Audit Report

THE FLORIDA STATE UNIVERSITY

Office of Inspector General Services

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Performance-Based Funding Metrics
Data Integrity Certification Audit
Fiscal Year 2015-16

AR 16-04   *February 10, 2016*

Summary

Overall, we concluded that the University has adequate processes for collecting and reporting Performance-Based Funding metrics data to the Board of Governors (BOG). In addition, we can provide an objective basis of support for the University's President and Board of Trustees Chair to sign the Performance-Based Funding – Data Integrity Certification, which the BOG requested to be filed with it by March 4, 2016. We have one recommendation for improvement for which management has agreed to take appropriate actions.

Scope, Objectives, and Methodology

In his June 25, 2015, memorandum to University Boards of Trustees' Chairs and Presidents, the Chair of the State University System (SUS) of Florida Board of Governors (BOG) directed the President of each University to complete a Performance-Based Funding (PBF) 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 are to be provided to the BOG after being approved by each University's Board of Trustees (BOT). According to the BOG Chair's memo, each University's Board of Trustees is to direct its University Chief Audit Executive to perform, or cause to have performed by an independent audit firm, an audit of the University's processes that ensure the completeness, accuracy, and timeliness of data submissions, with an emphasis on data that supports Performance-Based Funding metrics. This is the second consecutive year the BOG has called for such an audit and certification.

The scope and objectives of the audit this year are to be set jointly between the Chair of the University's Board of Trustees and the University's Chief Audit Executive. The audit is to 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.

The results of the audit are to be provided to the BOG after being accepted by the University's Board of Trustees. The audit report is to include the University's corrective action plan designed to correct any audit findings. The audit results must support the President's certification. The completed Data Integrity Certification and audit report must be submitted to the BOG's Office of Inspector General and Director of Compliance no later than March 4, 2016.[1]

Florida State University has decided upon the following scope and objectives for the audit.

Scope:

The overall purpose of the audit is to report on the controls and processes established by the University to ensure the completeness, accuracy, and timeliness of data submissions to the BOG that support the University's PBF metrics, and to provide an objective basis of support for the University's President and Board of Trustees Chair to sign the representations included in the Performance-Based Funding – Data Integrity Certification, which will be submitted to the University's Board of Trustees for approval, and filed with the BOG by March 4, 2016. This audit will include an evaluation of the key controls that support these processes as well as testing to support that the controls in place are effective. The focus of the audit is specifically on the controls surrounding the development and submission of data upon which the University's 10 PBF metrics are based, as outlined and approved by the BOG for 2015-16. Those metrics include:

1. Percent of Bachelor's Graduates Employed Full-Time in Florida or Continuing Their Education in the U.S. One Year After Graduation;

2. Median Wages of Bachelor's Graduates Employed Full-Time in Florida One Year After Graduation;

3. Average Cost per Bachelor's Degree (Instructional Costs to the University);

4. Six-Year Graduation Rate for First-Time-in-College Students (Full- and Part-Time);

5. Academic Progress Rate (Second Year Retention Rate with Grade Point Average (GPA) Above 2.0);

6. Bachelor's Degrees Awarded within Programs of Strategic Emphasis (Science, Technology, Engineering, and Mathematics (STEM));

7. University Access Rate (Percent of Undergraduates with Pell Grants);

8. Graduate Degrees Awarded within Programs of Strategic Emphasis (STEM);

9. Faculty Awards (FSU's Choice of Board of Governors' Choice Metrics); and

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[1] The BOG's original deadline for submission of the audit and certification form was March 1, 2016. Florida State University requested and received BOG approval to submit the audit and certification form on March 4, 2016, which allows the University's Board of Trustees to meet on March 4, 2016, and approve the two required documents.

10. National Rank Higher than Predicted by the Financial Resources Ranking, Based on U.S. News and World Report (FSU's Board of Trustees Choice Metric).

This audit solely addresses the integrity of the University's data submissions to the BOG that support the University's Performance-Based Funding metrics. Our evaluation of controls and testing includes the University's most recent data submissions associated with the PBF metrics that were available up to October 14, 2015. The BOG extracts data from the files provided it by the University and performs additional calculations to derive the final PBF metrics data published by the BOG. The University is not involved in these extractions or additional calculations by the BOG.

Objectives:

1. Determine if there were any changes since our conclusion in the previous PBF audit concerning the Data Administrator's appointment and the duties and responsibilities in his official position description that: "*Dr. Burnette has been officially appointed by the University President as the Data Administrator and his Position Description reflects this appointment and the related responsibility of preparing and submitting files as required by the BOG.*"

2. Determine the current status of processes used by the Data Administrator to ensure the completeness, accuracy, and timely submission of data to the BOG.

   In our previous PBF audit we concluded that:

   …the processes used by the University Data Administrator and his staff in Institutional Research (IR) reasonably ensure the completeness and accuracy of data submitted to the BOG, including compliance with BOG criteria for the data. The University's submissions of files to the BOG have been uncharacteristically late with the implementation of the University's new Student Information System (SIS) in Campus Solutions, due to staff resources constraints, compared to its more timely reporting prior to that. It is expected that all reporting of Campus Solutions data in Academic Year 2015-16 will be drawn from the data warehouse using OBIEE, which will improve the timeliness of data file submissions for the University's Performance-Based Funding Metrics.

   As a planned action to assure timely reporting, University administrators were to periodically check on the progress of the ongoing process to finish the University's scoping and development of the State University Database System (SUDS) reporting structures to achieve all reporting of Campus Solutions data in Academic Year 2015-16 being drawn from the University's data warehouse using Oracle Business Intelligence Enterprise Edition (OBIEE) software. The planned implementation date for this management action was the first instance in the 2015-16 reporting cycle.

3. Determine the current status of 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 BOG.

   In our previous PBF audit we concluded that:

   Descriptions of the processes used by the University Data Administrator to ensure the completeness and accuracy of data submissions to the BOG, i.e., data integrity, were available, but were not in the form of formal written policies and procedures, or desk manuals. The absence of such formal written documents is due to the implementation of the University's new SIS in Campus Solutions and its limited staff resources for reporting, along with the need to allow the reporting sources to mature. The University Data Administrator stated his goal is to collect and maintain all of his policies, procedures, minutes of meetings, and other documentation online via the Institutional Research "Wiki" web application.

   As a planned action, University administrators stated that the University's Data Administrator and his staff were to develop SUDS-related formal written policies and procedures on IR's Wiki web application, as they had done for certain non-SUDS policies and procedures, as soon as the reporting sources had matured. The target date for this planned management action was July 1, 2015.

4. Determine the current status since our conclusion in the previous PBF audit concerning system access controls and user privileges that: "*System access controls and user privileges for the University's Campus Solutions and BOG SUDS systems are properly assigned and periodically reviewed to ensure only those authorized to make data changes can do so.*"

5. Determine the current status since our conclusion in the previous PBF audit concerning audit testing of data accuracy that: "*Based on our data accuracy testing for the University's 10 Performance-Based Funding metrics, we determined the University's data submitted to the BOG were complete and accurate, and in accordance with BOG guidance.*"

6. Determine the current status since our conclusion in the previous PBF audit concerning the consistency of data submissions with the data definitions and guidance provided by the BOG through the Data Committee and communications from data workshops.

   In the prior audit we concluded that:

   We found no evidence that the University's data submissions to the BOG, specifically those pertaining to data elements germane to this audit, were inconsistent with BOG reporting requirements for these data elements, and no files were resubmitted to correct or change data in these fields.

7. Determine the current status since our conclusion in the previous PBF audit concerning the University Data Administrator's data resubmissions to the BOG that: "*We determined that resubmissions by the University have been very rare, are both necessary and authorized, and have had minimal to no effect on the University's Performance-Based Funding metrics.*"

8. 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.

Our detailed methodology for each of our eight objectives is included in the report section for each. In general, to complete the stated audit objectives, we conducted interviews with the Data Administrator and other key data managers and analyzed supporting documentation related to the objectives. Such supporting documentation included available data and information related to:

- The Data Administrator's appointment and position duties and responsibilities;
- Processes, policies, procedures, and desk manuals concerning data input, error identification and correction, compliance with the BOG guidance, etc., to determine whether these are adequate to provide reasonably sufficient internal control over data;
- Data file submissions by the University to the BOG, to determine whether they were made in a timely manner and included any resubmissions and the reasons for these;
- SUDS and University systems access by individuals associated with the University, to determine if that access is appropriate;
- Written guidance from the BOG and the University's related training and communications, to demonstrate the University's efforts to attain agreement of its efforts with BOG expectations; and
- Latest data files submitted to the BOG that contained elements used in calculating Performance-Based Funding metrics, and the University's related source data, to ensure that data submitted to the BOG were consistent with University transactional data and the BOG requirements.

This audit was performed in conformance with the *International Standards for the Professional Practice of Internal Auditing*. Those standards require we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Background

The Florida Board of Governors, created in 2002, is authorized in Article IX, Section 7(d), Florida Constitution to "operate, regulate, control, and be fully responsible for the management of the whole university system," which consists of the state's 12 public institutions.

Beginning in fiscal year 2013-14, the BOG instituted a Performance-Based Funding Program based on 10 performance metrics used to evaluate the institutions on a range of issues, including

graduation rates, job placement, cost-per-degree, etc. According to information published by the BOG in May 2014, the BOG funding model has four guiding principles:

1. Use metrics that align with State University System (SUS) Strategic Plan goals.
2. Reward excellence or improvement.
3. Have a few, clear, simple metrics.
4. Acknowledge the unique mission of the different SUS institutions.

The Performance-Based Funding Program also has four key components:

1. Institutions will be evaluated on either Excellence or Improvement for each metric.
2. Data are based on one year.
3. The benchmarks for Excellence were based on the BOG's 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.
4. The Florida Legislature and Governor determine the amount of new state funding and a proportional amount of institutional funding that would come from each university's recurring state base appropriation.

To provide assurance that data submitted by the 12 state public universities to the BOG in support of their Performance-Based Funding metrics are reliable, accurate, and complete, the BOG developed a Data Integrity Certification process. This is the second consecutive year Florida State University's Office of Inspector General Services has completed a PBF Data Integrity Certification audit and certification for the University's President and Board of Trustees Chair to sign—both of which are to be subsequently provided to the BOG.

Findings

Overall, we concluded that the University has adequate processes for collecting and reporting Performance-Based Funding metrics data to the BOG. In addition, we can provide an objective basis of support for the University's President and Board of Trustees Chair to sign the Performance-Based Funding – Data Integrity Certification, which the BOG requested to be filed with it by March 4, 2016. We have one recommendation for improvement for which University management has agreed to take appropriate action.

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 to be filed with it upon approval by the Board of Trustees by March 4, 2016.

Objective #1: Determine if there were any changes since our conclusion in the previous PBF audit concerning the Data Administrator's appointment and the duties and responsibilities in his official position description that: "Dr. Burnette has been officially appointed by the University President as the Data

Administrator and his Position Description reflects this appointment and the related responsibility of preparing and submitting files as required by the BOG."

Findings:

The University's current Data Administrator continues to be Richard R. Burnette III, Ph.D. (Dr. Burnette), who is the University's IR Director.   Dr. Burnette assumed University Data Administrator responsibilities effective May 13, 2013, following the retirement of Ralph Alvarez, the prior University Data Administrator and the Associate Vice President for Budget/Planning and Financial Services.   Dr. Burnette's appointment as University Data Administrator by the President was further and more officially documented on November 25, 2014, when President John Thrasher sent a letter to the BOG's Chancellor Marshall Criser listing Dr. Burnette as the University's Data Administrator in a list of University appointments.

We reviewed Dr. Burnette's current Position Description effective November 21, 2014, which included his role as serving as the University's Data Administrator and listed among his responsibilities "Responsible for the preparation and submission of files as required by the Board of Governors."

Conclusion for Objective #1:

Dr. Burnette has been officially appointed by the University President as the Data Administrator and his Position Description reflects this appointment and the related responsibility of preparing and submitting files as required by the BOG.

Recommendations:

We have no recommendations for Objective #1.

Objective #2: Determine the current status of processes used by the Data Administrator to ensure the completeness, accuracy, and timely submission of data to the BOG.

In our previous PBF audit we concluded the processes used by the University Data Administrator and his staff in IR reasonably ensured the completeness and accuracy of data submitted to the BOG, including compliance with BOG criteria for the data.   However, the University's submissions of files to the BOG had been uncharacteristically late with the implementation of the University's new Student Information System (SIS) in Campus Solutions, due to staff resources constraints, compared to the University's more timely reporting prior to that.   As a planned action to assure timely reporting, University administrators were to periodically check on the progress of the ongoing process to finish the University's scoping and development of the SUDS reporting structures to achieve all reporting of Campus Solutions data in Academic Year 2015-16 being drawn from the University's data warehouse using Oracle Business Intelligence Enterprise

Edition (OBIEE) software. The planned implementation date for this management action was the first instance in the 2015-16 reporting cycle.

Findings:

As we observed in our last year's Performance-Based Funding Metrics Data Integrity Certification Audit, we continue to believe the processes used by the University Data Administrator and his staff in IR reasonably ensure the completeness and accuracy of data submitted to the BOG, including compliance with BOG criteria for the data.

To better understand the organization of the current reporting process, the present chain of custody is presented, as follows:

- Student information necessary for reporting is captured in the Campus Solutions/PeopleSoft transactional Student Information System.
- Data are captured in the data warehouse on a nightly basis. These data cannot be edited by individual users and as such are "read only." These transactional views are supplemented with an extract view that was created from external sources and parked in the data warehouse so it can be compared against warehoused transactional data.
- Over a month before the due date for a file, the reporting team consisting of IR, the functional office for the data, and the Campus Solutions reporting team begin extracting data and creating a draft file via OBIEE.
- OBIEE has data transformation logic in place to represent transactional data using BOG defined codes and to match BOG field names.
- In cases where external data must be merged with the file, the data are moved to Excel for the purpose of comparison.
- Once a file is sufficiently complete and formatted for submission, it is loaded to the BOG SUDS beta environment.
- After all files are added, the edits are run to generate the dynamic reports and frequency distributions.
- IR and functional users review the errors to determine whether there are simply translation errors or if data in the Student Information System are incorrect.
- Any necessary corrections are made to the transactional system so that the changes are permanent.
- The Data Administrator emails the BOG if there are any questions about interpretation that are not addressed in the online data dictionary, the SUDS release notes, or the Annual Data Administrators' Conference Proceedings.
- Corrected files are reloaded and the audit process continues until all the errors have been cleaned up or explained.
- The final check is to compare data frequencies with those from the prior year using the Submission Summary feature on the SUDS submission page. Large differences are explained even if they do not generate any errors.
- The final data are pulled using OBIEE and the data warehouse team is instructed to make snapshots of those data at that point in time. Because data change over time, it is important to retain exact copies of source data for the BOG reports.

- Each file is loaded into production and edits are run one last time and checked for possible errors.
- The Data Administrator enters an explanation for all errors that the BOG has defined as Level 9 (critical) errors. There are circumstances where data nuances are explainable and this is where the BOG captures the explanations.
- The Data Administrator submits each file for BOG review.
- The BOG has three levels of review. BOG staff occasionally asks for clarification when frequencies differ and if they and the Data Administrator agree that data are in error or were interpreted in a way that was not consistent with BOG intent or other institutions, the file is reopened for a resubmission. Now that the Institutional Research Office has access to the prior year frequencies, the University should have few or no resubmissions due to frequency mismatches going forward.

For the purposes of this report, and our testing of the completeness and accuracy of data the University submitted for its PBF measures (Please see Objective #5.), the files we used and their reporting periods, as well as the University systems from which the data came (the University's legacy or Campus Solutions system), were as follows:

File	Legacy—Reporting Period(s)	Campus Solutions—Reporting Period(s)
Admissions	2012-2013	
SIF	Summer 2008, Fall 2008	Fall 2013, Fall 2014
EA[1]	2009-10 through Summer 2013[2]	2013-14
Retention	This file is generated by the BOG and confirmed by FSU's Office of Institutional Research.	
SFA		Fall 2014
SIFD	Fall 2008 through Summer 2013	Fall 2013 through Summer 2014, 2014-2015

With the University's change to Campus Solutions as its Student Information System, the chosen methodology of reporting via OBIEE makes the processes used by the University to submit data to the BOG much more transparent than in the past, and it better assures consistency in the reporting protocol while making it relatively easy to audit source data mapping and definitions. As an improvement over last year, the University now has published procedures for generating the referenced data files for the Performance-Based Funding data. The Data Administrator demonstrated that the processes for producing these files have planned redundancy with regards to the personnel who are producing the files, sufficient and evolving documentation of the processes, clear data mapping, and collaborative planning. According to the Data Administrator, the University has now produced all the data environments necessary to generate these reports via OBIEE.

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[1] This file is derived by the BOG based on the University's Operating Budget and Instruction and Research Data file submissions.

[2] The EA 2013-14 File includes Summer 2013 through Spring 2014 data. The Summer 2013 data were obtained from the University's legacy system, while the Fall 2013 and Spring 2014 data were obtained from the University's new Campus Solutions system.

The University Data Administrator is aware of BOG Regulation 3.007, which states that, prior to submitting a 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. According to the Data Administrator, prior to the implementation of Campus Solutions, the Office of Institutional Research conducted a review of the edits and frequencies (compared to prior years) of files that were not generated by IR. Now, IR is partnering with all functional areas as active partners in the creation of the data files. The error and frequency checking still occurs, but the new process assures a transparent review and that contextual nuances are being learned by the IR staff that will help them to better detect and explain differences in data between submissions. While designing and documenting these new processes, the Office of Institutional Research has become familiar with additional BOG IRM resources that allow for easily comparing frequencies to prior years and the documentation of cumulative release notes that detail the ad hoc changes to the reporting requirements that did not occur at the Annual Data Administrators Workshops.

In contrast to our continued positive findings concerning the University's processes to ensure the completeness and accuracy of its data submissions to the BOG, including compliance with BOG criteria for the data, the timeliness of those data submissions continues to be problematic.

The Data Administrator demonstrated that file generation and testing activities were all documented in Outlook Calendar for all affected individuals. All members of the University's data submission team have the calendar of due dates that was published in the BOG Workshop Proceedings. Additionally, members of IR, staff from the Budget Office, persons from Admissions and Records, and more recently staff from Student Financial Aid, have attended the Annual SUS Data Administrators Workshops, where participants discuss expectations and changes to the BOG reporting format.

The Office of Institutional Research has created a SharePoint workflow that automatically sends all BOG emails to the University Data Administrator and converts them into tasks for the IR Analyst, who tracks BOG requests for the Data Administrator. This site captures all incoming requests and has a record of all submitted files and responses for ad hoc and scheduled reports, including the due dates, completion dates, and the primary contacts, as well as copies of the communications to the BOG.

To test the timeliness of the University's submission of required files to the BOG that relate to FSU's Performance-Based Funding metrics, we used Submission History information from the BOG SUDS system. The following six BOG-required files relate to the University's Performance-Based Funding metrics. For each of these required files, we reviewed the University's current and historical submissions back to the fifth most recent submission. The listing below shows the time span of each file's submissions that we reviewed.

1. Admissions File (Summer 2014 through Fall 2015 Terms);
2. Student Instruction File (SIF) (Spring 2014 through Summer 2015 Terms);
3. Expenditure Analysis (EA) File (2009-10 through 2013-14);
4. Retention File (2009-10 through 2013-14);
5. Student Financial Aid (SFA) File (2009-10 through 2013-14); and

6.   Student Instruction File Degrees Awarded (SIFD) (Fall 2013 through Spring 2015).

The table below shows the University's Student Information System from which each file we reviewed to test timeliness of submissions was obtained, and the reporting period covered.

File	Legacy—Reporting Period(s)	Campus Solutions—Reporting Period(s)
Admissions	Summer 2014 through Fall 2014	Spring 2015 through Fall 2015
SIF		Spring 2014 through Summer 2015
EA[2]	2009-10 through Summer 2013[3]	2013-14
Retention	2009-10 through 2012-13	2013-14
SFA	2009-10 through Summer 2013[4]	2013-14
SIFD		Fall 2013 through Spring 2015

For the most current submission for each of the six types of files, five of the six were late (83 percent). The days late ranged from one to 28 days, with an average of 13 days late. For the second most recent round of file submissions for the six types of files, three of the six (50 percent) were not timely; the days late ranged from five to eight days, with an average of six days late. For all of the files in our testing that were submitted late, the information was obtained from the new Campus Solutions system—with the exception of Admissions data for the fourth and fifth most recent file submissions and Student Financial Aid data for the second and fourth most recent file submissions, which data came from the legacy system.

Please see the following table for the five most recent submissions of each of the six files. As part of last year's audit, University administrators indicated in their Action Plan that timely reporting would be addressed in the first instance of the 2015-16 reporting cycle. Therefore, we have highlighted the three submissions that pertain to this corrective action target date, for Summer and Fall 2015.

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[2] This file is derived by the BOG based on the University's Operating Budget and Instruction and Research Data file submissions.

[3] The EA 2013-14 File includes Summer 2013 through Spring 2014 data. The Summer 2013 data were obtained from the University's legacy system, while the Fall 2013 and Spring 2014 data were obtained from the University's new Campus Solutions system.

[4] The SFA 2013-14 File includes Summer 2013 through Spring 2014 data. The Summer 2013 data were obtained from the legacy system, while the Fall 2013 and Spring 2014 data were obtained from the Campus Solutions system.

		Most Recent Submission		
File	**Term**	**SUDS Due Dates**	**Submission to BOG**	**Days Late**
Admissions File	Fall 2015	9/25/15	9/29/15	4 days
Student Instruction File	Summer 2015	9/28/15	10/8/15	10 days
Expenditure Analysis File	2013-14	10/28/2014	11/18/2014	21 days
Retention File	2013-14	1/21/2015	1/21/2015	N/A - On Time
Student Financial Aid File	2013-14	10/6/2014	11/3/2014	28 days
Degrees Awarded File	Spring 2015	7/1/15	7/2/15	1 day
		Second Most Recent Submission		
File	**Term**	**SUDS Due Dates**	**Submission to BOG**	**Days Late**
Admissions File	Summer 2015	9/4/15	9/10/15	6 days
Student Instruction File	Spring 2015	6/11/15	6/11/15	N/A - On Time
Expenditure Analysis File	2012-13	10/22/2013	10/22/2013	N/A - On time
Retention File	2012-13	1/22/2014	1/22/2014	N/A - On time
Student Financial Aid File	2012-13	10/7/2013	10/15/2013	8 days
Degrees Awarded File	Fall 2014	2/6/15	2/11/15	5 days
		Third Most Recent Submission		
File	**Term**	**SUDS Due Dates**	**Submission to BOG**	**Days Late**
Admissions File	Spring 2015	2/27/15	3/14/15	15 days
Student Instruction File	Fall 2014	1/16/15	2/3/15	18 days
Expenditure Analysis File	2011-12	10/22/2012	10/18/2012	N/A - Early
Retention File	2011-12	4/10/2013	4/8/2013	N/A - Early
Student Financial Aid File	2011-12	10/5/2012	10/5/2012	N/A - On time
Degrees Awarded File	Summer 2014	10/7/14	10/6/14	N/A - Early
		Fourth Most Recent Submission		
File	**Term**	**SUDS Due Dates**	**Submission to BOG**	**Days Late**
Admissions File	Fall 2014	9/26/14	10/2/14	6 days
Student Instruction File	Summer 2014	10/1/14	10/1/14	N/A - On time
Expenditure Analysis File	2010-11	10/18/2011	10/18/2011	N/A - On time
Retention File	2010-11	4/13/2012	4/5/2012	N/A - Early
Student Financial Aid File	2010-11	10/5/2011	10/12/2011	7 days
Degrees Awarded File	Spring 2014	6/25/14	7/21/14	26 days
		Fifth Most Recent Submission		
File	**Term**	**SUDS Due Dates**	**Submission to BOG**	**Days Late**
Admissions File	Summer 2014	9/5/14	9/19/14	14 days
Student Instruction File	Spring 2014	6/12/14	7/11/14	29 days
Expenditure Analysis File	2009-10	10/18/2010	10/14/2010	N/A - Early
Retention File	2009-10	4/13/2011	4/7/2011	N/A - Early
Student Financial Aid File	2009-10	10/15/2010	10/12/2010	N/A - Early
Degrees Awarded File	Fall 2013	2/7/14	3/11/14	32 days

In addition to delays due to the conversion of data from the University's legacy system to the new Campus Solutions system, the University Data Administrator explained in more detail the reasons behind the delays in submissions for the most recent file submissions.

Admissions File – The Fall 2015 submission was four days late. There were two issues that contributed to this:

1. IR was waiting for Admissions to confirm around 5,000 duplicate applications that should be ignored in reporting.
2. There was a change in the Admissions application process for the Fall 2015 semester where students self-reported their last institution dates. Several of the students listed dates of attendance that were not valid and had to be manually reconciled.

Student Instruction File – This file was 10 days late because IR was waiting for BOG clarification on how to report waiver data. IR scheduled a meeting with the BOG, which agreed the instructions were not clear but advised IR to submit the file. Once IR's questions were answered by the BOG, the file was recompiled, tested, and submitted.

Expenditure Analysis File – For the 2013-14 reporting period, this file was 21 days late. This file is contingent upon the Instruction Research Data File (IRDF). The IRDF File was due on October 7, 2014 but was not submitted until November 7, 2014. The IRDF File is contingent upon Campus Solutions data and their interaction with the University's Faculty Assignments, Commitments, and Effort Certification Tracking (FACET) faculty effort reporting application. The reporting protocol had to be redone based on the new Student Information System. The delay in the IRDF File created the delay in the reporting of the Expenditure Analysis File. (Post-Audit Note: For the 2014-15 reporting period, the file was submitted only three days late.)

Student Financial Aid File – The 2013-14 file was 28 days late. This was the first time the file was submitted from Campus Solutions. The process had to be developed from scratch and there was an extended data validation. (Post-Audit Note: For the 2014-15 reporting period, the file was nine days late.)

The explanations above primarily point to delays in file submissions to the BOG as a result of the University having to accommodate new reporting protocols, such as the first submissions of the Admissions and Student Financial Aid Files, from the University's new Campus Solutions Student Information System. The delays with these files adversely affected the timeliness of other data files that were contingent upon them. The Data Administrator acknowledged that the 2015-16 academic year will be the first full reporting cycle in which all University data file submissions to the BOG will be generated from the new Campus Solutions Student Information System. He is confident that his staff will become more proficient at reporting files from the new environment now that they have the experience of generating all reports from OBIEE at least once.

In summary, Office of Institutional Research staff was able to demonstrate their documentation of the scoping and data mapping necessary for the creation of various SUDS tables from the new Student Information System. Their intranet site had links to the BOG definition for each data element and a description of the data extraction and transformation process. A separate spreadsheet posted on the same site contained a list of action items, responsible parties, and suggested outcomes. The University Data Administrator not only described his collaborative approach to reporting from Campus Solutions via the data warehouse and OBIEE, but he also

demonstrated the method was organized, planned, documented, and thorough. Documentation of these processes and procedures has been added to institutional Wikis in a medium that allows for fluid editing of still-evolving processes. (Please see Objective #3.) Additionally, there was sufficient evidence of practices to conclude that the University Data Administrator and his staff were reviewing and comparing SUDS edits, errors, and reports prior to submission of the files. We determined the processes followed by IR staff were adequate to ensure the completeness and accuracy of data submitted to the BOG, including compliance with BOG criteria for the data.

Last year, we reported that some of the identification and design of the data warehouse items needed for BOG reporting was not in place, or was insufficient to produce reports primarily or exclusively via OBIEE. The University Data Administrator confirmed that these reporting environments are now complete, which should lead to timelier reporting in the future. Whereas reporting via OBIEE itself has added some delays to the file production because the process of generating files is still too labor-intensive, the tradeoff is that the platform allows for complete transparency of the process and the data transformations.

Conclusion for Objective #2:

We concluded the processes used by the University Data Administrator and his staff in Institutional Research reasonably ensure the completeness and accuracy of data submitted to the BOG, including compliance with BOG criteria for the data.

For this year of reporting on the University's PBF metrics' data integrity, the University's submissions of files to the BOG for Summer and Fall 2015 were late; however, there has been significant improvement. As part of last year's audit, University administrators indicated in their Action Plan that timely reporting would be addressed in the first instance of the 2015-16 reporting cycle. It is apparent that the University has made additional efforts to submit data timely. As shown in the previous file submissions table, there have been three submissions for Summer and Fall 2015, with the number of days late being 4, 10, and 6. For the file submitted 10 days late in October 2015, IR was waiting for BOG clarification on how to report waiver data. For the file submitted 6 days late in September 2015, the days late included a three-day holiday weekend. In comparison, the table shows that prior to Summer 2015, submissions were on several occasions more than 20 days late, due to the University's implementation of its new Campus Solutions Student Information System, and the necessity for the University to develop reporting protocols to extract information for the PBF measures from the new system. The 2015-16 academic year will be the first full reporting cycle in which all University data file submissions to the BOG will be generated from the new Campus Solutions Student Information System. It is anticipated that IR staff will become more proficient at reporting files from the new environment now that they have the experience of generating all reports from OBIEE at least once.

Recommendation:

__We recommend__ that University administrators continue to routinely monitor the timeliness of the University's file submissions to the BOG and take proactive measures to resolve any delays. It

is anticipated that there will be a reduction in the number of days late for future file submissions. The ultimate goal is to submit all required files to the BOG on time.

Objective #3: Determine the current status of available documentation including policies, procedures, and desk manuals of appropriate staff and assess its adequacy for ensuring data integrity for University data submissions to the BOG.

In our previous PBF audit we concluded that:

> *Descriptions of the processes used by the University Data Administrator to ensure the completeness and accuracy of data submissions to the BOG, i.e., data integrity, were available, but were not in the form of formal written policies and procedures, or desk manuals. The absence of such formal written documents is due to the implementation of the University's new SIS in Campus Solutions and its limited staff resources for reporting, along with the need to allow the reporting sources to mature. The University Data Administrator stated his goal is to collect and maintain all of his policies, procedures, minutes of meetings, and other documentation online via the Institutional Research "Wiki" web application.*

As a planned action, University administrators stated that the University's Data Administrator and his staff were to develop SUDS-related formal written policies and procedures on IR's Wiki web application, as they had done for certain non-SUDS policies and procedures, as soon as the reporting sources had matured. The target date for this planned management action was July 1, 2015.

Findings:

We concluded that the Office of Institutional Research and the Office of Financial Aid have produced intranet-based policies and procedures manuals for the affected BOG files. IR has published a "BOG File Submission Policy" on its Wiki web application and shared the document with other offices in the University that help in the production of SUDS files. The documentation of the file build processes (i.e., desk manuals) is sufficient to allow an individual with appropriate context and knowledge of FSU systems to produce the referenced SUDS files. The documentation generally includes data mapping and references to historical file submissions and edits.

Conclusion for Objective #3:

We concluded that Institutional Research's available documentation including policies, procedures, and desk manuals of appropriate staff were adequate for ensuring data integrity for University data submissions to the BOG.

Recommendations:

We have no recommendations for Objective #3.

Objective #4: Determine the current status since our conclusion in the previous PBF audit concerning system access controls and user privileges that: "System access controls and user privileges for the University's Campus Solutions and BOG SUDS systems are properly assigned and periodically reviewed to ensure only those authorized to make data changes can do so."

Findings:

There are system access controls throughout the BOG data submission process. Florida State University has role-based and application-based security on the prior legacy Student Information System and Campus Solutions/PeopleSoft. The PeopleSoft role management process is an integrated online workflow that, at a minimum, depending on the sensitivity of the role, requires an employee's direct supervisor and the functional owner of the application or module to approve each request. Additionally, there are sufficient automated safeguards to remove access when employees are terminated, and supervisors and subject-area owners are responsible for auditing access logs on at least a quarterly basis. This same role-based and reporting-subject-area based protocol is used for the OBIEE access to the data in the data warehouse. IR employees do not have security to change transactional data in Campus Solutions or the data warehouse (which is read only), therefore adding an additional layer of control.

The University Data Administrator and his BOG Analyst are the designated security managers for the SUDS database access. This system was designed with redundant fail-over protections to assure against inappropriate access. Access to SUDS is segregated by role, and each role has to be assigned online by one of the two security managers. Every time a user's access or password is modified, the security managers each receive an email indicating the change and the person who submitted it. SUDS passwords also must be changed every three months. From our review of SUDS access, we found no inappropriate access. Finally, the access does not allow for the manipulation of previously submitted data. To change data, the University Data Administrator would have to submit a request with justification to the BOG to reopen the file for resubmission. Only at that time could someone submit a new table. However, the SUDS system captures his/her identity, a timestamp, and the name of the source file in a way that is visible to any user.

Conclusion for Objective #4:

System access controls and user privileges for the University's Campus Solutions and BOG SUDS systems are properly assigned and periodically reviewed to ensure only those authorized to make data changes can do so.

Recommendations:

We have no recommendations for this Objective #4.

Objective #5: Determine the current status since our conclusion in the previous PBF audit concerning audit testing of data accuracy that: "Based on our data

accuracy testing for the University's 10 Performance-Based Funding metrics, we determined the University's data submitted to the BOG were complete and accurate, and in accordance with BOG guidance."

The University's 10 Performance-Based Funding metrics are as follows.

Key Metrics Common to All Universities:
1. Percent of Bachelor's Graduates Employed Full-Time in Florida or Continuing Their Education in the U.S. One Year After Graduation.
2. Median Wages of Bachelor's Graduates Employed Full-Time in Florida One Year After Graduation.
3. Average Cost per Bachelor's Degree (Instructional Cost to the University).
4. Six Year Graduation Rate for First-Time-in-College Students (Full-and Part-Time).
5. Academic Progress Rate (Second Year Retention Rate with GPA Above 2.0).
6. Bachelor's Degrees Awarded within Programs of Strategic Emphasis (STEM).
7. University Access Rate (Percent of Undergraduates with Pell Grants).
8. Graduate Degrees Awarded within Programs of Strategic Emphasis (STEM).

Institution-Specific Metrics for Florida State University:

9. Faculty Awards (FSU's Choice of Board of Governors' Choice Metrics).
10. National Rank Higher than Predicted by the Financial Resources Ranking, Based on U.S News and World Report (FSU's Board of Trustees Choice Metric).

The State University System of Florida Board of Governors maintains a student unit record database titled the State University Database System (SUDS). The database contains over 400 data elements about students, faculty, and programs at State University System institutions. The metrics are based on the data that universities submit to the BOG as part of various data tables and file submissions.

We interviewed the Data Administrator, IR staff, and key departmental Data Managers to determine the primary sources of data used for the calculations of the metrics. The University has been transitioning from a legacy student information system to the new Campus Solutions system, a process that began in 2010-2011 and culminated with a "go-live" effective the Fall term, 2013 for all student, course, degree, and financial aid functions. Admissions more recently came online for the Spring 2015 semester.

Findings:

Metrics 1 (Percent of Bachelor's Graduates Employed Full-Time in Florida or Continuing Their Education in the U.S. One Year after Graduation), 2 (Median Wages of Bachelor's Graduates Employed Full-Time in Florida One Year after Graduation), 6 (Bachelor's Degrees Awarded within Programs of Strategic Emphasis (STEM)), and 8 (Graduate Degrees Awarded within Programs of Strategic Emphasis (STEM))

Post-Graduation Outcome Metrics

Metric 1 - (Percent of Bachelor's Graduates Employed Full-Time in Florida or Continuing Their Education in the U.S. One Year after Graduation). The calculation of this measure is completed as follows, according to BOG definitions:

This metric is based on the percentage of a graduating class of bachelor's degree recipients who are employed full-time or continuing their education somewhere in the United States. Students who do not have valid social security numbers and are not enrolled are excluded. Note: These data now include non-Florida employment data.
Sources: State University Database System (SUDS), Florida Education and Training Placement Information Program (FETPIP), analysis of Wage Record Interchange System (WRIS2) and Federal Unemployment Data Exchange (FEDES), and National Student Clearinghouse.

Metric 2 - (Median Wages of Bachelor's Graduates Employed Full-Time in Florida One Year after Graduation). The calculation of this measure is to be done as follows, according to BOG definitions:

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 do not include individuals who are self-employed, employed out of state, employed by the military or federal government, do not have valid social security numbers, or make less than minimum wage.
Sources: State University Database System (SUDS), Florida Education and Training Placement Information Program (FETPIP), and National Student Clearinghouse.

University SIFD data are used to identify the cohort, referred to as the 'post-graduation cohort.' The graduation year for this measure begins with the Summer semester and continues with Fall and Spring terms. The students' social security numbers are used to compare graduates in the cohort to Florida employment information.

For the BOG to determine if any members of the graduating cohort subsequently enrolled anywhere in the United States within 14 months of their bachelor's degrees being awarded, the BOG demographic data corresponding to each member of the cohort are provided to the National Student Clearinghouse. According to the BOG, the data used are from Person Demographics Tables included in Admissions File submissions to the BOG.

Degrees Awarded in Programs of Strategic Emphasis Metrics

Metric 6 Bachelor's Degrees Awarded within Programs of Strategic Emphasis (includes STEM). The calculation of this measure is to be done as follows, according to BOG definitions:

This metric is based on the number of baccalaureate degrees awarded within the programs designated by the BOG 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).

Source: State University Database System (SUDS).

Metric 8 Graduate Degrees Awarded within Programs of Strategic Emphasis (includes STEM). The calculation of this measure is to be done as follows, according to BOG definitions:

This metric is based on the number of graduate degrees awarded within the programs designated by the BOG 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).
Source: State University Database System (SUDS).

According to the BOG in its Overview of Methodology and Procedures: Performance Funding Metrics Methodology and Procedures - Percentage of Degrees Awarded in Programs of Strategic Emphasis document, the purpose of this Metric 8 is to promote the alignment of the State University System degree program offerings with state economic and workforce development needs. The list was originally created by an advisory group in 2001, and has been updated several times—most recently by the BOG in November 2013.

University SIFD data are used to identify the graduating cohort. The graduation year for this measure begins with the Summer semester and continues with Fall and Spring terms.

SIFD File Testing

The SIFD File is used to identify the cohort of students who received degrees during a given semester and is submitted at the end of each semester. This file is used by the BOG in calculating both the post-graduation outcome and degrees awarded in programs of strategic emphasis measures. In the metrics related to degrees awarded in areas of strategic emphasis, final degree program information is also used.

To calculate the final results for Metrics 1 and 2, aside from using the University's data in its submitted SIFD File, the BOG separately obtains non-FSU derived employment and education data. Validation of data obtained separately by the BOG was outside the scope of this audit.

For our testing, the data used for the SIFD File submissions to the BOG resided in the University's data warehouse, with reporting produced using OBIEE. Our testing population consisted of SIFD File submissions data for Summer 2014 (2,696 records), Fall 2014 (2,822 records), and Spring 2015 (6,893) terms, for a total of 12,411 records.

To determine the validity of these SIFD File submissions data, we developed queries in the University's Campus Solutions system, which is now the system of record, to produce degrees awarded data for the same three semesters. We then used Microsoft Access queries to reconcile the SIFD File data from OBIEE to the degrees awarded data from the Campus Solutions system, to determine if the data submitted to the BOG were complete and valid.

Of the 12,411 degrees awarded records submitted to the BOG for Summer 2014, Fall 2014, and Spring 2015, 11,968 were recorded in the period earned and were readily reconcilable to our

query results using Campus Solutions source data. An additional 440 records were late degree records (degrees awarded in one term but reported in a later term) not selected by the Campus Solutions query we used for reconciliation. We randomly selected 15 of these late degree records and traced them to student records in the Campus Solutions system; all 15 agreed with the source records. Thus, we were able to reconcile 12,408 of the 12,411 degrees awarded records submitted to the BOG to the University's source data. The remaining three records did not match Campus Solutions source records due to subsequent degree changes.

Admissions File Testing

The BOG provides the National Student Clearinghouse with SUDS demographic data from Admissions File submissions that correspond to the individuals in the SIFD File submissions. The Clearinghouse uses these data to determine whether any of the individuals who received degrees have enrolled anywhere in the United States within 14 months of their bachelor's degrees being awarded and provides this information to the BOG for its metric calculations.

The Admissions records corresponding to students in the degrees awarded cohort would not be limited to a single submission term. In addition, the demographic information is used to facilitate students' identification in Clearinghouse data. The completeness and accuracy of the University's Admissions File submissions data are critical for the Clearinghouse to accurately identify members of a degrees awarded cohort who continued their education after graduation.

For our testing, the data used to produce the University's Admissions Files submitted to the BOG resided in the University's data warehouse, with reporting produced using OBIEE. To determine whether Person Demo information in the University's Admissions File submissions to the BOG were consistent with the University's source data, we reviewed the 2012-13 Admissions File submissions data provided to us by IR. These data contained 57,733 Admissions Person Demo records for the terms Summer 2012, Fall 2012, and Spring 2013. We removed duplicates from these records based on the last name, first name, and birth date, which resulted in 54,077 unique records.

We used the SIFD File submissions data available during our testing period (Summer 2014, Fall 2014, and Spring 2015) to determine whether certain of these students were also in the 2012-13 Admissions File submissions data provided to us by IR, and whether the corresponding Admissions records for the students included consistent Person Demo information. We were able to match a total of 2,726 records in the 2014-15 SIFD File submissions data with the 2012-13 Admissions File submissions data, which corresponded to the total number of records in the 2014-15 SIFD File submissions data. Furthermore, for the 2,726 records, the demographic information in both data sets agreed.

In summary, based on the results of our testing for Metrics 1, 2, 6, and 8, for the data elements we reviewed in the University's SIFD File submissions for Summer 2014, Fall 2014, and Spring 2015, we found no significant differences between data the University submitted to the BOG and source data in the University's system of record. We found the University's submitted data to be complete and accurate and in accordance with BOG guidance. We also determined for our

testing periods that demographic information in the University's Admissions File submissions to the BOG was consistent with corresponding demographic data in the SIFD File submissions.

Metric 3 (Average Cost per Bachelor's Degree (instructional costs to the University rounded to tens digit))

The calculation of this measure was to be done as follows, according to BOG definitions on its website:

> *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 (2010-2011 through 2013-2014).*

State fundable credit hours are defined on the SIF File using the Student Section Funding Flag as found in the SUS Data Dictionary. State fundable credit hours are considered those for which the Legislature has provided direct funding through the general appropriations to the University. Whether credit hours are fundable or not is determined by properties of the course section and the students in that class. All course sections that are taught by instructors paid with state-appropriated Education and General (E&G) funds are fundable course sections. Course sections taught using Auxiliary or Contracts and Grants (C&G) funded instructors can be designated as fundable or non-fundable. Courses funded from non-University sources (e.g., military or corporation) are non-fundable. Additionally, remedial courses and courses that do not count towards any degree are non-fundable. All credits generated in non-fundable course sections are not state fundable.

In fundable courses, the state-fundable credit hours are those generated by fundable students. Students in a given course section are deemed as generating non-fundable credit for various reasons: they are on a reciprocal exchange agreement, they are non-resident students admitted via a profile exception, they have repeated the course too many times, or they have defaulted on payment for the course or were canceled for non-payment.

The purpose of this metric is to present a cost accounting of the total and per-hour cost of instruction in each approved program (identified by discipline) and at each level of instruction for every institution and the State University System as a whole. The cost consists of both direct instructional costs and indirect instructional expenditures (and the person year effort of instruction). Data for this metric are collected from the IRDF, Operating Budget (OB), and Expenditure Analysis (EA) File submissions to the BOG. The EA File is derived by the BOG based on the University's OB and IRDF File submissions.

IRDF File Testing

Global Testing of Results from Queries of the University's Source Files against Files Submitted to the BOG. The IRDF File is composed of data from various tables including the University's Workload Activity Table, which is built by IR staff in the FACET component of the University's Online Management of Networked Information (OMNI) Human Resources (HR) system. The Workload Activity Table includes the instructor portion of fundable credit hours per course section by course level, segregated by funding source. We obtained data from the Workload Activity Tables of the IRDF Files that were submitted by FSU to the BOG for the academic years 2010-11, 2011-12, 2012-13, and 2013-14. We ran queries for each term in these four academic years in the University's OMNI HR system in the production environment, which is the University's official source of data, and reconciled the Instructor's total fundable credit hours by course level from this source data to the Instructor's total fundable credit hours in the files the University submitted to the BOG, identifying an immaterial amount (3 credit hours) of differences for all four academic years.

Focused Testing of Course Levels. As additional assurance, using the SUDS Data Dictionary description for course level classifications, which specifies lower level courses as those with course numbers between 1000 and 2999, and upper level courses as those with course numbers between 3000 and 4999, we used results from our Spring 2014 query that was run in the OMNI HR production environment to review the levels by course number. We ran a pivot table on the data to show the course level by the first digit of the course number. All course numbers beginning with "1" or "2" had an IRDF File code of 11 (lower level) and all course numbers beginning with "3" or "4" had an IRDF File code of 12 (upper level). The total entries for the query results (6,292) reconciled with the total rows on the original query data sent to the BOG for Spring 2014.

Focused Testing of Student Credit Hours and Fundable Credit Hours. Using the data from the Workload Activity Table that was submitted by FSU to the BOG for the Spring 2014 term, we filtered by the course level (11 and 12). We then sorted the data by largest instructor total *fundable* credit hours per course section per funding source per instructor. We selected the 50 largest instructor total *fundable* credit hours per course section per funding source per instructor as our sample to test to the University's FACET source data. For each of our sampled items from data submitted to the BOG, we searched the University's source FACET Student Central Course Data available in OMNI HR, by course section number, and confirmed the contact hours and workload percentage per course section per funding source per instructor. We also ran a query in the University's OMNI HR system in the production environment, for the Spring 2014 term, which showed the total credit hours and total *fundable* credit hours per course section per instructor. From these data we could calculate each instructor's total credit hours per course section by multiplying the instructor's workload percentage from FACET by the total credit hours per course section obtained from the OMNI HR query. Similarly, we could calculate each instructor's total *fundable* credit hours per course section by multiplying the instructor's workload percentage from FACET by the total *fundable* credit hours for that course section obtained from the OMNI HR system query. We compared these calculated amounts with the instructor's total student credit hours per course section and the instructor total *fundable* credit

hours per course section listed on the University's file submitted to the BOG. We noted that all of the calculated amounts agreed with the amounts in the file submitted.

To ensure the University's Workload Activity Table was accurately capturing FACET data, for each instructor in our sample of 50, we searched for his/her FACET certification form in the University's FACET component in the OMNI HR system and reconciled the total contact hours per course section per funding source per instructor for all 50. Also for our sample of 50, we tested to ensure the University's Workload Activity Table agreed with the Spring 2014 Courses Taken Report from the BOG SUDS database. We reconciled the total amount of credit hours and total amount of *fundable* credit hours for each course and section. The data in the Spring 2014 Courses Taken Report were generated by the BOG from data submitted by the University in its SIF File. We were provided with the University's Spring 2014 Courses Taken Table, which is a portion of the SIF File submitted to the BOG, and reconciled the total *fundable* credit hours per course section in this file for each of our sampled items to the amounts in the BOG's Spring 2014 Courses Taken Report.

EA File Testing

To test the expenditures reported in the EA file, we ran a query in the University's OMNI Financials System for each year that was included in the metric's calculation (academic years 2010-11, 2011-12, 2012-13, and 2013-14). We ran this query for all funds beginning with "1" and "2" (Education and General (E&G) funds and Medical School funds) for accounts beginning with "7" (expenditures). Accounts beginning with "78" and "79" were excluded from the original query data. These accounts are depreciation expense, gain/loss on sale of asset, and Capital Improvement Plan (CIP) facilities. Additional inclusions and exclusions were applied based on the BOG's directions for the years audited. We reconciled the total expenses in the results of our queries to the total expenses submitted to the BOG and noted only immaterial differences, which were due to rounding. We also reviewed a Comparison Report from the BOG SUDS database that compares expenditures submitted in the OB File versus the EA File. Based on our analysis, we noted that there were no differences in the submitted expenditures.

Based on our testing, the University's data submitted to the BOG for the Metric 3 Performance-Based Funding metric were complete and accurate, and in accordance with BOG guidance.

Metrics 4 (Six Year Graduation Rate for First-Time-in-College Students (Full-and Part-Time)) and 5 (Academic Progress Rate (Second Year Retention Rate with GPA above 2.0))

Metric 4 – Six Year First-Time-in-College (FTIC) Graduation Rate

According to the BOG definition for Metric 4, the calculation of this measure is performed as follows:

> *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. 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. Source: State University Database System (SUDS).

The BOG's Overview of Methodology and Procedures: Performance Funding Metrics – Retention and Graduation Rates indicates that this measure is based on the national standard graduation rate, which was created by the Student Right to Know Act of 1990. This Act established the graduation rate based on 150 percent of the normal time for completion of the program, which is six years for a four-year program."

The BOG creates annual Retention Files on student cohorts by year of entry to the University (from the Summer semester through the Spring semester). These cohorts are identified from cumulative University SIF File submissions and include data needed for the six-year graduation rate metric, including degree information from cumulative University SIFD submissions.

IR reviews the BOG-developed Retention File and provides any needed edits. To validate the data to be used for this metric, IR filters the cohort Retention File to identify FTIC students who were enrolled full time in their first semester and who are included in Student Right to Know Act reporting. The filtered data are reconciled to an independently developed IR database to identify any errors in the BOG's FTIC cohort population and graduation data, and any needed corrections are submitted. The final approved file is submitted to the BOG by IR when its validations have been completed.

IR also develops the Retention Adjustment File, which it submits to the BOG. This file identifies students in the cohort who have since died, entered military service, had total and permanent disabilities, or left to serve with a Foreign Aid Service of the federal government (e.g., Peace Corps) or on religious missions. The file also identifies students who matriculated abroad during their first semester and are excluded from Student Right to Know reporting. These adjustments are used by the BOG to exclude these individuals from the cohort. There were 10 adjustments to the University's 2008 FTIC cohort.

Retention File Testing

Verification of the 2008 FTIC Cohort. We reviewed the file IR staff downloaded from SUDS 2008-14 cohort detail records, which were derived from the BOG Retention File and used to calculate this metric in the 2015 Performance-Based Funding Model. This file provided cumulative data on all 8,056 individuals who enrolled in the 2008-09 Academic Year including transfers, graduate students, and others who would not be included in the 2008 FTIC cohort. The file also includes graduation data on each student through Summer 2014. Data from the Summer 2008 SIF File and the Fall 2008 SIF File provide the information needed to identify the 2008 FTIC cohort population for the PBF measure. Data from SIFD submissions from Fall 2008 through Summer 2014 are also used to identify students in the 2008 FTIC cohort who completed degrees within six years. The original 2008 FTIC cohort data were from the University's legacy system, which were subsequently converted into the University's new Campus Solutions system, which is now the University's system of record.

To validate the 2008 FTIC cohort used by the BOG for this measure, we first filtered the 2008-09 Academic Year Retention File to include only those students: (1) who started in the Fall (or summer continuing to Fall) term, (2) were admitted to the University prior to their high school graduation or were admitted for the first time and who have earned less than 12 hours after high school graduation, (3) were enrolled full time in their first semester, and (4) were identified as being included in Student Right to Know reporting, an analysis which returned 5,004 records. We reconciled this to an analysis prepared by IR and found no differences. We then used a query we developed in Campus Solutions and additional manual reconciliations and determined that the 5,004 records identified using BOG selection criteria for this measure agreed with corresponding University records.

Based on our analysis, we concluded that the 2008 FTIC cohort data used by the BOG from University SIF data relevant to this metric are materially correct.

Verification of Degree Earned. We further filtered the BOG 2008 FTIC cohort data to identify only those individuals in the cohort who earned degrees by the end of the 2014 Summer session. This filtering returned 3,953 records. We added degree information to our Campus Solutions query used to verify the 2008 FTIC cohort and identified 3,974 students who were reported to have earned degrees.

To validate the degree data used by the BOG for this measure, we reconciled the individual records in the BOG cohort file to our Campus Solutions query results. We determined that 3,912 of the 3,953 records in the BOG cohort file (99 percent) matched degree information we extracted from Campus Solutions. We reviewed the 41 BOG cohort file records that did not match Campus Solutions records and determined that all of these students had degrees and their inclusion in the BOG 2008 FTIC cohort was correct. Their absence in the Campus Solutions System was attributable to errors in conversion from the University's legacy files to Campus Solutions. Corrections were subsequently made to the Campus Solutions records to show these degrees as being earned. We also identified six students included in our query results in Campus Solutions who earned degrees during the period but did not have corresponding degree records in the BOG cohort file. These differences appear to be due to the timing of the degree postings and were not material to the metric calculation.

Based on our analyses, we concluded that the data used by the BOG to develop the Six-Year Retention rate are materially correct and can be relied upon.

Metric 5 – Academic Progress Rate (Second Year Retention Rate with GPA Above 2.0)

According to the BOG definition for Metric 5, the calculation of this measure is performed as follows:

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 a grade point average (GPA) of at least 2.0 at the end of their first year (Fall, Spring, Summer).
Source: State University Database System (SUDS).

The calculation of this Performance-Based Funding metric in the 2015 Performance-Based Funding Model uses two sets of enrollment data from sequential Fall SIF Files. The first year's Fall SIF enrollment data are used to identify the first year cohort of full-time Fall (or Summer semester continuing to Fall) FTIC students. The second year's Fall SIF File enrollment data are used to determine whether those individuals continued to be enrolled one year later and had cumulative GPAs of at least 2.0.

We evaluated the most recent two years of Fall SIF File enrollment data submitted to the BOG, which were for Fall 2013 and Fall 2014. We filtered the University's Fall 2013 SIF File submitted to the BOG to identify the University's FTIC students who started in the Fall 2013 (or Summer continuing to Fall 2013) term and were enrolled full time. The filtered Fall 2013 SIF File contained 6,103 records of students who comprised the Fall 2013 FTIC cohort. To compare these data to the University's source data, we developed a query in the University's Campus Solutions system following the BOG's criteria for this metric, which returned 6,180 unduplicated cohort records. We reconciled the filtered Fall 2013 SIF File records to those in our Campus Solutions query results and identified 6,100 matching records (99.95 percent). We concluded that the three remaining students in the SIF File FTIC cohort who did not appear in the Campus Solutions query results were correctly included in the SIF File FTIC cohort. The 77 students in the Campus Solutions query results who did not appear in the SIF File FTIC cohort were not enrolled full-time in Fall 2013, and were correctly excluded from the filtered SIF File FTIC cohort.

We compared student records in the Fall 2013 SIF File FTIC cohort to the 2014 unfiltered SIF File to determine the number of SIF File FTIC cohort students who continued their enrollment into a second year. We identified 5,645 of the 6,103 students (92 percent) from the Fall 2013 SIF File FTIC cohort who continued their enrollment in Fall 2014.

We selected a sample of 60 from the 5,645 students who were retained in 2014 to determine whether their data in the Fall 2014 SIF File that were used in the BOG's GPA calculation were in agreement with corresponding information in the University's Campus Solutions system. Using a Campus Solutions query we developed, we were able to return data for each of these students corresponding to the data elements used by BOG for its GPA calculation. For each student, we were able to match their data in our SIF File sample to that in Campus Solutions. There were no exceptions.

Based on our analyses, we concluded that the data used by the BOG to develop the University's one year retention rate are materially correct and can be relied upon.

Metric 7 (University Access Rate (Percent of Undergraduates with Pell Grants))

The calculation of this measure is to be done as follows, according to BOG definitions:

This metric is based on the number of undergraduates, enrolled during the Fall term, who received Pell grants during the Fall term. Unclassified students, who are not eligible for Pell grants, are excluded from this metric.
Source: State University Database System (SUDS).

According to the BOG's Overview of Methodology and Procedures for the Performance Funding Metrics: University Access Rate (Percent of Undergraduates with a Pell Grant) publication:

The U.S. Department of Education (USDOE) reports data for the 'Percent of Undergraduate Students Receiving Pell Grants' online at the Integrated Postsecondary Education Data System (IPEDS) website. However Board staff decided not to use the IPEDS data for this metric...

In its stated reasoning for this decision, the BOG expressed that:

Since there is funding attached to the data, Board staff felt it was preferable to calculate the percentage of undergraduates receiving Pell grants using the student level data that is available in SUDS rather than using the aggregated data that universities report to IPEDS.

Furthermore, Board staff had concerns regarding the methodology used by IPEDS to generate the percentage of undergraduates who receive Pell grants:

In IPEDS, the numerator is based on the number of students who received a Pell grant anytime during a particular academic year. Alternatively, the denominator is based on the students enrolled during the Fall term—including unclassified students who are not seeking a degree and therefore are not eligible for financial aid. Furthermore, the IPEDS Financial Aid survey imports the total headcount denominator from their Fall Enrollment survey. Due to the IPEDS schedule for data submissions, the institutions within the State University System of Florida use the preliminary Student Instruction File (SIFP) data when reporting the total Fall enrollment counts on the Fall Enrollment survey. So, the denominator that IPEDS uses to calculate the percentage of undergraduates who received a Pell grant is based on preliminary data.

BOG staff, in contrast, queries the Financial Aid Awards table within SUDS to identify all students who received Pell grants during the Fall term to establish the numerator for this Metric 7. For the denominator, Board staff identifies all degree-seeking undergraduate (both lower and upper division) students enrolled in the Fall term based on the SIF File. Unclassified students are excluded because they are not eligible for financial aid. In addition, the number of post-baccalaureate students who are coded as upper-division undergraduates by semester are removed from the denominator because post-baccalaureate students are not eligible for Pell grants.

To validate the University's processes for submitting the data that underlie this measure, we reviewed the 2014 Fall SIF File and the 2014-15 SFA File.

SIF File Testing

This measure uses specific fields in the SIF File to identify students meeting the criteria to be included in the Fall term undergraduate cohort.

For our testing, the data used to produce the University's Fall 2014 SIF File that IR staff submitted to the BOG resided in OBIEE. The SIF File submitted consisted of Main, Law Student, and certain Add-on enrollment student records. The file contained a total of 41,737 uniquely identified student records. To identify undergraduates in this file who met the criteria used by the BOG to help calculate Metric 7, we developed Microsoft Access queries. There were 32,583 records corresponding to undergraduate students enrolled in the Fall 2014 semester who were **_not_** unclassified students. This number represents the denominator for Metric 7, (i.e., all degree-seeking undergraduate (both lower and upper division) students enrolled in the Fall term based on the SIF—excluding unclassified students who are not eligible for financial aid, and post-baccalaureate students).

SFA File Testing

The SFA File submitted to the BOG is generated by Office of Financial Aid (OFA) staff, in partnership with IR and Information Technology Services. OFA provided to us the steps used to build SFA Files to be submitted to the BOG—specifically, the steps used in producing the 2014-15 SFA File submitted to the BOG on October 14, 2015.

We obtained from OBIEE the 2014-15 SFA File data submitted to the BOG, which includes a line for each type of financial aid award—by student and by semester—for all semesters during the academic year, for a total of 156,976 records. To isolate the data in this file relevant to Metric 7, we developed Microsoft Access queries to eliminate duplicate records and, using demographic data, we identified 9,146 individual undergraduate students receiving Pell grants during the Fall 2014 term.

To further refine these data for Metric 7, we obtained in OBIEE the University's SIF 2014 Fall Enrollment File data submitted to the BOG and, using a Microsoft Access query, we identified all undergraduate students enrolled during the Fall 2014 term, excluding unclassified students. We then ran a Microsoft Access query to determine which of these individuals matched the 9,146 individual undergraduate students receiving Pell grants during the Fall 2014 term in our SFA data file. This analysis yielded 9,115 undergraduate students enrolled for the Fall 2014 term receiving Pell grants during that term. This number represents the numerator for Metric 7.

The University's record of source for Financial Aid data for 2014-15 is the Campus Solutions system. Using an existing SFA query in Campus Solutions, we were able to identify in Campus Solutions all 9,115 students identified in our analysis above. We compared Pell award amounts for the students in the Campus Solutions system to the award amounts from our OBIEE analysis. We were able to reconcile the award amounts for all 9,115 students in both data sources.

Based on our testing, the University's data submitted to the BOG for the Metric 7 Performance-Based Funding metric were complete and accurate, and in accordance with BOG guidance.

Metric 9 (Faculty Awards (FSU's Choice of Board of Governors' Choice Metrics))

Metric 9 is the number of awards faculty have earned in the arts, humanities, science, engineering, and health fields as reported in the Top American Research Universities (TARU) Annual Report. Twenty-three of the most prominent awards are considered, including those from the: John Simon Guggenheim Memorial Fund, National Endowment for the Humanities, National Science Foundation, and the J. William Fulbright Foreign Scholarship Board, to name a few.

The Center for Measuring University Performance (CMUP), a "research enterprise focused on the competitive national context for major research universities," publishes the TARU Annual Report. The CMUP determines the Top American Research Universities by ranking nine different measures: Total Research, Federal Research, Endowment Assets, Annual Giving, National Academy Members, Faculty Awards, Doctoral Degrees, Postdoctoral Appointees, and Median SAT scores.

The TARU report is the source used by the BOG to determine and report the number of faculty awards achieved for Metric 9. Faculty Awards are one of two institution-specific choice measures and are the Board of Governors' Choice Metric for Florida State University and the University of Florida.

The audit objective for this metric was to determine whether the number of faculty awards shown in the TARU Annual Report agrees with the number of awards reported in the Board of Governors' System Accountability Report. We determined the number of Florida State University faculty awards shown in the TARU Annual Report issued by the CMUP agrees with the number of awards most recently reported by the BOG in its Annual System Accountability Reports, as follows:

	BOG 2012-13 System Accountability Report	TARU 2012 Annual Report	BOG 2013-14 System Accountability Report Revised March 2015	TARU 2013 Annual Report
Applicable Fiscal Year for Awards	2011	2011	2012	2012
Number of Awards Reported	11	11	7	7

Note: The TARU Annual Report for 2014 is not yet available.

In our March 2015 PBF report, we noted letters of award or notifications received at Florida State University could not be matched with awards reported by the CMUP because the CMUP reports to the BOG only the numbers of faculty awards and does not report to the BOG the names of the award recipients. To address this issue, we made a recommendation, and the Office

of Faculty Recognition followed through to initiate contact with the CMUP, to request the names of faculty award recipients by year. As a result of such contact, the Office of Faculty Recognition can now additionally provide assurance that the number of faculty awards shown in the TARU and BOG reports, and now also provided by the CMUP to the University by name for each year, is independently supported by letters of awards or notifications directly received by Florida State University from the faculty members and/or respective award granting organizations.

In addition, in response to recent inquiries to the CMUP, we were informed that faculty awards attributed to Florida State University are tentatively identified as being 2, 5, and 9 for TARU reporting years 2013, 2014, and 2015, respectively. While the numbers of awards for these reporting years have not been publicly reported by the BOG, they are important for the BOG's and the University Board of Trustees' information and consideration. We expect faculty awards tentatively identified by the CMUP for 2013-2015 to be subsequently reported by the BOG in its Annual Accountability Reports, for our verification. With internally received information from faculty, reports from the CMUP to the University identifying faculty award recipients by year and by name, and with reporting of faculty awards by the BOG by number, the Office of Faculty Recognition has much improved the verification and reconciliation process.

Also, in discussions with the Director of the Office of Faculty Recognition, we were told the Office has partnered with IR to develop a Share-Point site that will document the faculty awards verification process. The site and related processes will be used to account for, monitor, and reconcile awards reported directly to the University and awards reported in the TARU Annual Reports. We have reviewed the site, which was fully operational at the end of the 2015 Spring semester.

In summary, we concluded the numbers of faculty awards reported by the Center for Measuring University Performance in the Top American Research Universities Annual Reports are in agreement with faculty awards reported for this Performance-Based Funding metric in the Board of Governors' Annual System Accountability Reports.

Metric 10 (National Rank Higher than Predicted by the Financial Resources Ranking Based on U.S. News and World Report)

Metric 10 is based on rankings reported by the U.S. News and World Report (U.S. News), a multi-platform publisher of news and information, which includes www.usnews.com and www.rankingsandreviews.com. The U.S. News publishes annual print and e-book versions of its authoritative rankings of Best Colleges and Best Graduate Schools.

Metric 10 is one of two institution-specific choice measures and this metric is the FSU Board of Trustees' Choice Metric. According to the BOG's 2014 Performance-Based Funding Model Final Data Publication, Metric 10 is defined as "the difference between the Financial Resources rank and the overall University rank. U.S. News measures financial resources by using a two-year average spending per student on instruction, research, student services, and related educational expenditures – spending on sports, dorms and hospitals doesn't count."

The table below shows, from U.S. News Best Colleges Ranking Reports, data on Financial Resources Rankings versus National Universities Rankings for Florida State University, and the differences between these rankings (i.e., values for this Metric 10), for the last six years.

Magazine Edition	Survey Year	Fall Statistics for:	Financial Resources Rank	National Universities Rank	Metric 10 Value
2011	2010	2009	209	104	105
2012	2011	2010	208	101	107
2013	2012	2011	212	97	115
2014	2013	2012	211	91	120
2015	**2014**	**2013**	**214**	**95**	**119**
2016	**2015**	**2014**	**210**	**96**	**114**

The U.S. News 2016 edition shows the University's Financial Resources Rank as 210. When the National Universities Rank of 96 is subtracted from that number, the difference of 114 is significant. This difference, which is the Metric 10 value, measures the University in terms of its resources received as compared to its national ranking. A large difference represents an efficient university.

To help place this metric in perspective, the University's Data Administrator provided additional tables and graphs that show that the 114 point difference between the University's Financial Resources Rank of 210 and the National Universities Rank of 96 for 2016 places the University in the 99th percentile. This is 58 points above the 90th percentile and 89 points above the 75th percentile. The Metric 10 values shown above for the last six years show stability, which should remain as long as efficiency data continue to be reported.

The U.S. News has published additional data on the top-ranked colleges, according to its Best Colleges Rankings, that operate most efficiently. It defines operating efficiency as a college's fiscal year financial resources per student divided by its overall score, which is made up of several categorical rankings.

The table below shows U.S. News Efficiency Rankings for Florida State University for the last three years.

U.S. News Reporting Year	Fiscal Year Fall Statistics for:	U.S. News National Universities Rank	Overall Score	Financial Resources Rank	Spending per Student for Each Point in the U.S. News Overall Score	National Rank for Efficiency
2014	2012	91	50	211	$355.32	1st
2015	2013	95	47	214	$392.77	2nd
2016	2014	96	45	210	(1)	2nd

Note (1): U.S. News had not issued its 2016 Reporting Year data showing spending per student at the time of this review. The University Data Administrator calculated the 2016 amount as $431.76 per student as an estimate of spending expected to be reported by U.S. News.

The U.S. News reported that its national ranking for efficiency indicates a school's ability to produce the highest education quality while also spending relatively less on education programs to achieve that quality. Also, to be ranked schools had to be numerically ranked in the top half of the U.S. News ranking category in the Best Colleges annual rankings. Based on this calculation, the University received a ranking for efficiency of 1st, 2nd, and 2nd nationally for 2014, 2015, and 2016, respectively.

The purpose of the above table is to show that, as currently calculated, U.S. News views the University as very efficient. At this time there is no assurance that U.S. News will continue to publish articles on this measure; however, there is evidence, based upon the above two tables, that the University will continue to strive to be efficient.

In sum for Metric 10, we reviewed copies of the U.S. News and World Report Best Colleges Rankings Reports and U.S. News Historical Rankings for Florida State University, provided by the FSU Institutional Research Office. Using these sources for the most recent data, the 2015 Metric 10 (National Rank Higher than Predicted by the Financial Resources Ranking Based on U.S. News and World Report) value of 119 reported by the BOG in its 2013-14 System Accountability Report, updated as of March 2015, is consistent with the difference between the Financial Resources Rank of 214 and the National Universities Rank of 95 reported by U.S. News for 2015. While we did obtain U.S. News 2016 Reporting Year data, at the time of our review the BOG had not issued a report with more recent Metric 10 data.

We did note that the BOG's 2013-14 System Accountability Report, updated as of March 2015, shows the Metric 10 score for 2014 as 115. That number is incorrect and should have been reported as 120. By using a score of 115, the University was credited with a four percent change (_**increase**_ in efficiency) when compared to 2015. If the correct score of 120 had been shown for 2014, the University would have recognized a .84 percent change (a minor _**decrease**_ in efficiency) for 2015. However, there was no consequence, as FSU attained 10 points on the metric based on its criterion score performance.

Conclusion for Objective #5:

Based on our data accuracy testing for the University's 10 Performance-Based Funding metrics, we determined the University's data submitted to the BOG were complete and accurate, and in accordance with BOG guidance.

Recommendations:

We have no recommendations for this Objective #5, which addresses the completeness and accuracy of data file submissions to the BOG for Performance-Based Funding Metrics 1 through 10.

Objective #6: Determine the current status since our conclusion in the previous PBF audit concerning the consistency of data submissions with the data definitions and guidance provided by the BOG through the Data Committee and communications from data workshops.

In the prior audit we concluded that:

> *We found no evidence that the University's data submissions to the BOG, specifically those pertaining to data elements germane to this audit, were inconsistent with BOG reporting requirements for these data elements, and no files were resubmitted to correct or change data in these fields.*

Findings:

University Data Administrator certifications to the BOG regarding University file submissions were executed as memos prior to the tenure of the current Data Administrator. With the introduction of SUDS, each electronic submission of a file (wherein the userid for the submitter and a timestamp were captured in the SUDS interface) was considered sufficient evidence of certification of the file. Effective January 15, 2015, the BOG IRM staff updated the SUDS interface to include a statement that submitting the file "represents electronic certification of this data per Board of Governors Regulation 3.007."

We determined there is ample evidence that University data are being mapped to the current BOG data elements as defined in the SUS Data Dictionary https://prod.flbog.net:4445/pls/apex/f?p=112:20:3927762986410::NO:::. The University Data Administrator demonstrated that sufficient personnel have been consistently attending the Annual Data Administrators' Workshops. The new scoping and reporting methodology developed by the Office of Institutional Research has led to an institutional review of all the data elements from Campus Solutions that are required by the BOG for its reports. The scoping and mapping exercises usually involved more than one person from each of the key constituencies: IR, the data warehouse and reporting team, and the Campus Solutions technical and functional teams. These discussions frequently involved validating output data from sample cases with live transactional data. At all times, there was someone available in the room or via electronic media who was able to define the context and constraints of the data for each data element. Questions about BOG interpretations were discussed with the BOG staff and with IR directors at other SUS institutions.

Additionally, the University Data Administrator provided evidence of requests sent to the BOG for clarification of BOG SUDS data elements and of requests sent to FSU subject-matter experts to reinforce BOG interpretations. The University Data Administrator demonstrated a largely automated online (SharePoint) tracking tool for data submissions and resubmissions. Using that information source, concerning data elements that are germane to this audit there was no evidence of inconsistency with BOG requirements in the reporting of these and no files were resubmitted to correct or change data materially in these fields, as discussed in Objective #7, to follow. Finally, our testing of data accuracy for Objective #5 included certain tests of the University's adherence to BOG guidance for the data, and we noted no inconsistencies.

Conclusion for Objective #6:

We found no evidence that the University's data submissions to the BOG, specifically those pertaining to data elements germane to this audit, were inconsistent with BOG reporting requirements for these data elements, and no files were resubmitted to correct or change data in these fields.

Recommendations:

We have no recommendations for this Objective #6.

Objective #7: Determine the current status since our conclusion in the previous PBF audit concerning the University Data Administrator's data resubmissions to the BOG that: "We determined that resubmissions by the University have been very rare, are both necessary and authorized, and have had minimal to no effect on the University's Performance-Based Funding metrics."

Findings:

The University Data Administrator was asked to describe the resubmission process in general and as it relates to the data elements in this audit. He reported that there are three triggers for resubmissions: 1) the BOG staff determines that the way the institution is interpreting or reporting data is either incorrect or inconsistent with the way most of the other institutions are interpreting the requirements; 2) University staff determines there are inconsistencies with data in a current file that have to be cross-validated with data on an earlier submission of a different file (e.g., SFA File cohort must match SIF File cohort for the same term), requiring resubmission of the earlier file; 3) University staff finds new ways to improve on the granularity of data being submitted and they choose to apply the new understanding or method to a previously-submitted file.

From the BOG's SUDS system, we searched for files with due dates between July 1, 2014 and June 30, 2015 and found that the University submitted 27 files to the BOG and resubmitted only two of these files. The first resubmitted file was the 2013-14 Hours to Degree File. This file is not used in the calculation of any of the University's Performance-Based Funding metrics. The second resubmitted file was the Fall 2014 Student Instruction File. The resubmission was due to a data formatting issue, which did not affect the calculation of any of the University's Performance-Based Funding metrics. For a more in-depth analysis of more current file resubmissions and reasons for these, also using the SUDS system, we noted the University submitted eight files from July 1, 2015 through September 30, 2015, and only one resulted in a resubmission. This resubmission was the Summer 2015 Admissions File. Upon loading the files to the data warehouse, IR realized that the high school graduation data values had all moved down one row. The file was resubmitted four days later and did not have an effect on the University's Performance-Based Funding metrics, as the resubmission was made in a timely manner.

Conclusion for Objective #7:

We determined that resubmissions by the University have been very rare, are both necessary and authorized, and have had minimal to no effect on the University's Performance-Based Funding metrics.

Recommendations:

We have no recommendations for this Objective #7.

Objective #8: Provide an objective basis of support for the University's President and Board of Trustees Chair to sign the representations made in the Performance-Based Funding - Data Integrity Certification.

Findings/Conclusion for Objective #8:

Overall, we concluded that the University has adequate processes for collecting and reporting Performance-Based Funding metrics data to the Board of Governors. In addition, we can provide an objective basis of support for the University's President and Board of Trustees Chair to sign the Performance-Based Funding – Data Integrity Certification which the BOG requested to be filed with it by March 4, 2016. We have one recommendation for improvement for which management has agreed to take appropriate action and for which an action plan is attached.
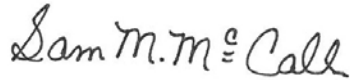
Recommendations:

We have no recommendations for this Objective #8.

Acknowledgements

An action plan was developed by management to address our one recommendation.

We would like to acknowledge the full and complete cooperation and support of all involved University faculty and staff, and especially the assistance of Dr. Richard Burnette III, the Florida State University Data Administrator.

Respectfully submitted,

Sam M. McCall

Sam M. McCall, Ph.D., CPA, CGFM, CIA, CGAP, CIG
Chief Audit Officer

President's Response

We thank the Office of Inspector General Services staff for their thorough report. The Provost and the Vice President of Finance and Administration will oversee the timely implementation of the action plan.

John Thrasher, President

Appendix A – Management's Action Plan		
Action Steps	**Responsible Employee(s)**	**Target Date**
1. University administrators will continue to routinely monitor the timeliness of the University's file submissions to the BOG and take proactive measures to resolve any delays. It is anticipated that there will be a reduction in the number of days late for future file submissions. The ultimate goal is to submit all required files to the BOG on time.	Rick Burnette	August 1, 2016