



BOARD *of* GOVERNORS

State University System of Florida

Audit and Compliance Committee

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www.flbog.edu



PERFORMANCE BASED FUNDING DATA INTEGRITY – BACKGROUND

- Audit Requirement
- Provides assurance for PBF decision-making
- Audit Guidance:
 - Audit scope and objectives
 - Professional Audit Standards
 - Due March 1, 2019
- Fifth Consecutive Year



PERFORMANCE BASED FUNDING DATA INTEGRITY – BACKGROUND

Corrective Action Plans Developed

- For any audit findings
- Follow-up Monitoring

Data Integrity Certification

- 12 Representations
- Executed by university president and BOT chair
- Confirms audit is basis for certification



SUS PBF DATA INTEGRITY AUDITS, ACTION PLANS, AND CERTIFICATIONS SUMMARY

UNIV.	CONCLUSIONS	OBSERVED ISSUES	ACTION PLAN	CERTIFICATION
FAMU	<ul style="list-style-type: none"> • Controls Adequate • Basis for Certification 	No adverse findings	N/A	Unmodified Certification
FAU	<ul style="list-style-type: none"> • Controls Adequate • Basis for Certification 	No adverse findings	N/A	Unmodified Certification
FGCU	<ul style="list-style-type: none"> • Controls Adequate • Basis for Certification 	One issue related to timeliness of submissions.	N/A	Modified Certification – late data submission (no significant impact)
FIU	<ul style="list-style-type: none"> • Controls Adequate • Basis for Certification 	Two issues related to activation of auditing log capabilities to Staging and Production environment fields; and lack of written guidelines and backup for Retention file reconciliation procedures performed.	May and June 2019	Unmodified Certification
FL Poly	N/A	N/A	N/A	N/A
FSU	<ul style="list-style-type: none"> • Controls Adequate • Basis for Certification 	No adverse findings	N/A	Unmodified Certification
NCF	<ul style="list-style-type: none"> • Controls Adequate • Basis for Certification 	No adverse findings	N/A	Unmodified Certification
UCF	<ul style="list-style-type: none"> • Controls Adequate • Basis for Certification 	Two errors regarding a small population of students that were immaterial with no impact on University's overall ranking.	One completed; one in progress.	Modified Certification – logic and data entry errors, delayed submission. (No significant impact.)
UF	<ul style="list-style-type: none"> • Controls Adequate • Basis for Certification 	No adverse findings	N/A	Unmodified Certification
UNF	<ul style="list-style-type: none"> • Controls Adequate • Basis for Certification 	Two issues related to implementing additional controls for FERPA-protected student data submitted to the BOG and clarifying the approval status of programs exceeding 120 credit hours.	Completion Date: January 2019	Unmodified Certification
USF	<ul style="list-style-type: none"> • Controls Adequate • Basis for Certification 	Two issues noted: one related to incorrect coding and programming errors in one data file (now resolved); and one related to repeated coursework not flagged in another data file. No impact on performance metrics.	Completion Date: April 2019	Unmodified Certification
UWF	<ul style="list-style-type: none"> • Controls Adequate • Basis for Certification 	No adverse findings	N/A	Unmodified Certification



AUDIT RESULTS

- 11 of 11 universities submitted audits
- 11 of 11 concluded:
 - Controls Adequate
 - Basis of Certification
- Corrective Action Plans (CAP)
 - 4 university CAP completion in progress



CERTIFICATIONS SUMMARY

- Data Integrity Certifications
 - 9 Universities submitted “Unmodified”
 - 2 Universities submitted “Modified”
 - Late data submission
 - Logic and data entry errors and delayed submission
- No significant impact of “Modified” representations



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