



# BOARD *of* GOVERNORS

## State University System of Florida

### Audit and Compliance Committee Meeting

March 18, 2015

[www.flbog.edu](http://www.flbog.edu)



# AUDIT AND COMPLIANCE COMMITTEE TWO-YEAR PLAN

## 1. Charter Documents

- AACC Charter
- OIGC Charter

## 2. PBF – Data Integrity

- Audits
- Certifications
- Corrective Action Plans

## 3. System Synergy

- BOT & BOG Collaboration/Teamwork
- Workshop



## Audit Committees Workshop

- Held this morning
- Participants
- Collaboration
- Regulations
  - Compliance and Ethics
  - OIGC
  - Offices of Chief Audit Executive
  - Board Oversight and Enforcement Authority



# AUDIT AND COMPLIANCE COMMITTEE TWO-YEAR PLAN

## 1. Charter Documents

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## 2. PBF – Data Integrity

- **Audits**
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# PERFORMANCE BASED FUNDING DATA INTEGRITY – BACKGROUND

- Audit Requirement
- Provides assurance that university data submitted for PBF decision-making is reliable, accurate, and complete
- Audit Guidance:
  - Due - March 2015
  - Minimum Audit Requirements
  - Institute of Internal Auditors - ISPPIA
  - Audit Scope



# PERFORMANCE BASED FUNDING DATA INTEGRITY – BACKGROUND

## Minimum Objectives:

- Data Administrator
- Processes
- Documentation, Policies, and Procedures
- System Access Controls
- Testing of Data Accuracy
- Data Administrator's Certification
- Data Consistency
- Timely Submissions



# PERFORMANCE BASED FUNDING DATA INTEGRITY – BACKGROUND

## Corrective Action Plans

- Due – 30 days
- Board of Governor Approval

## Certification

- 11 representations
- Executed by University President and BOT Chair
- Audit – Basis for Certification



# AUDIT RESULTS

- 10 of 11 – Submitted Audits
- All 10 Concluded:
  - Controls Adequate
  - Basis of Certification
- Corrective Action Plans (CAP)
  - 8 Universities Developed CAP
  - 3 Universities Completed CAP



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>Policies and Procedures</li> <li>Documentation of Awarded Degrees in iRattler</li> <li>Access Controls</li> <li>Timeliness of Submissions</li> </ul>	Completion Date: June 2015	Modified Representations: 8. Timely Sub. 9. Certification
FAU	<ul style="list-style-type: none"> <li>Controls Adequate</li> <li>Basis for Certification</li> </ul>	N/A	N/A	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>Timely Submissions</li> <li>Access Controls</li> </ul>	Completed: December 2014	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>Policies and Procedures</li> <li>Timeliness of Submissions</li> <li>Access Controls</li> <li>Reporting – multiple admission dates</li> </ul>	Completion Date: August 2015	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> <li>Policies and Procedures</li> </ul>	Completion Date: July 2015	Modified Representation: 8. Timely Sub.
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> <li>Access Controls</li> </ul>	Completed: February 2015	Unmodified Certification
UCF	<ul style="list-style-type: none"> <li>Controls Adequate</li> <li>Basis for Certification</li> </ul>	N/A	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>Policies and Procedures</li> <li>Access Controls</li> <li>Legacy Systems Modernization Effort and Master Data Management</li> </ul>	Completion Date: May 2015	Unmodified Certification
UNF	--	Report expected 3/17/15	--	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>Data Administrator Position Description</li> <li>Password Standards</li> <li>Server Security</li> <li>Data Submission Errors</li> <li>Enhance Graduate Students and Postdoctorates in Science and Engineering (GSS) Survey</li> </ul>	Completed: February 2015	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>Policies and Procedures</li> </ul>	Completion Date: March 2015	Unmodified Certification



# CERTIFICATIONS

- Data Integrity Certifications
  - 9 Universities submitted “Unmodified”
  - 2 Universities submitted “Modified”
    - Timeliness of Data Submissions
    - Data Administrator Certification
- Impact of “Modified” representations



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