

UNIVERSITY OF FLORIDA

OFFICE OF INTERNAL AUDIT

Audit of:	University of Florida Performance Based Funding – Data Integrity
Period of Audit:	As of September 30, 2017
Report Issue Date:	November 21, 2017
Report Number:	UF-18-703-06

UNIVERSITY OF FLORIDA

PERFORMANCE BASED FUNDING – DATA INTEGRITY

As of September 30, 2017

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November 21, 2017

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, 2017. 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. Pursuant to Section 1001.92, Florida Statutes, 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 by the university 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 30, 2017, the chairman of the BOG instructed each university BOT to "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" to the BOG. 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 of the university's data submission process, related to data metrics used for the BOG's performance based funding initiative, as of September 30, 2017. 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 30, 2017, the chairman of the Board of Governors (BOG), instructed each university board of trustees to “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” to the BOG.

We have completed an audit, as of September 30, 2017, 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 August 8, 2017 through November 8, 2017 in accordance with the 2017-2018 audit work plan, and 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. Pursuant to Section 1001.92, Florida Statutes, 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 considered 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 is intended to provide an objective basis of support for the President and BOT chair to certify the required representations (See Attachment A).

According to BOG Regulation 5.001, the PBF model has four stated guiding principles:

- Align with SUS Strategic Plan goals
- Reward excellence or improvement
- Have a few clear, simple metrics
- Acknowledge the unique mission of the different institutions

The PBF Model includes ten metrics that evaluate the institutions performance in a variety of different strategic areas:

- Eight of the ten metrics are common to all institutions. These include metrics on employment after graduation, cost to the student, graduation rates, academic progress, programs of strategic emphasis, and access to the university.
- The ninth metric, chosen by the BOG, 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 the number of licenses/options executed annually.

Attachment B provides a list of the BOG Performance Based Funding Metric Definitions

Attachment C identifies the University of Florida's final scores for the past four allocation years and the 2017-2018 benchmarks

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 or anomalies which may cause the file to be rejected. These items should be corrected or explained on the file submitted 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. The electronic submission certifies that the file/data represents the position of the university for the term reported.

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 ten other staff responsible for completing the BOG requests as well as requests from other internal or external parties. The OIPR estimates they annually receive approximately 850 data requests, of which at least 35% originate from the BOG.

The data owners at the university consist of the core offices responsible for the extraction and compilation of the information that support the PBF metrics and other data requests. The 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 data files for 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, SIFD, and HTD). This data was used in multiple metrics involving graduation, retention, academic progress, cost to student, and strategic emphasis.
- **Office of Undergraduate Affairs (OUA):** Responsible for review of degrees reported and data used in the Hours to Degree (HTD) file. This data was used in Metric 3 for determining the cost to the student.
- **Bursar:** Responsible for processing waivers into the Student Financial System and verifying the waiver frequency counts and totals on SIF for accuracy and completeness. This data was used in Metric 3 for determining the cost to the student
- **Student Financial Affairs (SFA):** Responsible for the financial aid award data used to create the SFA file. This data was used in Metrics 3 (Cost to the Student) and 7 (University Access Rate).
- **Center for Measuring University Performance (the Center):** 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 the University of Florida, 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.

- **Office of Technology Licensing (OTL):** Responsible for compiling a list of all licenses/options and reporting to the Association of University Technology Managers through their annual Licensing Survey. The information is used for the Board of Trustees Choice Metric 10f.
- **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.

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. The file was approved and submitted by the DA or designee, and the BOG continued their series of reviews. At any point the university may be asked by the BOG to address additional exceptions requiring further review, explanation, or resubmission of the file.

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, 2016, with audit report UF-17-689-07 issued November 2, 2016. The audit results included no comments in regards to the university's data submission process.

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. Conclusions relative to specific data owners and other comments on the data submission process, including audit procedures employed, are described below.

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 designated as 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. The director's job description clearly defined her role as the DA. The DA and her staff were responsible for ensuring that the university provided accurate data to the management information system established and maintained by the BOG Office.

Specific responsibilities included:

- Ensuring the data was complete and in the correct format, and met 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.
- Certify that the file/data represented 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.

Within the last year, the DA in coordination with other Florida university data administrators formed a Council of Data Administrators (CODA). The CODA's vision statement asserts that the CODA exists to promote and ensure that reliable and consistent data are used and reported by SUS institutions for current and future information-based decisions. The DA's role in this group can also help to improve communication or find solutions to issues that the SUS institutions consistently must address related to the BOG data collection systems and problems like false flags on error reports or bad matches on file to file comparisons.

OIPR Review and Edit Procedures

BOG Regulation 3.007(5)(a) required that the DA shall prepare and submit the data file to the director of IRM, or the director's designee. The BOG has reorganized and the SUS submissions are now managed by the office of Data Analytics. Pursuant to the schedule set forth in the submissions section of the specification for each file, the BOG developed a calendar of due dates for each submission and provided this information in the annual Higher Education Summit/SUS Data Workshops and on the SUDS submission screens.

Extensive procedures were 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 was critical to coordinate these procedures to meet the required deadlines. A Data Request System (DRS) was developed by the OIPR to facilitate communication, documentation and monitoring of data requests.

The OIPR has implemented a Data Owner Certification Statement whereby each Data Owner summarized the work performed, verified support was maintained, and certified the file was ready for submission. A Review Status Form identified review steps performed by OIPR staff and captured staff sign-off that the review had been completed, including documentation of concerns if needed. In addition, the OIPR provided an annual letter to the president summarizing their due diligence to promote assurance the submissions were timely, accurate and complete. The OIPR created a cloud based drive (President's Portal) to enhance documentation of review procedures and correspondence concerning the submission of files related to the BOG Performance Based Funding Metrics.

We noted that 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. We performed walk-throughs of the quality control processes for the SIF and SIFD files by reviewing supporting documentation contained within the President's Portal, and emails between the OIPR, data owners and the BOG. We noted certifications, checklists and the president's letter were in place for these submissions during our audit period.

The OIPR also added Data Quality Review summaries for each BOG submission which identifies specific issues in business processes, data coding, missing data, and errors in the logic used to create the file. This process is used to identify follow-up activities for the university and the BOG to correct or prevent the issues for subsequent submissions.

We tested the timeliness of ten submissions related to PBF from October 1, 2016 through September 30, 2017. All submissions were timely, submitted by the appropriate staff, included explanations of any errors, and were accepted by the BOG.

Based on the results of our review, we concluded 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 issued 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 that budget carryforward was required to 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 applicable metrics, taking into consideration changes in internal procedures for extraction, review, and submission processes. We also considered staffing changes, the significant changes in reporting requirements between years, variances in the data reported, and points received. The university initiated a large-scale three-year project in January 2016 to implement a new student information system by August 2018. Key offices will need to be involved in the project to ensure the BOG reporting requirements are adequately addressed.

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, SIFD, and HTD. 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 the OURs documented procedures for data extraction, review and upload, noting no significant changes since the prior audit in staffing, procedures, or BOG reporting requirements. 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 limited the risk of an improper submission and maintained accountability for changes and submissions.

The OUR office employed 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 2017 submissions by tracing them to the system of record to verify the accuracy of key elements identified in the various PBF metrics. We found no exceptions for the sampled data elements.

Based on the results of our review, we concluded that the OUR's processes were adequate for extraction, review and upload of student data to the SUDS.

Office of Undergraduate Affairs (OUA)

The "Hours to Degree" (HTD) file consists of students who graduated with their first baccalaureate degree but not more than one degree or a combined degree (BS/MS). Additionally, the submission contains a table of courses for each student that were used to satisfy their degree and any additional courses that were considered unused or excess hours.

OUA staff used the Student Academic Support System (SASS) to produce the data to build the HTD file. To build the HTD file, the IT staff had developed a batch job that runs and pulls all the data together from the Student Records System and combines that with the degree audits to create the submission file. The HTD file creation process was in place and well-established prior to the use of HTD data for Metric 3.

We also noted the OUR staff coordinated with OUA and assisted with checking the count of students on the HTD file with the prior SIFD submissions to compare the expected number of records.

We also performed our own data analytics review for data consistency and integrity testing between the HTD and SIFD files. We found no significant errors with the HTD file and, based on our audit procedures, concluded that the HTD file submission appeared complete and accurate.

Based on the results of our review, we concluded that the OUA's processes were adequate for extraction, review and upload of student data to the SUDS.

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. The PBF Metric 7, University Access Rate, was defined as the percent of undergraduates with a Pell grant. In November 2016, the BOG changed Metric 3 to utilize the amount of grants and scholarships student received to calculate the Cost to the Student.

We reviewed SFA's documented procedures for data extraction, review and upload, noting no significant changes since the prior audit in staffing, procedures, or BOG reporting requirements.

We judgmentally selected seven awards and verified the amount reported to the BOG for the 2015 Fall and 2016 Spring semesters agreed with the source documentation in the SFA Funds Management system. All amounts reported were in agreement with the SFA Funds Management system of record.

Based on the results of our review, we concluded that SFA employed adequate processes to ensure data accuracy, completeness, and timely creation of the load file.

Center for Measuring University Performance (the Center)

The Center utilizes staff and advisors from various universities, including UF, to compile 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 calculate the Metric.

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 and National Science Foundation CAREER awards. We noted that the process to compile the data had not changed from the previous year.

The data collected was placed by the 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.

Office of Technology Licensing

The Office of Technology Licensing (OTL) is responsible for working to find commercial partners for the faculty generating new discoveries. The OTL was responsible for reporting licenses (patents, copyrights, and trademarks) to the Association of University Technology Managers (AUTM) in their annual Licensing Survey. The data in this survey was used by the BOG to identify the total number of licenses and options for Metric 10f. There were a total of 261 licenses reported to the AUTM and reflected in Section 6A of the 2015-2016 Annual Accountability Report.

OTL maintained a spreadsheet to track license agreements for the university. We judgmentally selected 26 licenses to verify that there were signed (executed) licenses with external entities, and that the effective dates were within the fiscal year. We noted no exceptions.

Based on our review, the processes to compile and report the licensing information were generally adequate to promote that the licenses were accurately reported for the 2015-2016 AUTM report.

OTHER COMMENTS

Resubmissions

When the BOG rejects a data submission, 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. Resubmissions are typically an iterative process between the BOG, the DA and the data owners to correct data errors or anomalies 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 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 BOG were limited to the 2015-2016 HTD file due to the omission of personal hardships credit hours. The two SIF files for summer and fall 2016 were resubmitted due to OIPR's detection of minor differences in student classification for online students. Resubmissions were performed within a reasonable time after the request. 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.

As of September 2017, there were 48 people with SUDS role access. The DA and four 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 Security Manager role that provided the ability to create end-user roles and grant access to those that will process their data.

Procedures required a formal written request for access signed by the supervisor of the requestor. The DA reviews and approves the access request granting appropriate access in the SUDS system. Monitoring was performed monthly by comparing changes in university personnel records to the list of users. We reviewed the August 2017 monitoring report and

correspondence between the OIPR staff over the approval and monitoring process. Based on our review, we concluded that 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, Enterprise Systems, the Office of the University Registrar, the Office for Student Financial Affairs and Office of Technology and Licensing for the courtesy and cooperation extended to us during this review.

Audit Supervised by: Joe Cannella

Audit Conducted by: Craig Reed
Jeff Capehart
Lily Ly
Choi Choi
Parvaneh Fazeli



STATE
UNIVERSITY
SYSTEM
of FLORIDA
Board of Governors

Performance Based Funding

March 2018 Data Integrity Certification

Name of University: _____

INSTRUCTIONS: Please respond “Yes” or “No” for each representation below. Explain any “No” responses to ensure clarity of the representation you are making to the Board of Governors. Modify representations to reflect any noted audit findings.

Performance Based Funding Data Integrity Certification Representations			
Representations	Yes	No	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"/>	
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"/>	
3. In accordance with Board of Governors Regulation 1.001(3)(f), 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"/>	
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"/>	
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"/>	

Performance Based Funding Data Integrity Certification

Performance Based Funding Data Integrity Certification Representations			
Representations	Yes	No	Comment / Reference
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 Office.	<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"/>	
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"/>	
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 Submit for Approval represents electronic certification of this data per Board of Governors Regulation 3.007."	<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"/>	
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 type="checkbox"/>	<input type="checkbox"/>	

Performance Based Funding Data Integrity Certification

Performance Based Funding Data Integrity Certification Representations			
Representations	Yes	No	Comment / Reference
<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>			

PERFORMANCE BASED FUNDING 2017 METRIC DEFINITIONS

Attachment B

1. Percent of Bachelor's Graduates Enrolled or Employed (\$25,000+)

in the U.S. One Year After Graduation

This metric is based on the percentage of a graduating class of bachelor's degree recipients who are enrolled or employed (earning at least \$25,000) somewhere in the United States. Students who do not have valid social security numbers and are not found enrolled are excluded. This data now includes non-Florida data from 41 states and districts, including the District of Columbia and Puerto Rico.

Sources: Accountability Report (Table 4O). State University Database System (SUDS), Florida Education & Training Placement Information Program (FETPIP) analysis of Wage Record Interchange System (WRIS2) and Federal Employment Data Exchange (FEDES), and National Student Clearinghouse (NSC).

2. Median Wages of Bachelor's Graduates Employed Full-time One Year After Graduation

This metric is based on annualized Unemployment Insurance (UI) wage data from the fourth fiscal quarter after graduation for bachelor's recipients. This data does not include individuals who are self-employed, employed by the military, those without a valid social security number, or making less than minimum wage. This data now includes non-Florida data from 41 states and districts, including the District of Columbia and Puerto Rico.

Sources: Accountability Report (Table 4O). State University Database System (SUDS), Florida Education & Training Placement Information Program (FETPIP) analysis of Wage Record Interchange System (WRIS2) and Federal Employment Data Exchange (FEDES), and National Student Clearinghouse (NSC).

3. Cost to the Student

Net Tuition & Fees per 120 credit hours

This metric is based on resident undergraduate student tuition and fees, books and supplies as calculated by the College Board (which serves as a proxy until a university work group makes an alternative recommendation), the average number of credit hours attempted by students who were admitted as FTIC and graduated with a bachelor's degree for programs that requires 120 credit hours, and financial aid (grants, scholarships and waivers) provided to students. Source: Accountability Report (Table 1D) – which, combines the Legislature's annual General Appropriations Act, university required fees and several files (HTD, SFA, SIF) within SUDS.

4. Six Year FTIC Graduation Rate

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. Source: Accountability Report (Table 4D).

5. Academic Progress Rate

2nd Year Retention with GPA Above 2.0

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). Source: Accountability Report (Table 4B).

6. Bachelor's Degrees within Programs of Strategic Emphasis

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 (e.g., double-majors are included). Source: Accountability Report (Table 4H).

7. University Access Rate

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. Source: Accountability Report (Table 3E).

8a. Graduate Degrees within Programs of Strategic Emphasis

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 (e.g., double-majors are included). Source: Accountability Report (Table 5C).

8b. Freshmen in Top 10% of High School Class

NCF

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. Source: New College of Florida as reported to the Common Data Set (C10).

BOG Choice Metrics

9a. Percent of Bachelor's Degrees Without Excess Hours

FAMU, FAU, FGCU, FIU,
UCF, UNF, USF, UWF

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. Additional 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 mandates 110% of required hours as the threshold. In accordance with statute, this metric excludes the following types of student credits (eg, 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). Source: Accountability Report (Table 4J), State University Database System (SUDS).

9b. Number of Faculty Awards

FSU, UF

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.

Source: Center for Measuring University Performance, Annual Report of the Top American Research Universities (TARU).

9c. National Ranking for University

NCF

This metric is based on the number of Top 50 university rankings that NCF earned from the following list of publications: Princeton Review: Top 50 Colleges That Pay You Back, 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.

Source: Board of Governors staff review.

PERFORMANCE BASED FUNDING METRIC DEFINITIONS

BOT Choice Metrics

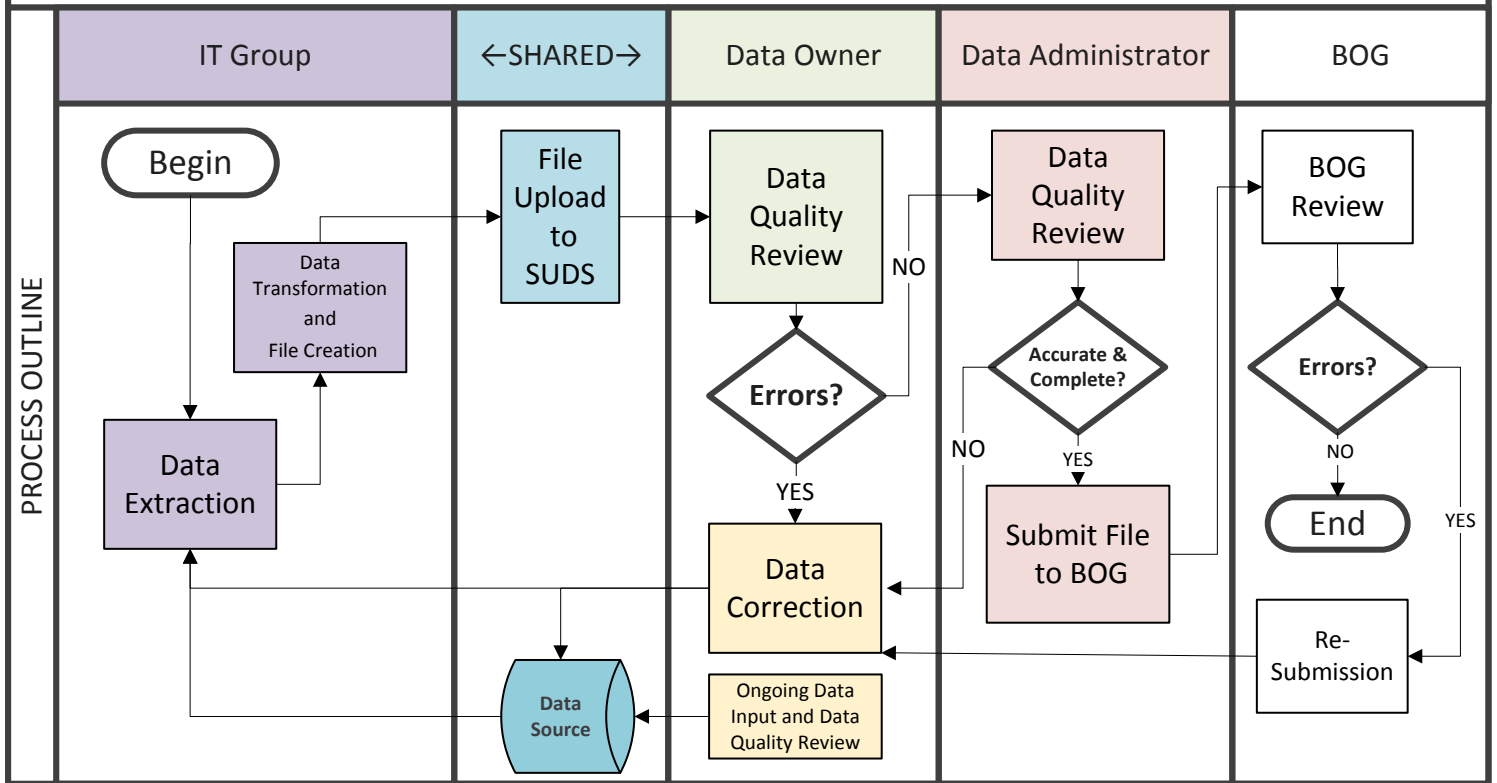
10a. Percent of R&D Expenditures Funded from External Sources FAMU	<p>This metric reports the amount of research expenditures that was funded from federal, private industry and other (non-state and non-institutional) sources.</p> <p>Source: Accountability Report (Table 6A), National Science Foundation annual survey of Higher Education Research and Development (HERD).</p>
10b. Bachelor's Degrees Awarded to Minorities FAU, FGCU, FIU	<p>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.</p> <p>Source: Accountability Report (Table 4I), State University Database System (SUDS).</p>
10c. National Rank Higher than Predicted by the Financial Resources Ranking Based on U.S. and World News FSU	<p>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.</p> <p>Source: US News and World Report's annual National University rankings.</p>
10d. Percent of Undergraduate Seniors Participating in a Research Course NCF	<p>This metric is based on the percentage of undergraduate seniors who participate in a research course during their senior year.</p> <p>Source: New College of Florida.</p>
10e. Number of Bachelor Degrees Awarded Annually UCF	<p>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.</p> <p>Source: Accountability Report (Table 4G), State University Database System (SUDS).</p>
10f. Number of Licenses/Options Executed Annually UF	<p>This metric is the total number of licenses and options executed annually as reported to Association of Technology Managers (AUTM). The benchmarks are based on UF's rank within AAU institutions. Source: Accountability Report (Table 6A), University of Florida.</p>
10g. Percent of Undergraduate FTE in Online Courses UNF	<p>This metric is based on the percentage of undergraduate full-time equivalent (FTE) students enrolled in online courses. The FTE student is a measure of instructional activity that is based on the number of credit hours that students enroll by course level. 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.). Source: Accountability Report (Table 3C), State University Database System (SUDS).</p>
10h. Number of Postdoctoral Appointees USF	<p>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.</p> <p>Source: National Science Foundation/National Institutes of Health annual Survey of Graduate Students and Postdoctorates in Science and Engineering (GSS).</p>
10i. Percentage of Adult Undergraduates Enrolled UWF	<p>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 enrollment. This includes undergraduates who are unclassified (not degree-seeking) students.</p> <p>Source: State University Database System (SUDS).</p>

Performance Based Funding Metric Scores

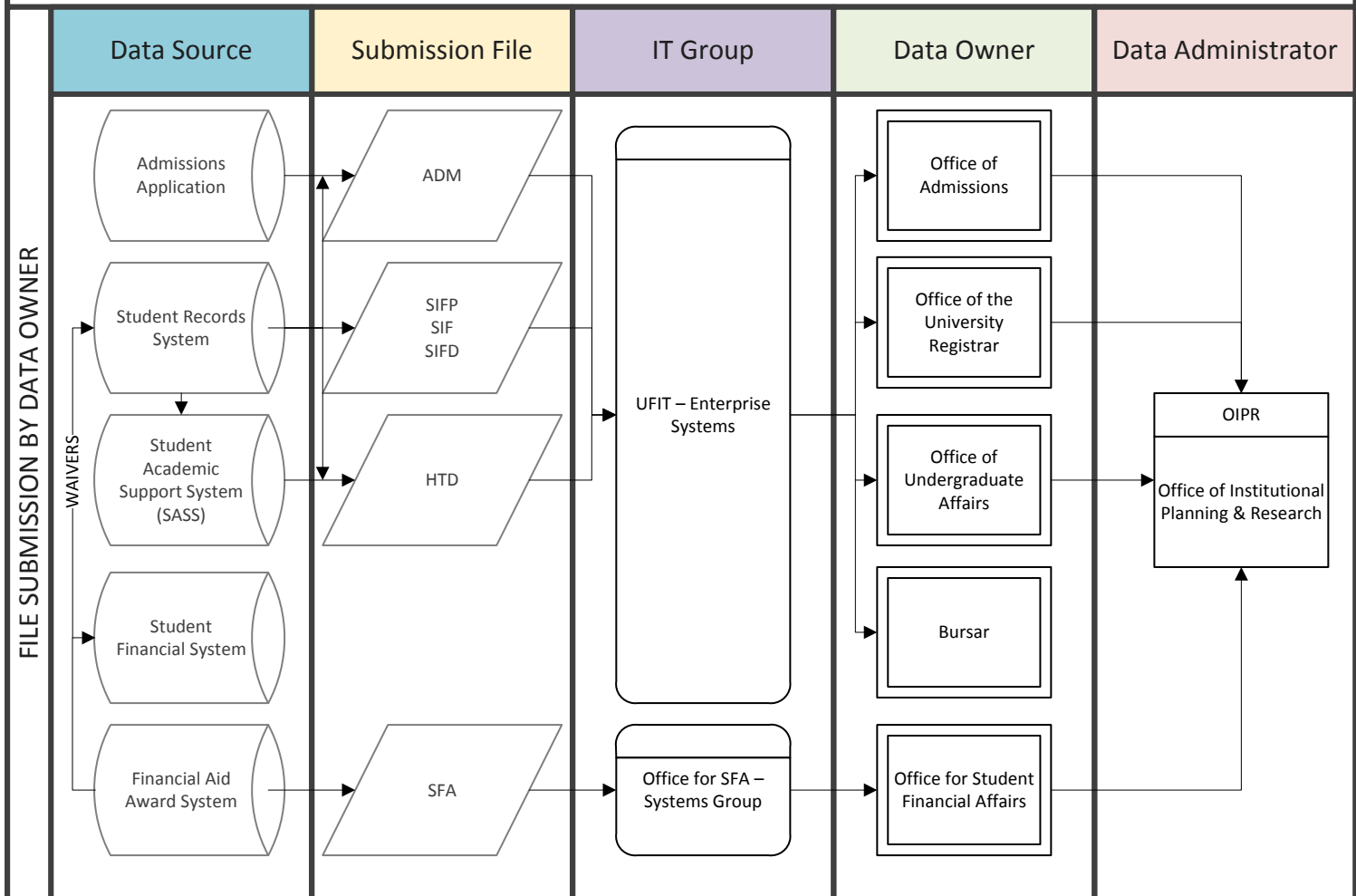
Attachment C

Metric #	Metric Description	Points	Funding Model Year			
			2014-2015	2015-2016	2016-2017	2017-2018
1	Percent of Bachelor's Graduates Enrolled or Employed (earning at least \$25,000) - in the U.S. One Year After Graduation	Points Received	2	5	6	8
		Maximum Points	5	5	10	10
		Percent of Maximum	40%	100%	60%	80%
2	Median Wages of Bachelor's Graduates Employed Full-time One Year After Graduation	Points Received	5	5	8	10
		Maximum Points	5	5	10	10
		Percent of Maximum	100%	100%	80%	100%
3	Cost to the Student - Net Tuition and Fees per 120 credit hours <i>Metric change in 2017-2018 from Average Cost per Bachelor's Degree - Instructional costs to the university</i>	Points Received	3	3	6	8
		Maximum Points	5	5	10	10
		Percent of Maximum	60%	60%	60%	80%
4	Six Year FTIC Graduation Rate - Percent of first-time-In-college students who graduate within six years	Points Received	5	5	10	10
		Maximum Points	5	5	10	10
		Percent of Maximum	100%	100%	100%	100%
5	Academic Progress Rate - 2nd Year Retention with GPA Above 2.0	Points Received	5	5	10	10
		Maximum Points	5	5	10	10
		Percent of Maximum	100%	100%	100%	100%
6	Bachelor's Degrees Awarded within Programs of Strategic Emphasis - as designated by the Board of Governors	Points Received	4	5	10	10
		Maximum Points	5	5	10	10
		Percent of Maximum	80%	100%	100%	100%
7	University Access Rate - Percent of Undergraduates with a Pell-grant	Points Received	5	5	10	9
		Maximum Points	5	5	10	10
		Percent of Maximum	100%	100%	100%	90%
8a	Graduate Degrees Awarded within Programs of Strategic Emphasis - as designated by the Board of Governors	Points Received	5	5	10	10
		Maximum Points	5	5	10	10
		Percent of Maximum	100%	100%	100%	100%
9b	Number of Faculty Awards: applies to UF and FSU only	Points Received	3	3	5	10
		Maximum Points	5	5	10	10
		Percent of Maximum	60%	60%	50%	100%
10f	Number of Licenses/Options Executued Annually: applies to UF only <i>Metric change in 2017-2018 from Total Research Expenditures: applies to UF only</i>	Points Received	5	3	7	10
		Maximum Points	5	5	10	10
		Percent of Maximum	100%	60%	70%	100%
Note:	Points in red are based on improvement scoring Scale change from a maximum of 50 points to 100 points occurred in 2016-2017	Total Points Received	42	44	82	95
		Maximum Points	50	50	100	100
		Percent of Maximum	84%	88%	82%	95%

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 17, 2017

Audit Committee
University of Florida Board of Trustees
903 W. University Avenue, Room 217
CAMPUS

Dear BOT Audit Committee Members:

I am writing to indicate my concurrence with the *Performance Based Funding-Data Integrity* audit report as of September 30, 2017. I have reviewed the substance of that report in a meeting with Brian Mikell and the audit staff in an exit meeting on November 16, 2017.

I would like to thank Brian and his staff for the substantial amount of work they put into this audit review in support of the university's Performance Funding effort.

Sincerely yours,

A handwritten signature in black ink that reads 'Joseph Glover'. The signature is fluid and cursive, with the first name 'Joseph' and last name 'Glover' clearly legible.

Joseph Glover
Provost and Senior Vice President for Academic Affairs



STATE
UNIVERSITY
SYSTEM
of FLORIDA
Board of Governors

Performance Based Funding

March 2018 Data Integrity Certification

Name of University: University of Florida


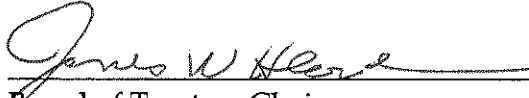
INSTRUCTIONS: Please respond "Yes" or "No" for each representation below. Explain any "No" responses to ensure clarity of the representation you are making to the Board of Governors. Modify representations to reflect any noted audit findings.

Performance Based Funding Data Integrity Certification Representations			
Representations	Yes	No	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"/>	
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"/>	
3. In accordance with Board of Governors Regulation 1.001(3)(f), 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"/>	
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"/>	
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"/>	

Performance Based Funding Data Integrity Certification

Performance Based Funding Data Integrity Certification Representations			
Representations	Yes	No	Comment / Reference
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 Office.	<input checked="" 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"/>	
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"/>	
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 Submit for Approval represents electronic certification of this data per Board of Governors Regulation 3.007."	<input checked="" 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"/>	
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"/>	

Performance Based Funding Data Integrity Certification

Performance Based Funding Data Integrity Certification Representations			
Representations	Yes	No	Comment / Reference
<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>Nov. 18, 2017</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>12/18/17</u> Board of Trustees Chair</p>			