FIU | FLORIDA INTERNATIONAL UNIVERSITY

Office of Internal Audit

AUDIT OF PERFORMANCE BASED FUNDING METRICS: GOOD PROCESS CONTROLS CONTRIBUTE TO THEIR RELIABILITY

REPORT NO. 14/15-06

DECEMBER 18, 2014

FIU | FLORIDA INTERNATIONAL UNIVERSITY

Date: December 18, 2014

To: Kenneth G. Furton, Provost and Executive Vice President
Jeffery Gonzalez, Vice Provost, Academic Affairs, Planning & Institutional Research

From: Allen Vann, Audit Director

Subject: Audit of Performance Based Funding Metrics: Good Process Controls Contribute To Their Reliability, Report No. 14/15-06

Pursuant to a request by the State University System of Florida - Board of Governors (BOG), we have completed an audit relating to the University's performance based funding metrics. The primary objectives of our audit were to:

1) Determine whether the processes established by the University ensures the completeness, accuracy and timeliness of data submissions to the BOG, which support the Performance Based Funding Metrics; and,

2) Provide an objective basis of support for the University Board of Trustees Chair and President to sign the representations made in the *Performance Based Funding - Data Integrity Certification* which will be submitted to the Board of Trustees and filed with the BOG by March 1, 2015.

Overall, our audit disclosed that the University has good process controls for maintaining and reporting performance metrics data. In our opinion, the system in all material respects is functioning in a reliable manner. We made four recommendations to further reduce risk that management agreed to implement.

I would like to take this opportunity to express our appreciation for the cooperation and courtesies extended to us by your staff during this audit.

C: Albert Maury, Chairman Board of Trustees
Sukrit Agrawal, Chair, BOT Finance and Audit Committee and Committee Members
Mark B. Rosenberg, University President
Javier I. Marques, Chief of Staff, Office of the President
Kristina Raattama, General Counsel

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OBJECTIVES, SCOPE, AND METHODOLOGY

Pursuant to a request by the State University System of Florida - Board of Governors (BOG), we have completed an audit of the Data Integrity over the University's Performance Based Funding Metrics. The primary objectives of our audit were to:

(a) Determine whether the processes established by the University ensures the completeness, accuracy and timeliness of data submissions to the BOG, which support the Performance Based Funding Metrics; and,

(b) Provide an objective basis of support for the University Board of Trustees Chair and President to sign the representations made in the *Performance Based Funding - Data Integrity Certification* which will be submitted to the Board of Trustees and filed with the BOG by March 1, 2015.

The BOG requested that at a minimum, our audit include a review of:

BOG Minimum Audit Objectives

1.	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.
2.	The processes used by the Data Administrator to ensure the completeness, accuracy and timely submission of data to the Board of Governors.
3.	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.
4.	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.
5.	Testing of data accuracy through tracing sampled items to source documents.
6.	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."
7.	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.
8.	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.

Our audit was conducted in accordance with *the International Standards for the Professional Practice of Internal Auditing*, and included tests of the supporting records and such other auditing procedures as we considered necessary under the circumstances. We also applied the following frameworks and standards: 1) Control Objective for Information and Related Technology 5.0 framework (COBIT), and 2) National Institute of Standards and Technology special publication 800–53A Revision 1 guidelines (NIST).

During the audit we:

1. Obtained an understanding of the process flow of data for all of the relevant data files from the transactional level to their submission to the BOG;

2. Reviewed all BOG data definitions;

3. Interviewed key personnel including the University's Data Administrator, functional unit leads, and those responsible for developing and maintaining the information systems;

4. Observed current practices and processing techniques;

5. Tested the latest data files for the 10 performance based funding metrics submitted to the BOG as of September 30, 2014. Sample sizes and transactions selected for testing were determined on a judgmental basis; and

6. Tested the system access controls and user privileges within the State University Database System (SUDS) staging tables and production environment.

Audit fieldwork was conducted from July to November 2014. There were no external or internal audit reports issued within the past three years related to the scope and objectives of this audit, which would otherwise require follow-up.

BACKGROUND

The Florida Board of Governors (BOG) has broad governance responsibilities affecting 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 and retention rates, job placement, and cost per degree, among other things. Two of the 10 metrics are Choice metrics; one picked by the BOG and one by each University's Boards of Trustees. These metrics were chosen after reviewing over 40 metrics identified in the Universities' Work Plans.

The BOG model has four guiding principles:

1) use metrics that align with SUS Strategic Plan goals;

2) reward Excellence or Improvement;

3) have a few clear, simple metrics; and

4) acknowledge the unique mission of the different institutions.

The Performance Funding Program also has four key components:

1) Institutions are evaluated and receive a numeric score for either Excellence or Improvement relating to each metric;

2) Data is based on one-year data;

3) 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 decided after reviewing data trends for each metric; and

4) The Florida Legislature approved $100 million in new funding for performance funding and a proportional amount totaling $65 million came from each university's recurring state base appropriation and another $35 million came from other system initiatives.

The following table summarizes the performance funds allocated for the fiscal year 2014-2015 using the performance metrics results from 2012-2013, wherein FIU earned 34 points.

	Points *	Allocation of New Funds	Restoration of 2013-2014 Base Funds[1]	Allocation of Funds Previously used in 2013-2014 for the Team Grants[2]	Allocation of 2013-2014 Performance Funds[3]	Total Performance Funding Allocation
				Florida Board of Governors Performance Funding Allocation, 2014-2015		
UF	42	$ 22,453,117	$ 12,199,069	$ 3,367,967	$ 1,739,130	$ 39,759,283
USF	37	$ 17,099,675	$ 9,004,505	$ 2,564,951	$ 2,608,696	$ 31,277,827
FIU	**34**	**$ 13,912,467**	**$ 7,103,925**	**$ 2,086,870**	**$ 2,173,913**	**$ 25,277,175**
UCF	34	$ 16,757,792	$ 8,953,386	$ 2,513,669	$ 2,608,696	$ 30,833,543
FSU	33	$ 16,426,934	$ 10,677,507	$ 2,464,040	$ 2,173,913	$ 31,742,394
FGCU	30	$ 3,297,844	$ 2,143,599	$ 494,677	$ 2,173,913	$ 8,110,033
FAMU	29	$ 5,541,681	$ 3,602,093	$ 831,252	$ 869,565	$ 10,844,591
UNF	29	$ 4,510,490	$ 2,931,819	$ 676,574	$ 2,173,913	$ 10,292,796
Sub – Total		$100,000,000	$ 56,615,903	$ 15,000,000	$ 16,521,739	$188,137,642

			2013-2014 Base Funds at Risk		2013-2014 Performance Funds at Risk	Total Funds at Risk
NCF	25		$ 645,594		$ 434,783	$ 1,080,377
FAU	24		$ 5,213,263		$ 1,739,130	$ 6,952,393
UWF	21		$ 2,525,240		$ 1,304,348	$ 3,829,588
Sub – Total		$ 0	$ 8,384,097	$ 0	$ 3,478,261	$ 11,862,358
Total		**$100,000,000**	**$ 65,000,000**	**$15,000,000**	**$20,000,000**	**$200,000,000**

*The maximum point an institution can score is 50. Institutions scoring 25 points or less do not receive any new funds. Funds at risk will be restored if the improvement plan approved by the BOG is successfully implemented.

Notes:

[1] Each university contributed a portion of their base budget, for a total of $65 million, to be allocated based on performance. Universities that had 26 points or higher receive their full base funding restored. Universities with 25 points or less have to submit an improvement plan to be approved by the BOG. Restoration of their base funding is contingent upon successful implementation of the improvement plan.

[2] In 2013-2014, $15 million was provided to the BOG to provide grants to address targeted program areas as identified in the GAP Analysis Report prepared by the Commission on Florida Higher Education Access & Attainment. These funds are reallocated in 2014–2015 pursuant to the BOG's performance model.

[3] In 2013-2014, $20 million was provided for performance funding to be allocated based on 3 metrics identified in legislation. These funds are reallocated pursuant to the BOG's approved methodology adopted in November, 2013. However, universities that scored 25 points or less on the Board's performance model will only receive these funds upon successful implementation of the improvement plan.

The Office of Planning and Institutional Research (OPIR) is the official source of FIU's statistics. The OPIR provides statistical information to support decision making processes within all academic and administrative units at FIU, prepares reports and files for submission to the BOG and other agencies. OPIR is also responsible for data administration, surveys, assessment of instruction, enrollment planning, and strategic planning. The OPIR, through the Data Administrator who reports to the Associate Provost, is responsible for gathering data from all applicable University units, preparing the data to meet BOG data definitions and requirements, and submitting the data.

At FIU, the Performance Funding Metrics reporting process flow consists of four layers that range from the University Production environment to the State University Database System application: (1) The Production data originated at the functional units, the Registrar's Office, Academic Advising, Financial Aid, and Financial Planning departments is sent to (2) Staging tables. In the Staging environment, dedicated developers perform data element calculations that are based on BOG guidelines and are also used to develop the Internal Portal. Once the calculations are completed, the data elements are formatted into text files and moved to the (3) Upload folder. Users then log into the (4) State University Database System (SUDS) and depending on their roles, either upload, validate, or submit the data. The diagram below illustrates our testing on the effectiveness of the operational controls and the information system access controls currently implemented in the overall data element process flow.
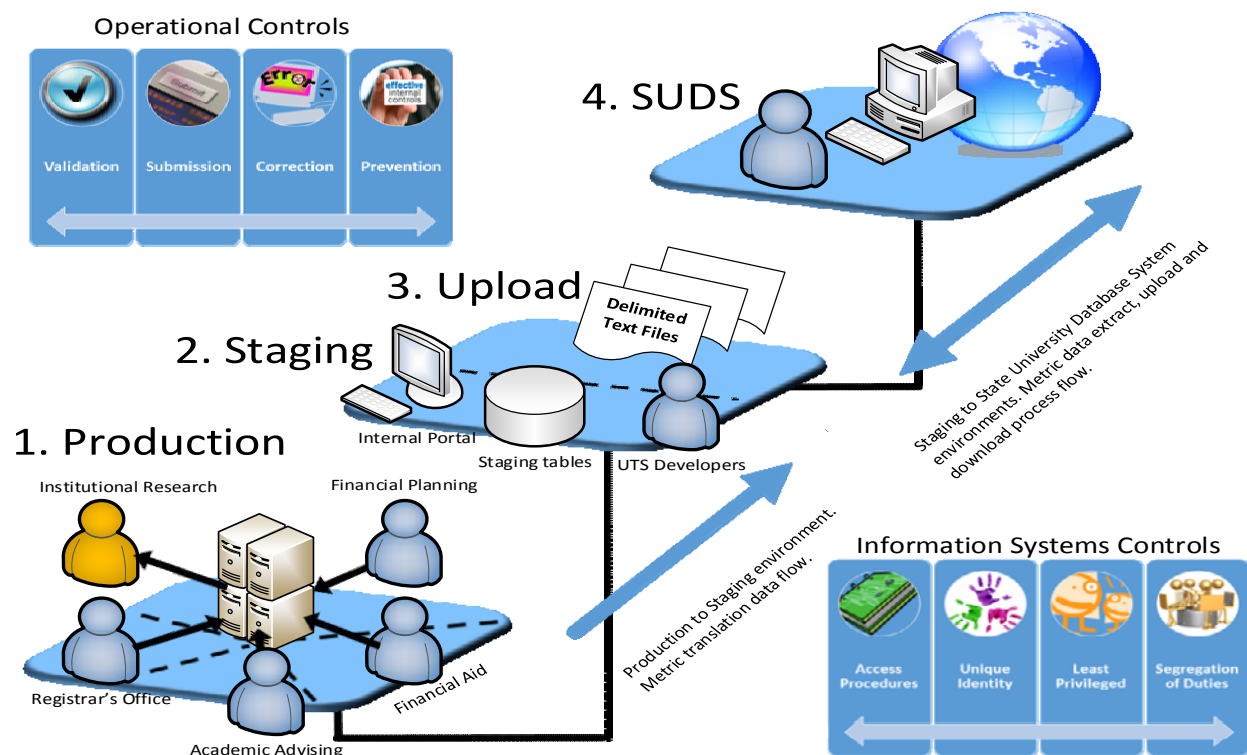
FINDINGS

Based on our audit we concluded that there are no material weaknesses or significant deficiencies in the processes established by the University to report required data to the Board of Governors in support of their Performance Based Funding Metrics. While there is always room for improvement as outlined in the detailed findings and recommendations that follow, the system is functioning in a manner that can be relied upon to provide complete, accurate and relatively timely data.

Accordingly, in our opinion, this report provides an objective basis of support for the Board of Trustees Chair and the University President to sign the representations made in the BOG Performance Based Funding – Data Integrity Certification, which the BOG requested be filed with them by March 1, 2015.

Our evaluation of FIU's operational and system access controls that fall within the scope of our audit is summarized in the following table:

INTERNAL CONTROLS RATING			
CRITERIA	**SATISFACTORY**	**FAIR**	**INADEQUATE**
Process Controls	x		
Policy & Procedures Compliance	x		
Effect	x		
Information Risk	x		
External Risk	x		
INTERNAL CONTROLS LEGEND			
CRITERIA	**SATISFACTORY**	**FAIR**	**INADEQUATE**
Process Controls	Effective	Opportunities exist to improve effectiveness	Do not exist or are not reliable
Policy & Procedures Compliance	Non-compliance issues are minor	Non-compliance Issues may be systemic	Non-compliance issues are pervasive, significant, or have severe consequences
Effect	Not likely to impact operations or program outcomes	Impact on outcomes contained	Negative impact on outcomes
Information Risk	Information systems are reliable	Data systems are mostly accurate but can be improved	Systems produce incomplete or inaccurate data which may cause inappropriate financial and operational decisions
External Risk	None or low	Potential for damage	Severe risk of damage

Our detailed review of the BOG's minimum audit objectives and their results follows:

1. Data Administrator Authority and Responsibility

BOG Request: 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.

BOG Regulation 3.007(2), states, "Each University President shall appoint an Institutional Data Administrator to certify and manage the submission of data to the SUS management information system." The Division of Human Resources provided us a copy of a letter signed on August 26, 2014 by the University President, appointing the Institutional Data Administrator for FIU.

Although the Data Administrator has been performing the duties since 2006, her position description and remuneration changed on January 18, 2014 to include duties related to the BOG data submission; one of the duties added to the Data Administrator's position description was "compile, verify and organize the data to fulfill the BOG requirements for the university's ongoing program review." In addition, another duty listed in the job description read, "provides relevant, timely and accurate institutional information to university administrators, the university community at large, the external community, and external agencies; provides institution-wide support for obtaining data and information and performing analyses in a variety of higher education areas, such as enrollment management, finances, faculty and staffing, service delivery, student affairs, and academic support."

Conclusion:

Although the Data Administrator's appointment by the University President occurred in late August 2014, after our audit fieldwork began, the duties and added responsibilities of the position were appropriately re-defined and approved by the Division of Human Resources in January 2014.

2. Review of Processes Used by the Data Administrator

BOG Request: Review of the processes used by the Data Administrator to ensure the completeness, accuracy and timely submission of data to the Board of Governors.

The Data Administrator provided us with an understanding of how the University ensures the completeness, accuracy and timely submission of data to the BOG. OPIR developed a tool within PeopleSoft that generates edit reports similar to the ones found in the State University Database System (SUDS). This tool allows functional unit users more time to work on their file(s) since the BOG edits are released closer to the submission deadline. The purpose of the review is for functional unit users to correct any problems concerning transactional errors before submitting the files. We found that the Registrar's Office, which handles 5 of the 10 metrics, uses this tool. The Data Administrator's team then routinely reviews the error reports and summary reports to identify and correct any data inconsistencies. According to OPIR they plan to extend the use of the tool to all appropriate users.

In addition to the internal reports, the BOG has built into SUDS a data validation process through many diagnostic edits that generate errors by critical level. SUDS also provides summary reports and frequency counts that allows for trend analysis. The OPIR team reviews the SUDS reports and spot–checks records to verify the accuracy of the data. Once satisfied as to the validity of the data, the file is approved for submission.

We also met with the Vice Provost for the Office of Planning and Institutional Research, the Director of Institutional Research (Data Administrator) and the Assistant Director of Institutional Research to gain an understanding of the processes in place to gather, test, and ensure that only valid data, as defined by the BOG, is timely submitted to the BOG. The OPIR staff explained that the Data Administrator's team is responsible for the day-to-day reporting and understands the functional process flow, and that the Assistant Director of University Computer Systems is responsible for the data and understands the technical process flow.

OPIR and University Technology Services (UTS) developed flow charts for us describing the process flow to prepare and submit data to the BOG for each of the 10 metrics. The BOG files submission cycle (listed below), were reviewed, observed and tested.

Steps	BOG Files Submission Cycle & Related Audit Observations
1.	The PeopleSoft team extracts data from the PeopleSoft database. Data are formatted according to BOG data elements definitions and table layouts. (We identified data elements definitions for each file and determined the formatting matches BOG definition.)
2.	The PeopleSoft team uploads data to SUDS and runs edits.
3.	SUDS edits the data for possible errors and generates dynamic reports. (We observed data errors for the last submittal, spring 2014, in order to identify and document the type and causes of errors.)

Steps	BOG Files Submission Cycle & Related Audit Observations
4.	Functional unit users are notified that edits are ready to be reviewed. (The Data Administrator provided us with a sample of emails between OPIR, functional unit users, and BOG discussing errors, corrections, and re-submissions.)
5.	Functional unit users review the edits and make any required transactional corrections in the PeopleSoft database.
6.	OPIR Lead/PS Team/Functional unit users communicate by email, phone or in person about any questions/issues related to the file.
7.	Steps 1-6 are repeated until the freeze date.
8.	On the freeze date a final snapshot of the production data is taken.
9.	The file is finalized, making sure all Level-9 (critical) errors were corrected or can be explained.
10.	OPIR Lead reviews SUDS reports, spots-checks data and contacts functional unit users if there are any pending questions. (However, there was no documentation of the review of SUDS reports or technique used for spot-checking data.)

In summary, the data is extracted from the PeopleSoft system and moved to a staging table where data calculation is performed for the elements required by the BOG. The data extraction from the source document (PeopleSoft) and formatting according to BOG requirement was reviewed for all 10 metrics and each element/field was examined to determine the mapping of the production and staging fields. There are four layers within the data process flow that included Production, Staging, Upload and the SUDS application. The Production Data element is extracted from Financial Planning, Financial Aid, Academic Advising and the Registrar's Office. The OPIR in collaboration with two application development teams from UTS translated the production data into separate staging database tables where the data elements were then programmatically calculated. Data was then extracted from the Staging tables, formatted into specific file formats, and then uploaded to the SUDS online application.

As for the timely submission of data, the OPIR used the due date schedule provided by the BOG as part of the SUS data workshop to keep track of the files due for submittal and their due dates. The OPIR also maintains a schedule for each of the files to be submitted, which includes meeting dates with the functional unit leads, file freeze date, file due date, and actions (deliverables) for each date on the schedule. We observed that the file submission date was not evident. Thus, we requested and were provided with the actual file submission dates noted below.

The following table reflects the due dates and actual submittal dates of the four most recent files due for the 2014-2015 submission period:

File	Title	Term	Due Date	Submitted Date
SIFD	Degrees Awarded File	Summer 2014	10/07/2014	10/08/2014
SIFP	Student Instruction File – Preliminary	Fall 2014	10/10/2014	10/30/2014
HTD	Hours To Degree File	Annual 2013	10/21/2014	11/19/2014
EA	Expenditure Analysis File	Annual 2013	10/28/2014	11/14/2014

We also reviewed data submission timeliness for select files with 2013-2014 due dates and observed they were similarly submitted late:

- ADM – The Admissions File for fall 2013 term due on 9/27/13 was submitted on the due date but was not accepted by the BOG until 10/21/13. The Office of Planning and Institutional Research explained that the BOG's delay in accepting the fall 2013 Admissions File resulted in a delay in submitting the fall 2013 SIFP File. The SIFP File was due on 10/11/2014 and was submitted on 10/22/2014, the day after the BOG accepted the ADM File.

- HTD – The Hours To Degree File for annual 2012 due on 10/15/2013 was submitted on 11/4/2013. The Office of Planning and Institutional Research informed us that the delay in submitting the HTD File was due to the BOG releasing the HTD 2012-2013 edit on SUDS production late on 10/2/2013, nine days before the due date. Email correspondence with BOG staff documents FIU's request for clarifications. The last email correspondence was on 10/31/2013 where BOG staff provided clarification to FIU staff's valid concerns relating to new BOG definitions.

- EA – The Expenditure Analysis File for annual 2012 due on 10/22/2013 was submitted 10/24/2013, two days late.

Conclusion:

Our review disclosed that the process used by the Data Administrator provides reasonable assurance that complete, accurate and for the most part timely submissions occurred. There were instances where submissions were late. Apart from the aforementioned BOG interactions, we could not find any systemic reasons for such delays. And while we found no material weaknesses, the process would benefit from better documentation of data validation and the review process undertaken.

3. Review Adequacy of Policies and Procedures

BOG Request: Review of any available documentation including policies, procedures, desk manuals of appropriate staff and assess their adequacy for ensuring data integrity for University data submissions to the Board of Governors.

The Office of Planning and Institutional Research provided a set of memos issued by the BOG between 2005 and 2008 as procedures followed by OPIR. We found these memos to be outdated as the personnel and the systems documented in these memos were not current. The BOG Legacy Master files documentation included: Admissions File, Expenditure Analysis File, Instruction and Research File, Operating Budget File, and Student Data Course File. However, the OPIR staff informed us that updates related to new or revised data elements, table layouts, and other file changes have been made since those records were published and provided the following:

- SUDS Database Table Layout (2013-2014)
- SUDS Database Cumulative Release Notes (2013-2014)
- BOG 2013 Data Workshop proceedings
- SUDS Basic Guide (adapted from the BOG SUDS Basic Guide)

OPIR staff uses the BOG website for new information and were very familiar with all the BOG requirements and updates. However, staff in functional units responsible for original source data indicated that they were not familiar with the process involved in ensuring the BOG data submission integrity. All but the Registrar's Office functional unit simply provides the data to the OPIR and makes corrections to data when they are informed of an error. The Registrar's Office uses the in-house developed PeopleSoft tool to validate data accuracy and correct any data errors prior to submittal and uploading to SUDS. The tool helps prepare data for timely upload and minimize errors as the submittal window provided by the BOG was categorized by FIU staff as very short. As previously noted, the Data Administrator informed us that the plan is to roll out the PeopleSoft tool to all of the appropriate functional units.

We requested the Data Administrator to provide a narrative of any internal policies, procedures, minutes of staff meetings, or other documentation which evidence FIU's effort to ensure integrity of data. The Data Administrator explained that, "As part of the procedures to validate for ensuring data integrity for University data submissions to the Board of Governors, [they] set a list of milestones with deadlines for each file that is shared with the functional users. [They] meet to discuss the deadlines/schedule to ensure that they are realistic and to discuss any foreseeable issues that may affect data integrity or the timely submission of the file. During the meetings [they] verify that all individuals who will be involved in data validation have the necessary system access and understanding of what is expected from them. [They] also follow-up with additional meetings, as needed, emails and phone calls."

<u>Conclusion:</u>

Although the staff at the OPIR is knowledgeable of the BOG requirements and updates, we observed that there were no formal policies and procedures or written documentation over the process of data gathering, review and submittal to ensure data integrity for submission to the BOG.
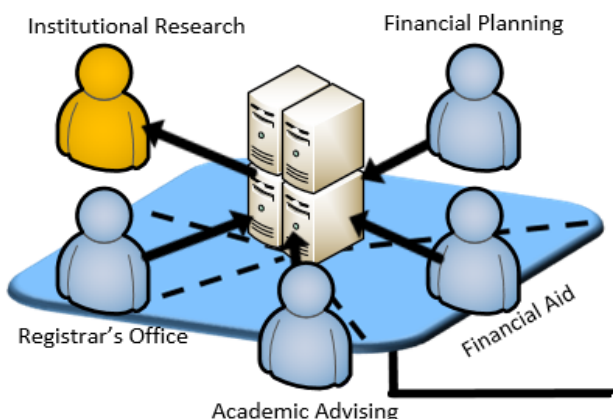
4. **System Access Controls and User Privileges**

BOG Request: 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.

Identity Access Management

There are four layers within the data process flow that included Production, Staging, Upload and the State University Database System application. Figure 1 – *Production Data Elements Process Flow* illustrated the four departments of Financial Planning, Financial Aid, Academic Advising and the Registrar's Office's data that feed into the production system available to the Office of Planning and Institutional Research for analysis. There is a dedicated two-member application development team that translates production data into separate staging database tables where the data elements are then programmatically calculated. Data is then extracted from the Staging tables, formatted into specific file formats, and then uploaded to the State University Database System (SUDS) online application (see Background-*Data Elements Process Flow diagram*).

Identity Access Management controls reviewed included system access policies, procedures, unique user identity, least privileged systems access and segregation of duties within the identified four layers of data flow process.

Policies

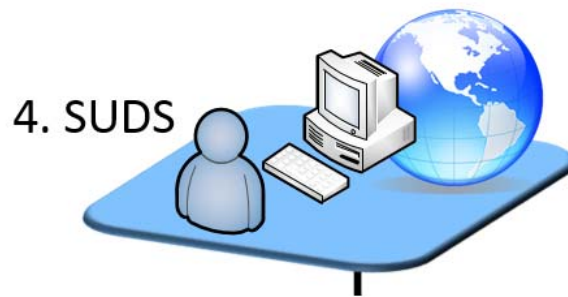The PeopleSoft Campus Solutions Security Strategy manual is the access policy to the staging tables, which are the midway point between production data and the SUDS. The manual states that user access procedures for database tables will vary by database instances. Emails are used as formal access authorizations for the staging database tables.

Figure 1 – Production Data Elements Process Flow

For use of the State University Database System, the Master File Submission Subsystem Basic User Guide states that it is up to the Data Administrator and University policy to determine the granularity of the user access security and also encouraged the designation of at least one Submitter and one Security Manager. Currently, the Office of Planning and Institutional Research

Figure 2 - State University Database System Online

acknowledges that there is no formal access policy implemented but they are working on an online process to keep track of SUDS access requests. Without a formal access policy, the Office of Planning and Institutional Research's user access procedures could potentially be performed ineffectively and lead to inappropriate access.

Procedures

In the Staging environment, there were two new Database Administrators added to the staging tables. Their access was appropriately documented in accordance to the PeopleSoft Campus Solutions Security Strategy manual.

The State University Database System access changes were initiated from informal requests made in meetings and conversations with the Data Administrator and the Assistant Director of the University Computer Systems. Of the 11 new submission privileges granted to the State University Database System, 7 did not have formal request documentation associated with their access. For deactivated user accounts, 6 of the 21 user accounts were not deactivated timely. These 6 users were still active for 666 days on average after their termination date, as illustrated in Figure 3.

Figure 3- SUDS deactivated user accounts

The Master File Submission Subsystem Basic User Guide specifies that passwords should expire every 90 days and a new password should be required 4 times a year. One user was terminated on 7/7/2012. However, her State University Database System password expired 555 days later on 1/13/2014.
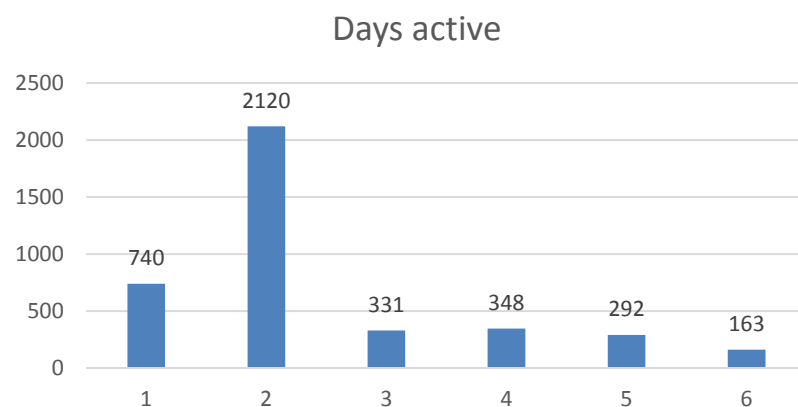
The lack of formal access request documentation, untimely user deactivation, and the continued use of a terminated user accounts increases the risk of inappropriate access within the State University Database System.

Unique Identity

According to FIU Policy No. 1930.020a, electronic data must be accessed by way of a unique name or number for identifying and tracking the user's identity. Of the 43 State University Database System user accounts, 29 staging database user accounts, and 5 upload folder user access accounts examined, we found three identified generically-named user accounts which were used as system object connections but were not directly accessible to users. This would indicate that the accounts are a low access risk. Additionally, there was one generic installation account that still had its default password activated, however the account had no assigned privileges. It is good practice to change default passwords to decrease the risk of unauthorized data access.

Least Privileged

According to COBIT 5.0 DSS05.04.01 and DSS06.03.03, user access privileges should be allocated and maintained based on what is only required to perform their job activities, business functions and process requirements. Of the total 43 State University Database System users only one individual no longer needed access. As information is pulled from production and copied to the staging environment, tests were performed to identify whether the 17 individuals directly involved in the data process flow had the ability to edit production data used in the calculations to the 79 in-scope data elements. Inappropriate access included software developers and senior management with edit privileges to 18 production data fields that were used in the calculation of 16 data elements. Access privileges that are not part of their job responsibilities increase the risk to the integrity of the data elements.

Segregation of Duties

The overall process is adequately segregated as our testing revealed that no one individual had access to the production, staging and upload environments and also had the ability to submit files.

Conclusion:

The combination of system access control deficiencies noted above, while less severe than a material weakness in internal control, should nevertheless be promptly corrected or mitigated to reduce the likelihood that an unauthorized data change can be made and go undetected.

5. **Data Accuracy Testing**

BOG Request: Test data accuracy through tracing sampled items to source documents.

We identified the main data files and tables related to the calculations of the 10 performance based funding metrics, as follows:

- Degrees Awarded File;
- Enrollments Table;
- Expenditure Analysis File;
- Retention File;
- Student Instruction File;
- Student Financial Aid File;
- Courses To Degree Table;
- Hours To Degree File; and
- Person Demographic Table

The BOG provided us with the in-scope data elements for each of the files (see Appendix A – In-scope BOG Data Elements).

We tested data accuracy for each of the 10 metrics through the review of the corresponding data files, tables and elements and by tracing them to the source document data in PeopleSoft. We also performed a number of reconciliations. We limited our testing to the PeopleSoft data itself, as the objectives of our testing were to corroborate that the data submitted was in fact unabridged from/identical to the data contained in the University's PeopleSoft system.

Metrics Testing

The University's 10 performance based funding metrics were as follows:

Key Metrics Common to All Universities:
1. Percent of Bachelor's Graduates Employed and/or Continuing their Education Further 1 Year after Graduation.
2. Median Average Full-time Wages of Undergraduates Employed in Florida 1 Year after Graduation.
3. Average Cost per Undergraduate Degree to the Institution.
4. Six Year Graduation Rate Full-time and Part-time FTIC.
5. Academic Progress Rate 2nd Year Retention with GPA Above 2.0.
6. Bachelor's Degrees Awarded in Areas of Strategic Emphasis (includes STEM).
7. University Access Rate Percent of Undergraduates with a Pell-grant.
8. Graduate Degrees Awarded in Areas of Strategic Emphasis (includes STEM).

Institution-Specific Metrics:
9. Percent of Bachelor's Degrees without Excess Hours.
10. Bachelor's Degrees Awarded to Minorities.

Metrics 1, 2, 6, 8, and 10

The Degrees Awarded File is used for 5 of the 10 performance based funding metrics. We obtained the most current submission file contiguous with our audit fieldwork, which was submitted to the BOG in spring 2014. (The File is uploaded every semester, thus the spring 2014 uploaded in June 2014 was the most current file as of September 30, 2014.)

The Degrees Awarded File we reviewed contained 4,617 students. This included out-of-term degrees from spring, summer, and fall of 2013 and excluded 49 spring degrees that were posted late and in turn were reported in summer 2014 as out-of-term degrees.

Among the 4,617 degrees, there were 474 double majors. The BOG rule allows for multiple degrees to be counted individually, but not double majors. Thus, double majors are counted as half (.5). Our reconciliation of the Degrees Awarded File submitted to the BOG and the file provided to us by the Office of the Registrar resulted in differences in the number of degrees reported due to timing differences in posting the degrees (out-of-term degrees). We determined that the 49 degrees posted late, were reported in summer 2014 as out-of-term degrees. We then tested 10 students with two majors in the data file against the student's record in PeopleSoft and found they had all been awarded two majors in spring 2014.   We then tested 10 students with two individual degrees (as opposed to a double major) in the data file against the student's record in PeopleSoft and found they had all been properly awarded two majors in spring 2014.

We examined all the BOG specified data elements in the Degrees Awarded File, including the CIP (Classification of Instructional Programs) code for Areas of Strategic Emphasis (Metrics 6 and 8), and the person demographic elements (Metric 10). To calculate the results of Metrics 1 & 2, aside from using the data in the Degrees Awarded File, the BOG also uses non-FIU derived employment and education data, which we considered outside of the scope of the audit.

Data for 21 sample students from the Degrees Awarded File were traced to the source document (student records and enrollment in PeopleSoft system) and we verified that the information for the elements being tested as reported to the BOG were the same as the data in the student information maintained in the University's PeopleSoft system. We reviewed each of the 21 students' status and determined that 20 students graduated in spring 2014 and 1 student graduated in summer 2013, however, the one student was not included in the data submitted for summer or fall 2013. OPIR personnel informed us that late degrees are reported in a subsequent submission, as required.

We also tested data reported for 15 sample students from the Enrollments Table and verified that the student's Ethnicity/Race reported to the BOG matched the data in PeopleSoft, as part of our testing of Metric 10.

The results of our testing found no differences in any of the data elements reviewed as part of the Degrees Awarded File reported in spring 2014.

Metric 3

The Expenditure Analysis (EA) File is used for Metric 3 (Average Cost per Undergraduate Degree to the Institution). The file tested was submitted in October 2013, the latest available as of September 30, 2014. This metric identifies the full cost of instruction for each approved undergraduate program by the state. The complete cost of the programs is made up of direct instruction and indirect instruction expenditures. The data for this file originates from two other files, the Operating Budget (OB) File and the Instruction and Research (IRD) File, and involves the calculations coming from a Crossover File, which provides for the percentages of expenditures based on Classification of Instructional Programs (CIP) codes.

We obtained the EA File submitted, which contained over 363,000 records of program expenditures, analyzed each element and reconciled total expenditures in the OB to the EA File. We selected 10 department numbers to test with their corresponding expenditures to ensure the data was properly captured from the OB File and matched properly with the EA File being reported to the BOG. Finally, using the same 10 department numbers we recalculated the expenditures related to one specific CIP code. For this test we utilized the Crossover File which provided us the total percentage code allocation by CIP code, as determined by the University. Thus, the selected CIP code percentage allocation from the Crossover File was multiplied by the department number's expenditures to recalculate the specific CIP code expenditures based on the OB File, which was then agreed to the EA File expenditures filtered by that specific CIP code.

The results yielded no discrepancies. The OB File reconciled with the EA File as total expenditures submitted to the BOG in the amount of $424,781,382.73 matched in both files. The 10 sample department numbers and their expenditures matched, as well as to each department's percentage allocation recalculation based on the one CIP code.

Metrics 4 and 5

The Retention File is used for *2* of the 10 performance based funding metrics and is generated by the BOG from FIU's SIF and SIFD Files. Our tests of the SIF and SIFD Files are covered under other metrics. As the Retention File data is generated by the BOG, FIU's Office of Planning and Institutional Research simply reconciles the data in the Retention File to the SIF and SIFD Files submitted to the BOG, and

investigates and resolves any differences. We reviewed the OPIR's reconciliation process conducted in January 2014 for the 2012-2013 file.

We concluded that OPIR staff adequately performed the reconciliation of data provided by the BOG against FIU data. We reviewed a sample of errors found in the reconciliation and were satisfied with the process. For example, in one instance, the BOG reported a Person ID mismatch that FIU staff determined had been previously updated by FIU, but was not reflected by the BOG.

Metric 7

The Student Instruction File is used for Metric 7 (University Access Rate Percent of Undergraduates with a Pell-grant). This metric is based on the number of undergraduates enrolled during the fall term who received a Pell-grant during the term.

We obtained the Enrollments Table for spring 2014 and the Student Financial Awards (SFA) File for the 2012-2013 academic year as these were the most current submissions as of September 30, 2014. The Enrollments Table contained enrollment records for 50,083 students and the SFA File contained financial aid award information for 37,947 students.

We also obtained the financial aid award records for the 2012- 2013 academic year as of November 2014 from Office of the Financial Aid and compared it to the SFA File submitted to the BOG. We identified 1,385 students with different award amounts reported to the BOG as compared to the file provided by the Office of Financial Aid. We reviewed select students' financial aid award records in PeopleSoft and determined that the difference in the awarded amount was due to adjustments or additional awards that occurred after the submission to the BOG. We also noted that financial compensation such as Federal Work Study was made by the University's Division of Human Resources, therefore, not captured by the Office of Financial Aid. All BOG files are point-in-time submissions and are certified by the functional unit users at the point of submission. The difference between what was reported on the 2012-2013 BOG Student Financial Aid File and the data in the file provided by the Office of Financial Aid was due to timing.

As part of testing the Enrollments Table, we selected a sample of 27 students and verified that the data provided to the BOG, specifically the BOG specified elements matched the University's data maintained in PeopleSoft. We found no differences in any of the 5 elements reviewed against the data submitted to the BOG for the 27 students tested, except one student's most recent admission date, which was 1 of the 5 tested elements. We determined that the student was admitted in fall 2011 as an undergraduate student and in spring 2014 as a certificate – seeking student. The student enrollment record in PeopleSoft had both of the admission dates for the student and his most recent admission was reported to the BOG. OPIR staff informed us that in this case the student's admission date for his undergraduate

degree is what should be used and are currently in discussions with the Registrar's Office to adjust for these occurrences.

Metric 9

The Hours To Degree (HTD) File is used for Metric 9 (Percent of Bachelor's Degrees without Excess Hours). We obtained the Hours To Degree File submitted on 10/13/13 for fall 2013, as the file is uploaded every year during fall and was the most current file as of September 30, 2014. The Degrees Awarded File submitted in fall 2013 contained 6,565 students with degrees awarded for summer 2012, fall 2012, and spring 2013.

As part of our testing of the HTD File, we also obtained the Courses To Degree Table for all the students as this was needed to vouch the specific courses to the PeopleSoft system. We sampled data for 12 students and verified that the students' courses and related information in the Courses To Degree Table matched the data in PeopleSoft and found no differences in any of the 7 elements reviewed against the data submitted to the BOG for the 12 students tested.

Conclusion:

We successfully traced reported data to source documents on a sample basis, except for Metric 7 testing where we found one anomaly in handling data relating to multiple admission dates for one student.

6. Veracity of Data Administrator's Certification

BOG Request: Review 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."

We were informed by the Data Administrator that prior to the current data system a facsimile was sent to the BOG with the statement, "I certify that this file/data represents the position of this University for the term being reported". However, after the replacement of the legacy system with SUDS it was agreed at a BOG Data Administrators' meeting that the SUDS submittal was sufficient as digital signature and assertion that the data represents the position of the University for the term(s) being reported. We inquired from the BOG and confirmed that there is no physical certification statement that the Data Administrator has to sign and that the IRM will work on adding such a screen to the submission tool.

Nonetheless, we asked the Data Administrator to explain what provides her reasonable assurance to assert that the data represents the position of the University for the term(s) being reported when submitting digitally. The Data Administrator stated: "In addition to the BOG edits and the PeopleSoft edit tool previously described, to be satisfied with the validity of the data, my team and I use spot checking to review data at the transactional level. This includes selecting individual records and verifying that the data being reported accurately reflects what is in the production system. Any inconsistencies found are exhaustively investigated and the functional unit responsible is notified. Finally, after I have verified that any known inconsistencies are resolved, I certify the submission."

As previously discussed in Finding No. 2, other than the flow chart (prepared on our behalf) describing the steps documenting data submission cycle there were no formal documentation of the steps taken, such as the spot checking and review of data at the transactional level as described by the Data Administrator to verify data accuracy by the Office of Planning and Institutional Research. The only documentation provided to us as support for data verification were examples of email communications with the functional units documenting how errors identified by the SUDS system are addressed. When asked how the Data Administrator knows data is accurate, she stated that by examining the data and recognizing when the data does not seem reasonable compared to the prior year's submission or the University's records.

On October 8, 2014 we observed submission of the SIFD File that was due on October 7, 2014. The submission process included running the file in the SUDS and identifying any errors and warnings. We observed that the OPIR team worked with functional unit leads to correct or explain the errors.

Conclusion:

We found no material weaknesses or significant deficiencies other than the fact that the process would benefit from better documentation. The body of evidence appears to support the confidence the Data Administrator places in the established process controls when making the data submission to the BOG.

7. Consistency of Data Submissions with BOG Definitions

BOG Request: 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.

The Data Administrator described to us the efforts of the OPIR to ensure integrity of data through such means as BOG sponsored workshops, communications with the BOG Data Committee, internal discussions and communications, and adherence to procedures which require use of up-to-date data file definitions published by the BOG. The Data Administrator's stated that, "Every year, my team and I attend the annual BOG sponsored Data Workshop to learn of any changes to the data definitions and receive guidance from the BOG staff for the next collection cycle. During this workshop, there are several specialized meetings, such as the one for data administrators, where we can provide feedback on impending changes to the files. This is also the opportunity to have meaningful discussions with the fellow SUS data administrators regarding best practices at their institution. In addition, whenever there is a change to the file, the BOG notified the data administrators and SUDS users by way of 'cumulative release notes'… In addition, the SUS data administrators have quarterly conference calls to discuss policy and data matters. Finally, whenever there is any ambiguity about a data element definition we contact the BOG staff for further guidance".

We observed that the Data Administrator/OPIR had BOG Data Workshop updates and cumulative release notes and they informed us that they attend the yearly Data Workshop and receive all updates. It was evident that the Data Administrator and the Assistant Director of Institutional Research were knowledgeable of the data definitions and the BOG requirements.

We were informed that the SUDS system is programed to accept data with the required changes only, therefore, if OPIR attempts to submit data without the required updates the SUDS system will reject the data.

As part of evaluating data validity controls to ensure that data extracted from the primary systems of record are accurate and complete we reviewed the changes implemented as a result of the IRM Data Workshop. According to COBIT 5.0 Align, Plan and Organize (APO) 11.01.02, 11.01.03, and 11.01.04, effective change management procedures should include defined roles, decision rights and responsibilities; defined objectives that are in alignment with documented criteria; and are monitored for their effectiveness. The 4 selected changes requested from the June 6, 2013 Higher Education Summit/SUS Data Workshop directly affecting the Expenditure Analysis, Hours To Degree, and Student Financial Aid submission files; along with the 13 change management tickets highlighted in the application code for the Retention and Graduation Rates and Percent of Bachelor's Degrees Awarded Without Excess Hours, adequately documented the stakeholder, business analyst, developer, tester and approver to ensure that changes made to the data elements were in alignment with BOG criteria.

We also observed that change management tickets are created in the "PAWS" ticketing system and adequately documented the description, resolution, stakeholder, creator, developer, tester and approver for each of the 8 tickets tested.

<u>Conclusion:</u>

There were no reportable material weaknesses or significant control deficiencies that surfaced relating to 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.   We also found that change management practices were proper.

8. Data Resubmissions

BOG Request: 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.

We requested the Data Administrator to describe the nature and frequency of data resubmissions and to provide correspondence between the BOG and the University related to data resubmissions, to discuss lessons learned and determine if any future actions can be taken by the Office of Planning and Institutional Research that would reduce the need for resubmissions.

The Data Administrator's response was as follows, "Resubmissions are needed in the case of data inconsistencies detected by us or the BOG staff after the file has been submitted. Of course, our goal is to prevent any resubmissions; however, there are some instances when this happens. A common reason for not detecting the error before submission is because there are some inconsistencies that only arise when the data is cross-validated among multiple files... We used the resubmission process as a learning tool to identify ways to prevent having the same problems in the future. When logic changes are implemented or added it is an additional edit in our internal tool. In regards to the frequency of the resubmissions, we did a search in SUDS for files with due dates between July 1, 2012 and June 30, 2013 and found that we submitted 31 files to the BOG and resubmitted 4 files." In addition, for the period from July 1, 2013 through September 30, 2014, we were informed that 38 files were submitted and there were 10 resubmissions, 7 of which related to the performance funding metrics.

The following table describes the 7 files resubmitted and the reasons for resubmission.

No.	Due Date	File Submission	Term/ Year	Reason for Resubmission
1	8/19/2013	Operating Budget	Annual 2013	Resubmitted because the Tuition Differential on the Supplemental form did not tie with the Schedule I report 625; and the Summary Schedule I and the E&G Schedule I - Tuition and Fees did not tie with report 580.
2	9/13/2013	Student Instruction	Summer 2013	Resubmitted at BOG's request to remove 2 Personal ID changes that were conflicting with BOG data.
3	10/8/2013	Instruction & Research	Annual 2012	Resubmitted to correct length of dept. activity id and some other issues found while working in the EA File.
4	1/17/2014	Student Instruction	Fall 2013	Resubmitted at BOG's request to fix one Personal ID change that was conflicting with BOG data.

No.	Due Date	File Submission	Term/ Year	Reason for Resubmission
5	2/7/2014	Degrees Awarded	Fall 2013	Resubmitted to fix Fee Classification Kind for some students from G to P.
6	6/12/2014	Student Instruction	Spring 2014	Resubmitted to correct total transfer credits for several students who graduated in spring 2014. While working on the SIFD spring 2014 file, OPIR noted that transfer credits were posted after SIF was submitted.
7	6/25/2014	Degrees Awarded	Spring 2014	Resubmitted because the BOG had a technical issue. After SIF was approved and SIFD was submitted, the system rejected SIF and it looked like SIF was not approved. Eventually, SIF was approved again and OPIR had to resubmit SIFD.

In our review of the reasons for resubmissions, we found that requests were originated by both the BOG and FIU. The reasons for resubmission varied, such as the BOG requesting edits/additional information when a file does not reconcile with other records, FIU discovering some errors after submission, or when FIU brought up issues with the SUDS system that is either flagging the data with an error even though the information is accurate or rejects data filed (in such instance, FIU and BOG staff discuss the issue and SUDS system is reopened for resubmission). In regards to the resubmissions being authorized, we observed that in all instances the BOG staff authorized the resubmission by reopening the SUDS system for resubmission.

The 7 resubmissions were necessary and authorized, and as the Data Administrator explained above, some of the reasons for the resubmission are the subject of discussions between FIU and the BOG on how the process could be improved.

Finally, we requested certain information from the BOG staff, which would allow us to independently confirm and reconcile the number and content of data submissions FIU staff provided to us. However, to date, we have not received the requested information.

Conclusion:

There were no reportable material weaknesses or significant control deficiencies that surfaced relating to resubmissions.

RECOMMENDATIONS

	The Office of Planning and Institutional Research should:
1.	Prepare internal written procedures that serve to enhance documentation of the steps taken to ensure data integrity including: data gathering, review, verification and analysis processes, and submission procedures.
2.	Further examine past instances of submittal delays to determine what steps can be taken to provide for timelier submittals. For example, rolling out OPIR's internal edit tools to other users may speed up the process.
3.	Implement formal user access procedures that provides for : a) Tracking SUDS access requests and timely deactivation of terminated user's access to the State University Database System; b) Limiting access to production data as appropriate; and c) The deactivation of the delivered generically-named user account.
4.	Continue to work with the Office of the Registrar to resolve how to properly report those limited instances where there are multiple admission dates for individual students.

Management Response/Action Plan:

1. The Office of Planning and Institutional Research (OPIR), in coordination with the BOG PantherSoft Team, will enhance the current BOG documentation with a manual of written procedures that document the steps taken to ensure the data integrity of the files before submission.

    Implementation date: March 2015

2. In reviewing prior instances of submission delays, OPIR found that many of them were caused by the late release of the SUDS (State University Database System) edits by the BOG which do not provide users sufficient time to resolve transactional errors. To address this problem, the OPIR with the technical assistance of the BOG PantherSoft Team, developed an internal BOG edit and reports tool within the PantherSoft system. The internal edit tool provides edit reports to functional users months prior to the BOG deadline. Thus, allowing more time for the functional users to review the edit reports and correct the transactional errors.

The design phase for the tool began in January 2014. In February 2014, OPIR and the PantherSoft BOG team performed a parallel run with the official BOG edits to confirm that the new tool was working properly. By April 2014, the functional users of Undergraduate Admissions, Graduate Admissions and the Office of the Registrar were given access to the tool and were provided training on how to use it.

Between July and December 2014, OPIR extended the use of the internal edit tool to the following functional units: Chapman Graduate Admissions, University Graduate School, Enrollment Services, Class Management, Student Financials, Undergraduate Education and University College. Additionally, OPIR has trained these staff members to use the tool.

Currently, the tool has edit reports for the Student Instruction File (Preliminary and Final) and the Admissions File. OPIR will enhance the existing edit tool to include additional files and edit reports and roll out access to the tool to the following functional areas: Office of the Registrar (Graduation Degrees Awarded File in January 2015); Office of Financial Aid (Student Financial Aid File in July 2015); and Office of Academic Advising Technology (Hours to Degrees File in August 2015).

Implementation date: August 2015

3.   a. The Office of Planning and Institutional Research is developing an electronic access request form using the PAWS system. PAWS will allow us to keep track of the requests and the final actions taken. The form will also be utilized to request user's access deactivation. It should be noted that, with the exception of the few employees authorized to upload data or to submit the files, access to SUDS is limited to a "validator" role that provides only view access to the data.

Currently, we are in the development and testing phases. Once these phases are finalized, the functional units will be provided with an access policy/training guide and the form will be launched. The guide will include a deactivation process where the directors of the functional units will be required to inform OPIR of any changes in their employees' access requirements. OPIR will also schedule an annual review of SUDS users at the beginning of each fall term to confirm that all SUDS users meet the requirements to keep their access.

Implementation date: March 2015

b. The Office of Planning and Institutional Research does not control access to production database systems but will establish annual communications with all Vice Presidents and Directors to remind them the importance of data integrity; particularly as it relates to the data that feeds the performance metrics and encourage them to manage production access appropriately.

Implementation date: January 2015

c. The PantherSoft team removed the generically-named user account from the development database.

   Implementation date: Immediately

4. The Office of Planning and Institutional Research will continue to have communications with the University Registrar quarterly to discuss any issues related to data integrity.

   Implementation date: January 2015

		In-Scope BOG Data Elements		
No.	**Metric**	**Definition**	**Submission/Table/Element Information**	**Relevant Submission(s)**
1	Percent of Bachelor's Graduates Employed Full- time in Florida or Continuing their Education 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 employed full- time in Florida or continuing their education somewhere in the United States. Students who do not have valid social security numbers are excluded. Note: Board staff have been in discussions with the Department of Economic Opportunity staff about the possibility of adding non-Florida employment data (from Wage Record Interchange System (WRIS2) to this metric for future evaluation. *Sources: State University Database System (SUDS), Florida Education & Training Placement Information Program (FETPIP), National Student Clearinghouse.*	**Submission:** SIFD **Table:** Degrees Awarded **Elements:** 01081 – Degree - Level Granted 01412 – Term Degree Granted 01045 – Reporting Institution	June 25, 2014
			Submission: Admissions **Table:** Person Demographic **Elements:** 01091 – Person Name -First 01092 – Person Name - Middle 01033 – Person Name - Last 01024 – Date of Birth 02016 – Person Name - Suffix	August 31, 2011 December 31, 2011 May 31, 2012
2	Median Wages of Bachelor's Graduates Employed Full-time in Florida 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. UI wage data does not include individuals who are self-employed, employed out of state, employed by the military or federal government, those without a valid social security number, or making less than minimum wage. *Sources: State University Database System (SUDS), Florida Education & Training Placement Information Program (FETPIP), National Student Clearinghouse.*	Same as No. 1 above.	
3	Cost per Undergraduate Degree	For each of the last four years of data, the annual total undergraduate instructional expenditures were divided by the total fundable student credit hours to create a cost per credit hour for each year. This cost per credit hour was then multiplied by 30 credit hours to derive an average annual cost. The average annual cost for each of the four years was summed to provide an average cost per degree for a baccalaureate degree that requires 120 credit hours. *Sources: State University Database System (SUDS), Expenditure Analysis: Report IV (2009-2010 through 2012-2013).*	**Submission:** IRD/OB **Table:** Expenditure Analysis Extract **Elements:** 01045 – Reporting Institution 01629 – Year - Fiscal 01297 – Budget Entity Code 01303 – Cost Activity 01507 – College (Subcomponent) 01506 – Account/Department Number, Activity 01798 – University Budget Identifier 01509 – Instruction and Research Activities 01301 – Appropriation Category 01302 – Object Code 01516 – Instructor Portion of Fundable SCHs for the Course Section 01176 – Person Years 01307 – Actual/Estimated Expenditures 01043 – Classification of Instructional Programs (CIP)	October 22, 2013
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.	**Submission:** SIFD **Table:** Degrees Awarded **Elements:** 02001 – Reporting Time Frame	June 25, 2014

No.	Metric	Definition	Submission/Table/Element Information	Relevant Submission(s)
		Students of degree programs longer than four years (e.g., PharmD) are included in the cohorts. Students who are active duty military are not included in the data.	**Submission:** SIFP **Table:** Enrollments **Elements:** 01063 – Current Term Course Load 01067 – Last Institution Code 01068 – Type of Student at Date of Entry 01085 – Institutional Hours for GPA 01086 – Total Institutional Grade Points 01088 – Term Credit Hours for GPA 01089 – Term Credit Hours Earned 01090 – Term Grade Points Earned	August, 2013
			Submission: SIF **Table:** Enrollments **Elements:** 01060 – Student Classification Level 01112 – Degree Highest Held 01107 – Fee Classification Kind 01420 – Date of Most Recent Admission 01413 – Type of Student at Time of Most Recent Admission 01411 – Institution Granting Highest Degree 01801 – University GPA (CUM & TERM) 01433 – Full-time/Part-time Indicator	June 12, 2014
			Submission: Retention **Table:** Retention Cohort Changes **Elements:** 01429 – Cohort Type 01437 – Student – Right-to-Know (SRK) Flag 01442 – Cohort Adjustment Flag	2012-2013 academic year
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)	Same as No. 4 above.	
6	Bachelor's Degrees Awarded within Programs of Strategic Emphasis (includes STEM)	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 (i.e., double-majors are included).	**Submission:** SIFD **Table:** Degrees Awarded **Elements:** 01082 – Degree Program Category 01083 – Degree Program Fraction of Degree Granted (This field is a summed field) 01045 – Reporting Institution 01412 – Term Degree Granted 01081 – Degree Level Granted 02015 – Major Indicator	June 25, 2014
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.	**Submission:** SIF **Table:** Enrollments **Elements:** 02041 – Demo Time Frame 01045 – Reporting University 01413 – Student at Most Recent Admission Type 01060 – Student Classification Level 01053 – Degree Level Sought 01107 – Fee Classification Kind	June 12, 2014

		In-Scope BOG Data Elements		
No.	**Metric**	**Definition**	**Submission/Table/Element Information**	**Relevant Submission(s)**
			Submission: SFA **Table:** Financial Aid Awards **Elements:** 01045 – Reporting University 02040 – Award Payment Term 02037 – Term Amount 01253 – Financial Aid Award Program Identifier	2012-2013 academic year
8	Graduate Degrees Awarded within Programs of Strategic Emphasis (includes STEM) *Note: NCF does not award graduate degrees.*	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 (i.e., double-majors are included).	Same as No. 6 above.	
9	Percent of Bachelor's degrees without excess hours *Applies to: FAMU, FAU, **FIU**, FGCU, 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. 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 mandate 110% of required hours as the threshold. In accordance with statute, this metric excludes the following types of student credits (i.e., 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 for transfer students in Florida, and credit hours earned in military science courses that are part of the Reserve Officers' Training Corps (ROTC) program).	**Submission:** HTD **Table:** Courses to Degree **Elements:** 01484 – Course System Code 01485 – Course Grouping Code 01489 – Credit Hour Usage Indicator 01459 – Section Credit(Credit Hours) 01488 – Credit Hour Testing Method 01104 – Course Section Type **Table:** Hours to Degree **Elements:** 01477 – Catalog – Hours to Degree	July 22, 2014

10	Bachelor's Degrees Awarded to Minorities (BOT Metric)	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.	**Submission:** SIFD
			Table: Degrees Awarded
			Elements:
			01082 – Degree Program Category
			01083 – Degree Program Fraction of
			  Degree Granted (This field is a
			  summed field)
			01045 – Reporting Institution
			01412 – Term Degree Granted
			01081 – Degree Level Granted
				June 25, 2014

In-Scope BOG Data Elements				
No.	**Metric**	**Definition**	**Submission/Table/Element Information**	**Relevant Submission(s)**
			Submission: SIFD **Table:** Person Demographic **Elements:** 01044 – Racial/Ethnic Group 01491 – Hispanic or Latino 01492 – American Indian/Alaska Native 01493 – Asian 01494 – Black or African American 01495 – Native Hawaiian or Other Pacific Islander 01496 – White 02043 – Non – resident Alien Flag 01497 – No Race Reported	August 31, 2011 December 31, 2011 May 31, 2012

Definition Source for 4 – 10: State University Database System (SUDS).

Definition of Internal Auditing

Internal auditing is an independent, objective assurance and consulting activity designed to add value and improve an organization's operations. It helps an organization accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes.