



# BOARD *of* GOVERNORS

## State University System of Florida

### Audit and Compliance Committee

Joe Maleszewski, Inspector General and Director of Compliance  
March 29, 2018

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# Audit and Compliance Committee Agenda

- Performance-based Funding Data Integrity Audit Results and Certifications Summary
- FAMU Intercollegiate Athletics Cash Deficit
- OIGC Updates



# PERFORMANCE BASED FUNDING DATA INTEGRITY – BACKGROUND

- Audit Requirement
- Provides assurance university data submitted for PBF decision-making is reliable, accurate, and complete
- Audit Guidance:
  - Audits and Certifications Due March 2018
  - Per Professional Audit Standards
  - Audit scope and objectives set by BOT Chair and chief audit executive
- Fourth Consecutive Year



# PERFORMANCE BASED FUNDING DATA INTEGRITY – BACKGROUND

## Corrective Action Plans Developed

- For any audit findings

## Data Integrity Certification

- 11 representations
- Executed by university president and BOT chair
- Confirmed audit is basis for certification



# SUS PBF Data Integrity Audits, Action Plans, and Certifications Summary, Year 5

UNIV.	CONCLUSIONS	OBSERVED ISSUES	ACTION PLAN	CERTIFICATION
FAMU	<ul style="list-style-type: none"> <li>• Controls Need Improvement</li> <li>• Basis for Certification</li> </ul>	Four issues related to user access privileges and reviews (repeat), separation of duties (repeat), degree audit (repeat), and academic advisement module updates.	Completion Date: April – June 2018	Modified Certification – IT access and separation of duties
FAU	<ul style="list-style-type: none"> <li>• Controls Adequate</li> <li>• Basis for Certification</li> </ul>	No adverse findings	N/A	Unmodified Certification
FGCU	<ul style="list-style-type: none"> <li>• Controls Adequate</li> <li>• Basis for Certification</li> </ul>	Two issues related to timeliness of submissions, and department-level data entry correction made.	N/A	Modified Certification – late data submission and student coding correction (No significant impact.)
FIU	<ul style="list-style-type: none"> <li>• Controls Adequate</li> <li>• Basis for Certification</li> </ul>	No adverse findings	N/A	Unmodified Certification
FL Poly	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>	No adverse findings	N/A	Unmodified Certification
NCF	<ul style="list-style-type: none"> <li>• Controls Adequate</li> <li>• Basis for Certification</li> </ul>	No adverse findings	N/A	Unmodified Certification
UCF	<ul style="list-style-type: none"> <li>• Controls Adequate</li> <li>• Basis for Certification</li> </ul>	Six issues related to logic error in student residency for tuition purposes and courses to degree table, data entry error for transfer credits, timeliness of submissions, and user access controls.	Completed December 2017	Modified Certification – logic and data entry errors, late submission, and user access controls (No significant impact.)
UF	<ul style="list-style-type: none"> <li>• Controls Adequate</li> <li>• Basis for Certification</li> </ul>	No adverse findings	N/A	Unmodified Certification
UNF	<ul style="list-style-type: none"> <li>• Controls Adequate</li> <li>• Basis for Certification</li> </ul>	Four issues related to governance documents (repeat), procedures (repeat), user access reviews, and audit logs.	Completion Date: January 2020	Unmodified Certification
USF	<ul style="list-style-type: none"> <li>• Controls Adequate</li> <li>• Basis for Certification</li> </ul>	Two issues related to user access, authorizations, and tracking for Hours to Degree and Courses to Degree populations (repeat), and Transfer Articulation.	Completion Date: April – July 2018	Unmodified Certification
UWF	<ul style="list-style-type: none"> <li>• Controls Adequate</li> <li>• Basis for Certification</li> </ul>	Two issues related to formalizing, in writing, the Institutional Data Administrator; and developing standard business continuity plan template.	Completion Date: March 30, 2018	Unmodified Certification



# AUDIT RESULTS

- 11 of 11 universities submitted audits
- 10 of 11 concluded:
  - Controls Adequate
  - Basis of Certification
- 1 of 11 concluded:
  - Controls Need Improvement
  - Basis of Certification
- **Corrective Action Plans (CAP)**
  - 5 universities developed CAP
  - 1 university completed CAP



# CERTIFICATIONS SUMMARY

- Data Integrity Certifications
  - 8 Universities submitted “Unmodified”
  - 3 Universities submitted “Modified”
    - IT Access
    - Separation of Duties
    - Timeliness of Data Submissions
    - Data Entry Errors
- No significant impact of “Modified” representations





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