible for the data and understands the technical process flow.

<b>Steps</b>	<b>BOG Files Submission Cycle</b>
1.	The PeopleSoft team and the Office of Financial Planning (Metric 3) extracts data from the PeopleSoft database. Data are formatted according to BOG data elements definitions and table layouts.
2.	The PeopleSoft team and the Office of Financial Planning (Metric 3) uploads data to SUDS and runs edits.
3.	SUDS edits the data for possible errors and generates dynamic reports.
4.	Functional unit users are notified that edits are ready to be reviewed.
5.	Functional unit users review the edits and make any required transactional corrections in the PeopleSoft database.



### **Steps** **BOG Files Submission Cycle**

6.	AIM Lead/PS Team/Functional unit users communicate by email, phone or in person about any questions/issues related to the file.
7.	Steps 1-6 are repeated until the freeze date.
8.	On the freeze date, a final snapshot of the production data is taken.
9.	The file is finalized, making sure all Level-9 (critical) errors were corrected or can be explained.
10.	AIM Lead reviews SUDS reports, spots-checks data and contacts functional unit users if there are any pending questions.

In summary, the data is extracted from the PeopleSoft system and moved to a staging table where data calculation is performed for the elements required by the BOG. There are four layers within the data process flow that included Production, Staging, Upload and the SUDS application. The Production Data element is extracted from Financial Aid, Academic Advising, and the Registrar's Office. The AIM in collaboration with four application developers from University Technology Services (UTS) translated the production data into separate staging database tables where the data elements were then programmatically calculated. Data was then extracted from the Staging tables, formatted into specific file formats, and then uploaded to the SUDS online application. Separately, the Office of Financial Planning extracts, translates and uploads data for Metric 3.

### **Follow-up on Timely Submissions**

During the prior audit, we noted that there were instances where submissions were late. As a result, we recommended that the AIM "Further examine past instances of submittal delays to determine what steps can be taken to provide for timelier submittals. For example, rolling out OPIR's [now AIM] internal edit tools to other users may speed up the process."

As noted previously, the AIM has rolled out the internal edit tools to an additional two functional areas during this past year. As for the timely submission of data, the AIM used the due date schedule provided by the BOG as part of the SUS data workshop to keep track of the files due for submittal and their due dates. The AIM also maintains a schedule for each of the files to be submitted, which includes meeting dates with the functional unit leads, file freeze date, file due date, and actions (deliverables) for each date on the schedule. We used data received directly from the BOG-IRM Office in addition to data provided by AIM to review the timeliness of actual submittals.

The following table reflects the due dates and actual submittal dates of all relevant files submitted during 2015:

<b>File</b>	<b>Title</b>	<b>Term</b>	<b>Due Date</b>	<b>Submitted Date</b>
<b>RET</b>	Retention	Annual 2013-2014	01/21/2015	03/04/2015
<b>SIF</b>	Student Instruction File	Spring 2015	06/11/2015	06/11/2015
<b>SIFD</b>	Degrees Awarded	Spring 2015	07/01/2015	07/01/2015
<b>OB</b>	Operating Budget	Annual 2015-2016	08/18/2015	08/18/2015

<i><b>File</b></i>	<b>Title</b>	<b>Term</b>	<b>Due Date</b>	<b>Submitted Date</b>
<i><b>SCD</b></i>	Salary Category Detail	Annual 2015	08/18/2015	08/18/2015
<i><b>ADM</b></i>	Admissions File	Summer 2015	09/04/2015	09/04/2015
<i><b>ADM</b></i>	Admissions File	Fall 2015	09/25/2015	09/25/2015
<i><b>SIF</b></i>	Student Instruction File	Summer 2015	09/28/2015	09/29/2015
<i><b>SIF</b></i>	Student Instruction File	Summer 2015	09/28/2015	09/29/2015
<i><b>TEI</b></i>	Teacher Education Info.	Annual 2014-2015	10/20/2015	10/21/2015

**Conclusion:**

Our review disclosed that the process used by the Data Administrator provides reasonable assurance that complete, accurate and for the most part timely submissions occurred. There were no discernable reasons for the few late filings. No material weaknesses were found.

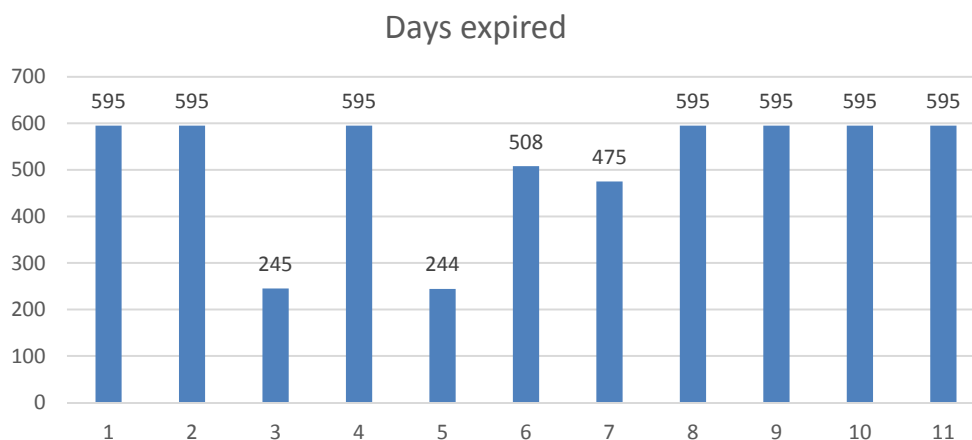
## 2. Prior System Access Controls and User Privileges Follow-up

Access control testing included follow-up on prior audit recommendations and examination of user privileges within the State University Database System (SUDS) application, upload folders and production data. In our prior audit, we recommended that the Office of Analysis and Information Management implement formal access procedures that provide for: a) tracking State University Database System access requests and timely deactivation of terminated user's access; b) limiting access to production data as appropriate; and c) the deactivation of the delivered generically-named user account. Management agreed with the recommendations and responded that they would develop an electronic access request form, establish annual communication to remind departments of the importance of data integrity and remove the generically-named database user account.

### a. Formal tracking of access requests and timely deactivation

On March 20, 2015, the *OPIR-BOG Business Process Manual* document was implemented. The document requires that the functional unit lead create a PAWS ticket when requesting new user access or making changes to existing SUDS accounts. Since its implementation, there were two new users added and one modified account. By containing the user's name, access roles and purpose, the PAWS' tickets were properly created by the functional unit lead and adequately followed the Business Process Manual.

The Business Process Manual document states that the SUDS is reviewed annually to determine if any security changes are required. Just prior to the PAWS ticket requirement, 10 active employees' access to the SUDS were deactivated. Our testing determined that 11 of the remaining 43 active user accounts had their passwords expire in 2014. On average, the passwords were expired for 512 days.



The Business Process Manual document states that it is the responsibility of the functional unit lead to notify AIM's Security Manager when an employee no longer requires SUDS access. Over time, job duties may change as the user account sits dormant. There is a higher degree of risk of inappropriate access as compared to actively used accounts should the dormant account become reactivated. We spoke with two of the functional unit leads and they agreed that the user accounts should be deactivated. The Office of Analysis and Information Management can reduce the risk of inappropriate access by creating PAWS tickets to deactivate users and expired accounts.

**b. Limit access to production data**

Figure 1 – *Production Data Elements Process Flow* illustrates the four departments of Financial Planning, Financial Aid, Academic Advising and the Registrar's Office's data that feed into the production system available to the Office of Analysis and Information Management. Prior audit testing

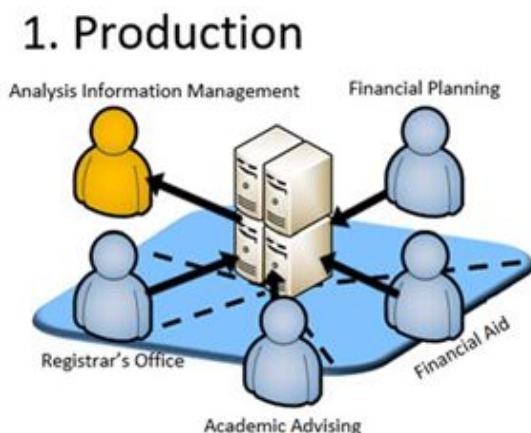


Figure 1 - Production Data Elements Process Flow

capability of software developers, an associate dean, and senior management from the Registrar's Office, increases the data integrity risk to performance based funding calculations. In addition to reviewing employee's production access, an audit log on the identified production data fields could be reviewed at a later date. This would add an additional layer of protection in reducing the data integrity risk to performance based funding production data.

Not all of the data uploaded to the State University Database System flows through staging tables. The Office of Financial Planning uploads their performance based funding data directly. The department copies their delimited-text files to specific folders and then only specific users are able to upload the data files to the State University Database System.



Figure 2 - Upload Process Flow

We examined the user lists of the upload folders and found that only 3 of the 21 users had the appropriate access to upload the Operating Budget performance data. By limiting access to the upload folder reduces the integrity risk of an inappropriate modification to performance based funding data. The Assistant Vice President of Financial Planning agreed with our finding and is creating a new user group for those directly involved in the State University Database upload process.

**c. Deactivation of generically-named database user account**

In our prior audit, our testing of database accounts identified a generically-named user account that still used the default password. The PeopleSoft Team responded that they removed the user account. During this year's audit testing, we noted that the user account was not listed. Additionally, the number of Database Administrators was adequately reduced from 8 to 5 user accounts.

**Conclusion:**

The combination of system access control deficiencies noted above, while less severe than a material weakness in internal control, should nevertheless be promptly corrected or mitigated to reduce the likelihood that an unauthorized data change can be made and go undetected. Some of the access control deficiencies were noted in the prior year audit.

### 3. Follow-up on Adequacy of Policies and Procedures

During the prior year audit, it was noted that, “Although the staff at the OPIR [now AIM] is knowledgeable of the BOG requirements and updates, we observed that there were no formal policies and procedures or written documentation over the process of data gathering, review and submittal in existence to ensure data integrity for submission to the BOG.” As a result, we recommended the AIM “Prepare internal written procedures that serve to enhance documentation of the steps taken to ensure data integrity including: data gathering, review, verification and analysis processes, and submission procedures.”

As a result of our prior audit recommendation, on March 20, 2015 the AIM developed the aforementioned *OPIR-BOG Business Process Manual*. The Manual addresses BOG SUDS Portal Security, BOG SUDS File Submission Process, and details of the process for each file submitted to the BOG. It is also evident that the Manual has been continually updated since its implementation. This Manual became invaluable during the year when AIM experienced key employee turnover.

#### **Conclusion:**

Management has developed a business process manual to address our prior audit finding regarding the lack of formal policies and procedures or written documentation over the process of data gathering, review and submittal in existence to ensure data integrity for submission to the BOG.

#### 4. Data Accuracy Testing

We identified the main data files and tables related to the calculations of the four performance based funding metrics under review, as follows:

- Degrees Awarded File;
- Enrollments Table;
- Student Instruction File;
- Student Financial Aid File; and
- Person Demographic Table

The BOG provided us with the in-scope data elements for each of the metrics under review (see Appendix A – In-scope BOG Data Elements).

Data accuracy for four of the ten metrics was tested by reviewing the corresponding data files, tables and elements, and by tracing them to the source document data in PeopleSoft. A number of reconciliations were also performed. Testing was limited to the PeopleSoft data itself as the objective of our testing was to corroborate that the data submitted was in fact unabridged from/identical to the data contained in the University's PeopleSoft system.

#### **Metrics Testing**

The 4 performance based funding metrics tested were as follows:

##### **Common to All Universities:**

- Metric 6 - Bachelor's Degrees Awarded in Areas of Strategic Emphasis (includes STEM).
- Metric 7 - University Access Rate Percent of Undergraduates with a Pell-grant.
- Metric 8 - Graduate Degrees Awarded in Areas of Strategic Emphasis (includes STEM).

##### **Institution-Specific Metrics:**

- Metric 10 - Bachelor's Degrees Awarded to Minorities.

#### **Metrics 6, 8, and 10**

The Degrees Awarded File is used for 5 of the 10 performance based funding metrics. During the current audit, data accuracy testing for the Degrees Awarded File focused on: Metric 6-Bachelor's Degree Awarded within Programs of Strategic Emphasis; Metric 8-Master's Degree Awarded within Program of Strategic Emphasis; and Metric 10-Bachelor's Degrees Awarded to Minorities, as the other two metrics (Metric 1 and 2) also utilize external data and are calculated by the BOG, thus they are considered low-risk.

The most current submission file contiguous with our audit fieldwork was obtained. (The File is uploaded after every semester, thus the spring 2015 file uploaded in June 2015 was the most current file as of September 30, 2015.)

The Degrees Awarded File submitted in spring 2015 contained 4,701 students earning 4,959 degrees (4,443 students earning single degrees, 210 students earning 420 double-major degrees, and 48 students earning 96 dual degrees). The BOG rule allows for the multiple degrees, not double-majors, to be counted individually. Thus, double-majors are counted as half (.5).

Included in the 4,959 degrees were 44 out-of-term degrees. The out-of-term degrees were earned in spring, summer, and fall 2014. The Office of the Registrar informed us that the late reporting was due to either the student submitting the completion form late or an academic department delay.

Our reconciliation of the Degrees Awarded File submitted to the BOG and the file provided to us by the Office of the Registrar to test against showed differences in the number of degrees reported due to timing differences in the posting of degrees, including the 44 out-of-term degrees reported above. The reasons for 23 degrees being posted late (after the spring 2015 Degrees Awarded File was submitted to the BOG) were reviewed, as well as the supporting documentation provided by the Office of the Registrar. The reasons degrees were posted late varied between students applying late for graduation and the academic department approving the student to graduate late. The 23 degrees earned in spring 2015 will be reported to the BOG as part of the subsequent Degrees Awarded File submission.

The data elements applicable to the three Performance Based Funding metrics tested remained unchanged from the prior audit period. We reviewed the applicable data elements and obtained the definitions for each of the elements to be tested.

Thirty-two students' records were selected for testing. The students' records (as it relates to the applicable data elements for Performance Based Funding) in PeopleSoft were the same as reported to the BOG, and they earned the required credit hours for the degree program awarded. For 6 of the 32 students who earned two degrees and/or double majors, their records were also verified to ensure that they were awarded the degrees as reported to the BOG. There were no exceptions as to the data provided to the BOG for these 32 students.

The CIP code for FIU and the CIP code for Areas of Strategic Emphasis were identified, specifically for Metrics 6 and 8. Without exception, the academic program for the 32 students reported to the BOG was the same as the student information contained in students' records in PeopleSoft.

The controls over the approval/certification process of graduating students were also reviewed. The University Registrar informed us that his office is responsible for processing students for graduation. The graduation approval process is as follows:



Once the student applies for graduation and the system approves the student as having fulfilled the minimum requirements for the program, the Advisor advances the form to the Chair as “will graduate” or “will not graduate”. After reviewing the fulfillment requirements, the Chair approves and advances the form to the Dean. The Dean approves and advances the form to the Graduation Office who designates the form as “award”. Student is then notified of the approval and any pending items to clear prior to graduation. The Registrar’s Office orders diplomas for all students approved for graduation. If a student’s application for graduation is denied, an explanation of the reason for denial is given and the student can re-apply once requirements are completed.

The approval documentation was reviewed for 11 of the 32 students sampled and we determined that the approval process was followed for all 11 students and that the documentation provided supported that each of the students fulfilled their program requirements.

For Metric 10, the person demographic elements were identified and 15 students were selected from the Enrollment Table and verified that the student’s Ethnicity/Race reported to the BOG matched the data in PeopleSoft. (All other applicable data elements were tested as part of Metrics 6 and 8).

### **Conclusion:**

Based on the procedures performed and the results obtained, the data submitted to the BOG in the Degrees Awarded File for Metrics 6, 8, and 10 accurately reflects the data in the University’s PeopleSoft system.

### **Metric 7**

The Student Instruction File is used for Metric 7 (University Access Rate Percent of Undergraduates with a Pell-grant). This metric is based on the number of undergraduates enrolled during the fall term who received a Pell-grant during the term. Unclassified students, who are not eligible for Pell-grants, were excluded from this metric.

The Student Information File (SIF) – Enrollment Table for fall 2014 and the Student Financial Awards File (SFA) for the 2013-2014 academic year were obtained, as these were the most current submissions as of September 30, 2015. The Enrollment Table contained enrollment records for 54,099 students and the SFA File contained financial aid award information for 43,937 students.

As part of testing the Enrollment Table, a sample of 25 students was selected for testing and verified against the data provided to the BOG, more specifically that the BOG specified data elements’ information matched the University’s data maintained

in PeopleSoft. No differences were found in the elements reviewed against the data submitted to the BOG for the 25 students tested.

### **Prior Audit Follow-up**

During the prior audit, we had found an exception resulting from one student's most recent admission date, which was 1 of the 5 tested elements. We determined that the student was admitted in fall 2011 as an undergraduate student and in spring 2014 as a certificate-seeking student. The student enrollment record in PeopleSoft had both of the admission dates for the student and his most recent admission was reported to the BOG. The AIM staff informed us last year that they were in discussions with the Registrar's Office to adjust for these occurrences. The prior recommendation was to, "Continue to work with the Office of the Registrar to resolve how to properly report those limited instances where there are multiple admission dates for individual students."

In our follow-up of this matter, the AIM staff informed us that they continue to have discussions with the Registrar's Office but at this time similar instances can be found within the database.

### **Conclusion:**

The reported data was successfully traced to source documents on a sample basis without exceptions. However, the prior audit finding remains unresolved and could result in inaccurate data being submitted to the BOG for those cases where a student is admitted both as a degree-seeking student and as a certificate-seeking student.

## 5. Data Resubmissions

The list of resubmissions since the last audit was obtained from the BOG-IRM staff. The Data Administrator described the nature and frequency of these resubmissions and provided correspondence between the BOG and the University related to data resubmissions and examined them to identify lessons learned and determine if any future actions can be taken by the AIM that would reduce the need for resubmissions.

The Data Administrator has previously noted that “Resubmissions are needed in the case of data inconsistencies detected by us or the BOG staff after the file has been submitted. Of course, our goal is to prevent any resubmissions; however, there are some instances when this happens. A common reason for not detecting the error before submission is that there are some inconsistencies that only arise when the data is cross-validated among multiple files... We used the resubmission process as a learning tool to identify ways to prevent having the same problems in the future. When logic changes are implemented or added it is an additional edit in our internal tool.”

In regards to the frequency of the resubmissions, a list was provided by the BOG-IRM of all relevant files submitted. For files with due dates between October 1, 2014 and July 1, 2015, the University submitted 14 files to the BOG, 3 of which were eventually resubmitted. In addition, there were 6 relevant files resubmitted with original due dates prior to October 1, 2014.

The following table describes the 9 files resubmitted and the reasons for resubmission.

<b>No.</b>	<b>Due Date</b>	<b>Resubmitted Date</b>	<b>File Submission</b>	<b>Term/Year</b>	<b>Reason for Resubmission</b>
1	10/22/2013	2/27/15	Expenditure Analysis	Annual 2013	Had to be resubmitted because whenever there is a change in the IRD or Operating Budget file, the EA file needs to be re-run and resubmitted. The IRD file below (No. 3) was also resubmitted the same day.
2	10/21/2014	3/3/15	Hours-to-Degree	Annual 2014	The BOG noticed an error in one of their edit reports and changed it after the file had been submitted. They gave the universities a chance to resubmit the file after correcting any errors that emerged as a result of their change.

<b>No.</b>	<b>Due Date</b>	<b>Resubmitted Date</b>	<b>File Submission</b>	<b>Term/Year</b>	<b>Reason for Resubmission</b>
3	10/8/2013	2/27/15	Instruction & Research	Annual 2012	Resubmitted to correct an error in effort relating to non-sponsored research. Non-sponsored research effort was being reported as other instructional effort.
4	1/17/2014	2/25/2015	Student Instruction	Fall 2013	Resubmitted as part of SIF 2013-2014 files as explained below (No. 5).
5	6/12/2014	2/24/2015	Student Instruction	Spring 2014	Resubmitted to correct change in student grades such as pending grades that excluded student from the retention file. This action required all SIF files for 2013-2014 period to be resubmitted.
6	10/15/2013	12/15/2014	Hours-to-Degree	Annual 2013	Resubmitted to correct the highest degree held or number of majors for seven students. (Some of the students had received a degree from another State of Florida university previously).
7	6/25/2014	12/1/2014	Degrees Awarded	Spring 2014	Resubmitted as the correction in the Hours-to-Degree above affected the data contained in Degrees Awarded file.
8	1/16/2015	2/2/2015	Student Instruction	Fall 2014	FIU's Controllers Office did not code the out of state waivers correctly. A resubmission was required to submit the correct waivers information.
9	10/1/2014	2/24/15	Student Instruction	Summer 2014	Resubmitted as part of SIF 2013-2014 files as explained above (No. 5).

Resubmission requests originated from both the BOG and FIU. The reasons for resubmissions varied, such as the BOG requesting edits/additional information when a file does not reconcile with other records, FIU discovering some errors after submission, or when a resubmission of a related file triggered correction and resubmission. In regards to the resubmissions being authorized, in all instances observed, the BOG staff authorized the resubmission by reopening the SUDS system for resubmission.

The 9 resubmissions were necessary and authorized, and as the Data Administrator explained previously, some of the reasons for the resubmission are the subject of discussions between FIU and the BOG on how the process could be improved.

**Conclusion:**

There were no reportable material weaknesses or significant control deficiencies that surfaced relating to resubmissions.

## 6. Review of University Initiatives

A listing of University initiatives that are meant to bring the University's operations and practices in line with SUS Strategic Plan goals were obtained. Below is a list of such initiatives:

- Implemented the learning assistant program
- Redesigned gateway courses
- Hired a student success manager
- Implemented Adjunct to Instructor conversions in Math and English to improve teaching
- Improved student financial aid support model (i.e., Noel Levitz)
- Implemented faculty incentives for new online and hybrid teaching
- Restructured the advising model
- Graduation Success Initiative
- STEM success, HHMI, HHMI2, STEM Transformation Institute
- Preparing students for the workforce through internships and private partnerships

The University also listed the following initiatives with the SUS as part of its intended use of the 2014-2015 performance funds:

- Implementation of an academic term redesign project to assist students in enrolling and progressing more timely towards their degree goals; and
- Investing in classroom enhancements, initiatives to retain students, and student academic support to help students excel in their degree programs.

### **Conclusion:**

None of the initiatives provided appears to have been made for the purposes of artificially inflating performance goals.

### **RECOMMENDATIONS**

The Office of Analysis and Information Management should:	
1.	<p>Work with the functional units and PeopleSoft Security Team to:</p> <ul style="list-style-type: none"> <li>a) Review and deactivate the State University Database System user accounts with expired passwords from 2014 and create PAWS tickets for the deactivated user accounts;</li> <li>b) Limiting access to production data as appropriate; and</li> <li>c) Add audit logging capability to production fields, where appropriate, to reduce the data integrity risk to the State University Database System.</li> </ul>
2.	Continue to work with the Office of the Registrar to resolve how to properly report those limited instances where there are multiple admission dates for individual students.

### **Management Response/Action Plan:**

1. a) AIM developed an electronic access request form using the PAWS system. PAWS allows us to keep track of the requests and the final actions taken. The form is also being utilized to request user access deactivation. It should be noted that, with the exception of the few employees authorized to upload data or to submit the files, access to SUDS is limited to a “validator” role that provides only view access to the data.

The functional units were provided with an access policy/training guide. The guide includes a deactivation process where the directors of the functional units are required to inform AIM of any changes in their employees’ access requirements. AIM will also schedule an annual review of SUDS users at the beginning of each fall term to confirm that all SUDS users meet the requirements to keep their access.

Additionally, AIM will conduct an annual review of active SUDS users to see when they last accessed the system. For those who have not accessed the system for the entire year, we will be reaching out to their supervisors to ensure that the employee in question still requires SUDS access.

Implementation date: Annual review will be held December 15, 2015.

- b) AIM does not control access to production database systems but has, and will continue to establish annual communications with all Vice Presidents and Directors to remind them of the importance of data integrity; particularly as it

relates to the data that feeds the performance metrics and encourage them to manage production access appropriately.

Implementation date: January 2016, with annual follow-up.

- c) AIM will contact PantherSoft security to create an audit trail report, which will indicate whenever a change is made to any of the 18 high-risk fields identified in the audit. Access to this report will be restricted to only the AIM data administrator, and her designees.

Implementation date: December 2015, with quarterly follow-up.

- 2. AIM will continue to have communications with the University Registrar to discuss any issues related to data integrity.

Implementation date: November 2015, with quarterly follow-up.



## APPENDIX A

In-Scope BOG Data Elements				
No.	Metric	Definition	Submission/Table/Element Information	Relevant Submission(s)
6	Bachelor's Degrees Awarded within Programs of Strategic Emphasis (includes STEM)	This metric is based on the number of baccalaureate degrees awarded within the programs designated by the Board of Governors as 'Programs of Strategic Emphasis'. A student who has multiple majors in the subset of targeted Classification of Instruction Program codes will be counted twice (i.e., double-majors are included).	<b>Submission:</b> SIFD <b>Table:</b> Degrees Awarded <b>Elements:</b> 01082 – Degree Program Category 01083 – Degree Program Fraction of Degree Granted (This field is a summed field) 01045 – Reporting Institution 01412 – Term Degree Granted 01081 – Degree Level Granted 02015 – Major Indicator	June 24, 2015
7	University Access Rate <i>Percent of Undergraduates with a Pell-grant</i>	This metric is based the number of undergraduates, enrolled during the fall term, who received a Pell-grant during the fall term. Unclassified students, who are not eligible for Pell-grants, were excluded from this metric.	<b>Submission:</b> SIF <b>Table:</b> Enrollments <b>Elements:</b> 02041 – Demo Time Frame 01045 – Reporting University 01413 – Student at Most Recent Admission Type 01060 – Student Classification Level 01053 – Degree Level Sought 01107 – Fee Classification Kind	January 16, 2015
			<b>Submission:</b> SFA <b>Table:</b> Submission: SIFD <b>Table:</b> Degrees Awarded <b>Elements:</b> 01082 – Degree Program Category 01083 – Degree Program Fraction of Degree Granted (This field is a summed field) 01045 – Reporting Institution 01412 – Term Degree Granted 01081 – Degree Level Granted 02015 – Major Indicator <b>Elements:</b> 01045 – Reporting University 02040 – Award Payment Term 02037 – Term Amount 01253 – Financial Aid Award Program Identifier	June 24, 2015
8	Graduate Degrees Awarded within Programs of Strategic Emphasis (includes STEM) <i>Note: NCF does not award graduate degrees.</i>	This metric is based on the number of graduate degrees awarded within the programs designated by the Board of Governors as 'Programs of Strategic Emphasis'. A student who has multiple majors in the subset of targeted Classification of Instruction Program codes will be counted twice (i.e., double-majors are included).	<b>Submission:</b> SIFD <b>Table:</b> Degrees Awarded <b>Elements:</b> 01082 – Degree Program Category 01083 – Degree Program Fraction of Degree Granted (This field is a summed field) 01045 – Reporting Institution 01412 – Term Degree Granted 01081 – Degree Level Granted 02015 – Major Indicator	June 24, 2015
10	Bachelor's Degrees Awarded to Minorities (BOT Metric)	This metric is the number, or percentage, of baccalaureate degrees granted in an academic year to Non-Hispanic Black and Hispanic students. This metric does not include students classified as Non-Resident Alien or students with a missing race code.	<b>Submission:</b> SIFD <b>Table:</b> Degrees Awarded <b>Elements:</b> 01082 – Degree Program Category 01083 – Degree Program Fraction of Degree Granted (This field is a summed field) 01045 – Reporting Institution 01412 – Term Degree Granted 01081 – Degree Level Granted	June 24, 2015

In-Scope BOG Data Elements				
No.	Metric	Definition	Submission/Table/Element Information	Relevant Submission(s)
			<b>Submission:</b> SIFD <b>Table:</b> Person Demographic <b>Elements:</b> 01044 – Racial/Ethnic Group 01491 – Hispanic or Latino 01492 – American Indian/Alaska Native 01493 – Asian 01494 – Black or African American 01495 – Native Hawaiian or Other Pacific Islander 01496 – White 02043 – Non – resident Alien Flag 01497 – No Race Reported	Summer 2013  Fall 2013  Spring 2014

Definition Source for 4 – 10: State University Database System (SUDS).



STATE  
UNIVERSITY  
SYSTEM  
of FLORIDA  
Board of Governors

## Performance Based Funding Data Integrity Certification

Name of University: Florida State University

Period Ending: Certification is for the 2014-2015 Academic Year

**INSTRUCTIONS:** Please respond "Yes," "No" or "N/A" in the blocks below for each representation. Explain any "No" or "N/A" responses to ensure clarity of the representation and include copies of supporting documentation as attachment(s).

Performance Based Funding Data Integrity Certification Representations				
Representations	Yes	No	N/A	Comment / Reference
1. I am responsible for establishing and maintaining, and have established and maintained, effective internal controls and monitoring over my university's collection and reporting of data submitted to the Board of Governors Office which will be used by the Board of Governors in Performance Based Funding decision-making.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
2. These internal controls and monitoring activities include, but are not limited to, reliable processes, controls, and procedures designed to ensure that data required in reports filed with my Board of Trustees and the Board of Governors are recorded, processed, summarized and reported in a manner which ensures its accuracy and completeness.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
3. In accordance with Board of Governors Regulation 1.001(3), my Board of Trustees has required that I maintain an effective information system to provide accurate, timely, and cost-effective information about the university, and shall require that all data and reporting requirements of the Board of Governors are met.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
4. In accordance with Board of Governors Regulation 3.007, my university shall provide accurate data to the Board of Governors Office.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

## Performance Based Funding Data Integrity Certification


Performance Based Funding Data Integrity Certification Representations				
Representations	Yes	No	N/A	Comment / Reference
5. In accordance with Board of Governors Regulation 3.007, I have appointed a Data Administrator to certify and manage the submission of data to the Board of Governors Office.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
6. In accordance with Board of Governors Regulation 3.007, I have tasked my Data Administrator to ensure the data file (prior to submission) is consistent with the criteria established by the Board of Governors Data Committee. The due diligence includes performing tests on the file using applications/processes provided by the Board of Governors Information Resource Management (IRM) office.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
7. When critical errors have been identified, through the processes identified in item #6, a written explanation of the critical errors was included with the file submission.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
8. In accordance with Board of Governors Regulation 3.007, my Data Administrator has submitted data files to the Board of Governors Office in accordance with the specified schedule.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Some files submitted to the BOG were late; however, there has been significant improvement
9. In accordance with Board of Governors Regulation 3.007, my Data Administrator electronically certifies data submissions in the State University Data System by acknowledging the following statement, "Ready to submit: Pressing <b>Submit for Approval</b> represents electronic certification of this data per Board of Governors Regulation 3.007."	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
10. I am responsible for taking timely and appropriate preventive / corrective actions for deficiencies noted through reviews, audits, and investigations.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
11. I recognize that the Board's Performance Based Funding initiative will drive university policy on a wide range of university operations - from admissions through graduation. I certify that university policy changes and decisions impacting this initiative have been made to bring the university's operations and practices in line with State	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	



## Performance Based Funding Data Integrity Certification

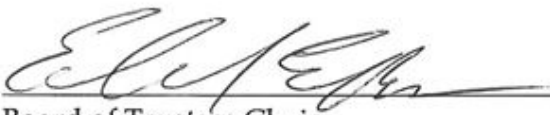
Performance Based Funding Data Integrity Certification Representations				
Representations	Yes	No	N/A	Comment / Reference
University System Strategic Plan goals and have not been made for the purposes of artificially inflating performance metrics.				

I certify that all information provided as part of the Board of Governors Performance Based Funding Data Integrity Certification is true and correct to the best of my knowledge; and I understand that any unsubstantiated, false, misleading or withheld information relating to these statements render this certification void. My signature below acknowledges that I have read and understand these statements. I certify that this information will be reported to the board of trustees and the Board of Governors.

Certification:  Date March 4, 2016  
President

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I certify that this Board of Governors Performance Based Funding Data Integrity Certification has been approved by the university board of trustees and is true and correct to the best of my knowledge.

Certification:  Date 3/04/16  
Board of Trustees Chair

# Audit Report



THE  
FLORIDA STATE  
UNIVERSITY

*Office of Inspector General Services*

Sam McCall, Ph.D., CPA, CGFM, CIA, CGAP, CIG  
Chief Audit Officer

## *Performance-Based Funding Metrics Data Integrity Certification Audit Fiscal Year 2015-16*

**AR 16-04**

**February 10, 2016**

### *Summary*

Overall, we concluded that the University has adequate processes for collecting and reporting Performance-Based Funding metrics data to the Board of Governors (BOG). In addition, we can provide an objective basis of support for the University's President and Board of Trustees Chair to sign the Performance-Based Funding – Data Integrity Certification, which the BOG requested to be filed with it by March 4, 2016. We have one recommendation for improvement for which management has agreed to take appropriate actions.

### *Scope, Objectives, and Methodology*

In his June 25, 2015, memorandum to University Boards of Trustees' Chairs and Presidents, the Chair of the State University System (SUS) of Florida Board of Governors (BOG) directed the President of each University to complete a Performance-Based Funding (PBF) Data Integrity Certification affirmatively certifying each representation and/or providing an explanation as to why the representation cannot be made as written. These certifications and related explanations are to be provided to the BOG after being approved by each University's Board of Trustees (BOT). According to the BOG Chair's memo, each University's Board of Trustees is to direct its University Chief Audit Executive to perform, or cause to have performed by an independent audit firm, an audit of the University's processes that ensure the completeness, accuracy, and timeliness of data submissions, with an emphasis on data that supports Performance-Based Funding metrics. This is the second consecutive year the BOG has called for such an audit and certification.

The scope and objectives of the audit this year are to be set jointly between the Chair of the University's Board of Trustees and the University's Chief Audit Executive. The audit is to be performed in accordance with the current *International Standards for the Professional Practice of Internal Auditing* as published by The Institute of Internal Auditors, Inc.

The results of the audit are to be provided to the BOG after being accepted by the University's Board of Trustees. The audit report is to include the University's corrective action plan designed to correct any audit findings. The audit results must support the President's certification. The completed Data Integrity Certification and audit report must be submitted to the BOG's Office of Inspector General and Director of Compliance no later than March 4, 2016.<sup>1</sup>

Florida State University has decided upon the following scope and objectives for the audit.

***Scope:***

The overall purpose of the audit is to report on the controls and processes established by the University to ensure the completeness, accuracy, and timeliness of data submissions to the BOG that support the University's PBF metrics, and to provide an objective basis of support for the University's President and Board of Trustees Chair to sign the representations included in the Performance-Based Funding – Data Integrity Certification, which will be submitted to the University's Board of Trustees for approval, and filed with the BOG by March 4, 2016. This audit will include an evaluation of the key controls that support these processes as well as testing to support that the controls in place are effective. The focus of the audit is specifically on the controls surrounding the development and submission of data upon which the University's 10 PBF metrics are based, as outlined and approved by the BOG for 2015-16. Those metrics include:

1. Percent of Bachelor's Graduates Employed Full-Time in Florida or Continuing Their Education in the U.S. One Year After Graduation;
2. Median Wages of Bachelor's Graduates Employed Full-Time in Florida One Year After Graduation;
3. Average Cost per Bachelor's Degree (Instructional Costs to the University);
4. Six-Year Graduation Rate for First-Time-in-College Students (Full- and Part-Time);
5. Academic Progress Rate (Second Year Retention Rate with Grade Point Average (GPA) Above 2.0);
6. Bachelor's Degrees Awarded within Programs of Strategic Emphasis (Science, Technology, Engineering, and Mathematics (STEM));
7. University Access Rate (Percent of Undergraduates with Pell Grants);
8. Graduate Degrees Awarded within Programs of Strategic Emphasis (STEM);
9. Faculty Awards (FSU's Choice of Board of Governors' Choice Metrics); and

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<sup>1</sup> The BOG's original deadline for submission of the audit and certification form was March 1, 2016. Florida State University requested and received BOG approval to submit the audit and certification form on March 4, 2016, which allows the University's Board of Trustees to meet on March 4, 2016, and approve the two required documents.

10. National Rank Higher than Predicted by the Financial Resources Ranking, Based on U.S. News and World Report (FSU's Board of Trustees Choice Metric).

This audit solely addresses the integrity of the University's data submissions to the BOG that support the University's Performance-Based Funding metrics. Our evaluation of controls and testing includes the University's most recent data submissions associated with the PBF metrics that were available up to October 14, 2015. The BOG extracts data from the files provided it by the University and performs additional calculations to derive the final PBF metrics data published by the BOG. The University is not involved in these extractions or additional calculations by the BOG.

**Objectives:**

1. Determine if there were any changes since our conclusion in the previous PBF audit concerning the Data Administrator's appointment and the duties and responsibilities in his official position description that: *"Dr. Burnette has been officially appointed by the University President as the Data Administrator and his Position Description reflects this appointment and the related responsibility of preparing and submitting files as required by the BOG."*
2. Determine the current status of processes used by the Data Administrator to ensure the completeness, accuracy, and timely submission of data to the BOG.

In our previous PBF audit we concluded that:

*...the processes used by the University Data Administrator and his staff in Institutional Research (IR) reasonably ensure the completeness and accuracy of data submitted to the BOG, including compliance with BOG criteria for the data. The University's submissions of files to the BOG have been uncharacteristically late with the implementation of the University's new Student Information System (SIS) in Campus Solutions, due to staff resources constraints, compared to its more timely reporting prior to that. It is expected that all reporting of Campus Solutions data in Academic Year 2015-16 will be drawn from the data warehouse using OBIEE, which will improve the timeliness of data file submissions for the University's Performance-Based Funding Metrics.*

As a planned action to assure timely reporting, University administrators were to periodically check on the progress of the ongoing process to finish the University's scoping and development of the State University Database System (SUDS) reporting structures to achieve all reporting of Campus Solutions data in Academic Year 2015-16 being drawn from the University's data warehouse using Oracle Business Intelligence Enterprise Edition (OBIEE) software. The planned implementation date for this management action was the first instance in the 2015-16 reporting cycle.



3. Determine the current status of available documentation including policies, procedures, and desk manuals of appropriate staff and assess their adequacy for ensuring data integrity for University data submissions to the BOG.

In our previous PBF audit we concluded that:

*Descriptions of the processes used by the University Data Administrator to ensure the completeness and accuracy of data submissions to the BOG, i.e., data integrity, were available, but were not in the form of formal written policies and procedures, or desk manuals. The absence of such formal written documents is due to the implementation of the University's new SIS in Campus Solutions and its limited staff resources for reporting, along with the need to allow the reporting sources to mature. The University Data Administrator stated his goal is to collect and maintain all of his policies, procedures, minutes of meetings, and other documentation online via the Institutional Research "Wiki" web application.*

As a planned action, University administrators stated that the University's Data Administrator and his staff were to develop SUDS-related formal written policies and procedures on IR's Wiki web application, as they had done for certain non-SUDS policies and procedures, as soon as the reporting sources had matured. The target date for this planned management action was July 1, 2015.

4. Determine the current status since our conclusion in the previous PBF audit concerning system access controls and user privileges that: *"System access controls and user privileges for the University's Campus Solutions and BOG SUDS systems are properly assigned and periodically reviewed to ensure only those authorized to make data changes can do so."*
5. Determine the current status since our conclusion in the previous PBF audit concerning audit testing of data accuracy that: *"Based on our data accuracy testing for the University's 10 Performance-Based Funding metrics, we determined the University's data submitted to the BOG were complete and accurate, and in accordance with BOG guidance."*
6. Determine the current status since our conclusion in the previous PBF audit concerning the consistency of data submissions with the data definitions and guidance provided by the BOG through the Data Committee and communications from data workshops.

In the prior audit we concluded that:

*We found no evidence that the University's data submissions to the BOG, specifically those pertaining to data elements germane to this audit, were inconsistent with BOG reporting requirements for these data elements, and no files were resubmitted to correct or change data in these fields.*

7. Determine the current status since our conclusion in the previous PBF audit concerning the University Data Administrator's data resubmissions to the BOG that: *"We determined that resubmissions by the University have been very rare, are both necessary and authorized, and have had minimal to no effect on the University's Performance-Based Funding metrics."*
8. Provide an objective basis of support for the President and Board of Trustees chair to sign the representations made in the Performance-based Funding - Data Integrity Certification.

Our detailed methodology for each of our eight objectives is included in the report section for each. In general, to complete the stated audit objectives, we conducted interviews with the Data Administrator and other key data managers and analyzed supporting documentation related to the objectives. Such supporting documentation included available data and information related to:

- The Data Administrator's appointment and position duties and responsibilities;
- Processes, policies, procedures, and desk manuals concerning data input, error identification and correction, compliance with the BOG guidance, etc., to determine whether these are adequate to provide reasonably sufficient internal control over data;
- Data file submissions by the University to the BOG, to determine whether they were made in a timely manner and included any resubmissions and the reasons for these;
- SUDS and University systems access by individuals associated with the University, to determine if that access is appropriate;
- Written guidance from the BOG and the University's related training and communications, to demonstrate the University's efforts to attain agreement of its efforts with BOG expectations; and
- Latest data files submitted to the BOG that contained elements used in calculating Performance-Based Funding metrics, and the University's related source data, to ensure that data submitted to the BOG were consistent with University transactional data and the BOG requirements.

This audit was performed in conformance with the *International Standards for the Professional Practice of Internal Auditing*. Those standards require 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 the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

## *Background*

The Florida Board of Governors, created in 2002, is authorized in Article IX, Section 7(d), Florida Constitution to "operate, regulate, control, and be fully responsible for the management of the whole university system," which consists of the state's 12 public institutions.

Beginning in fiscal year 2013-14, the BOG instituted a Performance-Based Funding Program based on 10 performance metrics used to evaluate the institutions on a range of issues, including

graduation rates, job placement, cost-per-degree, etc. According to information published by the BOG in May 2014, the BOG funding model has four guiding principles:

1. Use metrics that align with State University System (SUS) Strategic Plan goals.
2. Reward excellence or improvement.
3. Have a few, clear, simple metrics.
4. Acknowledge the unique mission of the different SUS institutions.

The Performance-Based Funding Program also has four key components:

1. Institutions will be evaluated on either Excellence or Improvement for each metric.
2. Data are based on one year.
3. The benchmarks for Excellence were based on the BOG's 2025 System Strategic Plan goals and analysis of relevant data trends, whereas the benchmarks for Improvement were determined after reviewing data trends for each metric.
4. The Florida Legislature and Governor determine the amount of new state funding and a proportional amount of institutional funding that would come from each university's recurring state base appropriation.

To provide assurance that data submitted by the 12 state public universities to the BOG in support of their Performance-Based Funding metrics are reliable, accurate, and complete, the BOG developed a Data Integrity Certification process. This is the second consecutive year Florida State University's Office of Inspector General Services has completed a PBF Data Integrity Certification audit and certification for the University's President and Board of Trustees Chair to sign—both of which are to be subsequently provided to the BOG.

## *Findings*

Overall, we concluded that the University has adequate processes for collecting and reporting Performance-Based Funding metrics data to the BOG. In addition, we can provide an objective basis of support for the University's President and Board of Trustees Chair to sign the Performance-Based Funding – Data Integrity Certification, which the BOG requested to be filed with it by March 4, 2016. We have one recommendation for improvement for which University management has agreed to take appropriate action.

Accordingly, in our opinion, this report provides an objective basis of support for the Board of Trustees Chair and the University President to sign the representations made in the BOG Performance-Based Funding – Data Integrity Certification, which the BOG requested to be filed with it upon approval by the Board of Trustees by March 4, 2016.

***Objective #1: Determine if there were any changes since our conclusion in the previous PBF audit concerning the Data Administrator's appointment and the duties and responsibilities in his official position description that: "Dr. Burnette has been officially appointed by the University President as the Data***

***Administrator and his Position Description reflects this appointment and the related responsibility of preparing and submitting files as required by the BOG.”***

***Findings:***

The University’s current Data Administrator continues to be Richard R. Burnette III, Ph.D. (Dr. Burnette), who is the University’s IR Director. Dr. Burnette assumed University Data Administrator responsibilities effective May 13, 2013, following the retirement of Ralph Alvarez, the prior University Data Administrator and the Associate Vice President for Budget/Planning and Financial Services. Dr. Burnette’s appointment as University Data Administrator by the President was further and more officially documented on November 25, 2014, when President John Thrasher sent a letter to the BOG’s Chancellor Marshall Criser listing Dr. Burnette as the University’s Data Administrator in a list of University appointments.

We reviewed Dr. Burnette’s current Position Description effective November 21, 2014, which included his role as serving as the University’s Data Administrator and listed among his responsibilities “Responsible for the preparation and submission of files as required by the Board of Governors.”

***Conclusion for Objective #1:***

*Dr. Burnette has been officially appointed by the University President as the Data Administrator and his Position Description reflects this appointment and the related responsibility of preparing and submitting files as required by the BOG.*

***Recommendations:***

We have no recommendations for Objective #1.

***Objective #2: Determine the current status of processes used by the Data Administrator to ensure the completeness, accuracy, and timely submission of data to the BOG.***

In our previous PBF audit we concluded the processes used by the University Data Administrator and his staff in IR reasonably ensured the completeness and accuracy of data submitted to the BOG, including compliance with BOG criteria for the data. However, the University’s submissions of files to the BOG had been uncharacteristically late with the implementation of the University’s new Student Information System (SIS) in Campus Solutions, due to staff resources constraints, compared to the University’s more timely reporting prior to that. As a planned action to assure timely reporting, University administrators were to periodically check on the progress of the ongoing process to finish the University’s scoping and development of the SUDS reporting structures to achieve all reporting of Campus Solutions data in Academic Year 2015-16 being drawn from the University’s data warehouse using Oracle Business Intelligence Enterprise

Edition (OBIEE) software. The planned implementation date for this management action was the first instance in the 2015-16 reporting cycle.

### ***Findings:***

As we observed in our last year's Performance-Based Funding Metrics Data Integrity Certification Audit, we continue to believe the processes used by the University Data Administrator and his staff in IR reasonably ensure the completeness and accuracy of data submitted to the BOG, including compliance with BOG criteria for the data.

To better understand the organization of the current reporting process, the present chain of custody is presented, as follows:

- Student information necessary for reporting is captured in the Campus Solutions/PeopleSoft transactional Student Information System.
- Data are captured in the data warehouse on a nightly basis. These data cannot be edited by individual users and as such are "read only." These transactional views are supplemented with an extract view that was created from external sources and parked in the data warehouse so it can be compared against warehoused transactional data.
- Over a month before the due date for a file, the reporting team consisting of IR, the functional office for the data, and the Campus Solutions reporting team begin extracting data and creating a draft file via OBIEE.
- OBIEE has data transformation logic in place to represent transactional data using BOG defined codes and to match BOG field names.
- In cases where external data must be merged with the file, the data are moved to Excel for the purpose of comparison.
- Once a file is sufficiently complete and formatted for submission, it is loaded to the BOG SUDS beta environment.
- After all files are added, the edits are run to generate the dynamic reports and frequency distributions.
- IR and functional users review the errors to determine whether there are simply translation errors or if data in the Student Information System are incorrect.
- Any necessary corrections are made to the transactional system so that the changes are permanent.
- The Data Administrator emails the BOG if there are any questions about interpretation that are not addressed in the online data dictionary, the SUDS release notes, or the Annual Data Administrators' Conference Proceedings.
- Corrected files are reloaded and the audit process continues until all the errors have been cleaned up or explained.
- The final check is to compare data frequencies with those from the prior year using the Submission Summary feature on the SUDS submission page. Large differences are explained even if they do not generate any errors.
- The final data are pulled using OBIEE and the data warehouse team is instructed to make snapshots of those data at that point in time. Because data change over time, it is important to retain exact copies of source data for the BOG reports.

- Each file is loaded into production and edits are run one last time and checked for possible errors.
- The Data Administrator enters an explanation for all errors that the BOG has defined as Level 9 (critical) errors. There are circumstances where data nuances are explainable and this is where the BOG captures the explanations.
- The Data Administrator submits each file for BOG review.
- The BOG has three levels of review. BOG staff occasionally asks for clarification when frequencies differ and if they and the Data Administrator agree that data are in error or were interpreted in a way that was not consistent with BOG intent or other institutions, the file is reopened for a resubmission. Now that the Institutional Research Office has access to the prior year frequencies, the University should have few or no resubmissions due to frequency mismatches going forward.

For the purposes of this report, and our testing of the completeness and accuracy of data the University submitted for its PBF measures (Please see Objective #5.), the files we used and their reporting periods, as well as the University systems from which the data came (the University's legacy or Campus Solutions system), were as follows:

<b>File</b>	<b>Legacy—Reporting Period(s)</b>	<b>Campus Solutions—Reporting Period(s)</b>
Admissions	2012-2013	
SIF	Summer 2008, Fall 2008	Fall 2013, Fall 2014
EA <sup>[1]</sup>	2009-10 through Summer 2013 <sup>[2]</sup>	2013-14
Retention	This file is generated by the BOG and confirmed by FSU's Office of Institutional Research.	
SFA		Fall 2014
SIFD	Fall 2008 through Summer 2013	Fall 2013 through Summer 2014, 2014-2015

With the University's change to Campus Solutions as its Student Information System, the chosen methodology of reporting via OBIEE makes the processes used by the University to submit data to the BOG much more transparent than in the past, and it better assures consistency in the reporting protocol while making it relatively easy to audit source data mapping and definitions. As an improvement over last year, the University now has published procedures for generating the referenced data files for the Performance-Based Funding data. The Data Administrator demonstrated that the processes for producing these files have planned redundancy with regards to the personnel who are producing the files, sufficient and evolving documentation of the processes, clear data mapping, and collaborative planning. According to the Data Administrator, the University has now produced all the data environments necessary to generate these reports via OBIEE.

<sup>[1]</sup> This file is derived by the BOG based on the University's Operating Budget and Instruction and Research Data file submissions.

<sup>[2]</sup> The EA 2013-14 File includes Summer 2013 through Spring 2014 data. The Summer 2013 data were obtained from the University's legacy system, while the Fall 2013 and Spring 2014 data were obtained from the University's new Campus Solutions system.

The University Data Administrator is aware of BOG Regulation 3.007, which states that, prior to submitting a file the universities shall ensure the file is consistent with the criteria established in the specifications document by performing tests on the file using applications/processes provided by the BOG Information Resource Management (IRM) Office. According to the Data Administrator, prior to the implementation of Campus Solutions, the Office of Institutional Research conducted a review of the edits and frequencies (compared to prior years) of files that were not generated by IR. Now, IR is partnering with all functional areas as active partners in the creation of the data files. The error and frequency checking still occurs, but the new process assures a transparent review and that contextual nuances are being learned by the IR staff that will help them to better detect and explain differences in data between submissions. While designing and documenting these new processes, the Office of Institutional Research has become familiar with additional BOG IRM resources that allow for easily comparing frequencies to prior years and the documentation of cumulative release notes that detail the ad hoc changes to the reporting requirements that did not occur at the Annual Data Administrators Workshops.

In contrast to our continued positive findings concerning the University's processes to ensure the completeness and accuracy of its data submissions to the BOG, including compliance with BOG criteria for the data, the timeliness of those data submissions continues to be problematic.

The Data Administrator demonstrated that file generation and testing activities were all documented in Outlook Calendar for all affected individuals. All members of the University's data submission team have the calendar of due dates that was published in the BOG Workshop Proceedings. Additionally, members of IR, staff from the Budget Office, persons from Admissions and Records, and more recently staff from Student Financial Aid, have attended the Annual SUS Data Administrators Workshops, where participants discuss expectations and changes to the BOG reporting format.

The Office of Institutional Research has created a SharePoint workflow that automatically sends all BOG emails to the University Data Administrator and converts them into tasks for the IR Analyst, who tracks BOG requests for the Data Administrator. This site captures all incoming requests and has a record of all submitted files and responses for ad hoc and scheduled reports, including the due dates, completion dates, and the primary contacts, as well as copies of the communications to the BOG.

To test the timeliness of the University's submission of required files to the BOG that relate to FSU's Performance-Based Funding metrics, we used Submission History information from the BOG SUDS system. The following six BOG-required files relate to the University's Performance-Based Funding metrics. For each of these required files, we reviewed the University's current and historical submissions back to the fifth most recent submission. The listing below shows the time span of each file's submissions that we reviewed.

1. Admissions File (Summer 2014 through Fall 2015 Terms);
2. Student Instruction File (SIF) (Spring 2014 through Summer 2015 Terms);
3. Expenditure Analysis (EA) File (2009-10 through 2013-14);
4. Retention File (2009-10 through 2013-14);
5. Student Financial Aid (SFA) File (2009-10 through 2013-14); and

## 6. Student Instruction File Degrees Awarded (SIFD) (Fall 2013 through Spring 2015).

The table below shows the University's Student Information System from which each file we reviewed to test timeliness of submissions was obtained, and the reporting period covered.

<b>File</b>	<b>Legacy—Reporting Period(s)</b>	<b>Campus Solutions—Reporting Period(s)</b>
Admissions	Summer 2014 through Fall 2014	Spring 2015 through Fall 2015
SIF		Spring 2014 through Summer 2015
EA <sup>2</sup>	2009-10 through Summer 2013 <sup>3</sup>	2013-14
Retention	2009-10 through 2012-13	2013-14
SFA	2009-10 through Summer 2013 <sup>4</sup>	2013-14
SIFD		Fall 2013 through Spring 2015

For the most current submission for each of the six types of files, five of the six were late (83 percent). The days late ranged from one to 28 days, with an average of 13 days late. For the second most recent round of file submissions for the six types of files, three of the six (50 percent) were not timely; the days late ranged from five to eight days, with an average of six days late. For all of the files in our testing that were submitted late, the information was obtained from the new Campus Solutions system—with the exception of Admissions data for the fourth and fifth most recent file submissions and Student Financial Aid data for the second and fourth most recent file submissions, which data came from the legacy system.

Please see the following table for the five most recent submissions of each of the six files. As part of last year's audit, University administrators indicated in their Action Plan that timely reporting would be addressed in the first instance of the 2015-16 reporting cycle. Therefore, we have highlighted the three submissions that pertain to this corrective action target date, for Summer and Fall 2015.

<sup>2</sup> This file is derived by the BOG based on the University's Operating Budget and Instruction and Research Data file submissions.

<sup>3</sup> The EA 2013-14 File includes Summer 2013 through Spring 2014 data. The Summer 2013 data were obtained from the University's legacy system, while the Fall 2013 and Spring 2014 data were obtained from the University's new Campus Solutions system.

<sup>4</sup> The SFA 2013-14 File includes Summer 2013 through Spring 2014 data. The Summer 2013 data were obtained from the legacy system, while the Fall 2013 and Spring 2014 data were obtained from the Campus Solutions system.



Most Recent Submission				
File	Term	SUDS Due Dates	Submission to BOG	Days Late
Admissions File	Fall 2015	9/25/15	9/29/15	4 days
Student Instruction File	Summer 2015	9/28/15	10/8/15	10 days
Expenditure Analysis File	2013-14	10/28/2014	11/18/2014	21 days
Retention File	2013-14	1/21/2015	1/21/2015	N/A - On Time
Student Financial Aid File	2013-14	10/6/2014	11/3/2014	28 days
Degrees Awarded File	Spring 2015	7/1/15	7/2/15	1 day
Second Most Recent Submission				
File	Term	SUDS Due Dates	Submission to BOG	Days Late
Admissions File	Summer 2015	9/4/15	9/10/15	6 days
Student Instruction File	Spring 2015	6/11/15	6/11/15	N/A - On Time
Expenditure Analysis File	2012-13	10/22/2013	10/22/2013	N/A - On time
Retention File	2012-13	1/22/2014	1/22/2014	N/A - On time
Student Financial Aid File	2012-13	10/7/2013	10/15/2013	8 days
Degrees Awarded File	Fall 2014	2/6/15	2/11/15	5 days
Third Most Recent Submission				
File	Term	SUDS Due Dates	Submission to BOG	Days Late
Admissions File	Spring 2015	2/27/15	3/14/15	15 days
Student Instruction File	Fall 2014	1/16/15	2/3/15	18 days
Expenditure Analysis File	2011-12	10/22/2012	10/18/2012	N/A - Early
Retention File	2011-12	4/10/2013	4/8/2013	N/A - Early
Student Financial Aid File	2011-12	10/5/2012	10/5/2012	N/A - On time
Degrees Awarded File	Summer 2014	10/7/14	10/6/14	N/A - Early
Fourth Most Recent Submission				
File	Term	SUDS Due Dates	Submission to BOG	Days Late
Admissions File	Fall 2014	9/26/14	10/2/14	6 days
Student Instruction File	Summer 2014	10/1/14	10/1/14	N/A - On time
Expenditure Analysis File	2010-11	10/18/2011	10/18/2011	N/A - On time
Retention File	2010-11	4/13/2012	4/5/2012	N/A - Early
Student Financial Aid File	2010-11	10/5/2011	10/12/2011	7 days
Degrees Awarded File	Spring 2014	6/25/14	7/21/14	26 days
Fifth Most Recent Submission				
File	Term	SUDS Due Dates	Submission to BOG	Days Late
Admissions File	Summer 2014	9/5/14	9/19/14	14 days
Student Instruction File	Spring 2014	6/12/14	7/11/14	29 days
Expenditure Analysis File	2009-10	10/18/2010	10/14/2010	N/A - Early
Retention File	2009-10	4/13/2011	4/7/2011	N/A - Early
Student Financial Aid File	2009-10	10/15/2010	10/12/2010	N/A - Early
Degrees Awarded File	Fall 2013	2/7/14	3/11/14	32 days

In addition to delays due to the conversion of data from the University's legacy system to the new Campus Solutions system, the University Data Administrator explained in more detail the reasons behind the delays in submissions for the most recent file submissions.

Admissions File – The Fall 2015 submission was four days late. There were two issues that contributed to this:

1. IR was waiting for Admissions to confirm around 5,000 duplicate applications that should be ignored in reporting.
2. There was a change in the Admissions application process for the Fall 2015 semester where students self-reported their last institution dates. Several of the students listed dates of attendance that were not valid and had to be manually reconciled.

Student Instruction File – This file was 10 days late because IR was waiting for BOG clarification on how to report waiver data. IR scheduled a meeting with the BOG, which agreed the instructions were not clear but advised IR to submit the file. Once IR's questions were answered by the BOG, the file was recompiled, tested, and submitted.

Expenditure Analysis File – For the 2013-14 reporting period, this file was 21 days late. This file is contingent upon the Instruction Research Data File (IRDF). The IRDF File was due on October 7, 2014 but was not submitted until November 7, 2014. The IRDF File is contingent upon Campus Solutions data and their interaction with the University's Faculty Assignments, Commitments, and Effort Certification Tracking (FACET) faculty effort reporting application. The reporting protocol had to be redone based on the new Student Information System. The delay in the IRDF File created the delay in the reporting of the Expenditure Analysis File. (Post-Audit Note: For the 2014-15 reporting period, the file was submitted only three days late.)

Student Financial Aid File – The 2013-14 file was 28 days late. This was the first time the file was submitted from Campus Solutions. The process had to be developed from scratch and there was an extended data validation. (Post-Audit Note: For the 2014-15 reporting period, the file was nine days late.)

The explanations above primarily point to delays in file submissions to the BOG as a result of the University having to accommodate new reporting protocols, such as the first submissions of the Admissions and Student Financial Aid Files, from the University's new Campus Solutions Student Information System. The delays with these files adversely affected the timeliness of other data files that were contingent upon them. The Data Administrator acknowledged that the 2015-16 academic year will be the first full reporting cycle in which all University data file submissions to the BOG will be generated from the new Campus Solutions Student Information System. He is confident that his staff will become more proficient at reporting files from the new environment now that they have the experience of generating all reports from OBIEE at least once.

In summary, Office of Institutional Research staff was able to demonstrate their documentation of the scoping and data mapping necessary for the creation of various SUDS tables from the new Student Information System. Their intranet site had links to the BOG definition for each data element and a description of the data extraction and transformation process. A separate spreadsheet posted on the same site contained a list of action items, responsible parties, and suggested outcomes. The University Data Administrator not only described his collaborative approach to reporting from Campus Solutions via the data warehouse and OBIEE, but he also

demonstrated the method was organized, planned, documented, and thorough. Documentation of these processes and procedures has been added to institutional Wikis in a medium that allows for fluid editing of still-evolving processes. (Please see Objective #3.) Additionally, there was sufficient evidence of practices to conclude that the University Data Administrator and his staff were reviewing and comparing SUDS edits, errors, and reports prior to submission of the files. We determined the processes followed by IR staff were adequate to ensure the completeness and accuracy of data submitted to the BOG, including compliance with BOG criteria for the data.

Last year, we reported that some of the identification and design of the data warehouse items needed for BOG reporting was not in place, or was insufficient to produce reports primarily or exclusively via OBIEE. The University Data Administrator confirmed that these reporting environments are now complete, which should lead to timelier reporting in the future. Whereas reporting via OBIEE itself has added some delays to the file production because the process of generating files is still too labor-intensive, the tradeoff is that the platform allows for complete transparency of the process and the data transformations.

### ***Conclusion for Objective #2:***

*We concluded the processes used by the University Data Administrator and his staff in Institutional Research reasonably ensure the completeness and accuracy of data submitted to the BOG, including compliance with BOG criteria for the data.*

*For this year of reporting on the University's PBF metrics' data integrity, the University's submissions of files to the BOG for Summer and Fall 2015 were late; however, there has been significant improvement. As part of last year's audit, University administrators indicated in their Action Plan that timely reporting would be addressed in the first instance of the 2015-16 reporting cycle. It is apparent that the University has made additional efforts to submit data timely. As shown in the previous file submissions table, there have been three submissions for Summer and Fall 2015, with the number of days late being 4, 10, and 6. For the file submitted 10 days late in October 2015, IR was waiting for BOG clarification on how to report waiver data. For the file submitted 6 days late in September 2015, the days late included a three-day holiday weekend. In comparison, the table shows that prior to Summer 2015, submissions were on several occasions more than 20 days late, due to the University's implementation of its new Campus Solutions Student Information System, and the necessity for the University to develop reporting protocols to extract information for the PBF measures from the new system. The 2015-16 academic year will be the first full reporting cycle in which all University data file submissions to the BOG will be generated from the new Campus Solutions Student Information System. It is anticipated that IR staff will become more proficient at reporting files from the new environment now that they have the experience of generating all reports from OBIEE at least once.*

### ***Recommendation:***

**We recommend** that University administrators continue to routinely monitor the timeliness of the University's file submissions to the BOG and take proactive measures to resolve any delays. It

is anticipated that there will be a reduction in the number of days late for future file submissions. The ultimate goal is to submit all required files to the BOG on time.

***Objective #3: Determine the current status of available documentation including policies, procedures, and desk manuals of appropriate staff and assess its adequacy for ensuring data integrity for University data submissions to the BOG.***

In our previous PBF audit we concluded that:

*Descriptions of the processes used by the University Data Administrator to ensure the completeness and accuracy of data submissions to the BOG, i.e., data integrity, were available, but were not in the form of formal written policies and procedures, or desk manuals. The absence of such formal written documents is due to the implementation of the University's new SIS in Campus Solutions and its limited staff resources for reporting, along with the need to allow the reporting sources to mature. The University Data Administrator stated his goal is to collect and maintain all of his policies, procedures, minutes of meetings, and other documentation online via the Institutional Research "Wiki" web application.*

As a planned action, University administrators stated that the University's Data Administrator and his staff were to develop SUDS-related formal written policies and procedures on IR's Wiki web application, as they had done for certain non-SUDS policies and procedures, as soon as the reporting sources had matured. The target date for this planned management action was July 1, 2015.

***Findings:***

We concluded that the Office of Institutional Research and the Office of Financial Aid have produced intranet-based policies and procedures manuals for the affected BOG files. IR has published a "BOG File Submission Policy" on its Wiki web application and shared the document with other offices in the University that help in the production of SUDS files. The documentation of the file build processes (i.e., desk manuals) is sufficient to allow an individual with appropriate context and knowledge of FSU systems to produce the referenced SUDS files. The documentation generally includes data mapping and references to historical file submissions and edits.

***Conclusion for Objective #3:***

*We concluded that Institutional Research's available documentation including policies, procedures, and desk manuals of appropriate staff were adequate for ensuring data integrity for University data submissions to the BOG.*

***Recommendations:***

We have no recommendations for Objective #3.

***Objective #4: Determine the current status since our conclusion in the previous PBF audit concerning system access controls and user privileges that: “System access controls and user privileges for the University’s Campus Solutions and BOG SUDS systems are properly assigned and periodically reviewed to ensure only those authorized to make data changes can do so.”***

***Findings:***

There are system access controls throughout the BOG data submission process. Florida State University has role-based and application-based security on the prior legacy Student Information System and Campus Solutions/PeopleSoft. The PeopleSoft role management process is an integrated online workflow that, at a minimum, depending on the sensitivity of the role, requires an employee’s direct supervisor and the functional owner of the application or module to approve each request. Additionally, there are sufficient automated safeguards to remove access when employees are terminated, and supervisors and subject-area owners are responsible for auditing access logs on at least a quarterly basis. This same role-based and reporting-subject-area based protocol is used for the OBIEE access to the data in the data warehouse. IR employees do not have security to change transactional data in Campus Solutions or the data warehouse (which is read only), therefore adding an additional layer of control.

The University Data Administrator and his BOG Analyst are the designated security managers for the SUDS database access. This system was designed with redundant fail-over protections to assure against inappropriate access. Access to SUDS is segregated by role, and each role has to be assigned online by one of the two security managers. Every time a user’s access or password is modified, the security managers each receive an email indicating the change and the person who submitted it. SUDS passwords also must be changed every three months. From our review of SUDS access, we found no inappropriate access. Finally, the access does not allow for the manipulation of previously submitted data. To change data, the University Data Administrator would have to submit a request with justification to the BOG to reopen the file for resubmission. Only at that time could someone submit a new table. However, the SUDS system captures his/her identity, a timestamp, and the name of the source file in a way that is visible to any user.

***Conclusion for Objective #4:***

*System access controls and user privileges for the University’s Campus Solutions and BOG SUDS systems are properly assigned and periodically reviewed to ensure only those authorized to make data changes can do so.*

***Recommendations:***

We have no recommendations for this Objective #4.

***Objective #5: Determine the current status since our conclusion in the previous PBF audit concerning audit testing of data accuracy that: “Based on our data***

***accuracy testing for the University's 10 Performance-Based Funding metrics, we determined the University's data submitted to the BOG were complete and accurate, and in accordance with BOG guidance."***

The University's 10 Performance-Based Funding metrics are as follows.

**Key Metrics Common to All Universities:**

1. Percent of Bachelor's Graduates Employed Full-Time in Florida or Continuing Their Education in the U.S. One Year After Graduation.
2. Median Wages of Bachelor's Graduates Employed Full-Time in Florida One Year After Graduation.
3. Average Cost per Bachelor's Degree (Instructional Cost to the University).
4. Six Year Graduation Rate for First-Time-in-College Students (Full-and Part-Time).
5. Academic Progress Rate (Second Year Retention Rate with GPA Above 2.0).
6. Bachelor's Degrees Awarded within Programs of Strategic Emphasis (STEM).
7. University Access Rate (Percent of Undergraduates with Pell Grants).
8. Graduate Degrees Awarded within Programs of Strategic Emphasis (STEM).

**Institution-Specific Metrics for Florida State University:**

9. Faculty Awards (FSU's Choice of Board of Governors' Choice Metrics).
10. National Rank Higher than Predicted by the Financial Resources Ranking, Based on U.S News and World Report (FSU's Board of Trustees Choice Metric).

The State University System of Florida Board of Governors maintains a student unit record database titled the State University Database System (SUDS). The database contains over 400 data elements about students, faculty, and programs at State University System institutions. The metrics are based on the data that universities submit to the BOG as part of various data tables and file submissions.

We interviewed the Data Administrator, IR staff, and key departmental Data Managers to determine the primary sources of data used for the calculations of the metrics. The University has been transitioning from a legacy student information system to the new Campus Solutions system, a process that began in 2010-2011 and culminated with a "go-live" effective the Fall term, 2013 for all student, course, degree, and financial aid functions. Admissions more recently came online for the Spring 2015 semester.

***Findings:***

**Metrics 1 (Percent of Bachelor's Graduates Employed Full-Time in Florida or Continuing Their Education in the U.S. One Year after Graduation), 2 (Median Wages of Bachelor's Graduates Employed Full-Time in Florida One Year after Graduation), 6 (Bachelor's Degrees Awarded within Programs of Strategic Emphasis (STEM)), and 8 (Graduate Degrees Awarded within Programs of Strategic Emphasis (STEM))**

### **Post-Graduation Outcome Metrics**

**Metric 1 - (Percent of Bachelor's Graduates Employed Full-Time in Florida or Continuing Their Education in the U.S. One Year after Graduation).** The calculation of this measure is completed as follows, according to BOG definitions:

*This metric is based on the percentage of a graduating class of bachelor's degree recipients who are employed full-time or continuing their education somewhere in the United States. Students who do not have valid social security numbers and are not enrolled are excluded. Note: These data now include non-Florida employment data.*

*Sources: State University Database System (SUDS), Florida Education and Training Placement Information Program (FETPIP), analysis of Wage Record Interchange System (WRIS2) and Federal Unemployment Data Exchange (FEDES), and National Student Clearinghouse.*

**Metric 2 - (Median Wages of Bachelor's Graduates Employed Full-Time in Florida One Year after Graduation).** The calculation of this measure is to be done as follows, according to BOG definitions:

*This metric is based on annualized Unemployment Insurance (UI) wage data from the fourth fiscal quarter after graduation for bachelor's recipients. UI wage data do not include individuals who are self-employed, employed out of state, employed by the military or federal government, do not have valid social security numbers, or make less than minimum wage.*

*Sources: State University Database System (SUDS), Florida Education and Training Placement Information Program (FETPIP), and National Student Clearinghouse.*

University SIFD data are used to identify the cohort, referred to as the 'post-graduation cohort.' The graduation year for this measure begins with the Summer semester and continues with Fall and Spring terms. The students' social security numbers are used to compare graduates in the cohort to Florida employment information.

For the BOG to determine if any members of the graduating cohort subsequently enrolled anywhere in the United States within 14 months of their bachelor's degrees being awarded, the BOG demographic data corresponding to each member of the cohort are provided to the National Student Clearinghouse. According to the BOG, the data used are from Person Demographics Tables included in Admissions File submissions to the BOG.

### **Degrees Awarded in Programs of Strategic Emphasis Metrics**

**Metric 6 Bachelor's Degrees Awarded within Programs of Strategic Emphasis (includes STEM).** The calculation of this measure is to be done as follows, according to BOG definitions:

*This metric is based on the number of baccalaureate degrees awarded within the programs designated by the BOG as 'Programs of Strategic Emphasis.' A student who has multiple majors in the subset of targeted Classification of Instruction Program codes will be counted twice (i.e., double-majors are included).*

*Source: State University Database System (SUDS).*

**Metric 8 Graduate Degrees Awarded within Programs of Strategic Emphasis (includes STEM).** The calculation of this measure is to be done as follows, according to BOG definitions:

*This metric is based on the number of graduate degrees awarded within the programs designated by the BOG as 'Programs of Strategic Emphasis.' A student who has multiple majors in the subset of targeted Classification of Instruction Program codes will be counted twice (i.e., double majors are included).*

*Source: State University Database System (SUDS).*

According to the BOG in its Overview of Methodology and Procedures: Performance Funding Metrics Methodology and Procedures - Percentage of Degrees Awarded in Programs of Strategic Emphasis document, the purpose of this Metric 8 is to promote the alignment of the State University System degree program offerings with state economic and workforce development needs. The list was originally created by an advisory group in 2001, and has been updated several times—most recently by the BOG in November 2013.

University SIFD data are used to identify the graduating cohort. The graduation year for this measure begins with the Summer semester and continues with Fall and Spring terms.

### **SIFD File Testing**

The SIFD File is used to identify the cohort of students who received degrees during a given semester and is submitted at the end of each semester. This file is used by the BOG in calculating both the post-graduation outcome and degrees awarded in programs of strategic emphasis measures. In the metrics related to degrees awarded in areas of strategic emphasis, final degree program information is also used.

To calculate the final results for Metrics 1 and 2, aside from using the University's data in its submitted SIFD File, the BOG separately obtains non-FSU derived employment and education data. Validation of data obtained separately by the BOG was outside the scope of this audit.

For our testing, the data used for the SIFD File submissions to the BOG resided in the University's data warehouse, with reporting produced using OBIEE. Our testing population consisted of SIFD File submissions data for Summer 2014 (2,696 records), Fall 2014 (2,822 records), and Spring 2015 (6,893) terms, for a total of 12,411 records.

To determine the validity of these SIFD File submissions data, we developed queries in the University's Campus Solutions system, which is now the system of record, to produce degrees awarded data for the same three semesters. We then used Microsoft Access queries to reconcile the SIFD File data from OBIEE to the degrees awarded data from the Campus Solutions system, to determine if the data submitted to the BOG were complete and valid.

Of the 12,411 degrees awarded records submitted to the BOG for Summer 2014, Fall 2014, and Spring 2015, 11,968 were recorded in the period earned and were readily reconcilable to our



query results using Campus Solutions source data. An additional 440 records were late degree records (degrees awarded in one term but reported in a later term) not selected by the Campus Solutions query we used for reconciliation. We randomly selected 15 of these late degree records and traced them to student records in the Campus Solutions system; all 15 agreed with the source records. Thus, we were able to reconcile 12,408 of the 12,411 degrees awarded records submitted to the BOG to the University's source data. The remaining three records did not match Campus Solutions source records due to subsequent degree changes.

### **Admissions File Testing**

The BOG provides the National Student Clearinghouse with SUDS demographic data from Admissions File submissions that correspond to the individuals in the SIFD File submissions. The Clearinghouse uses these data to determine whether any of the individuals who received degrees have enrolled anywhere in the United States within 14 months of their bachelor's degrees being awarded and provides this information to the BOG for its metric calculations.

The Admissions records corresponding to students in the degrees awarded cohort would not be limited to a single submission term. In addition, the demographic information is used to facilitate students' identification in Clearinghouse data. The completeness and accuracy of the University's Admissions File submissions data are critical for the Clearinghouse to accurately identify members of a degrees awarded cohort who continued their education after graduation.

For our testing, the data used to produce the University's Admissions Files submitted to the BOG resided in the University's data warehouse, with reporting produced using OBIEE. To determine whether Person Demo information in the University's Admissions File submissions to the BOG were consistent with the University's source data, we reviewed the 2012-13 Admissions File submissions data provided to us by IR. These data contained 57,733 Admissions Person Demo records for the terms Summer 2012, Fall 2012, and Spring 2013. We removed duplicates from these records based on the last name, first name, and birth date, which resulted in 54,077 unique records.

We used the SIFD File submissions data available during our testing period (Summer 2014, Fall 2014, and Spring 2015) to determine whether certain of these students were also in the 2012-13 Admissions File submissions data provided to us by IR, and whether the corresponding Admissions records for the students included consistent Person Demo information. We were able to match a total of 2,726 records in the 2014-15 SIFD File submissions data with the 2012-13 Admissions File submissions data, which corresponded to the total number of records in the 2014-15 SIFD File submissions data. Furthermore, for the 2,726 records, the demographic information in both data sets agreed.

In summary, based on the results of our testing for Metrics 1, 2, 6, and 8, for the data elements we reviewed in the University's SIFD File submissions for Summer 2014, Fall 2014, and Spring 2015, we found no significant differences between data the University submitted to the BOG and source data in the University's system of record. We found the University's submitted data to be complete and accurate and in accordance with BOG guidance. We also determined for our

testing periods that demographic information in the University's Admissions File submissions to the BOG was consistent with corresponding demographic data in the SIFD File submissions.

**Metric 3 (Average Cost per Bachelor's Degree (instructional costs to the University rounded to tens digit))**

The calculation of this measure was to be done as follows, according to BOG definitions on its website:

*For each of the last four years of data, the annual total undergraduate instructional expenditures were divided by the total fundable student credit hours to create a cost-per-credit hour for each year. This cost-per-credit-hour was then multiplied by 30 credit hours to derive an average annual cost. The average annual cost for each of the four years was summed to provide an average cost per degree for a baccalaureate degree that requires 120 credit hours."*

*Sources: State University Database System (SUDS), Expenditure Analysis: Report IV (2010-2011 through 2013-2014).*

State fundable credit hours are defined on the SIF File using the Student Section Funding Flag as found in the SUS Data Dictionary. State fundable credit hours are considered those for which the Legislature has provided direct funding through the general appropriations to the University. Whether credit hours are fundable or not is determined by properties of the course section and the students in that class. All course sections that are taught by instructors paid with state-appropriated Education and General (E&G) funds are fundable course sections. Course sections taught using Auxiliary or Contracts and Grants (C&G) funded instructors can be designated as fundable or non-fundable. Courses funded from non-University sources (e.g., military or corporation) are non-fundable. Additionally, remedial courses and courses that do not count towards any degree are non-fundable. All credits generated in non-fundable course sections are not state fundable.

In fundable courses, the state-fundable credit hours are those generated by fundable students. Students in a given course section are deemed as generating non-fundable credit for various reasons: they are on a reciprocal exchange agreement, they are non-resident students admitted via a profile exception, they have repeated the course too many times, or they have defaulted on payment for the course or were canceled for non-payment.

The purpose of this metric is to present a cost accounting of the total and per-hour cost of instruction in each approved program (identified by discipline) and at each level of instruction for every institution and the State University System as a whole. The cost consists of both direct instructional costs and indirect instructional expenditures (and the person year effort of instruction). Data for this metric are collected from the IRDF, Operating Budget (OB), and Expenditure Analysis (EA) File submissions to the BOG. The EA File is derived by the BOG based on the University's OB and IRDF File submissions.

## **IRDF File Testing**

**Global Testing of Results from Queries of the University's Source Files against Files Submitted to the BOG.** The IRDF File is composed of data from various tables including the University's Workload Activity Table, which is built by IR staff in the FACET component of the University's Online Management of Networked Information (OMNI) Human Resources (HR) system. The Workload Activity Table includes the instructor portion of fundable credit hours per course section by course level, segregated by funding source. We obtained data from the Workload Activity Tables of the IRDF Files that were submitted by FSU to the BOG for the academic years 2010-11, 2011-12, 2012-13, and 2013-14. We ran queries for each term in these four academic years in the University's OMNI HR system in the production environment, which is the University's official source of data, and reconciled the Instructor's total fundable credit hours by course level from this source data to the Instructor's total fundable credit hours in the files the University submitted to the BOG, identifying an immaterial amount (3 credit hours) of differences for all four academic years.

**Focused Testing of Course Levels.** As additional assurance, using the SUDS Data Dictionary description for course level classifications, which specifies lower level courses as those with course numbers between 1000 and 2999, and upper level courses as those with course numbers between 3000 and 4999, we used results from our Spring 2014 query that was run in the OMNI HR production environment to review the levels by course number. We ran a pivot table on the data to show the course level by the first digit of the course number. All course numbers beginning with "1" or "2" had an IRDF File code of 11 (lower level) and all course numbers beginning with "3" or "4" had an IRDF File code of 12 (upper level). The total entries for the query results (6,292) reconciled with the total rows on the original query data sent to the BOG for Spring 2014.

**Focused Testing of Student Credit Hours and Fundable Credit Hours.** Using the data from the Workload Activity Table that was submitted by FSU to the BOG for the Spring 2014 term, we filtered by the course level (11 and 12). We then sorted the data by largest instructor total *fundable* credit hours per course section per funding source per instructor. We selected the 50 largest instructor total *fundable* credit hours per course section per funding source per instructor as our sample to test to the University's FACET source data. For each of our sampled items from data submitted to the BOG, we searched the University's source FACET Student Central Course Data available in OMNI HR, by course section number, and confirmed the contact hours and workload percentage per course section per funding source per instructor. We also ran a query in the University's OMNI HR system in the production environment, for the Spring 2014 term, which showed the total credit hours and total *fundable* credit hours per course section per instructor. From these data we could calculate each instructor's total credit hours per course section by multiplying the instructor's workload percentage from FACET by the total credit hours per course section obtained from the OMNI HR query. Similarly, we could calculate each instructor's total *fundable* credit hours per course section by multiplying the instructor's workload percentage from FACET by the total *fundable* credit hours for that course section obtained from the OMNI HR system query. We compared these calculated amounts with the instructor's total student credit hours per course section and the instructor total *fundable* credit

hours per course section listed on the University's file submitted to the BOG. We noted that all of the calculated amounts agreed with the amounts in the file submitted.

To ensure the University's Workload Activity Table was accurately capturing FACET data, for each instructor in our sample of 50, we searched for his/her FACET certification form in the University's FACET component in the OMNI HR system and reconciled the total contact hours per course section per funding source per instructor for all 50. Also for our sample of 50, we tested to ensure the University's Workload Activity Table agreed with the Spring 2014 Courses Taken Report from the BOG SUDS database. We reconciled the total amount of credit hours and total amount of *fundable* credit hours for each course and section. The data in the Spring 2014 Courses Taken Report were generated by the BOG from data submitted by the University in its SIF File. We were provided with the University's Spring 2014 Courses Taken Table, which is a portion of the SIF File submitted to the BOG, and reconciled the total *fundable* credit hours per course section in this file for each of our sampled items to the amounts in the BOG's Spring 2014 Courses Taken Report.

### **EA File Testing**

To test the expenditures reported in the EA file, we ran a query in the University's OMNI Financials System for each year that was included in the metric's calculation (academic years 2010-11, 2011-12, 2012-13, and 2013-14). We ran this query for all funds beginning with "1" and "2" (Education and General (E&G) funds and Medical School funds) for accounts beginning with "7" (expenditures). Accounts beginning with "78" and "79" were excluded from the original query data. These accounts are depreciation expense, gain/loss on sale of asset, and Capital Improvement Plan (CIP) facilities. Additional inclusions and exclusions were applied based on the BOG's directions for the years audited. We reconciled the total expenses in the results of our queries to the total expenses submitted to the BOG and noted only immaterial differences, which were due to rounding. We also reviewed a Comparison Report from the BOG SUDS database that compares expenditures submitted in the OB File versus the EA File. Based on our analysis, we noted that there were no differences in the submitted expenditures.

Based on our testing, the University's data submitted to the BOG for the Metric 3 Performance-Based Funding metric were complete and accurate, and in accordance with BOG guidance.

### **Metrics 4 (Six Year Graduation Rate for First-Time-in-College Students (Full-and Part-Time)) and 5 (Academic Progress Rate (Second Year Retention Rate with GPA above 2.0))**

#### **Metric 4 – Six Year First-Time-in-College (FTIC) Graduation Rate**

According to the BOG definition for Metric 4, the calculation of this measure is performed as follows:

*This metric is based on the percentage of first-time-in-college (FTIC) students who started in the Fall (or summer continuing to Fall) term and had graduated from the same institution*

*within six years. Students of degree programs longer than four years (e.g., PharmD) are included in the cohorts. Students who are active duty military are not included in the data.*

*Source: State University Database System (SUDS).*

The BOG's Overview of Methodology and Procedures: Performance Funding Metrics – Retention and Graduation Rates indicates that this measure is based on the national standard graduation rate, which was created by the Student Right to Know Act of 1990. This Act established the graduation rate based on 150 percent of the normal time for completion of the program, which is six years for a four-year program.”

The BOG creates annual Retention Files on student cohorts by year of entry to the University (from the Summer semester through the Spring semester). These cohorts are identified from cumulative University SIF File submissions and include data needed for the six-year graduation rate metric, including degree information from cumulative University SIFD submissions.

IR reviews the BOG-developed Retention File and provides any needed edits. To validate the data to be used for this metric, IR filters the cohort Retention File to identify FTIC students who were enrolled full time in their first semester and who are included in Student Right to Know Act reporting. The filtered data are reconciled to an independently developed IR database to identify any errors in the BOG's FTIC cohort population and graduation data, and any needed corrections are submitted. The final approved file is submitted to the BOG by IR when its validations have been completed.

IR also develops the Retention Adjustment File, which it submits to the BOG. This file identifies students in the cohort who have since died, entered military service, had total and permanent disabilities, or left to serve with a Foreign Aid Service of the federal government (e.g., Peace Corps) or on religious missions. The file also identifies students who matriculated abroad during their first semester and are excluded from Student Right to Know reporting. These adjustments are used by the BOG to exclude these individuals from the cohort. There were 10 adjustments to the University's 2008 FTIC cohort.

### **Retention File Testing**

**Verification of the 2008 FTIC Cohort.** We reviewed the file IR staff downloaded from SUDS 2008-14 cohort detail records, which were derived from the BOG Retention File and used to calculate this metric in the 2015 Performance-Based Funding Model. This file provided cumulative data on all 8,056 individuals who enrolled in the 2008-09 Academic Year including transfers, graduate students, and others who would not be included in the 2008 FTIC cohort. The file also includes graduation data on each student through Summer 2014. Data from the Summer 2008 SIF File and the Fall 2008 SIF File provide the information needed to identify the 2008 FTIC cohort population for the PBF measure. Data from SIFD submissions from Fall 2008 through Summer 2014 are also used to identify students in the 2008 FTIC cohort who completed degrees within six years. The original 2008 FTIC cohort data were from the University's legacy system, which were subsequently converted into the University's new Campus Solutions system, which is now the University's system of record.

To validate the 2008 FTIC cohort used by the BOG for this measure, we first filtered the 2008-09 Academic Year Retention File to include only those students: (1) who started in the Fall (or summer continuing to Fall) term, (2) were admitted to the University prior to their high school graduation or were admitted for the first time and who have earned less than 12 hours after high school graduation, (3) were enrolled full time in their first semester, and (4) were identified as being included in Student Right to Know reporting, an analysis which returned 5,004 records. We reconciled this to an analysis prepared by IR and found no differences. We then used a query we developed in Campus Solutions and additional manual reconciliations and determined that the 5,004 records identified using BOG selection criteria for this measure agreed with corresponding University records.

Based on our analysis, we concluded that the 2008 FTIC cohort data used by the BOG from University SIF data relevant to this metric are materially correct.

**Verification of Degree Earned.** We further filtered the BOG 2008 FTIC cohort data to identify only those individuals in the cohort who earned degrees by the end of the 2014 Summer session. This filtering returned 3,953 records. We added degree information to our Campus Solutions query used to verify the 2008 FTIC cohort and identified 3,974 students who were reported to have earned degrees.

To validate the degree data used by the BOG for this measure, we reconciled the individual records in the BOG cohort file to our Campus Solutions query results. We determined that 3,912 of the 3,953 records in the BOG cohort file (99 percent) matched degree information we extracted from Campus Solutions. We reviewed the 41 BOG cohort file records that did not match Campus Solutions records and determined that all of these students had degrees and their inclusion in the BOG 2008 FTIC cohort was correct. Their absence in the Campus Solutions System was attributable to errors in conversion from the University's legacy files to Campus Solutions. Corrections were subsequently made to the Campus Solutions records to show these degrees as being earned. We also identified six students included in our query results in Campus Solutions who earned degrees during the period but did not have corresponding degree records in the BOG cohort file. These differences appear to be due to the timing of the degree postings and were not material to the metric calculation.

Based on our analyses, we concluded that the data used by the BOG to develop the Six-Year Retention rate are materially correct and can be relied upon.

### **Metric 5 – Academic Progress Rate (Second Year Retention Rate with GPA Above 2.0)**

According to the BOG definition for Metric 5, the calculation of this measure is performed as follows:

*This metric is based on the percentage of first-time-in-college (FTIC students) who started in the Fall (or summer continuing to Fall) term and were enrolled full-time in their first semester and were still enrolled in the same institution during the Fall term following their*

*first year with a grade point average (GPA) of at least 2.0 at the end of their first year (Fall, Spring, Summer).*

*Source: State University Database System (SUDS).*

The calculation of this Performance-Based Funding metric in the 2015 Performance-Based Funding Model uses two sets of enrollment data from sequential Fall SIF Files. The first year's Fall SIF enrollment data are used to identify the first year cohort of full-time Fall (or Summer semester continuing to Fall) FTIC students. The second year's Fall SIF File enrollment data are used to determine whether those individuals continued to be enrolled one year later and had cumulative GPAs of at least 2.0.

We evaluated the most recent two years of Fall SIF File enrollment data submitted to the BOG, which were for Fall 2013 and Fall 2014. We filtered the University's Fall 2013 SIF File submitted to the BOG to identify the University's FTIC students who started in the Fall 2013 (or Summer continuing to Fall 2013) term and were enrolled full time. The filtered Fall 2013 SIF File contained 6,103 records of students who comprised the Fall 2013 FTIC cohort. To compare these data to the University's source data, we developed a query in the University's Campus Solutions system following the BOG's criteria for this metric, which returned 6,180 unduplicated cohort records. We reconciled the filtered Fall 2013 SIF File records to those in our Campus Solutions query results and identified 6,100 matching records (99.95 percent). We concluded that the three remaining students in the SIF File FTIC cohort who did not appear in the Campus Solutions query results were correctly included in the SIF File FTIC cohort. The 77 students in the Campus Solutions query results who did not appear in the SIF File FTIC cohort were not enrolled full-time in Fall 2013, and were correctly excluded from the filtered SIF File FTIC cohort.

We compared student records in the Fall 2013 SIF File FTIC cohort to the 2014 unfiltered SIF File to determine the number of SIF File FTIC cohort students who continued their enrollment into a second year. We identified 5,645 of the 6,103 students (92 percent) from the Fall 2013 SIF File FTIC cohort who continued their enrollment in Fall 2014.

We selected a sample of 60 from the 5,645 students who were retained in 2014 to determine whether their data in the Fall 2014 SIF File that were used in the BOG's GPA calculation were in agreement with corresponding information in the University's Campus Solutions system. Using a Campus Solutions query we developed, we were able to return data for each of these students corresponding to the data elements used by BOG for its GPA calculation. For each student, we were able to match their data in our SIF File sample to that in Campus Solutions. There were no exceptions.

Based on our analyses, we concluded that the data used by the BOG to develop the University's one year retention rate are materially correct and can be relied upon.

#### **Metric 7 (University Access Rate (Percent of Undergraduates with Pell Grants))**

The calculation of this measure is to be done as follows, according to BOG definitions:

*This metric is based on the number of undergraduates, enrolled during the Fall term, who received Pell grants during the Fall term. Unclassified students, who are not eligible for Pell grants, are excluded from this metric.*

*Source: State University Database System (SUDS).*

According to the BOG's Overview of Methodology and Procedures for the Performance Funding Metrics: University Access Rate (Percent of Undergraduates with a Pell Grant) publication:

*The U.S. Department of Education (USDOE) reports data for the 'Percent of Undergraduate Students Receiving Pell Grants' online at the Integrated Postsecondary Education Data System (IPEDS) website. However Board staff decided not to use the IPEDS data for this metric...*

In its stated reasoning for this decision, the BOG expressed that:

*Since there is funding attached to the data, Board staff felt it was preferable to calculate the percentage of undergraduates receiving Pell grants using the student level data that is available in SUDS rather than using the aggregated data that universities report to IPEDS.*

Furthermore, Board staff had concerns regarding the methodology used by IPEDS to generate the percentage of undergraduates who receive Pell grants:

*In IPEDS, the numerator is based on the number of students who received a Pell grant anytime during a particular academic year. Alternatively, the denominator is based on the students enrolled during the Fall term—including unclassified students who are not seeking a degree and therefore are not eligible for financial aid. Furthermore, the IPEDS Financial Aid survey imports the total headcount denominator from their Fall Enrollment survey. Due to the IPEDS schedule for data submissions, the institutions within the State University System of Florida use the preliminary Student Instruction File (SIFP) data when reporting the total Fall enrollment counts on the Fall Enrollment survey. So, the denominator that IPEDS uses to calculate the percentage of undergraduates who received a Pell grant is based on preliminary data.*

BOG staff, in contrast, queries the Financial Aid Awards table within SUDS to identify all students who received Pell grants during the Fall term to establish the numerator for this Metric 7. For the denominator, Board staff identifies all degree-seeking undergraduate (both lower and upper division) students enrolled in the Fall term based on the SIF File. Unclassified students are excluded because they are not eligible for financial aid. In addition, the number of post-baccalaureate students who are coded as upper-division undergraduates by semester are removed from the denominator because post-baccalaureate students are not eligible for Pell grants.

To validate the University's processes for submitting the data that underlie this measure, we reviewed the 2014 Fall SIF File and the 2014-15 SFA File.



### **SIF File Testing**

This measure uses specific fields in the SIF File to identify students meeting the criteria to be included in the Fall term undergraduate cohort.

For our testing, the data used to produce the University's Fall 2014 SIF File that IR staff submitted to the BOG resided in OBIEE. The SIF File submitted consisted of Main, Law Student, and certain Add-on enrollment student records. The file contained a total of 41,737 uniquely identified student records. To identify undergraduates in this file who met the criteria used by the BOG to help calculate Metric 7, we developed Microsoft Access queries. There were 32,583 records corresponding to undergraduate students enrolled in the Fall 2014 semester who were ***not*** unclassified students. This number represents the denominator for Metric 7, (i.e., all degree-seeking undergraduate (both lower and upper division) students enrolled in the Fall term based on the SIF—excluding unclassified students who are not eligible for financial aid, and post-baccalaureate students).

### **SFA File Testing**

The SFA File submitted to the BOG is generated by Office of Financial Aid (OFA) staff, in partnership with IR and Information Technology Services. OFA provided to us the steps used to build SFA Files to be submitted to the BOG—specifically, the steps used in producing the 2014-15 SFA File submitted to the BOG on October 14, 2015.

We obtained from OBIEE the 2014-15 SFA File data submitted to the BOG, which includes a line for each type of financial aid award—by student and by semester—for all semesters during the academic year, for a total of 156,976 records. To isolate the data in this file relevant to Metric 7, we developed Microsoft Access queries to eliminate duplicate records and, using demographic data, we identified 9,146 individual undergraduate students receiving Pell grants during the Fall 2014 term.

To further refine these data for Metric 7, we obtained in OBIEE the University's SIF 2014 Fall Enrollment File data submitted to the BOG and, using a Microsoft Access query, we identified all undergraduate students enrolled during the Fall 2014 term, excluding unclassified students. We then ran a Microsoft Access query to determine which of these individuals matched the 9,146 individual undergraduate students receiving Pell grants during the Fall 2014 term in our SFA data file. This analysis yielded 9,115 undergraduate students enrolled for the Fall 2014 term receiving Pell grants during that term. This number represents the numerator for Metric 7.

The University's record of source for Financial Aid data for 2014-15 is the Campus Solutions system. Using an existing SFA query in Campus Solutions, we were able to identify in Campus Solutions all 9,115 students identified in our analysis above. We compared Pell award amounts for the students in the Campus Solutions system to the award amounts from our OBIEE analysis. We were able to reconcile the award amounts for all 9,115 students in both data sources.

Based on our testing, the University's data submitted to the BOG for the Metric 7 Performance-Based Funding metric were complete and accurate, and in accordance with BOG guidance.

**Metric 9 (Faculty Awards (FSU's Choice of Board of Governors' Choice Metrics))**

Metric 9 is the number of awards faculty have earned in the arts, humanities, science, engineering, and health fields as reported in the Top American Research Universities (TARU) Annual Report. Twenty-three of the most prominent awards are considered, including those from the: John Simon Guggenheim Memorial Fund, National Endowment for the Humanities, National Science Foundation, and the J. William Fulbright Foreign Scholarship Board, to name a few.

The Center for Measuring University Performance (CMUP), a “research enterprise focused on the competitive national context for major research universities,” publishes the TARU Annual Report. The CMUP determines the Top American Research Universities by ranking nine different measures: Total Research, Federal Research, Endowment Assets, Annual Giving, National Academy Members, Faculty Awards, Doctoral Degrees, Postdoctoral Appointees, and Median SAT scores.

The TARU report is the source used by the BOG to determine and report the number of faculty awards achieved for Metric 9. Faculty Awards are one of two institution-specific choice measures and are the Board of Governors' Choice Metric for Florida State University and the University of Florida.

The audit objective for this metric was to determine whether the number of faculty awards shown in the TARU Annual Report agrees with the number of awards reported in the Board of Governors' System Accountability Report. We determined the number of Florida State University faculty awards shown in the TARU Annual Report issued by the CMUP agrees with the number of awards most recently reported by the BOG in its Annual System Accountability Reports, as follows:

	<b>BOG 2012-13 System Accountability Report</b>	<b>TARU 2012 Annual Report</b>	<b>BOG 2013-14 System Accountability Report Revised March 2015</b>	<b>TARU 2013 Annual Report</b>
Applicable Fiscal Year for Awards	2011	2011	2012	2012
Number of Awards Reported	11	11	7	7

Note: The TARU Annual Report for 2014 is not yet available.

In our March 2015 PBF report, we noted letters of award or notifications received at Florida State University could not be matched with awards reported by the CMUP because the CMUP reports to the BOG only the numbers of faculty awards and does not report to the BOG the names of the award recipients. To address this issue, we made a recommendation, and the Office

of Faculty Recognition followed through to initiate contact with the CMUP, to request the names of faculty award recipients by year. As a result of such contact, the Office of Faculty Recognition can now additionally provide assurance that the number of faculty awards shown in the TARU and BOG reports, and now also provided by the CMUP to the University by name for each year, is independently supported by letters of awards or notifications directly received by Florida State University from the faculty members and/or respective award granting organizations.

In addition, in response to recent inquiries to the CMUP, we were informed that faculty awards attributed to Florida State University are tentatively identified as being 2, 5, and 9 for TARU reporting years 2013, 2014, and 2015, respectively. While the numbers of awards for these reporting years have not been publicly reported by the BOG, they are important for the BOG's and the University Board of Trustees' information and consideration. We expect faculty awards tentatively identified by the CMUP for 2013-2015 to be subsequently reported by the BOG in its Annual Accountability Reports, for our verification. With internally received information from faculty, reports from the CMUP to the University identifying faculty award recipients by year and by name, and with reporting of faculty awards by the BOG by number, the Office of Faculty Recognition has much improved the verification and reconciliation process.

Also, in discussions with the Director of the Office of Faculty Recognition, we were told the Office has partnered with IR to develop a Share-Point site that will document the faculty awards verification process. The site and related processes will be used to account for, monitor, and reconcile awards reported directly to the University and awards reported in the TARU Annual Reports. We have reviewed the site, which was fully operational at the end of the 2015 Spring semester.

In summary, we concluded the numbers of faculty awards reported by the Center for Measuring University Performance in the Top American Research Universities Annual Reports are in agreement with faculty awards reported for this Performance-Based Funding metric in the Board of Governors' Annual System Accountability Reports.

#### **Metric 10 (National Rank Higher than Predicted by the Financial Resources Ranking Based on U.S. News and World Report)**

Metric 10 is based on rankings reported by the U.S. News and World Report (U.S. News), a multi-platform publisher of news and information, which includes [www.usnews.com](http://www.usnews.com) and [www.rankingsandreviews.com](http://www.rankingsandreviews.com). The U.S. News publishes annual print and e-book versions of its authoritative rankings of Best Colleges and Best Graduate Schools.

Metric 10 is one of two institution-specific choice measures and this metric is the FSU Board of Trustees' Choice Metric. According to the BOG's 2014 Performance-Based Funding Model Final Data Publication, Metric 10 is defined as "the difference between the Financial Resources rank and the overall University rank. U.S. News measures financial resources by using a two-year average spending per student on instruction, research, student services, and related educational expenditures – spending on sports, dorms and hospitals doesn't count."

The table below shows, from U.S. News Best Colleges Ranking Reports, data on Financial Resources Rankings versus National Universities Rankings for Florida State University, and the differences between these rankings (i.e., values for this Metric 10), for the last six years.

<b>Magazine Edition</b>	<b>Survey Year</b>	<b>Fall Statistics for:</b>	<b>Financial Resources Rank</b>	<b>National Universities Rank</b>	<b>Metric 10 Value</b>
2011	2010	2009	209	104	105
2012	2011	2010	208	101	107
2013	2012	2011	212	97	115
2014	2013	2012	211	91	120
<b>2015</b>	<b>2014</b>	<b>2013</b>	<b>214</b>	<b>95</b>	<b>119</b>
<b>2016</b>	<b>2015</b>	<b>2014</b>	<b>210</b>	<b>96</b>	<b>114</b>

The U.S. News 2016 edition shows the University's Financial Resources Rank as 210. When the National Universities Rank of 96 is subtracted from that number, the difference of 114 is significant. This difference, which is the Metric 10 value, measures the University in terms of its resources received as compared to its national ranking. A large difference represents an efficient university.

To help place this metric in perspective, the University's Data Administrator provided additional tables and graphs that show that the 114 point difference between the University's Financial Resources Rank of 210 and the National Universities Rank of 96 for 2016 places the University in the 99<sup>th</sup> percentile. This is 58 points above the 90<sup>th</sup> percentile and 89 points above the 75<sup>th</sup> percentile. The Metric 10 values shown above for the last six years show stability, which should remain as long as efficiency data continue to be reported.

The U.S. News has published additional data on the top-ranked colleges, according to its Best Colleges Rankings, that operate most efficiently. It defines operating efficiency as a college's fiscal year financial resources per student divided by its overall score, which is made up of several categorical rankings.

The table below shows U.S. News Efficiency Rankings for Florida State University for the last three years.

<b>U.S. News Reporting Year</b>	<b>Fiscal Year Fall Statistics for:</b>	<b>U.S. News National Universities Rank</b>	<b>Overall Score</b>	<b>Financial Resources Rank</b>	<b>Spending per Student for Each Point in the U.S. News Overall Score</b>	<b>National Rank for Efficiency</b>
2014	2012	91	50	211	\$355.32	1 <sup>st</sup>
2015	2013	95	47	214	\$392.77	2 <sup>nd</sup>
2016	2014	96	45	210	(1)	2 <sup>nd</sup>

Note (1): U.S. News had not issued its 2016 Reporting Year data showing spending per student at the time of this review. The University Data Administrator calculated the 2016 amount as \$431.76 per student as an estimate of spending expected to be reported by U.S. News.

The U.S. News reported that its national ranking for efficiency indicates a school's ability to produce the highest education quality while also spending relatively less on education programs to achieve that quality. Also, to be ranked schools had to be numerically ranked in the top half of the U.S. News ranking category in the Best Colleges annual rankings. Based on this calculation, the University received a ranking for efficiency of 1<sup>st</sup>, 2<sup>nd</sup>, and 2<sup>nd</sup> nationally for 2014, 2015, and 2016, respectively.

The purpose of the above table is to show that, as currently calculated, U.S. News views the University as very efficient. At this time there is no assurance that U.S. News will continue to publish articles on this measure; however, there is evidence, based upon the above two tables, that the University will continue to strive to be efficient.

In sum for Metric 10, we reviewed copies of the U.S. News and World Report Best Colleges Rankings Reports and U.S. News Historical Rankings for Florida State University, provided by the FSU Institutional Research Office. Using these sources for the most recent data, the 2015 Metric 10 (National Rank Higher than Predicted by the Financial Resources Ranking Based on U.S. News and World Report) value of 119 reported by the BOG in its 2013-14 System Accountability Report, updated as of March 2015, is consistent with the difference between the Financial Resources Rank of 214 and the National Universities Rank of 95 reported by U.S. News for 2015. While we did obtain U.S. News 2016 Reporting Year data, at the time of our review the BOG had not issued a report with more recent Metric 10 data.

We did note that the BOG's 2013-14 System Accountability Report, updated as of March 2015, shows the Metric 10 score for 2014 as 115. That number is incorrect and should have been reported as 120. By using a score of 115, the University was credited with a four percent change (increase in efficiency) when compared to 2015. If the correct score of 120 had been shown for 2014, the University would have recognized a .84 percent change (a minor decrease in efficiency) for 2015. However, there was no consequence, as FSU attained 10 points on the metric based on its criterion score performance.

#### ***Conclusion for Objective #5:***

*Based on our data accuracy testing for the University's 10 Performance-Based Funding metrics, we determined the University's data submitted to the BOG were complete and accurate, and in accordance with BOG guidance.*

#### ***Recommendations:***

We have no recommendations for this Objective #5, which addresses the completeness and accuracy of data file submissions to the BOG for Performance-Based Funding Metrics 1 through 10.

***Objective #6: Determine the current status since our conclusion in the previous PBF audit concerning the consistency of data submissions with the data definitions and guidance provided by the BOG through the Data Committee and communications from data workshops.***

In the prior audit we concluded that:

*We found no evidence that the University's data submissions to the BOG, specifically those pertaining to data elements germane to this audit, were inconsistent with BOG reporting requirements for these data elements, and no files were resubmitted to correct or change data in these fields.*

***Findings:***

University Data Administrator certifications to the BOG regarding University file submissions were executed as memos prior to the tenure of the current Data Administrator. With the introduction of SUDS, each electronic submission of a file (wherein the userid for the submitter and a timestamp were captured in the SUDS interface) was considered sufficient evidence of certification of the file. Effective January 15, 2015, the BOG IRM staff updated the SUDS interface to include a statement that submitting the file “represents electronic certification of this data per Board of Governors Regulation 3.007.”

We determined there is ample evidence that University data are being mapped to the current BOG data elements as defined in the SUS Data Dictionary <https://prod.flbog.net:4445/pls/apex/f?p=112:20:3927762986410::NO::>. The University Data Administrator demonstrated that sufficient personnel have been consistently attending the Annual Data Administrators' Workshops. The new scoping and reporting methodology developed by the Office of Institutional Research has led to an institutional review of all the data elements from Campus Solutions that are required by the BOG for its reports. The scoping and mapping exercises usually involved more than one person from each of the key constituencies: IR, the data warehouse and reporting team, and the Campus Solutions technical and functional teams. These discussions frequently involved validating output data from sample cases with live transactional data. At all times, there was someone available in the room or via electronic media who was able to define the context and constraints of the data for each data element. Questions about BOG interpretations were discussed with the BOG staff and with IR directors at other SUS institutions.

Additionally, the University Data Administrator provided evidence of requests sent to the BOG for clarification of BOG SUDS data elements and of requests sent to FSU subject-matter experts to reinforce BOG interpretations. The University Data Administrator demonstrated a largely automated online (SharePoint) tracking tool for data submissions and resubmissions. Using that information source, concerning data elements that are germane to this audit there was no evidence of inconsistency with BOG requirements in the reporting of these and no files were resubmitted to correct or change data materially in these fields, as discussed in Objective #7, to follow. Finally, our testing of data accuracy for Objective #5 included certain tests of the University's adherence to BOG guidance for the data, and we noted no inconsistencies.

***Conclusion for Objective #6:***

*We found no evidence that the University's data submissions to the BOG, specifically those pertaining to data elements germane to this audit, were inconsistent with BOG reporting requirements for these data elements, and no files were resubmitted to correct or change data in these fields.*

***Recommendations:***

We have no recommendations for this Objective #6.

***Objective #7: Determine the current status since our conclusion in the previous PBF audit concerning the University Data Administrator's data resubmissions to the BOG that: "We determined that resubmissions by the University have been very rare, are both necessary and authorized, and have had minimal to no effect on the University's Performance-Based Funding metrics."***

***Findings:***

The University Data Administrator was asked to describe the resubmission process in general and as it relates to the data elements in this audit. He reported that there are three triggers for resubmissions: 1) the BOG staff determines that the way the institution is interpreting or reporting data is either incorrect or inconsistent with the way most of the other institutions are interpreting the requirements; 2) University staff determines there are inconsistencies with data in a current file that have to be cross-validated with data on an earlier submission of a different file (e.g., SFA File cohort must match SIF File cohort for the same term), requiring resubmission of the earlier file; 3) University staff finds new ways to improve on the granularity of data being submitted and they choose to apply the new understanding or method to a previously-submitted file.

From the BOG's SUDS system, we searched for files with due dates between July 1, 2014 and June 30, 2015 and found that the University submitted 27 files to the BOG and resubmitted only two of these files. The first resubmitted file was the 2013-14 Hours to Degree File. This file is not used in the calculation of any of the University's Performance-Based Funding metrics. The second resubmitted file was the Fall 2014 Student Instruction File. The resubmission was due to a data formatting issue, which did not affect the calculation of any of the University's Performance-Based Funding metrics. For a more in-depth analysis of more current file resubmissions and reasons for these, also using the SUDS system, we noted the University submitted eight files from July 1, 2015 through September 30, 2015, and only one resulted in a resubmission. This resubmission was the Summer 2015 Admissions File. Upon loading the files to the data warehouse, IR realized that the high school graduation data values had all moved down one row. The file was resubmitted four days later and did not have an effect on the University's Performance-Based Funding metrics, as the resubmission was made in a timely manner.

***Conclusion for Objective #7:***

*We determined that resubmissions by the University have been very rare, are both necessary and authorized, and have had minimal to no effect on the University's Performance-Based Funding metrics.*

***Recommendations:***

We have no recommendations for this Objective #7.

***Objective #8: Provide an objective basis of support for the University's President and Board of Trustees Chair to sign the representations made in the Performance-Based Funding - Data Integrity Certification.******Findings/Conclusion for Objective #8:***

*Overall, we concluded that the University has adequate processes for collecting and reporting Performance-Based Funding metrics data to the Board of Governors. In addition, we can provide an objective basis of support for the University's President and Board of Trustees Chair to sign the Performance-Based Funding – Data Integrity Certification which the BOG requested to be filed with it by March 4, 2016. We have one recommendation for improvement for which management has agreed to take appropriate action and for which an action plan is attached.*

***Recommendations:***

We have no recommendations for this Objective #8.

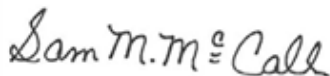


### *Acknowledgements*

An action plan was developed by management to address our one recommendation.

We would like to acknowledge the full and complete cooperation and support of all involved University faculty and staff, and especially the assistance of Dr. Richard Burnette III, the Florida State University Data Administrator.

Respectfully submitted,



Sam M. McCall, Ph.D., CPA, CGFM, CIA, CGAP, CIG  
Chief Audit Officer

### *President's Response*

We thank the Office of Inspector General Services staff for their thorough report. The Provost and the Vice President of Finance and Administration will oversee the timely implementation of the action plan.

John Thrasher, President

Audit conducted by:	Kitty Aggelis, CIA, CGAP, CRMA Janice Foley, MBA, CPA, CISA, CFE, CRMA, CIG Heather Harrell, CPA Sam M. McCall, Ph.D., CPA, CGFM, CIA, CGAP, CIG Carolyn Williams-Lawyer, CISA
Audit reviewed by:	Kitty Aggelis Janice Foley Heather Harrell
With assistance from:	Rachel Glaser (OIGS Intern)

**Appendix A – Management’s Action Plan**

<b>Action Steps</b>	<b>Responsible Employee(s)</b>	<b>Target Date</b>
1. University administrators will continue to routinely monitor the timeliness of the University’s file submissions to the BOG and take proactive measures to resolve any delays. It is anticipated that there will be a reduction in the number of days late for future file submissions. The ultimate goal is to submit all required files to the BOG on time.	Rick Burnette	August 1, 2016



STATE  
UNIVERSITY  
SYSTEM  
of FLORIDA  
Board of Governors



Name of University: New College of Florida

Period Ending: September 30, 2015

**INSTRUCTIONS:** Please respond "Yes," "No" or "N/A" in the blocks below for each representation. Explain any "No" or "N/A" responses to ensure clarity of the representation and include copies of supporting documentation as attachment(s).

Performance Based Funding Data Integrity Certification Representations				
Representations	Yes	No	N/A	Comment / Reference
1. I am responsible for establishing and maintaining, and have established and maintained, effective internal controls and monitoring over my university's collection and reporting of data submitted to the Board of Governors Office which will be used by the Board of Governors in Performance Based Funding decision-making.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
2. These internal controls and monitoring activities include, but are not limited to, reliable processes, controls, and procedures designed to ensure that data required in reports filed with my Board of Trustees and the Board of Governors are recorded, processed, summarized and reported in a manner which ensures its accuracy and completeness.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
3. In accordance with Board of Governors Regulation 1.001(3), my Board of Trustees has required that I maintain an effective information system to provide accurate, timely, and cost-effective information about the university, and shall require that all data and reporting requirements of the Board of Governors are met.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
4. In accordance with Board of Governors Regulation 3.007, my university shall provide accurate data to the Board of Governors Office.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
5. In accordance with Board of Governors Regulation 3.007, I have	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

Performance Based Funding Data Integrity Certification Representations				
Representations	Yes	No	N/A	Comment / Reference
appointed a Data Administrator to certify and manage the submission of data to the Board of Governors Office.				
6. In accordance with Board of Governors Regulation 3.007, I have tasked my Data Administrator to ensure the data file (prior to submission) is consistent with the criteria established by the Board of Governors Data Committee. The due diligence includes performing tests on the file using applications/processes provided by the Board of Governors Information Resource Management (IRM) office.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
7. When critical errors have been identified, through the processes identified in item #6, a written explanation of the critical errors was included with the file submission.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
8. In accordance with Board of Governors Regulation 3.007, my Data Administrator has submitted data files to the Board of Governors Office in accordance with the specified schedule.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
9. In accordance with Board of Governors Regulation 3.007, my Data Administrator electronically certifies data submissions in the State University Data System by acknowledging the following statement, "Ready to submit: Pressing <b>Submit for Approval</b> represents electronic certification of this data per Board of Governors Regulation 3.007."	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
10. I am responsible for taking timely and appropriate preventive / corrective actions for deficiencies noted through reviews, audits, and investigations.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
11. I recognize that the Board's Performance Based Funding initiative will drive university policy on a wide range of university operations – from admissions through graduation. I certify that university policy changes and decisions impacting this initiative have been made to bring the university's operations and practices in line with State University System Strategic Plan goals and have not been made for the	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

Performance Based Funding Data Integrity Certification Representations				
Representations	Yes	No	N/A	Comment / Reference
purposes of artificially inflating performance metrics.				
<p>I certify that all information provided as part of the Board of Governors Performance Based Funding Data Integrity Certification is true and correct to the best of my knowledge; and I understand that any unsubstantiated, false, misleading or withheld information relating to these statements render this certification void. My signature below acknowledges that I have read and understand these statements. I certify that this information will be reported to the board of trustees and the Board of Governors.</p> <p>Certification:  Date <u>Mar 5, 2016</u></p> <p>President</p>				
<p>I certify that this Board of Governors Performance Based Funding Data Integrity Certification has been approved by the university board of trustees and is true and correct to the best of my knowledge.</p> <p>Certification:  Date <u>3/5/16</u></p> <p>Board of Trustees Chair</p>				



*Office of the Vice President  
Finance & Administration*

**MEMORANDUM**

Date: February 26, 2016

To: New College of Florida Board of Trustees  
President O'Shea

From: John Martin  
Barbara Stier

Handwritten signatures in blue ink. The first signature is 'John Martin' and the second is 'Barbara Stier'.

Subject: Summary of New College of Florida's Performance Based Funding Data Integrity Agreed-Upon Procedures Audit

The integrity of data provided to the Board of Governors by each SUS institution is critical to the performance based funding decision-making process. In accordance with June 25, 2015 correspondence received from Board of Governors' Chairman Mori Hosseini, President O'Shea and Chairman Ruiz directed that a Data Integrity Audit be conducted by the College's independent audit firm, Mauldin & Jenkins, to:

- 1) Determine whether the processes established by the College ensure the completeness, accuracy and timeliness of data submissions to the Board of Governors that support performance funding metrics; and,
- 2) Provide an objective basis of support for the College's President and Board of Trustees' Chairman to sign the representations made in the *Performance Based Funding – Data Integrity Certification* to be submitted to the Board of Governors in early March 2016.

Chairman Hosseini's correspondence directed the Chair of the Board of Trustees and the Chief Audit Executive to set the scope and objectives. It was decided to retain the scope and objectives established in the previous year.

The College's BOT Audit Committee approved Mauldin & Jenkins' Agreed-Upon Procedures engagement at its meeting on September 12, 2015. The engagement was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants. The planning, fieldwork, and reporting were consistent with the International Standards for the Professional Practice of Internal Auditing as published by the Institute of Internal Auditors.

In accordance with guidance provided by BOG Vice-Chair Kuntz subsequent to Chairman Hosseini's letter, New College of Florida has until March 5, 2016 to submit the required documents following BOT action.





**New College**  
THE HONORS COLLEGE of Florida

*Office of the Vice President  
Finance & Administration*

### Key Audit Finding

**Finding 1:** Five data submission files were not submitted by the required due dates.

Submission	Term/Year	Due Date	Date Submitted	Business Days Late
Student Financial Aid (FSA)	Annual 2013	10/6/2014	10/10/2014	4 days
Institutional Research (IRD)	Annual 2013	10/7/2014	11/3/2014	19 days
Student Information Preliminary (SIFP)	Fall 2014	10/10/2014	10/17/2014	5 days
Retention Cohort (RET)	Annual 2013	1/21/2015	2/27/2015	27 days
Student Information (SIF)	Fall 2014	1/23/2015	2/2/2015	6 days

### Management Response/Action Plan

It is important to note that this finding did not affect the integrity of the data submission.

**Finding 1 Management Response:** We agree with the finding. The five late reports were from last year before we received the results of the last year's performance audit findings and implemented our corrective action.

Compliance with this corrective action will be reviewed as part of our Internal Audit work plan.

### Conclusion

In our opinion, based upon the work performed, the internal controls, processes and procedures in all material respects are functioning in a reliable manner to ensure completeness, accuracy, and timeliness of data submissions and meet Board of Governors' certification objectives.

Enclosures: Performance Based Funding Data Integrity Agreed-Upon Procedures Audit issued February 26, 2016  
Performance Based Funding Data Integrity Certification Form  
Florida Board of Governors' Letter dated June 25, 2015

**NEW COLLEGE OF FLORIDA  
INDEPENDENT ACCOUNTANT'S REPORT  
ON APPLYING  
AGREED-UPON PROCEDURES  
SEPTEMBER 30, 2015**



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## INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Dr. Donald O'Shea  
New College of Florida  
Sarasota, Florida 34243

We have performed the procedures enumerated below, which were agreed to by the Board of Trustees of New College of Florida (the "College"), solely to assist the College in determining whether the College has processes established to ensure the completeness, accuracy and timeliness of data submissions to the Board of Governors (the "BOG") which support the Performance Funding Metrics of the College as of September 30, 2015. The College is responsible for all processes and procedures related to the complete, accurate and timely submission of data to the BOG. This agreed-upon procedures engagement was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

### Our procedures and findings are as follows:

We reviewed all of the BOG submissions relating to the Performance Funding Metrics identified and published by the State University System of Florida (the "SUS") specific to the certification. See Attachment I for a listing of the submissions tested as provided by the College to us.

- a) Verify the appointment of the Data Administrator by the College President and that duties related to these responsibilities are incorporated into the Data Administrator's official position description.
  1. Review the Data Administrator's position description; note details of the description, paying special attention to responsibilities related to coordinating the gathering of data from departmental sources, quality assurance procedures applied and other data integrity checks prior to submission to the BOG.
  2. Determine if the Data Administrator was appointed by the President.
  3. Conclude on whether the Institutional Data Administrator's responsibilities include the requirements identified in BOG Regulation 3.007, SUS Management Information System. (For example, verify the Data Administrator's data submission statements indicated, "I certify that this file/data represents the position of this College for the term being reported.").

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### Procedures Performed

- Reviewed the Position Description for the Director of Institutional Research and Assessment effective February 14, 2007. Verified description included the requirements identified in the BOG Regulation 3.007.
- Reviewed the original appointment for the Director of Institutional Research by the President dated July 11, 2003.
- Observed the State University Database System (the “SUDS”) submission screen and the “Submit for Approval” button that represents the College’s certification of complying with BOG regulation 3.007.
- Reviewed current organizational chart available via the President’s office, and discussed the Institutional Research and Assessment structure with the Director.

### Findings

No exceptions were identified as a result of applying these procedures.

b) *Review the processes used by the Data Administrator to ensure the completeness, accuracy and timely submission of data to the Board of Governors.*

1. Interview the Data Administrator and other key data managers to understand the internal processes in place to gather, test and ensure that only valid data, as defined by the BOG, is timely submitted to the BOG.
2. Identify and evaluate key processes over data input and submission. Consider evaluating the processes from the point of incoming information to the submission of the data file to the BOG.
3. Review internal records such as time management schedules and relevant correspondence which purport to demonstrate that complete and accurate data is timely submitted to the BOG. (See due dates addressed in the SUS data workshop). [http://www.flbog.edu/resources/\\_doc/FHES-14/2014\\_Workshop\\_Proceedings.pdf](http://www.flbog.edu/resources/_doc/FHES-14/2014_Workshop_Proceedings.pdf)
4. According to BOG Regulation 3.007, prior to submitting the file, the universities shall ensure the file is consistent with the criteria established in the specifications document by performing tests on the file using applications/processes provided by the BOG Information Resource Management (IRM) office. Review process for timely and accurately addressing data file error reports.
5. Evaluate the results and document your conclusion on the data administrator’s processes.

### Procedures Performed

- Interviewed the following people who have significant responsibility in the data being reported and submitted to the BOG:
  - Director of Institutional Research and Assessment, Office of Institutional Research and Assessment
  - Director of Information Technology, Office of Information Technology

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- Director of Administrative Computing, Office of Information Technology
  - Controller, Business Office
  - Associate Controller, Business Office
  - Registrar, Office of the Registrar
  - Acting Director of Operations, Office of Admissions and Financial Aid
  - Director of Financial Aid, Office of Admissions and Financial Aid
  - Director of Human Resources, Human Resources Department
- For those interviewed, we discussed key internal controls and processes in place over data input, Banner access, SLATE (the Admission Department's recruitment software) access (when applicable), State University Database System (SUDS) access, validation tables, data submission procedures, error resolution, staff training, and other controls specific to the department and submission of accurate and timely data. Reviewed the metrics specific to each department to ensure controls are in place and a clear understanding exists to ensure only valid data is being submitted based on the data definitions.
  - Reviewed the Recurring Events calendar created by the Office of Information Technology and maintained by the Institutional Research and Assessment Department (IRA) which is sent to department heads annually when the BOG submission schedule is produced. These calendar events detail the upcoming submissions due in the upcoming year to the BOG and who is responsible for the data being submitted. Department heads review the data requests and are responsible to ensure the data is accurate and ready for timely submission.
  - Reviewed submission schedule maintained by the IRA department.
  - Verified submission files tested were submitted by the Due Date as published by the State University System of Florida (SUS) and identified on the SUDS website.
  - Tested the submission file criteria definitions used by the College to ensure they meet the data definitions published by the SUS.
  - Obtained the data definition tables from the SUDS website and verified tables documented in the College processes agreed to the SUDS tables.
  - Reviewed processes over testing and validating data submissions and procedures for the resolution of errors prior to the final submission.

### Finding

2016-01 The following submission files were not submitted by the required due date:

Submission	Term or Year	Reporting Time Frame	Due Date	Date Submitted
Student Financial Aid (SFA)	Annual 2013	20132014	10/6/2014	10/10/2014
Institutional Research (IRD)	Annual 2013	20132014	10/7/2014	11/3/2014
Student Information Preliminary (SIFP)	Fall 2014	201408	10/10/2014	10/17/2014
Retention Cohort (RET)	Annual 2013	20132014	1/21/2015	2/27/2015
Student Information (SIF)	Fall 2014	201408	1/23/2015	2/2/2015

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c) Evaluate any available documentation including policies, procedures and desk manuals of appropriate staff; and assess their adequacy for ensuring data integrity for College data submissions to the Board of Governors.

1. Request the Data Administrator provide its policies, procedures, minutes of meetings, and any other written documentation used as resources to ensure data integrity; note whether these documents are sufficiently detailed, up-to-date and distributed to appropriate staff.
2. Evaluate the results and document your conclusion. If necessary, consider benchmarking with peer universities.

**Procedures Performed**

- Discussed key processes with those interviewed to ensure procedures are in place to ensure data accuracy for their department.
- Ensured each department, that is key to the submission process, had written policy and procedures regarding data they are responsible for.
- Reviewed the communications from the Data Administrator to each Data Custodian in regards to the Performance Funding project and verified data integrity was a significant objective.

**Findings**

No exceptions were identified as a result of applying these procedures.

d) Review system access controls and user privileges to evaluate if they are properly assigned and periodically reviewed to ensure only those authorized to make data changes do so.

1. Obtain a list of individuals that have access to SUDS.
2. Obtain the definitions for the roles in the SUDS system.  
[http://www.flbog.edu/resources/ditr/suds/\\_doc/userguide.pdf](http://www.flbog.edu/resources/ditr/suds/_doc/userguide.pdf)
3. Review the procedures to grant system access and/or initiate, monitor and cancel user privileges.
4. Perform a test of system access controls and/or user privileges to determine if only appropriate employees have access or need the privilege.
5. Consider other IT systems and related system access controls or user privileges that may impact the data elements used for each measure reviewed.
6. Evaluate the results and conclude on the reasonableness of procedures and practices in place for the setup and maintenance of system access, specifically addressing employees with SUDS access.

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### Procedures Performed

- Obtained a current listing of all those individuals who have access to the SUDS system from the BOG's application portal manager.
- Obtained the role definitions in the SUDS system for each type of user.
- Discussed procedures with the Director of Institutional Research and Assessment for granting access to the SUDS system and monitoring to ensure user privileges are cancelled in a timely manner. Verified only she has administrative authority to change users in the system.
- Reviewed user listing and discussed with the Director of Institutional Research and Assessment to ensure only personnel that need access have access to the SUDS system and only a limited number have the ability to submit data.
- Reviewed Banner access/termination procedures with each department listed in section *b*. and ensured procedures are in place for authorization of adding a new user and timeliness of terminating personnel access.
- Reviewed the Fall 2015, Banner Security Class Report that is sent to department heads on a quarterly basis and used to monitor Banner access.
- Selected one user from each department who is significant to the submissions being tested and verified authorization was obtained for the new user, proper workorder was initiated by an authorized person and determined class approved agreed to current Banner access privileges.
- Discussed procedures for terminating a Banner user with the Director of Information Technology and the Director of Administrative Computing.
- Reviewed SLATE access/termination procedures with the Associate Dean of Enrollment Services and Director of Admissions in the Office of Admissions and Financial Aid and ensured procedures are in place for authorization of adding a new user and timeliness of terminating personnel access.
- Reviewed the January 2016 SLATE user listing.
- Verified that all users appeared reasonable and that only the Acting Director of Operations has access to add new users.
- Discussed procedures for terminating a SLATE user with the Acting Director of Operations and the Director of Financial Aid.

### Finding

No exceptions were identified as a result of applying these procedures.

#### e) Testing of data accuracy.

1. Identify and evaluate data validity controls to ensure that data extracted from the primary systems of record are accurate and complete. This may include review of controls over code used to create the data submission. Review each measure's definition and calculation for the consistency of data submissions with the data definitions and guidance provided by the BOG.

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2. As appropriate, select samples from data the College has submitted to the BOG for its Performance Funding Model. Vouch selected data to original source documents (this will most likely include the College's student and financial systems used to capture relevant information).
3. Evaluate the results of the testing and conclude on the completeness and accuracy of the submissions examined.

### **Procedures Performed**

For each submission file listed in Attachment I, we performed the following procedures for the specific metrics identified in the Performance Funding Metrics published by the SUS:

- Obtained complete submission file for time period being tested.
- Selected a sample size of thirty (30) data items to test for each file submission and each metric specific to the performance funding testing.
- Verified data reported in the submission files specific to the metrics identified by the SUS agreed to the source system Banner.
- Verified the data reported for each metric agreed with the SUDS data dictionary.

To ensure completeness of the files being submitted we performed the following procedures:

- For each term and reported time frame, we obtained a file which was extracted from Banner and compared to submission files extracted by the Institutional Research and Assessment department:
  1. All student's enrolled were compared to the Student Instruction (SIF) files submitted;
  2. All students who received Pell grants were compared to the Student Financial Aid (SFA) files submitted;
  3. All students who had a degree awarded were compared to the Degrees Awarded (SIFD) files submitted;
  4. All students admitted were compared to the Admissions (ADM) files submitted.

For each comparison we identified any person that was on the Banner report that was not in the file submission. We then selected a sample size based on the size of the file and errors returned and verified the student was properly omitted for the specific submission based on the current data definitions. Sample sizes: students enrolled – none noted; students receiving Pell grants – none noted; degrees awarded – all, students admitted – all.

### **Findings**

No exceptions were identified as a result of applying these procedures.

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- f) Evaluate the veracity of the College Data Administrator's data submission statements that indicate, "I certify that this file/data represents the position of this College for the term being reported."
1. Interview the College data administrator to consider the reasonableness of the various coordination efforts with the data administrators staff, the other data custodians' staff, BOG IRM, and other knowledgeable individuals which form the basis for personal and professional satisfaction that data submitted to the BOG is complete, accurate and submitted timely.
  2. Inquire how the Data Administrator knows the key controls are in place and operating effectively. If not already done, consider verifying these key controls are in place and adequate to support the Data Administrator's assertions.

### Procedures Performed

- Interviewed personnel listed in section *b.* and verified communication with the Institutional Research and Assessment department is on-going and clear to ensure accurate and timely data submission. Also verified controls are in place specific to the metrics being tested.
- Verified with the Director of Institutional Research and Assessment her communication with the BOG and IRM to ensure data being submitted meets the data definitions.

### Findings

No exceptions were identified as a result of applying these procedures.

- g) Review the consistency of data submissions with the data definitions and guidance provided by the Board of Governors through the Data Committee and communications from data workshops.
1. Evaluate the College's procedures for periodically obtaining and communicating definitions and due dates as provided by the BOG through the Data Committee and communications from data workshops.
  2. Verify with the College Data Administrator that the most current data file definitions are used as a basis for preparation of data to be submitted to the BOG.
  3. Review SUDS most recent cumulative release notes and workshop agendas.  
<http://www.flbog.edu/resources/ditr/suds/>
  4. Request evidence of the most recent formal staff training/workshops, internal discussions or communications with other responsible employees and the BOG Data Committee necessary to ensure the overall integrity of data to be submitted to the BOG.
  5. Conclude as to the consistency of the submissions.



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### Procedures Performed

- Reviewed the Recurring Reports calendar created by the Office of Information Technology and maintained by the IRA department sent to department heads. These calendar events detail the upcoming submissions due in the next year to the BOG and who is responsible for the data being submitted. Department heads review the data requests and are responsible to ensure the data is accurate and ready for timely submission.
- Obtained the most recent data definition tables on the SUDS website and verified data definitions outlined in the file processes agreed to the SUDS data tables.
- Verified the process with the Institutional Research and Assessment department of their communication to department heads of the data definitions and communication of any new or changed metric.
- Obtained the SUDS release notes and workshop agenda's during the testing period and verified any changes were properly incorporated into the data file submissions.
- Reviewed staff training with each personnel interviewed as listed in section *b*. in relation to both Banner and SUDS security and knowledge training.
- Our testing was performed on all file submissions with due dates from October 1, 2014 through September 30, 2015, for the specific metrics tested to review for consistency among data submissions.

### Findings

No exceptions were identified as a result of applying these procedures.

- h) *Review the College Data Administrator's data resubmissions to the Board of Governors with a view toward ensuring these resubmissions are both necessary and authorized. This review should also evaluate how to minimize the need for data resubmissions.*

1. Interview the College data administrator about the types and quantity of recent data resubmissions and the level(s) of approvals necessary for corrective action.
2. Request and examine any correspondence between the College and the BOG IRM office related to data resubmissions that pertain to the performance metrics. Determine if these resubmissions problems tend to be reoccurring and what, if any, actions management has taken or plans to take in order to reduce them.
3. Conclude as to the frequency, need and authorization of the resubmission process.

### Procedures Performed

- Interviewed the Director of Institutional Research and Assessment about the resubmission procedures.
- During the testing period there was one file resubmission requested by New College relating to the operating budget.

New College of Florida  
February 25, 2016

- Reviewed data resubmission correspondence from the BOG and verified the file was properly resubmitted with no outstanding errors.
- Reviewed resubmission to identify if there are reoccurring submission problems.

### Findings

No exceptions were identified as a result of applying these procedures.

- i) *Provide an objective basis of support for the president and board of trustees chair to sign the representations made in the Performance Based Funding–Data Integrity Certification.*
  1. Review The Performance Based Funding (the “PBF”) Data Integrity Certification statement to identify additional procedures that should be designed to support the representations. (For example, #11 requests a certification that College policy changes and decisions impacting the PBF initiative were not made for the purposes of artificially inflating performance measures).

### Procedures Performed

- We reviewed the Data Integrity Certification and performed procedures agreed upon by the College to meet the objectives of the certification.

### Findings

2016-02 Mauldin & Jenkins was engaged to perform procedures that were provided by you and were outlined in our engagement letter, that management has identified to meet the objectives of the certification. The College must conclude as to the adequacy of these procedures and findings in meeting their certification objectives.

We were not engaged to and did not perform an audit, the objective of which would be the expression of an opinion on the processes and procedures for the complete, accurate and timely submission of data to the BOG. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to management.

This report is intended solely for the information and use of New College of Florida’s Board of Trustees and management and is not intended to be and should not be used by anyone other than these specified parties.

*Mauldin & Jenkins, LLC*

February 25, 2016

New College of Florida  
Metric Related Submissions  
October 1, 2014 through September 30, 2015

## Attachment I

Submissions Tested				
Due Date	Submission	Term or Year	Rept Time Frame	Sample Tested
10/6/2014	SFA - Student Financial Aid File	Annual 2013	20132014	30
10/7/2014	IRD - Instruction & Research File <sup>(1)</sup>	Annual 2013	20132014	60
10/10/2014	SIFP - Student Instruction File Preliminary	Fall 2014	201408	30
1/21/2015	RET - Retention File <sup>(2)</sup>	Annual 2013	20132014	0
1/23/2015	SIF - Student Instruction File	Fall 2014	201408	30
2/20/2015	ADM - Admissions File	Spring 2015	201501	30
3/6/2015	SIFP - Student Instruction File Preliminary	Spring 2015	201501	30
6/17/2015	SIF - Student Instruction File	Spring 2015	201501	30
7/6/2015	SIFD - Degrees Awarded <sup>(3)</sup>	Spring 2015	201501	30
8/17/2015	OB - Operating Budget	Annual 2015	20152016	30
9/25/2015	ADM - Admissions File	Fall 2015	201508	30
Additional Data Submissions tested for New College specific metrics				
Metric	Submitted Data	Term or Year	Rept Time Frame	Sample Tested
Metric #6	STEM Data	Annual 2014	20142015	30
Metric #8b	ADM - Admissions File	Fall 2014	201408	30
Metric #9c	Common Data Set	Annual 2013	20132014	30

<sup>(1)</sup> Two (2) tables were tested from the IRD - Instruction & Research submitted file; therefore the sample size tested is 60. The tables tested were Workload Activities and Workload Person Funding.

<sup>(2)</sup> There were no errors in the BOG data files and reports; therefore this file was not required to be submitted.

<sup>(3)</sup> The sample tested was additionally used to test Metric 10(d) specific to New College of Florida



STATE  
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of FLORIDA  
Board of Governors



Name of University: New College of Florida

Period Ending: September 30, 2015

**INSTRUCTIONS:** Please respond "Yes," "No" or "N/A" in the blocks below for each representation. Explain any "No" or "N/A" responses to ensure clarity of the representation and include copies of supporting documentation as attachment(s).

Performance Based Funding Data Integrity Certification Representations				
Representations	Yes	No	N/A	Comment / Reference
1. I am responsible for establishing and maintaining, and have established and maintained, effective internal controls and monitoring over my university's collection and reporting of data submitted to the Board of Governors Office which will be used by the Board of Governors in Performance Based Funding decision-making.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
2. These internal controls and monitoring activities include, but are not limited to, reliable processes, controls, and procedures designed to ensure that data required in reports filed with my Board of Trustees and the Board of Governors are recorded, processed, summarized and reported in a manner which ensures its accuracy and completeness.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
3. In accordance with Board of Governors Regulation 1.001(3), my Board of Trustees has required that I maintain an effective information system to provide accurate, timely, and cost-effective information about the university, and shall require that all data and reporting requirements of the Board of Governors are met.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
4. In accordance with Board of Governors Regulation 3.007, my university shall provide accurate data to the Board of Governors Office.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
5. In accordance with Board of Governors Regulation 3.007, I have	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

Performance Based Funding Data Integrity Certification Representations				
Representations	Yes	No	N/A	Comment / Reference
appointed a Data Administrator to certify and manage the submission of data to the Board of Governors Office.				
6. In accordance with Board of Governors Regulation 3.007, I have tasked my Data Administrator to ensure the data file (prior to submission) is consistent with the criteria established by the Board of Governors Data Committee. The due diligence includes performing tests on the file using applications/processes provided by the Board of Governors Information Resource Management (IRM) office.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
7. When critical errors have been identified, through the processes identified in item #6, a written explanation of the critical errors was included with the file submission.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
8. In accordance with Board of Governors Regulation 3.007, my Data Administrator has submitted data files to the Board of Governors Office in accordance with the specified schedule.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
9. In accordance with Board of Governors Regulation 3.007, my Data Administrator electronically certifies data submissions in the State University Data System by acknowledging the following statement, "Ready to submit: Pressing <b>Submit for Approval</b> represents electronic certification of this data per Board of Governors Regulation 3.007."	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
10. I am responsible for taking timely and appropriate preventive / corrective actions for deficiencies noted through reviews, audits, and investigations.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
11. I recognize that the Board's Performance Based Funding initiative will drive university policy on a wide range of university operations – from admissions through graduation. I certify that university policy changes and decisions impacting this initiative have been made to bring the university's operations and practices in line with State University System Strategic Plan goals and have not been made for the	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

Performance Based Funding Data Integrity Certification Representations				
Representations	Yes	No	N/A	Comment / Reference
purposes of artificially inflating performance metrics.				
<p>I certify that all information provided as part of the Board of Governors Performance Based Funding Data Integrity Certification is true and correct to the best of my knowledge; and I understand that any unsubstantiated, false, misleading or withheld information relating to these statements render this certification void. My signature below acknowledges that I have read and understand these statements. I certify that this information will be reported to the board of trustees and the Board of Governors.</p> <p>Certification:  Date <u>Mar 5, 2016</u></p> <p>President</p>				
<p>I certify that this Board of Governors Performance Based Funding Data Integrity Certification has been approved by the university board of trustees and is true and correct to the best of my knowledge.</p> <p>Certification:  Date <u>3/5/16</u></p> <p>Board of Trustees Chair</p>				



STATE  
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Board of Governors

## Performance Based Funding Data Integrity Certification

Name of University: \_\_\_\_\_ University of Central Florida \_\_\_\_\_

Period Ending: \_\_\_\_\_ 2014-15 Academic Year \_\_\_\_\_

**INSTRUCTIONS:** Please respond "Yes," "No" or "N/A" in the blocks below for each representation. Explain any "No" or "N/A" responses to ensure clarity of the representation and include copies of supporting documentation as attachment(s).

Performance Based Funding Data Integrity Certification Representations				
Representations	Yes	No	N/A	Comment / Reference
1. I am responsible for establishing and maintaining, and have established and maintained, effective internal controls and monitoring over my university's collection and reporting of data submitted to the Board of Governors Office which will be used by the Board of Governors in Performance Based Funding decision-making.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
2. These internal controls and monitoring activities include, but are not limited to, reliable processes, controls, and procedures designed to ensure that data required in reports filed with my Board of Trustees and the Board of Governors are recorded, processed, summarized and reported in a manner which ensures its accuracy and completeness.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
3. In accordance with Board of Governors Regulation 1.001(3), my Board of Trustees has required that I maintain an effective information system to provide accurate, timely, and cost-effective information about the university, and shall require that all data and reporting requirements of the Board of Governors are met.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
4. In accordance with Board of Governors Regulation 3.007, my university shall provide accurate data to the Board of Governors Office.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	



## Performance Based Funding Data Integrity Certification

Performance Based Funding Data Integrity Certification Representations				
Representations	Yes	No	N/A	Comment / Reference
5. In accordance with Board of Governors Regulation 3.007, I have appointed a Data Administrator to certify and manage the submission of data to the Board of Governors Office.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
6. In accordance with Board of Governors Regulation 3.007, I have tasked my Data Administrator to ensure the data file (prior to submission) is consistent with the criteria established by the Board of Governors Data Committee. The due diligence includes performing tests on the file using applications/processes provided by the Board of Governors Information Resource Management (IRM) office.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
7. When critical errors have been identified, through the processes identified in item #6, a written explanation of the critical errors was included with the file submission.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
8. In accordance with Board of Governors Regulation 3.007, my Data Administrator has submitted data files to the Board of Governors Office in accordance with the specified schedule.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
9. In accordance with Board of Governors Regulation 3.007, my Data Administrator electronically certifies data submissions in the State University Data System by acknowledging the following statement, "Ready to submit: Pressing <b>Submit for Approval</b> represents electronic certification of this data per Board of Governors Regulation 3.007."	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
10. I am responsible for taking timely and appropriate preventive / corrective actions for deficiencies noted through reviews, audits, and investigations.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
11. I recognize that the Board's Performance Based Funding initiative will drive university policy on a wide range of university operations – from admissions through graduation. I certify that university policy changes and decisions impacting this initiative have been made to bring the university's operations and practices in line with State	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	



## Performance Based Funding Data Integrity Certification

### Performance Based Funding Data Integrity Certification Representations

Representations	Yes	No	N/A	Comment / Reference
University System Strategic Plan goals and have not been made for the purposes of artificially inflating performance metrics.				

I certify that all information provided as part of the Board of Governors Performance Based Funding Data Integrity Certification is true and correct to the best of my knowledge; and I understand that any unsubstantiated, false, misleading or withheld information relating to these statements render this certification void. My signature below acknowledges that I have read and understand these statements. I certify that this information will be reported to the board of trustees and the Board of Governors.

Certification:  Date 2/24/16  
President

I certify that this Board of Governors Performance Based Funding Data Integrity Certification has been approved by the university board of trustees and is true and correct to the best of my knowledge.

Certification:  Date 2/24/16  
Board of Trustees Chair

# UNIVERSITY AUDIT

AUDIT 332  
FEBRUARY 9, 2016

## PERFORMANCE BASED FUNDING DATA INTEGRITY

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AUDIT OF INTERNAL CONTROLS AND COMPLIANCE  
AS OF SEPTEMBER 30, 2015



UNIVERSITY OF CENTRAL FLORIDA



University Audit

## MEMORANDUM

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TO: John C. Hitt  
President

FROM: Robert J. Taft  
Chief Audit Executive

DATE: February 9, 2016

SUBJECT: Audit of Performance Based Funding Data Integrity

---

The enclosed report represents the results of our performance based funding data integrity audit.

We appreciate the cooperation and assistance of the Institutional Knowledge Management staff.

cc: Dale Whittaker  
M. Paige Borden  
Joel Hartman  
Board of Trustees Audit, Operations Review, Compliance, and Ethics Committee  
Rick Schell

### Background and Performance Objectives

The Florida Board of Governors (BOG) has broad governance responsibilities affecting administrative and budgetary matters for Florida's 12 public universities. Beginning in 2013-14, the BOG implemented a performance based funding model which is based on 10 performance metrics used to evaluate the institutions on a range of issues, including graduation rates, job placement, cost per degree, and retention rates, among other measures. According to information published by the BOG in May 2014, the following are key components of the funding model.

- For each metric, institutions are evaluated on either Excellence (a raw score) or Improvement (the percentage change from the prior year).
- Performance is based on data from one academic year.
- The benchmarks for Excellence are based on the BOG 2025 System Strategic Plan goals and analysis of relevant data trends, whereas the benchmarks for Improvement are determined by the BOG after reviewing data trends for each metric.
- The Florida Legislature and Governor determine the amount of new state funding and a proportional amount of institutional funding that would come from each university's recurring state base appropriation.

For 2015-16, each university was evaluated on seven metrics common to all universities. The eighth metric applied to all institutions except New College, which had an alternate metric more appropriate to its mission. The ninth metric was chosen by the BOG, focusing on areas of improvement and the distinct missions of each university. The tenth metric was chosen by each university's Board of Trustees from the remaining metrics in the University Work Plan. UCF's metrics were:

1. percent of bachelor's graduates employed full-time or continuing their education within the U.S. further one year after graduation
2. median wages of undergraduates employed full-time one year after graduation
3. average cost per bachelor's degree (instructional costs to UCF)
4. six-year graduate rate (full-time and part-time, first time in college students)
5. academic progress rate (second year retention with a GPA greater than 2.0)
6. university access rate (percent of undergraduates with a Pell-grant)
7. bachelor's degrees awarded within programs of strategic emphasis
8. graduate degrees awarded within programs of strategic emphasis
9. percent of bachelor's degrees without excess hours
10. number of bachelor's degrees awarded annually.

### Audit Objectives and Scope

At the request of the Florida Board of Governors, we have conducted an audit of the university's processes that ensure the completeness, accuracy, and timeliness of data submissions to the BOG.

Data submitted to the BOG and the methods and controls applied by university management necessary to ensure the integrity of the process were subject to several key audit procedures.

Specifically, the objectives of the audit were to review and test:

- the appointment of the data administrator by the university president and the duties listed in the data administrator's official position description
- the processes used by the data administrator to ensure the completeness, accuracy, and timely submission of data to the BOG
- documentation, including policies, procedures, and desk manuals, to assess the adequacy of the documentation for ensuring data integrity for university data submissions to the BOG
- system access controls and user privileges to determine whether they are properly assigned and periodically reviewed to ensure data changes are made by authorized personnel
- data accuracy through independently recreating and verifying the completeness and accuracy of selected file submissions, including files related to:
  - six-year graduate rate
  - academic progress rate
  - bachelor's degrees awarded within programs of strategic emphasis
  - graduate degrees awarded within programs of strategic emphasis
- the veracity of the university data administrator's data submission statements that indicate, "I certify that this file/data represents the position of this University for the term being reported."
- the consistency of data submissions with the data definitions and guidance provided by the BOG through the data committee and communication at data workshops
- the university data administrator's data resubmissions to the BOG with a view toward ensuring these resubmissions are necessary, authorized, and appropriately limited

### Overview of Results

Based on our audit, we have concluded that UCF's controls and processes are adequate to ensure the accuracy and completeness of data submitted to the BOG in support of performance based funding.

Further, we believe that our audit can be relied upon by the UCF Board of Trustees and president as a basis for certifying the representations made to the BOG related to the integrity of data required for the BOG performance based funding model.



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of FLORIDA  
Board of Governors

## Performance Based Funding Data Integrity Certification

Name of University: University of Florida

Period Ending: 2014-2015 Academic Year

**INSTRUCTIONS:** Please respond "Yes," "No" or "N/A" in the blocks below for each representation. Explain any "No" or "N/A" responses to ensure clarity of the representation and include copies of supporting documentation as attachment(s).

Performance Based Funding Data Integrity Certification Representations				
Representations	Yes	No	N/A	Comment / Reference
1. I am responsible for establishing and maintaining, and have established and maintained, effective internal controls and monitoring over my university's collection and reporting of data submitted to the Board of Governors Office which will be used by the Board of Governors in Performance Based Funding decision-making.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
2. These internal controls and monitoring activities include, but are not limited to, reliable processes, controls, and procedures designed to ensure that data required in reports filed with my Board of Trustees and the Board of Governors are recorded, processed, summarized and reported in a manner which ensures its accuracy and completeness.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
3. In accordance with Board of Governors Regulation 1.001(3), my Board of Trustees has required that I maintain an effective information system to provide accurate, timely, and cost-effective information about the university, and shall require that all data and reporting requirements of the Board of Governors are met.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
4. In accordance with Board of Governors Regulation 3.007, my university shall provide accurate data to the Board of Governors Office.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

## Performance Based Funding Data Integrity Certification

Performance Based Funding Data Integrity Certification Representations				
Representations	Yes	No	N/A	Comment / Reference
5. In accordance with Board of Governors Regulation 3.007, I have appointed a Data Administrator to certify and manage the submission of data to the Board of Governors Office.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
6. In accordance with Board of Governors Regulation 3.007, I have tasked my Data Administrator to ensure the data file (prior to submission) is consistent with the criteria established by the Board of Governors Data Committee. The due diligence includes performing tests on the file using applications/processes provided by the Board of Governors Information Resource Management (IRM) office.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
7. When critical errors have been identified, through the processes identified in item #6, a written explanation of the critical errors was included with the file submission.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
8. In accordance with Board of Governors Regulation 3.007, my Data Administrator has submitted data files to the Board of Governors Office in accordance with the specified schedule.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
9. In accordance with Board of Governors Regulation 3.007, my Data Administrator electronically certifies data submissions in the State University Data System by acknowledging the following statement, "Ready to submit: Pressing <b>Submit for Approval</b> represents electronic certification of this data per Board of Governors Regulation 3.007."	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
10. I am responsible for taking timely and appropriate preventive / corrective actions for deficiencies noted through reviews, audits, and investigations.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
11. I recognize that the Board's Performance Based Funding initiative will drive university policy on a wide range of university operations - from admissions through graduation. I certify that university policy changes and decisions impacting this initiative have been made to bring the university's operations and practices in line with State	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

Performance Based Funding Data Integrity Certification Form

Page 2



## Performance Based Funding Data Integrity Certification

Performance Based Funding Data Integrity Certification Representations				
Representations	Yes	No	N/A	Comment / Reference
University System Strategic Plan goals and have not been made for the purposes of artificially inflating performance metrics.				
<p>I certify that all information provided as part of the Board of Governors Performance Based Funding Data Integrity Certification is true and correct to the best of my knowledge; and I understand that any unsubstantiated, false, misleading or withheld information relating to these statements render this certification void. My signature below acknowledges that I have read and understand these statements. I certify that this information will be reported to the board of trustees and the Board of Governors.</p> <p>Certification: <u>W. K. Dan</u> Date <u>11/9/15</u>  President</p>				
<p>I certify that this Board of Governors Performance Based Funding Data Integrity Certification has been approved by the university board of trustees and is true and correct to the best of my knowledge.</p> <p>Certification: <u>A. M. D.</u> Date <u>12/4/15</u>  Board of Trustees Chair</p>				



## UNIVERSITY OF FLORIDA

### OFFICE OF INTERNAL AUDIT

**Audit of:** University of Florida  
Performance Based Funding – Data Integrity

**Period of Audit:** As of September 30, 2015

**Report Issue Date:** November 9, 2015

**Report Number:** UF-16-674-11

UNIVERSITY OF FLORIDA

**PERFORMANCE BASED FUNDING – DATA INTEGRITY**

As of September 30, 2015

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Office of the President  
Office of Internal Audit

903 W. University Avenue  
PO Box 113025  
Gainesville, FL 32611-3025  
352-392-1391  
352-392-3149 Fax  
<http://oia.ufl.edu>

November 9, 2015

**MEMORANDUM**

**TO:** UF Board of Trustees Audit and Operations Review Committee

**FROM:** Brian D. Mikell, CPA  
Chief Audit Executive 

**SUBJECT:** Performance Based Funding – Data Integrity audit

We audited the University of Florida's data submission process related to data metrics used for the BOG's performance based funding initiative, as of September 30, 2015. The attached report defines the scope of our audit and contains analysis and comments.

Please call me if you have any questions regarding the contents of the audit report.

BDM:dh

**cc:** President Fuchs  
Provost and Sr. Vice President  
Sr. Vice President and COO  
Assistant Provost and Director, Institutional Planning and Research  
Auditor General

## PERFORMANCE BASED FUNDING – DATA INTEGRITY

### EXECUTIVE SUMMARY

The Florida Legislature has called upon the State University System (SUS) of Florida to reach new levels of efficiency, academic quality and accountability. During fiscal year 2014-2015, the Board of Governors (BOG) implemented a performance based funding (PBF) model, which is intended to build upon the BOG's strategic plans and goals and annual accountability reports. This model seeks to further elevate the SUS while acknowledging each university's distinct mission.

The integrity of the data provided to the BOG by the universities is critical to the PBF decision-making process. Therefore, the BOG developed a Performance Based Funding Data Integrity Certification to provide assurances that the data submitted is reliable, accurate, and complete. This certification form is to be executed by the university President, affirmatively certifying each representation and/or providing an explanation as to why the representation cannot be made as written. The certification form is also to be approved by the university Board of Trustees (BOT) and certified by the BOT Chair.

On June 25, 2015, the Chairman of the BOG instructed each university BOT to "direct its Chief Audit Executive to perform, or cause to have performed by an independent audit firm, an audit of the university's processes which ensure the completeness, accuracy and timeliness of data submissions to the Board of Governors." This audit will provide an objective basis of support for the President and BOT Chair to certify the required representations.

The Office of Internal Audit conducted an audit, as of September 30, 2015, of the University of Florida's data submission process related to data metrics used for the BOG's PBF initiative. The primary objective of this audit was to determine the adequacy of university controls in place to promote the completeness, accuracy, and timeliness of these data submissions to the BOG.

Based on the results of our audit procedures, we concluded that controls over the university's data submission process were adequate to promote the completeness, accuracy, and timeliness of submitted data relative to the BOG's PBF initiative. Our conclusion of "adequate" indicates that controls were in place and functioning as designed.

## PERFORMANCE BASED FUNDING – DATA INTEGRITY

### AUDIT REPORT

#### Scope and Objectives

On June 25, 2015, the Chairman of the Board of Governors (BOG), instructed each university board of trustees to “direct its Chief Audit Executive to perform, or cause to have performed by an independent audit firm, an audit of the university’s processes which ensure the completeness, accuracy and timeliness of data submissions to the Board of Governors.”

We have completed an audit, as of September 30, 2015, of the university’s data submission process related to data metrics used for the BOG’s performance based funding initiative. The primary objective of this audit was to determine the adequacy of university controls in place to promote the completeness, accuracy, and timeliness of these data submissions to the BOG.

Because of the inherent limitation in the application of such controls, errors or irregularities may, nevertheless, occur and not be detected. Also, assurances regarding the adequacy of internal controls cannot be projected to future periods due to the risk that procedures may become inadequate because of changes in conditions or compliance with procedures may deteriorate.

We conducted the audit in accordance with the International Standards for the Professional Practice of Internal Auditing as promulgated by the Institute of Internal Auditors. The audit fieldwork was conducted from September 24, 2015 through October 20, 2015 in accordance with the 2015-2016 audit work plan, amended pursuant to the BOG directive to the University of Florida Board of Trustees (BOT).

#### Background

The Florida Legislature has called upon the State University System (SUS) of Florida to reach new levels of efficiency, academic quality and accountability. In 2014-2015 the BOG implemented a performance based funding (PBF) model, which is intended to build upon the BOG’s strategic plans and goals and annual accountability reports. This model seeks to further elevate the SUS while acknowledging each university’s distinct mission.

The integrity of the data provided to the BOG by the universities is critical to the performance based funding decision-making process. Therefore, the BOG developed a Performance Based Funding Data Integrity Certification to provide assurances that the data submitted to the BOG for PBF decision-making is reliable, accurate, and complete. This certification form is to be executed by the university President, affirmatively certifying each representation and/or providing an explanation as to why the representation cannot be made as written. The

certification form is also to be approved by the BOT and certified by the BOT chair. This audit will provide an objective basis of support for the President and BOT chair to certify the required representations (See Attachment A).

The PBF model has four stated guiding principles:

- Use metrics that align with SUS Strategic Plan goals
- Reward excellence or improvement
- Use a few clear, simple metrics
- Acknowledge the unique mission of the different institutions

The PBF Model includes ten metrics that evaluate the institutions on a range of issues:

- Eight of the ten metrics are common to all institutions. These include metrics on employment after graduation, cost of degree, graduation rates, academic progress, programs of strategic emphasis, and access to the university.
- One metric focuses on areas of improvement and distinct missions of each university. For the University of Florida, this metric is the number of awards that faculty have earned.
- The final metric is chosen by each university BOT from the remaining metrics in the University Work Plans that are applicable to their mission. The University of Florida BOT selected total research expenditures.

*Attachment B identifies the BOG Performance Based Funding Metric Definitions*

*Attachment C identifies the University of Florida's final scores for the 2014-2015 and 2015-2016 allocations*

The BOG Regulation 3.007, State University System (SUS) Management Information System, states the SUS universities shall provide accurate data to a management information system established and maintained by the BOG Office. The BOG has created a web-based State University Data System (SUDS) Master File Submission Subsystem for the SUS to report their data.

The number of files the university uploads is dependent on the submission type. Once all required files and any desired optional files for the submission are uploaded, the user checks the submission based on edit and standard reports provided by SUDS. The SUDS system will identify errors which may cause the file to be rejected. These errors should be corrected on the source file and uploaded to the system to be checked again. This process is iterated until the submission is free of all significant errors and/or the errors are explained. Once that is accomplished, the university is ready to 'officially' submit the data to the BOG for approval.

Once submitted, BOG staff reviews the results, error explanations, and standard reports. The submission will either be accepted or rejected. If rejected, then the reason will be posted to the user and a resubmission requested. If accepted, the submitted data will be promoted to the production database.

## Organizational Responsibilities

The Office of Institutional Planning and Research (OIPR) is responsible for providing university management with information that supports institutional planning, policy formation and decision making; coordinating responses to inquiries for university-related information; serving as a comprehensive source for information about the institution; and for administering the BOG data collection/reporting system on campus.

The OIPR consists of a Data Administrator (DA), appointed to certify and manage the submission of data and eleven other staff responsible for overseeing the BOG requests as well as requests from other external institutions. The OIPR received approximately 740 data requests each year of which 25% were from the BOG.

The data owners at the university consist of core offices responsible for the extraction and compilation of the information that support the PBF metrics and other data requests. Core offices capture and generate the data and are responsible for reviewing and correcting information in the data systems prior to the submission through SUDS. The following offices/units were responsible for compiling the PBF metrics and were included within the scope of this audit:

- **Office of University Registrar (OUR):** Responsible for student information data used to create the student information files (SIF, SIFP, and SIFD). This data was used in multiple metrics involving graduation, retention, academic progress, and strategic emphasis.
- **Student Financial Affairs (SFA):** Responsible for the financial aid award data used to create the SFA file. This data was used in Metric 7 – University Access Rate.
- **Chief Financial Officer (CFO):** Responsible for the operating budget data which was used to create the Operating Budget (OB) file. The information in the OB file and the Instructional and Research Data (IRD) file was used by the BOG to create the Expenditure Analysis (EA). This information was used in Metric 3 – Average Cost per Bachelor's Degree.
- **OIPR:** Responsible for compiling information into the IRD file for the BOG to create the EA file. Extensive IT support was used to extract information from the Effort Reporting System for faculty workload and Classification of Instruction (CIP) code. This information was used in Metrics 3, 6, and 8a.
- **Cost Analysis:** This office was responsible for compiling the cost of research expenditures reported in the National Science Foundation Higher Education Research and Development Survey (HERD). This information is used by the BOG for Metric 10f – Total Research Expenditures.
- **Enterprise Systems (ES):** This unit provided information technology (IT) support to the various other units and was directly responsible for maintaining certain systems as well as compiling data and generating reports from those systems for the other core offices.

- **Center for Measuring University Performance:** The center is an independent organization which currently resides at Arizona State University and the University of Massachusetts Amherst with support from the University of Florida Foundation and the University at Buffalo. The staff and advisors from various universities, including UF, are responsible for compiling and publishing data for universities through their Annual Report of Top American Research Universities (TARU). The data for Metric 9b – Number of Faculty Awards was compiled by the BOG from the TARU.

After the upload by the data owners, the SUDS edit check summaries require further review for exceptions and necessary comments. This was an iterative process between the data owners, IT and the OIPR to address any significant exceptions in the summaries and formalize comments for the noted exceptions. The OIPR then performed a final review to evaluate the data accuracy prior to submission to the BOG for their approval. If the BOG accepted the file, then no further procedures were necessary for that submission. If the BOG rejected the file, then the data needed to be researched and corrected for reload and resubmission into SUDS until it received BOG approval.

*Attachment D is a flowchart summarizing the data and process flows from extraction through the BOG approval.*

### **Prior Audit Comments**

An internal control audit of Performance Based Funding – Data Integrity was performed as of September 30, 2014, with audit report UF-15-663-17 issued February 9, 2015. Enhancements were implemented relative to access control policies and procedures for SUDS. The OIPR and owners of source data also enhanced documentation of their due diligence review procedures for the PBF submissions. The DA plans to submit an annual report to the President summarizing the due diligence procedures performed in January 2016 for the March 2016 certification statement.

### **Overall Conclusion**

To identify and evaluate the controls in place relative to the university's data submissions in support of the PBF metrics, we conducted employee interviews, performed analytical reviews, evaluated risks related to each metric, reviewed program codes, performed process walkthroughs, and tested reported values to source data.

Based on the results of our audit procedures, we concluded that controls over the university's data submission process were adequate to promote the completeness, accuracy, and timeliness of submitted data relative to the BOG's PBF initiative.

A management letter was issued in concurrence with the audit report to communicate other comments and observations that did not warrant inclusion in the report due to lack of significance or relation to the scope of the audit.



### **DATA ADMINISTRATOR (DA)**

BOG Regulation 3.007(2) states that each university President shall appoint an Institutional DA to certify and manage the submission of data to the SUS management information system. The Director of the OIPR has been officially charged with being the DA for the university. We observed a letter of formal appointment by the President which identified the Director's role as DA for the university since 2006. The Director's job description clearly defined her role as the DA. The DA and her staff are charged with ensuring that the university will provide accurate data to a management information system established and maintained by the BOG Office.

Responsibilities include:

- Ensuring the data is complete and in the correct format, and meets the specifications and criteria established by the BOG Data Committee.
- Prior to submission, test the file's consistency with established criteria using application/processes provided by the BOG Information Resource Management (IRM) Office. Submission must include a written explanation of critical errors.
- Timely submission of the file to the Director of IRM, or designee, pursuant to the established schedule.
- Certifying that the file/data represents the position of the university for the term being reported.
- Preparation and timely submission of a revised data file when the BOG rejected the original file.

### **OIPR Review and Edit Procedures**

BOG Regulation 3.007(5)(a) requires that the DA shall prepare and submit the data file to the Director of IRM, or the Director's designee, pursuant to the schedule set forth in the submissions section of the specification for each file. The BOG develops a calendar of due dates for each submission and provides this information in the annual Higher Education Summit/SUS Data Workshops and on the SUDS submission screens.

Extensive procedures are performed by the data owners during their data extraction and review, and by the OIPR during their data review and submission. Consistent communication between the OIPR and the data owners is critical to coordinate these procedures in order to meet the required deadlines. A Data Request System (DRS) was developed by the OIPR to facilitate communication, documentation and monitoring of data requests. In response to a prior audit action plan, OIPR implemented a Data Owner Certification Statement during the year in which each Data Owner would summarize the work performed, verify support was maintained, and certify the file was ready for submission.

We noted comprehensive written procedures were in place to document the OIPR's submission process including work initiation, work in progress, quality control and data release procedures. Also in response to a prior audit action plan, a Review Status Form was implemented during

the year that identified review steps performed by OIPR staff and captured staff sign-off that the review had been completed.

We performed walk-throughs of the documented quality control processes for the SIF, SIFD, IRD and EA files by reviewing supporting documentation contained within the DRS, and emails between the OIPR, data owners and the BOG.

We tested the timeliness of submissions by reviewing all 14 submissions related to PBF from October 1 2014 through September 30, 2015. All submissions were timely, submitted by the appropriate staff, included explanations of any errors, and were accepted by the BOG. Three of the submissions (IRD, EA, and SIF) reviewed required resubmission due to exceptions. None of the exceptions had a material effect on the data. We observed that all submissions subsequent to the prior audit action plans implementation had a Certification Statement from the data owner and a Review Status form completed by the OIPR.

Based on the results of our review, we conclude that the OIPR employed adequate review and edit processes, including appropriate documentation of their procedures.

### **DATA OWNERS**

To understand the requirements for complete and accurate submissions, we reviewed the SUDS Data Dictionary, documentation from SUS data workshops, and BOG Methodology and Procedures applicable to the PBF submissions. The BOG issues annual notices communicating updates for institutional reporting of certain data based on the results of SUS data workshops. Depending on the required changes, the university may need to modify program code. An example of a BOG change might be a requirement that budget carryforward be included in the calculations where it was not included in previous years.

After gaining an understanding of the submission requirements, we reviewed key procedures for each data owner related to the extraction, compilation, and review of their data to ensure completeness and accuracy of the submission. We performed a risk analysis of the metrics reported, taking into consideration changes in internal procedures for extraction, review, and submission processes. We also considered staffing changes, the significant changes in reporting between years, variances in the data reported, and points received. Our risk assessment results led us to focus primarily on the OUR and the OIPR.

The following is a summary of our review and conclusions for each data owner.

### **Office of University Registrar (OUR)**

The Student Records System is the authoritative system of record (master data) for the SIF, SIFP, and SIFD. Metric submissions generated from these records involve graduation, retention, academic progress, and information regarding the programs of strategic emphasis (STEM programs).

The OUR had developed automated quality control checks that determined whether the data was within the BOG-expected parameters and allowed them to review the student data on a daily basis and make corrections, as necessary, prior to the SUDS submission. Data from the Student Records System was provided to the OIPR nightly. The OIPR used this data to develop a daily enrollment tracking system used by administrators across campus, which provided the ability for daily review and communication of student information so that corrections could be identified and made in a timely manner.

We reviewed written procedures with core office staff to determine if there were any significant changes in staffing or the extraction and review processes. The written procedures specifically addressed change management controls processing and review of ad hoc reports, production jobs, and uploads.

The documented procedures indicated that controls for program change management were in place for both Production scheduled jobs and the Ad Hoc generated reports. Access to production libraries were limited to personnel who were authorized to make changes. The SUDS submissions log identified the initiator for each upload and submission. This compensating control limited the risk of an improper submission to an acceptable level and maintained accountability for changes and submissions.

The core office employed good automated continuous monitoring procedures as well as separate layering of reviews to help assure the student data was accurate. We observed conscientious staff performing adequate quality control procedures prior to the final review by the DA.

We tested a random sample of 100 student records from the SIF and SIFD Spring 2015 submissions by tracing them to the system of record to verify the accuracy of key elements identified in the BOG Methodology and Procedures. We found no exceptions for the sampled data elements.

Based on the results of our review, we conclude that the OUR's processes for extraction, review and upload of student data to the SUDS was adequate.

### **Student Financial Affairs (SFA)**

The primary role of SFA is to provide financial resources to students who would otherwise be unable to receive post-secondary education. PBF Metric 7, University Access Rate, was

defined as the percentage of undergraduates with Pell grants. SFA was responsible for compiling information used in the SFA file submission.

We reviewed SFAs documented procedures for data extraction, review and upload, noting any changes since the prior audit including staffing, processing, reporting, uploading, and BOG reporting requirements. SFA had enhanced documented procedures since our prior audit to better identify processes necessary to extract and review the data for completeness and accuracy. Based on the results of our review, SFA employed adequate processes to ensure data accuracy, completeness, and timely creation of the load file.

### **Chief Financial Officer (CFO)**

The PBF Metric 3, Average cost Per Bachelor's Degree, was based on direct and indirect instructional expenditures. The BOG calculated the average cost from the data included in the IRD, EA and OB files.

The Assistant Vice President of University Budgets (AVP) reports to the CFO and has been charged with compiling the OB file. The AVP, with the assistance of Enterprise Systems (ES), creates the OB file by running programs that combine files and information from the general ledger. Prior to the build of the submission file, the AVP runs queries from *myUFL* to better categorize benefit plan expenditures, risk management insurance, and financial aid to meet the BOG's requirements.

We performed a review of controls at the IT and data owner level including edit processes, error correction, data extraction and upload processes. We observed that control procedures were in place to verify the data accuracy, program change management, and reporting consistency. Collectively, those controls helped to ensure data accuracy and completeness, as well as timely operation for creating the load files.

The risk management, student financial aid, and fringe benefit expenses impact the average cost of a bachelor's degree. We reviewed the AVP's revised procedures for preparing the risk management, student financial aid, and fringe benefits expenses submitted in the 2015-2016 OB file on August 17, 2015. The procedures had been updated with the specific amounts used in the data compilations. We verified that the Budget Office used the new SUDS OB error report to ensure that the OB file aligned with the SUDS data. We also observed that the OIPR performed their review and maintained emails with the AVP to document its reviews of questionable items. The AVP provided the certification attesting the accuracy of the data provided.

We concluded that the AVP's procedures and IT controls to compile the OB file data were adequate to provide complete, accurate and timely data for the OB submission.

## Office of Institutional Planning and Research (OIPR)

The OIPR was also directly involved with PBF Metric 3, Average cost Per Bachelor's Degree and Metrics 6 and 8a involving programs of strategic emphasis. Metric 3 included information derived from the Effort Reporting System. Metrics 6 and 8a included information from Classification and Instruction tables (CIP Codes). The OIPR had a role in assigning CIP codes, in collaboration with other academic administrators, through the Academic Approval Process and acted as a data owner because they were responsible for compiling and adding this information to the IRD and the EA file submissions.

The IRD files were created by programs developed by ES. The OIPR's role was to ensure that the Effort Reporting System data was complete prior to the IRD file creation. For example, the Effort Reporting System has edits to ensure that faculty time percentages sum to 100%. If this requirement was not met, then there was an error message that had to be cleared.

The SUDS system generates an EA file from the OB and IRD data. The EA file is downloaded and additional programming was used to add the CIP codes to the records on the file. We noted that the process to compile the EA file had not changed from the previous year.

We determined that adequate IT controls were identified in the documented procedures used to create the EA file. Control procedures were in place to verify the accuracy of data, program change management, and data extraction repeatability and consistency. Collectively, those controls helped to ensure data accuracy, completeness, as well as timely operation for creating the load files.

The OIPR had implemented a Review Status (checklist) documenting the appropriate review procedures were completed for the OB, IRD, and the EA files. We also reviewed the OIPR's quality control procedures supported by emails documented in their Data Request System and samples of other supporting documentation. We noted the AVP's Certification of the OB and Review Status form for the IRD file was used to document the performance of the review and status of each quality control step. We observed that the review by OIPR for completeness of the course sections used for the effort reporting was in place. The university also required certification by individuals of the reported amounts for time spent on course instruction, which helped to validate the accuracy of reported instructional effort.

We concluded that adequate processes were in place for the extraction and compilation of the data in the IRD and OB files.

## Cost Analysis

The PBF Metric 10f, Total Research Expenditures, was an institutional specific metric selected by the University of Florida BOT. The BOG obtains this information directly from the National Science Foundation's annual Higher Education Research and Development Survey (HERD).

We reviewed updated written procedures with core office staff to determine any significant changes in staffing, extraction and review processes. Specific procedures regarding queries used to generate the research related expenditures and review and submission of the HERD survey was documented.

Cost Analysis was responsible for responding to the NSF HERD survey and had developed queries using general ledger data to identify all university research-related expenses. Tables between the general ledger and the research award system were combined to identify funds, program codes, expense accounts and award codes. Award codes were assigned by the Office of Research when recording the award. Cost Analysis ran a query that pulled the award codes from the award system and matched the award data to the general ledger queries through Access programs to identify research expenditures for the year reported. Prior to running the queries, Cost Analysis staff reviewed the HERD instructions for any changes as well as the university's system for new data sources, funds, or program codes. They also met with the Office of Research to discuss the current year reporting.

Based on our review of written procedures, we concluded that adequate processes were in place to report amounts in the HERD survey.

### **Center for Measuring University Performance**

The Center for Measuring University Performance (the Center) is an independent organization which currently resides at Arizona State University and the University of Massachusetts Amherst, with support from the University of Florida Foundation and the University at Buffalo. The staff and advisors from various universities, including UF, are responsible for compiling and publishing data for universities through their Annual Report of Top American Research Universities (TARU). The data for Metric 9b, Number of Faculty Awards, was compiled by the BOG from the TARU to document the number of faculty awards for UF and FSU.

We interviewed the UF staff member who served as a volunteer of the center and was responsible for compiling some data used in the TARU. Based on this interview and information provided by the Center, the number of faculty awards was compiled by utilizing web-based directories of awarding institutions and agencies. The volunteer was responsible for gathering and compiling the award information from some of the grant and fellowship programs including National Institute of Health MERIT (NIH), National Science Foundation CAREER awards, and the Presidential Early Career Awards for Scientists and Engineers (PECASE). To verify the accuracy of the awards reported we traced the supporting documentation to the web-based directories of the awarding institutions. The number of awards identified in the support was in agreement with the reporting institution. The data collected was placed by our volunteer in a shared drive and compiled by the research director and staff at the University of Buffalo. The remaining processes performed to create the TARU was considered an independent report with objective data for which we determined no further work was necessary.

## **OTHER COMMENTS**

### **Resubmissions**

BOG Regulation 3.007(5)(c) requires that the DA shall prepare and submit a revised data file within the time period specified by the SUS DA, in the event of a rejection of a data file. Resubmissions are typically an iterative process between the BOG, the DA and the data owners to correct data errors identified by the SUDS edit process. Resubmissions may also be necessary in the event the university finds errors in its reporting system or the BOG does not agree with the comments on errors identified in the SUDS review process.

We reviewed the DA's data resubmissions to the BOG to ensure these resubmissions were both necessary, authorized, and were not indicative of any inherent problems in the submission process. The DA provided all resubmissions for the past year and we evaluated all resubmissions that pertained to the PBF metrics through the SUDS system.

Based on the results of our review, resubmissions initiated by the DA were limited to the IRD and EA files during our audit period and did not appear to indicate any inherent problems with the data submission process. Other resubmission of the SIF file was due to limited data errors. The need for the resubmissions at the university did not appear to be a systematic problem and generally consisted of individual data changes that would have no impact on the PBF metrics.

### **SUDS System Access Control**

Data upload and submissions to the BOG were performed through a secure website. The DA was assigned the role of Data Administrator for the SUDS System by the BOG System Administrator. The DA's role was the highest level assignable at the institution and was assigned to only one individual at each SUS institution.

The DA and five other OIPR staff were the only individuals authorized to process submissions. In addition, the DA and two OIPR staff were the only individuals with the ability to create end-user roles and grant access to those that will process their data. Users were also restricted to the submissions they have been authorized by the DA to act upon. Any user could also be designated as a Security Manager, which allowed the user to change passwords and add other users. As of September 2015, there were 50 people with role access, of which three were Security Managers.

Procedures required formal written request for access signed by the supervisor of the requestor. The DA reviews the request and performs the approval in SUDS. Monitoring was performed monthly by comparing changes in university personnel records to the list of users. We observed a September 2015 monitoring report and correspondence between the OIPR staff over the approval and monitoring process. Based on our review we observed that the adequate controls were in place over authorization and monitoring of SUDS access.

## General Comment

We wish to express our appreciation to the management and staff of the Office of Institutional Planning and Research, the Office of the Vice President and Chief Financial Officer, Enterprise Systems, the Office of the University Registrar, the Office for Student Financial Affairs, and Cost Analysis for the courtesy and cooperation extended to us during this review.

Audit Supervised by: Joe Cannella

Audit Conducted by: Craig Reed  
Jeff Capehart  
Lily Reinhart  
Emmy Kahn  
Brandon Esposito

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STATE  
UNIVERSITY  
SYSTEM  
of FLORIDA  
Board of Governors

## Performance Based Funding Data Integrity Certification

Name of University: \_\_\_\_\_

Period Ending: \_\_\_\_\_

**INSTRUCTIONS:** Please respond "Yes," "No" or "N/A" in the blocks below for each representation. Explain any "No" or "N/A" responses to ensure clarity of the representation and include copies of supporting documentation as attachment(s).

Performance Based Funding Data Integrity Certification Representations				
Representations	Yes	No	N/A	Comment / Reference
1. I am responsible for establishing and maintaining, and have established and maintained, effective internal controls and monitoring over my university's collection and reporting of data submitted to the Board of Governors Office which will be used by the Board of Governors in Performance Based Funding decision-making.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
2. These internal controls and monitoring activities include, but are not limited to, reliable processes, controls, and procedures designed to ensure that data required in reports filed with my Board of Trustees and the Board of Governors are recorded, processed, summarized and reported in a manner which ensures its accuracy and completeness.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
3. In accordance with Board of Governors Regulation 1.001(3), my Board of Trustees has required that I maintain an effective information system to provide accurate, timely, and cost-effective information about the university, and shall require that all data and reporting requirements of the Board of Governors are met.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
4. In accordance with Board of Governors Regulation 3.007, my university shall provide accurate data to the Board of Governors Office.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

## Performance Based Funding Data Integrity Certification

Performance Based Funding Data Integrity Certification Representations				
Representations	Yes	No	N/A	Comment / Reference
5. In accordance with Board of Governors Regulation 3.007, I have appointed a Data Administrator to certify and manage the submission of data to the Board of Governors Office.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
6. In accordance with Board of Governors Regulation 3.007, I have tasked my Data Administrator to ensure the data file (prior to submission) is consistent with the criteria established by the Board of Governors Data Committee. The due diligence includes performing tests on the file using applications/processes provided by the Board of Governors Information Resource Management (IRM) office.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
7. When critical errors have been identified, through the processes identified in item #6, a written explanation of the critical errors was included with the file submission.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
8. In accordance with Board of Governors Regulation 3.007, my Data Administrator has submitted data files to the Board of Governors Office in accordance with the specified schedule.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
9. In accordance with Board of Governors Regulation 3.007, my Data Administrator electronically certifies data submissions in the State University Data System by acknowledging the following statement, "Ready to submit: Pressing <b>Submit for Approval</b> represents electronic certification of this data per Board of Governors Regulation 3.007."	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
10. I am responsible for taking timely and appropriate preventive / corrective actions for deficiencies noted through reviews, audits, and investigations.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
11. I recognize that the Board's Performance Based Funding initiative will drive university policy on a wide range of university operations – from admissions through graduation. I certify that university policy changes and decisions impacting this initiative have been made to bring the university's operations and practices in line with State	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

## Performance Based Funding Data Integrity Certification

Performance Based Funding Data Integrity Certification Representations				
Representations	Yes	No	N/A	Comment / Reference
University System Strategic Plan goals and have not been made for the purposes of artificially inflating performance metrics.				
<p>I certify that all information provided as part of the Board of Governors Performance Based Funding Data Integrity Certification is true and correct to the best of my knowledge; and I understand that any unsubstantiated, false, misleading or withheld information relating to these statements render this certification void. My signature below acknowledges that I have read and understand these statements. I certify that this information will be reported to the board of trustees and the Board of Governors.</p> <p>Certification: _____ Date _____</p> <p style="text-align: center;">President</p>				
<p>I certify that this Board of Governors Performance Based Funding Data Integrity Certification has been approved by the university board of trustees and is true and correct to the best of my knowledge.</p> <p>Certification: _____ Date _____</p> <p style="text-align: center;">Board of Trustees Chair</p>				

# Board of Governors

## Performance Based Funding Metric Definitions

### (as reported in the Annual System Accountability Report)

METRICS COMMON TO ALL UNIVERSITIES		
	METRIC	DEFINITION
1	<b>Percent of Bachelor's Graduates Employed Full-time in Florida or Continuing their Education in the U.S. One Year After Graduation</b>	<p>This metric is based on the percentage of a graduating class of bachelor's degree recipients who are employed full-time or continuing their education somewhere in the United States. Students who do not have valid social security numbers and are not enrolled are excluded.</p> <p>Note: This data now includes non-Florida employment data.</p> <p>Sources: <i>State University Database System (SUDS)</i>, <i>Florida Education &amp; Training Placement Information Program (FETPIP)</i>, <i>analysis of Wage Record Interchange System (WRIS2)</i> and <i>Federal Unemployment Data Exchange (FEDES)</i>, and <i>National Student Clearinghouse</i>.</p>
2	<b>Median Wages of Bachelor's Graduates Employed Full-time in Florida One Year After Graduation</b>	<p>This metric is based on annualized Unemployment Insurance (UI) wage data from the fourth fiscal quarter after graduation for bachelor's recipients. UI wage data does not include individuals who are self-employed, employed out of state, employed by the military or federal government, those without a valid social security number, or making less than minimum wage.</p> <p>Sources: <i>State University Database System (SUDS)</i>, <i>Florida Education &amp; Training Placement Information Program (FETPIP)</i>, <i>National Student Clearinghouse</i>.</p>
3	<b>Average Cost per Bachelor's Degree</b> <i>Instructional costs to the university</i>	<p>For each of the last four years of data, the annual total undergraduate instructional expenditures were divided by the total fundable student credit hours to create a cost per credit hour for each year. This cost per credit hour was then multiplied by 30 credit hours to derive an average annual cost. The average annual cost for each of the four years was summed to provide an average cost per degree for a baccalaureate degree that requires 120 credit hours.</p> <p>Sources: <i>State University Database System (SUDS)</i>, <i>Expenditure Analysis: Report IV (2010-11 through 2013-14)</i>.</p>
4	<b>Six Year FTIC Graduation Rate</b>	<p>This metric is based on the percentage of first-time-in-college (FTIC) students who started in the Fall (or summer continuing to Fall) term and had graduated from the same institution within six years. Students of degree programs longer than four years (e.g., PharmD) are included in the cohorts. Students who are active duty military are not included in the data.</p> <p>Source: <i>State University Database System (SUDS)</i>.</p>
5	<b>Academic Progress Rate</b> <i>2nd Year Retention with GPA Above 2.0</i>	<p>This metric is based on the percentage of first-time-in-college (FTIC) students who started in the Fall (or summer continuing to Fall) term and were enrolled full-time in their first semester and were still enrolled in the same institution during the Fall term following their first year with had a grade point average (GPA) of at least 2.0 at the end of their first year (Fall, Spring, Summer).</p> <p>Source: <i>State University Database System (SUDS)</i>.</p>

# Board of Governors

## Performance Based Funding Metric Definitions

(as reported in the Annual System Accountability Report)

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METRICS COMMON TO ALL UNIVERSITIES		
	METRIC	DEFINITION
6	<b>Bachelor's Degrees Awarded within Programs of Strategic Emphasis</b> <i>(includes STEM)</i>	This metric is based on the number of baccalaureate degrees awarded within the programs designated by the Board of Governors as 'Programs of Strategic Emphasis'. A student who has multiple majors in the subset of targeted Classification of Instruction Program codes will be counted twice (i.e., double-majors are included). <i>Source: State University Database System (SUDS).</i>
7	<b>University Access Rate</b> Percent of Undergraduates with a Pell-grant	This metric is based the number of undergraduates, enrolled during the fall term, who received a Pell-grant during the fall term. Unclassified students, who are not eligible for Pell-grants, were excluded from this metric. <i>Source: State University Database System (SUDS).</i>
8a	<b>Graduate Degrees Awarded within Programs of Strategic Emphasis</b> <i>(includes STEM)</i>  <i>Note: NCF does not award graduate degrees.</i>	This metric is based on the number of graduate degrees awarded within the programs designated by the Board of Governors as 'Programs of Strategic Emphasis'. A student who has multiple majors in the subset of targeted Classification of Instruction Program codes will be counted twice (i.e., double-majors are included). <i>Source: State University Database System (SUDS).</i>
8b	<b>Freshmen in Top 10% of High School Class</b> <i>Applies to: NCF</i>	Percent of all degree-seeking, first-time, first-year (freshman) students who had high school class rank within the top 10% of their graduating high school class. <i>Source: New College of Florida.</i>

# Board of Governors

## Performance Based Funding Metric Definitions

### (as reported in the Annual System Accountability Report)

INSTITUTION SPECIFIC METRICS SELECTED BY THE BOARD OF GOVERNORS		
	METRIC	DEFINITION
9a	<b>Percent of Bachelor's Degrees Without Excess Hours</b>  <i>Applies to: FAMU, FAU, FIU, FGCU, UCF, UNF, USF, UWF</i>	<p>This metric is based on the percentage of baccalaureate degrees awarded within 110% of the credit hours required for a degree based on the Board of Governors Academic Program Inventory.</p> <p>Note: It is important to note that the statutory provisions of the "Excess Hour Surcharge" (1009.286, FS) have been modified several times by the Florida Legislature, resulting in a phased-in approach that has created three different cohorts of students with different requirements. The performance funding metric data is based on the latest statutory requirements that mandate 110% of required hours as the threshold. In accordance with statute, this metric excludes the following types of student credits (i.e., accelerated mechanisms, remedial coursework, non-native credit hours that are not used toward the degree, non-native credit hours from failed, incomplete, withdrawn, or repeated courses, credit hours from internship programs, credit hours up to 10 foreign language credit hours, and credit hours earned in military science courses that are part of the Reserve Officers' Training Corps (ROTC) program).</p> <p>Source: <i>State University Database System (SUDS).</i></p>
9b	<b>Number of Faculty Awards</b>  <i>Applies to: UF, FSU</i>	<p>This metric is based on the number of awards that faculty have earned in the arts, humanities, science, engineering and health fields as reported in the annual 'Top American Research Universities' report. Twenty-three of the most prominent awards are considered, including: Getty Scholars in Residence, Guggenheim Fellows, Howard Hughes Medical Institute Investigators, MacArthur Foundation Fellows, National Endowment for the Humanities (NEH) Fellows, National Medal of Science and National Medal of Technology, Robert Wood Johnson Policy Fellows, Sloan Research Fellows, Woodrow Wilson Fellows, to name a few awards.</p> <p>Source: <i>Center for Measuring University Performance, Annual Report of the Top American Research Universities (TARU).</i></p>
9c	<b>National Ranking for Institutional &amp; Program Achievements</b>  <i>Applies to: NCF</i>	<p>This metric is based on the number of Top 50 university rankings that NCF earned from the following list of publications: Princeton Review, Fiske Guide, QS World University Ranking, Times Higher Education World University Ranking, Academic Ranking of World University, US News and World Report National University, US News and World Report National Public University, US News and World Report Liberal Arts Colleges, Forbes, Kiplinger, Washington Monthly Liberal Arts Colleges, Washington Monthly National University, and Center for Measuring University Performance.</p> <p>Source: <i>Board of Governors staff review.</i></p>

## Board of Governors

### Performance Based Funding Metric Definitions

(as reported in the Annual System Accountability Report)

<b>INSTITUTION SPECIFIC METRICS</b> <b>SELECTED BY EACH UNIVERSITY'S BOARD OF TRUSTEES</b>		
10a	<b>Percent of R&amp;D Expenditures Funded from External Sources</b> <i>Applies to: FAMU</i>	This metric reports the amount of research expenditures that was funded from federal, private industry and other (non-state and non-institutional) sources. <i>Source: National Science Foundation annual survey of Higher Education Research and Development (HERD).</i>
10b	<b>Bachelor's Degrees Awarded to Minorities</b> <i>Applies to: FAU, FGCU, FIU</i>	This metric is the number, or percentage, of baccalaureate degrees granted in an academic year to Non-Hispanic Black and Hispanic students. This metric does not include students classified as Non-Resident Alien or students with a missing race code. <i>Source: State University Database System (SUDS).</i>
10c	<b>National Rank Higher than Predicted by the Financial Resources Ranking Based on U.S. and World News Report</b> <i>Applies to: FSU</i>	This metric is based on the difference between the Financial Resources rank and the overall University rank. U.S. News measures financial resources by using a two-year average spending per student on instruction, research, student services and related educational expenditures - spending on sports, dorms and hospitals doesn't count. <i>Source: US News and World Report's annual National University rankings.</i>
10d	<b>Percent of Undergraduate Seniors Participating in a Research Course</b> <i>Applies to: NCF</i>	This metric is based on the percentage of undergraduate seniors who participate in a research course during their senior year. <i>Source: New College of Florida.</i>
10e	<b>Number of Bachelor Degrees Awarded Annually</b> <i>Applies to: UCF</i>	This metric is the number of baccalaureate degrees granted in an academic year. Students who earned two distinct degrees in the same academic year were counted twice; students who completed multiple majors or tracks were only counted once. <i>Source: State University Database System (SUDS).</i>
10f	<b>Total Research Expenditures</b> <i>Applies to: UF</i>	This metric is the total expenditures (includes non-science & engineering fields) for research & development activities within a given fiscal year. <i>Source: National Science Foundation annual survey of Higher Education Research and Development (HERD).</i>
10g	<b>Percent of Course Sections Offered via Distance and Blended Learning</b> <i>Applies to: UNF</i>	This metric is based on the percentage of course sections classified as having at least 50% of the instruction delivered using some form of technology, when the student and instructor are separated by time or space, or both. <i>Source: State University Database System (SUDS).</i>
10h	<b>Number of Postdoctoral Appointees</b> <i>Applies to: USF</i>	This metric is based on the number of post-doctoral appointees at the beginning of the academic year. A postdoctoral researcher has recently earned a doctoral (or foreign equivalent) degree and has a temporary paid appointment to focus on specialized research/scholarship under the supervision of a senior scholar. <i>Source: National Science Foundation/National Institutes of Health annual Survey of Graduate Students and Postdoctorates in Science and Engineering (GSS).</i>

Board of Governors  
Performance Based Funding Metric Definitions  
(as reported in the Annual System Accountability Report)

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10i	<b>Percentage of Adult Undergraduates Enrolled</b> <i>Applies to: UWF</i>	This metric is based on the percentage of undergraduates (enrolled during the fall term) who are at least 25 years old at the time of admission. This includes undergraduates who are not degree-seeking, or unclassified. <i>Source: State University Database System (SUDS).</i>
-----	--	---



## Attachment C

Metric #	Metric Description	Data and Point Assignment (See Note 1)	Allocation Year	
			2014-2015	2015-2016
1	Percent of Bachelor's Graduates Employed Full-time in Florida or Continuing their Education in the U.S. One Year After Graduation (See Note 2)	Excellence Data	63%	72%
		Improvement Data	0%	5%
		Excellence Points: 5 (80%), 4 (75%), 3 (70%), 2 (65%), 1 (60%)	2	3
		Improvement Points: 5 (5%), 4 (4%), 3 (3%), 2 (2%), 1 (1%)	0	5
		<b>Higher Score</b>	<b>2</b>	<b>5</b>
2	Median Wages of Bachelor's Graduates Employed Full-time in Florida One Year After Graduation (See Note 2)	Excellence Data	\$ 33,100	\$ 34,800
		Improvement Data	6%	5%
		Excellence Points: 5 (\$40,000), 4 (\$35,000), 3 (\$30,000), 2 (\$25,000), 1 (\$20,000)	3	3
		Improvement Points: 5 (5%), 4 (4%), 3 (3%), 2 (2%), 1 (1%)	5	5
		<b>Higher Score</b>	<b>5</b>	<b>5</b>
3	Average Cost per Bachelor's Degree - Instructional costs to the university (See Note 2)	Excellence Data	\$ 24,940	\$ 25,450
		Improvement Data	0%	2%
		Excellence Points: 5 (\$20,600), 4 (\$23,175), 3 (\$25,750), 2 (\$28,325), 1 (\$30,900)	3	3
		Improvement Points: 5 (-5%), 4 (-4%), 3 (-3%), 2 (-2%), 1 (-1%)	0	0
		<b>Higher Score</b>	<b>3</b>	<b>3</b>
4	Six Year FTIC Graduation Rate - Percent of first-time-In-college students who graduate within six years	Excellence Data	86%	87%
		Improvement Data	1%	1%
		Excellence Points: 5 (70%), 4 (67.5%), 3 (65%), 2 (62.5%), 1 (60%)	5	5
		Improvement Points: 5 (5%), 4 (4%), 3 (3%), 2 (2%), 1 (1%)	1	1
		<b>Higher Score</b>	<b>5</b>	<b>5</b>
5	Academic Progress Rate - 2nd Year Retention with GPA Above 2.0	Excellence Data	96%	95%
		Improvement Data	1%	-1%
		Excellence Points: 5 (90%), 4 (87.5%), 3 (85%), 2 (82.5%), 1 (80%)	5	5
		Improvement Points: 5 (5%), 4 (4%), 3 (3%), 2 (2%), 1 (1%)	1	0
		<b>Higher Score</b>	<b>5</b>	<b>5</b>
6	Percent of Bachelor's Degrees Awarded within Programs of Strategic Emphasis (includes STEM) (See Note)	Excellence Data	47%	55%
		Improvement Data	1%	3%
		Excellence Points: 5 (50%), 4 (45%), 3 (40%), 2 (35%), 1 (30%)	4	5
		Improvement Points: 5 (5%), 4 (4%), 3 (3%), 2 (2%), 1 (1%)	1	3
		<b>Higher Score</b>	<b>4</b>	<b>5</b>
7	University Access Rate - Percent of undergraduates with a Pell-grant (See Note)	Excellence Data	32%	32%
		Improvement Data	0%	-1%
		Excellence Points: 5 (30%), 4 (27.5%), 3 (25%), 2 (22.5%), 1 (20%)	5	5
		Improvement Points: 5 (5%), 4 (4%), 3 (3%), 2 (2%), 1 (1%)	0	0
		<b>Higher Score</b>	<b>5</b>	<b>5</b>

Metric #	Metric Description	Data and Point Assignment (See Note 1)	Allocation Year	
			2014-2015	2015-2016
8a	Percent of Graduate Degrees Awarded within Programs of Strategic Emphasis (includes STEM)(See Note)	Excellence Data	59%	70%
		Improvement Data	2%	1%
		Excellence Points: 5 (60%), 4 (55%), 3 (50%), 2 (45%), 1 (40%)	5	5
		Improvement Points: 5 (5%), 4 (4%), 3 (3%), 2 (2%), 1 (1%)	2	1
		Higher Score	5	5
9b	Number of Faculty Awards: applies to UF and FSU only	Excellence Data	18	20
		Improvement Data	-4	2
		Excellence Points: 5 (31), 4 (23), 3 (18), 2 (12), 1 (5)	3	3
		Improvement Points: 5 (5), 4 (4), 3 (3), 2 (2), 1 (1)	0	2
		Higher Score	3	3
10f	Total Research Expenditures: applies to UF only	Excellence Data	697 M	695M
		Improvement Data	-43M	-2M
		Excellence Points: 5 (Top 1/3), 3 (Middle 1/3), 1 (Lower 1/3) of Association of American Universities.	5	3
		Improvement Points: 5 (5%), 4 (4%), 3 (3%), 2 (2%), 1 (1%)	0	0
		Higher Score	5	3
		Total Score	42	44

Note: (1) Scoring is based on the higher of excellence or improvement.

(2) Description of BOG changes to Metrics 1, 3, 6, 7, and 8a are on subsequent pages.

## Board of Governors Performance Based Funding Model Changes Approved on November 6, 2014

- Metric 1 (Percent of Bachelor's Graduates Employed and/or Continuing their Education Further 1 Yr after Graduation) - Include graduates in the military and federal government and graduates employed outside of Florida.
  - *Adjustment 1: Data is now available from the Department of Economic Opportunity and Florida Education and Training Placement Information Program (FETPIP) to include military & federal government graduates and graduates employed outside Florida.*
  - *Adjustment 2: Exclude graduates who do not have valid social security numbers if they are not found in the enrollment data.*
  - *Benchmarks will be adjusted to reflect the new system average.*

	1 pt	2 pts	3 pts	4 pts	5 pts
<b>Previous</b>	55%	60%	65%	70%	75%
<b>Revised</b>	60%	65%	70%	75%	80%

- Metric 3 (Average Cost per Undergraduate Degree to Institution) - Modify the benchmark to account for increased costs as additional funds are received.
  - *Adjustment: Adjust the benchmark based on the new system average after reviewing 2013-14 expenditure data.*
  - *Benchmarks adjusted to reflect 3% increase in new system average.*

	1 pt	2 pts	3 pts	4 pts	5 pts
<b>Previous</b>	\$30,000	\$27,500	\$25,000	\$22,500	\$20,000
<b>Revised</b>	\$30,900	\$28,325	\$25,750	\$23,175	\$20,600

- Metric 6 (Bachelor Degrees in Strategic Emphasis) (Includes STEM) - Modify the definition to reflect the inclusion of other degrees in Areas of Strategic Emphasis as approved by the Board of Governors November 2013.
  - *Adjustment: In November 2013, the Board approved a new list of strategic emphasis programs. This change aligns the PBF metric to the new categories for degrees awarded in Programs of Strategic Emphasis. The revised list includes: 113 disciplines within STEM, 46 disciplines within Health, 34 disciplines within Education, 24 disciplines within Global Competitiveness, and 10 disciplines identified in the GAP Analysis (i.e. finance, accounting, banking, human resources).*
  - *The Board is not considering changing the 2025 goal for this metric in the System Strategic Plan, so the benchmark does not need to be adjusted.*

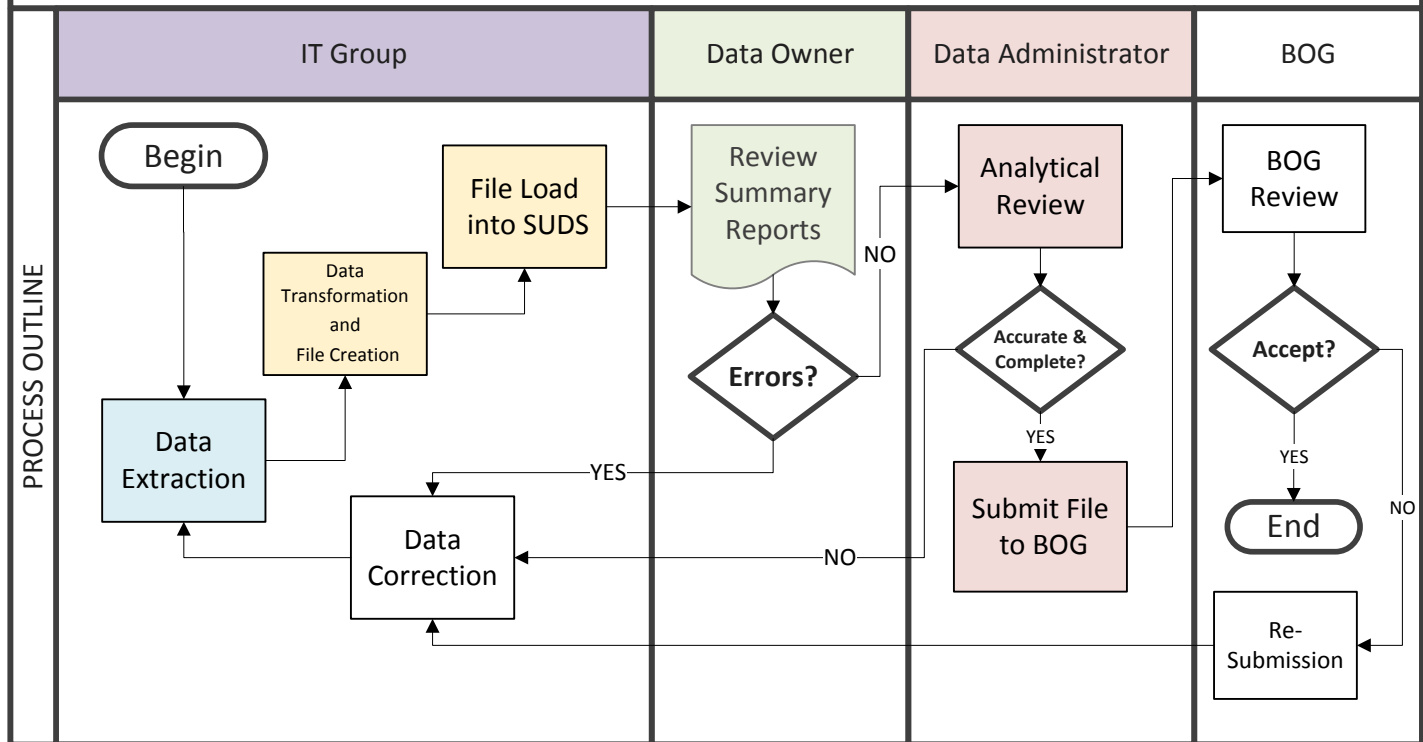
## Board of Governors Performance Based Funding Model Changes Approved on November 6, 2014

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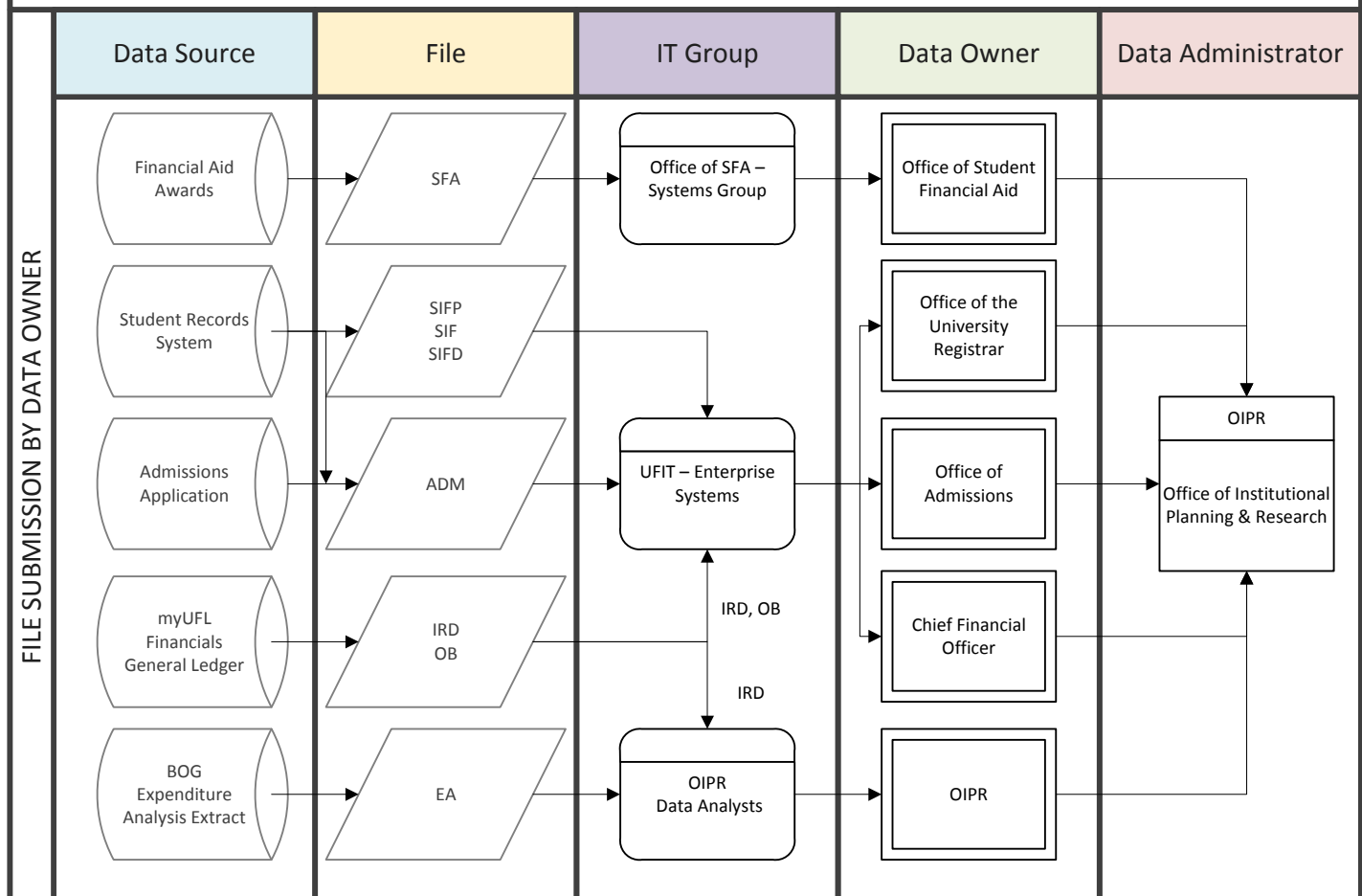
- Metric 7 (University Access Rate) - Exclude non-US students since they are not eligible for Pell Grants.
  - *Adjustment: Non-US students shall be removed from both the numerator and denominator because they typically are not eligible for Pell grants.*
    - *Note: A small percentage of non-US students do receive a Pell grant but these are for special circumstances as detailed by the US Dept of Education – for more information see: <https://studentaid.ed.gov/eligibility/non-us-citizens>.*
  - *The benchmarks reflect the Board's Strategic Plan, so the benchmark does not need to be adjusted.*
  
- Metric 8a (Graduate Degrees in Strategic Emphasis) (Includes STEM) - Modify the definition and benchmarks to reflect the inclusion of other degrees in Areas of Strategic Emphasis as approved by the Board of Governors November 2013.
  - *Adjustment: In November 2013, the Board approved a new list of strategic emphasis programs. This change aligns the PBF metric to the new categories for degrees awarded in Programs of Strategic Emphasis. The revised list includes: 113 disciplines within STEM, 46 disciplines within Health, 34 disciplines within Education, and 24 disciplines within Global Competitiveness.*
  - *The Board is considering changing the 2025 goal for this metric in the System Strategic Plan, so the benchmark does need to be adjusted.*

	1 pt	2 pts	3 pts	4 pts	5 pts
Previous	30%	35%	40%	45%	50%
Revised	40%	45%	50%	55%	60%

## Overview of the University SUDS Submission Data & Process Flows



## Data Flow by Owner





Office of the Provost  
and Senior Vice President

235 Tigert Hall  
PO Box 113175  
Gainesville, FL 32611-3175  
352-392-2404 Tel  
352-392-8735 Fax

November 3, 2015

Audit Committee  
University of Florida Board of Trustees  
Room 217  
903 W University Ave

Dear Audit Committee:

I am writing to acknowledge and accept the report *Performance Based Funding – Data Integrity* issued by the University of Florida Office of Internal Audit in response to a BOG requirement. I had the opportunity to meet and discuss the audit with Chief Audit Executive Brian Mikell on November 3, 2015.

I would like to thank him and his staff for their careful attention to this process.

Sincerely yours,

A handwritten signature in black ink, appearing to read "Joseph Glover", written over a circular stamp.

Joseph Glover  
Provost and Senior Vice President for Academic Affairs

JG/cdm



Office of the Provost  
and Senior Vice President

235 Tigert Hall  
PO Box 113175  
Gainesville, FL 32611-3175  
352-392-2404 Tel  
352-392-8735 Fax

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Provost and Senior Vice President for Academic Affairs

JG/cdm



STATE  
UNIVERSITY  
SYSTEM  
of FLORIDA  
Board of Governors

## Performance Based Funding Data Integrity Certification

Name of University: University of North Florida

Period Ending: March 1, 2016

**INSTRUCTIONS:** Please respond "Yes," "No" or "N/A" in the blocks below for each representation. Explain any "No" or "N/A" responses to ensure clarity of the representation and include copies of supporting documentation as attachment(s).

Performance Based Funding Data Integrity Certification Representations				
Representations	Yes	No	N/A	Comment / Reference
1. I am responsible for establishing and maintaining, and have established and maintained, effective internal controls and monitoring over my university's collection and reporting of data submitted to the Board of Governors Office which will be used by the Board of Governors in Performance Based Funding decision-making.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
2. These internal controls and monitoring activities include, but are not limited to, reliable processes, controls, and procedures designed to ensure that data required in reports filed with my Board of Trustees and the Board of Governors are recorded, processed, summarized and reported in a manner which ensures its accuracy and completeness.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
3. In accordance with Board of Governors Regulation 1.001(3), my Board of Trustees has required that I maintain an effective information system to provide accurate, timely, and cost-effective information about the university, and shall require that all data and reporting requirements of the Board of Governors are met.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
4. In accordance with Board of Governors Regulation 3.007, my university shall provide accurate data to the Board of Governors Office.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
5. In accordance with Board of Governors Regulation 3.007, I have	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

Performance Based Funding Data Integrity Certification Form

Page 1



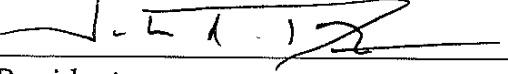

## Performance Based Funding Data Integrity Certification

Performance Based Funding Data Integrity Certification Representations				
Representations	Yes	No	N/A	Comment / Reference
appointed a Data Administrator to certify and manage the submission of data to the Board of Governors Office.				
6. In accordance with Board of Governors Regulation 3.007, I have tasked my Data Administrator to ensure the data file (prior to submission) is consistent with the criteria established by the Board of Governors Data Committee. The due diligence includes performing tests on the file using applications/processes provided by the Board of Governors Information Resource Management (IRM) office.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
7. When critical errors have been identified, through the processes identified in item #6, a written explanation of the critical errors was included with the file submission.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
8. In accordance with Board of Governors Regulation 3.007, my Data Administrator has submitted data files to the Board of Governors Office in accordance with the specified schedule.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
9. In accordance with Board of Governors Regulation 3.007, my Data Administrator electronically certifies data submissions in the State University Data System by acknowledging the following statement, "Ready to submit: Pressing <b>Submit for Approval</b> represents electronic certification of this data per Board of Governors Regulation 3.007."	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
10. I am responsible for taking timely and appropriate preventive / corrective actions for deficiencies noted through reviews, audits, and investigations.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
11. I recognize that the Board's Performance Based Funding initiative will drive university policy on a wide range of university operations - from admissions through graduation. I certify that university policy changes and decisions impacting this initiative have been made to bring the university's operations and practices in line with State University System Strategic Plan goals and have not been made for the	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

Performance Based Funding Data Integrity Certification Form

Page 2

## Performance Based Funding Data Integrity Certification

Performance Based Funding Data Integrity Certification Representations				
Representations	Yes	No	N/A	Comment / Reference
purposes of artificially inflating performance metrics.				
<p>I certify that all information provided as part of the Board of Governors Performance Based Funding Data Integrity Certification is true and correct to the best of my knowledge; and I understand that any unsubstantiated, false, misleading or withheld information relating to these statements render this certification void. My signature below acknowledges that I have read and understand these statements. I certify that this information will be reported to the board of trustees and the Board of Governors.</p> <p>Certification: <u></u> Date <u>02/25/16</u>  President</p>				
<p>I certify that this Board of Governors Performance Based Funding Data Integrity Certification has been approved by the university board of trustees and is true and correct to the best of my knowledge.</p> <p>Certification: <u></u> Date <u>02/25/16</u>  Board of Trustees Chair</p>				

## Office of Internal Auditing

## PERFORMANCE FUNDING AUDIT

For the Year Ending 2016

Audit Summary				
<b>Audit #</b>	AUD2016001			
<b>Report Date</b>	February 23, 2016			
<b>Fiscal Year</b>	2016			
<b>Initial Risk Rating<sup>1</sup></b>	Critical	High	Moderate	Low
<b>Report Rating<sup>2</sup></b>	No/Low Assurance	Limited Assurance	Reasonable Assurance	High Assurance

Reportable Items Rating Summary <sup>3</sup>				
Process Reviewed	Critical	High	Moderate	Low
Data Admin appointment				
Submission completeness				
Policies & procedures				1
System & data access			1	
Data accuracy				
Data Admin statement				
Data consistency				
Resubmissions				
<b>Total</b>	<b>2</b>		<b>1</b>	<b>1</b>

Distribution	
<b>Various</b>	Finance & Audit Committee
<b>John Delaney</b>	President
<b>Tom Serwatka</b>	Chief of Staff
<b>Shari Shuman</b>	VP – Administration and Finance
<b>Scott Bennett</b>	AVP – Administration and Finance
<b>Earle Traynham</b>	Provost
<b>Jay Coleman</b>	Associate Provost
<b>Mauricio Gonzalez</b>	Vice President – Student Affairs
<b>Tim Giles</b>	Director – Continuing Education
<b>Bob Wood</b>	Dean – Continuing Education
<b><a href="#">Jim Stultz</a></b>	State Auditor General - Audit Manager
<b><a href="#">Randy Arend</a></b>	State Auditor General - Audit Supervisor

Contact(s)	
<b>Audit Director:</b>	Robert Berry, CPA, CIA, CISA, CCEP
<b>Auditor:</b>	Jenny Johnson
<b>IT Auditor</b>	Khareem Gordon

<sup>1</sup>The Initial Risk Rating measures the inherent risk and is determined during the annual risk assessment process.

<sup>2</sup>The Report Rating is the residual risk based on auditing management's controls and processes. Report Ratings are defined in Attachment 2 on page 12

<sup>3</sup>Reportable Items rating scale is defined in Attachment 1 on page 11

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Attachment #1 – Issue Classifications/Ratings.....	11
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# Executive Summary.

## Background

The Florida Board of Governors (BOG) is authorized to “operate, regulate, control, and be fully responsible for the management of the whole University system”. The BOG monitors Florida State University System (SUS) schools activity, and awards funding, using the results of 10 performance measurements. The measurements derive partially from data prepared by the universities and others obtained from and prepared by the BOG. The BOG requests that each University perform an audit of the processes to ensure the completeness, accuracy, and timeliness of data submissions. This report summarizes audit results.

## Conclusion

The University has adequate processes to provide reasonable assurance that data is complete, accurate and timely.

## Objectives & Scope

The purpose of the audit was to assess the effectiveness of processes designed to ensure the completeness, accuracy, and timeliness of data submissions to the BOG that support the University’s Performance-Based Funding (PBF) Metrics. The BOG extracts data from files the University provides and performs additional calculations. The University is not involved in these extractions and additional calculations. Therefore, these items are not included in the audit scope.

The BOG did not provide a uniform audit program, however, the BOG requested that, at a minimum, the audit includes reviewing the following:

1. The appointment of the Data Administrator by the University president and his/her duties as outlined in the position description.
2. The processes used to ensure the completeness, accuracy and timely submission of data to the BOG.
3. Any available documentation including policies, procedures, desk manuals to assess their adequacy for data submissions.

4. System access controls and user privileges to determine if data is adequately secured from unauthorized access.

5. The accuracy of data.

6. The veracity of the University Data Administrator’s data submission statements that indicate, “I certify that this file/data represents the position of this University for the term being reported.”

7. The consistency of data submissions with the data definitions and guidance provided by the Board of Governors through the Data Committee and communications from data workshops.

8. The University Data Administrator’s data resubmissions to the Board of Governors with a view toward ensuring these resubmissions are both necessary and authorized. This review should also evaluate how to minimize the need for data resubmissions.

## Issue Summary

The following is a summary of the issues resulting from this audit engagement. These items are discussed in detail in the “Detailed Observations, Recommendations & Management Responses” section of the report.

See Attachment #1 – Issue Classifications for issue ratings.

## Critical Issues

None

## High Risk Issues

None

# Executive Summary.

## ***Moderate Risk Issues***

1. There were two terminated employees with access to the virtual folder containing performance funding data.

## ***Low Risk Issues***

1. Policies and procedures need updating.

## **Follow Up**

Please note there is a structured open items follow-up process. Follow-up occurs based on the target completion dates established by management. As always, the Office of Internal Auditing is available to partner with staff to discuss feasible risk mitigating control processes. Please feel free to contact us should you wish to discuss any aspect of the audit report.

## **Management's Responsibilities for Internal Controls**

Management has primary responsibility for establishing and maintaining the internal control system. All levels of management must be involved in assessing and strengthening internal controls. This and any internal audit enhances and complements, but does not substitute management's continuing emphasis on control activities.

## **Inherent Limitations in Internal Controls Systems**

There are inherent limitations in all internal control systems. As a result, errors or irregularities may occur and not be detected. Specific limitation examples include but are not limited to, resource constraints, unintentional errors, management override, circumvention by collusion, and cost/benefit constraints.

## **Acknowledgement**

We would like to express our gratitude to your management and staff for their assistance and cooperation during the audit. We will request that your department complete a Customer Survey. You will receive the survey shortly after the distribution of the final report.

## **Performance Funding Audit**

### **Detailed Observations & Recommendations**



# Detailed Observations, Recommendations & Management Responses.

## Moderate Risk Items

Issue Number	Issue Rating	Open Date	Responsible Party
1	Moderate	2/19/2016 TBD	Information Technology

Issue	Recommendation	Management Action Plan
<p>The organization does not sufficiently revoke user access to folders upon employee termination. There are several terminated employee user ids with access to the folder containing performance based funding data. Additionally, there are several unassociated SIDs<sup>1</sup> with access to this data.</p> <p>The SID is a unique name (alphanumeric character string) that is used to identify an object, such as a user or a group of users. The SID works in conjunction with the username/password to control access to resources. Windows grants or denies access and privileges to resources based on ACLs<sup>2</sup>, which use SIDs to uniquely identify users and their group memberships. When a user requests access to a resource, the user's SID is checked by the ACL to determine what the user allowed to view, create or alter. Unassociated SIDs are those that are not associated with a username/password.</p> <p>The terminated network access reduces the risk of unauthorized access, however, remaining underlying access permissions (i.e. SIDs) may still leave network resources vulnerable.</p> <p><sup>1</sup>SID – Security Identifier&gt; A security identifier (SID) is a unique value used to identify a trustee. Each account has a unique SID that is stored in a security database.</p> <p><sup>2</sup>Short for access control list, a set of data that informs a computer's operating system which permissions, or access rights, that each user or group has to a specific system object, such as a directory or file.</p>	<p>There is no quick fix for this risk. It is a massive multiyear undertaking in which management would need to (1) clean up access issues for each folder/file on the network (2) develop and implement a process to remove permissions going forward and (3) develop a process where resource owners can be aware of and have accountability for who has access to their information.</p>	<p>Security Identifiers (commonly abbreviated as SIDs) are a unique identifier used by Microsoft's Windows operating systems to tie security attributes to a user, group or other security principal. The SID is immutable, meaning that it is unique for the lifetime of the principal.</p> <p>Windows grants access to resources based on access control lists, which use SIDs to uniquely identify users and their group memberships. In order to log in and receive an access token, users must first authenticate using their user ID and password. This is then parsed by the authentication system and the SID is used to match the security rights to the user.</p> <p>Orphaned SIDs occur when a security principal's account object is deleted, but they have been granted explicit security rights to an object in the system, e.g. a file or directory. These orphaned SIDs persist unless specifically targeted and cleaned up.</p> <p>We respectfully disagree with the finding that orphaned SIDs represent a discernible security risk. This assertion is backed up by two pieces of information. One is that the SID itself cannot be used to gain access to resources. It would still require a user object with an associated password in order to gain access. If a malicious user or process has access to a user account and valid password, which would be required to leverage a SID, then the question of orphaned SIDs becomes moot. An attacker with a valid account and password would of course be able</p>

## Detailed Observations, Recommendations & Management Responses.

<b>Issue Number</b>	1	<b>Issue Rating</b>	Moderate	<b>Open Date</b>	2/19/2016	<b>Responsible Party</b>	Information Technology
				<b>Due Date</b>	TBD		

Issue	Recommendation	Management Action Plan
		<p>to gain access. The solitary SID by itself simply cannot be used in this manner.</p> <p>Second is the long standing use of SIDs with no known abuse that would allow someone to gain system access. Microsoft has a large number of standardized SIDs, including built-in administrator accounts, with defined SIDs that are well-known. If there were a way to abuse these, then there would effectively be no security restrictions anywhere within a Windows OS. This is clearly not the case. Even on a brand new computer, there are dozens of SIDs (e.g. S-1-1-0, the Everyone group), some of which are ‘orphaned’.</p> <p>One item that may be seen as a mitigating component, although not directly intended as a response to this specific issue, is that the University is in the process of conducting a comprehensive review of the account lifecycle with Human Resources and other stakeholders. It is expected that there may be some changes as a result of any findings that may help in this specific instance.</p> <p>Naturally, as with anything this sensitive, we will continue to monitor any developments in this area. Should the situation change, we stand ready to engage in an appropriate response.</p>

## Detailed Observations, Recommendations & Management Responses.

### Low Risk Items

<b>Issue Number</b>	6	<b>Issue Rating</b>	Low	<b>Open Date</b>	2/19/2016	<b>Responsible</b>	
				<b>Due Date</b>	TBD	<b>Party</b>	Institutional Research

Issue	Recommendation	Management Action Plan
<p>Many of the processes/procedures for extracting and submitting Performance Based Funding data to the Board of Governors are not formally documented.</p> <p>This process is fairly complex. Historically, one person performed the data extraction, validation and submission. Two people inherited the process without detailed procedures. Fortunately, these staff members are competent and have been able to meet deadline and expectations. Additionally, these individuals have made improvements to the process.</p> <p>A process this critical should be fully documented so that staff, current and future, can easily identify the objectives and produce accurate deliverables.</p>	<p>Management should ensure that Performance Based Funding processes are documented and disseminated to appropriate personnel.</p>	<p>Procedures are currently being developed.</p>

Attachments

# Attachment #1 – Issue Classifications.

## Attachment #1 – Issue Classifications/Ratings

The following categories are used to rate each of the issues presented in this report.

These ratings represent the risk each issue poses to the overall effectiveness and efficiency of the specific function audited.

Rating	Description
Critical	This item should be addressed with a sense of urgency. Processes and controls are either nonexistent or fail to effectively manage risks. For example, the current processes do not sufficiently prevent or detect asset misappropriation, noncompliance with regulations, transactional errors, etc. Finally, the underlying assets affected (finances, reputation, property, stakeholders, etc) are considered significant (i.e. dollar amount, number of stakeholders impacted, potential fines, extent of media exposure etc).
High	This item should be addressed with high priority. Formal processes and controls may exist, however, they fail to effectively manage risks. For example, the current processes do not sufficiently prevent or detect asset misappropriation, noncompliance with regulations, transactional errors, etc. Finally, the underlying assets affected (finances, reputation, property, stakeholders, etc) are considered significant (i.e. dollar amount, number of stakeholders impacted, potential fines, extent of media exposure etc) but is not substantial enough to be considered critical.
Moderate	Formal or informal processes and controls may exist, however, they are only partially effective at managing risks. For example, prevention or detection of unwanted outcomes may occur, but, the prevention does sufficiently cover the population at risk or the detection is not timely. Finally, the underlying assets affected (finances, reputation, property, stakeholders, etc) are moderately significant (i.e. dollar amount, number of stakeholders impacted, potential fines, extent of media exposure etc).
Low	Formal process and controls exist and are partially effective at managing risks. However, the underlying assets affected (finances, reputation, property, stakeholders, etc) are minimal (i.e. dollar amount, number of stakeholders impacted, potential fines, extent of media exposure etc).

# Attachment #1 – Issue Classifications.

## Attachment #2 – Report Classifications/Ratings

The following categories represent the final, comprehensive rating for the area reviewed.

The issues presented in this report are considered collectively in developing a final rating.

Rating	Description
No/Low Assurance	Several significant deficiencies exist in the system of processes designed to direct activities. Current collective processes do not provide reasonable assurance that assets are complete, accurate, secure, in compliance with regulations or uphold the organization's brand. Underlying assets are of significant value (i.e. dollar amount, number of stakeholders impacted, potential fines, extent of media exposure etc). A corrective action plan should be undertaken immediately and given the highest priority.
Limited Assurance	At least one significant deficiency exists in the system of processes designed to direct activities. Collective processes do not provide reasonable assurance that assets are complete, accurate, secure, in compliance with regulations or uphold the organization's brand. Underlying assets are of significant value (i.e. dollar amount, number of stakeholders impacted, potential fines, extent of media exposure etc).
Reasonable Assurance	Processes are operating in a manner that provides reasonable assurance that most <u>major</u> risks will be mitigated. There may be some activities that do not provide reasonable assurance that assets are complete, accurate, secure, in compliance with regulations or uphold the organization's brand. However, these are not major to the process as a whole.
High Assurance	Processes are operating in a manner that provides reasonable assurance that <u>most</u> risks will be mitigated. The collective issues in this report are considered minor.

End Report



STATE  
UNIVERSITY  
SYSTEM  
of FLORIDA  
Board of Governors

## Performance Based Funding Data Integrity Certification

Name of University: University of South Florida

Period Ending: Academic Year 2014-15

**INSTRUCTIONS:** Please respond "Yes," "No" or "N/A" in the blocks below for each representation. Explain any "No" or "N/A" responses to ensure clarity of the representation and include copies of supporting documentation as attachment(s).

Performance Based Funding Data Integrity Certification Representations				
Representations	Yes	No	N/A	Comment / Reference
1. I am responsible for establishing and maintaining, and have established and maintained, effective internal controls and monitoring over my university's collection and reporting of data submitted to the Board of Governors Office which will be used by the Board of Governors in Performance Based Funding decision-making.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
2. These internal controls and monitoring activities include, but are not limited to, reliable processes, controls, and procedures designed to ensure that data required in reports filed with my Board of Trustees and the Board of Governors are recorded, processed, summarized and reported in a manner which ensures its accuracy and completeness.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
3. In accordance with Board of Governors Regulation 1.001(3), my Board of Trustees has required that I maintain an effective information system to provide accurate, timely, and cost-effective information about the university, and shall require that all data and reporting requirements of the Board of Governors are met.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
4. In accordance with Board of Governors Regulation 3.007, my university shall provide accurate data to the Board of Governors Office.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	




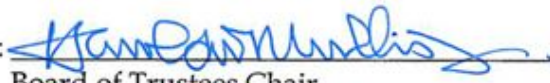
## Performance Based Funding Data Integrity Certification

Performance Based Funding Data Integrity Certification Representations				
Representations	Yes	No	N/A	Comment / Reference
5. In accordance with Board of Governors Regulation 3.007, I have appointed a Data Administrator to certify and manage the submission of data to the Board of Governors Office.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
6. In accordance with Board of Governors Regulation 3.007, I have tasked my Data Administrator to ensure the data file (prior to submission) is consistent with the criteria established by the Board of Governors Data Committee. The due diligence includes performing tests on the file using applications/processes provided by the Board of Governors Information Resource Management (IRM) office.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
7. When critical errors have been identified, through the processes identified in item #6, a written explanation of the critical errors was included with the file submission.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
8. In accordance with Board of Governors Regulation 3.007, my Data Administrator has submitted data files to the Board of Governors Office in accordance with the specified schedule.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
9. In accordance with Board of Governors Regulation 3.007, my Data Administrator electronically certifies data submissions in the State University Data System by acknowledging the following statement, "Ready to submit: Pressing <b>Submit for Approval</b> represents electronic certification of this data per Board of Governors Regulation 3.007."	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
10. I am responsible for taking timely and appropriate preventive / corrective actions for deficiencies noted through reviews, audits, and investigations.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
11. I recognize that the Board's Performance Based Funding initiative will drive university policy on a wide range of university operations – from admissions through graduation. I certify that university policy changes and decisions impacting this initiative have been made to bring the university's operations and practices in line with State	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

Performance Based Funding Data Integrity Certification Form

Page 2


## Performance Based Funding Data Integrity Certification

Performance Based Funding Data Integrity Certification Representations				
Representations	Yes	No	N/A	Comment / Reference
University System Strategic Plan goals and have not been made for the purposes of artificially inflating performance metrics.				
<p>I certify that all information provided as part of the Board of Governors Performance Based Funding Data Integrity Certification is true and correct to the best of my knowledge; and I understand that any unsubstantiated, false, misleading or withheld information relating to these statements render this certification void. My signature below acknowledges that I have read and understand these statements. I certify that this information will be reported to the board of trustees and the Board of Governors.</p> <p>Certification: <u></u> Date <u>March 3, 2016</u>  President</p> <p>I certify that this Board of Governors Performance Based Funding Data Integrity Certification has been approved by the university board of trustees and is true and correct to the best of my knowledge.</p> <p>Certification: <u></u> Date <u>MARCH 3, 2016</u>  Board of Trustees Chair</p>				



## MEMORANDUM

TO: Dr. Ralph Wilcox, Provost & Executive Vice President of Academic Affairs  
Dr. Terry Chisolm, Vice Provost for Strategic Planning, Performance & Accountability

FROM: Debra S. Gula, CPA   
Executive Director

DATE: February 29, 2016

SUBJECT: 16-010 Performance Based Funding Data Integrity Audit

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University Audit and Compliance performed an audit of the university's processes and internal controls that ensure the completeness, accuracy, and timeliness of data submissions to the Board of Governors (BOG). These data submissions are relied upon by the board in preparing the measures used in the performance-based funding process. This audit will also provide an objective basis of support for the President and Board of Trustees Chair to sign the representations included in the Performance-Based Funding Data Integrity Certification to be filed with the BOG by March 1, 2016. This project is part of the approved UAC 2015-16 Work Plan.

Measures One through Nine were based on data submitted through the State University Database System (SUDS) utilizing a state-wide data submission process for BOG files.

Measure Ten was based on data submitted to the National Science Foundation/National Institutes of Health through their annual Survey of Graduate Students and Postdoctorates in Science and Engineering (GSS). This data is published annually by The National Center for Science and Engineering Statistics.

UAC's overall conclusion was that there was an adequate system of internal controls in place to meet our audit objectives, assuming corrective actions are taken timely to address the one medium-priority risk communicated separately in our management letter. As of the date of this report, the issue has been resolved.

The issue identified for management attention was not found to have increased or decreased the achievement score of the USF System within the Board of Governors performance based funding model.

UNIVERSITY AUDIT AND COMPLIANCE  
3702 Spectrum Blvd. Suite 180 • Tampa, FL 33612-9444  
(813) 974-2705 • FAX (813) 974-3735

<b>OVERALL CONCLUSION</b>	
<input type="checkbox"/> Adequate System of Internal Control	Findings indicate that, as a whole, controls are adequate. Identified risks, if any, were low-priority requiring timely management attention within 90 days.
<input checked="" type="checkbox"/> Adequate System of Internal Control – with reservations	Medium-priority risks are present requiring urgent management attention within 60 days.
<input type="checkbox"/> Inadequate System of Internal Control	High-priority risks are present requiring immediate management attention within 30 days.

We received outstanding cooperation throughout this audit. Please contact us at 974-2705 if you have any questions.

cc: President Judy Genshaft, USF System  
 Chair Hal Mullis, USF Board of Trustees  
 John Long, Sr. VP, Business and Finance and Chief Operating Officer  
 Dr. Charles Lockwood, Sr. VP, USF Health  
 Dr. Paul Sanberg, Sr. VP, Research, Innovation & Economic Development  
 Dr. Sophia Wisniewska, Regional Chancellor, USF St. Petersburg  
 Dr. Sandra Stone, Regional Chancellor, USF Sarasota-Manatee  
 Nick Trivunovich, Vice President, Business and Finance and CFO  
 Sidney Fernandes, Vice President & CIO, Information Technology

## SCOPE AND OBJECTIVES

Our audit focused on the processes and internal controls established by the University of South Florida System as of September 30, 2015, to ensure the completeness, accuracy, and timeliness of data submissions to the Board of Governors (BOG) which support the Performance-Based Funding (PBF) measures.

The primary objectives of our audit were to:

- Determine whether the processes and internal controls established by the university ensure the completeness, accuracy, and timeliness of data submissions to the BOG which support the PBF measures.
- Provide an objective basis of support for the President and Board of Trustees Chair to sign the representations included in the Performance-Based Funding - Data Integrity Certification which will be submitted to the Board of Trustees and filed with the BOG by March 1, 2016.

The scope and objectives of the audit were set jointly by the Chair of the University of South Florida Board of Trustees, the Finance & Audit Workgroup via its Audit Liaison, and the university's Chief Audit Executive. UAC followed its standard risk assessment, audit program, and reporting protocols.

## PROCEDURES PERFORMED

We followed a disciplined, systematic approach using the *International Standards for the Professional Practice of Internal Auditing*. The information system components of the audit were performed in accordance with the *ISACA (Information Systems Audit and Control Association) Standards and Guidelines*. The COSO and COBIT Control Frameworks were used to assess control structure effectiveness.

Testing of the control processes was performed on the most recent data file submissions as of September 30, 2015, unless a more recent submission was more representative of the control structure in place on September 30, 2015. Our testing focused on the tables and data elements in the files which are utilized by the BOG to compute the performance measure. The BOG provided specific mapping of data submissions to the PBF measures. (See [Appendix A](#).)

UAC performed a comprehensive review of the controls and processes established by the university to ensure the completeness, accuracy, and timeliness of data submissions to the Board of Governors (BOG) which support the Performance-Based Funding (PBF) metrics during our audit in FY 2014-2015. As a result, the scope of the PBF audit this year will be to identify and evaluate any material changes to the controls and processes which were in place during the prior audit period.

The following procedures were performed:

1. Identified and evaluated any changes to key processes used by the data administrator and data owners/custodians to ensure the completeness, accuracy, and timely submission of data to the BOG. This included verification of the new controls put into place to resolve deficiencies identified in the prior year and review of the appointment of a new Data Administrator by the President.
2. Reviewed 2015 BOG SUDS workshop proceedings to identify any changes to data definitions used for the BOG PBF metrics.
3. Reviewed all user service requests (USRs) to modify data elements and or file submission processes to ensure they followed the standard change management process and are consistent with BOG expectations.
4. Reviewed the Data Administrator's data resubmissions to the BOG since January 1, 2015, to ensure these resubmissions were both necessary and authorized and evaluated that controls were in place to minimize the need for data resubmissions and were functioning as designed.
5. Updated the prior year Risk Assessment and Fraud Risk Assessment to reflect changes identified.
6. Ensured changes to the Retention file were consistent with OASIS system records and the validity of the file is retained during the process of validating the cohort. Verified that the retention cohort change file was effectively migrated to the validation process used by all other BOG files for the January 2016 file submission.
7. Verified that data submitted to the BOG for Measure Ten is adequately supported and consistent with the university's definition of a postdoctoral scholar, as defined for the NSF-GSS survey. Obtained confirmation from Moffitt Cancer Center and Research Park tenants for the externally compensated postdoctoral appointments included in the survey.

## **PRIOR UAC PROJECTS**

UAC performed an audit during FY 2014-2015 of the controls and processes established by the university to ensure the completeness, accuracy, and timeliness of data submissions to the Board of Governors (BOG) which support the Performance-Based Funding (PBF) metrics in (UAC 15-010 issued February 27, 2015).

All five recommendations were reported as implemented by management as of February 27, 2015. During this year's audit, UAC verified that all five recommendations had been implemented and that the recommendations made in UAC 15-010 were effectively mitigating the risks identified.



## BACKGROUND

### USF SUB-CERTIFICATION/EXECUTIVE REVIEW PROCESS

- ✓ A formal Sub-certification and Executive Review process is in place to ensure that institutional data submitted to the BOG accurately reflects the data contained in the primary systems of record. Data Stewards, Sub-certifiers and Executive Reviewers who had operational and/or administrative responsibility for the institutional data are assigned key roles and responsibilities.

### KEY ROLES AND RESPONSIBILITIES

Key Role	Performed By	Appointed By	Responsibilities
<b>Institutional Data Administrator (DA)</b>	Interim Director of Business System Reengineering (BSR)	President	Responsible for certifying and managing the submission of data to the Board of Governors (BOG). Appointed by the President.
<b>Back-Up Data Administrator</b>	Associate Director of BSR	President	Responsible for managing and supporting BOG state reporting activities. The activities include, but are not limited to, file generation, certification, and executive review meeting oversight, submission, and resubmission for mandatory reports of the BOG.
<b>Executive Reviewer</b>	Executive level administrator	Data Administrator with approval of Provost and Chief Operating Officer	Responsible for reviewing and approving the file submission prior to requesting that the Data Administrator submit the file to the BOG. Role is assigned based on the area of responsibility in relationship to the data source.
<b>Sub-certifier</b>	A senior-level employee, responsible for the institutional data contained in a submission.	Executive Reviewer	Oversees the definition, management, control, integrity, and maintenance of institutional data. Responsible for coordinating the data collection process, monitoring the data to ensure current processing procedures are effective, and certifying the data represents facts based on accurate data from programs and offices.
<b>Data Steward<sup>1</sup></b>	An employee, who has administrative and/or operational responsibility over institutional data.	Sub-certifier	Responsible for ensuring that the data has been collected systematically, entered accurately, and reviewed by Sub-certifier, controlling data definitions to ensure consistent definitions over the life of the data and resolving discrepancies in information. Collaborates with other offices and programs responsible for producing data and information impacting the submission.

<sup>1</sup>An enterprise application may have teams of data stewards, each responsible for varying functions.



In 2008, USF put a formal review process in place for all BOG file submissions which is managed by Business Systems Reengineering (BSR). This process ensures that each submission has been assigned to at least one Sub-certifier who is responsible for the data contained in the submission and who must certify the data accurately reflects the data contained in the related primary system(s) of record. If a file has multiple systems of record, then multiple Sub-certifiers may be assigned to the file. Sub-certifiers are assisted by Data Stewards who have administrative and/or operational responsibility for the institutional data used in the submission. Data Stewards are responsible for ensuring that the data has been collected systematically, entered accurately, and monitored for referential integrity within the primary systems of record.

- ✓ **USF has developed several tools to assist the Sub-certifiers and Data Stewards in fulfilling these obligations:**
  - DocMart. The USF Documentation Mart (DocMart) portal is maintained as a central repository to manage and maintain detailed information regarding data elements for each BOG SUDS file called data derivations. In addition, data steward groups are set up in the DocMart to facilitate communication among the Data Stewards assigned to a BOG submission. Changes to data derivations are managed and approved through DocMart.
  - State Reporting Portal. The USF BOG State Reporting Portal houses important information and resource links for Data Stewards and Sub-certifiers and others involved with state reporting. User guides, policies and procedures, work activities documentation, and executive review documentation are located in the reporting portal.
  - HubMart. The BOG schema contains a series of tables and database views that are designed to exactly mirror the BOG's desired reporting formats. The HubMart is a view-only tool, created by Information Technology, to allow Data Stewards and Sub-certifiers read-only access to the BOG submission table content to assist with data validation. A BOG data request schedule for USF is also maintained in HubMart.
- ✓ **There are controls integrated within our operational processes to ensure the integrity of the data.**

Ensuring the validity of the data in the BOG submissions begins with ensuring the validity of data in the primary systems of record. Data Stewards are responsible for ensuring that the data has been collected systematically, entered accurately, and monitored for referential integrity within the various modules contained in the student information system (OASIS), human resources system (GEMS), and financial system (FAST). Data quality reports are generated throughout the year to identify data inconsistencies and correct errors as they are identified. As data from these systems are fed into the Faculty Academic Information Reporting system (FAIR), data completeness reconciliations are performed. Since these systems are paramount to the operation of the USF System, there are numerous individuals who review the data daily and would be in a position to identify and report discrepancies.

**BOG SUBMISSIONS AND USF FILE GENERATION PROCESSES**

<b>Submission</b>	<b>System of Record</b>	<b>File Generation Process</b>	<b>Table</b>	<b>Measures Impacted</b>	<b>Term Reviewed</b>
Operating Budget (OB)	FAST	Application Manager	Operating Budget	3	2014-2015
Hours to Degree (HTD)	OASIS, Degree Works	Application Manager	Hours to Degree	9	2014-2015 <sup>1</sup>
			Courses to Degree	9	2014-2015 <sup>1</sup>
Student Financial Aid (SFA)	OASIS	Application Manager	Financial Aid Awards	7	2014-2015 <sup>1</sup>
Student Instructional File - Degree (SIFD)	OASIS	Application Manager	Degrees Awarded	1, 2, 4, 6, 8	Spring 2015
Student Instructional File (SIF)	OASIS, GEMS	Application Manager	Person Demographics	1, 2	Spring 2015
			Enrollments	4, 5, 7	Spring 2015
Student Instructional File - Preliminary (SIFP)	OASIS, GEMS	Application Manager	Person Demographics	1, 2	Fall 2015
			Enrollments	4	Fall 2015
Expenditure Analysis (EA)	BOG <sup>2</sup>	Application Manager	Expenditure Analysis Extract	3	2014-2015
Retention File (RET)	BOG <sup>3</sup>	SQL Script	Retention Cohort Change	4	2013-2014
Instructional & Research Database (IRD)	FAIR	Application Manager	Workload Activities	3	2014-2015 <sup>1</sup>

<sup>1</sup>Since these files were produced annually, UAC chose to use the October 2015 submissions, which were more representative of the control structure in place as of September 30, 2015.

<sup>2</sup>The Budget Extract file is generated by the BOG annually based on data in the OB and IRD files. USF generates the Expenditure Analysis file based on the BOG Budget Extract file.

<sup>3</sup>The Retention file is generated by the BOG annually from the SIF, SIFP, and SIFD. USF generates the Retention Cohort Change file based on the BOG Retention file. The 2013-2014 file generated in January 2015 was the latest available file.

**FILE GENERATION PROCESSES****Application Manager Process**

USF utilizes an automated process, Application Manager, to extract data files from the original system of record and to reformat and redefine data to meet the BOG data definition standards. This process was initiated in 2008 in order to provide a consistent and secure method for generating the BOG submission files.

The only data derivation used by PBF module not generated by the Application Manager process is “person years” used by the IRD file. The FAIR system computes “person-years” from the data input by faculty and instructional personnel. The IRD files are then generated based on views of

data extracted from the FAIR workload activity module. All other processing occurs within the Application Manager process.

- ✓ **The Application Manager jobs can be launched by authorized Data Stewards; however, individuals responsible for the collection and validation of the data have no ability to modify the Application Manager jobs or data files created by the Application Manager processes.**

#### BOG File Creation

Each BOG file submission has two Application Manager jobs associated with it:

- Hub Load Job. The Hub Load job is used to extract data from the original system of record based on the BOG file submission table requirements. A historic file of all data extracted is maintained in Hub tables stored in the Data Warehouse under the Doc schema. Access to these tables is restricted and is read-only. Data quality reports are generated by the Application Manager jobs which are automatically emailed to the data steward groups defined in the DocMart. These reports mimic many of the SUDS BOG edit checks and are used to clean data prior to the data being loaded into SUDS. **All corrections are made to the original system(s) of record and the Hub Load job is rerun until the file is free of material errors.**
- BOG-OUT Job. The BOG\_OUT job populates BOG target tables in the Data Warehouse under the BOG schema from the Hub tables. Access to these tables is restricted. The BOG\_OUT job also produces statistical reports used to verify that the record counts for the Hub table and BOG table match. This report also provides Run IDs needed during the SUDS file upload process. The BOG\_OUT job also extracts the data from the BOG schema and saves the data in a read-only flat file on a server maintained by IT. The file is then transferred by the Application Manager job to the transfer server for upload by BSR via the SUDS portal. **Individuals with access to these files cannot modify them.**

There are two areas where Application Manager jobs can impact data integrity:

- Required data derivations occur within the Application Manager jobs. These data derivations include (1) general reformatting of the original source data to meet BOG data consistency standards among state institutions, (2) populating static fields, which include data such as reporting institution, reporting term, and data source, and (3) creating a limited number of calculated fields. Data derivations are only changed at the request of the BOG Information Resource Management (IRM). There has been only one derivation change directly impacting the performance measures since 2010. At the request of the BOG, there were new values added to Type of Student to distinguish between post-bachelors and non-degree seeking students in the SIF and SIFP files (Elements 01068-Type of Student at Date of Entry and 01413-Type of Student at Time of Most Recent Admission).
- Application Manager jobs are also used to filter out any excluded populations per the BOG reporting requirements. For example, individuals receiving their second bachelor's degree are excluded from the Hours to Degree (HTD) file.

- ✓ **Any changes to the data derivations, data elements, or table layouts in the Application Manager jobs are tightly controlled by BSR and Information Technology utilizing a formal change management process.**

This process includes the development of business system requirement documentation which includes documentation to demonstrate that the change is consistent with the BOG data definitions, approval of the User Service Request (USR) by Sub-certifiers, and user acceptance testing by Data Stewards. Sub-certifiers must approve the Application Manager job changes prior to implementation.

There are IT controls designed to ensure that changes to the Application Manager jobs are approved via the standard USF change management process and that access to BOG submission-related data at rest or in transit is appropriately controlled.

#### BOG File Upload and Verification Process

Once all data integrity steps are performed and the file has been loaded into the SUDS portal, additional edit reports are run to ensure the file will pass the BOG IRM data validity checks.

- ✓ **Only BSR and IT server administrators have access to the transfer server. Only BSR staff can upload a file from the transfer server to SUDS, edit submissions, generate available reports, or generate reports with re-editing.**

BSR logs onto the transfer server using Windows Remote Desktop and opens an internet browser which is locked down to only access the SUDS portal. BSR uploads BOG\_OUT job files into SUDS through the SUDS portal, then notifies the Data Steward and Sub-certifier that the file has been uploaded and that edits have been requested.

Any underlying errors identified during that process which cannot be explained must also be corrected at the primary system of record, and the same Application Manager process is used to regenerate the file for upload to SUDS. No changes can be made to SUDS file loads via the SUDS portal. Once all errors are corrected or explained and the Data Steward and Sub-certifier are ready to request approval to submit the file to the BOG, the Executive Review process is initiated.

Prior to holding an Executive Review meeting, the Data Steward and Sub-certifier must prepare and approve an Executive Review form. The Executive Review form is designed to provide information regarding the file's purpose, explainable errors, historical trends, recent submission issues, as well as assurance that the data has validity. Data Stewards and Sub-certifiers are expected to provide a summary of the key data elements, including a comparison of data for at least three to five previous reporting periods. The Sub-certifier(s) and Data Steward(s) present the results to the Executive Reviewer and the Data Administrator or Backup Data Administrator at an Executive Review Committee meeting. **The file will not be submitted to BOG by the Data Administrator until the meeting is held and the Executive Reviewer(s) approve the file.**

## **ODS File Creation and Upload Process**

Most of the BOG submission files for Measures One through Nine are generated by the Application Manager process. However, the Office of Decision Support (ODS) was generating one BOG submission file utilizing a different process: the Retention Cohort Change File (RET).

### Retention Cohort Change File

The retention file is generated by the BOG IRM and is downloaded by BSR to a secure folder in the BOG reporting portal. The Data Steward uploads the retention files into the data warehouse (BOG schema) using the “file upload feature” in the HubMart application. An Application Manager job is used to convert social security numbers to U-Numbers. The data is then extracted (without SSN) by the Data Steward and placed on an ODS server maintained by USF IT.

ODS maintains a student information database on its own server which has historically been used to validate the retention file provided by the BOG. This was needed since the data warehouse (BOG schema) only contains data from Fall 2008 forward. The 2014-2015 retention file was based on a 2008 cohort generated from the Student Instructional File (SIF) in Summer 2008 and the Student Instructional Preliminary File (SIFP) submitted in Fall 2008. The 2008 files were maintained within the BOG schema and by ODS. The ODS files were verified for completeness prior to running the SQL scripts to identify students who were reflected in the original cohort, but who needed to be removed based on the BOG criteria. The Application Manager is used (BOG\_OUT) to convert U-Number back to social security number and submit the Retention Cohort Change File.

The Retention Cohort Change file process was reviewed in detail and validated for consistency against OASIS data. On November 10, 2015, the Retention file generation was moved to the Application Manager process and was used to generate the 2015-2016 Retention file submitted in January 2016.

## **Measure Ten – Number of Postdoctoral Appointees**

The BOG developed a ten-metric Performance Funding Model of which one metric is chosen by the university Board of Trustees. The list of metrics from which the Board of Trustees can select is associated with the Accountability Reports submitted annually by each SUS institution. At the October 23, 2013, Board meeting, the Number of Postdoctoral Appointees was selected as the chosen metric. This metric was held to be representative of resources focused on the university’s research mission and is generally representative of the maturity of that mission. The source of the data is the annual NSF/NIH GSS Survey.

### Survey Background

The Graduate Students and Postdoctorates in Science and Engineering (GSS) survey is an annual census of all U.S. academic institutions granting research-based master’s degrees or doctorates in science, engineering, and selected health (SEH) fields as of Fall of the survey year. The survey, sponsored by the National Science Foundation and the National Institutes of Health, collects the total number of graduate students, postdoctoral appointees, and doctorate-level non-faculty researchers by demographic and other characteristics, such as source of financial support.

Data is collected separately for each SEH unit (academic departments, programs, research centers, or health care facilities) within an institution. In addition, Morsani College of Medicine's SEH units are reported in a separate survey than other SEH disciplines. A web survey is the primary mode of data submission. Respondents report aggregate counts on graduate students, postdocs, and doctorate-holding non-faculty researchers in each eligible unit, as of the Fall term of the academic year.

Our audit was based on the most recent survey results published in April, 2015. The survey is completed in the spring of each year based on data from the previous Fall term. Survey results are not published until the following spring. As a result, the results published in April, 2015 were from Fall 2013 data.

#### Definition of a Postdoctoral Appointment

The GSS survey instructs respondents to utilize their institutional definition when reporting postdoctoral appointments.

The Office of Postdoctoral Affairs (OPA) publishes an annual Postdoctoral Scholar Handbook which contains a uniform definition of a postdoctoral scholar. The 2013-2014 handbook in place at the time the Fall 2013 data was compiled states:

“A postdoctoral scholar is an individual holding a doctoral degree who is engaged in a temporary period of mentored research and/or scholarly training for the purpose of acquiring the professional skills needed to pursue a career path of his or her choosing. Postdoctoral appointees can pursue basic clinical or translational projects so long as their primary effort is devoted toward their own scholarship. Postdocs are essential to the scholarly mission of the mentor and host institution, and thus are expected to have the freedom to publish the results of their scholarship.”

In Fall 2013, USF utilized three postdoctoral job codes (9180, 9194, and 9195) in GEMS with a benefit-earning salary plan (08) and an uncompensated salary plan (98) to permit tracking of visiting scholars and other externally funded postdoctoral appointments. Postdoctoral research appointments are limited to three to five years.

#### USF Reporting Structure

USF has two separate reporting units, one for the Morsani College of Medicine and one for all other Tampa campus units. The Office of Postdoctoral Affairs serves as the institutional coordinator for the USF System. SEH units are given the choice to either complete the survey using the web application or to submit a written copy of the survey to the Office of Postdoctoral Affairs who enters the data on their behalf. The individual responders from each SEH unit were responsible for the completeness and accuracy of the data they submitted in the survey.

The Division of Research, Innovation, and Economic Development provides the Office of Postdoctoral Affairs with data on externally funded postdoctoral scholars affiliated with USF Research who are employed by tenants of the USF Research Park.

USF Morsani College of Medicine has an affiliation with the Moffitt Cancer Center in which Moffitt ranked faculty are concurrently appointed in non-compensated positions at USF. The postdoctoral scholars appointed by Moffitt are often mentored by these dual appointed faculty. As a result, Moffitt assisted with the reporting of postdoctorates appointed by Moffitt but affiliated with the USF Morsani College of Medicine.

#### Data Verification

OPA generated GEMS reports of all employees paid from postdoctoral job codes (9180, 9194, and 9195) to determine if the respondents failed to report individuals appointed to these codes. Omissions are reported by OPA as survey coordinator. OPA also follows up with respondents to ensure they accurately reflect all postdoctoral appointees in non-postdoctoral job codes when they are aware of these appointments.

Beginning in FY 2014-2015, new procedures were implemented to enhance monitoring and oversight over the GSS survey responses and ensure consistent reporting among departments and comparability of results year over year. These procedures were in effect for the Fall 2014 reporting period, which will be reported by NSF in Spring 2016.

**APPENDIX A****PERFORMANCE MEASURES DATA SOURCES**

<b>Measure</b>	<b>Description</b>	<b>University Provided Data Source</b>	<b>Data Used/Created by the BOG</b>
One	Percent of bachelor's graduates employed full-time in Florida or continuing their education in the U.S. one year after graduation	BOG submission: SIFP, SIF, SIFD	National Student Clearing house, Florida Education and Training Placement Information Program
Two	Median wages of bachelor's graduates employed full-time in Florida one year after graduation	BOG submission: SIFP, SIF, SIFD	Unemployment Insurance wage data
Three	Average cost per bachelor's degree	BOG submission: OB, IRD, EA	BOG created Budget Extract file
Four	Six year FTIC graduation rate	BOG submission: SIF, SIFP, SIFD, Retention Cohort Change File	BOG created Retention file
Five	Academic progress rate	BOG submission: SIF	
Six	Bachelor's degrees awarded within programs of strategic emphasis (includes STEM)	BOG submission: SIFD	
Seven	University access rate	BOG submission: SFA, SIF	
Eight	Graduate degrees awarded within programs of strategic emphasis	BOG submission: SIFD	
Nine	Percent of bachelor's degrees without excess hours	BOG submission: HTD	
Ten	Number of postdoctoral appointments in science and engineering	NSF/NIH survey data completion	NSF/NIH Survey of Graduate Students and Postdoctorates in Science and Engineering





## MEMORANDUM

TO: Dr. Ralph Wilcox, Provost & Executive Vice President of Academic Affairs  
Dr. Terry Chisolm, Vice Provost for Strategic Planning, Performance & Accountability

FROM: Debra S. Gula, CPA *Debra S. Gula*  
Executive Director

DATE: February 29, 2016

SUBJECT: 16-010 Management Letter – Performance Based Funding Data Integrity Audit

---

University Audit and Compliance performed an audit of the university's processes and internal controls that ensure the completeness, accuracy, and timeliness of data submissions to the Board of Governors (BOG). These data submissions are relied upon by the board in preparing the measures used in the performance based funding process.

UAC's overall conclusion was that there was an adequate system of internal controls in place to meet our audit objectives, assuming corrective actions are taken timely to address the one medium-priority risk appearing in this Management Letter. As UAC audit reports are focused only on high-priority risks, the medium-priority risk was not addressed in our audit report. None of the issues identified for management attention were found to have increased or decreased the achievement score of the USF System within the Board of Governors performance based funding model.

As of the date of this report, the issue has been resolved.

Within ten business days, please provide your actions taken and actual implementation dates within the Team Central Follow-Up System.

Please contact us at 974-2705 if you have any questions.

cc: President Judy Genshaft, USF System  
Chair Hal Mullis, USF Board of Trustees  
John Long, Sr. VP, Business and Finance and Chief Operating Officer  
Dr. Charles Lockwood, Sr. VP, USF Health  
Dr. Paul Sanberg, Sr. VP, Research, Innovation & Economic Development  
Dr. Sophia Wisniewska, Regional Chancellor, USF St. Petersburg  
Dr. Sandra Stone, Regional Chancellor, USF Sarasota-Manatee

UNIVERSITY AUDIT AND COMPLIANCE  
3702 Spectrum Blvd. Suite 180 • Tampa, FL 33612-9444  
(813) 974-2705 • FAX (813) 974-3735

UAC 16-010

Nick Trivunovich, Vice President, Business and Finance and CFO  
Sidney Fernandes, Vice President & CIO, Information Technology

MEDIUM PRIORITY RISKS	RESOLVED
<p><b>1. Monitoring and oversight procedures over the GSS survey responses for affiliates need to be enhanced to ensure consistent reporting and comparability of results year over year.</b></p> <p>There are two types of postdoctoral scholars reported in the NSF GSF Survey used in Measure Ten that are not compensated by the university directly: those working for Moffitt Cancer Center and those in the Tampa Bay Technology Incubator (Research Park tenants).</p> <p>Moffitt Human Resources provides a listing of postdoctoral scholars affiliated with the USF Health Department of Oncologic Sciences to USF Office of Postdoctoral Affairs for inclusion in the GSS Survey. This listing is not reviewed and approved for accuracy by either the Dean of Oncologic Sciences, HSC Office of Faculty Affairs, or USF Health Graduate &amp; Postdoctoral Affairs. Moffitt postdoctoral scholars are not reflected as courtesy faculty in GEMS even though Oncological Services is their academic home due to problems with verifying their international academic degrees. The Moffitt Research Services Administrator did, however, confirm via email to UAC all 79 scholars reported had active post-doctorate appointments during Fall 2013.</p> <p>The USF Research Foundation is responsible for coordinating the collection of postdoctoral appointees working for Tampa Bay Technology Incubator companies on research activities affiliated with USF. There was no documentation maintained to support the affiliation relationship, such as a memorandum of understanding, nor was there any review to insure that these individuals met the NSF and USF definitions of a postdoctoral scholar by the Office of Research and Innovation.</p> <p>UAC sent out independent, written confirmations for the 20 postdoctoral scholars reported in Fall 2013 to Research Park tenants. All confirmations were returned; however, only 4 scholars were reported as meeting the definition of a postdoctoral scholar.</p> <p>During our testing, UAC was able to confirm 93% of the reported postdoctoral scholars. Differences were attributed to data retention issues, a lack of detailed guidance, and a lack of independent verification of affiliates' survey responses.</p>	<p><b>Yes</b></p>

MEDIUM PRIORITY RISKS		RESOLVED
<p><b>Recommendation:</b> Develop and distribute a written procedure that will enhance oversight and monitoring of the GSS survey responses from affiliates, including, but not limited to, the following:</p> <ol style="list-style-type: none"> <li>1) USF Health validating the list of Moffitt postdoctoral scholars prior to submission to the USF Office of Postdoctoral Affairs.</li> <li>2) USF Office of Postdoctoral Affairs working with the Office of Research and Innovation to ensure adequate documentation of the research affiliations between externally-funded postdoctoral scholars and USF is maintained.</li> <li>3) Tracking externally-funded postdoctoral scholars affiliated with USF via courtesy appointments in GEMS.</li> </ol> <p><b>Management Attention Required:</b> <input type="checkbox"/> Immediate <input checked="" type="checkbox"/> Urgent <input type="checkbox"/> Timely</p> <p><b>Resources/Effort Required:</b> <input type="checkbox"/> Significant <input type="checkbox"/> Moderate <input checked="" type="checkbox"/> Minimal</p> <p><b>Management's Response:</b> The procedure dated February 22, 2016, has been approved and distributed.</p>		



STATE  
UNIVERSITY  
SYSTEM  
of FLORIDA  
Board of Governors

## Performance Based Funding Data Integrity Certification

Name of University: **University of West Florida**

Period Ending: September 30, 2015

**INSTRUCTIONS:** Please respond "Yes," "No" or "N/A" in the blocks below for each representation. Explain any "No" or "N/A" responses to ensure clarity of the representation and include copies of supporting documentation as attachment(s).



Performance Based Funding Data Integrity Certification Representations				
Representations	Yes	No	N/A	Comment / Reference
1. I am responsible for establishing and maintaining, and have established and maintained, effective internal controls and monitoring over my university's collection and reporting of data submitted to the Board of Governors Office which will be used by the Board of Governors in Performance Based Funding decision-making.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
2. These internal controls and monitoring activities include, but are not limited to, reliable processes, controls, and procedures designed to ensure that data required in reports filed with my Board of Trustees and the Board of Governors are recorded, processed, summarized and reported in a manner which ensures its accuracy and completeness.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
3. In accordance with Board of Governors Regulation 1.001(3), my Board of Trustees has required that I maintain an effective information system to provide accurate, timely, and cost-effective information about the university, and shall require that all data and reporting requirements of the Board of Governors are met.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

## Performance Based Funding Data Integrity Certification

Performance Based Funding Data Integrity Certification Representations				
Representations	Yes	No	N/A	Comment / Reference
4. In accordance with Board of Governors Regulation 3.007, my university shall provide accurate data to the Board of Governors Office.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
5. In accordance with Board of Governors Regulation 3.007, I have appointed a Data Administrator to certify and manage the submission of data to the Board of Governors Office.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
6. In accordance with Board of Governors Regulation 3.007, I have tasked my Data Administrator to ensure the data file (prior to submission) is consistent with the criteria established by the Board of Governors Data Committee. The due diligence includes performing tests on the file using applications/processes provided by the Board of Governors Information Resource Management (IRM) office.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
7. When critical errors have been identified, through the processes identified in item #6, a written explanation of the critical errors was included with the file submission.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
8. In accordance with Board of Governors Regulation 3.007, my Data Administrator has submitted data files to the Board of Governors Office in accordance with the specified schedule.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
9. In accordance with Board of Governors Regulation 3.007, my Data Administrator electronically certifies data submissions in the State University Data System by acknowledging the following statement, "Ready to submit: Pressing <b>Submit for Approval</b> represents electronic certification of this data per Board of Governors Regulation 3.007."	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	



## Performance Based Funding Data Integrity Certification

Performance Based Funding Data Integrity Certification Representations				
Representations	Yes	No	N/A	Comment / Reference
10. I am responsible for taking timely and appropriate preventive / corrective actions for deficiencies noted through reviews, audits, and investigations.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
11. I recognize that the Board's Performance Based Funding initiative will drive university policy on a wide range of university operations - from admissions through graduation. I certify that university policy changes and decisions impacting this initiative have been made to bring the university's operations and practices in line with State University System Strategic Plan goals and have not been made for the purposes of artificially inflating performance metrics.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<p>I certify that all information provided as part of the Board of Governors Performance Based Funding Data Integrity Certification is true and correct to the best of my knowledge; and I understand that any unsubstantiated, false, misleading or withheld information relating to these statements render this certification void. My signature below acknowledges that I have read and understand these statements. I certify that this information will be reported to the board of trustees and the Board of Governors.</p> <p>Certification: <u></u> Date <u>3/1/16</u>  President</p>				
<p>I certify that this Board of Governors Performance Based Funding Data Integrity Certification has been approved by the university board of trustees and is true and correct to the best of my knowledge.</p> <p>Certification: <u></u> Date <u>3/1/16</u>  Board of Trustees Vice-Chair</p>				



**Internal Auditing & Management Consulting**  
**Audit: Performance Funding Data Integrity - 2015**  
**Report #: UWF 15-16\_004**  
**Date: December 15, 2015**

## EXECUTIVE SUMMARY

In a letter to university Presidents and Boards of Trustees dated June 25, 2015, the Chairman of the Board of Governors (BOG) wrote:

*"At the direction of this Board, each University President shall again complete a Data Integrity Certification affirmatively certifying each representation and/or providing an explanation as to why the representation cannot be made as written.*

*To make such certifications meaningful, university boards of trustees shall direct the university Chief Audit Executive to perform, or cause to have performed by an independent audit firm, an audit of the university's processes that ensure the completeness, accuracy and timeliness of data submissions with an emphasis on data that supports performance funding metrics."*

Our audit period was October 1, 2014, through September 30, 2015. Accordingly, fieldwork began for the *Performance Funding Data Integrity - 2015* audit on August 18, 2015, and ended on November 9, 2015. 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 Florida 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 which is based on 10 performance metrics used to evaluate the institutions on a range of issues including graduation rates, job placement, cost per degree, and retention rates, among other things. According to information published by the BOG in May 2014, the following are key components of the funding 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 analysis of relevant data trends, whereas the benchmarks for Improvement were determined after reviewing data trends for each metric.*
- *The Florida Legislature has approved \$100 million in new funding for performance funding and a proportional amount to total \$65 million would come from each university's recurring state base appropriation and another \$35 million from other system initiatives.*

## HISTORY OF UWF AND THE METRICS

The State University System (SUS) scores for BOG Performance Based Funding (PBF) for 2014 gave UWF a score of 21, which was below the minimum of 25 as required by the BOG PBF policy to receive funding. Institutions scoring less than 25 had base funding withheld and were required to submit an Improvement Plan in order to have their base funding restored.

UWF senior leadership submitted an Improvement Plan to the BOG which was approved on June 19, 2014. In December 2014, UWF received ½ of the withheld base funding; the other ½ was received in June 2015. When the SUS 2015 PBF scores were released in March 19, 2015, UWF's score was 37. This substantial improvement was made by the amelioration of the following metrics:

- Metric 2: Median Average Wages of Undergraduates Employed in Florida 1 Year after Graduation
- Metric 4: Six Year Graduation Rates (Full-time and Part-time FTIC)
- Metric 5: Academic Progress Rate (2nd Year Retention with GPA above 2.0)
- Metric 8.a: Graduate Degrees Awarded in Areas of Strategic Emphasis (includes STEM)





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## FUTURE AT UWF WITH THE METRICS

UWF is at risk of losing some State funding relative to metrics. This is partially due to the non-scoring of the Educational Leadership graduate degree at the University. The inability to include this degree's statistics in the UWF metrics could result in nine fewer metric points.

The Educational Leadership graduate degree was one of the first education degrees at UWF to be migrated to a fully online delivery mode as a means of accommodating the needs of working adults. During this time, Educational Leadership was identified as a program of strategic emphasis in the category of Economic Development: high wage/high demand which was part of the Board of Governors' Y-Axis goals. The methodology for the Y-Axis goals is described in the BOG State University System Strategic Plan for 2005-2013 and published in June 2005.

In August 2008, the status of the Educational Leadership graduate degree changed to an area of strategic emphasis only for Florida Gulf Coast University. However, the BOG Academic Program Inventory accessible to Academic Administrators across the University via the BOG web-site continued to show the Educational Leadership degree on its list of areas of strategic emphasis since Fall 2005 even though the BOG list indicates that "Programs of Strategic Emphasis that are assigned to one University are not included." This created some confusion about the status of the Educational Leadership degree until Fall 2014 when it became the only education degree removed from the list.

Unfortunately for UWF, 2014/2015 was the first academic year that produced a significant increase in the number of graduates in its Educational Leadership program as a result of the work over the course of many years by the Dean of the College of Education and Professional Studies and the

Innovation Institute to redesign the curriculum and successfully deploy the program in a fully online format.

Former Chancellor Mark Rosenberg described the potential for a university to be adversely affected by possible changes in a strategic programs list in a response to an OPPAGA study entitled *Workforce Estimating Conference Potential Not Realized; Barriers Can Be Addressed* published in March 2006. In his response to this report, the former Chancellor expressed caution about linking continuation funding for a university to degree production in targeted programs. He described this approach as risky because programs could be deleted from the list before graduates are produced. UWF is now experiencing this reality.

## PRIOR AUDIT

This audit was performed last year at the request of the BOG with a report date of November 10, 2014. A review of internal controls over completeness, accuracy, and timeliness of submissions revealed sound processes. There was one opportunity for improvement noted:

*With UWF's recent transition from a legacy data system to Banner, not all of the key policies and procedures related to the submission of required SUS data files had been updated and formalized in writing yet, to align with the new data system.*

UWF utilizes team collaboration and knowledge management software (Confluence) as a database for University business process narratives. Procedures for data files using Banner were formalized throughout the year as BOG submissions occurred. As this is the first full year to submit BOG data files using Banner Student, formal procedures are finalized as files are submitted to the BOG.



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Accordingly, full implementation is expected prior to year's end.

## KEY OBSERVATIONS

Overall, internal controls over the completeness, accuracy, and timeliness of data submissions to the BOG appeared sound. The audit revealed two opportunities for improvement:

1. During fieldwork, management identified an error in the application of the BOG definition/rule for calculating University GPA. The programming algorithm included prior and current semester credit hours instead of prior term credit hours only, as the BOG definition prescribes. Internal Auditing and Management Consulting was notified by management promptly after the error was identified.

As noted in the table on Finding 1 (page 6), if a correction had been made in the algorithms prior to the submission, the Academic Progress Rate, Metric 5, would have resulted in one additional point for UWF in the 2014-2015 reporting period. However, it would not have affected the overall ranking of UWF among the SUS institutions or the amount of funding received by any of the SUS institutions. Clarification regarding resubmission for Academic Progress Rate for prior years will need to be sought from BOG.

2. Two resubmissions occurred during our audit period as a result of misinterpretation and miscommunication.
  - a. The Student Instruction File (SIF) required resubmission to the BOG due to a misinterpretation of the data definition. BOG data element descriptions are written in present tense and not past tense as the

BOG intended. This contributed to misinterpretation and inconsistency. As a result, data element 01354 in the SIF file was miscoded requiring the SIF file to be resubmitted for three (3) reporting periods. This has been corrected and a resubmission request was sent to the BOG on November 4, 2015.

b. Additionally, a miscommunication resulted in the expenses for the Florida Virtual Campus (FLVC) being incorrectly classified in the Operating Budget file used to compute the Cost to Degree. The expenses for the FLVC should be coded as *I&R Centers* so that they will not be included in the Cost to Degree calculation. A miscommunication during the transition of the FLVC to UWF resulted in the costs being recorded as *Public Service*. This was corrected and the file resubmitted to BOG on October 9, 2015.

The detailed Observations Report, including management's response and action plans, is attached for your convenience.

## NOTABLE STRENGTH

To proactively manage any other errors with BOG submissions and data files, the Provost has implemented a procedure that all submissions must have an independent, dual validation prior to submission. Programmers in two different departments (Provost's Office and Institutional Research) independently write/run queries based on their understanding/interpretation of the BOG definitions. Results are then compared and any differences are reconciled with the assistance of the BOG as needed before submitting the data to the BOG. This "best practice" is well designed to prevent further errors resulting from misinterpretations of the BOG definitions. We



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commend them for the dedicated effort to ensure accurate records.

## SUGGESTED MANAGEMENT ACTIONS

Below is an opportunity identified to strengthen the overall control environment:

● A thorough review of all algorithms related to BOG metric data files should be performed as necessary, but no less than once a year.

▲● Independent validations to verify data should continue. Updates and clarification should be elicited from BOG for the data element definitions to ensure consistency in interpretation and application of data elements across the SUS.

## CONCLUSION

Based on our audit, we have concluded that the controls and processes the University of West Florida has in place to ensure the completeness, accuracy and timely submission of data to the Board of Governors in support of performance based

funding are adequate. Further, we believe that our audit can be relied upon by the University Board of Trustees and President as a basis for certifying the representations made to the Board of Governors related to the integrity of data required for its performance based funding model.

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

Respectfully submitted,

Betsy Bowers, CIA, CFE, CGFM, CIG, CRMA  
 Associate Vice President, Internal Auditing and Management Consulting

Audit performed by: Dan Bevil

## REPORT PROVIDED TO THE FOLLOWING:

Dr. Judith A. Bense, President  
 Lewis Bear, Chair Board of Trustees  
 Dr. Martha Saunders, Provost and Executive Vice President  
 Dr. Steven Cunningham, Vice President Finance and Administration  
 Dr. George Ellenberg, Vice Provost  
 Pat Lott, General Counsel  
 Robert Dugan, Dean of Libraries  
 Shelly Blake, Director, Provost Office  
 Dr. Joffery Gaymon, Assistant Vice President, Enrollment Affairs  
 Dr. Michael White, Director Institutional Effectiveness, ASPIRE  
 Keith King, Associate Director of Institutional Research  
 Melanie Haveard, Executive Director and CTO, Information Technology Services  
 Janice Gilley, Assistant Vice President, Governmental Relations  
 Jim Stultz, Auditor General, Manager, Florida Colleges & Universities  
 Ken Danley, Auditor General, Audit Supervisor, Pensacola  
 Joe Maleszewski, BOG Chief Inspector General  
 Susan O'Connor, Chair Audit Committee, Board of Trustees  
 Dr. Pam Dana, Audit Committee, Board of Trustees  
 Bob Jones, Audit Committee, Board of Trustees  
 Rebecca Luntsford, Executive Specialist, Liaison to the Board of Trustees



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Date: December 15, 2015*

**OBSERVATIONS  
WITH  
MANAGEMENT'S  
RESPONSE**

**Performance Funding Data Integrity - 2015  
UWF 15-16\_004**



**Internal Auditing & Management Consulting**  
**Audit: Performance Funding Data Integrity - 2015**  
**Report #: UWF 15-16\_004**  
**Date: December 15, 2015**

## OBSERVATION #1 WITH MANAGEMENT RESPONSE

### What We Found

The GPA calculation reported on the BOG metrics data file was inaccurate. A coding error affecting the University GPA calculation existed in the Academic Progress Rate file submitted for the BOG metrics. The programming code included prior semester and current semester credit hours instead of prior term hours only, as the BOG algorithm is designed. Management created an independent verification process and found this programming error.

**Academic Progress Rate (GPA) Calculations  
Using Original and Corrected Reporting Methods**

	Method	2012-2013	2013-2014	2014-2015
<b>Total Cohort</b>	<b>Both</b>	1,625	1,316	1,385
<b>Returning with 2.0+ GPA</b>	Incorrect	991	851	886
	Correct	999	871	898
<b>Academic Progress Rate</b>	Incorrect	60.98%	64.67%	63.97%
	Correct	61.48%	66.19%	64.84%
<b>Academic Progress Rate</b>	Incorrect	61%	65%	64%
	Correct	61%	66%	65%
<b>Improvement Score (Metric 5)</b>	Incorrect	0	4	0
	Correct	0	5	0

Why the Issue is Important	The error resulted in one less point for metric five (5) in the 2014-15 reporting period. Inaccurate BOG metrics data reporting could result in the University losing much needed funding from the State of Florida.
What is Causing the Issue	The erroneous algorithm has been long-standing. It was not reviewed as part of the Banner conversion. The file from Banner was tested for accuracy against the prior system file. Since both files contained the error in coding, it went unnoticed.
What is Expected or Required	● All BOG files must be accurate. Data files should be consistent with the definitions set forth by the BOG.
What We Suggest	All coding related to the BOG metrics should be reviewed for accuracy and independently validated prior to the next submission. A thorough review of all algorithms related to BOG metric data files should be performed as necessary, but no less than once a year, and records of these reviews should be maintained. Clarification from the BOG should be sought regarding any resubmission of prior year data on the Academic Progress Rate, Metric 5.





**Internal Auditing & Management Consulting**  
**Audit: Performance Funding Data Integrity - 2015**  
**Report #: UWF 15-16\_004**  
**Date: December 15, 2015**

Responsible Auditee	Dr. Martha Saunders, Provost and Executive Vice President Dr. George Ellenberg, Vice Provost Robert Dugan, Dean of Libraries
What Action Management Commits to Do	<p>In working toward a greater level of data integrity, Institutional Research staff at UWF and Board of Governors' Institutional Research staff review data and data submissions. This is particularly important as UWF moves from its decades-old legacy system to an enterprise integration of Banner Student. The Board of Governors staff has been very helpful in this regard and has assisted us with identifying many issues with the data submissions.</p> <p>As stated in the Notable Strength section of this report, the Provost has implemented an independent, dual validation procedure prior to submission. While this may seem as a duplication of effort, we believe this is a necessary step given the complexity of the data structures, tables, and fields that are queried in order to submit the files correctly. Clarifications of data element definitions will be sought as appropriate in order to ensure that UWF is adhering to established system definitions to ensure consistency in interpretation and application.</p>
Implementation Date	Effective immediately.



**Internal Auditing & Management Consulting**  
**Audit: Performance Funding Data Integrity - 2015**  
**Report #: UWF 15-16\_004**  
**Date: December 15, 2015**

## OBSERVATION #2 WITH MANAGEMENT RESPONSE

What We Found	<p>Two resubmissions occurred during our audit as a result of misinterpretation and miscommunication.</p> <ol style="list-style-type: none"> <li>The Student Instruction File was found to be in error for three (3) reporting periods. Coding for the Profile Assessment Flag element of the Student Instruction File (SIF) 2015 was in error. The Board of Governors' (BOG) description of data element 01354 was misinterpreted to read present tense and not past tense as the BOG intended, resulting in an error in the file submission coding. As a result, three SIF files will be resubmitted to the BOG: August 2014, January 2015, and May 2015.</li> <li>The expenses for the Florida Virtual Campus (FLVC) were miscoded in the Operating Budget file used to compute the <i>Cost to Degree</i>. The expenses for the FLVC should be coded as <i>I&amp;R Centers</i> so that they will not be included in the <i>Cost to Degree</i> calculation. A miscommunication during the transition of the FLVC to UWF resulted in the costs being recorded as <i>Public Service</i>.</li> </ol>
Why the Issue is Important	Numerous data resubmissions could indicate systematic inconsistencies. Inaccurate BOG Metrics data reporting could result in the University losing much needed funding from the State of Florida.
What is Causing the Issue	University staff had difficulties understanding BOG definitions of cost components that go into the <i>Cost of Degree</i> . During the UWF and FLVC transition, a miscommunication was made regarding the financial reporting of FLVC costs. Many BOG data element descriptions are written in the present tense and not past tense as the BOG intended, resulting in misinterpretation and subsequent collection of data.
What is Expected or Required	  All BOG data files should be consistent with the definitions set forth by the BOG and appropriate accounting standards.
What We Suggest	<ol style="list-style-type: none"> <li>A thorough review of all coding related to the BOG metrics should be documented as necessary, but no less than once per year.</li> <li>Independent validations to verify data should continue. Seek updates and clarifications from BOG for the data element definitions to ensure consistency in interpretation and application of data elements across the SUS.</li> </ol>
Responsible Auditee	Dr. Martha Saunders, Provost and Executive Vice President Dr. George Ellenberg, Vice Provost Robert Dugan, Dean of Libraries
What Action Management Commits to Do	In working toward a greater level of data integrity, Institutional staff at UWF and Board of Governors' Institutional Research staff reviews data and data submissions. This is particularly important as UWF moves from its decades-old legacy system to an enterprise integration of Banner Student. The Board of Governors staff has been very helpful in this regard and has assisted us with identifying many issues with the data submissions.





*Internal Auditing & Management Consulting*  
*Audit: Performance Funding Data Integrity - 2015*  
*Report #: UWF 15-16\_004*  
*Date: December 15, 2015*

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As stated in the Notable Strength section of this report, the Provost has implemented an independent, dual validation procedure prior to submission. We believe that concentrating efforts in this area, although duplicative, is justified due to the critical need for accurate data. As part of this effort, we will also conduct a thorough review of all coding related to the BOG metrics annually.

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Implementation Date	Effectively immediately.
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**STATE UNIVERSITY SYSTEM OF FLORIDA  
BOARD OF GOVERNORS  
Audit and Compliance Committee  
March 17, 2016**

**SUBJECT:** Update, Florida Polytechnic University Operational Audit Report

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**PROPOSED COMMITTEE ACTION**

Information only

**AUTHORITY FOR BOARD OF GOVERNORS ACTION**

Article IX, Section 7, Florida Constitution; Subsection 11.45(2)(f), Florida Statutes; and Section 20.055, Florida Statutes

**BACKGROUND INFORMATION**

As required by Florida Statutes, the Auditor General conducted an operational audit of the Florida Polytechnic University. The audit focused on selected university processes and administrative actions. As requested by Audit and Compliance Committee members at their January 20, 2016, meeting, Mr. Levine will provide an update of the university's status of corrective actions.

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**Supporting Documentation Included:** Update on Auditor General Operational Audit of Florida Polytechnic University, Report No. 2016-067

**Facilitators/Presenters:** Governor Alan Levine



March 10, 2016

Joe Maleszewski  
Inspector General  
State University System of Florida  
Board of Governors  
325 West Gaines Street, Suite 1614  
Tallahassee, Florida 32399-0400

Via email

Dear Joe:

The following are summary findings and recommendations by the Auditor General ("AG") from our first operational audit together with the actions we have taken or currently have in-process to improve our system of internal control.

This is an update to our January 11, 2016 letter. Changes or additions are in blue font for ease of reference.

#### **Administrative Management and Board Policies**

AG Finding 1: As of October 13, 2015, the University had not adopted a detailed action plan to transition to the University its administrative service responsibilities that were being performed by the University of Florida.

AG Recommendation: The University should continue efforts to finalize a Board-approved detailed transition action plan, as required by the Board strategic plan. The detailed transition action plan should establish the roles, responsibilities, and processes necessary for the transition and identify the time frames and individuals or employees responsible for transitioning the processes from the UF to the University.

University Action: The University did complete detailed transition action plan in December and submitted it to the University of Florida ("UF") in order to solicit their advice and agreement with the plan. As of January 11, UF is still reviewing the plan. I will present it to our BOT for final approval at its next scheduled meeting in March 2016.

March 10, 2016 - The University and the University of Florida ("UF") have agreed to a transition plan and that plan was approved by our Board of Trustees at its March 2016 meeting. The plan is designed to culminate with the completion of the implementation of our ERP system on or about October 1, 2016.

AG Finding 2: The University had not developed comprehensive written procedures for all accounting and other business-related functions.

#### AG Recommendation:

The University should continue efforts to develop comprehensive written procedures to enhance the effectiveness and ensure the consistent conduct of accounting and other business-related functions.

March 10, 2016

University Action: The University began operations and continues to operate under a shared services agreement with UF. We operated in accordance with UF written procedures for those processes they managed and our written procedures for the processes we managed. As further described below, we are in the process of implementing a new ERP system. As part of that process, we are redesigning and documenting an entirely new set of comprehensive processes and procedures based on best business practices.

March 10, 2016 - We have made continuous progress since our January 11 update letter as further described in the response to Finding 7.

AG Finding 3: The University needs to enhance its textbook affordability monitoring procedures to ensure that textbooks are timely posted on its Web site in accordance with State law.

AG Recommendation: The University should enhance its monitoring of the College Bookstore vendor to ensure that textbooks are timely posted on the University's Web site in accordance with State law.

University Action: As a new University in its first year of operations, we put our efforts into trying to accommodate student needs which often resulted in class offerings made within the textbook notification period. This violation resulted from two issues. First, many revisions to class scheduling had to be made because it was impossible to accurately predict demand before students actually reported to campus. Second, there was no historical data that could be used to predict faculty hiring. Therefore faculty hiring decisions were made much later than would have been the case had we been operating for several years.

We did in December 2015 complete an integration between the Barnes & Noble system and our Student Information System such that students can now see a book list button next to each course in the "Course Offering" and "Registration" online menu items. That button will take them to Barnes & Noble Florida Polytechnic Bookstore and will populate the respective book(s) for the selected class together with the ISBN. Also they will have an option to see a complete book list of all the courses they have registered for a semester if they click the "Go to Bookstore" button on the "My Schedule" menu item.

As a result of improved scheduling, we did improve our non-compliance from 36% last year to 18% this fall 2015 semester. With continued improvements to scheduling and by integrating with the Barnes & Noble system, we expect further improvements for the spring semester and for the next academic year.

March 10, 2016 - For the spring 2016 semester we had 75.1% text book adoptions prior to the state deadline. 24.9% of adoptions were after the deadline. This result is not as good as the previous semester due to late scheduling of classes and hiring of professors needed to meet student requirements. It is still an improvement from the audit period and we continue to work towards 100% compliance.

### **Personnel and Payroll**

AG Finding 4: The University did not perform background screenings for individuals in positions of special trust and responsibility.

AG Recommendation: The University should enhance procedures to ensure that background screenings, including fingerprinting, are performed for individuals in positions of special trust or responsibility, including positions that have direct contact with persons under 18 years of age.

March 10, 2016

University Action: We have acquired a LiveScan device that electronically scans applicants' fingerprints and collects other information and uploads that information to the Florida Department of Law Enforcement who in turn submits the information to the FBI for a fingerprint level 2 background check. We are now performing this check on all new hires and we are in the process of re-screening existing employees in positions of special trust or responsibility.

March 10, 2016 - We are continuing to re-screen all University personnel as of this update have completed about 5% of the population. Our goal is to complete the project by the June 30 end of the fiscal year.

AG Finding 5: The University needs to implement procedures to ensure supervisory review and approval of exempt employees work time is documented.

AG Recommendation: The University should establish a mechanism for exempt employees to report time worked, and also establish procedures requiring supervisors to document the review and approval of such time.

University Action: As part of the implementation of the new ERP system, we are planning to implement this recommendation using automation.

March 10, 2016 - No change from prior report.

### **Procurements and Payments**

AG Finding 6: The University needs to enhance controls over payments for contractual services.

AG Recommendation: The University should enhance procedures to require, before payments are made, documentation of the satisfactory receipt of services and the performance of reconciliations of invoiced service costs to vendor contracts. In addition, the University should seek reimbursement for the \$466 late fee overpayment.

University Action: Since June 2015, we have steadily increased staffing in our accounting department to improve our processes and to enable us to implement the ERP system and transition from UF shared services. With the new staff we have improved our procedures and processes sufficiently to ensure that internal controls are adequate to prevent errors such as those noted by the auditors.

The vendor has agreed to return the \$466 overpayment.

March 10, 2016 - The vendor has returned the \$466 overpayment. No further action required.

AG Finding 7: The University did not adequately document the effectiveness and suitability of their software acquisition and had not clearly established, prior to purchase, time frames for implementation.

AG Recommendation: The University should enhance procedures to ensure, for future software contracts, that University records clearly demonstrate that such purchases are made at the lowest price consistent with desired quality and include consideration of the sufficiency and appropriateness of data security controls. In addition, future contracts should include service time frames and details to provide appropriate

March 10, 2016

monitoring of project management and training services. Also, payments for software training services should only be made after documented satisfactory receipt of implementation of the software and related training.

University Action: University personnel did perform due diligence on the system acquired and did follow appropriate contracting procedures by piggybacking on a contract that had been competitively solicited and in doing so felt confident that the best price was obtained. Decision making processes will be thoroughly documented from this point forward to provide assurance to all parties that the university exercised due diligence in vendor selection and price negotiation.

Time frames for implementation vary greatly from one installation to another and we have relied upon our implementation partner to develop the implementation plan based upon their expertise and assessment of our unique situation. Although we knew the approximate time frame for implementation, we could not have precisely or adequately made this determination prior to commencing discovery and implementation.

Implementation is now well under way, approximately 25% complete and on track for a September 30, 2016 completion date. Project management and monitoring are well controlled and training is proceeding according to schedule. Monthly subscription fees are due and payable during the implementation period in accordance with the contract. Had we purchased an ERP system instead of subscribing to a cloud service, we would still have had to begin to amortize and expense the purchase price while the system was being configured and installed. Regardless of the method of acquisition there would be a startup phase during which there would have been no direct benefit to the university until after the discovery the implementation phase had begun.

March 10, 2016 - The ERP implementation and the related documentation of processes and procedures continues about 12% ahead of schedule. The implementation is about 44% complete as of the end of February and we have consumed 32% of the budgeted implementation contract hours and dollars. We continue to expect the "Go Live" to occur October 1, 2016.

AG Finding 8: The University needs to enhance procedures over the purchasing card program.

AG Recommendation: The University should continue efforts to ensure P-card purchases are limited to appropriate single transaction limits, subject to supervisory review and approval, and appropriately demonstrate the public purpose served. In addition, such controls should ensure timely cancellation of P-cards upon employment separations and accurate listings of cardholders and monthly activity reports are maintained.

University Action: Since June 2015, we have steadily increased staffing in our accounting department to improve our processes and to enable us to implement the ERP system and transition from UF shared services. With the new staff we have improved our procedures and processes sufficiently to ensure that internal controls are adequate to prevent errors such as those noted by the auditors. We are also planning to reduce the number of P-Cards in use to further reduce risk.

March 10, 2016 - We are satisfied that our current P-Card processes and controls are adequate. As part of our transition agreement with UF, we are implementing a new P-Card program with the Bank of America. We expect to implement that new system in April with a reduction in total card exposure.

March 10, 2016

Please contact me by email or call me at 407-580-5317 if you have questions or need additional information.

Sincerely,

A handwritten signature in black ink, appearing to read "Mark Mroczkowski".

Mark Mroczkowski  
Vice President & CFO



STATE  
UNIVERSITY  
SYSTEM  
of FLORIDA  
Board of Governors

**AGENDA**  
**Nomination and Governance Committee**  
**Ballroom**

**University Conference Center**  
**University of West Florida**  
**11000 University Parkway**  
**Pensacola, Florida 32514**

**March 17, 2016**  
**10:30 – 10:45 a.m. (CST)**

**or**

**Upon Adjournment of Previous Meetings**

**Chair: Mr. Tom Kuntz; Vice Chair: Mr. Ned Lautenbach**  
**Members: Colson, Hosseini, Link, Tripp**

- 1. Call to Order and Opening Remarks** **Governor Tom Kuntz**
- 2. Committee Meeting Minutes** **Governor Kuntz**  
Minutes, January 20, 2016
- 3. Recommendations of Candidates to fill Trustee Vacancies**  
**and Report on Applicant Interview**
  - a. Florida Gulf Coast University** **Governor Lautenbach**  
**Governor Colson**  
**Governor Link**
  - b. University of Florida** **Governor Kuntz**  
**Governor Hosseini**  
**Governor Colson**
- 4. Concluding Remarks and Adjournment** **Governor Kuntz**

**STATE UNIVERSITY SYSTEM OF FLORIDA  
BOARD OF GOVERNORS  
Nomination and Governance Committee  
March 17, 2016**

**SUBJECT:** Minutes of Committee Meeting held January 20, 2016

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**PROPOSED COMMITTEE ACTION**

Approval of Minutes of the Meeting held on January 20, 2016, at Florida State University.

**AUTHORITY FOR BOARD OF GOVERNORS ACTION**

Article IX, Section 7, Florida Constitution

**BACKGROUND INFORMATION**

Committee members will review and approve the Minutes of the Meeting held on January 20, 2016, at Florida State University.

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**Supporting Documentation Included:** Minutes: January 20, 2016

**Facilitators/Presenters:** Governor Tom Kuntz



MINUTES  
STATE UNIVERSITY SYSTEM OF FLORIDA  
BOARD OF GOVERNORS  
NOMINATION AND GOVERNANCE COMMITTEE  
TURNBULL CONFERENCE CENTER  
FLORIDA STATE UNIVERSITY  
TALLAHASSEE, FLORIDA  
JANUARY 20, 2016

*Video or audio archives of the meetings of the Board of Governors  
and its Committees are accessible at <http://www.flbog.edu/>.*

Mr. Hosseini convened the meeting of the Nomination and Governance Committee of the Board of Governors on January 20, 2016, at 3:49 p.m., with the following members present: Dean Colson, Tom Kuntz, Wendy Link, and Norman Tripp.

1. Approval of Minutes of Meeting held September 2, 2015

Mr. Colson moved approval of the Minutes of the Meeting held September 2, 2015, as presented. Mr. Tripp seconded the motion, and members of the Committee concurred.

2. Recommendations to fill Trustee Vacancies

Mr. Hosseini reported the Committee has vacancies for all twelve universities and subcommittees had been assigned to review the applications and interview potential candidates. Mr. Hosseini thanked his fellow committee members for their time and noted that appointments are an extremely important function of the Board given the significant oversight responsibilities a trustee has to his or her university.

Florida A & M University

Mr. Hosseini said he and Mr. Tripp had reviewed the applicants for the trustee vacancies at Florida Agricultural and Mechanical University and also asked Mr. Levine for his input. Mr. Hosseini said the committee will be filling two of three vacancies and called on Mr. Tripp for a recommendation. Mr. Tripp noted that FAMU had a large number of applicants and recommended Mr. Craig Reed and Mr. Thomas Dortch Jr. for appointment, subject to attending an orientation.

Mr. Reed is the executive director of sourcing and logistics for DuPont, USA. He currently serves as a board member for the Institute for Supply Management Services and previously served as a trustee for the Cleveland Museum of Natural History. Mr. Reed received his bachelor's degree in business economics from Florida A & M

## MINUTES: NOMINATION AND GOVERNANCE COMMITTEE

January 20, 2016

University, and his master's degree in business administration and supply chain management from Arizona State University.

Mr. Dortch is the chair of Lancor Parking Solutions and the chair and chief executive officer of TWD, Inc. He previously served as chair of the 100 Black Men of America, Inc., and currently serves on the Board of Visitors for the Florida A & M School of Business. Mr. Dortch received his bachelor's degree from Fort Valley State University, his master's degree from Clark Atlanta University, and was a Ford Fellow at Georgia State University.

Mr. Hosseini then called on Mr. Levine for his input. Mr. Levine said he had the opportunity to talk to many qualified candidates and noted that he did not just look at individuals who applied, but also sought out applicants. Mr. Levine expressed that both of the nominated individuals are well-credentialed and have strong references. Mr. Kuntz seconded the motion, and members of the Committee concurred.

### Florida Atlantic University

Mr. Hosseini said he, Mr. Colson and Mr. Tripp vetted the applicants for the trustee vacancies at Florida Atlantic University and called on Mr. Tripp for a recommendation. Mr. Tripp recommended the reappointment of Mr. Robert Stilley and the appointment of Mr. Shaun Davis, subject to attending an orientation.

Mr. Stilley is the president and chief executive officer of HeartCare Imaging, Inc. He currently serves as a board member of the Jupiter Medical Center and the Harbor Branch Oceanographic Institution Foundation. Mr. Stilley has served on the Florida Atlantic University Board of Trustees since 2011. He received his bachelor's degree in business administration from the University of Florida.

Mr. Davis is the managing partner of S. Davis & Associates, PA. He previously served as chair and treasurer of the United Way of Broward County and the Urban League of Broward County. Mr. Davis received his bachelor's degree in accounting from Florida State University. Mr. Tripp noted that he has personally known Mr. Davis for some time and asked him to consider serving as a trustee. Mr. Kuntz seconded the motion, and members of the Committee concurred.

### Florida Gulf Coast University

Mr. Hosseini said the committee will be deferring the vacancies at Florida Gulf Coast University until the next meeting.

MINUTES: NOMINATION AND GOVERNANCE COMMITTEE

January 20, 2016

Florida International University

Mr. Hosseini said that he, Mr. Kuntz and Mr. Tripp had reviewed the applications for the Florida International University trustee vacancies and called on Mr. Kuntz for a recommendation. Mr. Kuntz noted FIU has two vacancies but suggests the committee move forward filling one. Mr. Kuntz recommended that Mr. Gerald Grant be reappointed to the FIU Board, subject to attending an orientation, noting that he has been a strong contributor to the FIU Board.

Mr. Grant is the director of financial planning for AXA Advisors, LLC. He currently serves as a board member of the United Way of Miami-Dade and the Orange Bowl Committee. Mr. Grant has served on the Florida International University Board of Trustees since 2011. He received his bachelor's and master's degree from Florida International University. Mr. Tripp seconded the motion, and members of the Committee concurred.

Florida Polytechnic University

Mr. Hosseini said that Mr. Kuntz, Ms. Link and Mr. Tripp had reviewed the applications for the Florida Polytechnic University trustee vacancies and called on Ms. Link for a recommendation. Ms. Link recommended the reappointments of Dr. Sandra Featherman and Mr. Frank Martin, subject to attending an orientation.

Dr. Featherman is the former president of the University of New England. She currently serves as a board member of the Maine Community Foundation and the Commission on Osteopathic College Accreditation. Dr. Featherman has served on the Florida Polytechnic University Board of Trustees since 2012. She received her bachelor's, master's, and doctoral degrees from University of Pennsylvania.

Mr. Martin is the president of Frank T. Martin Consult, LLC. He was previously a senior vice president of Atkins North America. Mr. Martin previously served as a board member of the American Public Transportation Association and the secretary and treasurer of the Conference of Minority Transportation. He has served on the Florida Polytechnic University Board of Trustees since 2012 and is the current vice-chair. Mr. Martin received his bachelor's degree in business administration from Tennessee State University and his master's degree in urban and regional planning from Fisk University. Mr. Kuntz seconded the motion, and members of the Committee concurred.

Florida State University

Mr. Hosseini reported that he, Mr. Colson and Mr. Kuntz vetted the applicants for Florida State University and called on Mr. Kuntz for a recommendation. Mr. Kuntz recommended the reappointment of Mr. Edward Burr, and the appointment of Mr. Craig Mateer, subject to attending an orientation.

MINUTES: NOMINATION AND GOVERNANCE COMMITTEE  
January 20, 2016

Mr. Burr is the president and chief executive officer of GreenPointe Holdings, LLC. He currently serves as a board member of the Jacksonville Chamber of Commerce and the Jacksonville Civil Council. Mr. Burr has served on the Florida State University Board of Trustees since 2011 and is the current chair. He received his bachelor's degree in accounting from Florida State University. Mr. Kuntz noted his service to the board.

Mr. Mateer is the founder and chief executive officer of Bags, Inc. He previously served as a board member of Visit Orlando and the Salvation Army of Orlando. Mr. Mateer received his bachelor's degree in sociology from Florida State University. Mr. Kuntz commented that Mr. Mateer is a highly qualified candidate. Mr. Tripp seconded the motion, and members of the Committee concurred.

New College of Florida

Mr. Hosseini said that Mr. Colson, Ms. Link and Mr. Tripp reviewed the applicants for the New College of Florida trustee vacancies and called on Mr. Tripp for a recommendation. Mr. Tripp recommended the reappointment of Ms. Audrey Coleman, and the appointment of Mr. John Lilly, subject to attending an orientation.

Ms. Coleman is a former school administrator. She currently serves as a board member of the Community Foundation of Sarasota County and the Children First board. Ms. Coleman has served on the New College of Florida Board of Trustees since 2011. She received her bachelor's degree in music education from Youngstown State University and her master's degree in education from Boston State University.

Mr. Lilly is the president of John Lilly Strategic Insights. He was previously the president of the Pillsbury Company and held various executive positions with the Procter and Gamble Company. Mr. Lilly currently serves as a trustee for Sarah Lawrence College. He received his bachelor's degree in economics from Emory University and his master's degree in business administration from Harvard. Mr. Kuntz seconded the motion, and members of the Committee concurred.

University of Central Florida

Mr. Hosseini said he, Mr. Kuntz and Ms. Link vetted the applicants for the University of Central Florida and noted the committee will only be recommending filling two of the three vacancies at this meeting. Mr. Hosseini then called on Mr. Kuntz for a recommendation. Mr. Kuntz recommended the reappointments of Mr. Alexander Martins and Mr. Marcos Marchena, subject to attending an orientation.

Mr. Martins is the chief executive officer of the Orlando Magic. He currently serves as a board member of Seaside National Bank Central Florida Region and previously served as a board member of the Central Florida Commission on

## MINUTES: NOMINATION AND GOVERNANCE COMMITTEE

January 20, 2016

Homelessness. Mr. Martins has served on the University of Central Florida Board of Trustees since 2013. He received his bachelor's degree in business administration from Villanova University and his master's degree in business administration from the University of Central Florida. Mr. Kuntz noted his involvement in the community and his commitment to the Board.

Mr. Marchena is a senior partner with Marchena and Graham. He previously served as chair of the Florida Transportation Commission and as a trustee at Valencia College. Mr. Marchena has served on the University of Central Florida Board of Trustees since 2011 and is the current chair. He received his bachelor's degree in political science from the University of Central Florida and his law degree from Stetson College of Law. Mr. Kuntz explained Mr. Marchena has been a very active board member and an excellent member of the community. Mr. Colson seconded the motion, and members of the Committee concurred.

### University of Florida

Mr. Hosseini said he, Mr. Colson and Mr. Kuntz vetted the applicants for the University of Florida. Mr. Hosseini noted there are two vacancies on the UF Board, but the committee will only be recommending to fill one and called on Mr. Kuntz for a recommendation. Mr. Kuntz recommended the appointment of Ms. Marsha Powers, subject to attending an orientation.

Ms. Powers is the chief executive officer of Tenet Healthcare, Florida Region. She currently serves as a board member of the Associated Industries of Florida and the Federation of American Hospitals. Ms. Powers received her bachelor's degree from Sweet Briar College and her master's degree in business administration from the University of Florida. Mr. Kuntz noted Ms. Powers will be a great asset to the UF Board based on her qualifications. Mr. Tripp seconded the motion, and members of the Committee concurred.

### University of North Florida

Mr. Hosseini said that he, Mr. Colson and Mr. Tripp vetted the applicants for the UNF trustee vacancies. Mr. Tripp recommended the reappointment of Ms. Sharon Wamble-King, and the appointment of Mr. Paul McElroy, subject to attending an orientation.

Ms. Wamble-King is the president of K-WAM Consulting, LLC. She was previously the vice president of Florida Blue. Ms. Wamble-King currently serves as a trustee for Florida Memorial University and has served on the University of North Florida Board of Trustees since 2011. She received her bachelor's degree in communications and sociology from the University of the Pacific and her master's degree in mass communications from California State University.

MINUTES: NOMINATION AND GOVERNANCE COMMITTEE  
January 20, 2016

Mr. McElroy is the chief executive officer of JEA. He currently serves as a board member of the Jacksonville Chamber of Commerce and the American Public Power Association. Mr. McElroy received his bachelor's degree in accounting from St. Joseph's College and a certificate in advanced management from the University of Pennsylvania. Mr. Kuntz seconded the motion, and members of the Committee concurred.

University of South Florida

Mr. Hosseini said Mr. Kuntz and Ms. Link reviewed the applicants for the trustee vacancies at the University of South Florida. Ms. Link recommended the reappointments of Ms. Stephanie Goforth and Ms. Nancy Watkins, subject to their attendance at an orientation, noting both trustees have served the university well.

Ms. Goforth is the president of Northern Trust, West Florida Region. She currently serves as a board member of the All Children's Hospital Foundation and the St. Petersburg YMCA board. Ms. Goforth has served on the University of South Florida Board of Trustees since 2011. She received her bachelor's degree in business administration from the University of South Florida.

Ms. Watkins is a certified public accountant and founding partner at Robert Watkins & Company, PA. She currently serves as director of the Tampa Bay Chapter of the American Red Cross and previously served as a trustee at Hillsborough Community College. Ms. Watkins has served on the University of South Florida Board of Trustees since 2013. She received her bachelor's degree from the University of South Florida. Mr. Kuntz seconded the motion, and members of the Committee concurred.

University of West Florida

Mr. Hosseini said Mr. Kuntz and Ms. Link vetted the applicants for the University of West Florida trustee vacancies and called on Ms. Link for a recommendation. Ms. Link recommended the reappointment of Mr. David Cleveland and the appointment of Mr. Richard Baker, subject to attending an orientation.

Mr. Cleveland is a partner and senior vice president of Highpointe Hotel Corporation. He previously served as a board member of the Pensacola Area Chamber of Commerce and has served on the University of West Florida Board of Trustees since 2011. Mr. Cleveland received his bachelor's degree in marketing from Florida State University and his master's degree in business administration and finance from the University of Texas/Austin.

Mr. Baker is the director of human resources for the Pensacola Blue Wahoos. He currently serves as a board member of the Sacred Heart Health System. Mr. Baker received his bachelor's degree in business from the University of Florida and his

MINUTES: NOMINATION AND GOVERNANCE COMMITTEE

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master's degree in business administration from the University of Pennsylvania. Mr. Kuntz seconded the motion, and members of the Committee concurred.

3. Concluding Remarks and Adjournment

Mr. Kuntz thanked Mr. Levine for his help in vetting the applicants for Florida Agricultural and Mechanical University.

Having no further business, the meeting was adjourned at 4:12 p.m., January 20, 2016.

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Mori Hosseini, Chair

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Vikki Shirley  
Corporate Secretary

**STATE UNIVERSITY SYSTEM OF FLORIDA  
BOARD OF GOVERNORS  
Nomination and Governance Committee  
March 17, 2016**

**SUBJECT:** Appointment of University Trustees

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**PROPOSED COMMITTEE ACTION**

Appointment of University Trustees for Florida Gulf Coast University and the University of Florida

**AUTHORITY FOR BOARD OF GOVERNORS ACTION**

Article IX, Section 7, Florida Constitution; Board of Governors Trustee Selection and Reappointment Process

**BACKGROUND INFORMATION**

Florida Gulf Coast University and the University of Florida have trustee vacancies for terms that ended on January 6, 2016.

In accordance with the University Board of Trustee Selection and Reappointment Process, the vacancy was posted for the public on the Board's website and a number of applications were received.

Chair Kuntz assigned Committee members to sub-committees to review the applications from the specific institutions. Each sub-committee member independently vetted the applicants and advised the Corporate Secretary of the applicants advanced to a short list. The sub-committee members will recommend candidates for review and consideration by the full Committee.

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**Supporting Documentation Included:** None

**Facilitators/Presenters:** Governor Tom Kuntz





STATE  
UNIVERSITY  
SYSTEM  
of FLORIDA  
Board of Governors

**AGENDA**  
**Board of Governors Meeting**  
**Ballroom**  
**University Conference Center**  
**University of West Florida**  
**11000 University Parkway**  
**Pensacola, Florida 32514**  
**March 16-17, 2016**  
**10:45 a.m. - 11:45 a.m.**  
**or**  
**Upon Adjournment of Previous Meetings**

1. **Call to Order and Chair's Remarks** **Chair Tom Kuntz**
2. **Minutes of Board of Governors Meeting** **Chair Kuntz**
  - Minutes, January 21, 2016
3. **Chancellor's Report** **Chancellor Marshall M. Criser III**
4. **Think Florida** **Chair Kuntz**
5. **Public Comment** **Chair Kuntz**
6. **Confirmation of Reappointment of the President for the University of South Florida** **Chair Kuntz**  
**Mr. Hal Mullis**  
*Chair, USF Board of Trustees*
7. **Health Initiatives Committee Report** **Governor Fernando Valverde**
  - Board of Governors 2016 Strategic Plan for Health Initiatives

- |     |   |                         |
|-----|---|-------------------------|
| 8.  | <b>Academic and Student Affairs Committee Report</b> <ul style="list-style-type: none"> <li>Academic Program Items <ul style="list-style-type: none"> <li>Limited Access Status, Bachelor of Fine Arts in Art, CIP 50.0702, Florida International University</li> <li>Limited Access Status, Bachelor of Public Health, CIP 51.2201, University of Florida</li> </ul> </li> <li>Board of Governors Regulations <ul style="list-style-type: none"> <li>Public Notice of Intent to Amend Board of Governors Regulation 6.009 Admission of International Students to SUS Institutions</li> </ul> </li> </ul> | Governor Norman Tripp   |
| 9.  | <b>Budget and Finance Committee Report</b> <ul style="list-style-type: none"> <li>Auxiliary Facilities that have Bond Covenants Requiring Approval of Estimated 2016-2017 Operating Budgets</li> <li>Public Notice of Intent to Amend Board of Governors Regulation 7.008 Waivers and Exemptions of Tuition and Fees</li> <li>Public Notice of Intent to Approve Board of Governors Regulation 9.006 Remuneration of University Presidents and Administrative Employees</li> </ul>  | Governor Ned Lautenbach |
| 10. | <b>Strategic Planning Committee Report</b> <ul style="list-style-type: none"> <li>State University System 2014-2015 Accountability Report</li> <li>Online Education Goals for Inclusion in the <i>2025 System Strategic Plan</i></li> </ul>   | Governor Dean Colson    |
| 11. | <b>Innovation and Online Committee Report</b>   | Governor Lautenbach     |
| 12. | <b>Select Committee on Florida Polytechnic University Report</b>  | Governor Wendy Link     |
| 13. | <b>Select Committee on 2+2 Articulation Report</b>  | Governor Alan Levine    |
| 14. | <b>Audit and Compliance Committee Report</b>  | Governor Levine         |
| 15. | <b>Nomination and Governance Committee Report</b> <ul style="list-style-type: none"> <li>Appointment of University Trustees</li> </ul>  | Chair Kuntz             |
| 16. | <b>Concluding Remarks and Adjournment</b>   | Chair Kuntz             |

Public comment will only be taken on agenda items before the Board. Public comment forms will be available at the staff table at each meeting and must be submitted prior to the plenary meeting of the Board. A maximum of 15 minutes will be set aside after the Chancellor's Report to accept public comment from individuals, groups, or factions who have submitted a public comment form.)

**STATE UNIVERSITY SYSTEM OF FLORIDA  
BOARD OF GOVERNORS**

March 17, 2016

**SUBJECT:** Chair's Report to the Board of Governors and Opening Remarks

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**PROPOSED BOARD ACTION**

For information

**AUTHORITY FOR BOARD OF GOVERNORS ACTION**

Article IX, Section 7, Florida Constitution

**BACKGROUND INFORMATION**

The Chair, Tom Kuntz, will convene the meeting with opening remarks.

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**Supporting Documentation Included:** None

**Facilitators/Presenters:** Chair Tom Kuntz

**STATE UNIVERSITY SYSTEM OF FLORIDA  
BOARD OF GOVERNORS**

March 17, 2016

**SUBJECT:** Minutes of Board of Governors Meeting held January 21, 2016

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**PROPOSED BOARD ACTION**

Approval of minutes of the Board of Governors meeting held on January 21, 2016 at Florida State University.

**AUTHORITY FOR BOARD OF GOVERNORS ACTION**

Article IX, Section 7, Florida Constitution

**BACKGROUND INFORMATION**

Board members will review and approve the minutes of the Board of Governors meetings held on January 21, 2016 at Florida State University.

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**Supporting Documentation Included:** Minutes: January 21, 2016

**Facilitators/Presenters:** Chair Tom Kuntz

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BOARD OF GOVERNORS  
ROOM 208  
TURNBULL CONFERENCE CENTER  
FLORIDA STATE UNIVERSITY  
TALLAHASSEE, FLORIDA  
JANUARY 21, 2016

*Video or audio archives of the meetings of the Board of Governors  
and its Committees are accessible at <http://www.flbog.edu/>.*

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ROOM 208  
TURNBULL CONFERENCE CENTER  
FLORIDA STATE UNIVERSITY  
TALLAHASSEE, FLORIDA  
JANUARY 21, 2016

1. Call to Order and Chair's Remarks on the State of the System

The Chair, Tom Kuntz, convened the meeting at 11:34 a.m., on January 21, 2016, with the following members present and answering roll call: Vice Chair Ned Lautenbach; Dick Beard; Dean Colson; Daniel Doyle, Jr.; Patricia Frost; Tonnette Graham; Mori Hosseini; H. Wayne Huizenga, Jr.; Alan Levine; Wendy Link; Ed Morton; Norman Tripp; and Fernando Valverde.

Chair Kuntz welcomed Dr. Fernando Valverde to the Board. Dr. Valverde is the Regional President for Humana in North and South Florida and was instrumental in launching Florida International University's Herbert Wertheim College of Medicine. Dr. Valverde previously served as the Associate Dean for Community and Clinical Affairs and as an Associate Professor of Medicine in the College of Medicine. Dr. Valverde said he is truly honored to become a part of the Board of Governors, noting the passion the other members exude for higher education. He recognized President Rosenberg, as his former employer, commenting on President Rosenberg's dedication to higher education in Florida.

Chair Kuntz next thanked Florida State University for hosting the meeting and called on President Thrasher and Chair Burr for remarks.

President Thrasher congratulated Chair Kuntz on his first meeting as chair and introduced members of the Florida State University Board of Trustees in attendance at the meeting. President Thrasher announced that the university had received a \$100 million gift commitment from Jan Moran and the Jim Moran Foundation to create the first new interdisciplinary school of entrepreneurship. This builds on a \$4.2 million gift from the Moran Foundation in 2011 that created the Entrepreneurs in Residence program to teach students fundamental business practices. President Thrasher introduced Jason McIntosh and Mitch Nelson, two FSU students who identified a need in the community and started a business to address the need as part of a course at FSU. The business, called "Divvy Up," provides a pair of free socks to Florida-based homeless shelters for every pair of socks sold. Mr. McIntosh and Mr. Nelson received

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Governor Scott's Young Entrepreneur Award. President Thrasher commended Mr. McIntosh and Mr. Nelson and all FSU students involved in entrepreneurial activities across campus. President Thrasher also thanked the Board for its ongoing support of FSU and its facility needs.

Chair Burr welcomed the Board to FSU and thanked the Board for its support of FSU's goal to become a top 25 ranked university and to make the State University System the number one system in the nation.

2. State of the System Address

Chair Kuntz delivered the State of the System address. A copy of the address as prepared is attached to the minutes.

3. Visit from the Honorable Andy Gardiner, President of the Florida Senate

Chair Kuntz welcomed President Gardiner and thanked him for being a great friend to the Board of Governors and the State University System. He said President Gardiner has made it a priority to ensure that Florida has a pathway to economic independence for persons with unique abilities.

President Gardiner thanked Chair Kuntz and announced Governor Scott will be signing legislation today that is important to all persons across the state with unique abilities. He recognized President Delaney and commended UNF for being the first university to provide postsecondary options to individuals with unique abilities. He thanked President Thrasher for his leadership in this area when he was in the Legislature to work with him to make Florida the first state to define inclusion, to remove classroom barriers, and to eliminate the special diploma for students with unique abilities.

The bill will create the Florida Center for Students with Unique Abilities, which will serve as the coordinating office for all the locations around the state that offer postsecondary programs for students with unique abilities. The bill also provides for scholarships and funding for programs that will serve the students. President Gardiner stated his hope is that we look at every child as a child first, then as a student, then as an individual having unique abilities. He thanked the Board for its partnership and friendship and the opportunity to talk about this important piece of legislation.

Chair Kuntz thanked President Gardiner for his support of the Board, the performance funding model, and the State University System.



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4. Approval of Meeting Minutes

## A. Board of Governors Meeting held November 5, 2015

Mr. Lautenbach moved the Board approve the Minutes of the meeting held on November 5, 2015, as presented. Mr. Hosseini seconded the motion, and the members concurred unanimously.

5. Chancellor's Report

Chancellor Criser introduced Paige Beles who joined us after working in the Governor's policy and appointments offices. Ms. Beles will be assisting with trustee appointments and keeping up with trustee agendas. He also thanked Brittany Davis for her leadership on the Think Florida: A Higher Degree for Business campaign and acknowledged the contributions made by the university communications directors to the campaign. He noted this communications campaign is a part of the Board's initiative, in tandem with the Presidents' commitments to the Governor's Ready, Set, Work challenge, to work more closely with the business community and heighten awareness of what the state universities have to offer. Chancellor Criser thanked Enterprise Florida and the Florida Chamber of Commerce for their contributions to the campaign and stressed the importance of being attuned to the talent needs of the business community.

6. Think Florida

Chair Kuntz introduced President Kelly to talk about the groundbreaking partnership between FAU, Scripps Florida, and Max Planck. President Kelly said FAU is privileged to have two of the world's greatest research institutions on its Jupiter Honors Campus. The goal is to increase enrollment on that campus to 3,000 STEM honors students and to fully integrate the campus with Scripps Florida and Max Planck. President Kelly said he and David Fitzpatrick, the CEO of Max Planck Florida Institute, met with Martin Stratmann, the President of the Max Planck Society in Germany, and they reached a formal agreement for FAU to be the first research school for Max Planck in the United States. He commented this will require FAU to become the intellectual and scientific equal of Max Planck and Scripps and to do that, they have begun hiring faculty capable of meeting that challenge.

President Kelly introduced David Fitzpatrick, the CEO and Scientific Director of the Max Planck Florida Institute. Dr. Fitzpatrick came from Duke University where he conducted cutting edge research. He also introduced Dr. Greg Fields. Dr. Fields is a member of the National Academy of Inventors and chair of the Department of Chemistry and Biochemistry at FAU and he has a joint faculty appointment with Scripps Florida.

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Dr. Fitzpatrick stated it was wonderful to finally meet the Board of Governors and expressed appreciation for the opportunity to appear before them. He said partnerships with universities are fundamental to the culture of the Max Planck Society and critical to the training of graduate and post-doctoral students. Dr. Fitzpatrick has been with Max Planck Florida Institute for five years and emphasized the progress being made through its partnership with FAU. He noted Max Planck Florida has become well-respected in the scientific community as a neuroscience institute, receiving \$75 million in research funding from the National Institutes of Health (NIH) this past year. Further, out of the thirteen NIH Pioneer Awards made, two were awarded to scientific researchers at Max Planck Florida Institute and Scripps Florida. Dr. Fitzpatrick described a brand new graduate program between FAU, the University of Bonn in Germany and Max Planck. This program focuses on the brain and behavior and will be the first transatlantic research school. He commended President Kelly for recognizing what the Jupiter campus had to offer, including core facilities used by faculty at FAU, Max Planck and Scripps Florida that include technologies which are not available elsewhere in Florida. In closing, he applauded Chair Kuntz's focus on enhancing research and research excellence in Florida.

Dr. Greg Fields talked about the partnership between Scripps Florida and FAU. Dr. Fields has been at FAU for about a year and has a joint faculty appointment with Scripps Florida. Prior to coming to FAU, he collaborated with Dr. Bill Roush at Scripps Florida on a new compound to target osteoarthritis. Since coming to FAU, substantial progress has been made on that research, which he attributes to the ability of the postdoctoral, graduate and undergraduates students involved in the research to work in close proximity, utilizing the resources available at FAU and Scripps. The new compound also has shown to be effective in dealing with bone metastases associated with multiple myeloma. Dr. Fields also described the synergy between Scripps Summer Undergraduate Research Fellow Program and FAU's Honors Undergraduate Summer Research Program. This past year, the two programs were merged exposing the students to a wider range of research experiences.

Chair Kuntz thanked President Kelly for his leadership in enhancing the partnership between FAU, Max Planck, and Scripps Florida.

7. Public Comment

Chair Kuntz asked the Board's General Counsel Vikki Shirley if there were any requests for public comment for items on the Board's agenda. Ms. Shirley stated a request for public comment was submitted by Ms. Carolyn Collins. Chair Kuntz called on Ms. Collins for her remarks.

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Ms. Collins indicated she is a member of the FAMU National Alumni Association and congratulated Chair Kuntz on his new role. She said the Alumni Association is focused on performance funding, in particular the metrics relating to the percentage of undergraduate degrees awarded and the graduation and retention rates. The Alumni Association is working to improve graduation and retention rates by offering a new retention scholarship to students. Ms. Collins also invited the Board to attend the FAMU Day at the Capitol on February 4, 2016, where the Alumni Association will be offering retention scholarships to FAMU students.

8. Confirmation of Reappointment of the President for the University of Central Florida

Chair Kuntz said that on November 2, 2015, the Board of Trustees of the University of Central Florida unanimously reappointed Dr. Hitt to serve as the President of UCF. The reappointment extends Dr. Hitt's contract through June 30, 2016, with additional one-year terms upon the mutual agreement of the parties, which includes approval of the extension by the Board of Governors. Mr. Hosseini moved for confirmation and the motion was seconded by Mr. Lautenbach. Chair Kuntz called on Mr. Marcos Marchena, the Chair of the UCF Board of Trustees for comments. In light of the motion and second, Mr. Marchena demurred in favor of a vote, which was unanimous. Dr. Hitt thanked the Board, stating it has been an honor to serve the university for the past twenty-four years.

9. Strategic Planning Committee Report

Chair Kuntz called on Mr. Colson for the Strategic Planning Committee report. Mr. Colson stated that in November 2015, staff presented projections for degree production showing the State University System is unlikely to meet degree production goals in the 2025 Strategic Plan by an estimated 6,000 degrees annually at the baccalaureate level and 1,800 degrees annually at the graduate level. At that time, the Committee requested further information with regard to enrollments and degree production across Florida's higher education sectors.

Staff subsequently produced a discussion paper that identifies trends warranting further examination, several of which are particularly important:

- The growth in Florida College System degrees far outpaces that of the other sectors.
- Excluding Florida Polytechnic University, 6 of our 11 SUS institutions show stable instructional activity at their main campuses over the past five years, while 3 show increases and 2 show declines in growth.
- Joint-use regional campuses between SUS and Florida College System institutions appear to be experiencing decline in instructional activity over the past five years.

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- Overall, there appears to be a shift in where baccalaureate programs are offered, with a decrease in regional campus offerings and a strong increase in online offerings and Florida College System baccalaureates.

Noting the greater role of technology in higher education, Mr. Colson attributed part of the shift to how students earn their credits and their degrees, which calls into question how we should invest in programs and course offerings throughout the System.

In addition, he noted the improvement in the economy may be a contributing factor to the trend in declining enrollments at the regional campuses. In 2007-08, when the economy was ailing, enrollment increased. Now, we may be seeing a “course correction” with potential students choosing to either delay or forego higher education because they can more easily obtain jobs.

For strategic planning purposes, Mr. Colson said it is important to understand the extent to which certain areas of the curriculum are being affected in the trends reported by staff and whether some regions are being affected more than others. He called for further analyses by region of the state and by broad program discipline areas, which should facilitate system-wide planning to increase degree production in areas of strategic emphasis, in alignment with Board of Governors’ *2025 Strategic Plan*.

#### 10. Audit and Compliance Committee Report

Chair Kuntz called on Mr. Levine for the Audit and Compliance Committee report. Mr. Levine said the Committee discussed the results of the Auditor General’s Quality Assessment Review of our Inspector General’s office. Mr. Maleszewski reported the Auditor General’s office determined our internal audit function conforms with applicable professional standards and statute. Mr. Levine congratulated Mr. Maleszewski and his staff on the great work.

He noted the Committee was briefed on the Auditor General’s financial and operational audits of Florida Polytechnic University. Florida Polytechnic earned a clean financial audit and there is a clear plan by the university to address the issues raised in the operational audit.

Mr. Levine stated the Committee discussed undertaking a cybersecurity risk assessment of the State University System and passed a motion to support pending legislation that would provide public records and open meetings exemptions, which are necessary for the discussion and development of a plan to address cybersecurity issues without creating vulnerability. Mr. Levine said the pending legislation would create exemptions for data and information from technology systems owned, contracted or maintained by a state university related to risk assessments, risk mitigation, audits,

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policies and procedures and evaluations, noting that the legislation is similar to public records exemptions applicable to other state agencies.

Mr. Levine reported Mr. Maleszewski and the university chief audit executives are continuing to work on the draft regulations previously discussed by the Committee, noting there will be an opportunity for further input during an upcoming in-person meeting. Finally, in March, the Committee will be presented with a summary of the State University System Performance-based Funding Data Integrity audits and certifications, as well as an update on the FAMU plan for addressing the cash deficits in the university's intercollegiate program.

#### 11. Facilities Committee Report

Chair Kuntz called on Mr. Huizenga for the Facilities Committee report. Mr. Huizenga reported the Committee heard presentations on major projects completed in 2015 and reviewed annual energy consumption and savings. He stated action was taken on three items that he is bringing forward from the Committee.

##### A. Amendment to 2016-2017 State University System Fixed Capital Outlay Legislative Budget Request

Mr. Huizenga moved approval of the amendment to the 2016-2017 SUS Fixed Capital Outlay Budget Request as presented to the Committee. Mr. Hosseini seconded the motion and the members concurred unanimously.

##### B. University of South Florida Grocery Store Project

The second item was consideration of the University of South Florida to enter into a ground sublease with Publix Supermarkets to allow for construction of an on-campus grocery store. Mr. Huizenga moved approval of a Resolution to authorize the University of South Florida to enter into a ground sublease with Publix for the construction, financing, operation and maintenance of a new grocery store on the main campus. Mr. Hosseini seconded the motion and the members concurred unanimously.

##### C. Florida International University Educational Plant Survey Validation

The last item related to the validation of Florida International University's Educational Plant Survey. Mr. Huizenga moved to validate the Educational Plant Survey. Mr. Doyle seconded the motion, and the members concurred unanimously.

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12. Nomination and Governance Committee Report

Chair Kuntz recognized Mr. Hosseini to report on the Nomination and Governance Committee. Mr. Hosseini

A. Appointment of University Trustees

Mr. Hosseini moved approval of the Committee's recommendations for the following persons to fill trustee vacancies at each of the universities. Each appointment term runs from January 21, 2016 to January 6, 2021, except for the two vacancies at Florida Polytechnic University, which expire on July 15, 2020. All of the appointments are subject to confirmation by the Senate and each appointee attending an orientation session conducted by the Board office.

i. Florida A&M University

For Florida A&M University, there are three vacancies and Mr. Hosseini moved approval of Craig Reed and Thomas Dortch. Mr. Lautenbach seconded the motion, and the members concurred unanimously. Mr. Hosseini said the Committee will take up the appointment of Mr. Warren's seat at the March meeting.

ii. Florida Atlantic University

For Florida Atlantic University, there are two vacancies and Mr. Hosseini moved approval of Robert Stilley and Shaun Davis. Mr. Lautenbach seconded the motion, and the members concurred unanimously.

iii. Florida International University

For Florida International University, there are two vacancies and Mr. Hosseini moved approval of Gerald Grant. Mr. Lautenbach seconded the motion, and the members concurred unanimously. Mr. Hosseini said the Committee will take up the appointment of Mr. Maury's seat at the March meeting.

iv. Florida Polytechnic University

For Florida Polytechnic University, there are two vacancies and Mr. Hosseini moved approval of Sandra Featherman and Frank Martin. Mr. Kuntz seconded the motion, and the members concurred unanimously.

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v. Florida State University

For Florida State University, there are two vacancies and Mr. Hosseini moved approval of Ed Burr and Craig Mateer. Mr. Lautenbach seconded the motion, and the members concurred unanimously.

vi. New College of Florida

For New College of Florida, there are two vacancies and Mr. Hosseini moved approval of Audrey Coleman and John Lilly. Mr. Kuntz seconded the motion, and the members concurred unanimously.

vii. University of Central Florida

For the University of Central Florida, there are three vacancies and Mr. Hosseini moved approval of Alex Martins and Marcos Marchena. Mr. Lautenbach seconded the motion, and the members concurred unanimously. Mr. Hosseini said the Committee will take up the appointment of Mr. Gilley's seat at the March meeting.

viii. University of Florida

For the University of Florida, there are two vacancies and Mr. Hosseini moved approval of Marsha Powers, who will succeed Mr. Edwards. Mr. Lautenbach seconded the motion, and the members concurred unanimously. Mr. Hosseini said the Committee will take up the appointment of the other seat at the March meeting.

ix. University of North Florida

For the University of North Florida, there are two vacancies and Mr. Hosseini moved approval of Paul McElroy and Sharon Wamble-King. Mr. Tripp seconded the motion, and the members concurred unanimously.

x. University of South Florida

For the University of South Florida, there are two vacancies and Mr. Hosseini moved approval of Stephanie Goforth and Nancy Watkins. Mr. Kuntz seconded the motion, and the members concurred unanimously.

xi. University of West Florida

For the University of West Florida, there are two vacancies and Mr. Hosseini moved approval of David Cleveland and Richard Baker. Mr. Lautenbach seconded the motion, and the members concurred unanimously.

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13. Innovation and Online Committee Report

Chair Kuntz called on Mr. Lautenbach for the Innovation and Online Committee report. Mr. Lautenbach stated the Committee received a report on the selection process for an opt-in common learning management system (LMS). Two weeks ago, the process resulted in the selection of Canvas, following involvement of people throughout the State University System and from institutions in the Florida College System. He stated staff is in the process of developing a Master Agreement. Mr. Lautenbach emphasized the importance of a common LMS to students and their ability to move forward. While recognizing the new system is on an opt-in basis, he asked the university presidents to advise whether their university would be moving to the new system.

The Committee also heard an update on the implementation of the newly approved 2025 Strategic Plan for Online Education. A Steering Committee of provosts met with an Implementation Committee of university staff and established top priorities for immediate action, which include ensuring quality courses, enhancing professional development, and determining the cost of online education. Staff will report back in March.

The last item on the agenda was the approval of two goals to recommend to the Strategic Planning Committee for inclusion in the 2025 Strategic Plan. The goals relate to quality and access and would establish a goal of 90% of SUS courses bearing a “high quality” rating in the Florida Virtual Campus online catalog, and a goal of 40% of SUS undergraduate FTE enrollments in online courses.

14. Academic and Student Affairs Committee Report

Chair Kuntz recognized Mr. Tripp to report on the Academic and Student Affairs Committee. Mr. Tripp reported the Committee was provided with an overview of the programs and services available to students with disabilities in the State University System, including a video produced by FIU and its Disability Services Director that depicts accommodations and services across the System. The Committee also recognized the valuable contributions of the Johnson Scholarship Program for students with disabilities and heard from two students from FSU and FAMU who shared their experiences on campus.

## A. Academic Program Items

- i. Limited Access Status for the Bachelor of Science in American Sign Language/English Interpreting (16.1603) at the University of North Florida



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Mr. Tripp reported the Committee considered a request for limited access status from the University of North Florida for its Bachelor of Science in American Sign Language/English Interpreting program. Limited access is being sought based on the need for students to acquire the necessary minimum language competency and specific processing skills to serve as American Sign Language/English interpreters.

Mr. Tripp moved approval of Limited Access Status for the Bachelor of Science in American Sign Language/English Interpreting (CIP 16.1603) at the University of North Florida. Mr. Lautenbach seconded the motion, and the members concurred unanimously.

- ii. Termination of the Ph.D. in Chemical Physics (40.0508) at Florida State University

Mr. Tripp reported the Committee considered two program termination requests from Florida State University. The first request relates to termination of the Ph.D. in Chemical Physics which currently has no students enrolled.

Mr. Tripp moved approval of termination of the Ph.D. in Chemical Physics (CIP 40.0508) at Florida State University. Mr. Beard seconded the motion, and the members concurred unanimously.

- iii. Termination of the Ph.D. in Research and Evaluation Methods (13.0601) at Florida State University

Mr. Tripp reported the second request related to the termination of the Ph.D. in Research and Evaluation Methods from Florida State University. The degree content has been consolidated with the Educational Leadership and Policy program and is now offered as a major.

Mr. Tripp moved approval of termination of the Ph.D. in Research and Evaluation Methods (CIP 13.0601) at Florida State University. Mr. Lautenbach seconded the motion, and the members concurred unanimously.

#### B. Board of Governors Regulations

- i. Approve Amended Board of Governors Regulation 6.002 Admission of Undergraduate First-Time-in-College, Degree-Seeking Freshmen

Mr. Tripp moved approval of the amended Board Regulation 6.002, Admission of Undergraduate First-Time-in-College, Degree-Seeking Freshmen. Mr. Lautenbach seconded the motion, and the members concurred unanimously.

MINUTES: FLORIDA BOARD OF GOVERNORS

JANUARY 21, 2016

- ii. Approve Amended Board of Governors Regulation 6.004 Admission of Undergraduate, Degree-Seeking Transfer Students

Mr. Tripp moved approval of the amended Board Regulation 6.004, Admission of Undergraduate, Degree-Seeking Transfer Students. Mr. Lautenbach seconded the motion, and the members concurred unanimously.

- iii. Approve Amended Board of Governors Regulation 6.008 Postsecondary College-level Preparatory Testing, Placement, and Instruction for State Universities

Mr. Tripp moved approval of the amended Board Regulation 6.008, Postsecondary College-level Preparatory Testing, Placement, and Instruction for State Universities. Mr. Lautenbach seconded the motion, and the members concurred unanimously.

15. Budget and Finance Committee Report

Chair Kuntz reported the committee had several items requiring Board approval.

A. Performance Based Funding Model

Mr. Kuntz reported the Committee took up two items. The first item relates to Metric 1 of the Performance Based Funding Model. Mr. Kuntz stated the Committee recommends raising the wage threshold on Metric 1 to \$25,000 and he moved approval of this change. Mr. Lautenbach seconded the motion, and the members concurred unanimously.

B. Public Notice of Intent to Create Board of Governors Regulation 9.006, Remuneration of University Presidents and Administrative Employees

Mr. Kuntz stated the second item relates to the promulgation of a new regulation that will provide guidance to the universities for consistent implementation of the statutes that limit the amount of state funds paid to presidents and administrative employees. Mr. Kuntz moved approval of the public notice of intent to create Board of Governors Regulation 9.006, Remuneration of University Presidents and Administrative Employees. Mr. Lautenbach seconded the motion, and the members concurred unanimously.

16. Health Initiatives Committee Report

Chair Kuntz recognized Mr. Morton for the Health Initiatives Committee Report. Mr. Morton said the Committee received a presentation from Amy Beaven, Director of STEM and Health Initiatives. Ms. Beaven presented an update on the Health Initiative

MINUTES: FLORIDA BOARD OF GOVERNORS

JANUARY 21, 2016

Strategic Plan, including the process for narrowing the goals to those with near-term implementation implications. The Committee reviewed a draft Strategic Plan that includes goals, priorities, and strategies to meet the most pressing needs that were identified in the environmental scan process. The Committee will meet with its Advisory Group in February to refine the strategies based on the excellent feedback provided in the Committee meeting today. Mr. Morton reported he anticipates approval of a Strategic Plan for Health at the March meeting.

17. Recognition, Mr. Cavallaro, Mr. Carter, and Mr. Hosseini

Chair Kuntz presented resolutions to Stefano Cavallaro and Matthew Carter honoring their distinguished and dedicated service on the Board and contributions to the State University System, and to Mori Hosseini for his effective leadership as Chair of the Board of Governors from January 1, 2014 until December 31, 2015. Ms. Shirley read the resolutions, which are appended to the minutes.

Mr. Cavallaro, who served as the student representative to the Board from May 30, 2014 to May 30, 2015, thanked the Board, the presidents, the board of trustee members for their friendship and for contributing to his development as he moved from being a student to a full-time employee at an accounting firm. He said he greatly enjoyed his time on the Board and was fortunate, as a student at Florida State University, to be able to come to the Board office for his briefings.

Chair Kuntz thanked Mr. Carter for the perspective he brought to the Board, noting he was sure Mr. Carter will approach his service on the FAMU Board of Trustees with the same enthusiasm and thoughtfulness. Mr. Carter thanked the Board for the tremendous opportunity to work on initiatives such as the performance funding metrics and the Public-Private Partnership Guidelines. He encouraged members to stay tuned to FAMU, because he expects great improvement by the university on the performance funding metrics and welcomes the opportunity to be part of that process.

Chair Kuntz expressed appreciation to Mr. Hosseini for his steadfast commitment to enhancing the quality and accountability of the State University System. He noted Mr. Hosseini's dedication resulted in transformative changes such that we now have the highest 6-year graduation rate among 4-year public institutions in the 10 largest states. Mr. Hosseini said he was humbled and also honored and privileged to have served everyone in the System for two years. He commented this is a very happy day for him because we are in good hands under the leadership of Mr. Kuntz and Mr. Lautenbach. He expressed appreciation to all of the Board members for their dedication to making higher education better for all students. He also thanked the presidents and the boards of trustees' chairs for the hard work they do every day, stating they are the heroes who make our institutions great.

MINUTES: FLORIDA BOARD OF GOVERNORS

JANUARY 21, 2016

18. Concluding Remarks and Adjournment

Chair Kuntz reported the next in person meeting of the Board is scheduled for March 16-17, 2016, at the University of West Florida.

Having no further business, the meeting was adjourned at 1:17 p.m. on January 21, 2016.

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Tom Kuntz, Chair

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Vikki Shirley,  
Corporate Secretary

FLORIDA BOARD OF GOVERNORS  
**Resolution**  
STATE UNIVERSITY SYSTEM OF FLORIDA

**WHEREAS**, the Honorable Matthew M. Carter II has provided dedicated and effective service to the State University System of Florida as a member of the Board of Governors, State University System, from March 23, 2012, to December 18, 2015; and

**WHEREAS**, during his tenure on the Board, Mr. Carter served as a strong advocate for students, in particular for veterans seeking a higher education in the State University System. As such, he was an invaluable advisor on the Academic and Student Affairs Committee, providing thoughtful insight on complex policy issues facing the State University System, including the safety the security of students, university program proposals, and regulations affecting students; and

**WHEREAS**, Mr. Carter has been a knowledgeable member of the Audit and Compliance Committee, the Facilities Committee, and the Health Initiatives Committee where, as an engaged leader, he weighed in on the development of the performance funding data integrity process, the Public-Private Partnership Guidelines, and the Workforce Gap Analysis on Health-Related Programs; and

**WHEREAS**, to all these activities Mr. Carter has brought a sense of purpose and duty, demonstrating the highest and best qualities of public service; now therefore,

**BE IT RESOLVED** that the members of the Board of Governors, meeting at the Turnbull Conference Center, Florida State University, on this twenty-first day of January, 2016, do hereby commend Mr. Matthew M. Carter II for his esteemed leadership of and invaluable contributions to the State of Florida and the Board of Governors, State University System and extend to him all best wishes; and

**BE IT FURTHER RESOLVED** that the resolution be presented to Mr. Carter as a small token of the Board's appreciation and thanks.

\_\_\_\_\_  
*Thomas G. Kuntz, Chair*

\_\_\_\_\_  
*H. Wayne Huizenga, Jr.*

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*Ned C. Lautenbach, Vice Chair*

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*Alan Levine*

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*Richard A. Beard III*

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*Wendy Link*

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*Dean C. Colson*

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*Edward Morton*

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*Daniel Doyle, Jr.*

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*Katherine Robinson*

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*Patricia Frost*

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*Pamela Stewart*

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*Tonnette Graham*

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*Norman D. Tripp*

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*Morteza "Mori" Hosseini*

\_\_\_\_\_  
*Fernando Valverde*



FLORIDA BOARD OF GOVERNORS  
**Resolution**  
STATE UNIVERSITY SYSTEM OF FLORIDA

**WHEREAS**, the Honorable Stefano Cavallaro has provided distinguished and dedicated service to the State University System of Florida as the representative of the Florida Student Association on the Board of Governors, State University System of Florida from May 30, 2014, to May 30, 2015; and

**WHEREAS**, Mr. Cavallaro has been a devoted member of this Board and a tireless advocate for the perspectives of the 335,000 students in the System while also serving as Student Body President of the Florida State University. He used his position to encourage discussion and interest in the issues affecting students in the State University System, including prevention and awareness activities designed to reduce incidents of sexual misconduct on university campuses; and

**WHEREAS**, during his tenure on the Board, Mr. Cavallaro served as a member of the Academic and Student Affairs Committee, the Budget and Finance Committee, and the Legislative Affairs Committee. On these committees, he represented the student voice on issues ranging from college affordability to performance-based funding. He also brought the student point of view to other committees as the Board considered issues as varied as enhancing campus security to the future of online learning; and

**WHEREAS**, Mr. Cavallaro's service as an effective student representative included organizing student leaders to advocate for a sales tax exemption on textbooks and funding Bright Futures Scholarship awards for summer terms. Mr. Cavallaro also successfully planned and coordinated the Rally in Tally on March 18, 2015, during the 2015 Legislative Session to ensure that student government representatives from across the State University System could lobby legislative leaders for student issues on behalf of their constituents. He is an exemplary role model of effective advocacy for current and future leaders and displayed dedication and enthusiasm in carrying out his duties; now therefore,

**BE IT RESOLVED** that the members of the Board of Governors, meeting at the Marshall Student Center Ballroom, University of South Florida, on this eighteenth day of June, 2015, do hereby commend Mr. Stefano Cavallaro for his invaluable contributions to the Florida State University Board of Trustees and the Board of Governors, State University System and extend to him all best wishes; and

**BE IT FURTHER RESOLVED** that this resolution be presented to Mr. Cavallaro as a small token of the Board's appreciation and thanks.

\_\_\_\_\_  
*Morteza "Mori" Hosseini Chair*

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*Ned C. Lautenbach*

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*Thomas G. Kuntz, Vice Chair*

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*Alan Levine*

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*Richard A. Beard III*

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*Wendy Link*

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*Matthew M. Carter II*

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*Edward Morton*

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*Dean C. Colson*

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*Dr. Katherine Robinson*

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*Daniel Doyle, Jr.*

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*Commissioner Pam Stewart*

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*Patricia Frost*

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*Norman D. Tripp*

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*Tonnette Graham*

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*H. Wayne Huizenga, Jr.*





FLORIDA BOARD OF GOVERNORS  
**Resolution**  
STATE UNIVERSITY SYSTEM OF FLORIDA

**WHEREAS**, the Honorable Mori Hosseini served ably and with great dedication as the Chair of the Board of Governors, State University System of Florida from January 1, 2014 until December 31, 2015; and

**WHEREAS**, during his tenure as Chair, Mr. Hosseini contributed generously of his time and gave of his considerable abilities in representing the Board and the State University System, voicing the Board's commitment to the students, the universities, and the boards of trustees; and

**WHEREAS**, Mr. Hosseini provided effective leadership on numerous issues that proved critical to the success of the Board of Governors and the State University System, including working tirelessly to ensure continued support for the Board's performance-based funding model, securing over \$200 million in new state support for the model, and through the establishment of a data integrity certification process to provide assurance that the data used in the model is reliable, accurate and complete; and

**WHEREAS**, Mr. Hosseini led the Board of Governors and the State University System into new frontiers through the establishment of the Public-Private Partnership Guidelines to enable universities to construct and acquire much-needed facilities through innovative partnerships with private entities subject to appropriate oversight by the Board of Governors and the boards of trustees; and through the creation of the Health Initiatives Committee charged with developing a strategic plan to address health-related workforce needs and increasing the competitiveness of the State University System's health-related research; and

**WHEREAS**, Mr. Hosseini, as Chair of the Nomination and Governance Committee, shepherded the appointment of an impactful group of trustees to university boards of trustees and elevated the level of engagement with the university boards of trustees through the institution of an annual Trustee Summit, which has proved successful in deepening the channels of communication between the respective boards; and

**WHEREAS**, Mr. Hosseini has brought his thirst for knowledge, sense of humor, and graciousness to all of his activities as Chair of the Board of Governors, demonstrating the best qualities of public service; now therefore,

**BE IT RESOLVED** that the members of the Board of Governors, meeting at the Turnbull Conference Center, Florida State University, on this twenty-first day of January, 2016, do hereby commend Mr. Mori Hosseini for his invaluable contributions to the State of Florida, the State University System, and the Board of Governors and wish him success and happiness in all future endeavors; and

**BE IT FURTHER RESOLVED** that the resolution be presented to Mr. Hosseini as a small token of the Board's appreciation and thanks.

\_\_\_\_\_  
*Thomas G. Kuntz, Chair*

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*H. Wayne Huizenga, Jr.*

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*Ned C. Lautenbach, Vice Chair*

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*Alan Levine*

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*Richard A. Beard III*

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*Pamela Stewart*

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*Tonnette Graham*

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*Norman D. Tripp*

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*Morteza "Mori" Hosseini*

\_\_\_\_\_  
*Fernando Valverde*



**STATE UNIVERSITY SYSTEM OF FLORIDA  
BOARD OF GOVERNORS**

March 17, 2016

**SUBJECT:** Chancellor's Report to the Board of Governors

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**PROPOSED BOARD ACTION**

For information

**AUTHORITY FOR BOARD OF GOVERNORS ACTION**

Article IX, Section 7, Florida Constitution

**BACKGROUND INFORMATION**

Chancellor Marshall M. Criser III will report on activities affecting the Board staff and the Board of Governors since the last meeting of the Board.

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**Supporting Documentation Included:** None

**Facilitators/Presenters:** Chancellor Marshall M. Criser III



**STATE UNIVERSITY SYSTEM OF FLORIDA  
BOARD OF GOVERNORS**

March 17, 2016

**SUBJECT:** Think Florida

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**PROPOSED BOARD ACTION**

For information

**AUTHORITY FOR BOARD OF GOVERNORS ACTION**

Article IX, Section 7, Florida Constitution

**BACKGROUND INFORMATION**

Background information: As part of the *Think Florida: A Higher Degree for Business* campaign, Board members have a regular opportunity to hear from businesses and university leaders about the latest synergies between universities and the business community, particularly as they relate to talent, research and partnerships. Today's feature is the partnership between UWF and the Navy Federal Credit Union, which is one of Florida's fastest growing businesses and has been named one of the "Top 100 Companies to Work For" by Fortune Magazine. The company's robust partnership with UWF includes onsite classes for Navy Federal Credit Union employees and strong internship/hiring programs for UWF students.

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**Supporting Documentation Included:** None

**Facilitators/Presenters:** Chair Tom Kuntz

**STATE UNIVERSITY SYSTEM OF FLORIDA  
BOARD OF GOVERNORS**

March 17, 2016

**SUBJECT:** Public Comment

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**PROPOSED BOARD ACTION**

For information

**AUTHORITY FOR BOARD OF GOVERNORS ACTION**

Article IX, Section 7, Florida Constitution; Section 286.0114, Florida Statutes; Article V, Section H, Board of Governors Operating Procedures

**BACKGROUND INFORMATION**

Article V, Section H, of the Board of Governors Operating Procedures provides for public comment on propositions before the Board. The Board will reserve a maximum of fifteen minutes during the plenary meeting of the Board to take public comment.

Individuals, organizations, groups or factions who desire to appear before the Board to be heard on a proposition pending before the Board shall complete a public comment form specifying the matter on which they wish to be heard. Public comment forms will be available at each meeting and must be submitted prior to the plenary meeting.

Organizations, groups or factions wishing to address the Board on a proposition shall designate a representative to speak on its behalf to ensure the orderly presentation of information to the Board. Individuals and representatives of organizations, groups or factions shall be allotted three minutes to present information; however, this time limit may be extended or shortened depending upon the number of speakers at the discretion of the Chair.

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**Supporting Documentation Included:** None

**Facilitators/Presenters:** Chair Tom Kuntz

**STATE UNIVERSITY SYSTEM OF FLORIDA  
BOARD OF GOVERNORS**

March 17, 2016

**SUBJECT:** Confirmation of Reappointment of the President for University of South Florida

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**PROPOSED BOARD ACTION**

Confirm the reappointment of Dr. Judy Genshaft as the president of the University of South Florida.

**AUTHORITY FOR BOARD OF GOVERNORS ACTION**

Article IX, Section 7, Florida Constitution; Section 1001.706, Florida Statutes.

**BACKGROUND INFORMATION**

Subsection 1001.706(6)(a), Florida Statutes, provides, "The Board of Governors shall confirm the presidential selection and reappointment by a university board of trustees as a means of acknowledging that system cooperation is expected."

On March 3, 2016, the Board of Trustees of the University of South Florida approved an amendment to Dr. Genshaft's employment contract, unanimously reappointing Dr. Genshaft to serve as the president of the University of South Florida. The reappointment extends the term of Dr. Genshaft's contract through June 30, 2017. Chair Harold Mullis is requesting confirmation of Dr. Genshaft's reappointment by the Board of Governors.

Under Dr. Genshaft's leadership, the university has become one of the fastest growing research universities in the nation. Research grants and contracts have increased by \$269 million since 2000 to reach a total of \$440 million in 2015. USF is ranked 1<sup>st</sup> in the state and 10<sup>th</sup> in the nation for patents, and number 15 worldwide.

USF is one of the nation's leading veteran and military friendly universities with *Military Times EDGE* magazine ranking USF #2, "Best for Vets: College Rankings 2016." The university is also a top producer of Fulbright Faculty Scholars and Peace Corp recipients.

Dr. Genshaft has been instrumental in strengthening the university's ties to the business community. During her tenure as chair of the Greater Tampa Chamber of Commerce and Tampa Bay Partnership, she actively sought to recruit companies to the region,

particularly those requiring the resources of a research university such as Bristol-Myers Squibb, Draper Laboratory and SRI- St. Petersburg. In addition, Dr. Genshaft is the co-founder of the Tampa Innovation Alliance, an organization leading the effort to redevelop the challenged neighborhoods near USF. Dr. Genshaft has also championed the university's fund-raising efforts through the *Unstoppable Campaign*, which resulted in over \$900 million being raised, including securing the largest gifts in the university's history during the past five years.

Dr. Genshaft has received numerous honors at the local level including *Tampa Bay Business Journal* Woman of the Year, Tampa Bay Business Hall of Fame inductee, and the Tampa Bay Chamber of Commerce Dottie Berger MacKinnon Woman of Influence Award. Dr. Genshaft has held various leadership positions at the national level as well serving as chair of the American Council on Education, as a member of the executive committee of the Association of Public and Land-grant Universities, and the first woman elected chair of the National Collegiate Athletic Association.

Additional highlights of Dr. Genshaft's leadership of the University of South Florida are included in the Board materials.

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**Supporting Documentation Included:**

1. Letter from the University of South Florida Board of Trustees Chair
2. Leadership Highlights/ Summary of Key Contract Terms

**Facilitators/Presenters:**

Tom Kuntz, Chair, Board of Governors  
Harold Mullis, Chair, University of South Florida Board of Trustees



# UNIVERSITY OF SOUTH FLORIDA

Board of Trustees

March 3, 2016

Thomas Kuntz, Chair  
Florida Board of Governors  
State University System of Florida  
325 W. Gaines Street, Suite 1614  
Tallahassee, Florida 32399-0400

Re: University of South Florida President, Dr. Judy Genshaft

Dear Chair Kuntz:

Dr. Judy Genshaft has served as President of the University of South Florida (the "University") since July 1, 2000. The Florida Board of Governors ratified her earlier appointment and reappointments as president. Her current term of employment expires on June 30, 2016.

Dr. Genshaft's performance and dedication as the University's president has been outstanding. At its March 3, 2016 meeting, the University's Board of Trustees unanimously approved the attached "Presidential Contract" (the "Contract"), providing for her reappointment for a one year period commencing on July 1<sup>st</sup>, 2016 and ending on June 30, 2017, on the terms and conditions described therein.

Pursuant to Section 1001.706(6)(a), Florida Statutes, the effectiveness of the Contract is subject to confirmation by the Board of Governors of President Genshaft's reappointment. Accordingly, on behalf of the University's Board of Trustees, I respectfully request that the Board of Governors confirm President Genshaft's reappointment.

Please do not hesitate to contact me or the University's Office of General Counsel if you have any questions or desire further information concerning this matter.

Sincerely,

A handwritten signature in dark ink, appearing to read "Harold Mullis", written over a horizontal line.

Harold Mullis, Chair

University of South Florida Board of Trustees

cc: Dr. Judy Genshaft

### **University of South Florida System Success Under Dr. Judy Genshaft's Leadership**

*On the 10th anniversary of Judy Genshaft's presidency, the **Tampa Bay Times** called her a "transformational leader". "USF is more bigger, more complex, more research-focused, and better at attracting students." On her 15th anniversary of her presidency, the **Tampa Tribune** editorial board stated, "But there is a good reason Genshaft has managed to stay at USF's helm for 15 years. She is getting the job done."*

<b>Data:</b>	<b>2000</b>	<b>2015</b>
Enrollment	35,700	48,793
Research Expenditure	\$186 million	\$497 million
Research Grants & Contracts	\$171 million	\$440 million
Endowment	\$187 million	\$420 million
Budget	\$873 million	\$1.8 billion
Annual Giving	<\$45 million	>\$130 million
Retention - System	<75%	87% (USF Tampa – 89%)
Average SAT	1072	1212 (USF Tampa – 1223)
Graduation Rate	46%	66% (USF Tampa – 67%)
National Academy Members	3	9

### ***Raising USF's State, National and International Stature***

- Since 2000, USF has transformed into a major force in higher education...
  - USF has been recognized as "*the fastest growing in research funding in the US btw 2000-07*";
  - Top 50 research university;
  - Top quartile for Foundation investments (NACUBO);
  - Moody and S&P rating consistent at AA2 (one of the highest in SUS);
  - USF has become #1 in the state, #10 in the nation and #15 worldwide for patents;
  - USF research leadership founded the National Academy of Inventors Technology and Innovation. Dr. Genshaft is a member of the Executive Advisory Board;
  - NAFSA's 2013 Senator Paul Simon Award for Campus Internationalization;
  - In 2015, USF (Tampa) SACS Reaffirmation 2015 with no recommendations; USFSM achieved reclassification of campus to Type II; USF SM and USF SP both received separate SACS Accreditation during the past 10 years;
  - USF received APLU classification Innovation and Economic Prosperity University;
  - USF is one of the nation's leading veteran and military friendly universities with *Military Times EDGE* magazine ranked USF #2, "Best for Vets: College Rankings 2016" and #1 for Nursing and undergraduate Public Health program;
  - College of Pharmacy formally moved to accreditation status and graduated its inaugural class in Spring 2015;
  - Top 20 Producer of Fulbright Faculty Scholars;

- Top 20 Producer of Peace Corp Volunteers;
  - Morsani College of Medicine recruited its strongest academic class ever in Fall 2015 and its 2015 CORE class MCAT average score was highest in the state;
  - USF Athletics won the Learfield Cup for most outstanding competitive success in the American Athletic Conference (1<sup>st</sup> in history); and
  - Legislature and Governor continue to provide financial support for critical projects that directly benefit the university and the Tampa Bay region. Most recently, moving the Morsani COM to downtown Tampa, USFSP Tiedemann COB building, USF Health Heart Institute, Florida Center for Cybersecurity at USF and USFSM STEM program development.
- Current National and Global Rankings: USNWR public 84; 2015 US publics National Universities 49; 2015 US public Times Higher Education (THE) World University Ranking 43; QS World University Ranking 57; Academic Ranking of World Universities US public 50; Top American Research Universities US public 26-50 category.
  - USF has been #1 or #2 for the SUS Performance Based Funding since its inception and anticipates similar rating in the near future.
  - Has helped raise the national profile and has given USF a voice in setting national policies through her active participation on those Boards that have influence on the national educational agenda including:
    - American Council on Education (Chair);
    - APLU (Executive Committee);
    - NCAA (1st woman to Chair). She also was Chair of the Big East Council of Presidents and American Athletic Conference Presidents Council; and
    - Was recently invited to join the Securonix Advisory Board.

### ***Recognizing the Importance USF has on the Region***

- President Genshaft chaired the Tampa Bay Partnership, Tampa Chamber of Commerce, and the Council of 100 (now known as Economic Development Council). She is the first University President in the region to chair all three and continues to be active in each.
- USF's economic impact has risen to over \$4.4 billion for the Tampa Bay region. She has strengthened USF's ties to the business community and made it a catalyst for innovation and investment. Has had over \$1 billion in construction across the System.
- Dr. Genshaft's 15-year leadership has boosted the local economy. During her tenure as chair of the Greater Tampa Chamber of Commerce and Tampa Bay Partnership, she actively sought to recruit companies to the region, particularly those that needed the resources of a research university.
- She played a leading role in recruiting major international companies to expand to TB region including Bristol-Myers Squibb, Draper Laboratory and SRI- St. Petersburg.

- USF received approval to build a transformational housing village on the Tampa campus through a public-private partnership with Capstone-Harrison Street, LLC, an estimated \$133 million development. Completed, the new development with house @ 2,000 residents.
- USF received approval to enter into an agreement with Publix to build a grocery store on the Tampa campus.
- She is a co-founder for the Tampa Innovation Alliance, organization leading the effort to redevelop the challenged neighborhoods near USF.
- USF has raised over \$901.7M (90% within 80% of time) *USF: Unstoppable Campaign* and secured its largest gifts in the University's history over the past 5 years:
  - Les and Pam Muma – single gift of \$25M;
  - Frank and Carol Morsani – single gift of \$20M;
  - Jordan Zimmerman, Kate Tiedemann, Lynn Pippenger, Barry and Dana Collier – single gifts of \$10 M; and
  - Keysight Technologies, Inc., 20 year of software donations to the university valued at more than \$203 million.

***Lauded by professional and community organizations***

- One of the Region's most well-respected women leaders...a few honors include:
  - Tampa Bay Business Hall of Fame;
  - Tampa Bay Chamber of Commerce Dottie Berger MacKinnon Woman of Influence Award;
  - Betty Castor Lifetime Achievement Award, World Trade Center, Tampa Bay;
  - Five Fabulous Females Award;
  - Tampa Bay Business Journal Business Woman of the Year;
  - Educator of the Year;
  - Ellsworth G. Simmons Good Government Award;
  - JA Spirit of Achievement Award
  - Boy Scout DistinguishSports Leader of the Year;
  - Tampa Bay Regional Planning Council Herman Goldner Award for Regional Leadership; and
  - Florida Economic Council McLaughlin Award.
- Internationally, she has been recognized for enhancing USF's global impact and profile:
  - First woman to receive an honorary degree - Yeungnam University in South Korea;
  - Global Leadership Award presented by Her Royal Highness Princess Sirindhorn in Thailand; and
  - Captain of Education Award from Hadassah College in Israel.



### **Highlighted changes from the current contract for Dr. Judy Genshaft**

- The current contract expires on June 30, 2016. The new contract would be effective July 1, 2016 with no break in service.
- The new contract is for one year subject to annual evaluation and reappointment by the Board of Trustees and confirmation by the Florida Board of Governors.
- The annual evaluation process includes review and approval of the President's goals and objectives by the Board; this aligns with the process for setting the President's compensation.
- The one year term is consistent with guidance provided by the Board of Governors, which is anticipated to apply to all SUS presidential reappointments.
- The new contract includes a 5% increase in base compensation; NOTE: no base increases were requested or made under the current (2011-16) contract.
- The new contract places 32% of the President's total compensation at risk.
- Consistent with Florida Statutes, the maximum amount of the President's compensation funded from state funds is capped at \$200,000.00. Compensation beyond the cap is funded by non-state funds.

**STATE UNIVERSITY SYSTEM OF FLORIDA  
BOARD OF GOVERNORS**

March 17, 2016

**SUBJECT:** Board of Governors 2016 Strategic Plan for Health Initiatives

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**PROPOSED BOARD ACTION**

Consider for approval the Board of Governors 2016 Strategic Plan for Health Initiatives, which was approved by the Board's Health Initiatives Committee at its January 21, 2016, meeting.

**AUTHORITY FOR BOARD OF GOVERNORS ACTION**

Article IX, Section 7, Florida Constitution

**BACKGROUND INFORMATION**

In August 2013 the Board of Governors Health Initiatives Committee was established to provide leadership for the development of system-level policy regarding health initiatives. The Committee has since concluded the first phase of its work by completing a year-long environmental scan encompassing health-related education, health care delivery impacted by the health care academic experience, and health-related research.

During its second year's work, the Health Initiatives Committee approved a draft Strategic Plan that includes goals, priorities, and strategies to meet the most pressing needs identified in the environmental scan. The Committee met with constituency groups at a February 11, 2016, workshop to gather additional information on specific actions and estimated costs associated with implementing the Strategic Plan.

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**Supporting Documentation Included:**

Florida Board of Governors 2016  
Strategic Plan for Health Initiatives

## Board of Governors

### 2016 Strategic Plan for Health Initiatives

#### Overview

The future of health care is changing. This is especially the case in Florida where “baby boomer” in-migration contributes to an increasing number of people with health care needs in the nation’s third largest state -- with over 19 million people in an area that covers more than 800 miles, spanning huge urban areas and sparsely populated rural areas. Florida’s population is expected to continue growing to 24 million by the year 2030. Though Florida is currently the state with the highest proportion of residents over the age of 65, the increasing demand for health care is coming primarily from new residents between the ages of 25 and 64 and people under the age of 25.

The health care industry has a significant impact on the state’s economy. Health care’s share of Florida’s gross domestic product (GDP) is approximately 18.3%, including commodities and insurance. In 2015, Florida’s health care industry accounted for nearly one million jobs across ambulatory health care services, hospitals, and nursing and residential care facilities with wages totaling \$50 billion. Projections show that 6 of the top 10 highest demand jobs through 2023 will be in the health care sector. Health care jobs are expected to account for 23% of the state’s growth over the next eight years, with an estimated 200,000 new jobs.

To better align higher education’s health programs with Florida’s changing demographic and economic factors, the Board of Governors Health Initiatives Committee was established in August 2013 to provide leadership for the development of system-level policy regarding health initiatives. During 2014 and 2015 the Committee conducted an environmental scan to assess the status of health care in Florida and to proactively prepare the state’s 12 public universities to better meet the future needs of Floridians relative to health care. The environmental scan utilized state and national data to evaluate the current and future state of health care education, research and delivery in Florida.

This strategic plan for health outlines strategies for addressing two goals that emerged from the Committee’s environmental scan. The first is to meet the health workforce needs of Florida by providing more physicians and nurses to serve Florida’s growing population. The second goal is to increase the competitiveness of the system’s health-related research. The State University System (SUS) receives approximately \$600m annually from federal agencies in support of health-related research, approximately half of all federal awards to SUS. In order to lead advancements in critical health-related research areas and to be more competitive for federal funding, the state must expand current research capacity and increase collaboration.

This plan includes strategies designed to impact the above goals in the short-term. The strategies were developed in collaboration with the Council for Florida Medical School Deans, the State University System Nursing School Deans and Directors, the State University System Vice Presidents for Research, and the Board's Health Advisory Group.

The importance of health care in Florida cannot be overstated. Florida is a dynamic, growing state. Its health care delivery infrastructure will be challenged in the years to come. Health care is vital to improving the quality of life for Florida's residents and meeting specific workforce needs for healthcare providers is critical to achieving gubernatorial and legislative priorities. Implementation of the following strategies is critical to meeting the needs of Florida's residents and employers and vital to strengthening the state's economy.

## Goals, Priorities & Strategies

### GOAL 1: MEET THE HEALTH WORKFORCE NEEDS OF FLORIDA.

#### PRIORITY 1.1: EXPAND THE NUMBER OF PHYSICIAN RESIDENCY SLOTS TO ADDRESS PHYSICIAN PIPELINE AND SHORTAGE ISSUES.

Strategy: Establish a competitive grant program to support the expansion of existing Graduate Medical Education (GME) programs or the creation of new GME programs.

#### PRIORITY 1.2: CREATE OR EXPAND PROGRAMS TO MEET THE DEMAND FOR PRE-LICENSURE BACHELOR OF SCIENCE IN NURSING (BSN) GRADUATES, NURSE PRACTITIONERS, CERTIFIED REGISTERED NURSE ANESTHETISTS, AND PHD GRADUATES.

Strategy: Establish a competitive grant program to provide one-time funding for the recruitment and retention of nursing faculty in order to expand program capacity in the short term.

Strategy: Develop a long-term plan to address ongoing nurse faculty needs in light of projected workforce demand. The plan should address in detail the number and type of faculty needed and cost estimates associated with the implementation of the plan.

### GOAL 2: INCREASE THE COMPETITIVENESS OF THE SYSTEM'S HEALTH-RELATED RESEARCH.

#### PRIORITY 2.1: DEVELOP A SHARED DATA INFRASTRUCTURE TO FACILITATE ANALYSIS OF 'BIG DATA' IN SUPPORT OF CLINICAL RESEARCH, COMPARATIVE EFFECTIVENESS RESEARCH AND IMPLEMENTATION SCIENCE.

Strategy: Build a shared computing system that allows researchers to easily store and share enormous quantities of data securely.

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PRIORITY 2.2: SEEK ADDITIONAL INVESTMENTS IN RESEARCH FACILITIES THAT ENHANCE SYSTEM-WIDE COLLABORATION IN CRITICAL HEALTH-RELATED RESEARCH AREAS.

Strategy: Develop a long-term plan for expanding research facilities across the SUS system. The plan should address in detail the number, type, and cost of facilities needed.

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PRIORITY 2.3: CREATE INCENTIVES FOR RESEARCH COLLABORATION, RESEARCH COMMERCIALIZATION, AND TECHNOLOGY TRANSFER.

Strategy: Establish a matching grant program for university and business research partnerships by building upon the Federal SBIR/STTR model.

**STATE UNIVERSITY SYSTEM OF FLORIDA  
BOARD OF GOVERNORS**

March 17, 2016

**SUBJECT:** Limited Access Status for the Bachelor of Fine Arts in Art (CIP 50.0702) at the Florida International University

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**PROPOSED BOARD ACTION**

Consider approval of limited access status for the Bachelor of Fine Arts in Art at the Florida International University, CIP Code 50.0702.

**AUTHORITY FOR BOARD OF GOVERNORS ACTION**

Article IX, Section 7, Florida Constitution; Board of Governors Regulation 8.013

**BACKGROUND INFORMATION**

Florida International University (FIU) is requesting limited access status for the Bachelor of Fine Arts in Art. Board of Governors' Regulation 8.013 provides that baccalaureate degree programs may be approved as limited access for the following reasons:

- the number of qualified applicants exceed the program's resources and capacity,
- faculty and space resources are limited,
- higher academic achievement is necessary to be successful in the program.

The program includes three tracks: Art Studio, Graphic Design, and Video/ Animation/Digital Arts. Limited access status is requested due to limited availability of faculty and space resources. Students in this program require one-on-one work with faculty for proper development and success. Students seeking admission into the program will have to submit a portfolio for review. Florida College System transfer students will not be disadvantaged by the screening process.

The FIU Board of Trustees approved limited access for the program on December 9, 2015. If approved by the Board of Governors, FIU will implement limited access status for the program effective Fall 2016.

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**Supporting Documentation Included:** Information located in the Academic and Student Affairs Committee materials

**STATE UNIVERSITY SYSTEM OF FLORIDA  
BOARD OF GOVERNORS**

March 17, 2016

**SUBJECT:** Limited Access Status for the Bachelor of Public Health (CIP 51.2201) at the University of Florida

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**PROPOSED BOARD ACTION**

Consider approval of limited access status for the Bachelor of Public Health at the University of Florida, CIP Code 51.2201.

**AUTHORITY FOR BOARD OF GOVERNORS ACTION**

Article IX, Section 7, Florida Constitution; Board of Governors Regulation 8.013

**BACKGROUND INFORMATION**

The University of Florida (UF) is requesting limited access status for the Bachelor of Public Health. Board of Governors' Regulation 8.013 provides that baccalaureate degree programs may be approved as limited access for the following reasons:

- the number of qualified applicants exceed the program's resources and capacity,
- faculty and space resources are limited,
- higher academic achievement is necessary to be successful in the program.

The limited access request is based on limited availability of faculty resources and space. The program includes small hands-on interactive labs, field experiences, and internships and faculty resources available to supervise these experiences are limited. Florida College System transfer students will not be disadvantaged by the screening process.

The UF Board of Trustees approved limited access for the program on December 4, 2015. If approved by the Board of Governors, UF will implement limited access status for the program effective Summer 2016.

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**Supporting Documentation Included:** Information located in the Academic and Student Affairs Committee materials

**STATE UNIVERSITY SYSTEM OF FLORIDA  
BOARD OF GOVERNORS**

March 17, 2016

**SUBJECT:** Public Notice of Intent to Amend Board of Governors Regulation 6.009  
Admission of International Students to State University System (SUS)  
Institutions.

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**PROPOSED BOARD ACTION**

Consider approval of the public notice of intent to amend Board of Governors  
Regulation 6.009 Admission of International Students to State University System (SUS)  
Institutions

**AUTHORITY FOR BOARD OF GOVERNORS ACTION**

Article IX, Section 7, Florida Constitution and Board of Governors Regulation  
Development Procedure

**BACKGROUND INFORMATION**

Regulation 6.009 provides guidance to state universities regarding the admission of qualified international students that include adherence to federal laws and regulations pertaining to international students as well as the regulations established by the Board of Governors and university boards of trustees for admission to the institution. Health insurance requirements for international students are expressed for select categories of coverage and minimum requirements are included that will place the university in compliance with federal Department of State regulations.

Preliminary regulation amendments were reviewed by the university General Counsels, Council of Academic Vice Presidents, Council of Student Affairs, SUS health center directors, and other state university staff. Pursuant to the regulation procedure adopted by the Board at its meeting on March 23, 2006, the Board is required to provide public notice by publication on its Internet Web site at least 30 days before adoption of the proposed regulation.

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**Supporting Documentation Included:** Information located in the Academic and  
Student Affairs Committee materials



**STATE UNIVERSITY SYSTEM OF FLORIDA  
BOARD OF GOVERNORS**

March 17, 2016

**SUBJECT:** Auxiliary Facilities that have Bond Covenants Requiring Approval of  
Estimated 2016-2017 Operating Budgets

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**PROPOSED BOARD ACTION**

Approve estimated 2016-2017 operating budgets for auxiliary facilities that have bond covenants requiring Board approval.

**AUTHORITY FOR BOARD OF GOVERNORS ACTION**

Article IX, Section 7, Florida Constitution

**BACKGROUND INFORMATION**

An auxiliary enterprise, as defined by the National Association of College and University Business Officers (NACUBO) in the College and University Business Administration Manual, is "an entity that exists to furnish a service to students, faculty, or staff, and that charges a rate directly related, but not necessarily equal, to the cost of the service". One of the distinguishing characteristics of auxiliary enterprises is that they are managed as self-supporting activities. Some examples of auxiliary enterprises are housing operations, university bookstores, food services, student health centers, parking services, and continuing education. Many auxiliary enterprises have debt service commitments for the construction of facilities that must be repaid from pledged revenues from operations.

Section 1010.60, Florida Statutes, authorizes the issuance of bonds or other forms of indebtedness pursuant to the State Bond Act to finance or refinance capital projects authorized by the Legislature. Specific covenants, as set forth in the authorizing resolutions of certain bond issues, require approval of estimated operating budgets for the upcoming fiscal year at least ninety (90) days preceding the beginning of the fiscal year. The state universities historically submit annual operating budgets for their auxiliary operations approximately forty-five (45) days after the beginning of the fiscal year; therefore it is necessary for each affected institution to develop and submit, in advance, an estimated operating budget for all facilities with outstanding bond issues containing the operating budget approval covenant language.

The following universities have outstanding bond issues that require Board of Governors approval: the University of Florida, Florida State University, Florida A&M University, the University of South Florida, Florida Atlantic University, the University of Central Florida, and Florida International University.

A review of each university's information for auxiliary facilities affected by the specific bond covenants indicates that there will be sufficient revenues to meet the estimated level of operational expenditures and debt service payments for fiscal year 2016-2017. In addition to the Income and Expenditure Statement, information was requested for four basic questions. The universities' responses are included in the materials.

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**Supporting Documentation Included:** Information located in the Budget & Finance Committee Material

**STATE UNIVERSITY SYSTEM OF FLORIDA  
BOARD OF GOVERNORS**

March 17, 2016

**SUBJECT:** Public Notice of Intent to Amend Board of Governors Regulation 7.008  
Waivers and Exemptions of Tuition and Fees

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**PROPOSED BOARD ACTION**

Approve the public notice of intent to Amend Board of Governors Regulation 7.008  
Waivers and Exemptions of Tuition and Fees.

**AUTHORITY FOR BOARD OF GOVERNORS ACTION**

Article IX, Section 7, Florida Constitution; Board of Governors' Regulation  
Development Procedure

**BACKGROUND INFORMATION**

The current regulation limits waivers provided to students who were in the custody of the Department of Children and Family Services and students who lack a fixed, regular, and adequate nighttime residence to 120 hours for any undergraduate degree. This limitation is consistent with many other waivers or exemptions provided in statute and Board regulation.

Universities were notified on December 14, 2015 to forgo the limitation identified in this regulation until further clarification was obtained on the statutory intent for these two programs.

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**Supporting Documentation Included:** Information located in the Budget & Finance  
Committee Material

**STATE UNIVERSITY SYSTEM OF FLORIDA  
BOARD OF GOVERNORS**

March 17, 2016

**SUBJECT:** Public Notice of Intent to Approve Board of Governors Regulation 9.006  
Remuneration of University Presidents and Administrative Employees

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**PROPOSED BOARD ACTION**

Approve Board of Governors Regulation 9.006 Remuneration of University Presidents and Administrative Employees.

**AUTHORITY FOR BOARD OF GOVERNORS ACTION**

Article IX, Section 7, Florida Constitution; Board of Governors' Regulation Development Procedure

**BACKGROUND INFORMATION**

Section 1012.975 and 1012.976, Florida Statute, creates a \$200,000 limitation on the amount of state funds that can be used to pay university presidents and administrative employees.

This new regulation provides guidance and definitions to the universities on fund source and types of employees considered administrative, specifically defining teaching faculty. This regulation is being provided for the universities to assist in the consistent implementation of these two statutes to avoid potential audit findings.

The Board approved the public notice of intent to create the new regulation at the January 21, 2016 meeting. No public comments were received.

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**Supporting Documentation Included:** Regulation 9.006

## **9.006 Remuneration of University Presidents and Administrative Employees**

(1) A president employed by a university board of trustees may not receive more than \$200,000 in remuneration from public funds. A university board of trustees (itself or through a component unit) is not prohibited from providing cash or cash-equivalent compensation from funds that are not public funds to a president in excess of the \$200,000 limit.

(a) Remuneration includes salary, bonuses, and cash-equivalent compensation paid to a president by the university board of trustees for work performed, excluding health insurance and retirement benefits.

(b) Public funds are defined as funds appropriated from general revenue, state trust funds, including the student tuition and fee trust fund, educational enhancement trust fund, phosphate research trust fund or any funds from a state university trust fund regardless of repository.

(c) Cash-equivalent compensation means any benefit that may be assigned an equivalent cash value.

(2) A university administrative employee may not receive more than \$200,000 in remuneration from appropriated state funds. A university board of trustees (itself or through a component unit) is not prohibited from providing cash or cash-equivalent compensation from funds that are not public funds to a university administrative employee in excess of the \$200,000 limit.

(a) Remuneration includes salary, bonuses, and cash-equivalent compensation paid to a university administrative employee by the university board of trustees for work performed, excluding health insurance and retirement benefits.

(b) Appropriated state funds are defined as funds appropriated from general revenue or state trust funds, including the student tuition and fee trust fund, educational enhancement trust fund and the phosphate research trust fund.

(c) Cash-equivalent compensation means any benefit that may be assigned an equivalent cash value.

(d) University teaching faculty or medical school faculty or staff are excluded from the \$200,000 limit. University teaching faculty is defined as an employee that provides direct instructional services to students or provides direct or indirect support in the instruction of students by establishing curriculum and other requirements involved in teaching students. Instructional services would also include classroom activities, research laboratories, co-curricular activities or service activities in which students participate. These employees may be on a

tenured/tenured-track line or under contract by the university in a faculty or other academic personnel or personnel support position. This would include a university's provosts, deans, professors, lecturers, librarians, distinguished professors, eminent scholars, curators, scholars, scientists, engineers and clinicians.

Authority: Section 7(d), Art. IX, Fla. Const., History - New \_\_\_\_\_.

**STATE UNIVERSITY SYSTEM OF FLORIDA  
BOARD OF GOVERNORS**

March 17, 2016

**SUBJECT:** State University System 2014-2015 Annual Accountability Report

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**PROPOSED BOARD ACTION**

Consider approval of the State University System 2014-2015 Annual Accountability Report

**AUTHORITY FOR BOARD OF GOVERNORS ACTION**

Article IX, Section 7, Florida Constitution; Board Regulation 2.002

**BACKGROUND INFORMATION**

The 2014-2015 Annual Accountability Report contains narrative and metrics on the progress made toward Board of Governors Strategic Plan goals. Among other information, the Report contains examples of key achievements, as well as information and metrics regarding enrollments, degrees awarded, retention and graduation, distance learning, degree productivity in key discipline areas, academic program quality, research and commercialization, funding and expenditures, and other efficiency metrics and activities.

The System Report's Executive Summary and individual university reports are available at: [http://flbog.edu/resources/publications/2014-15\\_accountability.php](http://flbog.edu/resources/publications/2014-15_accountability.php).

At the Strategic Planning Committee's March 2016 meeting, Vice Chancellor Ignash made a presentation with regard to key metrics in the 2014-2015 Annual Accountability Report. Committee Chair Dean Colson will provide a recommendation to the full Board of Governors for consideration.

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**Supporting Documentation Included:** Included in Strategic Planning Committee Materials

**STATE UNIVERSITY SYSTEM OF FLORIDA  
BOARD OF GOVERNORS**

March 17, 2016

**SUBJECT:** Online Education Goals for Inclusion in the 2025 System Strategic Plan

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**PROPOSED BOARD ACTION**

Approve online education goals for inclusion in the 2025 System Strategic Plan

**AUTHORITY FOR BOARD OF GOVERNORS ACTION**

Article IX, Section 7, Florida Constitution

**BACKGROUND INFORMATION**

When the Board of Governors approved revisions to the 2025 System Strategic Plan on November 6, 2014, a placeholder was included for 2025 goals for Distance-Learning/Online Metrics, with a statement indicating that a recommendation would be forthcoming from the Innovation and Online Committee. The Committee met on January 16, 2016 and, after discussion and deliberation, approved two metrics to recommend to the Strategic Planning Committee for inclusion in the Board of Governors 2025 Strategic Plan.

Teaching and Learning (Excellence)

- percent of SUS courses bearing a “high-quality” rating in the Florida Virtual Campus online catalog: 90%

Teaching and Learning (Productivity)

- percent of SUS undergraduate FTE enrollments in online courses: 40%

At its March 17, 2016 meeting, the Strategic Planning Committee considered the two metrics brought forward by the Innovation and Online Committee. Strategic Planning Committee Chair Dean Colson will provide a recommendation to the full Board of Governors.

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**Supporting Documentation Included:** Included in Strategic Planning Committee Materials



**STATE UNIVERSITY SYSTEM OF FLORIDA  
BOARD OF GOVERNORS**

March 17, 2016

**SUBJECT:** Appointment of University Trustees

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**PROPOSED BOARD ACTION**

Appointment of University Trustees

**AUTHORITY FOR BOARD OF GOVERNORS ACTION**

Article IX, Section 7, Florida Constitution; Board of Governors Trustee Selection and Reappointment Process

**BACKGROUND INFORMATION**

In accordance with the University Board of Trustee Selection and Reappointment Process, the following universities have trustee vacancies for terms that ended on January 6, 2016:

1. Florida Gulf Coast University, and
2. University of Florida.

The vacancies were posted on the Board's website and a significant number of applications were received.

Chair Kuntz assigned Committee members to sub-committees to review the applications from the specific institutions and the Committee will recommend candidates for review and consideration by the Board.

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**Supporting Documentation Included:** None