

**Florida Gulf Coast University Board of Trustees
January 20, 2015**

SUBJECT: Florida Board of Governors University Data Integrity Audit

PROPOSED BOARD ACTION

Accept the Florida Board of Governors University Data Integrity Audit Report dated December 8, 2014.

BACKGROUND INFORMATION

This report presents the results of the audit required by the Board of Governors (BOG) in its letter dated June 27, 2014 to President Bradshaw and FGCU Board of Trustees Chair Roepstorff. The purpose of the audit was to determine whether the University's processes operate effectively to provide to the BOG complete, accurate, and timely data submissions which support the Performance Funding Metrics.

Upon acceptance of the report by the FGCU Board of Trustees, a copy of the report and the signed Performance Based Funding Data Integrity Certification Form will be sent to the BOG as required.

Supporting Documentation Included: (1) Performance Based Funding Data Integrity Audit issued December 8, 2014; (2) Performance Based Funding Data Integrity Certification Form; and (3) Florida Board of Governors Letter dated June 27, 2014 to President Bradshaw and Chair Roepstorff including Attachments 1 and 2

Prepared by: Director of Internal Audit Carol Slade

Legal Review by: N/A

Submitted by: President Wilson G. Bradshaw

Performance Based Funding

Data Integrity Audit

Florida Gulf Coast University

December 8, 2014

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, 2013 through September 30, 2014. 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 graduation rates, job placement, cost per degree, and retention rates, among other issues. 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.

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 2013	9/27/13	10/3/13	4 days
Degrees Awarded (SIFD)	Fall 2013	2/7/14	2/10/14	1 day

2. There was no process in place between the Human Resources department and the Institutional Research and Analysis department (IRA) for communicating to the IRA the identity of those separating from employment. The notification is needed to ensure that, if the employee has access to the State University Data System (SUDS), the access is terminated in a timely manner.

Neither of these observations affected the integrity of the data submissions.

Corrective Management Action Plan

1. To ensure that future data submissions to the BOG are timely, the University has already implemented an early detection system. The system includes notifications to the appropriate Vice President.
2. Human Resources (HR) has already adjusted its procedures so that IRA is included in the HR notification to University departments and personnel when an employee is leaving the university so that the IRA can terminate timely BOG system access.

All corrective actions have been implemented by University management. As required by the BOG, compliance with the corrective action plans will be reviewed as part of Internal Audit's work plan.

Conclusion

In our 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, Director, Internal Audit

APPENDIX A

**FLORIDA GULF COAST UNIVERSITY
INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING
AGREED-UPON PROCEDURES**

NOVEMBER 22, 2014

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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, 2014. 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 and the International Standards for the Professional Practice of Internal Auditing as published by the Institute of Internal Auditors. 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.").

Procedures Performed

- Reviewed the Position Description for the Director of Institutional Research and Analysis dated October 24, 2014. 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.
- Interviewed the Director of Institutional Research and Analysis and discussed the certification “I certify that this file/data represents the position of this University for the term being reported.” Based upon our discussions there is no longer a written certification or email certification when submitting the file. Currently, this certification is implied when the person submitting the file hits the submit button using their electronic authentication ID and password for the State University Database System (SUDS).
- Reviewed current organizational chart as of November 2013, and the Institutional Performance Organizational Chart dated October 17, 2014.

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
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 Analysis
 - Assistant Vice President, Business Technology Services
 - Assistant Director, Management Information Resources
 - Director, University Budgets
 - University Registrar
 - Associate Vice President, Academic and Curriculum Support
 - Assistant Director, Academic and Curriculum Support
 - Director, Undergraduate Admissions
 - Associate Director, Undergraduate Admissions
 - Director, Student Financial Services, Data Custodian
- 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 SUS.
- 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.

Findings

We identified the below submission files that were not submitted by the required due date:

Due Date	Submission	Term or Year	Reporting Time Frame	Due Date	Date Submitted
9/27/2013	Admissions (ADM)	Fall 2013	201308	9/27/2013	10/3/2013
2/7/2014	Degrees Awarded (SIFD)	Fall 2013	201308	2/7/2014	2/10/2014

- 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.

Finding

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
 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.

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 he 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 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 July 3, 2014, 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 Assistant Vice President, Business Technology Services.

Findings

1. There is no standard process or coordination between the Human Resources department and the Institutional Research and Analysis department for communicating terminated personnel to ensure SUDS access is terminated in a timely manner.
- 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.

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: students enrolled – all; students receiving Pell grants – all; degrees awarded – 25, students admitted – 10.

Findings

No exceptions were identified as a result of applying these procedures.

- 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 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 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.

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 from October 1, 2013 through September 30, 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 requested from the BOG due to table changes made by the BOG.
- 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.

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 the University 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 University 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 Trustees and management and is not intended to be and should not be used by anyone other than these specified parties.

Mauldin & Jenkins, LLC

November 22, 2014

Florida Gulf Coast University
Metric Related Submissions
10/1/2013-9/30/2014

Attachment I

Submissions Tested				
Due Date	Submission	Term or Year	Rept Time Frame	Due Date
9/27/2013	Admissions (ADM)	Fall 2013	201308	9/27/2013
10/7/2013	Student Financial Aid (SFA)	Annual 2012	20122013	10/7/2013
10/8/2013	Instruction & Research (IRD)	Annual 2012	20122013	10/8/2013
10/8/2013	Degrees Awarded (SIFD)	Summer 2013	201305	10/8/2013
10/11/2013	Student Instruction Preliminary (SIFP)	Fall 2013	201308	10/11/2013
10/15/2013	Hours to Degree (HTD)	Annual 2012	20122013	10/15/2013
1/17/2014	Student Instruction (SIF)	Fall 2013	201308	1/17/2014
1/22/2014	Retention	Annual 2012	20122013	1/22/2014
2/7/2014	Degrees Awarded (SIFD)	Fall 2013	201308	2/7/2014
2/28/2014	Admissions (ADM)	Spring 2014	201401	2/28/2014
3/7/2014	Student Instruction Preliminary (SIFP)	Spring 2014	201401	3/7/2014
6/12/2014	Student Instruction (SIF)	Spring 2014	201401	6/12/2014
6/25/2014	Degrees Awarded (SIFD)	Spring 2014	201401	6/25/2014
8/18/2014	Operating Budget (OB)	Annual 2014	20142015	8/18/2014
9/5/2014	Admissions (ADM)	Summer 2014	201405	9/5/2014
9/26/2014	Admissions (ADM)	Fall 2014	201408	9/26/2014

To: Members of the FGCU Board of Trustees
From: Carol Slade, Director, Internal Audit
Subject: Performance Based Funding Data Integrity Certification
Date: January 5, 2015

The attached is the newer Board of Governors Data Integrity Certification form that replaces the one sent to you on December 16 as part of the materials for the January 20, 2015 FGCU Board of Trustees meeting.





Performance Based Funding

Data Integrity Certification

Name of University: Florida Gulf Coast University

Period Ending: September 30, 2014

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, for each data file submission, my Data Administrator provided a certification indicating, "I certify that this file/data represents the position of this University for the term being reported."	<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.				
<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="margin-left: 40px;">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="margin-left: 40px;">Board of Trustees Chair</p>				

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Performance Based Funding Data Integrity Certification

Name of University: Florida Gulf Coast University

Period Ending: September 30, 2014

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				
	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 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 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"/>	

Performance Based Funding Data Integrity Certification

Performance Based Funding Data Integrity Certification Representations				
	Yes	No	N/A	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 of Governors Information Resource Management (IRM) office.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
7. When critical errors are 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 including any necessary resubmissions.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
9. In accordance with Board of Governors Regulation 3.007, for each data file submission, my Data Administrator provided a certification indicating "I certify that this file/data represents the position of this University for the term being reported."	<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 purposes of artificially inflating performance metrics.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

Performance Based Funding Data Integrity Certification

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 _____
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 _____
Board of Trustees Chair



STATE
UNIVERSITY
SYSTEM
of FLORIDA
Board of Governors

325 West Gaines Street, Suite 1614
Tallahassee, FL 32399
Phone 850.245.0466
Fax 850.245.9685
www.flbog.edu

June 27, 2014

President Wilson Bradshaw
Chair Robbie Roepstorff
Florida Gulf Coast University
10501 FGCU Boulevard, South
Ft. Myers, Florida 33965-6565

Dear President Bradshaw and Chair Roepstorff:

Our elected leaders have called upon the State University System of Florida to reach new levels of efficiency, academic quality and accountability. The Board of Governors has implemented a performance based funding model, which builds upon our Strategic Plan goals and annual accountability reports. This model will further elevate our System while acknowledging each university's distinct mission.

The integrity of data provided to the Board of Governors is critical to the performance based funding decision-making process. Therefore, the Board of Governors developed the attached Data Integrity Certification (see Attachment 1). The purpose of this certification is to provide assurance that the data submitted for Board of Governors Performance Based Funding decision-making is reliable, accurate, and complete.

The processes used at each System university to record, process, summarize and report data are unique, complex, iterative and dynamic, requiring routine executive management attention. Consistent with Board of Governors Regulation 1.001(3), University Presidents, Chief Academic Officers, Chief Financial Officers and Chief Information Officers have a shared responsibility to maintain, on behalf of their board of trustees, effective information systems to provide accurate, timely and cost-effective

President Bradshaw and Chair Roepstorff

June 27, 2014

Page 2 of 3

information about the university, and ensure that all data and reporting requirements of the Board of Governors are met.

University Presidents should exercise professional judgment in making sure that the Board is informed of data integrity issues related to their performance funding data submissions.

At the direction of this Board, each University President shall execute the attached 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 will be provided to the Board of Governors after being approved by the board of trustees.

The executed Data Integrity Certification shall be submitted to the Office of Inspector General and Director of Compliance no later than March 1, 2015. A copy of the submission shall be provided to each member of the Board of Governors Audit and Compliance Committee.

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 which ensure the completeness, accuracy and timeliness of data submissions to the Board of Governors. Refer to the University Data Integrity Audit Requirements document included in these materials as Attachment 2.

Additionally, the Board of Governors will periodically test the veracity of the university's representations through independent audits or reviews. The Board of Governors has a responsibility to address issues which may arise in the event a university certification is called into question.

President Bradshaw and Chair Roepstorff

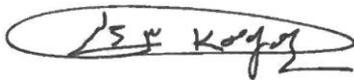
June 27, 2014

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We appreciate your cooperation and support as we move forward with implementing the Performance Based Funding Data Certification which will help ensure the integrity of the performance funding process.

If you have questions regarding this initiative, please do not hesitate to contact the Board of Governors Inspector General at BOGInspectorGeneral@flbog.edu or 850-245-0466.

Sincerely,

A handwritten signature in black ink, enclosed in a hand-drawn oval. The signature appears to be "Morteza Hosseini" written in a cursive style.

Morteza "Mori" Hosseini
Chair

MH/jkm

Attachments



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				
	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 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				
	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 are identified, through the processes identified in item #6, a written explanation of the critical errors were 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 including any necessary resubmissions.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
9. In accordance with Board of Governors Regulation 3.007, for each data file submission, my Data Administrator provided a certification indicating "I certify that this file/data represents the position of this University for the term being reported."	<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	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

Performance Based Funding Data Integrity Certification

Performance Based Funding Data Integrity Certification Representations				
	Yes	No	N/A	Comment / Reference
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"/>	<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: _____ Date _____</p> <p style="margin-left: 40px;">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="margin-left: 40px;">Board of Trustees Chair</p>				



STATE
UNIVERSITY
SYSTEM
of FLORIDA
Board of Governors

Board of Governors University Data Integrity Audit Requirements

In accordance with Board of Governors Regulation 1.001(6)(g), each board of trustees shall 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.

The results of this audit are to be provided to the Board of Governors after being accepted by the university board of trustees. The report shall be submitted to the Board of Governors by March 1, 2015.

The **scope** and **objectives** of the audit will be set jointly between the Chair of the university board of trustees and the university Chief Audit Executive, but at a minimum include the objectives outlined below. The audit shall 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., and the minimum audit guidelines established in this document.

Based on the audit report, the university shall develop and submit, for Board of Governors approval, a corrective action plan designed to correct any audit findings. The corrective action plan shall be submitted to Chair of the Board of Governors Audit and Compliance Committee (with a copy to the Inspector General and Director of Compliance) no later than 30 days after the auditor's report is accepted by the board of trustees for the university.

If the university board of trustees has certified to internal controls which are found to be deficient by the audit, then the board of trustees shall, in coordination with the university president, amend the affected representations and resubmit the certification to the Board of Governors.

Implementation of and compliance with the corrective action plan shall be reviewed as part of the university Chief Audit Executive's annual audit work plan.

MINIMUM AUDIT GUIDELINES

The audit **scope** should, at a minimum, include a review of the university data submissions to the Board of Governors with an emphasis on data which supports performance funding metrics for the most recent submission fiscal year.

At a minimum, the **objectives** of the audit will be to review:

- 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.
- The processes used by the Data Administrator to ensure the completeness, accuracy and timely submission of data to the Board of Governors.
- Any available documentation including policies, procedures, desk manuals of appropriate staff and to assess their adequacy for ensuring data integrity for university data submissions to the Board of Governors.
- 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.
- Testing of data accuracy through tracing sampled items to source documents.
- 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 Board of Governors through the Data Committee and communications from data workshops.
- 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.