



FLORIDA A&M UNIVERSITY  
DIVISION OF AUDIT

**Report No. 20-21-0002**  
**Assurance Services Report**  
**Performance-Based Funding Data Integrity Audit**



**ACCOUNTABILITY • INTEGRITY • EFFICIENCY**

**February 19, 2021**



# **FY 20-21 Performance-Based Funding Data Integrity Audit**

## **EXECUTIVE SUMMARY**

### **WHAT WE DID**

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We performed an audit to verify the data submitted for Fall 2019, Spring 2020, and Summer 2020 academic semesters that supports the University's performance funding metrics 5, 6, 8, 9 and 10; evaluated the University's processes for completeness, accuracy, and timeliness of performance funding data submissions; and reviewed other University actions that impact the University's Data Integrity Certification required by the Florida Board of Governors (FLBOG).

### **WHAT WE FOUND**

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Our audit of file data, internal controls, and process supporting University performance-based funding metric data revealed that the University President and/or his management team had:

- Established effective internal controls and monitoring over the collection and reporting of data submitted. The Data Administrator, in collaboration with data custodians, had established reliable processes, controls, and procedures to ensure the data submitted to FLBOG was accurate and complete.
- Maintained all relevant data in Peoplesoft and ImageNow. The data contained in these two applications provide accurate information about the University that allowed the University to meet the FLBOG data and reporting requirements in a timely and cost-effective manner.
- Provided accurate data to the FLBOG, as evidenced by our testing of file data used to support Metrics 5, 6, 8, 9, and 10.
- Appointed, Khoi To, Assistant Vice President for Institutional Research and Analytics, as the University Data Administrator.
- Performed tests on submitted data files, prior to submission, to ensure data files were submitted consistent with criteria established by the FLBOG Data Committee. However, in any instance where an inconsistency was identified after initial file submission, the Data Administrator resubmitted the file to resolve the issue.
- Identified a critical error and addressed gap in logic for the ADM Fall 2019 file to correct information of 14 applicants.
- Submitted all data files in accordance with the FLBOG data file submission calendar.
- Electronically certified data submissions in the State University Data System.



As a result, we believe that our work provides a reasonable basis for the University President and FAMU Board of Trustees Chair to sign the Data Integrity Certification as prepared without modification.





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## BACKGROUND

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### Florida Statutes

Florida Statutes 1001.92<sup>1</sup> – State University System Performance-Based Incentive governs the funding model under which state universities obtain state funding. Specifically:

*A State University Performance-Based Incentive shall be awarded to state universities using performance-based metrics adopted by the Board of Governors of the State University System...The board shall adopt benchmarks to evaluate each state University's performance on the metrics to measure the state University's achievement of institutional excellence or need for improvement and the minimum requirements for eligibility to receive performance funding.*

Florida Statutes 1001.706(5)(e)<sup>2</sup> – Powers and duties of the Board of Governors requires Florida A&M University to conduct an annual audit of data submitted to the Florida Board of Governors. Specifically:

*The Board of Governors shall maintain an effective information system to provide accurate, timely, and cost-effective information about each University...To ensure consistency, the Board of Governors shall define the data components and methodology used to implement ss. 1001.7065 and 1001.92. Each University shall conduct an annual audit to verify that the data submitted pursuant to ss. 1001.7065 and 1001.92 complies with the data definitions established by the board and submit the audits to the Board of Governors Office of Inspector General as part of the annual certification process required by the Board of Governors*

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<sup>1</sup> Source: <https://www.flsenate.gov/Laws/Statutes/2020/1001.92>

<sup>2</sup> Source: <https://www.flsenate.gov/Laws/Statutes/2020/1001.706>



## Florida Board of Governors: Performance-Based Funding Overview

The Performance-Based Funding Model includes 10 metrics that evaluate Florida universities on a range of issues.<sup>3</sup> Two of the 10 metrics are Choice metrics; one picked by the FLBOG and one by the University board of trustees. The 10 metrics upon which FAMU is evaluated are as follows:

Florida Agricultural & Mechanical University Performance Based Funding Metrics			
1	Percent of Bachelor's Graduates Employed (Earning \$25,000+) or Continuing their Education	2	Median Wages of Bachelor's Graduates Employed Full-time
3	Average Cost to the Student (Net Tuition per 120 Credit Hours)	4	Four Year Graduation Rate (Full-time First Time in College (FTIC))
5	Academic Progress Rate (2nd Year Retention with Grade Point Average Above 2.0)	6	Bachelor's Degrees Awarded in Areas of Strategic Emphasis <sup>4</sup>
7	University Access Rate (Percent of Undergraduates with a Pell-grant)	8	Graduate Degrees Awarded in Areas of Strategic Emphasis
9	Board of Governors Choice – Percent of Bachelor's Degrees without Excess Hours	10	FAMU Board of Trustees Choice – Number of Bachelor's Degrees Awarded to Transfers with AA Degrees from Florida College System

## Florida Board of Governors Audit and Certification Directives for FY 2020-2021

On June 25, 2020, Florida Board of Governors Chair, Sydney Kitson, sent a letter (Appendix B) highlighting each University's responsibilities for performing a performance-based funding data integrity audit along with instructions to submit the audit and revised Data Integrity Certification (Appendix C) to the FLBOG Office of Inspector General and Director of Compliance no later than March 1, 2021. The letter required each University to:

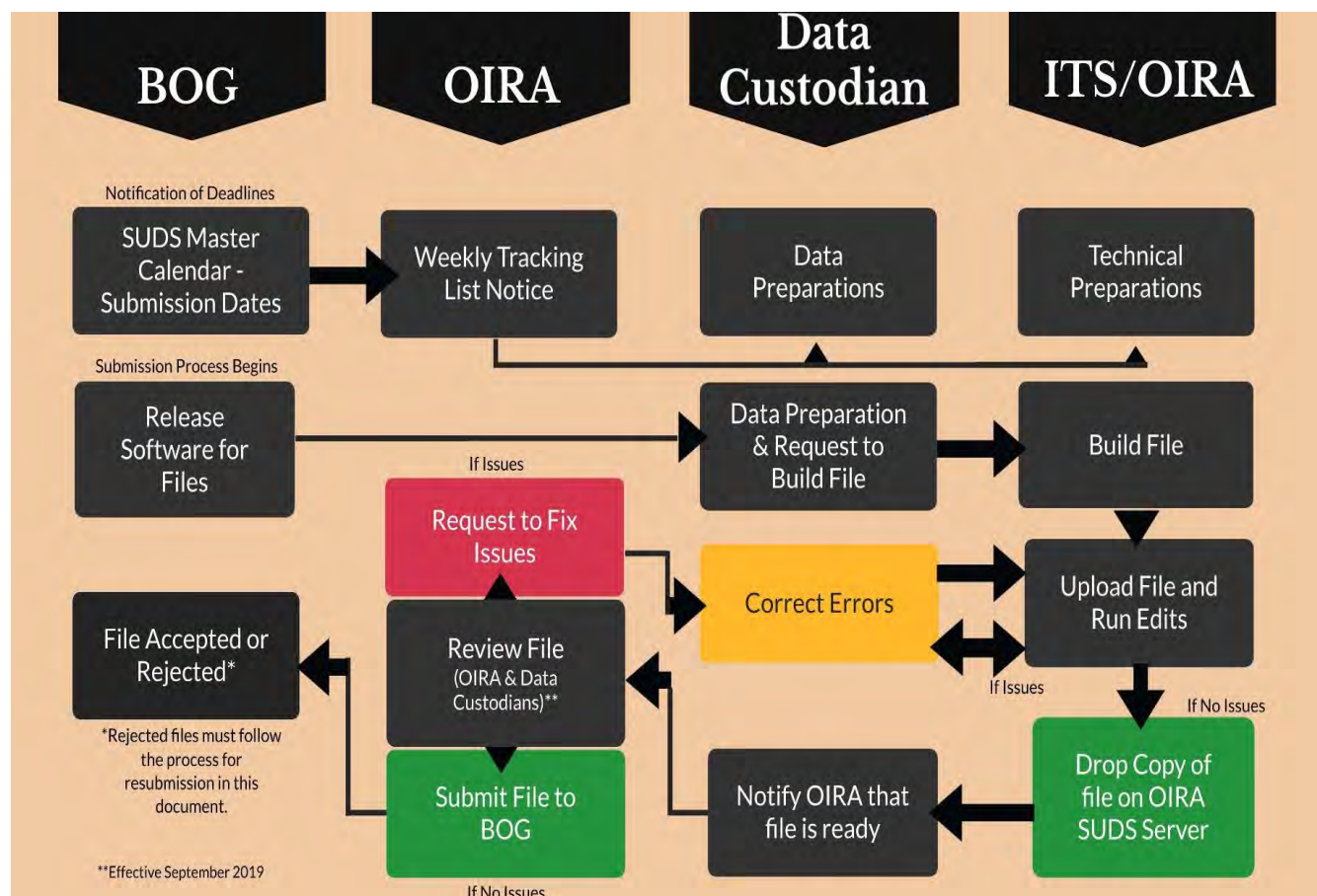
- Direct the university chief audit executive to perform an audit of the university's processes that ensure the completeness, accuracy, and timeliness of data submissions. Additionally, the audits must include testing of data that supports performance funding metrics, as well as preeminence or emerging preeminence metrics if applicable, as testing is essential in determining that processes are in place and working as intended;
- Establish the scope and objectives of the audit jointly between the chair of the university board of trustees and the university chief audit executive.
- Perform the audit in accordance with the current *International Standards for the Professional Practice of Internal Auditing* as published by the Institute of Internal Auditors, Inc.



Using the results of the audit, each University President was instructed to complete the Data Integrity Certification, evaluating the 13 prepared representations, and explain any modifications needed to reflect significant or material audit findings. The audit results, corrective action plans (as needed), and Data Integrity Certifications were required to be submitted to the Office of Inspector General and Director of Compliance no later than March 1, 2021.

## FAMU State File Process Overview

The Office of Institutional Research & Analytics (OIRA), led by the University's Data Administrator, is charged with ensuring the completeness, timeliness, and accuracy of State University Database System (SUDS) files submission. The chart below illustrates the general workflow of each data file submission<sup>3</sup>.



3 Source: FAMU Office of Institutional Research & Analytics (September 2019)





## Performance-Based Funding Data Integrity Review Outcomes

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 FLBOG's Data Integrity Certification, which FLBOG requested be filed with them by March 1, 2021. Our annual audit confirmed that FAMU has good process controls for maintaining and reporting performance metrics data and that the system continues to function in a reliable manner.

### Timeliness of Data File Submission and Relevant Data Validation Issues

Our office conducted an evaluation and validation of University data file submissions to ensure that the files were submitted to the FLBOG Office in accordance with the specified schedule. Additionally, we verified that written explanations of identified critical errors were included within each file submission. The following table and related notes, where applicable, reflect our results that the files were timely submitted and identified data validation issues were adequately addressed:

SUDS File Summary			
SUDS Files	File Submitted Timely	Were Critical Errors <sup>4</sup> Identified in this File	Data Validation Issues
IRD: Instructional and Research 2019-2020	Yes	No	The IRD was resubmitted on 12/18/2020 to resolve course contact hour calculation issues in Fall 2019 and Spring 2020 to ensure alignment with FLBOG data definitions for contact hours. Course contact hours have a direct impact on the calculations used to determine whether the University is compliant with the Florida 12-hour rule <sup>5</sup> . This discovery resulted in the University having to also correct data in the SIF files for Fall 2019 and Spring 2020 related to study abroad courses.
ADM – Fall 2019	Yes	Yes	The ADM file was resubmitted to correct information related to dates within the admission process for 14 applicants. OIRA, admissions and

<sup>4</sup> Critical Errors: major errors impacting the accuracy of the file data which could significantly impact metric calculations if file data was used without correction.

<sup>5</sup> [F.S. 1012.945 Required number of classroom teaching hours for university faculty members](#)



SUDS File Summary			
SUDS Files	File Submitted Timely	Were Critical Errors <sup>4</sup> Identified in this File	Data Validation Issues
			ITS discovered this critical error and addressed the gap in the logic with certain data points. Additionally, steps were taken to eliminate the exposure in logic to ensure the issue does not happen in the future.
ADM – Spring 2020	Yes	No	None
ADM – Summer 2020	Yes	No	None
SIF – Fall 2019	Yes	No	FLBOG approved a 2-week extension for FAMU OIRA to work on the file to address data anomalies that needed to be investigated and fixed. The file was resubmitted to remove study abroad courses that were not taught by FAMU faculty which was generating error messages when working on the IRD file. The corrections were made to not only ensure that study abroad courses will be coded correctly in the system but also additional edit checks were made to detect and remove these courses if they remain in the SIF file prior to submission.
SIF – Spring 2020	Yes	No	Due to error messages that were generated when working on the IRD file (see explanation above), this file was resubmitted to remove study abroad courses that were not taught by FAMU faculty. The corrections were made to not only ensure that study abroad courses will be coded correctly in the system but also additional edit checks were made to detect and remove these courses if they remain in the SIF file prior to submission.
SIF – Summer 2020	Yes	No	None
SIFD – Fall 2019	Yes	No	None



### SUDS File Summary

SUDS Files	File Submitted Timely	Were Critical Errors <sup>4</sup> Identified in this File	Data Validation Issues
SIFD – Spring 2020	Yes	No	None
SIFD – Summer 2020	Yes	No	None
SFA – 2019/2020	Yes	No	None
HTD/CTD – 2019/2020	Yes <sup>6</sup>	No	None

[SUDS File Summary Legend: IRD – Instruction and Research, ADM - Admissions, SIF - Student Instruction File, SIFD - Degrees Awarded, SFA - Student Financial Aid, HTD - Hours to Degree, CTD - Courses to Degree]

### Testing of Metric Data Files and University Internal Control Processes

Our office assessed the effectiveness of the University's internal controls over the collection and reporting of data submitted to the FLBOG Office. Additionally, we validated the reliability of processes, and that procedures were adequately designed to ensure that data required in reports filed with the FAMU Board of Trustees and the FLBOG were recorded, processed, summarized, and reported in a manner which ensures its accuracy and completeness. The following tables and related notes, where applicable, summarizes the audit objectives and outcomes by metric:

#### Review of Metric 5: Academic Progress Rate 2nd Year Retention with GPA Above 2.0

Objective	Outcome
Assessed and evaluated the process utilized to calculate cumulative Grade Point Averages (GPA) and the internal controls in place to prevent grades from being altered once they have been entered into the system.	<p><b><u>GPA Calculations</u></b></p> <p>FAMU's cumulative GPA calculations are computed using iRattler. Calculations are computed automatically, based on final grades inputted by the professor. The Division of Audit validated these automatic computations as correct.</p> <p><b><u>Grade Change Process</u></b></p> <p>Our review and validation revealed that FAMU has established a grade change process to ensure all grade changes are properly authorized, which subsequently would impact a student's GPA. A grade change is allowed only if it is determined that a grade was recorded in error, or when removing "Incomplete (I)" or "Passing but Not Proficient (PN)" grades; or as a result of a</p>

<sup>6</sup> Due to technical software issues at the BOG that took a few extra days to resolve, this file was submitted four days after the due date. Due to this not being due an institutional software issue, this file is deemed to have been submitted on time.





**Review of Metric 5: Academic Progress Rate 2nd Year Retention with GPA Above 2.0**

Objective	Outcome
	<p>student's successful appeal of a grade. A "Grade Change and Academic Record Update Form" must be submitted to the Registrar's Office for processing. The form must contain the signature of the appropriate academic Dean in order to be processed. The Division of Audit validated that the internal controls for the grade change process as being in place and operating effectively. This provided further assurance that grades were not being changed fraudulently or without proper authorization.</p> <p><b><u>System Security</u></b> FAMU has implemented additional layers of security within iRattler to protect accounts with the ability to change grades. This enhances the reliability of the GPA calculations for institutional as well as administrative purposes.</p>

**Review of Metric 6 & 8: Degrees Awarded in Programs of Strategic Emphasis**

Objective	Outcome
Metric 6 (Undergraduate): Determine if degrees were appropriately awarded based on graduation requirements	Our review of a sample set of 76 students from undergraduate of strategic emphasis, determined that all students satisfied the necessary curriculum requirements to be awarded their respective degree.
Metric 8 (Graduate): Determine if degrees were appropriately awarded based on graduation requirements.	Our review of a sample set of 14 students from graduate programs of strategic emphasis, determined that all students satisfied the necessary curriculum requirements to be awarded their respective degree.



### Review of Metric 9: Percent of Bachelor's Degrees without Excess Hours

Objective	Outcome
Determine if the Hours-To-Degree file contains accurate degree hours per student. Specifically, to validate use of Credit Hour Usage Indicator, Course Grouping Codes, and Excess Hours Exclusion within the HTD files.	Our review of a sample of 20 students from the HTD file, and related CTD file, revealed that student degree hours were accurately reported and reflected within the iRattler Campus Solutions where University student course and grade data is maintained.

### Review of Metric 10: Number of Bachelor's Degrees Awarded to Transfers with AA from FCS

Objective	Outcome
Determine if students coded as transferring from a Florida College System (FCS) institution with an AA degree, obtained their AA degree from an FCS institution.	Our review of a sample set of 32 students' data within iRattler confirmed that all students who were coded as being awarded an AA degree from an FCS institution within the SIFD file had transferred from a FCS institution student and was awarded an AA degree by that institution.

### Review of Data Administrator Processes and Procedures

The Division of Audit's reviewed the governance procedures, internal controls, processes, and procedures that authorized and supported the Data Administrator in the performance of his obligation to ensure the veracity of the data submitted to the FLBOG was accurate, timely, and complete. Our review determined that the University had charged Dr. Khoi To as the University Data Administrator and Mr. To had effectively carried out his responsibilities related to the oversight and management of the data file submission process to the FLBOG as outlined in the table below:

### Review of Data Administrator Processes

Objective	Outcome
Determine whether the appointment of the Data Administrator by the University president and that duties related to these responsibilities are incorporated into the Data Administrator's official position description.	<p>On December 5, 2019, President Larry Robinson sent a letter to the State University System of Florida regarding a Data Administrator Change at Florida A &amp; M University.</p> <p>Additionally, the Assistant Vice President for Institutional Research job description position was obtained, and it did specifically contain the data administrator job responsibility therein and Dr. To was fully aware of his responsibilities as it relates to the performance funding files.</p>



Review of Data Administrator Processes	
Objective	Outcome
Evaluate the processes, controls, and procedures used by the Data Administrator to ensure the completeness, accuracy, and timely submission of data to the FLBOG.	<p>The University Data Administrator has developed a documented procedure guide, “State File Submission Process,” that provides information regarding:</p> <ul style="list-style-type: none"><li>• weekly tracking of files for timeliness;</li><li>• steps for identifying and resolving edits and errors within the files for accuracy and completeness, including resubmission; and</li><li>• roles and responsibilities of OIRA staff, Information Technology Services staff, and data custodians to ensure the overall completeness, accuracy, and timeliness of each SUDS file.</li></ul>
Review data submissions for consistency with data definitions and guidance provided by the FLBOG. Specifically, for any files that were resubmitted, determine the cause for resubmission and document any process adjustments needed or that were made to prevent further resubmissions for the same cause.	<p>Our review revealed that all files were submitted through the SUDS submission process in accordance with FLBOG requirements.</p> <p>Additionally, the cause for file resubmissions were determined and adequately addressed to prevent further resubmission for the same cause.</p>
Verify that when critical errors have been identified, a written explanation of the critical errors was included with the file submission.	<p>The ADM Fall 2019 file had a critical error that required resubmission of the file. A written explanation of the critical error was included with the file submission as required by the FLBOG. The gap in the logic with certain data points were corrected within the file logic to prevent reoccurrence of the critical error in future submissions.</p>





Review of Data Administrator Processes	
Objective	Outcome
Determine the veracity of the University Data Administrator's data submission statements that indicate, "I certify that this file/data represents the position of this University for the term being reported."	Based on our audit, we have concluded that FAMU's controls and processes are adequate to ensure the completeness of data submitted to the FLBOG in support of performance-based funding. Our audit did not reveal any material errors within the data files submitted by FAMU that would impact FAMU's overall ranking among State University System institutions. Therefore, we believe that the Data Administrator's certification that the files/data represents the position of FAMU is accurate.



## APPENDIX A: PURPOSE, SCOPE, AND METHODOLOGY

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### **Purpose and Scope**

The purpose of this audit was to verify the data submitted for the Fall 2019, Spring 2020, and Summer 2020 academic semesters that supports the University's performance funding metrics 5, 6, 8, 9, and 10; evaluate the University's processes for completeness, accuracy, and timeliness of performance funding data submissions; and review other University actions that impact the University's Data Integrity Certification required by the FLBOG.

### **Methodology**

Data submitted to the FLBOG to support the University's performance-based funding metrics, methods and internal controls applied by management to ensure data integrity, and processes designed to ensure completeness, accuracy, and timeliness of data were subject to the following audit procedures:

- Detailed testing of performance funding metrics 5, 6, 8, 9 and 10 to ensure the data within the file matched the University system data. Additional testing was then conducted to test and evaluate veracity of the university system data, including reviews and testing of University processes, policies, and procedures.
- Walk-throughs of processes for data file submission, compiling data files, inputting data into the system, and University processes upon which the data is generated (i.e. graduation approval process).
- Interviews of key staff regarding processes and internal controls, data integrity and responsibilities for data.



## APPENDIX B: FLBOG JUNE 25, 2020 LETTER TO FAMU



**Florida Board of Governors**  
**State University System of Florida**  
325 West Gaines Street, Suite 1614  
Tallahassee, FL 32399  
Phone 850.245.0466  
Fax: 850.245.9685  
[www.flbog.edu](http://www.flbog.edu)

### MEMORANDUM

TO: Chairs, University Boards of Trustees  
University Presidents

FROM: Sydney Kitson, Chair 

DATE: June 25, 2020

RE: Data Integrity Audits and Certifications for Performance-based Funding  
and Preeminence Metrics

Since the Board of Governors' January 2014 approval of the Performance-based Funding Model, the model has incentivized universities and their boards of trustees to achieve excellence and performance improvements in key areas aligned to the State University System of Florida Strategic Plan goals. The Performance-based Funding state investment demonstrates continued support for the System and is a testament to the value of the state university system to the educational and economic growth of our state. These investments have allowed the System to keep tuition stable for our students.

As we prepare for the 2020-2021 fiscal year, the economic impact of the coronavirus pandemic on our state is still being determined. Given the success of Performance-based Funding and return on investment for the additional state funds to the state's university system, we trust that the Legislature will view continued investment into Performance-based Funding positively.

Through Performance-based Funding, universities have demonstrated the ability to achieve excellence and improvements in the 10 key metrics, including graduation and retention rates. The U.S. News & World Report ranked Florida as the best state for higher education for three consecutive years, based on graduation rates, class size, student-faculty ratio, and the number of students on Pell Grants.

Key to the model's success is the ability of the Board of Governors to rely on the information you provide for performance-based funding decision-making. As now

Florida Agricultural and Mechanical University | Florida Atlantic University | Florida Gulf Coast University | Florida International University  
Florida Polytechnic University | Florida State University | New College of Florida | University of Central Florida  
University of Florida | University of North Florida | University of South Florida | University of West Florida





University Boards of Trustees Chairs and Presidents  
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required by Florida Statutes,<sup>1</sup> university boards of trustees shall direct the university chief audit executive to perform, or cause to have performed by an independent audit firm, an audit of the university's processes that ensure the completeness, accuracy, and timeliness of data submissions. Additionally, I ask that these audits include testing of data that supports performance funding metrics, as well as preeminence or emerging preeminence metrics for those universities so designated, as testing is essential in determining that processes are in place and working as intended. This audit may be included with or separate from the Performance-based Funding Data Integrity Audit.

The scope and objectives of the audit(s) should be set jointly between the chair of the university board of trustees and the university chief audit executive. The audit(s) shall be performed in accordance with the current *International Standards for the Professional Practice of Internal Auditing* as published by the Institute of Internal Auditors, Inc.

Using the results from the data integrity audit(s), each university president should complete the attached Data Integrity Certification. When completing this certification, evaluate each of the 13 prepared representations. If you are able to affirm a representation as prepared, do so. If you are unable to affirm a representation as prepared, explain the modification in the space provided. It is important that representations be modified to reflect significant or material audit findings. The certification document shall be signed by the university president and board of trustees' chair after being approved by the board of trustees.

The audit results and corrective action plans as needed shall be provided to the Board of Governors after being accepted by the university's board of trustees. The audit results shall support the certification and include any noted audit findings. The completed Data Integrity Certification and audit report(s) shall be submitted to the Office of Inspector General and Director of Compliance no later than **March 1, 2021**.

I ask that you consider the March 1<sup>st</sup> deadline when establishing dates for your 2021 board of trustees' meetings as we will need these audits and certifications in sufficient time to be included in our March Board of Governors' meeting materials.

I commend you, your data administrators, and the many university staff responsible for ensuring reliable, accurate, and complete information is timely submitted to the Board of Governors. I would also like to thank your chief audit executives for focusing a portion of their office's resources to auditing your university's data-related controls, processes,

<sup>1</sup> Florida Statutes, sections 1001.7065, *Preeminent State Research Universities Program*, and 1001.92, *State University System Performance-based Incentive*



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and submissions. Collectively, these efforts allow you to confidently certify the accuracy of data submissions to the Board of Governors and enhance public trust and confidence in this process. We appreciate your cooperation and assistance in ensuring the integrity of the performance funding and preeminence processes.

If you have questions regarding these requirements, please do not hesitate to contact the Board of Governors Inspector General at [BOGInspectorGeneral@flbog.edu](mailto:BOGInspectorGeneral@flbog.edu) or 850-245-0466.

SK/jml

Attachment: Data Integrity Certification Form

C: Marshall Criser III, Chancellor  
Tim Jones, Vice Chancellor, Finance/Administration and CFO  
Julie Leftheris, Inspector General and Director of Compliance





## APPENDIX C: DATA INTEGRITY CERTIFICATION



### Data Integrity Certification March 2021

University Name: \_\_\_\_\_

**INSTRUCTIONS:** Please respond "Yes" or "No" for each representation below. Explain any "No" responses to ensure clarity of the representation you are making to the Board of Governors. Modify representations to reflect any noted **significant** audit findings.

Data Integrity Certification Representations			
Representations	Yes	No	Comment / Reference
1. I am responsible for establishing and maintaining, and have established and maintained, effective internal controls and monitoring over my university's collection and reporting of data submitted to the Board of Governors Office which will be used by the Board of Governors in Performance-based Funding decision-making and Preeminence or Emerging-preeminence Status.	<input type="checkbox"/>	<input type="checkbox"/>	
2. These internal controls and monitoring activities include, but are not limited to, reliable processes, controls, and procedures designed to ensure that data required in reports filed with my Board of Trustees and the Board of Governors are recorded, processed, summarized, and reported in a manner which ensures its accuracy and completeness.	<input type="checkbox"/>	<input type="checkbox"/>	
3. In accordance with Board of Governors Regulation 1.001(3)(f), my Board of Trustees has required that I maintain an effective information system to provide accurate, timely, and cost-effective information about the university, and shall require that all data and reporting requirements of the Board of Governors are met.	<input type="checkbox"/>	<input type="checkbox"/>	
4. In accordance with Board of Governors Regulation 3.007, my university provided accurate data to the Board of Governors Office.	<input type="checkbox"/>	<input type="checkbox"/>	
5. In accordance with Board of Governors Regulation 3.007, I have appointed a Data Administrator to certify and manage the submission of data to the Board of Governors Office.	<input type="checkbox"/>	<input type="checkbox"/>	



## Data Integrity Certification

Data Integrity Certification Representations			
Representations	Yes	No	Comment / Reference
6. In accordance with Board of Governors Regulation 3.007, I have tasked my Data Administrator to ensure the data file (prior to submission) is consistent with the criteria established by the Board of Governors Data Committee. The due diligence includes performing tests on the file using applications, processes, and data definitions provided by the Board Office.	<input type="checkbox"/>	<input type="checkbox"/>	
7. When critical errors have been identified, through the processes identified in item #6, a written explanation of the critical errors was included with the file submission.	<input type="checkbox"/>	<input type="checkbox"/>	
8. In accordance with Board of Governors Regulation 3.007, my Data Administrator has submitted data files to the Board of Governors Office in accordance with the specified schedule.	<input type="checkbox"/>	<input type="checkbox"/>	
9. In accordance with Board of Governors Regulation 3.007, my Data Administrator electronically certifies data submissions in the State University Data System by acknowledging the following statement, "Ready to submit: Pressing <b>Submit for Approval</b> represents electronic certification of this data per Board of Governors Regulation 3.007."	<input type="checkbox"/>	<input type="checkbox"/>	
10. I am responsible for taking timely and appropriate preventive/ corrective actions for deficiencies noted through reviews, audits, and investigations.	<input type="checkbox"/>	<input type="checkbox"/>	
11. I recognize that Board of Governors' and statutory requirements for the use of data related to the Performance-based Funding initiative and Preeminence or Emerging-preeminence status consideration will drive university policy on a wide range of university operations – from admissions through graduation. I certify that university policy changes and decisions impacting data used for these purposes have been made to bring the university's operations and practices in line with State University System Strategic Plan goals and have not been made for the purposes of artificially inflating the related metrics.	<input type="checkbox"/>	<input type="checkbox"/>	





### Data Integrity Certification

Data Integrity Certification Representations			
Representations	Yes	No	Comment / Reference
12. I certify that I agreed to the scope of work for the Performance-based Funding Data Integrity Audit and the Preeminence or Emerging-preeminence Data Integrity Audit (if applicable) conducted by my chief audit executive.	<input type="checkbox"/>	<input type="checkbox"/>	
13. In accordance with section 1001.706, Florida Statutes, I certify that the audit conducted verified that the data submitted pursuant to sections 1001.7065 and 1001.92, Florida Statutes [regarding Preeminence and Performance-based Funding, respectively], complies with the data definitions established by the Board of Governors.	<input type="checkbox"/>	<input type="checkbox"/>	

Data Integrity Certification Representations, Signatures	
<p>I certify that all information provided as part of the Board of Governors Data Integrity Certification for Performance-based Funding and Preeminence or Emerging-preeminence status (if applicable) is true and correct to the best of my knowledge; and I understand that any unsubstantiated, false, misleading, or withheld information relating to these statements render this certification void. My signature below acknowledges that I have read and understand these statements. I certify that this information will be reported to the board of trustees and the Board of Governors.</p>	
Certification: _____ President	Date _____
<p>I certify that this Board of Governors Data Integrity Certification for Performance-based Funding and Preeminence or Emerging-preeminence status (if applicable) has been approved by the university board of trustees and is true and correct to the best of my knowledge.</p>	
Certification: _____ Board of Trustees Chair	Date _____



## DISTRIBUTION

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### Responsible Manager

Larry Robinson, Ph.D., President

### Internal Distribution

#### **FAMU Board of Trustees**

- Kelvin Lawson, Chair
- Kimberly Moore, Vice Chair
- Craig Reed, Audit and Compliance Committee Chair
- Ann Marie Cavazos
- Otis Cliatt II
- Thomas W. Dortch, Jr.
- Michael Dubose
- Kristin Harper
- David Lawrence, Jr.
- Xavier McClinton
- Belvin Perry, Jr.
- Kenward Stone
- Nicole Washington

#### **FAMU Senior Leadership Team**

- Linda F. Barge-Miles, Chief of Staff
- Denise Wallace, Vice President, Legal Affairs and General Counsel
- Maurice Edington, Provost and Vice President, Academic Affairs
- Alan Robertson, Vice President, Finance and Administration/CFO
- William E. Hudson, Jr., Vice President, Student Affairs
- Shawnta Friday-Stroud, Vice President, University Advancement/Executive Director, FAMU Foundation
- Charles Weatherford, Vice President, Research
- Beverly Barrington, Vice President, Strategic Planning, Analysis and Institutional Effectiveness
- Rica Calhoun, Chief Compliance & Ethics Officer
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- Danielle McBeth, Director, Government Relations

### External Distribution

Julie Leftheris, Inspector General and Director of Compliance, Board of Governors



## PROJECT TEAM

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### **Engagement was conducted by:**

#### *Project Lead*

Carl Threatt, MBA, CIA, CRMA, CIGA, CIGI, CFE, CCEP, LSSGB  
Lead Senior Auditor

#### *Project Staff*

Ruoxu Li, CIA, CISA, Senior IT & Data Analytics Auditor  
William Knight, CIGA, Senior Auditor  
Danielle Myrick, Staff Auditor

### **Engagement was supervised by:**

Deidre Melton, CFE, CIA, CISA, CISM, CDPSE, CRISC  
Director for Audit

### **Engagement was approved and distributed by:**

Joseph K. Maleszewski, MBA, CIA, CGAP, CISA, CIG, CIGA, CIGI, CCEP  
Vice President for Audit

## STATEMENT OF ACCORDANCE

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The Division of Audit's mission is to provide independent, objective assurance and consulting services designed to add value and improve the University's operations. It helps the University accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes.

We conducted this assurance service in accordance with the International Standards for the Professional Practice of Internal Auditing. Those standards require we plan and perform the assurance services to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our engagement objectives. We believe the evidence obtained provides a reasonable basis for our conclusions based on our objectives.

Please address inquiries regarding this report to the Division of Audit at (850) 412-5479.

<http://www.famu.edu/index.cfm?AuditandCompliance&AboutAuditandCompliance>



# Data Integrity Certification

## March 2021

**University Name: Florida Agricultural and Mechanical University**

**INSTRUCTIONS:** Please respond "Yes" or "No" for each representation below. Explain any "No" responses to ensure clarity of the representation you are making to the Board of Governors. Modify representations to reflect any noted **significant** audit findings.

Data Integrity Certification Representations			
Representations	Yes	No	Comment / Reference
1. I am responsible for establishing and maintaining, and have established and maintained, effective internal controls and monitoring over my university's collection and reporting of data submitted to the Board of Governors Office which will be used by the Board of Governors in Performance-based Funding decision-making and Preeminence or Emerging-preeminence Status.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
2. These internal controls and monitoring activities include, but are not limited to, reliable processes, controls, and procedures designed to ensure that data required in reports filed with my Board of Trustees and the Board of Governors are recorded, processed, summarized, and reported in a manner which ensures its accuracy and completeness.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
3. In accordance with Board of Governors Regulation 1.001(3)(f), my Board of Trustees has required that I maintain an effective information system to provide accurate, timely, and cost-effective information about the university, and shall require that all data and reporting requirements of the Board of Governors are met.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
4. In accordance with Board of Governors Regulation 3.007, my university provided accurate data to the Board of Governors Office.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
5. In accordance with Board of Governors Regulation 3.007, I have appointed a Data Administrator to certify and manage the submission of data to the Board of Governors Office.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	

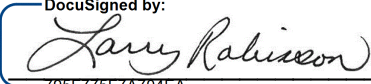



## Data Integrity Certification

Data Integrity Certification Representations			
Representations	Yes	No	Comment / Reference
6. In accordance with Board of Governors Regulation 3.007, I have tasked my Data Administrator to ensure the data file (prior to submission) is consistent with the criteria established by the Board of Governors Data Committee. The due diligence includes performing tests on the file using applications, processes, and data definitions provided by the Board Office.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
7. When critical errors have been identified, through the processes identified in item #6, a written explanation of the critical errors was included with the file submission.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
8. In accordance with Board of Governors Regulation 3.007, my Data Administrator has submitted data files to the Board of Governors Office in accordance with the specified schedule.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
9. In accordance with Board of Governors Regulation 3.007, my Data Administrator electronically certifies data submissions in the State University Data System by acknowledging the following statement, "Ready to submit: Pressing <b>Submit for Approval</b> represents electronic certification of this data per Board of Governors Regulation 3.007."	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
10. I am responsible for taking timely and appropriate preventive/ corrective actions for deficiencies noted through reviews, audits, and investigations.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
11. I recognize that Board of Governors' and statutory requirements for the use of data related to the Performance-based Funding initiative and Preeminence or Emerging-preeminence status consideration will drive university policy on a wide range of university operations – from admissions through graduation. I certify that university policy changes and decisions impacting data used for these purposes have been made to bring the university's operations and practices in line with State University System Strategic Plan goals and have not been made for the purposes of artificially inflating the related metrics.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	

## Data Integrity Certification

Data Integrity Certification Representations			
Representations	Yes	No	Comment / Reference
12. I certify that I agreed to the scope of work for the Performance-based Funding Data Integrity Audit and the Preeminence or Emerging-preeminence Data Integrity Audit (if applicable) conducted by my chief audit executive.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
13. In accordance with section 1001.706, Florida Statutes, I certify that the audit conducted verified that the data submitted pursuant to sections 1001.7065 and 1001.92, Florida Statutes [regarding Preeminence and Performance-based Funding, respectively], complies with the data definitions established by the Board of Governors.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	

Data Integrity Certification Representations, Signatures	
<p>I certify that all information provided as part of the Board of Governors Data Integrity Certification for Performance-based Funding and Preeminence or Emerging-preeminence status (if applicable) is true and correct to the best of my knowledge; and I understand that any unsubstantiated, false, misleading, or withheld information relating to these statements render this certification void. My signature below acknowledges that I have read and understand these statements. I certify that this information will be reported to the board of trustees and the Board of Governors.</p>	
<p>Certification:  _____  <small>DocuSigned by:</small>  <small>795F775F7A704EA...</small>  <b>President</b></p>	<p>Date <u>2/26/2021</u></p>
<p>I certify that this Board of Governors Data Integrity Certification for Performance-based Funding and Preeminence or Emerging-preeminence status (if applicable) has been approved by the university board of trustees and is true and correct to the best of my knowledge.</p>	
<p>Certification:  _____  <small>DocuSigned by:</small>  <small>86DAA7F9E8E64BF...</small>  <b>Board of Trustees Chair</b></p>	<p>Date <u>2/26/2021</u></p>

**FLORIDA ATLANTIC**  
**UNIVERSITY™**

*Office of Inspector General*

Audit Report: *Performance Based Funding Data Integrity*

As of November 30, 2020

**Use of Report**

We are employed by Florida Atlantic University. This report is intended solely for the internal use of the State University System and is not intended to be used for any other purpose. This restriction is not intended to limit the distribution of this report, which is a matter of public record.



# REPORT ON THE AUDIT OF PERFORMANCE BASED FUNDING DATA INTEGRITY

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2020 Performance-Based Funding Model Final Metric Score Sheet											
Scores in black are based on Excellence.						Scores in orange are based on Improvement.					
Metric	FAMU	FAU	FGCU	FIU	FSU	NCF	UCF	UF	UNF	USF	UWF
1	6	8	8	9	7	10	8	9	9	9	10
2	10	9	9	9	9	10	9	10	9	9	10
3	10	10	10	10	10	10	10	10	10	10	10
4	10	7	10	7	10	10	7	10	10	10	7
5	3	1	5	8	10	10	10	10	4	8	2
6	9	10	10	8	7	10	10	10	10	10	10
7	10	10	7	10	6	7	9	6	7	9	9
8.a	6	10	10	8	9		10	10	7	10	8
8.b						0					
9	4	10	9	9	10	10	9	10	10	10	10
10.a	5										
10.b		10									
10.c			10								
10.d				10							
10.e					7						
10.f						10					
10.g							7				
10.h								5			
10.i									7		
10.j										9	
10.k											6
Total Score	73	85	88	88	85	87	89	90	83	94	82

Metric 1 - Percent of Bachelor's Graduates Employed and/or Continuing their Education Further 1 Yr after Graduation  
Metric 2 - Median Average Wages of Undergraduates Employed 1 Yr after Graduation  
Metric 3 - Net Tuition & Fees per 120 Credit Hours  
Metric 4 - Four Year Graduation Rates (Full-time FTIC)  
Metric 5 - Academic Progress Rate (2nd Year Retention with GPA above 2.0)  
Metric 6 - Bachelor's Degrees Awarded in Areas of Strategic Emphasis (includes STEM)  
Metric 7 - University Access Rate (Percent of Undergraduates with a Pell Grant)  
Metric 8a - Graduate Degrees Awarded in Areas of Strategic Emphasis (includes STEM)  
Metric 8b - Freshmen in Top 10% of Graduating High School Class  
Metric 9 - Board of Governors' Choice (Percentage of Bachelor's Degrees Awarded Without Excess Hours)  
Metric 10 - Board of Trustees' Choice (see detailed sheets)





MEMORANDUM

TO: Dr. John Kelly  
President

FROM: Stacy Volnick  
Interim Chief Audit Executive

A handwritten signature in black ink, appearing to be "Stacy Volnick", is written over the name and title in the "FROM:" field.

DATE: December 11, 2020

SUBJ: PERFORMANCE BASED FUNDING DATA INTEGRITY AUDIT

In accordance with the University's Internal Audit Plan for fiscal year 2020-21, and at the request of the Florida Board of Governors (BOG), we have conducted an audit of the processes and controls that Florida Atlantic University has in place related to data submissions in support of the BOG performance based funding metrics as of November 30, 2020. The report contained herein presents our scope and objectives and provides comments and conclusions resulting from procedures performed. We have provided management with three comments we believe going forward will be helpful.

Please call me if you have any questions.

cc: University Provost  
Vice Presidents  
University Chief Information Officer  
University Data Administrator  
FAU Board of Trustees  
Inspector General, Florida Board of Governors  
Florida Auditor General

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## Executive Summary

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In accordance with the University's Internal Audit Plan for fiscal year 2020-21, and at the request of the Florida Board of Governors (BOG), we have conducted an audit of the University's processes and controls, which support data submitted to the BOG for its performance, based funding (PBF) metrics. This audit was part of a system-wide examination of data integrity based on data due to be submitted to the BOG as of November 30, 2020.

The primary objectives of this audit were to:

- Evaluate controls and processes established by the Office of Institutional Effectiveness and Analysis and primary data custodians to ensure completeness, accuracy, and timeliness of data submitted to the BOG; and,
- Provide a reasonable basis of support for the Performance Based Funding Data Integrity Certification statement that is required to be signed by the University president and Board of Trustees chair.

Audit procedures included, but were not limited to, the evaluation of internal controls as those controls relate to the accomplishment of the foregoing audit objectives. Additionally, limited compliance testing was conducted on data elements comprising the *Student Instruction Final* data file used in computations for Metrics 5 and 7, as well as elements of the *Student Financial Aid* data file also used for calculation of Metric 7.

Based on our observations and tests performed, we are of the opinion that the University's processes and internal controls for data compilation and reporting to the BOG are adequate. There were no findings or recommendations as a result of this audit.



December 11, 2020

Dr. John Kelly  
President  
Florida Atlantic University  
Boca Raton, Florida

Dear President Kelly:

### SCOPE AND OBJECTIVES

At the request of the Florida Board of Governors, we have conducted an audit of the processes used by the University to ensure the completeness, accuracy, and timeliness of data submissions to the BOG. As part of this system-wide audit, we chose to focus on data elements supporting Metric #5: *Academic Progress Rate – Second Year Retention with GPA above 2.0*, and Metric #7: *University Access Rate – Percent of Undergraduates with a Pell-grant*.

The primary objectives of this audit were to:

- Evaluate controls and processes established by the Office of Institutional Effectiveness and Analysis and primary data custodians to ensure completeness, accuracy and timeliness of data submitted to the BOG; and,
- Provide a reasonable basis of support for the Performance Based Funding Data Integrity Certification statement that is required to be signed by the University president and Board of Trustees chair.

Our audit covered data submissions to the BOG through November 30, 2020. Detailed testing of data submitted to the BOG was limited to information found in the *Student Instruction Final (SIF)* file used for calculations of Metrics 5 and 7, and the *Student Financial Aid (SFA)* file data also used for computation of Metric 7. Elements located in data tables of these two files were tested on a sample basis for validation with information primarily recorded in the Banner Student System and other records such as scanned documents maintained in the University's virtual imaging system - VIP. Other relevant information reviewed for the audit included BOG narratives on PBF metric derivations, BOG data definitions, minutes of the University's data integrity committee, and documentation related to controls over centralized and decentralized data validation, compilation and submission protocols.

Our audit was conducted in accordance with the Institute of Internal Auditors' International Standards for the Professional Practice of Internal Auditing.

## BACKGROUND

The Florida Board of Governors has broad governance responsibilities affecting administrative and budgetary matters for Florida's 12 public universities. In January 2014, the BOG approved a performance funding model for the State University System of Florida (SUS) based on ten metrics, the first eight of which are common to all institutions and the last two reflecting the choices of the BOG and each university's board of trustees respectively. Listed below are the 10 performance based funding metrics, which are applicable to Florida Atlantic University for the 2020/21 scoring cycle:

- 1. Percent of Bachelor's Graduates Employed (Earning \$25,000 +) or Continuing their Education**
- 2. Median Wages of Bachelor's Graduates Employed Full-time**
- 3. Average Cost to the Student (Net Tuition per 120 Credit Hours)**
- 4. Four Year Graduation Rate (Full-time FTIC)**
- 5. Academic Progress Rate (Second Year Retention Rate with GPA Above 2.0)**
- 6. Bachelor's Degrees Awarded in Areas of Strategic Emphasis**
- 7. University Access Rate (Percent of Undergraduates with a Pell grant)**
- 8. Graduate Degrees Awarded in Areas of Strategic Emphasis**
- 9. Percent of Baccalaureate Degrees Awarded Without Excess Hours**
- 10. Total Research Expenditures**

The BOG performance-funding model has four guiding principles: 1) use metrics that align with SUS Strategic Plan goals, 2) reward Excellence or Improvement, 3) have a few clear, simple metrics, and 4) acknowledge the unique mission of the different SUS institutions.

### Controls over Data Validation, Compilation, and Submission

The Florida Board of Governors maintains a student unit record database titled the State University Database System (SUDS). This database contains over 400 data elements about students, faculty and programs at SUS institutions. SUDS is part of a web-based portal developed by the BOG for the SUS to report data, and has centralized security protocols for access, data encryption, and password controls. Initial input of data files supporting PBF metrics is the responsibility of primary data custodians, such as the Admissions Office, Office of the Registrar, and Student Financial Aid, and is scheduled to be uploaded to SUDS based on the BOG's *Due Date Master Calendar*. Data uploaded to SUDS by various departments are subject to edit checks to help ensure propriety, consistency with BOG-defined data elements, and accuracy of information submitted. Once satisfied that any edit errors have been fully addressed, official submission of data files to the BOG is managed by the Office of Institutional Effectiveness and Analysis (IEA), a unit within the Office of Information Technology.

Each file submission by IEA is subject to an affirmation statement in SUDS, which declares that data submitted for approval "represents electronic certification of this data per Board of Governors Regulation 3.007". The University also requires an internal certification by departments when they upload data to SUDS. The internal certification is an email notification to IEA from the departmental data custodian manager, which states, "I certify that the approved business process for submission of the data file(s) has been followed and that the data submission is free from any major errors and accurate to the best of my knowledge."



Board of Governors acceptance of data submissions is a formal process which is documented in SUDS, and if a submission is rejected it will be subject to resubmission protocols established by the BOG.

### *Student Instruction and Student Financial Aid data submissions*

As part of the audit, we chose to focus on Metrics 5 and 7. The BOG recently revised the methodology for Metric #5, cohort adjustment section, to simplify the difference between cohort removals and adjustments. The BOG made no methodology changes for Metric #7.

## COMMENTS AND RECOMMENDATIONS

### Current Findings and Recommendations

No findings were noted as a result of this audit.

### Other Comments

- Our audit included compliance testing of 35 sampled students included in the most current (fall 2019) SIF (*Student Instruction Final*) data file submission for Metric 5 (Academic Progress Rate). The metric includes the student's cumulative institution GPA (grade point average) at the beginning of the second year (fall term), excluding GPA points from postsecondary transfer credits. Only students with a beginning of second year (fall term) GPA of at least 2.0 are included in the calculations. Results revealed two instances where the GPA data elements for two students incorrectly included GPA data from the spring 2020 intersession term (December 14, 2019 - January 3, 2020). Management explained the GPA data element error was due to an error within the programing logic, which caused spring intersession grades to be included in the preceding fall SIF Enrollments Table. At our request, management recalculated the fall 2019 GPA data by excluding the spring 2020 intersession GPA data elements for all (42-total) students including our 2 sampled students who had their GPA data fields affected by the intersession term. After excluding the intersession GPA data, none of the students' GPAs dropped below Metric 5's critical GPA threshold of 2.0. As a result, we concluded that the programing logic error had no material impact on the University's 2020-21 PBF Metric 5 calculations. According to management, the spring 2020 intersession GPA data has been properly reported in the students' cumulative institutional GPA elements of the summer 2020 and fall 2020 SIF (at the beginning of the reporting term) Enrollments Tables. Management also indicated programing for Metric 5 would be revised in January 2021 to ensure spring intersession grades are excluded from the preceding fall term SIF Enrollments Table.
- In July 2020, Senate Bill 72 created two new metrics: a two-year graduation rate for Florida College System associate in arts transfer students and a six-year graduation rate for students who are awarded a Pell Grant in their first year. However, the BOG decided not to take into account the two new metrics to determine performance improvement and achievement ratings until the beginning of fiscal year 2021-2022. The BOG has set the data elements parameters for the two new metrics, but the methodologies had not been finalized for our current 2020-2021 audit. According to management, given there were no data submissions relative for our current audit, we will consider reviewing the two new metrics next year during our 2021-22 Performance Based Funding Data Integrity audit.

- Each university that has been approved by the Board as a Preeminent Research University, or an emerging Preeminent Research University, is required to conduct, and submit, an annual audit to the BOG Office of Inspector General to verify that relevant data complies with the definitions and methodology for 12 Preeminence metrics. Florida Atlantic University was not classified as one of these designations; therefore, a Preeminence or Emerging Preeminence Data Integrity audit is not required.

### **Prior Audit Recommendations**

Our examination generally includes a follow-up on findings and recommendations of prior internal audits, where the subjects of such findings are applicable to the scope of the current audit being performed.

Within the past three years, our office has conducted data integrity audits related to the BOG performance based funding model. There were no reportable findings in the prior year's audit and any audit recommendations reported in similar audits completed during the last three fiscal years were satisfactorily addressed with appropriate corrective action.

### **CONCLUSION**

Based on our audit, we have concluded that the controls and processes that Florida Atlantic University has in place to ensure the accuracy and completeness of data submitted to the Board of Governors in support of performance based funding are adequate.

We believe our audit can be relied upon by the University Board of Trustees and president as a basis for certifying representations to the Board of Governors related to the integrity of data required for its performance based funding model.

We wish to thank the staffs of the Office of Institutional Effectiveness and Analysis, Office of the Registrar, and other primary data custodians for their cooperation and assistance, which contributed to the successful completion of this audit.



Stacy Volnick  
Interim Chief Audit Executive

Audit performed by: Ben Robbins, CPA (N.C.)  
Allaire Vroman

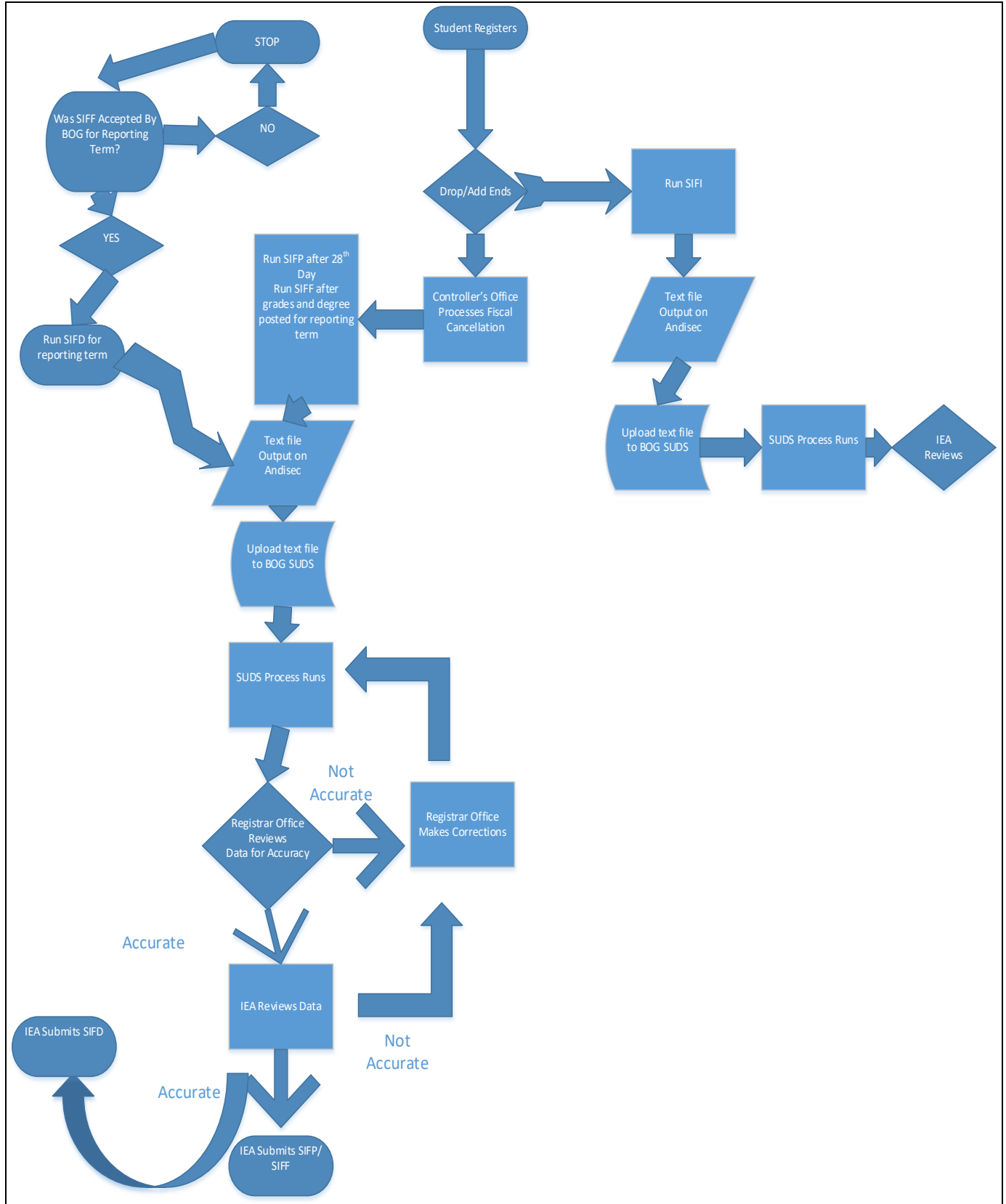


Performance Based Funding Data Integrity Audit  
11/30/2020

\*\*\*LIST OF REPORT APPENDICES\*\*\*

	<u>Appendix</u>
• TYPICAL INTERNAL DATA PROCESS FLOW AND SUBMISSION TO BOG - <i>Office of the Registrar</i>	A
• METHODOLOGY FOR METRICS CALCULATIONS – <i>SIF, HTD, SFA &amp; SIFD</i> FILES - <i>Metric #5, Academic Progress Rate</i> - <i>Metric #7, University Access Rate</i>	B
• DATA INTEGRITY CERTIFICATION STATEMENT REQUIRED BY BOG	C





# Performance Funding Metrics

## METHODOLOGY AND PROCEDURES

### Retention and Graduation Rates

*For FTICs and FCS AA Transfer Cohorts*

REVISED 09/01/2020



STATE UNIVERSITY SYSTEM *of* FLORIDA  
**Board of Governors**



## Background

The national standard graduation rate was created by the Student Right to Know Act of 1990, which required institutions of higher education receiving federal financial assistance to report graduation rates to current and prospective students via the US Department of Education's Integrated Postsecondary Education Data System (IPEDS). This act established the graduation rate for first-time in college (FTIC) students based on 150% of the normal time for completion from the program - which is six years for a four-year program.

In 2011, the Board of Governors included retention and graduation rate metrics in its 2012-2025 System Strategic Plan.

In 2014, the importance of the retention and graduation rate data was further elevated by their inclusion of the following two metrics in a new Performance-Based Funding (PBF) Model:

- Six-Year Graduation Rate for First-time-in-College (FTIC) Students
- Second Fall Retention Rate for Full-time, FTIC with At Least a 2.0 GPA

In 2018, the Florida Legislature changed the FTIC graduation rate metric included in PBF from a six-year to a four-year measure.

- Four-Year Graduation Rate for Full-time, First-time-in-College (FT-FTIC) Students

The 2019 Florida Legislature added the following two new graduation rate metrics to the PBF model:

- Two-year Graduation Rates for Florida College System AA Transfers
- Six-Year Graduation Rate for First-time-in-College (FTIC) Students with a Pell Grant

This document provides details on the methodology and procedures used by Board of Governors staff during the analysis and production of the four PBF metrics related to retention and graduation rates that are reported in the annual Accountability Plans.





## 1. Overview of Data Sources & Procedure

The State University System of Florida Board of Governors maintains a student unit record database titled the State University Database System (SUDS). Retention and graduation rate data are finalized using the Retention submission, which differs from other submissions as the Board's Office of Data & Analytics (ODA) staff builds the initial Retention data using previously accepted Student Instruction File (SIF) and the Degrees Awarded (SIFD) data.

### Retention Submission Process

1	ODA staff build the initial Retention datasets for each institution.
2	Institutional Data Administrators (IDAs) review ODA's initial Retention build and make cohort adjustments, make ID changes, and report late degrees that haven't previously been reported on the SIFD. After the IDAs have made these adjustments, they then officially submit the Retention submission. <b>**Important note: these changes only apply to the Retention submission and are <u>not</u> incorporated into the underlying SIF or SIFD tables. So, any student type or ID changes or late degrees reported on the Retention submission is not added to the related SIF or SIFD tables.**</b>
3	SUDS software executes scripts that require two overnight processes to update person ID data and run the SQL and SAS reports. Once IDs and reports have been updated, sometimes the IDAs need to make additional cohort adjustments and resubmit the Retention submission again.
4	ODA staff review and approve the Retention submissions.
5	ODA staff provide preliminary retention and graduation rates to the IDAs for their review and approval prior to the data being shared with, and approved by, each university Board of Trustees and the Board of Governors as part of the annual Accountability Plan process.

## 2. Defining the Cohort

A cohort is composed of students who were all admitted to the university during the same year. The number of students who are assigned to a cohort serves as the denominator in the calculation of retention and graduation rates. Institutional Data Administrators classify students based on the following components which ODA staff use to determine student cohorts:

### A. Student Level:

Only the students who meet the following criteria are included in the cohort.

- STUDENT CLASS LEVEL [#1060] is either L (lower division undergraduate) or U (upper division undergraduate).
- DEGREE HIGHEST HELD [#1112] must be less than a Bachelor's.
- FEE CLASSIFICATION KIND [#1107] must equal 'G' (general instruction).

### B. Cohort Year:

A retention cohort year is defined as the summer, fall, and spring terms when DATE MOST RECENT ADMISSION [#1420] equals REPORTING TIME FRAME [#2001].

COHORTS	RECENT ADMIT DATE		
	SUMMER	FALL	SPRING
2017-18	201705	201708	201801
2018-19	201805	201808	201901
2019-20	201905	201908	202001



### C. Cohort Types:

The COHORT TYPE [#1429] is a derived element that is built by ODA staff and is based on the TYPE OF STUDENT AT TIME OF MOST RECENT ADMISSION [#1413] as reported by institutions in the SIF submissions.

- First-Time in College Students include two types of students:
  - Students who are admitted into a university for the first time and who have earned less than 12 credit hours after high school graduation [#1413= 'B'].
  - Students who are considered 'Early Admits' because they have been officially admitted and are seeking a degree at the university prior to their high school graduation [#1413= 'E'].
- Transfer Students from the Florida College System with an Associate in Arts degree are based on the following criteria:
  - TYPE OF STUDENT AT TIME OF MOST RECENT ADMISSION [#1413] is Florida College System ['J'].
  - HIGHEST DEGREE HELD [#1112] during their first term enrolled as a Florida College System transfer [#1413='J'] is an Associate's degree ['A'].
  - INSTITUTION GRANTING HIGHEST DEGREE [#1411] during their first term enrolled as a Florida College System transfer [#1413='J'] is a Florida College System institution.
- Note: A small number (less than 0.001) of students are found in both the FTIC and FCS AA Transfer cohorts in different cohort years.

### D. Student Right to Know Flag:

The STUDENT RIGHT TO KNOW (SRK) FLAG [#1437] is an entry status indicator that is a 'Yes/No' flag based on the term (Summer, Fall, or Spring) that a student is first admitted.

- YES: If a student enters the institution in the fall term the SRK flag will be set to 'Yes'. If a student enters the institution in the summer term and progresses to fall term, the SRK flag will be set to 'Yes'.
- NO: If a student enters in the summer term and does not progress to the fall term; or, if a student enters in the spring term the SRK flag will be set to 'No'.

### E. Full-Time / Part-Time Indicator:

The FULL-TIME / PART-TIME INDICATOR [#1433] is an indicator based on the number of credit hours attempted (not earned) during their first fall term. A student entering in the fall and taking 12 or more credit hours will remain in the full-time category regardless of the number of credits taken in subsequent terms.

- This indicator is based on the CURRENT TERM COURSE LOAD [#1063] which is the number of hours enrolled/attempted during a term. This excludes courses that are audited and all credits awarded during the term through 'Credit by Examination'. Students completing prior term incompletes are not included unless they have registered and paid fees for the credits they are completing.
- This indicator is used in reporting retention and graduation data to the federal government - to IPEDS.



## F. Cohort Adjustments:

Institutional Data Administrators use the Cohort Adjustment Flag [#1442] on the Retention Cohort Changes (RETC) table to make cohort adjustments. The US Department of Education allow institutions to exclude students from cohorts for a few select reasons – these are known as ‘IPEDS exclusions’. In addition, ODA staff allow Institutional Data Administrators to make other cohort adjustments to reflect better information that has become available since the underlying data was first reported to SUDS. The ten types of cohort adjustments that are used to calculate PBF metrics are shown in the table below.

Historically, these adjustments were only made for students in the upcoming six-year cohort, but with the new focus on four-year graduation, several institutions have started identifying cohort adjustments for multiple cohorts in a single retention submission. **It is important to know that the Retention software does not enable an IDA to re-insert a student who was previously excluded from a cohort.** This is especially important for the students who have been identified as having been officially admitted to an Advanced Graduate program (classified as ‘P’ or ‘T’) without earning a bachelor's degree. Since these students will not earn a bachelor's degree, they can be removed from the FTIC cohort for the calculation of graduation rates. Because the cohort adjustment cannot be undone, it is important to stress that this adjustment cannot be used for students who are just *seeking* an Advanced Graduate degree – only students who have been formally admitted to the program and will not be earning a bachelor's degree can have this designation. The SUDS database does not yet collect which students are enrolled in an Advanced Graduate program, so ODA does not know who should be removed from the cohort for this reason. The students who are identified as being in these advanced graduate programs should be carefully reviewed by university audit staff.

- It is also important to note that these Advanced Graduate students will not be removed from the Academic Progress Rate or Retention Rate calculations, as there is no reason why entry into an accelerated graduate program would prohibit enrollment during the second fall term. Therefore, ODA cautions that universities should not apply the Advanced Graduate (‘P’ or ‘T’) adjustment to any student in their first year (when COHORT YEAR equals REPT\_TIMEFRAME).
- Information Adjusted by Correction (I) is used to adjust a student's information (e.g., cohort type, SRK flag, or full/part-time indicator) which potentially moves a student from one cohort to another, but this adjustment does not remove/exclude the student from all cohorts.

### COHORT ADJUSTMENTS USED IN PBF METRICS

CATEGORIES	RETENTION & APR	GRAD RATES
Death (A)*	Removed	Removed
Totally/Permanently Disabled (D)*	Removed	Removed
Left to Serve in Armed Forces (F)*	Removed	Removed
Left to serve in the Federal Foreign Aid Service (G)*	Removed	Removed
Left to serve an Official Church Mission (M)*	Removed	Removed
Registered but never attended (B)	Removed	Removed
Multiple Cohorts (Q)	Removed	Removed
Pharmacy doctoral program (P)	Not used	Removed
Advanced Graduate Program (T)	Not used	Removed
Information Adjusted by Correction (I)	Adjustment	Adjustment

Note: The IPEDS exclusions are identified with an asterisk (\*). There are other values included in the Cohort Adjustment Flag [#1442] that are not listed here because they are not included in the PBF methodology.





### 3. Calculating the Number Retained or Graduated

#### A. Academic Progress Rates (Second Fall Retention Rates)

- **Cohorts:** The number of students in the cohort serves as the denominator for the retention rate, and is based on the following rules:
  - Cohort Type= 'FTIC'; Student Right to Know (SRK)= 'Yes'; FT/PT Indicator= 'Full-time'.
  - Cohort Adjustments – excludes: Death (A), Registered but never attended (B), Totally/Permanently Disabled (D), Serve in Armed Forces (F), Federal Foreign Aid Service (eg, Peace Corps) (G), Official Church Mission (M), Multiple Cohorts (Q).
    - Note: Effective with the 2020 Accountability Plans, ODA decided not to revise historical retention (PBF and KPI) cohort counts based on subsequent cohort adjustments. The rationale for this recognizes that actions in subsequent years should not impact the fact that a student was retained into their second fall term. This decision means that the SQL reports in the Retention submission will remain the official record for retention rates.
  - The Retention Rate reported in the annual Accountability Plans is different from what is reported to the U.S. Department of Education’s Integrated Postsecondary Education Data System (IPEDS). The primary difference is due to timing – the retention rate that is reported to IPEDS is based on preliminary, beginning-of-term (SIFP) enrollment data; whereas the retention rate in the annual Accountability Plan is based on final, end-of-term (SIF) enrollment data.
- **Retained or Graduated:** The numerator for the standard retention rate includes two components: (1) the number of students in the cohort who are still enrolled during the second fall term, and (2) those students who graduated in their first year - prior to the start of the second fall term.
- **Grade Point Average:** The Academic Progress Rate PBF metric includes the student’s cumulative ‘institution GPA’ at the beginning of the second year (BEG\_YR2). This excludes GPA points from postsecondary transfer credits. Only students with a BEG\_YR2 GPA of at least 2.0 are included in the numerator. This GPA threshold aligns with a criterion for Satisfactory Academic Progress that is a standard eligibility threshold for financial aid eligibility. The addition of the GPA criterion makes this metric a more powerful leading indicator for a timely graduation.
  - Effective with the 2019 Accountability Plan<sup>1</sup>, ODA calculates each student’s first-year college GPA based on the data provided in the enrollment table of the Fall term SIF submissions during the student’s second Fall term. This GPA calculation for each student is included in the SQL report in the Retention submission. The formula used for calculating GPA is provided below:

#### BEGINNING-OF-YEAR2 (BEG\_YR2) METHODOLOGY

$$\frac{\text{GPA\_INST\_GRADE\_PTS} \text{ [#1086]}}{\text{GPA\_INST\_HRS} \text{ [#1085]}}$$

<sup>1</sup> Historically, the end of the first year cumulative GPA was based on data that was submitted prior to the second fall term. This process was complicated by timing issues due in large part to the fact that many grades were still incomplete during the summer term before the second fall term (usually due in mid-September). In order to create a smoother procedural flow, and fix timing issues caused by incomplete grades, the Board’s Office of Data & Analytics worked with the Council of Data Administrators to revise the methodology to instead use the beginning of term data as reported in the second fall enrollment table (due late January).



## B. Four Year FTIC Graduation Rates

- Cohorts:** The number of students in the cohort serves as the denominator for the graduation rate. The denominator used in the calculation of the four-year FTIC graduation rate is based on the following:
  - Cohort Type= 'FTIC' ('B' and 'E').
  - SRK= 'Yes' – includes fall entrants and summer-to-fall entrants.
  - FT/PT Indicator= 'Full-time' only – based on attempted hours in the first fall term.
  - Cohort Adjustments – excludes: Death (A), Registered but never attended (B), Totally/Permanently Disabled (D), Serve in Armed Forces (F), Federal Foreign Aid Service (eg, Peace Corps) (G), Official Church Mission (M), Multiple Cohorts (Q), Pharmacy doctoral program (P), Advanced Graduate Program (T).
- Graduated:** The number of students in the cohort who graduated within four years (by the fourth summer term after entry) from the same institution serves as the numerator for the graduation rate.
- Late degrees and Historic Grad Rates.** It is important to note that degrees included in the graduation rate calculation can differ from those included in the calculation for degrees awarded because the calculation for graduation rates can include more terms than the degrees awarded calculation. Degrees can be reported to SUDS after the degree was awarded – these are called 'late' degrees and 'late-late' degrees. The table below shows the difference in which terms are included when reporting academic year degree counts and graduation rates. DEG\_TERM (rows) indicates when the degree was awarded to the student and REPT\_TIME\_FRAME (columns) indicates when the institution reported that degree to the Board office.
  - The **red box** shows which terms are used to report degrees awarded during the 2019-20 academic year. It includes three DEG\_TERMS (summer, fall, and spring) that spans four REPT\_TIME\_FRAME terms to allow for 'late' and a few select 'late-late' degrees.
  - Alternatively, the yellow highlighted cells shows which terms are used to initially report the 2016-20 FTIC graduation rates. As you can see, the calculation for graduation rates includes many more terms than the degrees awarded calculation. This is because the methodology for calculating graduation rates does not include REPT\_TIME\_FRAME and only considers DEG\_TERM. As a result, each year historical graduation rates can change as newly reported 'late-late' degrees are included. The green highlighted cells shows the additional REPT\_TIME\_FRAME terms that will be included the subsequent year when the 2016-20 graduation rates are recalculated. These 'late-late' degrees are not a large number but can potentially change rates that are reported into the decimals.
    - It is important to note that late degrees that haven't already been submitted on the SIFD must be submitted on the Retention submission to be included in the graduation rates.

DEG_TERM	REPT_TIME_FRAME															
	201605	201608	201701	201705	201708	201801	201805	201808	201901	201905	201908	201901	202005	202008	202001	202105
201605	ON TIME	LATE	LATE LATE	LATE LATE	LATE LATE	LATE LATE	LATE LATE	LATE LATE	LATE LATE	LATE LATE	LATE LATE	LATE LATE	LATE LATE	LATE LATE	LATE LATE	LATE LATE
201608	.	ON TIME	LATE	LATE LATE	LATE LATE	LATE LATE	LATE LATE	LATE LATE	LATE LATE	LATE LATE	LATE LATE	LATE LATE	LATE LATE	LATE LATE	LATE LATE	LATE LATE
201701	.	.	ON TIME	LATE	LATE LATE	LATE LATE	LATE LATE	LATE LATE	LATE LATE	LATE LATE	LATE LATE	LATE LATE	LATE LATE	LATE LATE	LATE LATE	LATE LATE
201705	.	.	.	ON TIME	LATE	LATE LATE	LATE LATE	LATE LATE	LATE LATE	LATE LATE	LATE LATE	LATE LATE	LATE LATE	LATE LATE	LATE LATE	LATE LATE
201708	.	.	.	.	ON TIME	LATE	LATE LATE	LATE LATE	LATE LATE	LATE LATE	LATE LATE	LATE LATE	LATE LATE	LATE LATE	LATE LATE	LATE LATE
201801	.	.	.	.	.	ON TIME	LATE	LATE LATE	LATE LATE	LATE LATE	LATE LATE	LATE LATE	LATE LATE	LATE LATE	LATE LATE	LATE LATE
201805	.	.	.	.	.	.	ON TIME	LATE	LATE LATE	LATE LATE	LATE LATE	LATE LATE	LATE LATE	LATE LATE	LATE LATE	LATE LATE
201808	.	.	.	.	.	.	.	ON TIME	LATE	LATE LATE	LATE LATE	LATE LATE	LATE LATE	LATE LATE	LATE LATE	LATE LATE
201901	.	.	.	.	.	.	.	.	ON TIME	LATE	LATE LATE	LATE LATE	LATE LATE	LATE LATE	LATE LATE	LATE LATE
201905	.	.	.	.	.	.	.	.	.	ON TIME	LATE	LATE LATE	LATE LATE	LATE LATE	LATE LATE	LATE LATE
201908	.	.	.	.	.	.	.	.	.	.	ON TIME	LATE	LATE LATE	LATE LATE	LATE LATE	LATE LATE
202001	.	.	.	.	.	.	.	.	.	.	.	ON TIME	LATE	LATE LATE	LATE LATE	LATE LATE
202005	.	.	.	.	.	.	.	.	.	.	.	.	ON TIME	LATE	LATE LATE	LATE LATE
202008	.	.	.	.	.	.	.	.	.	.	.	.	.	ON TIME	LATE	LATE LATE
202101	.	.	.	.	.	.	.	.	.	.	.	.	.	.	ON TIME	LATE
202105	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	ON TIME



### C. Two Year FCS-AA Transfer Graduation Rates

- **Cohorts:** The number of students in the cohort serves as the denominator for the graduation rate. The cohort used in the calculation of the two-year FCS AA Transfer graduation rate is based on the following:
  - Cohort Type= 'A' (Florida College System Transfer with an AA Degree),
  - FT/PT Indicator= 'Full-time' only – based on attempted hours in the first fall term,
  - SRK= 'Yes' – includes fall entrants and summer-to-fall entrants,
  - Cohort Adjustments – excludes: Death (A), Registered but never attended (B), Totally/Permanently Disabled (D), Serve in Armed Forces (F), Federal Foreign Aid Service (eg, Peace Corps) (G), Official Church Mission (M), Multiple Cohorts (Q), Pharmacy doctoral program (P), Advanced Graduate Program (T).
- **Graduated:** The number of students in the cohort who graduated within two years (by the second summer term after entry) from the same institution serves as the numerator for the graduation rate.

### D. Six Year FTIC Pell Graduation Rates

- **Cohorts:** The number of students in the cohort serves as the denominator for the graduation rate. The cohort for the six-year FTIC Pell graduation rate is based on the following:
  - Cohort Type= 'FTIC' ('B' and 'E'),
  - Pell\_FY='Yes' – flags students who received a Pell grant anytime during their first year (summer, fall, spring terms). The ODA Retention build uses AWARD PAYMENT TERM (#02040) data from the SFA submissions to derive this field. For example, the 20182019 cohort will use AWARD PAYMENT TERM between 201805 and 201901 terms.
  - SRK= 'Yes' – includes fall entrants and summer-to-fall entrants,
  - Cohort Adjustments – excludes: Death (A), Registered but never attended (B), Totally/Permanently Disabled (D), Serve in Armed Forces (F), Federal Foreign Aid Service (eg, Peace Corps) (G), Official Church Mission (M), Multiple Cohorts (Q), Pharmacy doctoral program (P), Advanced Graduate Program (T).
  - FT/PT Indicator is not used for this metric, so both Full- and Part-time students are included.
- **Graduated:** The number of students in the cohort who graduated within six years (by the sixth summer term after entry) from the same institution serves as the numerator for the graduation rate.



# Performance Funding Metrics

## University Access Rate

(Percent of Undergraduates with a Pell Grant)

# OVERVIEW OF METHODOLOGY AND PROCEDURES

REVISED 06/08/2016



STATE UNIVERSITY SYSTEM *of* FLORIDA  
Board of Governors



The State University System of Florida included the University Access Rate in the Performance-Based Funding model to help preserve access for students from low-income families. This document provides details on the methodology and procedures used by Board of Governors staff to calculate the percentage of undergraduates with a Pell-Grant as reported in the annual Accountability Report and used in the Performance Based Funding model.



### **BOG Analysis of State University Database System (SUDS) Data**

The State University System of Florida Board of Governors maintains a student unit record database titled the State University Database System (SUDS). This database contains over 400 data elements about students, faculty and programs at SUS institutions. The University Access Rate is based on data from the enrollment table on the Student Instruction File (SIF), and the Awards table on the Student Financial Aid (SFA) file.

- a. **Numerator**: Board staff query the Financial Aid Awards table within SUDS to identify the students who received a Pell Grant (award\_prog\_id='001') during the Fall term (award\_payment\_term= 'yyyy08').
  - In addition to demonstrating financial need, the US Dept. of Education considers other factors when determining eligibility for a federal Pell grant. For example, students must be a US citizen or an eligible noncitizen<sup>1</sup>. The US Dept. of Education does provide a few exceptions whereby non-resident aliens can receive a Pell grant. SUDS does not collect information to allow Board staff to determine the Pell-eligibility for non-resident aliens; therefore, Board staff exclude non-resident aliens (#2043 = 'Y') from both the numerator and denominator for this metric.
- b. **Denominator**: Board IR staff identify all degree-seeking undergraduate (both lower and upper divisions) students enrolled in the Fall term. In addition, Board staff exclude unclassified students (student\_class\_level='N') and post-baccalaureate students (stu\_recent\_adm\_typ= 'P') from the denominator because these students are not eligible for a Pell grant.

### **Note on US Dept. of Education Pell Data**

The US Dept. of Education 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 for the following reasons:

- 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 simply using the data that universities report to IPEDS.
- Board staff also felt that the methodology that is used by IPEDS to generate their percentage of undergraduates who received a Pell grant is flawed. 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 only based on the students enrolled during the Fall term – including unclassified students who are not seeking a degree and therefore 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 State University System of Florida institutions 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.

<sup>1</sup> For more information about eligibility requirements for the federal Pell grant, see: <https://studentaid.ed.gov/sa/eligibility/basic-criteria>.



# Data Integrity Certification

## March 2021

University Name: Florida Atlantic University

**INSTRUCTIONS:** Please respond “Yes” or “No” for each representation below. Explain any “No” responses to ensure clarity of the representation you are making to the Board of Governors. Modify representations to reflect any noted **significant** audit findings.

Data Integrity Certification Representations			
Representations	Yes	No	Comment / Reference
1. I am responsible for establishing and maintaining, and have established and maintained, effective internal controls and monitoring over my university's collection and reporting of data submitted to the Board of Governors Office which will be used by the Board of Governors in Performance-based Funding decision-making and Preeminence or Emerging-preeminence Status.	<input type="checkbox"/>	<input type="checkbox"/>	
2. These internal controls and monitoring activities include, but are not limited to, reliable processes, controls, and procedures designed to ensure that data required in reports filed with my Board of Trustees and the Board of Governors are recorded, processed, summarized, and reported in a manner which ensures its accuracy and completeness.	<input type="checkbox"/>	<input type="checkbox"/>	
3. In accordance with Board of Governors Regulation 1.001(3)(f), my Board of Trustees has required that I maintain an effective information system to provide accurate, timely, and cost-effective information about the university, and shall require that all data and reporting requirements of the Board of Governors are met.	<input type="checkbox"/>	<input type="checkbox"/>	
4. In accordance with Board of Governors Regulation 3.007, my university provided accurate data to the Board of Governors Office.	<input type="checkbox"/>	<input type="checkbox"/>	
5. In accordance with Board of Governors Regulation 3.007, I have appointed a Data Administrator to certify and manage the submission of data to the Board of Governors Office.	<input type="checkbox"/>	<input type="checkbox"/>	



## Data Integrity Certification

Data Integrity Certification Representations			
Representations	Yes	No	Comment / Reference
6. In accordance with Board of Governors Regulation 3.007, I have tasked my Data Administrator to ensure the data file (prior to submission) is consistent with the criteria established by the Board of Governors Data Committee. The due diligence includes performing tests on the file using applications, processes, and data definitions provided by the Board Office.	<input type="checkbox"/>	<input type="checkbox"/>	
7. When critical errors have been identified, through the processes identified in item #6, a written explanation of the critical errors was included with the file submission.	<input type="checkbox"/>	<input type="checkbox"/>	
8. In accordance with Board of Governors Regulation 3.007, my Data Administrator has submitted data files to the Board of Governors Office in accordance with the specified schedule.	<input type="checkbox"/>	<input type="checkbox"/>	
9. In accordance with Board of Governors Regulation 3.007, my Data Administrator electronically certifies data submissions in the State University Data System by acknowledging the following statement, "Ready to submit: Pressing <b>Submit for Approval</b> represents electronic certification of this data per Board of Governors Regulation 3.007."	<input type="checkbox"/>	<input type="checkbox"/>	
10. I am responsible for taking timely and appropriate preventive/ corrective actions for deficiencies noted through reviews, audits, and investigations.	<input type="checkbox"/>	<input type="checkbox"/>	
11. I recognize that Board of Governors' and statutory requirements for the use of data related to the Performance-based Funding initiative and Preeminence or Emerging-preeminence status consideration will drive university policy on a wide range of university operations – from admissions through graduation. I certify that university policy changes and decisions impacting data used for these purposes have been made to bring the university's operations and practices in line with State University System Strategic Plan goals and have not been made for the purposes of artificially inflating the related metrics.	<input type="checkbox"/>	<input type="checkbox"/>	

## Data Integrity Certification

Data Integrity Certification Representations			
Representations	Yes	No	Comment / Reference
12. I certify that I agreed to the scope of work for the Performance-based Funding Data Integrity Audit and the Preeminence or Emerging-preeminence Data Integrity Audit (if applicable) conducted by my chief audit executive.	<input type="checkbox"/>	<input type="checkbox"/>	
13. In accordance with section 1001.706, Florida Statutes, I certify that the audit conducted verified that the data submitted pursuant to sections 1001.7065 and 1001.92, Florida Statutes [regarding Preeminence and Performance-based Funding, respectively], complies with the data definitions established by the Board of Governors.	<input type="checkbox"/>	<input type="checkbox"/>	

Data Integrity Certification Representations, Signatures	
<p>I certify that all information provided as part of the Board of Governors Data Integrity Certification for Performance-based Funding and Preeminence or Emerging-preeminence status (if applicable) is true and correct to the best of my knowledge; and I understand that any unsubstantiated, false, misleading, or withheld information relating to these statements render this certification void. My signature below acknowledges that I have read and understand these statements. I certify that this information will be reported to the board of trustees and the Board of Governors.</p> <p>Certification: _____ Date _____</p> <p style="margin-left: 40px;">President</p>	
<p>I certify that this Board of Governors Data Integrity Certification for Performance-based Funding and Preeminence or Emerging-preeminence status (if applicable) has been approved by the university board of trustees and is true and correct to the best of my knowledge.</p> <p>Certification: _____ Date _____</p> <p style="margin-left: 40px;">Board of Trustees Chair</p>	



## Data Integrity Certification

March 2021

University Name: Florida Atlantic University

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2. These internal controls and monitoring activities include, but are not limited to, reliable processes, controls, and procedures designed to ensure that data required in reports filed with my Board of Trustees and the Board of Governors are recorded, processed, summarized, and reported in a manner which ensures its accuracy and completeness.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
3. In accordance with Board of Governors Regulation 1.001(3)(f), my Board of Trustees has required that I maintain an effective information system to provide accurate, timely, and cost-effective information about the university, and shall require that all data and reporting requirements of the Board of Governors are met.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
4. In accordance with Board of Governors Regulation 3.007, my university provided accurate data to the Board of Governors Office.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
5. In accordance with Board of Governors Regulation 3.007, I have appointed a Data Administrator to certify and manage the submission of data to the Board of Governors Office.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	



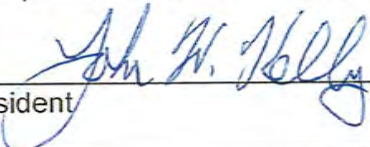

## Data Integrity Certification

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7. When critical errors have been identified, through the processes identified in item #6, a written explanation of the critical errors was included with the file submission.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
8. In accordance with Board of Governors Regulation 3.007, my Data Administrator has submitted data files to the Board of Governors Office in accordance with the specified schedule.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
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10. I am responsible for taking timely and appropriate preventive/ corrective actions for deficiencies noted through reviews, audits, and investigations.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
11. I recognize that Board of Governors' and statutory requirements for the use of data related to the Performance-based Funding initiative and Preeminence or Emerging-preeminence status consideration will drive university policy on a wide range of university operations – from admissions through graduation. I certify that university policy changes and decisions impacting data used for these purposes have been made to bring the university's operations and practices in line with State University System Strategic Plan goals and have not been made for the purposes of artificially inflating the related metrics.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	



## Data Integrity Certification

Data Integrity Certification Representations			
Representations	Yes	No	Comment / Reference
12. I certify that I agreed to the scope of work for the Performance-based Funding Data Integrity Audit and the Preeminence or Emerging-preeminence Data Integrity Audit (if applicable) conducted by my chief audit executive.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
13. In accordance with section 1001.706, Florida Statutes, I certify that the audit conducted verified that the data submitted pursuant to sections 1001.7065 and 1001.92, Florida Statutes [regarding Preeminence and Performance-based Funding, respectively], complies with the data definitions established by the Board of Governors.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	

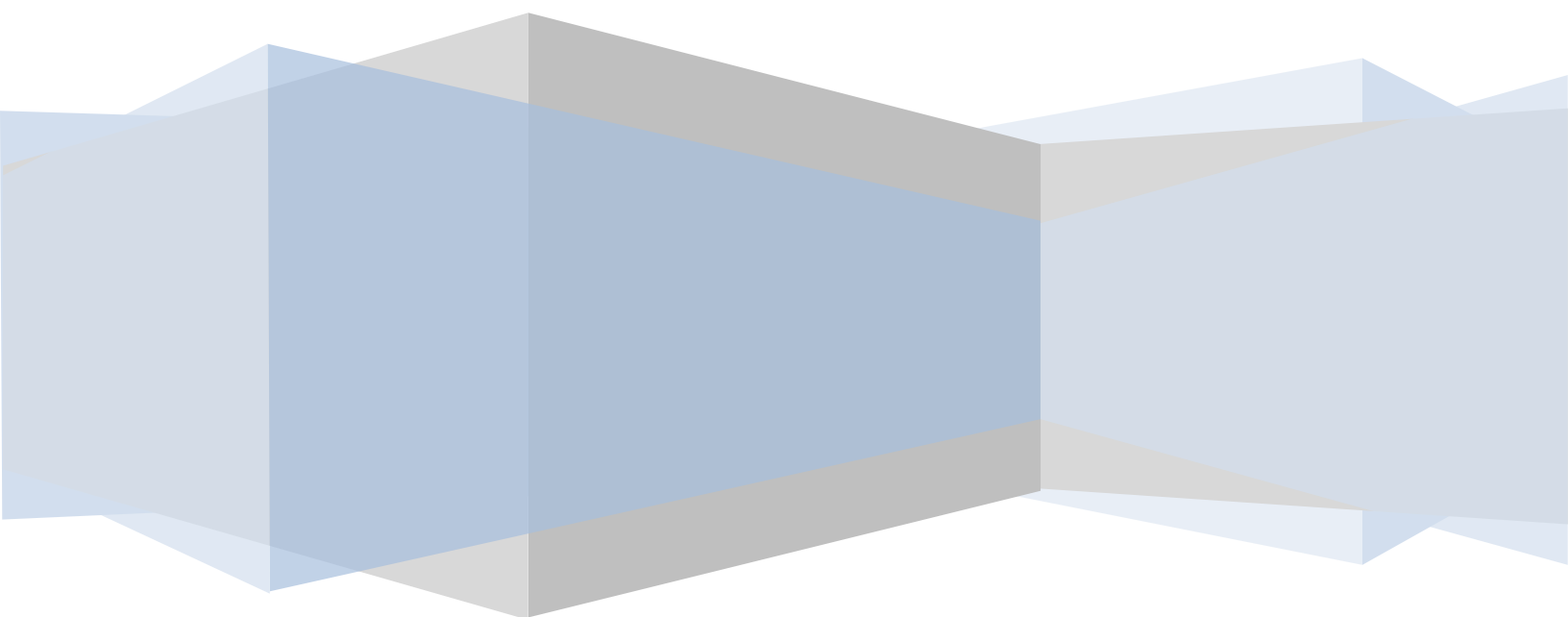
Data Integrity Certification Representations, Signatures	
<p>I certify that all information provided as part of the Board of Governors Data Integrity Certification for Performance-based Funding and Preeminence or Emerging-preeminence status (if applicable) is true and correct to the best of my knowledge; and I understand that any unsubstantiated, false, misleading, or withheld information relating to these statements render this certification void. My signature below acknowledges that I have read and understand these statements. I certify that this information will be reported to the board of trustees and the Board of Governors.</p>	
<p>Certification: <u></u>  <div style="display: flex; justify-content: space-between;"> <span>President</span> <span>Date <u>02/16/2021</u></span> </div> </p>	
<p>I certify that this Board of Governors Data Integrity Certification for Performance-based Funding and Preeminence or Emerging-preeminence status (if applicable) has been approved by the university board of trustees and is true and correct to the best of my knowledge.</p>	
<p>Certification: <u></u>  <div style="display: flex; justify-content: space-between;"> <span>Board of Trustees Chair</span> <span>Date <u>02/16/2021</u></span> </div> </p>	

# Florida Gulf Coast University

Performance Based Funding Data Integrity

Internal Audit Report

Report Date: December 23, 2020



# PERFORMANCE BASED FUNDING DATA INTEGRITY AUDIT

## **EXECUTIVE SUMMARY**

At the direction of the Florida Board of Governors (BOG), audit procedures were performed to determine whether Florida Gulf Coast University (University) has effective internal controls, processes and procedures in place to ensure the completeness, accuracy, and timeliness of the data submissions to the BOG which support the University's Performance Based Funding Metrics.

Audit procedures included, but were not limited to, the evaluation of internal controls, processes, and procedures established to ensure the completeness and accuracy of data submissions to the Board of Governors, which support performance measures funding. Additionally, limited testing with a 95% confidence level was performed of data elements comprising the Student Instruction File (SIF) and Degree Awarded (SIFD) data submissions which are used in computations for Metrics 6, 8, and 10 of the BOG performance based funding model.

Overall, our audit indicates that there are no significant deficiencies in the processes implemented by the University that relate to the integrity of data that supports the performance based funding model. The data testing provides reasonable assurance that the data submitted to the Board of Governors is complete, accurate and timely. We provided an update on the prior year observations and recommendations.

We wish to express our appreciation to the Data Administrator and the Office of Institutional Research and Analysis (IR) staff for their cooperation and assistance. Their knowledge was instrumental in the successful completion of the audit. We would also like to thank Information Technology Services, Office of Records and Registration, Undergraduate Admissions, Academic and Curriculum Support, and Financial Aid for their assistance.

***This audit was conducted in accordance with the International Standards for the Professional Practice of Internal Auditing, issued by the Institute of Internal Auditors. The audit procedures provided a reasonable basis for our opinion and the following reportable observations and recommendations.***

## **OBJECTIVES**

- A. Determine whether there are effective internal controls, processes, and procedures to ensure the completeness, accuracy, and timeliness of data submissions to the Board of Governors, which support performance measures funding.
- B. Provide a reasonable basis of support for the President and Board of Trustees (BOT) Chair to sign the representations included in the Performance Based Funding Data Integrity Certification, which will be submitted to the BOT and filed with the BOG by March 1, 2021.

**AUDIT SCOPE** – End of Fieldwork was January 12, 2021.

- Review of Section 1001.92, Florida Statutes.
- Review of Board of Governors Regulations 3.007 and 5.001.
- Review of applicable policies, procedures and control processes related to data submissions associated with performance data metrics.
- Review samples of relevant data submissions from October 1, 2019 to September 30, 2020. See Appendix A for the list of required submissions that relate to performance metrics during the audited time period.
- Detailed sample testing of data elements in the submissions submitted to the BOG was limited to the submissions files that support metrics 6, 8, and 10. See Appendix B for metric definitions with supporting submissions and table elements for the tested metrics.

**BACKGROUND**

The Florida Board of Governors (BOG) has broad governance responsibilities that affect administrative and budgetary matters for Florida's public universities. Beginning in fiscal year 2013 – 2014, the BOG instituted the Performance Funding Model which is based on ten performance metrics used to evaluate the institutions on a range of issues.

The 2019-2020 metrics are as follows:

1. Percent of Bachelor's Graduates Enrolled or Employed (\$25,000+), One Year After Graduation
2. Median Wages of Bachelor's Graduates Employed Full-time, One Year After Graduation
3. Cost to the Student, Net Tuition & Fees for Resident Undergraduates per 120 Credit Hours
4. Four Year FTIC Graduation Rate
5. Academic Progress Rate, 2nd Year Retention with GPA Above 2.0
6. Bachelor's Degrees within Programs of Strategic Emphasis
7. University Access Rate, Percent of Undergraduates with a Pell-grant
8. Graduate Degrees within Programs of Strategic Emphasis
9. Percent of Bachelor's Degrees Without Excess Hours (BOG Choice Metric)
10. Bachelor's Degrees Awarded to African-American and Hispanic Students (BOT Choice Metric)

According to information published by the BOG in November 2019, the following are key components of the funding model:

- Institutions are evaluated on either Excellence or Improvement for each metric.
- Data is based on one-year data.
- The benchmarks for Excellence are based on the Board of Governors 2025 System Strategic Plan goals and analysis of relevant data trends, whereas the benchmarks for Improvement were determined after reviewing data trends for each metric.
- The Florida Legislature and Governor determine the amount of new state funding and an amount of institutional funding that will come from each university's recurring state base appropriation.



The amount of the state investment appropriated by the Legislature and Governor for performance funding will be augmented by an amount reallocated from the university system base budget. These “institutional base” funds are in turn, the cumulative recurring state appropriations the Legislature has appropriated to the Board of Governors (BOG), and then from the BOG to each institution.

The highest point value for each metric is 10 points. All 10 of the metrics have equal weight. From a total possible 100 points, a university is required to earn at least 55 points to be eligible for the institutional investment.

The Florida Board of Governors maintains a student unit record database titled the State University Database System (SUDS). This database contains over 400 data elements about students, faculty and programs at State University System (SUS) institutions. SUDS is part of a web-based portal developed by the BOG for the SUS to report data, and has centralized security protocols for access, data encryption, and password controls. Initial input of data files supporting Performance Based Funding (PBF) metrics is the responsibility of the University’s Data Administrator in IR, and is scheduled to be uploaded to SUDS based on the BOG’s Due Date Master Calendar. Data uploaded to SUDS are subject to edit checks to help ensure consistency with BOG-defined data elements, and accuracy of the information submitted. Once IR is satisfied that any edit errors have been fully addressed, IR makes an official submission of data files to the BOG. This process is depicted further in Appendix C.

Each file submission by IR includes an electronic certification in which the University’s Data Administrator certifies that the data represents the University for the term(s) being reported as required by Board of Governors Regulation 3.007.

### **AUDIT PROCEDURES**

Audit procedures were conducted to address the Data Integrity Certification Representations provided by the Board of Governors. These procedures included, but were not limited to:

- Identifying and evaluating key processes used by the Data Administrator and applicable University departments responsible for the data to ensure the completeness, accuracy, and timeliness of data submissions to the BOG.
- Interviewing key personnel responsible for the data being reported and submitted to the BOG. Reviewing key internal controls and processes in place over data input, Banner access, SUDS access, validation tables, data submission procedures, error resolution, staff training, and other controls specific to the department and submission of accurate and timely data.
- Verifying accuracy and completeness of the data submitted to the BOG for Metric 6, Bachelor's Degrees within Programs of Strategic Emphasis; Metric 8, Graduate Degrees within Programs of Strategic Emphasis; and Metric 10, Bachelor's Degrees Awarded to African-American and Hispanic Students.
- Testing for Metrics 6, 8 and 10 included data from 6 of 13 submissions during the audit period. For Metrics 6 and 8, we tested 90 items with 6 data elements each (540 elements)

and for Metric 10, we tested 60 items with 9 elements each (540 elements). This corresponded to a 95% confidence level for our testing. During the prior year, we tested the data submissions for a different group of Metrics (5, 7 and 9), and to expand audit coverage, we selected a different set of Metrics to test this year.

- Reviewing 2020 BOG SUDS workshop proceedings, metric definitions, and other key Performance Based Funding documents.
- Verifying submission files tested were submitted by the due date as identified on the SUDS website.
- Reviewing a current listing of all those individuals who have access to the SUDS system for appropriateness of access to the BOG's application portal.
- Reviewing Banner access and termination procedures and quarterly Banner security reviews to determine whether controls are in place regarding access to Banner.

## **UPDATE TO PRIOR YEAR OBSERVATIONS AND RECOMMENDATIONS**

### *1. State University Database System (SUDS) User Access*

This observation and recommendation is considered resolved. See updated status below.

#### **Prior Year Audit Observation**

During access control testing of the SUDS, it was found that Institutional Research and Analysis (IR) did not have a formal, documented access process relating to the creation, deletion, or modification of SUDS user accounts. Additionally, we found three (3) SUDS user accounts whose passwords had expired over 365 days prior to our review, two of which had been expired since 2014. Having a password expired means the user account in question has not been accessed, at a minimum, from the date on which it had expired.

#### **Prior Year Audit Recommendation**

Internal Audit recommended IR document an access request process that includes, at a minimum, the following details:

- Define the different SUDS access Applications and Roles within SUDS
- Procedures and requirements for the creation, including requesting and granting access, modification and deletion of Users within the SUDS database
- Logging of user creation, modification and deletion requests
- Procedures for an annual internal review of all users within the SUDS database

Additionally, IR should work with the users who have been identified as not having accessed the SUDS database in more than 365 days to determine whether they still require access to SUDS and deactivate, as necessary.

#### **Updated Status**

Institutional Research provided documented procedures and requirements, which address the following areas:

- The roles associated with SUDS and FGCU access within SUDS.
- Procedures for end users to request access to SUDS along with procedures for the Data Administrator and Director of Institutional Research to process the requests for access, modification, or deletion of users within SUDS.
- The logging of information on all account requests, modifications and deletions.
- The procedure for how to conduct an annual review of all SUDS users. This includes a process for reviewing users with expired passwords.

## 2. *Change Management*

This observation and recommendation is still pending. See the updated status from management below.

### Prior Year Audit Observation

IR, for state reporting purposes, maintains multiple programs that take institutional data and formats it to meet SUDS guidelines for submission. We found that IR did not maintain any formal written change management procedures for implementing changes to code within these programs.

### Prior Year Audit Recommendation

While the testing of data submitted to the Board of Governors did not yield any unexplained exceptions, we recommended IR develop formal change management procedures for making changes to their programs. The goal of change management is to increase awareness and understanding of changes. Additionally, change management ensures all changes are made in a way that minimizes negative impact to the programs and ensures that the integrity of the data associated with the programs remains intact.

### Updated Status from Management

#### **Short Term Change Management Control Procedure:**

- A naming standard will be created for the production version of the artifacts (programs, crosswalks, reports and tables, etc.) use to complete state reporting.
- A list of the programs, crosswalks, reports and tables for each state file and the location will be maintained.
- If any changes are made to a production program, report, or table, the change will be reviewed and approved by another IR team member. Logs of changes must be maintained and include the person making the change, reason for the change, date of the change, and the approver.

- A comment section will be added to each program for listing changes. At a minimum, this section will include the date, who made the change and a summary identifying the changes made.
- Each IR employee will be using their own accounts for their programs, not a shared account for accountability.

*Implementation Date:* January 2021

### **Long Term Change Management Procedure:**

A comprehensive and complete procedure for change management will be published by July 2021.

*Management Response Provided By:* Dr. Aysegul Timur, Vice President and Vice Provost for Strategy and Program Innovation

### **CONCLUSION**

In our opinion, based upon the work performed, the internal controls, processes and procedures in place to ensure the completeness, accuracy, and overall timeliness of data submissions that affect performance-based funding metrics are operating effectively.

We believe our audit can be relied upon by the President and the Florida Gulf Coast University Board of Trustees as a basis for certifying representations to the Board of Governors related to the integrity of data required for its Performance Based Funding Model.

Audit Performed by: Jena Valerioti, MBA, CIA, Internal Auditor II and Ron Tortorello, MSIA, CISA, Internal Auditor II

Audit Supervised and Reviewed by: William Foster, MBA, CPA, CIA, CGAP, CFE, CRMA, CCSA, CISA, Director, Internal Audit



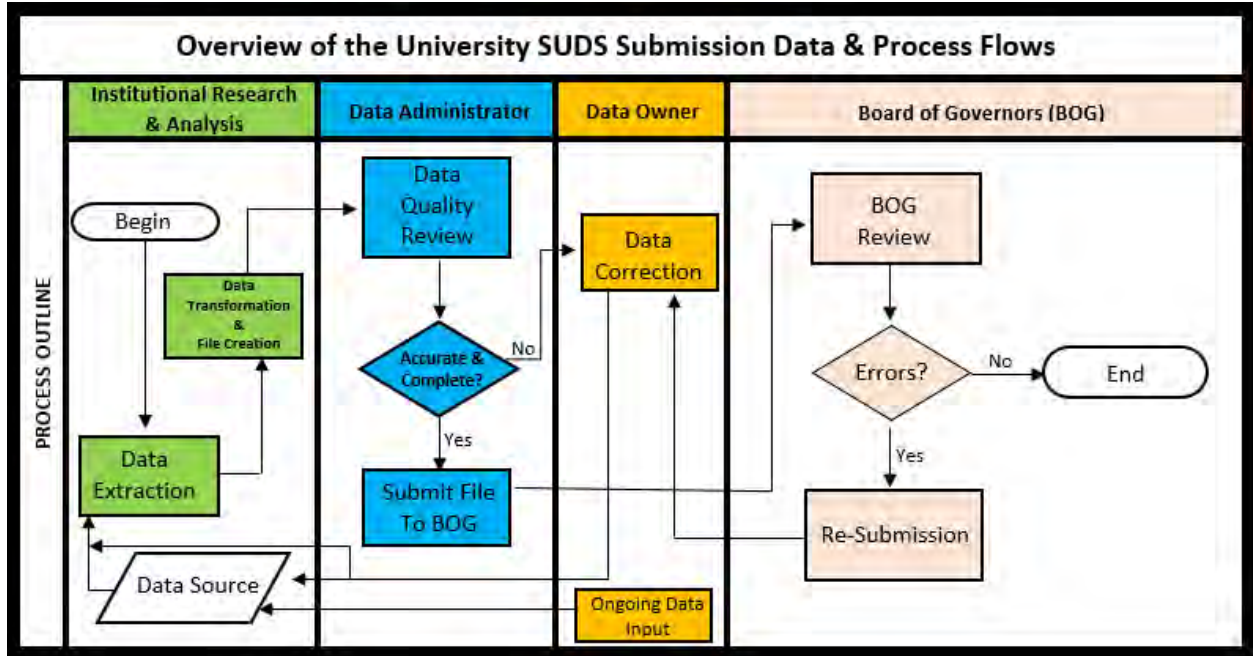
APPENDIX A  
METRIC RELATED SUBMISSIONS

<b>Due Date</b>	<b>Submission</b>	<b>Term or Year</b>	<b>Report Time Frame</b>
10/4/2019	Degrees Awarded (SIFD)	Summer 2019	201905
10/11/2019	Student Financial Aid (SFA)	Annual 2018	20182019
10/14/2019	Admissions (ADM)	Fall 2019	201908
10/21/2019	Student Instruction File Preliminary (SIFP)	Fall 2019	201908
11/8/2019	Hours to Degree (HTD)	Annual 2018	20182019
1/17/2020	Student Instruction File (SIF)	Fall 2019	201908
1/31/2020	Retention (RET)	Annual 2018	20182019
1/27/2020	Degrees Awarded (SIFD)	Fall 2019	201908
3/2/2020	Admissions (ADM)	Spring 2020	202001
6/26/2020	Student Instruction File (SIF)	Spring 2020	202001
7/10/2020	Degrees Awarded (SIFD)	Spring 2020	202001
9/11/2020	Admissions (ADM)	Summer 2020	202005
9/25/2020	Student Instruction File (SIF)	Summer 2020	202005

APPENDIX B  
METRIC DEFINITIONS WITH SUPPORTING SUBMISSIONS AND TABLE ELEMENTS

Metric	Definition	Submissions and Table Elements
6. Bachelor's Degrees within Programs of Strategic Emphasis	This metric is based on the number of baccalaureate degrees awarded within the programs designated by the Board of Governors as 'Programs of Strategic Emphasis'. A student who has multiple majors in the subset of targeted Classification of Instruction Program codes will be counted twice (i.e., double-majors are included). Source: State University Database System (SUDS).	<b>Submission:</b> SIFD <b>Table:</b> Degrees Awarded <b>Elements:</b> 1082 - Degree Program Category 1083 - Degree Program Fraction of Degree Granted (this field is a summed field) 1045 - Reporting Institution 1412 - Term Degree Granted 1081 - Degree Level Granted 2015 - Major Indicator
8. Graduate Degrees within Programs of Strategic Emphasis	This metric is based on the number of graduate degrees awarded within the programs designated by the Board of Governors as 'Programs of Strategic Emphasis'. A student who has multiple majors in the subset of targeted Classification of Instruction Program codes will be counted twice (i.e., double-majors are included). Source: State University Database System (SUDS).	Metric 6 and 8 utilize the same submissions and elements.
10. Bachelor's Degrees Awarded to African-American and Hispanic Students	This metric is the number, or percentage, of baccalaureate degrees granted in an academic year to Non-Hispanic Black and Hispanic students. This metric does not include students classified as Non-Resident Alien or students with a missing race code. Source: Accountability Report (Table 4I), State University Database System (SUDS).	<b>Submission:</b> SIF <b>Table:</b> Person Demographic <b>Elements:</b> 1044- Racial/Ethnic Group 1491- Hispanic or Latino 1492- American Indian/Alaska Native 1493- Asian 1494- Black or African America 1495- Native Hawaiian or Other Pacific Islander 1496- White 2043- Non-resident Alien Flag 1497- No Race Reported

## APPENDIX C





# Data Integrity Certification

## March 2021

**University Name:** Florida Gulf Coast University

**INSTRUCTIONS:** Please respond “Yes” or “No” for each representation below. Explain any “No” responses to ensure clarity of the representation you are making to the Board of Governors. Modify representations to reflect any noted **significant** audit findings.

Data Integrity Certification Representations			
Representations	Yes	No	Comment / Reference
1. I am responsible for establishing and maintaining, and have established and maintained, effective internal controls and monitoring over my university's collection and reporting of data submitted to the Board of Governors Office which will be used by the Board of Governors in Performance-based Funding decision-making and Preeminence or Emerging-preeminence Status.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
2. These internal controls and monitoring activities include, but are not limited to, reliable processes, controls, and procedures designed to ensure that data required in reports filed with my Board of Trustees and the Board of Governors are recorded, processed, summarized, and reported in a manner which ensures its accuracy and completeness.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
3. In accordance with Board of Governors Regulation 1.001(3)(f), my Board of Trustees has required that I maintain an effective information system to provide accurate, timely, and cost-effective information about the university, and shall require that all data and reporting requirements of the Board of Governors are met.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
4. In accordance with Board of Governors Regulation 3.007, my university provided accurate data to the Board of Governors Office.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
5. In accordance with Board of Governors Regulation 3.007, I have appointed a Data Administrator to certify and manage the submission of data to the Board of Governors Office.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	

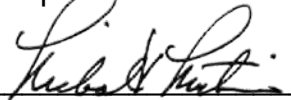
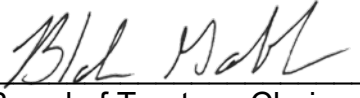


## Data Integrity Certification

Data Integrity Certification Representations			
Representations	Yes	No	Comment / Reference
6. In accordance with Board of Governors Regulation 3.007, I have tasked my Data Administrator to ensure the data file (prior to submission) is consistent with the criteria established by the Board of Governors Data Committee. The due diligence includes performing tests on the file using applications, processes, and data definitions provided by the Board Office.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
7. When critical errors have been identified, through the processes identified in item #6, a written explanation of the critical errors was included with the file submission.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
8. In accordance with Board of Governors Regulation 3.007, my Data Administrator has submitted data files to the Board of Governors Office in accordance with the specified schedule.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
9. In accordance with Board of Governors Regulation 3.007, my Data Administrator electronically certifies data submissions in the State University Data System by acknowledging the following statement, "Ready to submit: Pressing <b>Submit for Approval</b> represents electronic certification of this data per Board of Governors Regulation 3.007."	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
10. I am responsible for taking timely and appropriate preventive/ corrective actions for deficiencies noted through reviews, audits, and investigations.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
11. I recognize that Board of Governors' and statutory requirements for the use of data related to the Performance-based Funding initiative and Preeminence or Emerging-preeminence status consideration will drive university policy on a wide range of university operations – from admissions through graduation. I certify that university policy changes and decisions impacting data used for these purposes have been made to bring the university's operations and practices in line with State University System Strategic Plan goals and have not been made for the purposes of artificially inflating the related metrics.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	

## Data Integrity Certification

Data Integrity Certification Representations			
Representations	Yes	No	Comment / Reference
12. I certify that I agreed to the scope of work for the Performance-based Funding Data Integrity Audit and the Preeminence or Emerging-preeminence Data Integrity Audit (if applicable) conducted by my chief audit executive.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
13. In accordance with section 1001.706, Florida Statutes, I certify that the audit conducted verified that the data submitted pursuant to sections 1001.7065 and 1001.92, Florida Statutes [regarding Preeminence and Performance-based Funding, respectively], complies with the data definitions established by the Board of Governors.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	

Data Integrity Certification Representations, Signatures	
<p>I certify that all information provided as part of the Board of Governors Data Integrity Certification for Performance-based Funding and Preeminence or Emerging-preeminence status (if applicable) is true and correct to the best of my knowledge; and I understand that any unsubstantiated, false, misleading, or withheld information relating to these statements render this certification void. My signature below acknowledges that I have read and understand these statements. I certify that this information will be reported to the board of trustees and the Board of Governors.</p>	
<p>Certification: <u></u>  President</p>	<p>Date <u>February 4, 2021</u></p>
<p>I certify that this Board of Governors Data Integrity Certification for Performance-based Funding and Preeminence or Emerging-preeminence status (if applicable) has been approved by the university board of trustees and is true and correct to the best of my knowledge.</p>	
<p>Certification: <u></u>  Board of Trustees Chair</p>	<p>Date <u>February 17, 2021</u></p>



FLORIDA INTERNATIONAL UNIVERSITY

**Audit of Performance Based Funding and  
Emerging Preeminent Metrics Data Integrity  
Report No. 20/21-06  
February 1, 2021**

# **FIU** | Office of Internal Audit

**Date:** February 1, 2021

**To:** Kenneth G. Furton, Provost, Executive Vice President, and Chief Operating Officer  
Hiselgis Perez, Associate Vice President of Office of Analysis and Information Management

**From:** Trevor L. Williams, Chief Audit Executive



**Subject: Audit of Performance Based Funding and Emerging Preeminent Metrics Data Integrity, Report No. 20/21-06**

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Beginning in fiscal year 2013-14, the State University System of Florida Board of Governors (BOG) instituted a performance-based funding program predicated on 10 performance metrics used to evaluate Florida's public universities. For fiscal year 2020-2021, the Florida Legislature and Governor allocated \$560 million in performance-based awards, of which FIU received \$66.2 million. Furthermore, in 2019, the University achieved sufficient preeminent metrics to receive the designation of an emerging preeminent state research university by the authority of Florida Statute 1001.7065.

Pursuant to a request by the BOG and the mandate of Florida Statute 1001.706, we have completed an audit of the University's performance based funding and emerging preeminent metrics. The primary objectives of our audit were to determine whether the processes established by the University ensure the completeness, accuracy, and timeliness of data submissions to the BOG that support the Performance Based Funding and Emerging Preeminent Metrics and to provide an objective basis of support for the University Board of Trustees Chair and President to sign the representations made in the *Performance Based Funding - Data Integrity Certification* that will be submitted to the Board of Trustees and filed with the BOG by March 1, 2021.

Our audit confirmed that FIU continues to have good process controls for maintaining and reporting performance metrics data. In our opinion, the system, in all material respects, continues to function in a reliable manner. Nevertheless, although having no adverse impact on the calculation of the metrics tested, we noted three conditions related to some ancillary university processes for data maintained in PantherSoft that suggested the need for process improvements thereto and have communicated them to management in a separate letter dated February 1, 2021, for their consideration and follow up.

I also take this opportunity to express our appreciation for the cooperation and courtesies extended to us during this audit.

Attachment

C: FIU Board of Trustees

Mark B. Rosenberg, University President

Kenneth A. Jessell, Senior Vice President and Chief Financial Officer

Javier I. Marques, Vice President and Chief of Staff, Office of the President

Carlos B. Castillo, General Counsel

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## **OBJECTIVES, SCOPE, AND METHODOLOGY**

As directed by the State University System of Florida (SUS) Board of Governors (BOG) and mandated by Florida Statutes, we have completed an audit of the data integrity and processes utilized in the University's Performance Based Funding (PBF or "Funding Metrics") and Emerging Preeminent Metrics. Our audit entailed an examination of files submitted to the BOG between September 1, 2019, and August 31, 2020. The primary objectives of our audit were to:

- (a) Determine whether the processes established by the University ensure the completeness, accuracy, and timeliness of data submissions to the BOG that support the Performance Based Funding and Emerging Preeminent Metrics; and
- (b) Provide an objective basis of support for the University Board of Trustees Chair and President to sign the representations made in the *Data Integrity Certification*, which will be submitted to the Board of Trustees and filed with the BOG by March 1, 2021.

Our audit was conducted in conformance with *the International Standards for the Professional Practice of Internal Auditing* promulgated by The Institute of Internal Auditors and *IS Audit and Assurance Standards* issued by ISACA, and included an examination of the supporting records, systems, and processes and the performance of such other auditing procedures, as we considered necessary under the circumstances.

During the audit, we:

- 1. Updated our understanding of the data flow process for all the relevant data files from the transactional level to their submission to the BOG;
- 2. Performed an analysis of the *Annual AIM [Office of Analysis and Information Management] Review*. This review includes an assessment of audit logs, system access controls, and user privileges within PantherSoft and State University Database System (SUDS);
- 3. Confirmed change management controls for redefining and/or correcting data to meet the BOG's data definition standards during the submission and resubmission process;
- 4. Interviewed key personnel, including AIM employees, functional unit leads, and those responsible for developing and maintaining the information systems;
- 5. Reviewed BOG data definitions, SUS data workshop documentation, and meeting notes from the relevant groups within the BOG and FIU to identify changes to the BOG Funding Metrics;
- 6. Observed current practices and processing techniques;
- 7. Tested the latest data files for three of the 10 performance based funding metrics and four of the seven emerging preeminent metrics achieved and submitted to the

BOG as of August 31, 2020. Sample sizes and elements selected for testing were determined on a judgmental basis applying a non-statistical sampling methodology.

Audit fieldwork was conducted from September 2020 to December 2020. In fiscal year 2019-2020, we issued the report Audit of Performance Based Funding and Emerging Preeminence Metrics Data Integrity (Revised), (Report No. 19/20-06), dated February 12, 2020. That audit report offered five recommendations, which management implemented, and our office confirmed during our audit follow-up process prior to the commencement of our current audit.

## **BACKGROUND**

The Florida Board of Governors has broad governance responsibilities affecting administrative and budgetary matters for Florida's 12 public universities. Beginning in fiscal year 2013-2014, the BOG instituted a performance-based funding program, which is predicated on 10 performance metrics used to evaluate the universities on a range of indicators, including graduation and retention rates, job placement, and access rate, among others. Two of the 10 performance metrics are “choice metrics”—one picked by the BOG and one picked by each university's Boards of Trustees. These metrics were chosen after reviewing over 40 metrics identified in the Universities' Work Plans but are subject to change yearly. The metrics pertaining to Florida International University are depicted in the following table.

<b>FIU s Performance Based Funding Metrics</b>			
1.	Percent of Bachelor's Graduates Employed (Earning \$25,000+) and/or Continuing their Education Further One Year After Graduation	6.	Bachelor's Degrees Awarded in Areas of Strategic Emphasis
2.	Median Wages of Bachelor's Graduates Employed Full-time One Year After Graduation	7.	University Access Rate (Percent of Undergraduates with a Pell-grant)
3.	Net Tuition and fees per 120 Credit Hours	8.	Graduate Degrees Awarded in Areas of Strategic Emphasis
4.	Four Year Graduation Rate (Full-time, First-Time-In-College)	9.	Board of Governors' Choice - Percent of Bachelor's Degrees without Excess Hours
5.	Academic Progress Rate (2nd Year Retention with GPA above 2.0)	10.	Board of Trustees' Choice – Number of Post-Doctoral Appointees

In 2016, the Florida Legislature passed, and the Governor signed into law the Board of Governors' Performance-Based Funding Model, now codified into the Florida Statutes under Section 1001.66, *Florida College System Performance-Based Incentive*.

The BOG's model has four guiding principles:

1. Use metrics that align with the SUS Strategic Plan goals
2. Reward Excellence or Improvement
3. Have a few clear, simple metrics
4. Acknowledge the unique mission of the different institutions

The Performance Funding Program also has four key components:

1. Institutions are evaluated and receive a numeric score for either Excellence or Improvement relating to each metric.
2. Data is based on one-year data.
3. The benchmarks for Excellence were based on the Board of Governors' 2025 System Strategic Plan goals and analysis of relevant data trends, whereas the

benchmarks for Improvement were decided after reviewing data trends for each metric.

4. The Florida Legislature and Governor determine the amount of new state funding and the proportional amount of institutional funding that would come from each university's recurring state-base appropriation.

The following table summarizes the performance funds allocated for the fiscal year 2020-2021 using the performance metrics results from fiscal year 2019-2020, wherein FIU earned 88 points.

Florida Board of Governors Performance Funding Allocation, 2020 2021 <sup>1</sup>				
	Points*	Allocation of State Investment	Allocation of Institutional Investment	Total Performance Funding Allocation
FAMU	73	\$ 13,322,826	\$ 14,831,071	\$ 28,153,897
FAU	85	21,197,885	23,597,645	44,795,530
FGCU	88	11,715,809	13,042,127	24,757,936
FIU	88	31,333,250	34,880,409	66,213,659
FSU	85	41,292,730	45,967,379	87,260,109
NCF	87	4,035,348	4,492,180	8,527,528
UCF	89	35,175,932	39,158,113	74,334,045
UF	90	47,699,700	53,099,666	100,799,366
UNF	83	13,214,326	14,710,288	27,924,614
USF	94	35,923,379	39,990,177	75,913,556
UWF	82	10,088,815	11,230,945	21,319,760
<b>Totals</b>		<b>\$ 265,000,000</b>	<b>\$ 295,000,000</b>	<b>\$ 560,000,000</b>

\*Institutions scoring 51 points or higher receive their full institutional funding restored.

Source: BOG

During the 2019 Legislative Session, lawmakers approved Senate Bill 190 that contains language amending section 1001.706, Florida Statutes. The new language at section 1001.706(5)(e) states:

*Each university shall conduct an annual audit to verify that the data submitted pursuant to ss. 1001.7065 and 1001.92 complies with the data definitions established by the board and submit the audits to the Board of Governors Office of Inspector General as part of the annual certification process required by the Board of Governors.*

<sup>1</sup> The amount of state investment is appropriated by the Legislature and Governor. A prorated amount is deducted from each university's base recurring state appropriation (Institutional Investment) and is reallocated to each institution based on the results of the performance-based funding metrics (State Investment).

In addition to the data integrity audit for the Performance Based Funding Model, universities designated as preeminent or emerging preeminent must conduct a similar audit for the data and metrics used for preeminence status consideration. The BOG permits this audit either to be included with or separate from the Performance Based Funding Data Integrity Audit.

In 2019, Florida International University achieved sufficient preeminent metrics to qualify for designation as an emerging preeminent state research university by the authority of Florida Statute 1001.7065. Emerging Preeminent status is achieved upon meeting six of the 12 metrics, while Preeminent status requires meeting 11 of the 12 metrics. The University met seven of the 12 metrics as noted in **bold type** below:

FIU s Emerging Preeminent Metrics			
1.	<b>Average GPA and SAT Score for Incoming Freshman in Fall Term</b>	7.	<b>Total Amount R&amp;D Expenditures in Non-Health Sciences</b>
2.	Public University National Ranking	8.	<b>National Ranking in Research Expenditures</b>
3.	Freshman Retention Rate (Full-Time, First-Time-In-College)	9.	<b>Patents Awarded (over a 3-year period)</b>
4.	4-Year Graduation Rate (Full-Time, First-Time-In-College)	10.	<b>Doctoral Degrees Awarded Annually</b>
5.	<b>National Academy Memberships</b>	11.	<b>Number of Post-Doctoral Appointees</b>
6.	Total Annual Research Expenditures (Science & Engineering only)	12.	Endowment Size

### Organization

AIM consists of the Office of Institutional Research (IR) and the Office of Retention & Graduation Success. One of the goals of AIM is to provide the University community with convenient and timely access to information needed for planning, data driven decision-making, and to respond to data requests from external parties. IR is currently responsible for:

- Faculty Perception of Administrators, formerly Faculty Assessment of Administrator System
- Assisting with the online system used to credential faculty
- Academic Program Inventory
- Assignment of Classification of Instructional Program codes to courses and certificate programs

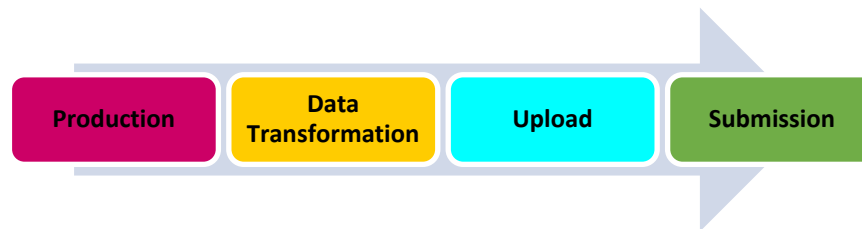


IR has been the official source of FIU's statistics, providing statistical information to support decision-making processes within all academic and administrative units at FIU, and preparing reports and files for submission to the BOG and other agencies. It is also responsible for data administration, enrollment planning, and strategic planning.

The Office of Retention & Graduation Success identifies barriers to student success and works to eliminate those barriers. This Office helps to carry out the Graduation Success Initiative, primarily by providing "Major Maps" and alerts for students and academic advisors, and information and analyses to departments and decision-makers.

The Associate Vice President of AIM, who is also the University's Data Administrator, reports directly to the Provost and is responsible for gathering data from all applicable units, preparing the data to meet BOG data definitions and requirements, and submitting the data.

The Performance Funding Metrics reporting process flows consist of:



AIM and the Division of PantherSoft Technology work collaboratively to translate the production data, which is sent to staging tables, where dedicated developers perform data element calculations that are based on BOG guidelines and definitions. Once the calculations are completed, the data is formatted into text files and moved to an Upload folder. Users then log into SUDS and depending on their roles, they either upload, validate, or submit the data to the BOG. The PantherSoft Technology team assists with the entire consolidation and upload process. Refer to Figure 1 on page 8.

## **OBSERVATIONS AND RECOMMENDATIONS**

Our audit found no material weaknesses or significant deficiencies in the processes established by the University to report required data to the Board of Governors in support of their Performance Based Funding Metrics and the Emerging Preeminent Metrics. Accordingly, in our opinion, our audit provides an objective basis of support for the University Board of Trustees Chair and President to sign the representations made in the BOG's *Data Integrity Certification* to be filed with the BOG by March 1, 2021.

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

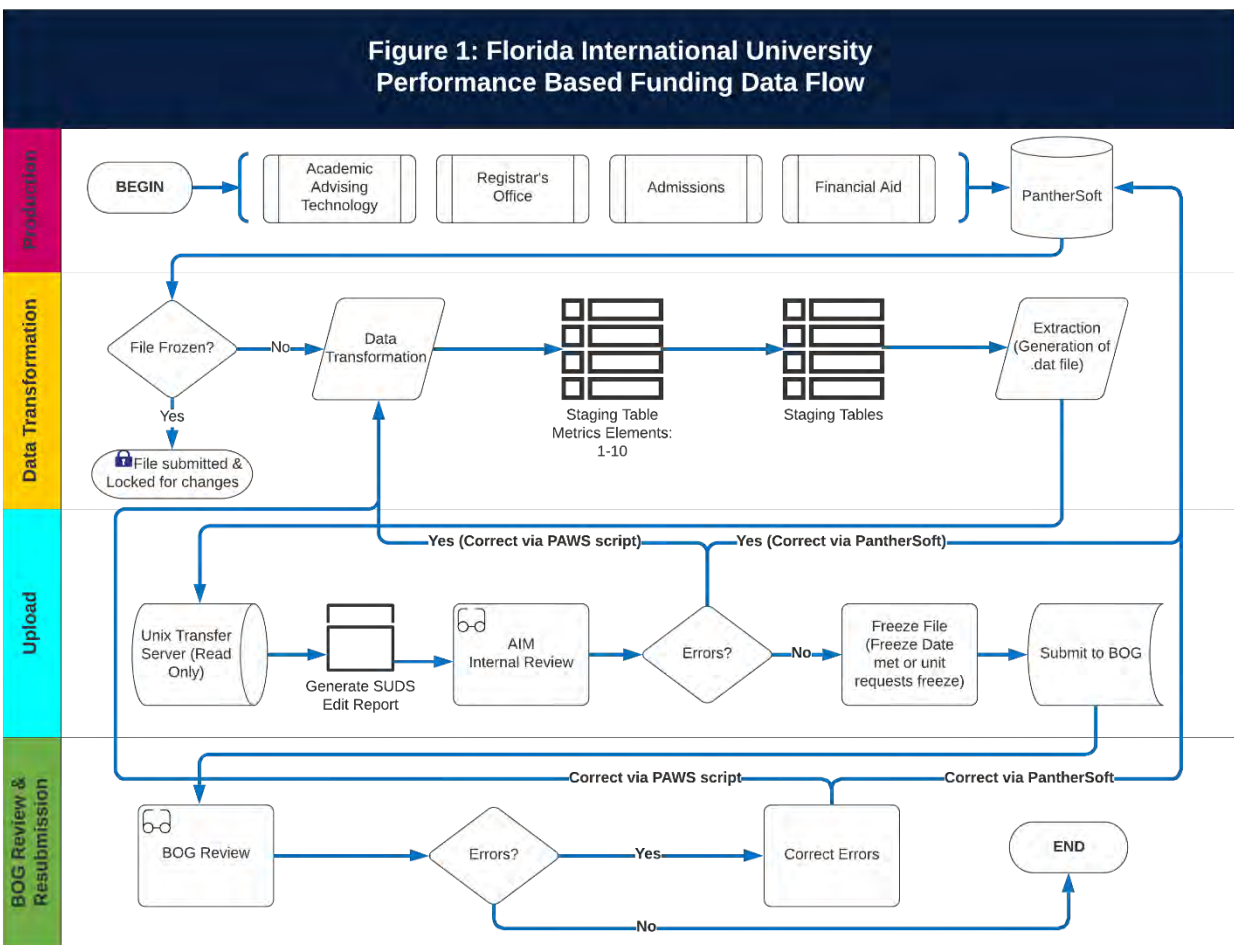
CRITERIA	SATISFACTORY	OPPORTUNITES TO IMPROVE	INADEQUATE
<b>Process Controls</b>	X		
<b>Policy &amp; Procedures Compliance</b>	X		
<b>Effect</b>	X		
<b>Information Risk</b>	X		
<b>External Risk</b>	X		
INTERNAL CONTROLS LEGEND			
CRITERIA	SATISFACTORY	OPPORTUNITES TO IMPROVE	INADEQUATE
<b>Process Controls</b> (Activities established mainly through policies and procedures to ensure that risks are mitigated and objectives are achieved.)	Effective	Opportunities exist to improve effectiveness	Do not exist or are not reliable
<b>Policy &amp; Procedures Compliance</b> (The degree of compliance with process controls – policies and procedures.)	Non-compliance issues are minor	Non-compliance issues may be systematic	Non-compliance issues are pervasive, significant, or have severe consequences
<b>Effect</b> (The potential negative impact to the operations- financial, reputational, social, etc.)	Not likely to impact operations or program outcomes	Impact on outcomes contained	Negative impact on outcomes
<b>Information Risk</b> (The risk that information upon which a business decision is made is inaccurate.)	Information systems are reliable	Data systems are mostly accurate but need to be improved	Systems produce incomplete or inaccurate data which may cause inappropriate financial and operational decisions
<b>External Risk</b> (Risks arising from events outside of the organization's control; e.g., political, legal, social, cybersecurity, economic, environment.)	None or low	Potential for damage	Severe risk of damage

## 1. Data Systems Design, Process Flow, and Controls

### A. Data Process Flow

During the prior year's audit, we tested and verified that processes established by AIM and the Division of PantherSoft Technology provide reasonable assurance that valid data, as defined by the BOG, is gathered, tested, and timely submitted to the BOG. During this audit, we met with AIM and the Division of PantherSoft Technology management and updated our understanding of the processes in place and determined that no significant changes have occurred in the data flow process since the prior audit.

The figure below illustrates how data is captured, analyzed, stored, and distributed to the BOG through SUDS and the information system controls in place.



PantherSoft and AIM collaborated and developed a tool that generates preliminary reports similar to the ones found in SUDS. This tool allows users at functional units more time to work on their file(s) since the BOG edits are released closer to the submission deadline. The purpose of the review is for users at functional units to correct any transactional errors.

The Data Administrator's team routinely reviews error and summary reports to identify and correct any data inconsistencies. The team is responsible for the day-to-day reporting and understands the functional process flows, while the functional units are responsible for their data and understand the technical process flows. Furthermore, for certain files, there are additional PantherSoft queries in place that users run to identify errors or incompatible data combinations.

In addition to the internal FIU reports, the BOG has built into SUDS a data validation process, which through many diagnostic edits, flags errors by levels of criticality. SUDS also provides summary reports and frequency counts that allow for trend analysis. The AIM team reviews SUDS reports and spot-checks records to verify the accuracy of the data. Once satisfied as to the validity of the data, the file is approved for submission.

### Conclusion

Based upon the review performed, we observed that data is properly validated and approved prior to submission. We concluded that there were no material weaknesses found in the process that supports data submitted to the BOG.

### **B. Selected Access Controls Review**

AIM implemented an annual review process, which is performed in collaboration with the functional areas and the PantherSoft security team to limit functional unit personnel access to critical data. The annual review included examination of user privileges within the SUDS application and examination of audit log files and production data. The objectives of the annual review are to:

- review user accounts to ensure onboarded and offboarded SUDS users have an associated PAWS<sup>2</sup> ticket and the existing users' access match their current job description;
- review and reduce access privileges to the production environment to appropriately mitigate least privileged and segregation of duties risks; and
- review log reporting for all metric data files, where appropriate, to ensure the integrity of the data sent to the BOG.

We obtained updated copies of the *AIM-BOG Business Process Manual* and *Annual AIM Review*. We interviewed key personnel and performed sample testing in our analysis and determined that the review performed was adequate and ensured proper controls.

#### a) SUDS Onboarding and Offboarding

It is the responsibility of the user's supervisor or functional unit lead to notify the security manager when an employee no longer requires SUDS access, and this is done through the creation of a PAWS ticket. Also, during the annual user access review, AIM investigates changes in employment status, and if appropriate, the

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<sup>2</sup> Ticketing system used to submit access requests.

AIM Data Analyst initiates PAWS tickets to add, change, or remove users with access to SUDS.

b) PantherSoft Access Control

We observed there is an effective analysis performed by AIM to determine that functional users, PantherSoft developers, and AIM users have the appropriate levels of access to PantherSoft. Additional testing performed indicated that controls are in place to enforce segregation of duties between PantherSoft and SUDS.

c) PantherSoft Audit Logs

Audit logs capabilities in the production environments, as appropriate, increases the effectiveness of detection controls to help the data administrator mitigate the risks of least privilege access, lack of segregation of duties, and unauthorized activities.

Our testing confirmed that the PantherSoft security team has developed queries that allow functional unit leads and AIM to identify actions that have been taken on relevant fields. The auditing capability is typically limited to a small number of specified fields due to the performance and resource intensive nature of audit logging.

Any field that has the audit flag enabled will be captured in a log. The audit logs are separate tables in PantherSoft that cannot be modified. Any actions taken by a user on an audited field (e.g., logging into the system) is recorded. The actions taken by a user can be reviewed by either the functional unit or the AIM team. Thus, the functional units are responsible for the integrity of data entered in PantherSoft. Similarly, the PantherSoft security team is responsible for ensuring the integrity of the audit logs.

Conclusion

We observed there is an effective analysis performed by AIM to determine that functional users, developers, and AIM users have the appropriate levels of access to PantherSoft and SUDS portal. Similarly, there is a process of monitoring audit logs and communicating with business units to find the root cause of unusual activity. We concluded that there were no material weaknesses found in the AIM review process.

**C. Change Management Controls**

To understand the process for ensuring complete and accurate submissions, we reviewed controls around the extraction, compilation, and review of data to ensure completeness and accuracy of the submission. Any corrections of data during the generation of SUDS files should go through the change management process. We noted that there were no significant changes since the prior audit. To make a change, a request by an authorized user or unit must be placed via PAWS to unfreeze a frozen file. The unit can then either make the correction via PantherSoft or via a PAWS script. An automated process places the corrected file onto a transfer server, which can only



be accessed by developers with “Read-Only” access. A developer with the “Uploader” role in SUDS can upload the file. AIM then reviews the SUDS report for errors prior to having a “Submitter” send the file to the BOG for review.

### Conclusion

PantherSoft Technology staff can make system and program changes following established change management procedures via PAWS. Likewise, functional staff can make changes to data only through the applications, providing compliance with separation of job functions. Our review and analysis found no exceptions in the change management process.

## 2. Data Accuracy Testing - Performance Based Funding Metrics

This is our seventh audit of the Performance Based Funding Metrics since it became effective in 2014. During our first-year audit, we performed data accuracy testing on all 10 metrics as requested by the BOG. In subsequent years' audits, since internal controls have always been deemed satisfactory, we have limited our data accuracy testing to specific metrics and followed up on any prior year recommendations. Our choice of metrics to audit was based on different factors: audit risk, changes to the metric, and the time elapsed since the metric was last audited. Since 2014, we have audited each of the 10 metrics at least twice, with metrics 4 through 10 three times. Depicted in the following table are the metrics audited by year.

AUDIT COVERAGE OF PBF METRICS			
Audit FY		Metrics Tested	Comment
1.	2014-15	1-10	First year; test of all metrics required by BOG
2.	2015-16	6, 7, 8, & 10	
3.	2016-17	1, 2, 4, & 5	
4.	2017-18	3 & 9	First year of the revised Metric 3
5.	2018-19	4 & 5	First year of the revised Metric 4
6.	2019-20	7 & 10	
7.	2020-21	6, 8, & 9	

At the May 2018 meeting of the *State University Audit Council* (SUAC), the BOG Chief Data Officer presented a risk rating, ranging from low to high, for each PBF metric. Since there were no prior year audit findings stemming from our data accuracy testing and there have been no significant changes to the metrics affecting this year's audit, we determined to test Metrics 6 and 8, as they were last audited in 2015-16 and Metric 9, as it is one of the metrics identified at the SUAC meeting as high risk. The other three metrics that were rated either "moderately high" or "moderate" were audited during the three more recent audits, without exception. In addition, Metric 9 received the rating of "Excellence" awarding 9 out of 10 points to FIU with a two-point increase (28.6%) since the prior audit. Points are distributed based on a rating of either "Excellence" or "Improvement."

The three PBF metrics tested were as follows:

- Metric 6 – Bachelor's Degree Awarded in Areas of Strategic Emphasis
- Metric 8 – Graduate Degrees Awarded in Areas of Strategic Emphasis
- Metric 9 – Board of Governor's Choice – Percent of Bachelor's Degrees without Excess Hours

We identified the main data files and tables related to the calculations of the three PBF metrics under review, as follows:

- Degrees Awarded file (SIFD), Degrees Awarded table
- Hours to Degree file (HTD), Courses to Degree table

The BOG provided us with the in-scope data elements for each of the metrics subject to our audit testing (see Appendix I – In-scope BOG Data Elements).

We tested the accuracy of the data used for the three metrics by reviewing the corresponding data files, tables, and elements, and tracing them to the source data in PantherSoft. We limited our testing to the PantherSoft data as the objective of our testing was to validate that the data submitted was unabridged and identical to the data contained in PantherSoft, the University's system of record.

Metric 6 – Bachelor's Degrees Awarded in Areas of Strategic Emphasis

Metric 8 – Graduate Degrees Awarded in Areas of Strategic Emphasis

The data for Metrics 6 and 8 is generated by the BOG from the Degrees Awarded file (SIFD) submitted by the University.

***Metric 6, Bachelor's Degrees within Programs of Strategic Emphasis, is based on the number of baccalaureate degrees awarded within the programs designated by the Board of Governors as "Programs of Strategic Emphases". A student who has multiple majors in the subset of targeted Classification of Instruction Program codes will be counted twice.***

***Metric 8, Graduate Degrees within Programs of Strategic Emphasis, is based on the number of graduate degrees awarded within the program designated by the Board of Governors as "Programs of Strategic Emphasis". A student who has multiple majors in the subset of targeted Classification of Instruction Program codes will be counted twice.***

We selected a sample of 30 students (baccalaureate and graduate degrees) and verified that the data submitted to the BOG in the Fall 2019 SIFD file was the same as the data contained in PantherSoft student records. We verified the accuracy of the data in the six elements relevant to the Degrees Awarded file without exception.

In addition, as part of our testing of the SIFD file, we reconciled the number of students and degrees awarded reported to the BOG with the records maintained by the Office of the Registrar. The SIFD file contained 5,424 degrees awarded, in which 40 were out-of-term degrees.

We examined 12 of the 40 out-of-term degrees to understand why they were posted late and found that the students' graduation approval was received late from the department or the degree was awarded late by the Office of the Registrar. The Division of Information

Technology has an algorithm in place to include late degrees from three terms prior, as such, these degrees were appropriately included and reported to the BOG.

In addition, we found 86 students not reported to the BOG but were included in the Registrar's records. However, of these students, 77 were subsequently reported in Spring 2020 as out-of-term degrees, and another six students were reported in Summer 2020. The remaining three student's degree dates were posted in PantherSoft as of Fall 2020 and should be included in the Fall 2020 submission.

Additionally, we found one (1) student was reported twice for the same degree during Fall 2019 and Spring 2020. AIM explained that the degree was rescinded, and a resubmission was not required by the BOG. We reviewed appropriate support where the BOG approved the rescinded degree for the student, without exception.

### Conclusion

Our testing of the SIFD data files found no differences between the information submitted to BOG and the data in the PantherSoft system relating to the relevant elements for Metrics 6 and 8.

### Metric 9 - Percent of Bachelor's Degrees without Excess Hours

The data for Metric 9 is generated by the BOG from the Hours to Degree file (HTD) submitted by the University.

***Metric 9, Percent of Bachelor's Degrees Without Excess Hours, is based on the percentage of baccalaureate degrees awarded within 110% of the credit hours required for a degree based on the Board of Governors Academic Program Inventory. This metric excludes the following types of student credits: accelerated mechanisms, remedial coursework, non-native credit hours that are not used toward the degree, non-native credit hours from failed, incomplete, withdrawn, or repeated courses, credit hours from internship programs, credit hours up to 10 foreign language credit hours, and credit hours earned in military science courses that are part of the Reserve Officers' Training Corps (ROTC) program. Starting in 2018-19, the calculation for this metric included a new type of statutory exclusion of up to 12 credit hours for students who graduated in four years or less. This metric does not report the number of students who paid the "Excess Hour Surcharge."***

To verify that the data submitted in the HTD 2018-2019 file to the BOG was accurate, we selected a sample of 20 students (three of whom were active-duty military) and verified that the data provided to the BOG was the same as the data contained in PantherSoft student records. We verified that the data in the seven elements relevant to the metric in the Degrees Awarded file agreed to the information in PantherSoft.

Notwithstanding the agreement of the data in the HTD file and PantherSoft, we did find three instances during our testing that suggested the need for process improvements to some ancillary processes that could have a bearing on the integrity of some data maintained in PantherSoft. Specifically, two student's data were inconsistent with

PantherSoft records and one military student's status was incorrectly reflected in PantherSoft. However, these instances did not impact the metrics calculation. Notwithstanding this determination, we have communicated these matters in a separate letter dated February 1, 2021, to management for their consideration and follow up.

### Conclusion

Our testing of the HTD data files found no significant differences between the information submitted to the BOG and the data in PantherSoft relating to the relevant elements for Metric 9. However, we have referred certain matters related to some ancillary university processes to management for their consideration and follow up.



### 3. Data Accuracy Testing - Emerging Preeminent Metrics

In 2020, the University achieved seven of the 12 Preeminence metrics, earning it the Emerging Preeminent designation. Three of the seven (7) metrics were tested in our prior year's audit; therefore, we selected the remaining four metrics for testing as follows:

- Metric 1 – Average GPA and SAT Score for Incoming Freshman in Fall Term
- Metric 5 – National Academy Memberships
- Metric 8 – National Ranking in Research Expenditures
- Metric 10 – Doctoral Degrees Awarded Annually

In December 2019, the BOG issued the *Preeminent Metrics Methodology Document*, which we used in our testing.

We tested the accuracy of the data used for the four metrics by obtaining the respective University files and reviewing them against the data provided to the respective organizations associated with each metric, that is, the National Science Foundation (NSF) and National Academy of Sciences, Engineering, and Medicine. In addition, where applicable, we agreed the information to the data in PantherSoft.

#### Metric 1 – Average GPA and SAT Score for Incoming Freshman in Fall Term

*An average weighted grade point average of 4.0 or higher on a 4.0 scale and an average SAT score of 1800 or higher on a 2400-point scale or 1200 or higher on a 1600-point scale for fall semester incoming freshmen, as reported annually.*

To test the accuracy of the 4.2 average GPA reported for this metric, we obtained the ADM – Applicants Admit File, identified the first-time-in-college (FTIC) students who were newly admitted and registered during the Fall 2019 term, and recalculated that group's average GPA of 4.2, without exception. Student's with non-traditional or unavailable GPA information were appropriately excluded from the calculation.

To confirm the accuracy of the 1292 average SAT score reported for this metric, we obtained a BOG report of the redesigned/concorded average SAT scores derived from SAT score data provided by FIU. Using this report, we recalculated the average SAT score of 1292, without exception. In addition, we selected a sample of 30 students and confirmed the SAT scores in the report agreed to the students' records in PantherSoft, without exception.

## Metric 5 – National Academy Memberships

*Six or more faculty members at the state university who are members of a national academy, as reported by the Center for Measuring University Performance in the Top American Research Universities (TARU) annual report or the official membership directories maintained by each national academy. (National Academy of Sciences, Engineering, & Medicine)*

To test the accuracy of the data related to National Academy memberships, we confirmed the seven memberships the University reported via the academy directories. Four faculty were members of the National Academy of Medicine and three were members of the National Academy of Engineering.

## Metric 8 – National Ranking in Research Expenditures

*A top-100 university national ranking for research expenditures in five or more science, technology, engineering, or mathematics fields of study, as reported annually by the National Science Foundation (NSF).*

Once a year, the BOG's Office of Data & Analytics staff download research expenditure data from the National Science Foundation's annual Higher Education Research and Development survey using the National Science Foundation's National Center for Science and Engineering Statistics (NCSES) online data tool. The NSF identifies eight broad disciplines within Science and Engineering: Computer Science, Engineering, Environmental Science, Life Science, Mathematical Sciences, Physical Sciences, Psychology, and Social Sciences. The BOG's Office of Data & Analytics staff analyze total research expenditures by fiscal year for each public and private four-year institution in the country by broad discipline and determine the rankings for each State University System institution for each of the broad disciplines.

To test the accuracy of the data related to the FIU's national ranking in research expenditures, we reviewed the national rankings on the NSF reports on the NCSES online data tool. We confirmed that FIU was ranked in the top 100 in six of the eight broad disciplines as reported in the metric.

## Metric 10 – Doctoral Degrees Awarded Annually

*Four hundred or more doctoral degrees awarded annually, including professional doctoral degrees awarded in medical and health care disciplines, as reported in the Board of Governors annual Accountability Plan.*

To test the accuracy of the data reported, we reviewed the SIFD reports for the academic year 2019 and identified students who obtained a Doctorate or Medical Doctorate degree. The total degrees awarded amounted to 433, which agrees to the amount reported for the metric.

## Conclusion

Our testing of the Emerging Preeminent metrics found the data reported to be accurate and consistent with the definitions and methodology as outlined in the BOG's *Preeminent Metrics Methodology Document*.

#### 4. PBF Data File Submissions and Resubmissions

##### A. Data File Submissions

To ensure the timely submission of data, AIM used the due date schedule provided by the BOG as part of the SUS data workshop to keep track of the files due for submission and their due dates. AIM also maintains a schedule for each of the files to be submitted, which includes meeting dates with the functional unit leads, file freeze date, file due date, and actions (deliverables) for each date on the schedule. We used data received directly from the BOG Office in addition to data provided by AIM to review the timeliness of actual submittals.

The following table reflect the original due dates and original submission dates of all relevant Performance Based Funding Metrics files during the audit period:

File	File Submission	Period	Original Due Date, Including Extensions	Original Submission Date
ADM	Admissions	Summer 2019	09/20/2019	09/20/2019
SIF	Student Instruction	Summer 2019*	09/27/2019	09/27/2019
ADM	Admissions	Fall 2019*	10/14/2019	10/14/2019
SFA	Student Financial Aid	Annual 2019	10/11/2019	10/11/2019
SIFD	Degrees Awarded	Summer 2019	10/04/2019	10/04/2019
SIFP	Student Instruction Preliminary	Fall 2019	10/21/2019	10/21/2019
EA	Expenditure Analysis	Annual 2019	11/04/2019	11/04/2019
HTD	Hours to Degree	Annual 2019	11/08/2019	11/08/2019
SIF	Student Instruction	Fall 2019	01/17/2020	01/17/2020
RET	Retention	Annual 2019	01/31/2020	01/31/2020
SIFD	Degrees Awarded	Fall 2019	01/27/2020	01/27/2020
ADM	Admissions	Spring 2020*	03/02/2020	03/02/2020
SIF	Student Instruction	Spring 2020*	06/26/2020	06/26/2020
SIFD	Degrees Awarded	Spring 2020	07/10/2020	07/10/2020

\* The indicated file was subsequently resubmitted and is reviewed on the following pages.

##### B. Data File Resubmissions

We obtained the list of resubmissions since the last audit from the BOG staff. The University's Data Administrator described the nature and frequency of the four required resubmissions and provided correspondence between the BOG and the University related to the data resubmissions. AIM examined the correspondence to identify lessons learned and to determine whether any future actions can be taken that would reduce the need for resubmissions.

The Data Administrator has acknowledged that although their goal is to prevent any resubmissions, they are needed in cases where inconsistencies in data are detected by either University or BOG staff after the file has been submitted. According to the Data Administrator, a common reason for not detecting an error before submission is that some inconsistencies only arise when the data is cross validated among multiple files.

To determine the frequency of the resubmissions, we reviewed a list provided by the BOG staff for all files submitted pertaining to the 10 PBF metrics. The University submitted 14 files with due dates between September 1, 2019, and August 31, 2020, of which four files required resubmission.

The following table describes the four files resubmitted and AIM's reason for the resubmission.

	<b>File Submission</b>	<b>Period</b>	<b>Original Due Date</b>	<b>Original Submission Date</b>	<b>Resubmission Date</b>
	<b>Student Instruction</b>	<b>Summer 2019</b>	<b>09/27/2019</b>	<b>09/27/2019</b>	<b>10/16/2019</b>
<b>No. 1</b>	<b>AIM Reason for Resubmission:</b> New admission element 02089 "First Time in College (FTIC) Alternative Admin Flag" was implemented effective Summer 2019. The element is also reported in the SIF file. This new element needed to be applied retroactively in the submission. In other words, if the student was admitted prior to Summer 2019, we still needed to retrofit our data and report it accordingly. Our team reached out to the BOG seeking clarification as to how to treat students admitted prior to Summer 2019. Although the BOG provided a response, our interpretation of their instructions did not match their expectations and we needed to resubmit.				
	<b>Admissions</b>	<b>Fall 2019</b>	<b>10/14/2019</b>	<b>10/14/2019</b>	<b>10/18/2019</b>
<b>No. 2</b>	<b>AIM Reason for Resubmission:</b> BOG no longer accepts an explanation for students admitted with a GPA greater than 5.0. For many years, the BOG has been accepting an explanation. However, starting in the Fall 2019 submission, the BOG decided an explanation was not allowed and a resubmission was necessary. This required for our institution to implement additional program logic that converted the High School GPA for the students whose GPA was greater than 5.0 to a default value of 5.0 in order to comply with the limitation in BOG reporting requirements.				



File Submission	Period	Original Due Date	Original Submission Date	Resubmission Date
Admissions	Spring 2020	03/02/2020	03/02/2020	05/29/2020

<b>No. 3</b>	<b>AIM Reason for Resubmission:</b> For a number of submissions, the BOG accepted an explanation for Edit 5396. This edit was revised during the 2019-20 cycle as it was previously edit 5321. Basically, the reason for the resubmission is that the BOG no longer accepts an explanation for the error. In the past, in all past submissions, we had been allowed to provide an explanation for all students listed as Cancelled After Admission. These students were originally provisionally admitted but subsequently got cancelled. The BOG has indicated we must first determine if the student was admitted yes or no (Y/N). If the student was admitted (Y) and the student is missing admission requirements, then they need to be reported as an alternative admit, even if there was an admission cancellation.
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Student Instruction	Spring 2020	06/26/2020	06/26/2020	07/22/2020
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<b>No. 4</b>	<b>AIM Reason for Resubmission:</b> As a result of COVID-19, our students were allowed to request for their final class grade to be submitted as a pass or fail (P/F) instead of a formal letter grade. Upon completion of their internal review, the BOG requested we recheck the file because there was a drop in the credit hours earned. Our team investigated this issue to find probable causes and then consulted with the IT department to validate their findings. There was a problem with the IT program logic that populates Term Credit Hours Earned (01089) element. It was not counting the (P) grades as earned credits. IT corrected the problem in the logic and AIM validated the data and resubmitted the file with the correct calculations.
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In all instances observed, the BOG staff authorized the resubmission by reopening the SUDS system for resubmission. Furthermore, the number of resubmissions decreased from five files in the prior reporting cycle to four files in the current reporting cycle.

### Conclusion

Our review disclosed that the process used by the Data Administrator provides reasonable assurance that complete, accurate, and timely submissions occurred. We noted no reportable material weaknesses or significant control deficiencies related to data file submissions or resubmissions. Moreover, the resubmissions were authorized and accepted and the reasons for them continue to be addressed.

## 5. Review of University Initiatives

We obtained the following list of the University initiatives that are meant to bring the University's operations and practices in line with SUS Strategic Plan goals:

- Implemented E&G revenue reallocation model
- Implemented faculty reallocation model for academic units
- Provided greater access to on-demand analytics relevant to the metrics
- Implemented student level graduation benchmarking
- Implemented student attendance and midterm progress monitoring and outreach
- Integration of career and academic advising
- Strategic enrollment planning via Noel Levitz
- Created an Office of Scholarships and Academic Program Partners to support all colleges in their efforts to apply foundation scholarship funds to student success and enrollment goals
- Expanded merit scholarship opportunities and initiated two new scholarships – “Jumpstart FIU” and “Panther Achievement Award”
- Implemented centralized coordination and local deployment for student recruitment efforts
- Established centralized retention, graduation, and student success outreach
- Implemented graduation and retention predictive models
- Working with EduNav and FIU's Business Intelligence team to replicate what Ad Astra was not able to produce regarding course scheduling optimization.

### Conclusion

None of the initiatives provided appear to have been made for the purposes of artificially inflating performance goals.

## APPENDIX I IN SCOPE BOG DATA ELEMENTS

No.	Metric	Definition	Submission/Table/Element Information	Relevant Submission
6	<b>Bachelor's Degrees within Programs of Strategic Emphasis</b>	This metric is based on the number of baccalaureate degrees awarded within the programs designated by the Board of Governors as 'Programs of Strategic Emphasis'. A student who has multiple majors in the subset of targeted Classification of Instruction Program codes will be counted twice (i.e., double-majors are included).	<b>Submission:</b> SIFD <b>Table:</b> Degrees Awarded <b>Elements:</b> 01082 – Degree Program Category 01083 – Degree Program Fraction of Degree Granted (This field is a summed field) 01045 – Reporting Institution 01412 – Term Degree Granted 01081 – Degree Level Granted 02015 – Major Indicator	Summer 2019 October 4, 2019 Fall 2019 January 27, 2020 Spring 2020 July 10, 2020
8	<b>Graduate Degrees within Programs of Strategic Emphasis</b>	This metric is based on the number of graduate degrees awarded within the programs designated by the Board of Governors as 'Programs of Strategic Emphasis'. A student who has multiple majors in the subset of targeted Classification of Instruction Program codes will be counted twice (i.e., double-majors are included).	Same as No. 6 above.	Summer 2019 October 4, 2019 Fall 2019 January 27, 2020 Spring 2020 July 10, 2020
9	<b>Percent of Bachelor's Degrees Without Excess Hours</b>	This metric is based on the percentage of baccalaureate degrees awarded within 110% of the credit hours required for a degree based on the Board of Governors Academic Program Inventory. This metric excludes the following types of student credits (i.e., accelerated mechanisms, remedial coursework, non-native credit hours that are not used toward the degree, non-native credit hours from failed, incomplete, withdrawn, or repeated courses, credit hours from internship programs, credit hours up to 10 foreign language credit hours, and credit hours earned in military science courses that are part of the Reserve Officers' Training Corps (ROTC) program). Starting in 2018-19, the calculation for this metric included a new type of statutory exclusion of up to 12 credit hours for students who graduated in four years or less. This metric does not report the number of students who paid the "Excess Hour Surcharge" (1009.286, FS).	<b>Submission:</b> HTD <b>Table:</b> Courses to Degree <b>Elements:</b> 01104 – Course Section Type 01484 – Course System Code 01485 – Course Grouping Code 01488 – Credit Hour Testing Method 01489 – Credit Hour Usage Indicator 01459 – Section Credit (Credit Hours) 02065 – Excess Hours Exclusion	2018-2019 Academic Year November 8, 2019

Definition Source: State University Database System (SUDS).

## **APPENDIX II OIA CONTACT AND STAFF ACKNOWLEDGMENT**

**OIA contact:**

Joan Lieuw 305-348-2107 or [jlieuw@fiu.edu](mailto:jlieuw@fiu.edu)

**Contributors to the report:**

In addition to the contact named above, the following staff contributed to this audit in the designated roles:

Stephanie Price (auditor in-charge);  
Henley Louis-Pierre (IT auditor in-charge);  
Julian Martinez Gutierrez (assistant – student intern);  
Maria Rosa Lopez (IT audit manager and reviewer); and  
Vivian Gonzalez (supervisor and reviewer).

### **Definition of Internal Auditing**

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





# Data Integrity Certification

## March 2021

**University Name:** Florida International University

**INSTRUCTIONS:** Please respond "Yes" or "No" for each representation below. Explain any "No" responses to ensure clarity of the representation you are making to the Board of Governors. Modify representations to reflect any noted **significant** audit findings.



Data Integrity Certification Representations			
Representations	Yes	No	Comment / Reference
1. I am responsible for establishing and maintaining, and have established and maintained, effective internal controls and monitoring over my university's collection and reporting of data submitted to the Board of Governors Office which will be used by the Board of Governors in Performance-based Funding decision-making and Preeminence or Emerging-preeminence Status.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
2. These internal controls and monitoring activities include, but are not limited to, reliable processes, controls, and procedures designed to ensure that data required in reports filed with my Board of Trustees and the Board of Governors are recorded, processed, summarized, and reported in a manner which ensures its accuracy and completeness.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
3. In accordance with Board of Governors Regulation 1.001(3)(f), my Board of Trustees has required that I maintain an effective information system to provide accurate, timely, and cost-effective information about the university, and shall require that all data and reporting requirements of the Board of Governors are met.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
4. In accordance with Board of Governors Regulation 3.007, my university provided accurate data to the Board of Governors Office.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
5. In accordance with Board of Governors Regulation 3.007, I have appointed a Data Administrator to certify and manage the submission of data to the Board of Governors Office.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	

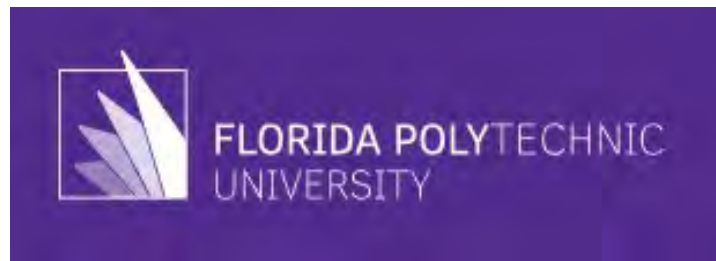
## Data Integrity Certification

Data Integrity Certification Representations			
Representations	Yes	No	Comment / Reference
6. In accordance with Board of Governors Regulation 3.007, I have tasked my Data Administrator to ensure the data file (prior to submission) is consistent with the criteria established by the Board of Governors Data Committee. The due diligence includes performing tests on the file using applications, processes, and data definitions provided by the Board Office.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
7. When critical errors have been identified, through the processes identified in item #6, a written explanation of the critical errors was included with the file submission.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
8. In accordance with Board of Governors Regulation 3.007, my Data Administrator has submitted data files to the Board of Governors Office in accordance with the specified schedule.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
9. In accordance with Board of Governors Regulation 3.007, my Data Administrator electronically certifies data submissions in the State University Data System by acknowledging the following statement, "Ready to submit: Pressing <b>Submit for Approval</b> represents electronic certification of this data per Board of Governors Regulation 3.007."	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
10. I am responsible for taking timely and appropriate preventive/ corrective actions for deficiencies noted through reviews, audits, and investigations.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
11. I recognize that Board of Governors' and statutory requirements for the use of data related to the Performance-based Funding initiative and Preeminence or Emerging-preeminence status consideration will drive university policy on a wide range of university operations – from admissions through graduation. I certify that university policy changes and decisions impacting data used for these purposes have been made to bring the university's operations and practices in line with State University System Strategic Plan goals and have not been made for the purposes of artificially inflating the related metrics.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	

## Data Integrity Certification

Data Integrity Certification Representations			
Representations	Yes	No	Comment / Reference
12. I certify that I agreed to the scope of work for the Performance-based Funding Data Integrity Audit and the Preeminence or Emerging-preeminence Data Integrity Audit (if applicable) conducted by my chief audit executive.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
13. In accordance with section 1001.706, Florida Statutes, I certify that the audit conducted verified that the data submitted pursuant to sections 1001.7065 and 1001.92, Florida Statutes [regarding Preeminence and Performance-based Funding, respectively], complies with the data definitions established by the Board of Governors.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	

Data Integrity Certification Representations, Signatures	
<p>I certify that all information provided as part of the Board of Governors Data Integrity Certification for Performance-based Funding and Preeminence or Emerging-preeminence status (if applicable) is true and correct to the best of my knowledge; and I understand that any unsubstantiated, false, misleading, or withheld information relating to these statements render this certification void. My signature below acknowledges that I have read and understand these statements. I certify that this information will be reported to the board of trustees and the Board of Governors.</p>	
<p>Certification: _____  <div style="text-align: center;">   President </div> </p>	<p>Date <u>02/25/2021</u></p>
<p>I certify that this Board of Governors Data Integrity Certification for Performance-based Funding and Preeminence or Emerging-preeminence status (if applicable) has been approved by the university board of trustees and is true and correct to the best of my knowledge.</p>	
<p>Certification: _____  <div style="text-align: center;"> <small>DocuSigned by:</small>    <small>B74D32DDA924428...</small>  Dean Colson  Board of Trustees Chair </div> </p>	<p>Date <u>2/26/2021</u></p>



**Report No: FPU 2021-06**

**February 2021**

**University Audit & Compliance  
Performance-Based Funding  
Data Integrity Audit  
For the Period Ending September 30, 2020**

David A. Blanton, CPA, CCEP  
Chief Audit Executive and Chief Compliance Officer

**University Audit & Compliance  
Performance-Based Funding Data Integrity Audit  
For the Audit Period Ending September 30, 2020**

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University Audit and Compliance (UAC) is employed by the University. UAC's mission is to serve the University by recommending actions to assist in achieving its strategic and operational objectives. This assistance includes evaluating and providing assurance of activities designed and implemented by management to strengthen internal controls, reduce risk to and waste of resources, and improve operations to enhance the performance and reputation of the University. Accordingly, this report is intended solely for the use of University management and its various oversight authorities and is not intended for any other purpose. This restriction is not intended to limit the distribution of this report, which is a matter of public record.



## Executive Summary:

Pursuant to the Audit Work Plan<sup>1</sup> approved by the Audit & Compliance Committee and the requirement set forth by State law<sup>2</sup> and Board of Governors (BOG) Regulations<sup>3</sup>, University Audit and Compliance (UAC) conducted an audit of Performance-Based Funding (PBF) Data Integrity as of September 30, 2020.

The objectives of this audit were to:

- Determine whether the University has established appropriate controls to ensure the completeness, accuracy, and timeliness of data submissions to the BOG which support the PBF metrics of the University as of September 30, 2020.
- Provide assurance that the various data files which support the PBF metrics, as of September 30, 2020, have been subjected to audit and tested for accuracy and completeness.
- Provide reasonable assurance to the President and the Chair of the Board of Trustees that certain representations included in the PBF – Data Integrity Certification form are fairly presented and therefore can be affirmed in the required certification.

Audit fieldwork was conducted from October 2020 through January 2021. This audit was conducted in accordance with the Institute of Internal Auditors *International Standards for the Professional Practice of Internal Auditing* (Standards). Accordingly, these audit procedures provide a reasonable basis for the conclusions drawn from this audit.

Based on the results of this audit, UAC concludes that the University has established appropriate controls and processes to (1) ensure the completeness, accuracy, and timeliness of data submissions to the BOG which support the PBF metrics and (2) affirm the various representations in the PBF – Data Integrity Certification form, except as noted below:

The following is a summary of observations and recommendations for this audit. These observations are discussed in greater detail in the **Audit Observations and Recommendations** section of this report.

**Observation 1: Data Integrity Certification Representations.** Enhancements could be made to strengthen the basis for certain representations made in the annual Data Integrity Certification required by the BOG.

**Observation 2: State University Data System (SUDS) Data Request Management.** Controls should be enhanced to ensure that data files are submitted to the BOG in accordance with the specified schedule and that resubmissions, if applicable, are made timely.

**Observation 3: Data Integrity Controls.** Controls should be enhanced to provide for data integrity checks and verifications prior to submission of data to reduce reporting errors.

<sup>1</sup> UAC Risk Assessment and Audit Plan for the Fiscal Year Ended June 30, 2021.

<sup>2</sup> Section 1001.92, Florida Statutes, SUS Performance-based Incentive

<sup>3</sup> Board of Governors Regulation 5.001(8), Performance-Based Funding

## Background, Objectives, Scope, and Methodology:

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### Background:

The Performance-Based Funding (PBF) Model currently includes 10 metrics that evaluate all State University System (SUS) institutions<sup>4</sup>. The Florida Board of Governors (BOG) designed the model to (1) promote the BOG's strategic plan goals for the SUS (2) reward excellence or improvement (3) have a few clear, simple metrics, and (4) acknowledge the unique mission of the various SUS institutions. Accordingly, the PBF model has several metrics common to all SUS institutions; one selected by the BOG; and one selected by the Florida Poly Board of Trustees (BOT). See **Exhibit C** for a description of the various PBF metrics applicable to Florida Poly.

SUS institutions are evaluated on either excellence or improvement for each PBF metric. The BOG uses data from various data submissions from the most current year to evaluate PBF performance and to make PBF funding decisions for each institution. Therefore, the integrity of data submitted to the BOG is crucial to determining achievement towards strategic goals and funding decisions within the PBF model. Accordingly, State law<sup>5</sup> provides that each university shall conduct an annual audit to verify that the data submitted complies with the data definitions established by the BOG and submit the audit to the BOG's Office of Inspector General as part of the annual certification process required by the BOG. These data submissions and related controls are the focus of this audit. Although this audit provides assurance over the data submitted to the BOG, the ultimate responsibility for the accuracy and completeness of PBF data submissions resides with university management.

### Objectives:

The objectives of this audit were approved<sup>6</sup> prior to audit completion and were as follows:

- Determine whether the University has established appropriate controls to ensure the completeness, accuracy, and timeliness of data submissions to the BOG which support the PBF metrics of the University as of September 30, 2020.
- Provide assurance that the various data files which support the PBF metrics, as of September 30, 2020, have been subjected to audit and tested for accuracy and completeness.
- Provide reasonable assurance to the President and the Chair of the BOT that certain representations included in the PBF – Data Integrity Certification form are fairly presented and therefore can be affirmed in the required certification.

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<sup>4</sup> Prior to the 2021-22 funding year, Florida Poly did not participate in the PBF funding model since it was a newly established institution without sufficient cohort history to measure performance against the established metrics.

<sup>5</sup> Section 1001.92, Florida Statutes, SUS Performance-based Incentive.

<sup>6</sup> Approved by the Florida Poly Audit and Compliance Committee on November 11, 2020 and approved by the Florida Poly BOT on November 18, 2020.

### Scope and Methodology:

The scope of this audit was approved<sup>6</sup> prior to audit completion and included the following:

- An evaluation of the validity of representations outlined in the Performance Based Funding – Data Integrity Certification form.
- An evaluation of controls established to ensure the completeness, accuracy, and timeliness of data files that were submitted to the BOG.
- An evaluation of access controls.
- Testing of PBF data submissions for accuracy, completeness, and consistency with data definitions and guidance provided by the BOG.
- A review of data resubmissions and data reclassifications to ensure that they were appropriate and conform to BOG guidance.

UAC assessed the risk of material noncompliance with BOG data reporting requirements and obtained an understanding of data integrity controls in order to adequately design audit procedures necessary to accomplish the audit objectives. Audit procedures included, but were not limited to, the evaluation of internal controls, reviewing written policies and procedures, interviewing key personnel, and performing tests and analysis to evaluate whether control procedures were adequately designed and operating effectively to ensure the completeness, accuracy, and timeliness of data files submitted to the BOG for PBF funding decisions.

UAC would like to acknowledge that University staff who took part in the audit were knowledgeable of their respective areas, responded quickly to questions, and showed patience throughout the audit engagement. Their cooperation was greatly appreciated.

UAC conducted this audit in accordance with the Institute of Internal Auditors *International Standards for the Professional Practice of Internal Auditing* (Standards).

### Audit Observations and Recommendations:

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During the course of the audit, all audit observations were rated as **High**, **Moderate**, or **Low** risk based on an analysis of the impact over the probability of a control process failure and/or the impact to the University if the observation is not corrected, as further described in **Exhibit A**. Audit results and risk ratings are detailed further below for each audit observation.

Overall, based on the results of audit procedures performed, UAC concludes that PBF-related controls over data submissions during the audit period were adequate to ensure reliable processes and procedures designed to ensure that data required in reports filed with the BOG are recorded, processed, summarized, and reported in a manner which ensures its accuracy and completeness. However, as noted below, the results of this audit did disclose certain observations that are deemed necessary to strengthen such controls.

**Observation 1: Data Integrity Certification Representations**

BOG Regulations<sup>3</sup> provide that a data integrity certification is to be provided to the BOG's Office of Inspector General by March 1 of each year. The certification drafted by the BOG includes 13 specific representations which are to be certified and signed by the University President and the BOT Chair. Four of the representations stand on their own as an acknowledgement of responsibility; however, included within the remaining nine representations were representations based, in part, on other factual evidence and therefore included within the scope of this audit. UAC noted that the following enhancements could be made to provide a better basis for certain representations included in the certification:

- Representation 5 requires university staff to certify that they have "appointed a Data Administrator to certify and manage the submission of data to the BOG". Although the university has informally assigned this responsibility to the University's Director of Institutional Research, such responsibility has not been adequately assigned and documented in the written job description for the Director of Institutional Research. Such written responsibilities outlined in the job description should also require the following:
  - This position is responsible for establishing and maintaining effective internal controls and monitoring over the collection and reporting of data submitted to the BOG which will be used in PBF decision making. (Representation 1)
  - This position is responsible for establishing controls and monitoring activities which include, but are not limited to, reliable processes, controls, and procedures designed to ensure that data required in reports filed with the BOT and the BOG are recorded, processed, summarized, and reported in a manner which ensures its accuracy and completeness. (Representation 2)
  - This position is responsible for ensuring that data files (prior to submission) are consistent with the criteria established by the BOG's Data Committee. Required due diligence includes performing tests on the files using applications, processes, and data definitions provided by the BOG. (Representation 6)
  - This position is responsible for submitting data files to the BOG in accordance with the specified schedule. (Representation 8)

In response to UAC's request, the University's Human Resource (HR) department provided a written job description for the Director of Institutional Research that included the following excerpted duties as specific responsibilities:

- Data Requests: Works with the Academic Affairs leadership team on generating, managing, organizing, and assigning responses to data requests made to the Office of Institutional Research. Tracks status and completion of data requests, acting as needed to assure deadlines are met. Checks data responses for accuracy and formatting prior to release to clients.
- Data Analysis: Coordinates and oversees projects such as BOG reports as assigned.

Although the duties identified above in the current job description provide a certain level of responsibility with respect to all data requests, it does not specify the level of responsibility and ownership over PBF data submissions that is required to be affirmed in the BOG certification. Additionally, such responsibilities, although provided to UAC by HR, have not been acknowledged (signed) by the employee or his immediate supervisor – nor were they communicated, of record, to the employee through a Workday posting under job responsibilities.

The failure to properly document responsibility for PBF data submissions increases the risk that employees may misunderstand the importance of such responsibilities, providing limited assurance that these responsibilities were undertaken consistent with BOT/BOG expectations.

**Risk Rating:** Moderate

**Recommendation:** The written job description of the position assigned the role of University Data Administrator (i.e., Director of Institutional Research) should be enhanced to incorporate the various data integrity responsibilities outlined in the BOG certification. Additionally, such enhanced responsibilities should be properly acknowledged/approved and accessible to the employee in the Workday employee profile.

**Management Response:** Human Resources: I have spoken with our Classification & Compensation resource and we will be adding the recommended language to the Director of Institutional Research's job description. Once this is added it will be sent to the employee and the direct supervisor to sign and will also be uploaded to Workday. This should be accomplished by Friday, February 5, 2021.

Responsible Person: DeAnn Doll, Associate Director of Human Resources.

#### **Observation 2: SUDS Data Request Management**

The BOG's Office of Data and Analytics (ODA) manages the State University Database System (SUDS) and works with SUS Institutional Research staff to ensure that data adheres to the system's established business rules. The SUDS system serves as the repository for all required PBF data submissions. (See applicable submission files listed in **Exhibit C**). These data submissions are utilized by ODA for PBF metric analysis and reporting which in turn serves as the basis for PBF funding decisions. BOG Regulations<sup>7</sup> provide that institutional data administrators are responsible for providing complete and accurate responses to information requests within the times specified by ODA. Additionally, the President and Board Chair are required to annually certify<sup>8</sup> that PBF-related SUDS data files were submitted to ODA in accordance with the specified schedule.

To facilitate timely reporting of SUDS data requests, ODA publishes a Due Date Master Calendar which identifies upcoming data submissions and their respective due dates. To facilitate accurate data submissions, ODA has established validation controls that subjects data submissions to various data integrity checks as files are submitted. These ODA-established controls identify certain errors or anomalies which may result in the rejection of the data submission; however, such controls do not substitute for the University's responsibility to ensure the accurate reporting of data. Once rejected, subsequent submissions are required until the data submission is accepted by ODA staff. The SUDS system maintains a log of all data submissions, rejections (if applicable), and the ODA acceptance date for each required data file. During the audit period, the University was required to submit 14 various PBF-related data requests through the SUDS system.

<sup>7</sup> Board of Governors Regulation 3.007(2)(b), State University System (SUS) Management Information Systems

<sup>8</sup> Data Integrity Certification, Representation 8



The table below, summarizes PBF-related data submissions during the audit period that were not made timely:

<b>Table 1</b> <b>Untimely SUDS Data Submissions</b> <b>Period: 10/1/19 – 09/30/20</b>				
	<b>BOG Reference</b>		<b>Submission File Name</b>	<b>Days Late</b>
1	SIF	201905	Student Instruction File	3
2	SIFD	201905	Degrees Awarded File	6
3	ADM	201908	Admissions File	8
4	SIFP	201908	Student Instruction Preliminary	17
5	HTD	20182019	Hours to Degree	13
6	SIF	201908	Student Instruction File	13
7	SIFD	201908	Degrees Awarded File	8
8	SIF	202001	Student Instruction File	5
9	SIF	202005	Student Instruction File	3

The table below summarizes data submissions that were rejected by ODA during the audit period and identifies total days past the initial submission due date until accepted by ODA:

<b>Table 2</b> <b>Rejected SUDS Data Submissions</b> <b>Period: 10/1/19 – 09/30/20</b>				
	<b>BOG Reference</b>		<b>Rejected Submission File Name</b>	<b>Days Late Until Accepted by ODA</b>
1	SFA	20182019	Student Financial Aid File	66
2	ADM	201908	Admissions File	105
3	SIFP	201908	Student Instruction Preliminary	151
4	SIFD	201908	Degrees Awarded File	14
5	ADM	202001	Admissions File	15

As noted in **Table 1** above, 9 of the 14 required data submissions (64%) during the audit period were not made timely and ranged from 3 to 17 days past the due date. Additionally, as noted in **Table 2** above, 5 of 14 required data submissions were rejected (36%) and not accepted by ODA staff until 14 to 151 days after the due date. University staff advised that these untimely submissions and file errors were the result of several factors as follows:

- Submissions were delayed because of Institutional Research's (IR) identification of reporting deficiencies and efforts at submitting accurate and complete data.
- Employee turnover and training in the IR department.
- A new software application that was used in Admissions.

- Enhancing the control structure to provide for greater delineation of responsibility and data ownership between the various data stewards (Admissions, Financial Aid, and the Registrar) so that validation controls implemented by IR would be more effective.

The inability to meet established timeframes for required data submissions and ensure that such submissions are free of errors could jeopardize PBF funding decisions and potentially result in the loss of PBF funding available to the University.

**Risk Rating:** Moderately High

**Recommendation:** The University should continue its efforts at enhancing controls to ensure the timeliness of all required SUDS submissions as well as any resubmissions, if applicable.

**Management Response:** IR: The SUDS data submissions for this cycle of reporting shifted from IR solely pulling and reporting the data to having the data stewards be responsible for data ownership and reporting, allowing enhanced control of validation by IR. This process required acceptance and training where accuracy of the data overruled timeliness. Going forward this process will diminish time delays while improving accuracy and process control.

Responsible Person: Kevin Calkins, Director of IR.

### **Observation 3: Data Integrity Controls**

BOG Regulations<sup>9</sup> provide that each university president shall appoint an Institutional Data Administrator to be responsible for managing university responses to the BOG's information requests. The Regulation further provides that Institutional Data Administrators shall take the necessary actions to ensure that the information provided is accurate and adheres to the criteria and definition standards included in the information request. As noted in **Observation 1**, such requirements are further incorporated into the required annual PBF data integrity certification.

Florida Poly has appointed the Director of Institutional Research (IR) to serve as the official Institutional Data Administrator for the university. University IR is dependent on the systems used and data captured by both Admissions and the Registrar in fulfilling the various PBF data requests by the BOG. Nevertheless, University IR has developed and implemented certain controls over data collected and reported by other university departments to ensure the validity of data reported. Such controls include, but are not limited to, reviewing the files for completeness and accuracy, and performing other control measures in order to validate data prior to submission. Additionally, IR holds periodic meetings with Admissions and Registrar staff to identify challenges and enhance PBF data reporting.

In accordance with the approved scope of this audit<sup>10</sup>, UAC performed testing on each of the various PBF-data submissions (as outlined in **Exhibit C**) to determine whether the University has established appropriate controls to ensure the completeness, accuracy, and timeliness of PBF data submissions to the BOG as of September 30, 2020. Accordingly, the audit methodology included the selection and testing of certain data

<sup>9</sup> Board of Governors Regulation 3.007, State University System (SUS) Management Information Systems

<sup>10</sup> As approved by the Audit & Compliance Committee on November 10, 2020

elements from each of the various submissions reported to the BOG during the audit period. The following was noted during such audit tests suggesting that controls over data submissions could be further enhanced:

- **Student Instruction File (SIF and SIFP - sample of 40):**
  - For 13 students, transfer hours earned in either high school or other postsecondary schools were not reported in accordance with BOG requirements. The BOG requires that such hours be separately reported as either earned in high school or post-high school. In response to this potential reporting matter, University staff advised that they have been working through the entire student population (past and present) to update all transfer credit so it can be appropriately marked as applied or excluded. Additionally, they have worked towards improving the reports used to extract data for SIF submissions. This data cleanup was after SIF files were submitted and accounted for most of the discrepancies noted in the audit. University staff further advised that transfer data cleanup is complete for past students and validating data after initial entry is now part of the process. Therefore, most of these reporting exceptions should be corrected in subsequent submissions. (Elements 02085/02086)
  - For one student, the date of readmission was incorrectly reported. This was due to a misunderstanding of vague language provided by the BOG on how to report readmitted students. (Elements 01413 and 01420)
  - In 5 instances, the reported race/ethnicity of the student was not accurate and/or did not completely agree with the university application, as completed by the student. In most cases, this occurred because the student simply identified as “more than one race” without specifying further details and this was not an option in the BOG reporting format. In one instance an applicant identified as Hispanic or Latino but was not reported as such. In one instance, an applicant identified as white but was not reported as such (was reported as only Hispanic or Latino).
  - For 5 students, the high school code was omitted and not reported in the submission. These reporting errors do not impact the PBF metrics.
- **Hours to Degree (HTD) File (sample of 25):**
  - For 1 student, one course was improperly coded as used towards degree when it was not (element 01489).
- **Student Financial Aid (SFA) File (sample of 25):**
  - For 4 students, financial aid reported did not match university system of record (aid for 2 of the 4 students were reported in the wrong period and for 2 others the amounts did not match). These reporting errors occurred because University staff reported the summer term information in error. University Audit was unable to quantify the overall effect of this reporting error; however, it does impact Metric 3, Average Cost to the Student.
- **Metric 10 File (Workforce Experiences – sample of 30):**
  - Two students were incorrectly reported as working on external grants (an eligible workforce experience); however, they were only employed as OPS in either Admissions or Libraries. This occurred because the job was modeled in Workday similar to a student research assistant. In both cases, the students still had at least 2 workforce experiences despite this reporting error.

- **Other Tests:**

- As noted in **Observation 2**, 5 of 14 required data submissions during the audit period were rejected by the BOG (36%) and not accepted by BOG ODA staff until 14 to 151 days after the due date. This occurred, in part, because the initial submissions did not pass validation controls used by the BOG.

The inability to establish appropriate controls to ensure that PBF data submissions are timely and free of reporting errors could jeopardize PBF funding decisions and potentially result in the loss of PBF funding available to the University.

**Risk Rating:** Moderate

**Recommendation:** University IR should continue working with Admissions, Financial Aid, and the Registrar's office to enhance validation controls over data collected and reported to ensure the timeliness, completeness, and accuracy of data reported to the BOG. As outlined in the PBF data integrity certification, such due diligence should include performing tests on the files using applications, processes, and data definitions provided by the BOG.

**Management Response:** IR: Collaboration with Admissions, Financial Aid, and the Registrar Office will continue on a regular basis to ensure timeliness, completeness, and accuracy of data reported to the BOG. Because many of these data files impact subsequent reports, this collaboration is essential for understanding the full reporting process that leads to PBF scoring and funding.

Responsible Person: Kevin Calkins, Director of Institutional Research.

## Exhibit A: UAC Audit Observation Risk Ranking Matrix

Risk Rating	Criteria	Examples
<b>High:</b>	This is a high priority observation; immediate attention from University personnel is required. This is a serious internal control or risk management issue that if not corrected or mitigated could lead to serious consequences.	
	<ul style="list-style-type: none"> <li>• Substantial risk of loss</li> <li>• Serious risk of violation of University strategies, policy, or values</li> <li>• Serious risk of reputational damage</li> <li>• Significant risk of adverse impact</li> </ul>	<ul style="list-style-type: none"> <li>• No policy exists</li> <li>• Controls do not exist or not placed into operation</li> <li>• Significant fraud detected</li> <li>• Significant amount of questioned transactions</li> <li>• Significant noncompliance observed</li> </ul>
<b>Moderate:</b>	This is a medium priority observation; timely attention from University personnel is warranted.	
	<ul style="list-style-type: none"> <li>• Moderate risk of financial losses</li> <li>• Moderate risk of loss of controls within the program or area audited</li> <li>• Adverse impact resulting in moderate sanctions or penalties</li> </ul>	<ul style="list-style-type: none"> <li>• Inconsistent application of policy</li> <li>• Only mitigating controls exist</li> <li>• Requires additional evaluation or review</li> </ul>
<b>Low:</b>	This is a low priority observation; routine attention from University personnel may be warranted. Recommendation may lead to improvement in the quality and/or efficiency of the process or area audited. Risks are limited.	
	<ul style="list-style-type: none"> <li>• Remote risk of inappropriate activity</li> <li>• Insignificant adverse impact</li> <li>• Immaterial amounts involved</li> </ul>	<ul style="list-style-type: none"> <li>• Control exists but only nominal exceptions noted</li> <li>• Compensating controls exist but internal controls could be enhanced</li> </ul>

**Exhibit B: Action Plan for Audit Observations**

<b>Observation Number</b>	<b>Action</b>	<b>Responsible Person</b>	<b>Implementation Deadline</b>
1	The written job description of the position assigned the role of University Data Administrator (i.e., Director of Institutional Research) should be enhanced to incorporate the various data integrity responsibilities outlined in the BOG certification. Additionally, such enhanced responsibilities should be properly approved and accessible to the employee in the Workday employee profile.	DeAnn Doll, Associate Director of Human Resources	February 2021
2	Enhance controls to ensure the timeliness of all required SUDS submissions as well as any resubmissions, if applicable.	Kevin Calkins, Director of Institutional Research	February 2021
3	University IR should continue working with Admissions and the Registrar's office to enhance validation controls over data collected and reported to ensure the timeliness, completeness, and accuracy of data reported to the BOG.	Kevin Calkins, Director of Institutional Research	February 2021



## Exhibit C: 2020 PBF Metrics and Corresponding Data Submission Files

Metric	Description	SUDS Data Submission Files	Other Data Relative to Metric
<b>Metrics Common to All Institutions</b>			
1	Percent of Bachelor's Graduates Enrolled or Employed (Earning \$25,000+)	SIFD	FETPIP*, WRIS2*, FEDES*, NSC*
2	Median Wages of Bachelor's Graduates Employed Full-time	SIFD	FETPIP*, WRIS2*, FEDES*, NSC*
3	Average Cost to the Student (Net Tuition per 120 Credit Hours)	HTD, SFA, SIF	None
4	FTIC Four Year Graduation Rate	SIF, SIFD, RET	None
5	Academic Progress Rate (APR)	SIF, RET	None
6	Bachelor's Degrees Awarded in Areas of Strategic Emphasis	SIFD	None
7	University Access Rate (Percent of Undergraduates with a Pell-grant)	SFA, SIF	None
8b <sup>11</sup>	Freshman in Top 10% of Graduating High School Class	ADM	None
<b>Board of Governors Choice Metric</b>			
9	Percent of Bachelor's Degrees without Excess Hours	HTD	None
<b>Board of Trustees Choice Metric</b>			
10	Graduates with 2+ Workforce Experiences	SIFD	Qualtrics Survey Data, Workday, Capstone Database, other documents

ADM – Admissions File

HTD - Hours to Degree File

RET - Retention File

SIF – Student Instruction File

SIFD – Student Instruction File – Degrees Awarded

SFA – Student Financial Aid File

FEDES – Federal Employment Data Exchange

FETPIP – Florida Education and Training Placement Information Program

NSC – National Student Clearinghouse

WRIS2 – Wage Record Interchange System

\*Denotes external data source not included within the scope of this audit.

NOTE: For the 2021 PBF Metrics, Metric 5, which previously was weighted at 10 points in the PBF scoring metrics, will be replaced with the following two metrics that will be weighted at 5 points each to maintain a total of 100 points: 2-year AA Graduation Rate and APR for Pell Recipients.

<sup>11</sup> Metric 8b was applicable to New College of Florida and Florida Poly in 2020. All other SUS institutions utilized Metric 8a (Graduate Degrees Awarded in Areas of Strategic Emphasis).



# Data Integrity Certification

## March 2021

**University Name: Florida Polytechnic University**

**INSTRUCTIONS:** Please respond “Yes” or “No” for each representation below. Explain any “No” responses to ensure clarity of the representation you are making to the Board of Governors. Modify representations to reflect any noted **significant** audit findings.

Data Integrity Certification Representations			
Representations	Yes	No	Comment / Reference
1. I am responsible for establishing and maintaining, and have established and maintained, effective internal controls and monitoring over my university's collection and reporting of data submitted to the Board of Governors Office which will be used by the Board of Governors in Performance-based Funding decision-making and Preeminence or Emerging-preeminence Status.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	As noted in the PBF Data Integrity audit (Report No. FPU 2021-06), controls and processes over this representation could be enhanced.
2. These internal controls and monitoring activities include, but are not limited to, reliable processes, controls, and procedures designed to ensure that data required in reports filed with my Board of Trustees and the Board of Governors are recorded, processed, summarized, and reported in a manner which ensures its accuracy and completeness.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	As noted in the PBF Data Integrity audit (Report No. FPU 2021-06), controls and processes over this representation could be enhanced.
3. In accordance with Board of Governors Regulation 1.001(3)(f), my Board of Trustees has required that I maintain an effective information system to provide accurate, timely, and cost-effective information about the university, and shall require that all data and reporting requirements of the Board of Governors are met.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	As noted in the PBF Data Integrity audit (Report No. FPU 2021-06), controls and processes over this representation could be enhanced.
4. In accordance with Board of Governors Regulation 3.007, my university provided accurate data to the Board of Governors Office.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	As noted in the PBF Data Integrity audit (Report No. FPU 2021-06), controls and processes over this representation could be enhanced.
5. In accordance with Board of Governors Regulation 3.007, I have appointed a Data Administrator to certify and manage the submission of data to the Board of Governors Office.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	As noted in the PBF Data Integrity audit (Report No. FPU 2021-06), controls and processes over this representation could be enhanced.


## Data Integrity Certification

Data Integrity Certification Representations			
Representations	Yes	No	Comment / Reference
6. In accordance with Board of Governors Regulation 3.007, I have tasked my Data Administrator to ensure the data file (prior to submission) is consistent with the criteria established by the Board of Governors Data Committee. The due diligence includes performing tests on the file using applications, processes, and data definitions provided by the Board Office.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	As noted in the PBF Data Integrity audit (Report No. FPU 2021-06), controls and processes over this representation could be enhanced.
7. When critical errors have been identified, through the processes identified in item #6, a written explanation of the critical errors was included with the file submission.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
8. In accordance with Board of Governors Regulation 3.007, my Data Administrator has submitted data files to the Board of Governors Office in accordance with the specified schedule.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	As noted in the PBF Data Integrity audit (Report No. FPU 2021-06), controls and processes over this representation could be enhanced.
9. In accordance with Board of Governors Regulation 3.007, my Data Administrator electronically certifies data submissions in the State University Data System by acknowledging the following statement, "Ready to submit: Pressing <b>Submit for Approval</b> represents electronic certification of this data per Board of Governors Regulation 3.007."	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
10. I am responsible for taking timely and appropriate preventive/ corrective actions for deficiencies noted through reviews, audits, and investigations.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
11. I recognize that Board of Governors' and statutory requirements for the use of data related to the Performance-based Funding initiative and Preeminence or Emerging-preeminence status consideration will drive university policy on a wide range of university operations – from admissions through graduation. I certify that university policy changes and decisions impacting data used for these purposes have been made to bring the university's operations and practices in line with State University System Strategic Plan goals and have not been made for the purposes of artificially inflating the related metrics.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	

## Data Integrity Certification

Data Integrity Certification Representations			
Representations	Yes	No	Comment / Reference
12. I certify that I agreed to the scope of work for the Performance-based Funding Data Integrity Audit and the Preeminence or Emerging-preeminence Data Integrity Audit (if applicable) conducted by my chief audit executive.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
13. In accordance with section 1001.706, Florida Statutes, I certify that the audit conducted verified that the data submitted pursuant to sections 1001.7065 and 1001.92, Florida Statutes [regarding Preeminence and Performance-based Funding, respectively], complies with the data definitions established by the Board of Governors.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	

I certify that all information provided as part of the Board of Governors Data Integrity Certification for Performance-based Funding and Preeminence or Emerging-preeminence status (if applicable) is true and correct to the best of my knowledge; and I understand that any unsubstantiated, false, misleading, or withheld information relating to these statements render this certification void. My signature below acknowledges that I have read and understand these statements. I certify that this information will be reported to the board of trustees and the Board of Governors.

Certification:  Date: 2/17/21  
Randy K. Avent, President

I certify that this Board of Governors Data Integrity Certification for Performance-based Funding and Preeminence or Emerging-preeminence status (if applicable) has been approved by the university board of trustees and is true and correct to the best of my knowledge.

Certification:  Date: 2/17/21  
Cliff Otto, Board of Trustees Chair

# Audit Report



THE  
FLORIDA STATE  
UNIVERSITY

## Office of Inspector General Services

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

### Performance-Based Funding Metrics Data Integrity Certification Audit Fiscal Year 2020-21

AR 21-03

February 8, 2021

## Summary

Overall, we concluded the University has adequate processes for collecting and reporting Performance-Based Funding (PBF) 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 1, 2021.

## Scope, Objectives, and Methodology

In his June 25, 2020, memorandum to University Boards of Trustees' Chairs and University 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.

As required by Florida Statutes<sup>1</sup>, the BOG Chair instructed the University Board of Trustees of each University to:

*...direct the university chief audit executive to perform, or cause to have performed by an independent audit firm, an audit of the University's processes that ensure the completeness, accuracy, and timeliness of data submissions.*

Additionally, the BOG Chair asked that:

*...these audits include testing of data that supports performance funding metrics, as well as preeminence or emerging preeminence metrics for those universities so designated, as testing is essential in determining that processes are in place and working as intended.*

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<sup>1</sup> Florida Statutes, sections 1001.7065, Preeminent State Research Universities Program, and 1001.92, State University System Performance-Based Incentive.

*The scope and objectives of the audit(s) should be set jointly between the chair of the university board of trustees and the university chief audit executive. The audit(s) shall be performed in accordance with the current International Standards for the Professional Practice of Internal Auditing as published by the Institute of Internal Auditors, Inc.*

*Using the results from the data integrity audit(s), each university president should complete the attached Data Integrity Certification. When completing this certification, evaluate each of the 13 prepared representations. If you are able to affirm a representation as prepared, do so. If you are unable to affirm a representation as prepared, explain the modification in the space provided. It is important that representations be modified to reflect significant or material audit findings. The certification document shall be signed by the university president and board of trustees chair after being approved by the board of trustees.*

The audit results and corrective action plans as needed shall be provided to the Board of Governors after being accepted by the university's board of trustees. The audit results shall support the president's certification and include any noted audit findings. The completed Data Integrity Certification and audit report(s) shall be submitted to the Office of Inspector General and Director of Compliance<sup>2</sup> no later than **March 1, 2021**.

*I ask that you consider the March 1st deadline when establishing dates for your 2021 board of trustees meetings as we will need these audits and certifications in sufficient time to be included in our March Board of Governors' meeting materials.*

This is the seventh consecutive year the BOG has called for each university to conduct a data integrity audit for the Performance-Based Funding (PBF) Model. This is the second year the BOG has called for universities designated as preeminent, which includes Florida State University (FSU), or emerging preeminent to conduct a similar audit for the data and metrics used for preeminent status consideration. Our Office has decided to conduct this second required audit as separate from the Performance-Based Funding Model - Data Integrity Audit, and to issue a separate audit report for it.

Florida State University has decided upon the following scope and objectives for its Performance-Based Funding Model Data Integrity Audit that has been recurring now for seven years.

### **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 Metrics/Preeminent Research University Metrics - Data Integrity Certification, which will be submitted to the University's Board of Trustees and filed with the BOG by March 1, 2021. This audit includes an evaluation of the key controls that support these processes, as well as testing of the actual data upon which the University's PBF Metrics are based.

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<sup>2</sup> This is a reference to the BOG's Office of Inspector General and Director of Compliance.



The Performance-Based Funding Metric Definitions in Florida State University's 2020 Accountability Plan, approved by the FSU Board of Trustees on April 17, 2020, and approved by the Board of Governors in May 2020, include the following:

1. Percent of Bachelor's Graduates Enrolled or Employed (\$25,000+)<sup>3</sup> One Year After Graduation;
2. Median Wages of Bachelor's Graduates Employed Full-Time One Year After Graduation;
3. Cost to the Student (Net Tuition and Fees for Resident Undergraduates per 120 Credit Hours);
4. Four-Year First-Time-in-College (FTIC) Graduation Rate;
5. Academic Progress Rate (Second Year Retention with 2.0 Grade Point Average (GPA) or Above);
6. Bachelor's Degrees within Programs of Strategic Emphasis;
7. University Access Rate (Percent of Undergraduates with a Pell Grant);
8. Graduate Degrees within Programs of Strategic Emphasis;
9. Percent of Bachelor's Degrees without Excess Hours (Board of Governors Choice Metric for all SUS universities); and
10. Percent of Bachelor's Graduates who took an Entrepreneurship Class (FSU's Board of Trustees Choice Metric).

Exhibit A provides information on each of the Performance-Based Funding Metrics, as reported in the 2020 Accountability Plan.

During the 2019-20 Fiscal Year, the Florida Legislature added two new graduation rate metrics to the Performance-Based Funding Model. At the November 2020 board meeting, the BOG approved the replacement of Metric 9 (Percent of Bachelor's Degrees without Excess Hours) with these two new metrics:

- 9a. Florida College System Associate in Arts Transfer Two-Year Graduation Rate (Full-Time Students)
- 9b. Pell Recipient Six-Year Graduation Rate (Full and Part-Time Students)

This audit solely addresses the integrity of the University's data submissions to the BOG that support the University's Performance-Based Funding Metrics for the 2021 Accountability Plan. In the event certain of these data are not yet available when we conduct testing, we plan to use the most recent data for the pertinent metrics. 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.

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<sup>3</sup> In October 2019, the BOG approved revisions to the System's 2025 Strategic Plan, which revised the employment metric to include a \$30,000+ wage threshold. At the November 2020 board meeting, the BOG approved the deferral of the wage threshold increase for at least one year due to potential impacts of data from the pandemic.

***Objectives:***

1. Determine if there were any changes since our conclusions in the 2019-20 PBF audit concerning the Data Administrator's appointment and the duties and responsibilities in his official position description.
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.
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 PBF data submissions to the BOG.
4. Determine the current status since our conclusion in the 2019-20 PBF audit concerning system access controls and user privileges.
5. Determine the current status since our conclusion in the 2019-20 PBF audit concerning audit testing of data accuracy.
6. Determine the current status since our conclusion in the 2019-20 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.
7. Determine the current status since our conclusion in the 2019-20 PBF audit concerning the University Data Administrator's data resubmissions to the BOG.
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 and otherwise communicated 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;
- State University Database System (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 universities.

Beginning in fiscal year 2013-14, the BOG instituted a Performance-Based Funding Program based on 10 performance metrics used to evaluate the universities on a range of issues, including graduation rates, job placement, academic progress rate, etc. On June 18, 2019, Chapter 2019-103, Laws of Florida, Committee Substitute for Senate Bill No. 190, relating to higher education, was signed by the Governor. The act amended s. 1001.706, F.S., officially requiring in law that, among other things:

### *(5) POWERS AND DUTIES RELATING TO ACCOUNTABILITY*

*(e) The Board of Governors shall maintain an effective information system to provide accurate, timely, and cost-effective information about each university. The board shall continue to collect and maintain, at a minimum, management information as such information existed on June 30, 2002. To ensure consistency, the Board of Governors shall define the data components and methodology used to implement ss. 1001.7065<sup>4</sup> and 1001.92.<sup>5</sup> Each university shall conduct an annual audit to verify that the data submitted pursuant to ss. 1001.7065 and 1001.92 complies with the data definitions established by the board and submit the audits to the Board of Governors Office of Inspector General as part of the annual certification process required by the Board of Governors.*

According to information on the BOG’s website as of November 28, 2020, the BOG’s current Active Regulations include Chapter 5 Performance-Based Funding with one Section, BOG 5.001, which was most recently amended on September 16, 2020. As stated in BOG 5.001(1):

#### *1) The Performance-Based Funding (PBF) is based upon four guiding principles:*

- a) Align with State University System’s (SUS) Strategic Plan goals;*
- b) Reward excellence and improvement;*
- c) Have a few, clear, simple metrics; and*
- d) Acknowledge the unique mission of the different SUS institutions.*

BOG 5.001(2) and (3) provide further description of the BOG’s PBF initiative:

<sup>4</sup> Preeminent State Research Universities Program

<sup>5</sup> State University System Performance-Based Incentive

- 2) *The PBF model measures institutional excellence and improvement of performance using metrics adopted by the Board of Governors. The metrics include 4-year graduation rates for first-time-in-college students; 2-year graduation rates for associate in arts transfer students; retention rates; post-graduation education rates; degree production; affordability; post-graduation employment and salaries, including wage thresholds that reflect the added value of a baccalaureate degree; access; 6-year graduation rates for students who are awarded a Pell Grant in their first year; and other metrics that may be approved by the Board in a formally noticed meeting. Benchmarks and metrics may not be adjusted after university performance data has been received by the Board.*
- 3) *The performance of an institution is evaluated based on benchmarks adopted by the Board of Governors for each metric. For each fiscal year, the amount of funds available for allocation to SUS institutions shall consist of the state's investment, plus the institutional investment from each institution's base budget, as determined in the General Appropriations Act. The amount of institutional investment withheld from each SUS institution shall be a proportional amount based on each institution's recurring base state funds to the total SUS recurring base state funds (excluding special units).*

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. In line with Chapter 2019-103, Laws of Florida, BOG Regulation 5.001(8) include the following:

- 8) *University chief audit executives shall conduct or cause to have conducted an annual data integrity audit to verify the data submitted for implementing the Performance-Based Funding Model complies with the data definitions established by the Board of Governors. The audit report shall be presented to the university's board of trustees for its review, acceptance, and use in completing the data integrity certification. The audit report and data integrity certification are due to the Board of Governors' Office of Inspector General by March 1 each year.*

As mentioned, this is the seventh 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 after being approved by the FSU Board of Trustees. The audit and signed certification are both 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 upon approval by the Board of Trustees, by March 1, 2021.

***Objective #1: Determine if there were any changes since our 2019-20 PBF audit conclusions concerning the Data Administrator's appointment and the duties and responsibilities in his official position description.***

In our 2019-20 PBF audit we concluded 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.*

***Current Findings:***

The University's current Data Administrator continues to be Richard R. (Rick) Burnette III, Ph.D. Dr. Burnette, Associate Vice President for Academic Affairs, assumed the University Data Administrator responsibilities effective May 13, 2013. 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, last updated July 1, 2016, and effective dated August 11, 2020, which listed among his responsibilities "Maintains the role of the University Data Administrator in accordance with Board of Governors Regulation 3.007, which states that the Data Administrator will ensure that the data file (prior to submission) is consistent with the criteria established by the Board of Governors Data Committee."

***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 2019-20 PBF audit we concluded that:

*...the processes used by the University Data Administrator and his staff in Institutional Research reasonably ensure the completeness, accuracy, and timely submission of data submitted to the BOG, including compliance with BOG criteria for the data. The most definitive evidence of the effectiveness of Institutional Research's (IR) processes to ensure the completeness and accuracy of the University's data submitted to the BOG, including criteria for the data, is presented in our positive conclusions pertaining to our Objective #5 concerning audit testing of PBF data accuracy.*

***Current Findings:***

As we observed in our 2019-20 Performance-Based Funding Metrics Data Integrity Certification Audit, we continue to conclude the processes used by the University Data Administrator and his staff in IR reasonably ensure the completeness, accuracy, and timeliness 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 continues to be as follows:

- Student information necessary for reporting is captured in the University’s transactional systems, including Campus Solutions/PeopleSoft student information system and the Slate admissions platform.
- Data for most files 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 Oracle Business Intelligence Enterprise Edition (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 environment, for testing.
- 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 BOG’s online SUDS Data Dictionary and SUS Master File Documentation, or the Annual Data Administrators’ Conference Proceedings.
- Corrected files are reloaded and the review process continues until all the errors have been cleaned up or explained.
- For each file, 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. Just prior to submission to the BOG, the Submission Summary is downloaded to Excel so that the FSU team can enter and retain their comments on errors that the BOG has defined as Level 9 (critical) errors, and for datapoints where there were meaningful changes from one year to the next. The comments are recorded in the Excel spreadsheet and saved on IR’s shared drive.
- Each file is then submitted to the BOG after all of the frequency explanations have been added by IR staff.

To test the **timeliness** of submissions 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 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 third most recent submission.

The table below shows each file we reviewed to test timeliness of submissions, and the reporting period covered for each file.



File	Campus Solutions—Reporting Period(s)
Admissions File (ADM)	Spring 2020 through Fall 2020
Student Instruction File (SIF)	Fall 2019 through Summer 2020
Hours to Degree (HTD)	2017-18 through 2019-20
Retention	2016-17 through 2018-19
Student Financial Aid (SFA)	2017-18 through 2019-20
Student Instruction File Degrees Awarded (SIFD)	Fall 2019 through Summer 2020

Since our previous audit report accepted by the Board of Trustees on February 12, 2020, nine files were submitted to the BOG SUDS system. Eight of these files were submitted on time, while one file was submitted late, but only by one day and due to a technical issue in the SUDS system. Please note in the table the three most recent submissions of each of the six required files that relate to FSU's Performance-Based Funding Metrics. Timeliness of the University's data submissions to the BOG is not a present concern.

Most Recent Submission				
File	Term	SUDS Due Dates	Submission to BOG	Days Late
Admissions File	Fall 2020	10/12/2020	10/12/2020	N/A – On Time
Student Instruction File	Summer 2020	9/25/2020	9/25/2020	N/A – On Time
Hours to Degree	Annual 2019	11/09/2020	11/10/2020	1 day
Retention File	Annual 2018	1/31/2020	1/31/2020	N/A – On Time
Student Financial Aid File	Annual 2019	10/16/2020	10/15/2020	N/A – Early
Degrees Awarded File	Summer 2020	10/2/2020	10/2/2020	N/A – On Time
Second Most Recent Submission				
File	Term	SUDS Due Dates	Submission to BOG	Days Late
Admissions File	Summer 2020	9/11/2020	9/11/2020	N/A – On Time
Student Instruction File	Spring 2020	6/26/2020	6/26/2020	N/A – On Time
Hours to Degree	Annual 2018	11/15/2019	11/14/2019	N/A – Early
Retention File	Annual 2017	1/30/2019	1/30/2019	N/A – On Time
Student Financial Aid File	Annual 2018	10/11/2019	10/11/2019	N/A – On Time
Degrees Awarded File	Spring 2020	7/10/2020	7/10/2020	N/A – On Time
Third Most Recent Submission				
File	Term	SUDS Due Dates	Submission to BOG	Days Late
Admissions File	Spring 2020	3/2/2020	3/2/2020	N/A – On Time
Student Instruction File	Fall 2019	1/17/2020	1/17/2020	N/A – On Time
Hours to Degree	Annual 2017	11/7/2018	11/7/2018	N/A – On Time
Retention File	Annual 2016	1/23/2018	1/23/2018	N/A – On Time
Student Financial Aid File	Annual 2017	10/4/2018	10/4/2018	N/A – On Time
Degrees Awarded File	Fall 2019	1/27/2020	1/27/2020	N/A – On Time

***Conclusion for Objective #2:***

We concluded the processes used by the University Data Administrator and his staff in Institutional Research (IR) reasonably ensure the completeness, accuracy, and timely submission of data submitted to the BOG, including compliance with BOG criteria for the data. The most definitive evidence of the effectiveness of IR's processes to ensure the completeness and accuracy of the University's data submitted to the BOG, including criteria for the data, is presented in our positive conclusions pertaining to our Objective #5 concerning audit testing of PBF data accuracy.

***Recommendations:***

We have no recommendations for Objective #2.

***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 PBF data submissions to the BOG.***

In our 2019-20 PBF audit 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 PBF data submissions to the BOG.*

***Current Findings:***

The Office of Institutional Research, Enterprise Resource Planning (ERP), and the offices that act as primary custodians (and subject matter experts) for reported data have electronic records reflecting the policies and procedures necessary for producing the affected BOG files. IR has published a "BOG File Submission Policy" on its intranet wiki site and has 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 SUDS files submitted to the BOG pertaining to the University's PBF Metrics. 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 PBF data submissions to the BOG.

***Recommendations:***

We have no recommendations for Objective #3.

***Objective #4: Determine the current status since our conclusion in the 2019-20 PBF audit concerning system access controls and user privileges.***

In our 2019-20 PBF audit we concluded 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.*

***Current Findings:***

There are system access controls throughout the BOG data submission process. Florida State University has role-based and application-based security in its Oracle/PeopleSoft Campus Solutions student information system. 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. Based on our review of IR staff's security access to FSU systems, we concluded that 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 address for the SUDS is a secure site and all communications are encrypted. This system was designed with redundant fail-over protections to assure against inappropriate access. FSU's Data Administrator, Dr. Burnette, and its Director of Institutional Research, Dr. James Hunt, are the University's designated security managers for the SUDS database access. Institutional Data Administrators receive their passwords from a BOG System Administrator. The **Data Administrator** role is the highest level assignable at the institution level and is assigned to only one individual at each institution. Data Administrators, in turn, log into the system and have the authority to create users to process information for their universities. The Data Administrator role is authorized to process all data submissions to the BOG and includes the Submitter, Uploader, Validator, and Research roles.

Each user is assigned to a role and a set of authorized submissions, which defines the scope of that user's authority in the SUDS system. The **Submitter** role allows the user to "officially" submit university files to the BOG; this role includes the Uploader, Validator, and Research roles. The **Uploader** role allows the user to upload files for editing/review. The user can initiate and review all edits and reports of the files for a submission. The Uploader role includes the Validator and Researcher roles. The **Validator** role allows the user to review edit reports for submissions that have already been uploaded and edited. This user is able to enter explanations and comments. The Validator role includes the Researcher role. The **Researcher** role is designed to be given to university researchers who want to do studies with system data and need access to the reporting view. The reporting view allows the researcher to identify students from within his/her own institution, follow them across the system, and do other kinds of system/school comparison research, without having to expose personally identifiable information regarding the students. Every time a user's access or password is modified, the security manager receives 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. The Institutional Data Administrator also receives an email every time a file is submitted, so he would be aware of any unauthorized access.

***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 2019-20 PBF audit concerning audit testing of data accuracy.***

*In our 2019-20 PBF audit we concluded that:*

*Based on our continued review of the University's internal controls as a whole over data pertaining to the University's PBF Metrics and our data accuracy testing for the 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, with the exception of Metric 8 for which New College and Florida Polytechnic University have its own unique metric:

1. Percent of Bachelor's Graduates Enrolled or Employed (\$25,000+) One Year After Graduation
2. Median Wages of Bachelor's Graduates Employed Full-Time One Year After Graduation
3. Cost to the Student (Net Tuition and Fees for Resident Undergraduates per 120 Credit Hours)
4. Four-Year First-Time-in-College (FTIC) Graduation Rate
5. Academic Progress Rate (Second-Year Retention with 2.0 Grade Point Average (GPA) or Above)
6. Bachelor's Degrees within Programs of Strategic Emphasis
7. University Access Rate (Percent of Undergraduates with Pell Grants)
8. Graduate Degrees within Programs of Strategic Emphasis
- 9a. Florida College System Associate in Arts Transfer Two-Year Graduation Rate (Full-Time Students)
- 9b. Pell Recipient Six-Year Graduation Rate (Full and Part-Time Students)

### Institution-Specific Metric for Florida State University:

#### 10. Percent of Bachelor's Graduates who took an Entrepreneurship Class (FSU's Board of Trustees Choice Metric)

The State University System of Florida Board of Governors maintains a student unit record database titled 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.

#### ***Current Findings:***

**Metric 1 - Percent of Bachelor's Graduates Enrolled or Employed (\$25,000 or More) One Year after Graduation.** The calculation of this measure is to be done as follows, according to BOG definitions:

*This metric is based on the percentage of a graduating class of bachelor's degree recipients who are enrolled or employed (earning at least \$25,000) somewhere in the United States. Students who do not have valid social security numbers and are not found enrolled are excluded. This data now includes: non-Florida employment data from 44 states and districts, including the District of Columbia and Puerto Rico; and military enlistment as reported by the institutions.*

*Sources: State University Database System (SUDS), Florida Department of Economic Opportunity analysis of State Wage Interchange System, and National Student Clearinghouse.*

**Metric 2 - Median Wages of Bachelor's Graduates Employed Full-Time 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 wage data from the fourth fiscal quarter after graduation for bachelor's recipients. This data does not include individuals who are self-employed, employed by the military, those without a valid social security number, or making less than minimum wage. This data now includes non-Florida data from 44 states and districts, including the District of Columbia and Puerto Rico.*

*Sources: State University Database System (SUDS) and Florida Department of Economic Opportunity analysis of State Wage Interchange System.*

FSU provides the SIFD Degrees Awarded Table in the SIFD File submission. This file identifies those students who have been awarded degrees and, for each, when the degree was awarded. The BOG uses information provided in the SIFD Degrees Awarded Table and included in the SUDS database to identify the students who were awarded degrees during the prior year. The cohort to be reported on for 2021 Performance-Based Funding includes those who graduated in the Summer 2018, Fall 2018, and Spring 2019 semesters. The BOG then uses demographic information from SUDS, along with external reporting sources, to determine these students' outcomes one year later.

Social security numbers are provided as part of the SIFD Degrees Awarded Table and are used to match employment data and identify graduates who are continuing their education within the State University System (SUS). First, middle, and last names and date of birth are the demographic information fields used to identify graduates who are continuing their education outside of the SUS. These fields are not a part of the SIFD Degrees Awarded Table but are provided during different submissions to SUDS, primarily as part of original admissions records.

### **SIFD File Testing**

An audit step in validating data for PBF Metrics 6 and 8 is determining whether SIFD Degrees Awarded data are complete and accurate. The SIFD Degrees Awarded Files for Summer 2018, Fall 2018 and Spring 2019, which define the cohort for this year's Measures 1 and 2, were tested and validated as part of our prior year PBF audit in our testing of Metrics 6 and 8 for that audit. As reported in Audit Report AR20-04, the data were accurate and complete.

**Metric 3 – Cost to the Student (Net Tuition and Fees for Resident Undergraduates per 120 Credit Hours).** According to BOG definitions:

*This metric is based on resident undergraduate student tuition and fees, books and supplies as calculated by the College Board (which serves as a proxy until a university specific alternative is finalized), the average number of credit hours attempted by students who were admitted as First Time in College (FTIC) and graduated with a bachelor's degree for programs that require only 120 credit hours, and financial aid (grants, scholarships, waivers, and third party payments) provided to resident undergraduate students during the most recent academic year.*

*Source: State University Database Systems (SUDS), the Legislature's annual General Appropriations Act, and university required fees as approved by the Florida Board of Governors.*

Data for this metric are based on the Florida Board of Governors' (BOG's) analysis of three different files: Hours to Degree (HTD) File, Student Instruction File (SIF), and Student Financial Aid (SFA) File. The HTD File provides the BOG with the number of credit hours each student completed towards his/her first baccalaureate degree for a 120-hour program. The SIF File provides the BOG with information on the student's residency (i.e., must be a Florida resident) for tuition purposes, and any waivers the student received towards his/her tuition. The SFA File provides the BOG with information on any grants, scholarships, and/or third-party payments that the student received.

### **Establishment of a Population of Students Who Were Awarded First Baccalaureate Degrees (Single Majors Only) During the Time Period under Review**

The Hours to Degree (HTD) File contains information about students who are awarded first baccalaureate degrees with a single major within the academic year. For each student, this information is reported during the term his/her degree was awarded (Summer, Fall, or Spring). The course information for students reported on the file includes all post-secondary course work and their course work taken in high school and accepted as post-secondary credit after high school. To build the HTD File, IR sends a listing of students who were awarded their first baccalaureate degrees (single major only) during the reporting period (HTD population file) to staff within the University's Enterprise Resource Planning (ERP). (For purposes of this audit, the time period is Academic Year



2019-20 (Summer 2019, Fall 2019, Spring 2020).) ERP staff uses this listing to build the HTD Table and the Courses Taken Table for the HTD File submission to the BOG. From an IR business analyst, we obtained the HTD Table that was submitted to the BOG, for our time period.

**Comparison of IR HTD Population File to the University’s Campus Solutions System Records (Source Records) Based on Employee Identification (EMPLID).** We compared the EMPLID, Classification of Instructional Programs (CIP) code, and completed term records in the HTD Table submitted to the BOG (7,392 records) to the EMPLID, CIP code, and completed term records in our query results of degrees awarded during the Summer 2019, Fall 2019, and Spring 2020 terms from the University’s source Campus Solutions system. We determined that the HTD Table reconciled to the University’s Campus Solutions records in terms of validation of the students included in the HTD Table. Based on this analysis, we have assurance that the HTD Table submitted to the BOG is complete and correctly includes the population of students who were awarded first baccalaureate degrees (single majors only) during the time period under review.

### **Testing of Students Included in the HTD Table Submitted to the BOG to Determine the Accuracy of Data Elements Used for Metric 3**

Having established that our population in the HTD Table submitted to the BOG was materially correct, we then tested the accuracy of the following data elements used for Metric 3: 1) term in which the student completed his/her degree, 2) course identification, 3) credit hours each student completed towards his/her first baccalaureate degree for a 120-hour program, 4) residency status (should be resident, for tuition purposes), 5) fee waivers, and 6) scholarships and/or grants awarded. For all of these six data elements, we took a random sample of 100 students from the HTD Table population.

**Term in Which the Student Completed His/Her Degree.** We confirmed that each of the 100 students in our sample received his/her baccalaureate degree in the term identified on the HTD Table (part of the HTD File submission to the BOG), and that this was the student’s first baccalaureate degree (single major), based on our review of his/her Campus Solutions source documentation. We noted no exceptions.

**Course Identification.** According to the BOG Overview of Methodology and Procedures for this metric, certain courses are excluded from the cost to the student calculation. These courses include courses taken by active-duty military, dual enrollment courses, exam credit courses, graduate rollover courses, life experience courses, military courses, and courses where the student withdrew due to a personal hardship. We determined that these excluded courses were correctly identified in the Courses to Degree Table, based on our review of Campus Solutions source documentation.

**Credit Hours Each Student Completed Towards His/Her First Baccalaureate Degree for a 120-Hour Program.** We reviewed information on the Courses to Degree Table (part of the HTD File submission to the BOG) and noted that the column titled “Credit Hour Usage Indicator” identified whether or not a course was used towards the student’s degree. There are various reasons why a course may not be used towards a degree. Some examples are if the student fails or withdraws from the class, if he/she repeats the class, or if the class is a remedial class. We reviewed our sample of 100 students and determined that none of the courses that were marked “D,” meaning the course counted towards the student’s degree, had non-passing grades, were remedial courses, or had an “R” listed under the Repeated Indicator column. Thus, for all of the 100 students in our sample, we determined their courses classified as “D” were in accordance with instructions provided in the BOG’s SUDS Data Dictionary. No exceptions were noted.

We also performed an analysis for any course numbers in our sample that were marked “D” more than once per student. In some cases, this is permissible. Generally, according to undergraduate academic regulations and procedures, students are not allowed additional credit for courses repeated in which the students originally made grades of a “C-” or better, except for courses specifically designated as repeatable to allow for additional credit. Repeatable courses may be taken to a maximum number of times or hours, as spelled out in the course descriptions. No exceptions were noted.

We also compared the total amount of native credit hours and non-native credit hours to source documentation in Campus Solutions. Native credit hours are all credit hours attempted at Florida State University. Non-native credit hours are hours transferred from other universities and colleges. No exceptions were noted.

We made a similar comparison, for all 100 students in our sample, of the total amount of credit hours, both native and non-native, that were marked “D” in the Credit Hour Usage Indicator column and found agreement in the data FSU submitted to the BOG and FSU source data. We concluded that the sum of these hours met the minimum number of hours for each student’s degree for this Metric 3 (i.e., 120 hours).

**Residency Status.** The HTD Table submitted to the BOG included 7,392 students, and we determined that 6,676 of these (90 percent) were considered resident students, for tuition purposes. For our sample of 100 students, we concluded that all had the correct residency classification (i.e., resident for tuition purposes), which information we obtained from the SIF Enrollment Table (part of the SIF File submission), based on our review of Campus Solutions source documentation. We noted no exceptions.

**Fee Waivers.** For the 100 students in our sample, we compared the amount of fee waivers awarded to them and reported on the Fee Waivers Table submitted to the BOG (part of the SIF File submission for the period of Summer 2019, Fall 2019, and Spring 2020), to their Campus Solutions source documentation. We noted no exceptions.

**Scholarships and/or Grants Awarded.** Finally, for the students in our sample of 100, we compared the amounts of scholarships and grants awarded to them and reported on the Financial Aid Awards Table (part of the 2019-20 SFA File submission to the BOG), to the Campus Solutions source documentation. For our sample of 100 students, we did note a discrepancy in a department billing payment, which is treated as an institutional waiver in Financial Aid, for one student. Department billings are payments made by a university department to Student Business Services to cover all or part of a student’s tuition and fee charges. Technically speaking, these payments are not waivers as the university is not waiving specific charges and because money is being transferred. Because department payments are not statutorily-defined waivers, they are not reported on the SIF Fee Waivers table. Though the department payments are not direct aid to students, a record of the payments is passed to Financial Aid data and categorized as a waiver because the payments impact the amount of aid a recipient is eligible to receive. Because the payments have been categorized as waivers in the Financial Aid system, the Office of Financial Aid has not reported them on the SFA file because waivers are typically reported on SIF. After discussion and a detailed review of the affected data, it has been determined that generally department billings should be reported on SFA as institutional grants, and athletic billings should be reported on SFA as institutional scholarships. Finally, we analyzed this issue further for the entire population of department and athletic billings and concluded that this discrepancy for resident undergraduates was approximately \$1 million.

In addition, we noted a discrepancy in a Summer 2019 third-party payment to one student. This third-party payment was reported in both the 2018-19 and 2019-20 SFA files for the Summer 2019 term. We performed an additional analysis of the Summer term awards in the 2019-20 SFA File and compared it to the Summer term awards in the 2018-19 SFA File, as Summer term reporting is split based on fiscal year. Any awards disbursed prior to July 1, 2018 are supposed to be reported in the 2018-19 SFA File, and awards disbursed on July 1, 2018 and after are supposed to be reported in the 2019-20 SFA File. We found Bright Futures awards, Institutional Grants, Institutional Scholarships, Private Scholarships, and Third- Party Payments that were reported in both the 2018-19 SFA File and the 2019-20 SFA File. The total amount of financial aid for resident undergraduates used in the calculation for Metric 3 reported in both files was approximately \$940,000.

We had a similar issue in our prior year audit and the ultimate outcome, at the recommendation of the OIGS and with the BOG's approval, was for FSU to move to term-based reporting, which would eliminate this problem in the future. OFA began the process last Fall with the intent to change it for this year. However, IR has not received formal confirmation from the BOG to change from fiscal year reporting to term-based reporting, so they decided to report the 2019-20 SFA file on a fiscal year basis, as this was the documented standard. There was an issue with reverting back to fiscal year reporting, which created a query logic mismatch. This issue will be eliminated by the move to term-based reporting. The data administrator reportedly engaged with BOG staff to make the change effective Summer 2021.

The combined effect of these discrepancies is approximately \$60,000 of underreported aid. The net effect of this unreported aid on Metric 3 is \$10 per degree, therefore not having a material impact the calculation of Metric 3.

Based on our testing, the University's data submitted to the BOG for Metric 3 Performance-Based Funding were materially complete and accurate, and in accordance with BOG guidance. For those minor exceptions noted above, we provided the details of such findings to the Data Administrator for his follow-up actions.

**Metric 4 – Four-Year Graduation Rate for First-Time-in-College (FTIC) Students.** 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 were enrolled full-time in their first Fall semester and had graduated from the same institution by the Summer term of their fourth year. FTIC includes 'early admit' students who were admitted as degree-seeking students prior to high school graduation. Students who were enrolled in advanced graduate programs at the same institution during their 4<sup>th</sup> year were excluded.*

*Source: State University Database Systems (SUDS).*

The BOG's Overview of Methodology and Procedures: Performance Funding Metrics – Retention and Graduation Rates indicates that this measure was originally based on the national standard graduation rate for FTIC students, 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. In 2018, the Florida Legislature changed the graduation rate metric included in the Performance-Based Funding model from a six-year to a four-year measure.

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 submissions, and include data needed for the four-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 Person Identification Change and Cohort Change Files, which it submits to the BOG. The Retention Person Identification Change File reports changes to the identification numbers for the cohort. We reviewed the most recent Retention Person Identification Change File, which was the 2018-19 file. This file reported identification changes to the 2013 through 2018 cohorts. The Retention Cohort Change File identifies students in a 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. These adjustments are used by the BOG to exclude these individuals from the cohort. We reviewed the 2018-19 Retention Cohort Change file, which was the most recent file. There were six students listed in this file that were excluded from cohorts, ranging from 2013 to 2017 cohorts. We noted that the process for identifying these identification changes and adjustments to the cohort is consistent with prior years.

**Verification of the 2016 FTIC Cohort.** We reviewed the 2016-17 cohort detail records file, which was compiled by the BOG and downloaded from SUDS by IR staff, for validation. This file has records for each student enrolled during the 2016 academic year, with degrees awarded for each included student through Fall 2019. The Summer 2016 and Fall 2016 SIF File data provide the information needed to identify the 2016 FTIC cohort population for this PBF measure.

To validate the 2016 FTIC cohort used by the BOG for this measure, we first filtered the cohort detail records file to include only those students who: (1) started in the Fall (or Summer continuing to Fall) term, (2) were initially enrolled at the University immediately after their high school graduation or enrolled in a first-time-in-college, degree-seeking status having earned less than 12 hours of transferable college credit after their high school graduation, (3) were identified as being included in Student Right to Know reporting. This analysis returned 6,217 records. We used a query we developed in Campus Solutions and additional manual reconciliations and determined that all of these records identified using BOG selection criteria for this measure agreed with corresponding University records.

**Verification of Degree Earned.** We further filtered the BOG 2016 FTIC cohort data to identify only those individuals in the cohort who earned degrees. Since the cohort detail records only provided degrees awarded through Fall 2019, we joined data from the Summer 2019, Fall 2019, Spring 2020, and Summer 2020 SIFD Files, for any students included in the filtered cohort. We added degree information to our Campus Solutions query used to verify the 2016 FTIC cohort and reconciled the individual records in the BOG cohort file to our Campus Solutions query results. We concluded the difference of seven students who earned degrees, between the BOG cohort file and our Campus Solutions query results, is due to the timing of the awarding of the degrees.

Based on our analyses, we concluded that the data used by the BOG to develop the Four-Year Graduation Rate for First-Time-in-College (FTIC) students are accurate and complete.

**Metric 5 – Academic Progress Rate (Second Year Retention Rate with 2.0 Grade Point Average (GPA) or Above).** 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 Fall semester and were still enrolled in the same institution during the next Fall with a grade point average (GPA) of at least 2.0 at the end of their first year (Summer, Fall, Spring, Summer).*

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

The calculation of this Performance-Based Funding metric 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 2018 and Fall 2019. We filtered the University's Fall 2018 SIF File submitted to the BOG to identify the University's FTIC students who started in the Fall 2018 (or Summer continuing to Fall 2018) term and were enrolled full time in the Fall term. The filtered Fall 2018 SIF File contained 6,244 records of students who comprised the Fall 2018 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 and reconciled the filtered Fall 2018 SIF File records to those in our Campus Solutions query results.

We compared student records in the Fall 2018 SIF File FTIC cohort to the 2019 unfiltered SIF File to determine the number of SIF File FTIC cohort students who continued their enrollment into a second year. We identified 5,794 of the 6,244 students (93 percent) from the Fall 2018 SIF File FTIC cohort who continued their enrollment in Fall 2019. We also identified 5,734 students (92 percent) from the 2018 cohort who had institutional GPAs of at least 2.0 at the beginning of the Fall 2019 term.

We compared all 5,794 students who were retained in 2019 to the results of a Campus Solutions query we developed that identified the 2018 Student Group, as well as the Summer 2019 term institutional hours and grade points, to determine whether the data in the Fall 2019 SIF File that were used in the BOG's GPA calculation were in agreement with corresponding information in the University's Campus Solutions system. There were 49 students whose hours and/or grade points in the SIF File FTIC Cohort differed from the information in Campus Solutions. In all but six of these cases, the calculated GPAs from the hours and grade points submitted to the BOG in the SIF File were less than the calculated GPAs in Campus Solutions. All six of these variances were timing issues due to subsequent grade changes or the students withdrawing.

Based on our analyses, we concluded that the data used by the BOG to develop the University's academic progress rate (second year retention rate with GPA above 2.0) are accurate and complete.

**Metric 6 - Bachelor's Degrees within Programs of Strategic Emphasis.** 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 Board of Governors as "Programs of Strategic Emphasis." A student who has multiple majors in the subset of targeted Classification of Instruction Program codes will be counted twice (i.e., double-majors are included).*

*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 Metric 6 is to promote the alignment of the SUS degree program offerings with the economic development and workforce needs of the state. The list was originally created by an advisory group in 2001 and has been updated several times—most recently by the BOG in September 2020.

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 – Undergraduate Degrees Awarded**

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.

Our testing population consisted of SIFD File submissions data for all undergraduate degrees awarded for the terms Summer 2019 (1,760 records), Fall 2019 (2,061 records), and Spring 2020 (6,000 records), for a total of 9,821 records.

To determine the validity of the SIFD File submissions data, we developed queries in the University's Campus Solutions system to obtain degrees awarded data for academic year 2019-20. We reconciled the SIFD File data to the degrees awarded data from the University's Campus Solutions system, to determine if the data submitted to the BOG were complete and valid.

Of the 9,821 undergraduate degrees awarded records submitted to the BOG for Summer 2019, Fall 2019, and Spring 2020, all of these records based on the student identification numbers were readily reconcilable to our query results using Campus Solutions source data. We noted one additional student from our query results who had received a degree but was not reported on the SIFD File. This difference was due to timing of the posting of the degree.

#### **Classification of Instructional Programs (CIP) Testing**

The Board of Governors maintains an inventory of State University System Academic Degree Programs, which identifies approved degree programs for each university within the SUS. The programs are listed based on the Classification of Instructional Programs (CIP) taxonomy.



We added CIP code data to the degrees awarded query in the University's Campus Solutions System and used this data as source data to validate individual degrees awarded in submissions to the BOG. We did not identify any differences between the two files and concluded that records in the SIFD File were consistent with codes in effect at the time of submission. As we validated individually awarded degrees in the SIFD data, we can conclude that the CIP codes in programs of strategic emphasis included in the SIFD data were accurate.

Based on the results of our analysis of the University's SIFD File submissions for Summer 2019, Fall 2019, and Spring 2020, we determined the data elements provided by the University for use in calculating Metric 6 to be complete and accurate and in accordance with BOG guidance. We found no significant differences between degrees awarded data submitted by the University to the BOG and source data in the University's system of record. We concluded that the data provided to the BOG to be used in calculating the percentage of undergraduate degrees in programs of strategic emphasis are accurate and complete.

**Metric 7 - University Access Rate (Percent of Undergraduates with a Pell Grant).** 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 a Pell grant during the Fall term. Students who were not eligible for Pell grants (e.g., unclassified, non-resident aliens, post-baccalaureates) were excluded from the denominator for this metric.*

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

The calculation of this Performance-Based Funding metric uses enrollment data from the Fall SIF File and Pell Grant award data from the Student Financial Aid (SFA) File to determine all degree-seeking undergraduate students enrolled in the Fall term who received Pell Grant awards in the Fall term. Unclassified students and post-baccalaureate students are removed from the calculation because they are not eligible for Pell Grants. In addition, non-resident aliens are excluded from this metric because only a limited number of these students are eligible to receive Pell Grants and SUDS does not collect information that would allow Board staff to determine the Pell eligibility for non-resident aliens.

To validate the University's processes for submitting the data that underlie this measure, we reviewed the 2019 Fall SIF File and the 2019-20 SFA File that were submitted to the BOG.

### **SIF File Testing**

We evaluated the most recent Fall SIF File enrollment data submitted to the BOG, which was for the Fall 2019 term. We filtered the University's Fall 2019 SIF File to identify undergraduates enrolled in the Fall 2019 term who were ***not*** unclassified, second-bachelor's degree, or non-resident alien students. There were 32,003 records that met these criteria.

We developed a query in Campus Solutions to identify undergraduate students enrolled during the Fall 2019 term and used the results to validate information reported in the SIF Fall enrollment file. We determined that information reported in the SIF 2019 Fall enrollment file for this metric was accurate and complete.

### **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.

We evaluated the 2019-20 SFA File that was submitted to the BOG, which includes a line for each type of financial aid award—by student and by term—for all terms during the academic year. We filtered this data to identify Pell Grants awarded in the Fall 2019 term. There were 8,729 awards meeting this criterion.

We developed a query in Campus Solutions to identify all students who received Pell Grants during the Fall 2019 term and used the results to validate information reported in the 2019-20 SFA File. We determined that awards reported in the 2019-20 SFA File for this metric were correct.

We concluded that, based on our testing, the University's data submitted to the BOG for Performance-Based Funding Metric 7 were accurate and complete and can be relied upon by the BOG to calculate the percentage of undergraduates with a Pell Grant.

**Metric 8 - Graduate Degrees within Programs of Strategic Emphasis.** 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 Board of Governors as "Programs of Strategic Emphasis." A student who has multiple majors in the subset of targeted Classification of Instruction Program codes will be counted twice (i.e., double-majors are included).*

*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 Metric 8 is to promote the alignment of the SUS degree program offerings with the economic development and workforce needs of the state. The list was originally created by an advisory group in 2001 and has been updated several times—most recently by the BOG in September 2020.

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 – Graduate Degrees Awarded**

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 all graduate degrees awarded for the terms Summer 2019 (852 records), Fall 2019 (683 records), and Spring 2020 (1,586 records), for a total of 3,121 records.

To determine the validity of the 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 academic year 2019-20. We reconciled the SIFD File data from OBIEE, which is sent to the BOG, 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 3,121 graduate degrees awarded records submitted to the BOG for Summer 2019, Fall 2019, and Spring 2020, all 3,121 degrees awarded records based on the student identification numbers were readily reconcilable to our query results using Campus Solutions source data.

### **Classification of Instructional Programs (CIP) Testing**

The Board of Governors maintains an inventory of State University System Academic Degree Programs, which identifies approved degree programs for each university within the State University System. The programs are listed based on the Classification of Instructional Programs (CIP) taxonomy.

We added CIP code data to the degrees awarded query in Campus Solutions and used this data as source data to validate individual degrees awarded in the submissions to the BOG. We did not identify differences between the two files and concluded that records in the SIFD data were consistent with codes in effect at the time of the submission of the file. As we validated individually awarded degrees in the SIFD data, we can conclude that the CIP codes in programs of strategic emphasis included in the SIFD data were accurate.

Based on the results of our analysis of the University's SIFD File submissions for Summer 2019, Fall 2019, and Spring 2020, we determined the data elements provided by the University for use in calculating Metric 8 to be complete and accurate, and in accordance with BOG guidance. We found no significant differences between data submitted by the University to the BOG and source data in the University's system of record. We concluded that the data provided to the BOG to be used in calculating the percentage of graduate degrees in programs of strategic emphasis are accurate and complete.

**Metric 9a – Florida College System (FCS) Associate of Arts (AA) Transfer Two-Year Graduation Rate (Full-Time Students).** The calculation of this measure is to be done as follows, according to BOG definitions:

*This metric is based on the percentage of the initial cohort that has graduated from the same institution by the Summer term of their second academic year. The initial transfer cohort is defined as undergraduates entering in Fall term (or Summer continuing to Fall) from the Florida College System with an Associate in Arts (AA) degree. Full-time students are used in the calculation.*

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

The 2020 Florida Legislature added this new graduation rate metric to the PBF model.

The BOG's Overview of Methodology and Procedures: Performance Funding Metrics – Retention and Graduation Rates provides details on the methodology and procedures used by BOG for this metric. 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 submissions, and include data needed for the two-year graduation rate metric, including degree information from cumulative University SIFD submissions. IR reviews the BOG-developed Retention File and provides any needed edits.

IR also develops the Retention Person Identification Change and Cohort Change Files, which it submits to the BOG. As part of our testing of Metric 4 – Four Year First Time in College Graduation Rate, we reviewed the most recent Retention Person Identification Change File and Cohort Change File. We had no issues in our testing of these files.

**Verification of the 2018 FCS AA Transfer Cohort.** We reviewed the 2018-19 cohort detail records file, which was compiled by the BOG and downloaded from SUDS by IR staff, for validation. This file has records for each student enrolled during the 2018 academic year, with degrees awarded for each included student through Fall 2019. The Summer 2018 and Fall 2018 SIF File data provide the information needed to identify the 2018 FCS AA Transfer Cohort for this PBF measure.

To validate the 2018 FTIC cohort used by the BOG for this measure, we first filtered the cohort detail records file to include only those students who: (1) started in the Fall (or Summer continuing to Fall) term, (2) were identified as an Associate of Arts Transfer from a Florida Public Community College, and (3) were identified as being full-time based on attempted hours in the first fall term.

This analysis returned 1,124 records. We ran a query in Campus Solutions based on BOG criteria and determined that these records were materially correct.

**Verification of Degree Earned.** The percentage of bachelor's degree graduates for the most recent year is based on information provided in the SIFD Degrees Awarded Files. In this audit, an audit step in validating data is determining whether SIFD Degrees Awarded data are complete and accurate. The SIFD Degrees Awarded Files for Summer 2019, Fall 2019, and Spring 2020, which are the academic terms to be tested for this Metric 9a for FSU's 2021 Accountability Plan, were tested and validated as part of our Metric 6 testing. As reported in that section, the data were accurate and complete. In addition, we reconciled the Summer 2020 SIFD file to Student Central records, as the metric calculation also includes this term. We noted that the data reported in the Summer 2020 SIFD file were accurate and complete.

Based on our analysis, we concluded that the data used by the BOG to calculate Metric 9a are materially correct and can be relied upon.

**Metric 9b – Pell Recipient Six-Year Graduation Rate (Full and Part-Time Students).** The calculation of this measure is to be done as follows, according to BOG definitions:

*This metric is based on the percentage of students who started in the Fall (or Summer continuing to Fall) term and were enrolled full-time or part-time in their first semester and who received a Pell Grant during their first year and who graduated from the same institution by the summer term of their sixth year.*

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

The 2020 Florida Legislature added this new graduation rate metric to the PBF model.

The BOG's Overview of Methodology and Procedures: Performance Funding Metrics – Retention and Graduation Rates provides details on the methodology and procedures used by BOG for this metric. 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 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.

IR also develops the Retention Person Identification Change and Cohort Change Files, which it submits to the BOG. As part of our testing of Metric 4 – Four Year First Time in College Graduation Rate, we reviewed the most recent Retention Person Identification Change File and Cohort Change File. We had no issues in our testing of these files.

The Pell Grant award data used in the calculation of this metric comes from the SFA File.

**Verification of the 2014 FTIC Cohort.** The cohort to be reported on for this year's Measure 9b includes the 2014 FTIC Cohort. The 2014 FTIC Cohort was tested and validated as part of our prior year PBF audit in our testing of Metric 4 for that audit. As reported in Audit Report AR19-05, the data were accurate and complete.

**Verification of Pell Grants Awarded.** We evaluated the 2014-15 SFA File that was submitted to the BOG, which includes a line for each type of financial aid award—by student and by term—for all terms during the academic year. We filtered this data to identify Pell Grants awarded in the 2014-15 academic year. There were 9,709 students who received Pell Grants for the 2014-15 academic year.

We developed a query in Campus Solutions to identify all students who received Pell Grants during the 2014-15 academic year and used the results to validate information reported in the 2014-15 SFA File. We determined that awards reported in the 2019-20 SFA File for this metric were accurate and complete.

**Verification of Degree Earned.** The percentage of bachelor's degree graduates for the most recent year is based on information provided in the SIFD Degrees Awarded Files. In this audit, an audit step in validating data is determining whether SIFD Degrees Awarded data are complete and accurate. The SIFD Degrees Awarded Files for Summer 2019, Fall 2019, and Spring 2020, which are the academic terms to be tested for this Metric 9b for FSU's 2021 Accountability Plan, were tested and validated as part of our Metric 6 testing. As reported in that section, the data were accurate and complete. In addition, we reconciled the Summer 2020 SIFD file to Student Central records, as the metric calculation also includes this term. We noted that the data reported in the Summer 2020 SIFD file were accurate and complete.

Based on our analysis, we concluded that the data used by the BOG to calculate Metric 9b are accurate, complete, and can be relied upon.

**Metric 10 – Percent of Bachelor's Graduates who took an Entrepreneurship Class (FSU's Board of Trustees Choice Metric).** The calculation of this measure is to be done as follows, according to the Accountability Plan Definitions:

*The percentage of Bachelor's recipients who enrolled in one or more graded entrepreneurship courses before graduating.*

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

This Metric 10 is based on the percentage of bachelor's degree graduates from the most recent year who have taken at least one entrepreneurship course (as reported in the Student Instruction File) prior to graduation. Qualifying courses include all of those with the ENT prefix, those with Entrepreneurship or Innovation in the title, and those capstone projects that involve applied entrepreneurial projects as defined by the University. The list of courses may expand as the curriculum matures.

The purpose of our testing was to ensure the data in FSU's SIF Courses Taken Files and SIFD Files submitted to the BOG for its calculations agree with source data in the University's Campus Solutions system.

**Verification of the Fall 2019 Courses Taken File.** We ran a query in the University's Campus Solutions Student Central system of all students who took one (or more) entrepreneurship class(es) through Spring 2020 and filtered these data for the Fall 2019 term. We compared this listing to the Fall 2019 SIF Courses Taken File to determine whether the entrepreneurship classes taken by students that were reported in this BOG file agreed with the University's Campus Solutions source data. We were able to reconcile the query results with the filtered SIF Courses Taken File.

**Verification of Degree Earned.** The percentage of bachelor's degree graduates for the most recent year is based on information provided in the SIFD Degrees Awarded Files. In this audit, an audit step in validating data is determining whether SIFD Degrees Awarded data are complete and accurate. The SIFD Degrees Awarded Files for Summer 2019, Fall 2019, and Spring 2020, which are the academic terms to be tested for this Metric 10 for FSU's 2021 Accountability Plan, were tested and validated as part of our Metric 6 testing. As reported in that section, the data were complete and accurate.

Based on our analysis, we concluded that the data used by the BOG to calculate Metric 10 are accurate, complete, and can be relied upon to calculate the percent of bachelor's graduates that took an entrepreneurial class.

#### ***Conclusion for Objective #5:***

Based on our continued review of the University's internal controls as a whole over data pertaining to the University's PBF Metrics and our data accuracy testing for the 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.

***Objective #6: Determine the current status since our conclusion in the 2019-20 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 2019-20 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.*

**Current Findings:**

The University Data Administrator certifies each data submission into the BOG SUDS data system through a mechanism deployed by BOG staff on January 15, 2015. The BOG Information Resource Management 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 BOG's SUDS Data Dictionary. The University Data Administrator demonstrated that sufficient personnel have been consistently attending the Annual Data Administrators' Workshops. Additionally, FSU's data administrator was instrumental in forming the Council of Data Administrators (CODA) to review and standardize reporting among SUS institutions. This group works with BOG staff when any institution forwards questions about interpretation of BOG policies. The FSU Office of Institutional Research has completed 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, via the CODA listserv or with IR directors at other SUS institutions.

The University Data Administrator has previously 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. He has indicated that process still continues and that he has been instrumental in coordinating the Council of Data Administrators (CODA) to meet this need. FSU's University Data Administrator has also demonstrated a largely automated online (SharePoint – being transitioned to Microsoft Teams) 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 due to FSU, 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 concluded the University's data submissions to the BOG, specifically those pertaining to data elements germane to this audit, were consistent with BOG reporting requirements for these data elements. We determined that, in general, resubmissions by the University have been rare, were made timely before the BOG's need for the data, and did not affect the University's performance towards achieving the Performance-Based Funding Metrics.

**Recommendations:**

We have no recommendations for this Objective #6.

**Objective #7: Determine the current status since our conclusion in the 2019-20 PBF audit concerning the University Data Administrator's data resubmissions to the BOG.**

In our 2019-20 audit, we determined that:

*...in general, resubmissions by the University have been very rare, are not attributable to the University, and did not affect the University's performance towards achieving the Performance-Based Funding Metrics.*

**Current Findings:**

According to the University Data Administrator, 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 upon the granularity of data being submitted and they choose to apply the new understanding or method to a previously submitted file. Near the end of 2015, the BOG began requiring that a SUDS Data Resubmission Form be completed and submitted to the BOG for every resubmission, unless the resubmission was required for changes initiated because of agreed-upon system-wide criteria changes, or BOG programmatic changes. This form details the reason for the resubmission, indicates whether the resubmission impacts Performance-Based Funding Metrics, and is signed by the University Data Administrator.

From the BOG's SUDS system, we searched for files that relate to FSU's Performance-Based Funding Metrics with due dates between December 5, 2019 and November 23, 2020. We found that the University submitted 12 of these files to the BOG during this time and resubmitted only three of these files. The resubmitted files were the Fall 2019 Student Instruction File, Fall 2019 Degrees Awarded File, and Summer 2020 Student Instruction File.

The first resubmission, involving the Fall 2019 Student Instruction File, was due to student personal identification number (ID) changes. IR resubmitted these changes because the BOG asked them to provide personal ID changes for students whose IDs changed between the Fall 2019 SIFP and the Fall 2019 SIF. The resubmission occurred before the file was approved by the BOG and does not affect the PBF Metrics calculation.

The second resubmission, involving the Degrees Awarded File, was due to the BOG asking IR to resubmit the file in order to identify certain degrees from graduate market rate programs. The resubmission occurred before the file was approved by the BOG and does not affect the PBF Metrics calculation.

The third resubmission, involving the Summer 2020 Student Instruction File, was due to IR discovering that one student did not have a record on the person demo or enrollment tables. This resubmission was made in a timely manner, prior to the BOG's need for the data for its PBF Metrics calculations.

***Conclusion for Objective #7:***

We determined that, in general, resubmissions by the University have been rare, were made timely before the BOG's need for the data, and did not affect the University's performance towards achieving the 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.******Current 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 1, 2021.

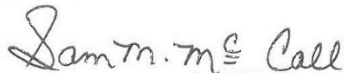
***Recommendations:***

We have no recommendations for this Objective #8.

***Acknowledgements***

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 R. Burnette III, the Florida State University Data Administrator, and Dr. James M. Hunt, Director of Institutional Research.

Respectfully submitted,



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

### *President's Response*

I would like to thank the staff of the Office of Inspector General Services for their hard work on this audit. I am very pleased that no issues requiring corrective action were identified in this audit, and I am comfortable that Chairman Burr and I can rely on these results and sign the Data Integrity Certification without reservation.

Audit conducted by: Heather Friend, CPA, CIA

Audit supervised by: Sam M. McCall, Ph.D., CPA, CGFM, CIA, CGAP, CIG

### Exhibit A: Performance-Based Funding Metrics as Reported in the 2020 Accountability Plan

Metric	Description	Data
1	Percent of Bachelor's Graduates Enrolled or Employed (\$25,000+) One Year After Graduation	68%
2	Median Wages of Bachelor's Graduates Employed Full-Time One Year After Graduation	\$39,000
3	Cost to the Student (Net Tuition and Fees for Resident Undergraduates per 120 Credit Hours)	\$3,340
4	Four-Year First-Time-in-College (FTIC) Graduation Rate	69.5%
5	Academic Progress Rate (Second Year Retention with 2.0 Grade Point Average (GPA) or Above)	91.6%
6	Bachelor's Degree within Programs of Strategic Emphasis	43.1%
7	University Access Rate (Percent of Undergraduates with a Pell Grant)	27.8%
8	Graduate Degrees within Programs of Strategic Emphasis	58.4%
9	Percent of Bachelor's Degree without Excess Hours	85.6%
10	Percent of Bachelor's Graduates who took an Entrepreneurship Class	13.1%

## Exhibit B: Acronyms Used in This Report

AA	Associate of Arts
ADM	Admissions
BOG	Board of Governors
CIP	Classification of Instructional Programs
CODA	Council of Data Administrators
EMPLID	Employee Identification
ERP	Enterprise Resource Planning
FCS	Florida College System
FSU	Florida State University
FTIC	First Time in College
GPA	Grade Point Average
HTD	Hours to Degree
ID	Identification Number
IR	Institutional Research
OBIEE	Oracle Business Intelligence Enterprise Edition
OFA	Office of Financial Aid
PBF	Performance-Based Funding
SFA	Student Financial Aid
SIF	Student Instruction File
SIFD	Student Instruction File Degrees Awarded
SUDS	State University Database System
SUS	State University System



# Audit Report



THE  
FLORIDA STATE  
UNIVERSITY

## Office of Inspector General Services

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

### Preeminent Research University Metrics Data Integrity Certification Audit Fiscal Year 2020-21

**AR 21-04**

**February 8, 2021**

## Summary

Overall, we concluded the University has adequate processes for collecting and reporting Preeminent Research University 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 Preeminent Research University Metrics – Data Integrity Certification, which the BOG requested to be filed with it by March 1, 2021.

## Scope, Objectives, and Methodology

In his June 25, 2020, memorandum to University Boards of Trustees' Chairs and University 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 Metrics/Preeminent Research University Metrics - Data Integrity Certification.

As required by Florida Statutes<sup>1</sup>, the BOG Chair instructed the University Board of Trustees of each University to:

*...direct the university chief audit executive to perform, or cause to have performed by an independent audit firm, an audit of the University's processes that ensure the completeness, accuracy, and timeliness of data submissions.*

Additionally, the BOG Chair asked that:

*...these audits include testing of data that supports performance funding metrics, as well as preeminence or emerging preeminence metrics for those universities so designated, as testing is essential in determining that processes are in place and working as intended.*

*The scope and objectives of the audit(s) should be set jointly between the chair of the university board of trustees and the university chief audit executive. The audit(s) shall be performed in accordance with the current International Standards for the Professional Practice of Internal Auditing as published by the Institute of Internal Auditors, Inc.*

<sup>1</sup> Florida Statutes, sections 1001.7065, Preeminent State Research Universities Program, and 1001.92, State University System Performance-Based Incentive.

*Using the results from the data integrity audit(s), each university president should complete the attached Data Integrity Certification. When completing this certification, evaluate each of the 13 prepared representations. If you are able to affirm a representation as prepared, do so. If you are unable to affirm a representation as prepared, explain the modification in the space provided. It is important that representations be modified to reflect significant or material audit findings. The certification document shall be signed by the university president and board of trustees chair after being approved by the board of trustees.*

The audit results and corrective action plans as needed shall be provided to the Board of Governors after being accepted by the university's board of trustees. The audit results shall support the president's certification and include any noted audit findings. The completed Data Integrity Certification and audit report(s) shall be submitted to the Office of Inspector General and Director of Compliance<sup>2</sup> no later than **March 1, 2021**.

*I ask that you consider the March 1st deadline when establishing dates for your 2021 board of trustees meetings as we will need these audits and certifications in sufficient time to be included in our March Board of Governors' meeting materials.*

This is the seventh consecutive year the BOG has called for each university to conduct a data integrity audit for the Performance-Based Funding (PBF) Model. This is the second year the BOG has called for universities designated as preeminent or emerging preeminent, which includes Florida State University (FSU), to conduct a similar audit for the data and metrics used for preeminent status consideration. Our Office has decided to conduct this second required audit as separate from the Performance-Based Funding Model - Data Integrity Audit, and to issue this separate audit report for it.

Florida State University has decided upon the following scope and objectives for its Preeminent Research University Metrics Audit that has been recurring now for two years.

### **Scope:**

This audit will include a validation, through testing, of the actual data upon which the University's Preeminent Research University Metrics are based. In addition, auditors will review timeliness of data submissions to the BOG and any resubmissions of the data, to establish causes. The overall purpose of the audit is 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 Metrics/Preeminent Research University Metrics - Data Integrity Certification, which will be submitted to the University's Board of Trustees and filed with the BOG by March 1, 2021.

The Preeminent Research University Funding Metric Definitions in Florida State University's 2020 Accountability Plan, approved by the FSU Board of Trustees on April 17, 2020, and approved by the Board of Governors in May 2020, include the following.

1. Average Grade Point Average (GPA) and SAT/ACT Score;
2. National Public University Rankings;
3. Freshman Retention Rate;

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<sup>2</sup> This is a reference to the BOG's Office of Inspector General and Director of Compliance.

4. Four-Year Graduation Rate;
5. National Academy Memberships;
6. Total Science and Engineering Research Expenditures;
7. Science and Engineering Research Expenditures in Non-Health Sciences;
8. National Ranking in Research Expenditures;
9. Patents Awarded;
10. Doctoral Degrees Awarded Annually;
11. Number of Post-Doctoral Appointees; and
12. Endowment Size.

Exhibit A provides information on each of the Preeminent Research University Metrics, as reported in the 2020 Accountability Plan.

This audit solely addresses the integrity of the University's data submissions to the BOG that support the University's Preeminent Research University Metrics for the 2021 Accountability Plan. In the event certain of these data are not yet available when we conduct testing, we plan to use the most recent data for the pertinent metrics.

***Objectives:***

1. Determine the current status since our conclusion in the 2019-20 Preeminent Research University Metrics audit concerning whether the University has timely submitted Preeminent Research University Metrics data to the BOG.
2. Determine the current status since our conclusion in the 2019-20 Preeminent Research University Metrics audit concerning audit testing of data accuracy.
3. Determine the current status since our conclusion in the 2019-20 Preeminent Research University Metrics audit concerning the University Data Administrator's data resubmissions to the BOG.
4. Provide an objective basis of support for the President and Board of Trustees chair to sign the representations made in the Performance-Based Funding Metrics/Preeminent Research University Metrics - Data Integrity Certification.

Our detailed methodology for each of our four objectives is included in the report section for each. In general, to complete the stated audit objectives, we conducted interviews and otherwise communicated 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:

- 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; and

- Latest data files submitted to the BOG that contained elements used in calculating Preeminent Research University Metrics Data, 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 universities.

On June 18, 2019, Chapter 2019-103, Laws of Florida, Committee Substitute for Senate Bill No. 190, relating to higher education, was signed by the Governor. The act amended s. 1001.706, F.S., officially requiring in law that, among other things:

### *(5) POWERS AND DUTIES RELATING TO ACCOUNTABILITY*

*(e) The Board of Governors shall maintain an effective information system to provide accurate, timely, and cost-effective information about each university. The board shall continue to collect and maintain, at a minimum, management information as such information existed on June 30, 2002. To ensure consistency, the Board of Governors shall define the data components and methodology used to implement ss. 1001.7065<sup>3</sup> and 1001.92.<sup>4</sup> Each university shall conduct an annual audit to verify that the data submitted pursuant to ss. 1001.7065 and 1001.92 complies with the data definitions established by the board and submit the audits to the Board of Governors Office of Inspector General as part of the annual certification process required by the Board of Governors.*

As mentioned, while this is the seventh consecutive year Florida State University’s Office of Inspector General Services has completed a PBF Metrics - Data Integrity Certification audit and certification for the University’s President and Board of Trustees Chair to sign after being approved by the FSU Board of Trustees, this is the second year the BOG has called for universities designated as preeminent or emerging preeminent, which includes Florida State University, to conduct a similar audit for the data and metrics used for preeminent status consideration. These audits and signed Performance-Based Funding Metrics/Preeminent Research University Metrics - Data Integrity Certification are subsequently to be provided to the BOG.

<sup>3</sup> Preeminent State Research Universities Program

<sup>4</sup> State University System Performance-Based Incentive

## *Findings*

Overall, we concluded that the University has adequate processes for collecting and reporting Preeminent Research University 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 Metrics/Preeminent Research University Metrics – Data Integrity Certification, which the BOG requested to be filed with it upon approval by the Board of Trustees, by March 1, 2021.

***Objective #1: Determine the current status since our conclusion in the 2019-20 Preeminent Research University Metrics audit concerning whether the University has timely submitted Preeminent Research University Metrics data to the BOG.***

In our 2019-20 Preeminent Research University Metrics audit we concluded that:

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

### ***Current Findings:***

To test the timeliness of submissions of required files to the BOG that relate to FSU's Preeminent Research University Metrics, we used Submission History information from the BOG State University Database System (SUDS) system. The following BOG-required files relate to the University's Preeminent Metrics. For each of these required files, we reviewed the University's current and historical submissions back to the third most recent submission.

The table below shows each file we reviewed to test timeliness of submissions, and the reporting period covered for each file.

File	Campus Solutions—Reporting Period(s)
Student Instruction File (SIF)	Fall 2019 through Summer 2020
Retention	2016-17 through 2018-19
Student Instruction File Degrees Awarded (SIFD)	Fall 2019 through Summer 2020
Admissions File	Spring 2020 through Fall 2020

The three most recent submissions for each of these four files were submitted on time. Please note in the table the three most recent submissions of each of the four required files that relate to FSU's Preeminent Research University Metrics. The University has continuously submitted the data in a timely manner, and timeliness of the University's data submissions to the BOG is not a present concern.

Most Recent Submission				
File	Term	SUDS Due Dates	Submission to BOG	Days Late
Student Instruction File	Summer 2020	9/25/2020	9/25/2020	N/A – On Time
Retention File	Annual 2018	1/31/2020	1/31/2020	N/A – On Time
Degrees Awarded File	Summer 2020	10/2/2020	10/2/2020	N/A – On Time
Admissions File	Fall 2020	10/12/2020	10/12/2020	N/A – On Time
Second Most Recent Submission				
File	Term	SUDS Due Dates	Submission to BOG	Days Late
Student Instruction File	Spring 2020	6/26/2020	6/26/2020	N/A – On Time
Retention File	Annual 2017	1/30/2019	1/30/2019	N/A – On Time
Degrees Awarded File	Spring 2020	7/10/2020	7/10/2020	N/A – On Time
Admissions File	Summer 2020	9/11/2020	9/11/2020	N/A – On Time
Third Most Recent Submission				
File	Term	SUDS Due Dates	Submission to BOG	Days Late
Student Instruction File	Fall 2019	1/17/2020	1/17/2020	N/A – On Time
Retention File	Annual 2016	1/23/2018	1/23/2018	N/A – On Time
Degrees Awarded File	Fall 2019	1/27/2020	1/27/2020	N/A – On Time
Admissions File	Spring 2020	3/2/2020	3/2/2020	N/A – On Time

### ***Conclusion for Objective #1:***

We concluded the processes used by the University Data Administrator and his staff in Institutional Research (IR) reasonably ensure the completeness, accuracy, and timely submission of data submitted to the BOG, including compliance with BOG criteria for the data. The most definitive evidence of the effectiveness of IR's processes to ensure the completeness and accuracy of the University's data submitted to the BOG, including criteria for the data, is presented in our positive conclusions pertaining to our Objective #2 concerning audit testing of Preeminent Research University Metrics data accuracy, which immediately follows.

### ***Recommendations:***

We have no recommendations for this Objective #1.

### ***Objective #2: Determine the current status since our conclusion in the 2019-20 Preeminent Research University Metrics audit concerning audit testing of data accuracy.***

In our 2019-20 Preeminent Research University Metrics audit we concluded that:

*...the University's data submitted to the BOG were complete and accurate, and in accordance with BOG guidance.*

The University's 12 Preeminent Research University Metrics are as follows.

1. Average Grade Point Average (GPA) and SAT/ACT Score;
2. National Public University Rankings;
3. Freshman Retention Rate;

4. Four-Year Graduation Rate;
5. National Academy Memberships;
6. Total Science and Engineering Research Expenditures;
7. Total Science and Engineering Research Expenditures in Non-Health Sciences;
8. National Ranking in Research Expenditures;
9. Patents Awarded;
10. Doctoral Degrees Awarded Annually;
11. Number of Post-Doctoral Appointees; and
12. Endowment Size.

The State University System of Florida Board of Governors maintains a student unit record database titled 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 Preeminent Research University Metrics.

### ***Current Findings:***

#### **Metric 1a and 1b (Average Grade Point Average (GPA) and SAT/ ACT Score)**

Metric 1a and 1b, Average GPA and SAT/ACT Score, are based on having an average weighted grade point average of 4.0 or higher on a 4.0 scale, and an average SAT score of 1200 or higher on a 1600-point scale or an average ACT score of 25 or higher on a 36-point scale, using the latest published national concordance table developed jointly by the College Board and ACT, Inc., for fall semester incoming freshmen, as reported annually.

According to the October 2020 Preeminent Metrics Methodology Document, the data is calculated by the BOG based on the Admissions file submission that is uploaded to the State University Database System (SUDS) by the University. The results of the BOG's calculations are reviewed, and approved, by Institutional Data Administrators before being included in the Accountability Plans.

#### **Metric 1a. Average GPA**

To calculate the average GPA, the BOG filters the Admissions Applicants File to include only First-Time-In-College (FTIC) students who are newly admitted and registered. The BOG excludes student records who have non-traditional GPAs (e.g., 9.8) or when the student's GPA was not available (i.e., 9.9).

We reviewed the Fall 2020 Admissions Applicants File that was submitted to the BOG and filtered the file based on the BOG's criteria. This filter resulted in 3,802 students. We ran a query in Campus Solutions of Fall 2020 admitted and enrolled FTIC students and materially reconciled the two files.



We then ran a query in Slate, which houses most of the admissions data for the University, of Fall 2020 admitted and enrolled FTIC students and reconciled this to the BOG file and Campus Solutions query that was previously run. We compared the high school GPA reported in the Admissions Applicants File for FTIC students who are newly admitted and registered to the high school GPA listed in the Slate query and noted they agreed.

#### Metric 1b. Average SAT/ACT Score

To calculate the average SAT/ACT score, the BOG filters the Admissions Applicants File to include only FTIC students who are admitted or provisionally admitted and registered. The BOG uses the SAT and ACT subscores in their calculation for this metric. We combined the Test Requirements File of the Admissions Table to the Admission Applicants File of the Admissions Table based on the student identification number. We filtered the combined files based on the BOG Criteria (i.e., Type of Student, Final Admission Action, Registered, and Test or Requirement Type Code). There were 3,826 students that met this criteria with a total of 24,188 test scores reported. We ran a query in Campus Solutions of Fall 2020 applicants based on BOG criteria and reconciled the query results with the BOG filtered file. We then ran a query in Slate of Fall 2020 applicants based on BOG criteria and compared the ACT and SAT test scores reported in the filtered BOG Test Requirements File to the results in the Slate query and noted they were materially correct.

It should be noted that the BOG converts the ACT and Old SAT subscores to the redesigned SAT subscore scale based on the national concordance tables and then compares the converted scores to the redesigned SAT scores to determine if the scores will be used in the calculation of this metric. We did not audit the additional conversion and comparison calculations that the BOG performed for this metric.

Based on our analyses, we concluded that the data used to develop the Average GPA and Average SAT/ACT scores are materially correct and can be relied upon.

#### **Metric 2 (National Public University Rankings)**

According to the Florida Statutes 1001.7065 Preeminent State Research Universities Program and the October 2020 Preeminent Metrics Methodology Document, Metric 2 is based on a top-50 ranking on at least two well-known and highly respected national public university rankings, including, but not limited to, the U.S. News and World Report rankings, reflecting national preeminence, using most recent rankings. The Board of Governors approved the list of publications shown below during the November 2014 Board meeting, as part of the revisions to the 2025 System Strategic Plan. The requirement for Preeminence is a top-50 ranking on at least two of the following national publications: Princeton Review: Top 50 Colleges That Pay You Back, Fiske Guide, QS World University Ranking, Times Higher Education (THE) World University Ranking, Academic Ranking of World University, U.S. News and World Report National University, U.S. News and World Report National Public University, U.S. News and World Report Liberal Arts Colleges, Forbes 'Top Public Universities', Kiplinger, Washington Monthly Liberal Arts Colleges, Washington Monthly National University, and Center for Measuring University Performance.

These rankings are based on various criteria, such as admission rate, graduation rate, retention rate, cost and financial aid, faculty/student ratio, academic and employer reputation, alumni salary, student satisfaction, total research expenditures, endowment assets, faculty awards, number of alumni, number of Nobel Prize winning staff, and number of published articles in professional journals.

The table below shows the nine publications where the University received a top-50 public university ranking in the most recent publication at the time of our audit testing. While the metric only requires the University to be in the top-50 for two publication rankings, the University currently meets this requirement for nine publication rankings.

<b>Publication</b>	<b>Publication Year</b>	<b>National Public University Ranking</b>
2020 Academic Ranking of World Universities (ARWU)	2020	37
2019 Center for Measuring University Performance (TARU)	2020	Top 25
2019 Forbes – America’s Top Colleges (Public Colleges)	2019	43
2019 Kiplinger Best Value in Public Colleges (In-State Students)	2019	9
2020 Princeton Review – Colleges That Pay You Back	2020	15
2021 QS World University Ranking	2020	45
2021 Times Higher Education (THE) World University Rankings	2020	41
2021 US News and World Report – National Public Universities	2020	19
2020 Washington Monthly – National Universities	2020	42

In sum for Metric 2, we reviewed the most recent national publications identified by the Board of Governors and at the time of our testing we identified Florida State University as receiving a top-50 ranking by the above nine publications.

### **Metric 3 (Freshman Retention Rate)**

Metric 3, Freshman Retention Rate, is based on having a retention rate of 90 percent or higher for full-time, FTIC students.

According to the October 2020 Preeminent Metrics Methodology Document, the calculation of this Preeminent Research University Metric uses two sets of enrollment data from sequential Fall Student Instruction Files (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.

We evaluated the most recent two years of Fall SIF File enrollment data submitted to the BOG, which were for Fall 2018 and Fall 2019. We filtered the University’s Fall 2018 SIF File submitted to the BOG to identify the University’s FTIC students who started in the Fall 2018 (or Summer continuing to Fall 2018) term and were enrolled full time in the Fall term. The filtered Fall 2018 SIF File contained 6,244 records of students who comprised the Fall 2018 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 and reconciled the filtered Fall 2018 SIF File records to those students in our Campus Solutions query results.

We compared student records in the Fall 2018 SIF File FTIC cohort to the 2019 unfiltered SIF File to determine the number of SIF File FTIC cohort students who continued their enrollment into a second year. We identified 5,794 of the 6,244 students (93 percent) from the Fall 2018 SIF File FTIC cohort who continued their enrollment in Fall 2019.

Based on our analyses, we concluded that the data used by the BOG to develop the University's freshman retention rate, are accurate and complete.

#### **Metric 4 (Four-Year Graduation Rate)**

Metric 4, Four-Year Graduation Rate, requires a rate of 60 percent or higher for full-time, FTIC students.

According to the October 2020 Preeminent Metrics Methodology Document, 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 Fall semester and had graduated from the same institution by the summer term of their fourth year. FTIC includes 'early admit' students who were admitted as degree-seeking students prior to high school graduation. Students who were enrolled in advanced graduate programs at the same institution during their 4th year were excluded.

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 submissions, and include data needed for the four-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 Person Identification Change and Cohort Change Files, which it submits to the BOG. The Retention Person Identification Change File reports changes to the identification numbers for the cohort. We reviewed the most recent Retention Person Identification Change File, which was the 2018-19 file. This file reported identification changes to the 2013 through 2018 cohorts. The Retention Cohort Change File identifies students in a 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. These adjustments are used by the BOG to exclude these individuals from the cohort. We reviewed the 2018-19 Retention Cohort Change file, which was the most recent file. There were six students listed in this file that were excluded from cohorts, ranging from 2013 to 2017 cohorts. We noted that the process for identifying these identification changes and adjustments to the cohort is consistent with prior years.

**Verification of the 2016 FTIC Cohort.** We reviewed the 2016-17 cohort detail records file, which was compiled by the BOG and downloaded from SUDS by IR staff, for validation. This file has records for each student enrolled during the 2016 academic year, with degrees awarded for each included student through Fall 2019. The Summer 2016 and Fall 2016 SIF File data provide the information needed to identify the 2016 FTIC cohort population for this Preeminent measure.

To validate the 2016 FTIC cohort used by the BOG for this measure, we first filtered the cohort detail records file to include only those students who: (1) started in the Fall (or Summer continuing to Fall) term, (2) were initially enrolled at the University immediately after their high school graduation or enrolled in a first-time-in-college, degree-seeking status having earned less than 12 hours of transferable college credit after their high school graduation, (3) were identified as being included in Student Right to Know reporting. This analysis returned 6,217 records. We used a query we developed in Campus Solutions and additional manual reconciliations and determined that all of these records identified using BOG selection criteria for this measure agreed with corresponding University records.

**Verification of Degree Earned.** We further filtered the BOG 2016 FTIC cohort data to identify only those individuals in the cohort who earned degrees. Since the cohort detail records only provided degrees awarded through Fall 2019, we joined data from the Summer 2019, Fall 2019, Spring 2020, and Summer 2020 SIFD Files, for any students included in the filtered cohort. We added degree information to our Campus Solutions query used to verify the 2016 FTIC cohort and reconciled the individual records in the BOG cohort file to our Campus Solutions query results. We concluded the difference of seven students who earned degrees, between the BOG cohort file and our Campus Solutions query results, is due to the timing of the awarding of the degrees.

Based on our analyses, we concluded that the data used by the BOG to develop the Four-Year Graduation Rate for First-Time-in-College (FTIC) Students are accurate and complete.

#### **Metric 5 (National Academy Memberships)**

Metric 5, National Academy Memberships, is based on six or more faculty members at the state university who are members of a national academy.

According to the October 2020 Preeminent Metrics Methodology Document, once a year, in early February, the BOG Office of Data and Analytics (ODA) staff searches the online directories of the National Academies of Sciences, Engineering, and Medicine and provides member counts based on affiliation (including shared affiliation) and excludes deceased members. The results of ODA's research are reviewed, and approved, by Institutional Data Administrators, before being included in the Accountability Plans.

We reviewed the memberships as of February 2020, which was the most recent reporting period available. The total reported memberships for this period, which was reported in the 2020 Accountability Plan, were eight members. We reviewed the official membership directories of the National Academies of Science, Engineering, and Medicine, for any living members that were affiliated with the University. We found a total of eight living members, as of February 2020, from the three directories, which are detailed below. This is consistent with what was reported in the 2020 Accountability Plan.

<b>National Academy</b>	<b>Number of Living Members as of February 2020</b>
National Academy of Science	3
National Academy of Engineering	2
National Academy of Medicine	3

Based on our testing, we determined that the number of National Academy Memberships reported in the 2020 Annual Accountability Plan is accurate.

### **Metrics 6 and 7 (Total Science and Engineering Research Expenditures and Science and Engineering Research Expenditures in Non-Health Sciences)**

The preeminence standard for Metric 6, Total Annual Research Expenditures (Science and Engineering Research Expenditures), is based on total annual research expenditures, including federal research expenditures, of \$200 million or more. The preeminence standard for Metric 7, Total Annual Research and Development (R&D) Expenditures in Non-Health Sciences (Non-Medical Science and Engineering Research Expenditures), is based on total annual research expenditures in diversified nonmedical sciences of \$150 million or more, based on data reported annually by the National Science Foundation (NSF).

According to the October 2020 Preeminent Metrics Methodology Document, once a year, the Office of Data and Analytics staff analyzes each institution's response to the National Science Foundation's annual Higher Education Research and Development (HERD) survey that is submitted to the Board office via the Data Request System. For Metric 6, ODA staff calculates the total expenditures for science and engineering disciplines by summing the total federal and non-federal expenditures and then subtracting all federal and non-federal expenditures for non-medical science and engineering disciplines. For Metric 7, ODA staff adds the total federal and non-federal medical science and research expenditures and then subtracts that sum from the science and engineering total that is calculated for Metric 6. The results of ODA's research are reviewed, and approved, by Institutional Data Administrators, before being included in the Accountability Plans.

Staff within FSU's Office of the Vice President for Research compiles the data from various sources within the University, which provides the aggregate amount of research expenditures listed in the survey. We reviewed the department's procedures used to compile the information, as well as the source data. We reviewed the 2019 HERD Survey, which was the most recent survey available at the time of our audit testing. This survey was submitted in the beginning of 2020. The submitted total annual science and engineering research expenditures for fiscal year (FY) 2019 was \$258 million, and the total annual non-medical science and engineering research expenditures for FY 2019 was \$225 million. This is consistent with the amounts reported in the 2020 Accountability Plan. We were able to reconcile the source data to the amounts provided on the 2019 HERD survey.

Based on our analysis, we concluded the data used by the BOG for Metrics 6 and 7 are materially correct and can be relied upon.

### **Metric 8 (University National Ranking in Research Expenditures)**

Metric 8, University National Ranking in Research Expenditures, is based on a top-100 university national ranking for research expenditures in five or more science, technology, engineering, or mathematics fields of study.

According to the October 2020 Preeminent Metrics Methodology Document, once a year, the Office of Data and Analytics staff downloads research expenditure data from the National Science Foundation's annual Higher Education Research and Development (HERD) survey, using the National Science Foundation's National Center for Science and Engineering Statistics (NCSES) online data tool.

The NSF identifies eight broad disciplines within Science and Engineering: 1) Computer Science, 2) Engineering, 3) Environmental Science, 4) Life Science, 5) Mathematical Sciences, 6) Physical Sciences, 7) Psychology, and 8) Social Sciences. ODA staff analyzes total research expenditures, by fiscal year, for each **public and private** four-year institution in the country, by **broad** discipline, and determines the rankings for each State University System institution for each of the broad disciplines. The results of ODA's research are reviewed, and approved, by Institutional Data Administrators, before being included in the Accountability Plans.

The table below shows the eight disciplines and the University's ranking among all national universities for FY 2018, which were the most recent data available at the time of our audit testing. The University had a top-100 national ranking for seven of the eight broad disciplines.

Discipline	National University Ranking
Computer Science	52
Engineering	58
Environmental Science	39
Life Science	132
Mathematical Science	38
Physical Science	20
Psychology	20
Social Sciences	36

The research expenditure amounts used for NSF's rankings are based on data compiled by the Office of the Vice President for Research. As part of our audit testing for Metrics 6 and 7 in our prior year audit, AR20-04 Performance-Based Funding Metrics Audit, we reviewed the source data that was used to determine the 2018 rankings. As part of our audit testing for Metrics 6 and 7 of our current year audit, we reviewed the source data that will be used to determine the 2019 rankings. However, those rankings will not be released by the NSF until after our audit testing has been completed. Based on our analysis, we concluded the data used by the BOG for Metric 8 are correct and can be relied upon.

### **Metric 9 – (Patents Awarded)**

Metric 9, Utility Patents Awarded, is based on 100 or more total patents awarded by the United States Patent and Trademark Office (USPTO) for the most recent three-year period.

According to the October 2020 Preeminent Metrics Methodology Document, once a year, ODA staff searches the online database for the USPTO for all utility patents awarded during the most recent three-year period. The results of ODA's research are reviewed, and approved, by Institutional Data Administrators, before being included in the Accountability Plans.

We reviewed the number of utility patents awarded to the University during the period of January 1, 2017 through December 31, 2019, which was the most recent three-year reporting period available. The total reported utility patents for this period was 127 patents, which is consistent with the amount reported in the 2020 Accountability Plan.

**Metric 10 (Doctoral Degrees Awarded Annually)**

Metric 10, Doctoral Degrees Awarded Annually, involves having four hundred or more doctoral degrees awarded annually, including professional doctoral degrees awarded in medical and health care disciplines.

According to the October 2020 Preeminent Metrics Methodology Document, the data are calculated by the BOG based on the SIFD File submission. The reporting year for degrees includes the Summer, Fall, and Spring terms. This metric includes all doctoral research degrees, as well as health professional doctoral degrees with a Classification of Instructional Programs (CIP) code of 51.

**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. Our testing population consisted of SIFD File submissions data for degrees awarded for the terms Summer 2019, Fall 2019, and Spring 2020.

We determined there were 554 doctoral degrees awarded, as reported in the University's SIFD Files for this time frame, that met the BOG's criteria.

To determine the validity of the SIFD File submissions data, we developed queries in the University's Campus Solutions system, which is the University's system of record, to obtain degrees awarded data for academic year 2019-20. We reconciled the SIFD File data to the degrees awarded data from the University's Campus Solutions system, by the student identification number and CIP code, to determine if the data submitted to the BOG were complete and valid.

Of the 554 degrees awarded records submitted to the BOG for Summer 2019, Fall 2019, and Spring 2020, all of these records were readily reconcilable to our query results using Campus Solutions source data. Based on our analysis, we concluded the data used by the BOG for this metric are correct and can be relied upon.

**Metric 11 (Number of Post-Doctoral Appointees)**

Measure 11, Number of Post-Doctoral Appointees, is based on having two hundred or more postdoctoral appointees annually.

According to the BOG October 2020 Preeminent Metrics Methodology Document, the ODA staff reviews National Science Foundation (NSF) summary reports for each institution's response to the National Science Foundation/National Institutes of Health annual Survey of Graduate Students and Post-doctorates in Science and Engineering (GSS). The NSF summary reports ranks institutions by the total number of postdoctoral appointees in science, engineering, and health fields. For this preeminent metric, rank does not matter – only the total postdoctoral count is relevant. The results of ODA's research are reviewed, and approved, by Institutional Data Administrators before being included in the Accountability Plans.



A postdoctoral scholar, as defined by the University, is an appointee who was awarded a Ph.D. or equivalent doctorate (e.g., Sc.D, M.D.) in an appropriate field, generally within five years prior to appointment. The appointment generally lasts four years. The NSF Survey stipulates that the counting period for the survey is any post-doctoral appointee in the Fall term. The range for the Fall 2019 count was from August 8, 2019 through December 20, 2019. The NSF Survey has specific terms of who can be counted and what broad fields they must be from (i.e., Science, Engineering, and Health). Only the following disciplines are included: agriculture sciences; biological and biomedical sciences; computer and information sciences; geosciences, atmospheric, and ocean sciences; mathematics and statistics; multidisciplinary and interdisciplinary studies; natural resources and conservation; physical sciences; psychology; social sciences; engineering; clinical medicine; and other health disciplines. The NSF has developed a crosswalk between the Classification of Instructional Programs (CIP) codes and the GSS codes, which is updated each year.

The Graduate School staff utilizes several methods to determine the number of post-doctoral appointees at the University. They begin with running two queries from Campus Solutions Human Resources of employees in particular job codes. Afterwards, they communicate with certain centers on campus about the names of current post-doctoral appointees in job codes not reported in the two queries. They will then perform a final review to confirm the post-doctoral appointee listing before submitting the NSF Survey, which is due near the end of February each year.

The Fall 2019 submission to the NSF included 254 post-doctoral appointees. We reviewed the Campus Solutions query results to review the information for the appointees included in submission to the NSF. There were 186 appointees included in the Campus Solutions queries. Of the 68 additional appointees, we took a sample of 15 and reviewed their information in Campus Solutions. We determined that all 201 appointees from the Campus Solutions queries and our additional sample had an appointment during the Fall 2019 term in an appropriate discipline.

Based on our analysis, we concluded that the data used by the BOG for this metric are correct and can be relied upon.

## **Metric 12 (Endowment Size)**

Metric 12, Endowment Size, is based on an endowment of \$500 million or more.

According to the October 2020 Preeminent Metrics Methodology Document, once a year, the BOG Office of Data and Analytics (ODA) staff reviews the National Association of College and University Business Officers (NACUBO) and Commonfund Institute's annual online report of Market Value of Endowment Assets. The results of ODA's research are reviewed, and approved, by Institutional Data Administrators before being included in the Accountability Plans.

We reviewed the FY 2019 Endowment Market Value reported by NACUBO, which was the most recent reporting period available. The University's endowment size for this period, which was reported in the 2020 Accountability Plan, was \$704 million. The University's FY 2019 endowment size is made up of funds from The Florida State University Foundation, The Florida State University Research Foundation, Seminole Boosters, and The John and Mable Ringling Museum of Art Foundation. The table below details the funds from each of these entities.

<b>University Direct Support Organization</b>	<b>Total Amount of Endowment as of June 30, 2019</b>
The Florida State University Foundation	\$509,372,067
The Florida State University Research Foundation	112,828,289
Seminole Boosters	79,782,212
The John and Mable Ringling Museum of Art Foundation	<u>2,123,041</u>
<b>Total University Endowment</b>	<b>\$704,105,609</b>

We reviewed documentation from each of these entities to confirm the total University endowment size. Based on our testing, we determined that the University's endowment size reported in the 2020 Annual Accountability Plan is materially correct and can be relied upon.

### ***Conclusion for Objective #2:***

Based on our data accuracy testing for the Preeminent Research University 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 Objective #2.

### ***Objective #3: Determine the current status since our conclusion in the 2019-20 Preeminent Research University Metrics audit concerning the University Data Administrator's data resubmissions to the BOG.***

In our 2019-20 Preeminent Research University Metrics audit, we concluded that:

*...in general, resubmissions by the University have been rare, were made timely before the BOG's need for the data and did not affect the University's performance towards achieving the Preeminent Research University Metrics.*

### ***Current Findings:***

According to the University Data Administrator, 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., Student Financial Aid 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 upon the granularity of data being submitted and they choose to apply the new understanding or method to a previously submitted file. Near the end of 2015, the BOG began requiring that a SUDS Data Resubmission Form be completed and submitted to the BOG for every resubmission, unless the resubmission was required for changes initiated because of agreed-upon system-wide criteria changes, or BOG programmatic changes. This form details the reason for the resubmission, indicates whether the resubmission impacts Performance-Based Funding metrics, and is signed by the University Data Administrator.

From the BOG's SUDS system, we searched for files that relate to FSU's Preeminent Research University Metrics with due dates between December 5, 2019 and November 23, 2020. We found that the University submitted 10 of these files to the BOG during this time and resubmitted only three of these files. The resubmitted files were the Fall 2019 Student Instruction File, Fall 2019 Degrees Awarded File, and Summer 2020 Student Instruction File.

The first resubmission, involving the Fall 2019 Student Instruction File, was due to student personal identification number (ID) changes. IR resubmitted these changes because the BOG asked them to provide personal ID changes for students whose IDs changed between the Fall 2019 Student Instruction File Preliminary (SIFP) and the Fall 2019 SIF. The resubmission occurred before the file was approved by the BOG and does not affect the Preeminent Research University Metrics calculation.

The second resubmission, involving the Degrees Awarded File, was due to the BOG asking IR to resubmit the file in order to identify certain degrees from graduate market rate programs. The resubmission occurred before the file was approved by the BOG and does not affect the Preeminent Research University Metrics calculation.

The third resubmission, involving the Summer 2020 Student Instruction File, was due to IR discovering that one student did not have a record on the person demo or enrollment table. This resubmission was made in a timely manner, prior to the BOG's need for the data for its Preeminent Research University Metrics calculations.

### ***Conclusion for Objective #3:***

We determined that, in general, resubmissions by the University have been rare, were made timely before the BOG's need for the data and did not affect the University's performance towards achieving the Preeminent Research University Metrics.

### ***Recommendations:***

We have no recommendations for Objective #3.

***Objective #4: 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 Metrics/Preeminent Research University Metrics - Data Integrity Certification.***

### ***Current Findings/Conclusion for Objective #4:***

Overall, we concluded that the University has adequate processes for collecting and reporting Performance- Based Funding Metrics/Preeminent Research University 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 Metrics/Preeminent Research University Metrics – Data Integrity Certification, which the BOG requested to be filed with it by March 1, 2021.

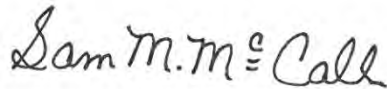
***Recommendations:***

We have no recommendations for this Objective #4.

***Acknowledgements***

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 R. Burnette III, the Florida State University Data Administrator, and Dr. James M. Hunt, Director of Institutional Research.

Respectfully submitted,



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

***President's Response***

I would like to thank the staff of the Office of Inspector General Services for their hard work on this audit. I am very pleased that no issues requiring corrective action were identified in this audit, and I am comfortable that Chairman Burr and I can rely on these results and sign the Data Integrity Certification without reservation.

Audit conducted by: Heather Friend, CPA, CIA

Audit supervised by: Sam M. McCall, Ph.D., CPA, CGFM, CIA, CGAP, CIG

## Exhibit A: Preeminent Research University Metrics as Reported in the 2020 Accountability Plan

Metric	Description	Data
1a	Average Grade Point Average (GPA)	4.2
1b	Average SAT/ACT Score	1312
2	National Public University Rankings	8
3	Freshman Retention Rate	93%
4	Four-Year Graduation Rate	70%
5	National Academy Memberships	8
6	Total Science and Engineering Research Expenditures (\$M)	\$258
7	Science and Engineering Research Expenditures in Non-Health Sciences (\$M)	\$225
8	National Ranking in Research Expenditures	7 of 8
9	Patents Awarded	127
10	Doctoral Degrees Awarded Annually	560
11	Number of Post-Doctoral Appointees	242
12	Endowment Size (\$M)	704

## Exhibit B: Acronyms Used in This Report

ARWU	Academic Ranking of World Universities
BOG	Board of Governors
CIP	Classification of Instructional Programs
FSU	Florida State University
FTIC	First Time in College
GPA	Grade Point Average
GSS	Survey of Graduate Students and Post-doctorates in Science and Engineering
HERD	Higher Education Research and Development Survey
ID	Personal Identification Number
IR	Institutional Research
ODA	BOG Office of Data and Analytics
NACUBO	National Association of College and University Business Officers
NCSES	National Center for Science and Engineering Statistics
NSF	National Science Foundation
PBF	Performance-Based Funding
R&D	Research and Development
SIF	Student Instruction File
SIFD	Student Instruction File Degrees Awarded
SIFP	Student Instruction File Preliminary
SUDS	State University Database System
SUS	State University System
TARU	Center for Measuring University Performance for Top American Research Universities
THE	Times Higher Education
USPTO	United States Patent and Trademark Office



# Data Integrity Certification

## March 2021

University Name: **Florida State University**

**INSTRUCTIONS:** Please respond "Yes" or "No" for each representation below. Explain any "No" responses to ensure clarity of the representation you are making to the Board of Governors. Modify representations to reflect any noted **significant** audit findings.

Data Integrity Certification Representations			
Representations	Yes	No	Comment / Reference
1. I am responsible for establishing and maintaining, and have established and maintained, effective internal controls and monitoring over my university's collection and reporting of data submitted to the Board of Governors Office which will be used by the Board of Governors in Performance-based Funding decision-making and Preeminence or Emerging-preeminence Status.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
2. These internal controls and monitoring activities include, but are not limited to, reliable processes, controls, and procedures designed to ensure that data required in reports filed with my Board of Trustees and the Board of Governors are recorded, processed, summarized, and reported in a manner which ensures its accuracy and completeness.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
3. In accordance with Board of Governors Regulation 1.001(3)(f), my Board of Trustees has required that I maintain an effective information system to provide accurate, timely, and cost-effective information about the university, and shall require that all data and reporting requirements of the Board of Governors are met.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
4. In accordance with Board of Governors Regulation 3.007, my university provided accurate data to the Board of Governors Office.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	



## Data Integrity Certification

5. In accordance with Board of Governors Regulation 3.007, I have appointed a Data Administrator to certify and manage the submission of data to the Board of Governors Office.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
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Data Integrity Certification Representations			
Representations	Yes	No	Comment / Reference
6. In accordance with Board of Governors Regulation 3.007, I have tasked my Data Administrator to ensure the data file (prior to submission) is consistent with the criteria established by the Board of Governors Data Committee. The due diligence includes performing tests on the file using applications, processes, and data definitions provided by the Board Office.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
7. When critical errors have been identified, through the processes identified in item #6, a written explanation of the critical errors was included with the file submission.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
8. In accordance with Board of Governors Regulation 3.007, my Data Administrator has submitted data files to the Board of Governors Office in accordance with the specified schedule.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
9. In accordance with Board of Governors Regulation 3.007, my Data Administrator electronically certifies data submissions in the State University Data System by acknowledging the following statement, "Ready to submit: Pressing <b>Submit for Approval</b> represents electronic certification of this data per Board of Governors Regulation 3.007."	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
10. I am responsible for taking timely and appropriate preventive/ corrective actions for deficiencies noted through reviews, audits, and investigations.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
11. I recognize that Board of Governors' and statutory requirements for the use of data related to the Performance-based Funding initiative and Preeminence or Emerging-preeminence status consideration will drive university policy on a wide range of university operations – from admissions through graduation. I certify that university policy changes and decisions impacting data used for	<input checked="" type="checkbox"/>	<input type="checkbox"/>	

## Data Integrity Certification

these purposes have been made to bring the university's operations and practices in line with State University System Strategic Plan goals and have not been made for the purposes of artificially inflating the related metrics.			
<b>Data Integrity Certification Representations</b>			
<b>Representations</b>	<b>Yes</b>	<b>No</b>	<b>Comment / Reference</b>
12. I certify that I agreed to the scope of work for the Performance-based Funding Data Integrity Audit and the Preeminence or Emerging-preeminence Data Integrity Audit (if applicable) conducted by my chief audit executive.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
13. In accordance with section 1001.706, Florida Statutes, I certify that the audit conducted verified that the data submitted pursuant to sections 1001.7065 and 1001.92, Florida Statutes [regarding Preeminence and Performance-based Funding, respectively], complies with the data definitions established by the Board of Governors.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	

<b>Data Integrity Certification Representations, Signatures</b>	
<p>I certify that all information provided as part of the Board of Governors Data Integrity Certification for Performance-based Funding and Preeminence or Emerging-preeminence status (if applicable) is true and correct to the best of my knowledge; and I understand that any unsubstantiated, false, misleading, or withheld information relating to these statements render this certification void. My signature below acknowledges that I have read and understand these statements. I certify that this information will be reported to the board of trustees and the Board of Governors.</p>	
Certification: <u></u> <div style="text-align: center;">President</div>	Date: <u>Feb 19, 2021</u>
<p>I certify that this Board of Governors Data Integrity Certification for Performance-based Funding and Preeminence or Emerging-preeminence status (if applicable) has been approved by the university board of trustees and is true and correct to the best of my knowledge.</p>	
Certification: <u></u> <div style="text-align: center;">Board of Trustees Chair</div>	Date: <u>2/19/2021</u>



**NEW COLLEGE OF FLORIDA BOARD OF TRUSTEES**  
**Meeting Date: February 23, 2021**

**SUBJECT: Performance Based Funding Data Integrity Agreed-Upon  
Procedures Audit and Certification Representations**

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**PROPOSED BOARD ACTION**

Accept the Performance Based Funding Data Integrity Agreed-Upon Procedures Audit Report Memorandum dated February 4, 2021 and authorize Chairman Ruiz and President O'Shea to execute the Data Integrity Certification Representations document.

**BACKGROUND INFORMATION**

The integrity of data provided to the Board of Governors by each SUS institution is critical to the performance based funding decision-making process. In accordance with June 25, 2020 correspondence received from Board of Governors' Chairman Sydney Kitson, President O'Shea and Chairman Schulaner directed that a Data Integrity Audit be conducted by the College's independent audit firm, Mauldin & Jenkins, to:

- 1) Determine whether the processes established by the College ensure the completeness, accuracy and timeliness of data submissions to the Board of Governors that support performance funding metrics; and,
- 2) Provide an objective basis of support for the College's President and Board of Trustees' Chairman to sign the representations made in the *Performance Based Funding – Data Integrity Certification* to be submitted to the Board of Governors by March 1, 2021.

The Audit and Compliance Committee approved Mauldin & Jenkins' Agreed-Upon Procedures engagement at its meeting on August 29, 2020. The engagement was performed in accordance with attestation standards established by the American Institute of Certified Public. The planning, fieldwork, and reporting were consistent with the International Standards for the Professional Practice of Internal Auditing as published by the Institute of Internal Auditors.

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**Supporting Documentation Included:**

Memorandum from CAE/CCO Stier dated February 4, 2021  
Performance Based Funding Data Integrity Agreed-Upon Procedures Audit dated January 13, 2021  
Performance Based Funding Data Integrity Certification Form  
Florida Board of Governors' Letter dated June 25, 2020

**Facilitators/Presenters:** CAE/CCO Stier

**Date:** February 4, 2021  
**To:** New College of Florida Board of Trustees  
President O'Shea  
**From:** Barbara Stier, CAE/CCO  
**Subject:** Summary of new College of Florida's Performance Based Funding Data Integrity Agreed-Upon Procedures Audit

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- 1) Determine whether the processes established by the College ensure the completeness, accuracy and timeliness of data submissions to the Board of Governors that support performance funding metrics; and,
- 2) Provide an objective basis of support for the College's President and Board of Trustees' Chairman to sign the representations made in the Performance Based Funding – Data Integrity Certification to be submitted to the Board of Governors by March 1, 2021.

Chairman Kitson's correspondence directed the Chair of the Board of Trustees and the Chief Audit Executive to set the scope and objectives. It was decided to retain the scope and objectives established in the previous year.

### **Audit Findings**

There were no findings identified from the agreed-upon procedures completed by Mauldin & Jenkins.

### **Previous Audit Finding**

Last year's Performance Based Funding Data Integrity Audit noted a finding regarding the enrollment process of a Career Seminar and the effect on the calculation of Metric 1. The finding did not impact previous years funding disbursements and the Board of Governors was informed before funds were disbursed for that year. The Board of Governors has since revised the calculation of Metric 1 by excluding post graduate enrollment in any SUS courses. The result is that the Career Seminar will no longer be included in the calculation of Metric 1.

### **Conclusion**

Based upon the work performed, the internal controls, processes and procedures in all material respects are functioning in a reliable manner to ensure completeness, accuracy, and timeliness of data submissions and meet Board of Governors' certification objectives.

**NEW COLLEGE OF FLORIDA  
INDEPENDENT ACCOUNTANT'S REPORT  
ON APPLYING  
AGREED-UPON PROCEDURES  
SEPTEMBER 30, 2020**

**NEW COLLEGE OF FLORIDA  
INDEPENDENT ACCOUNTANT’S REPORT  
ON APPLYING  
AGREED-UPON PROCEDURES**

**SEPTEMBER 30, 2020**

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## INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

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Board of Trustees  
New College of Florida  
Sarasota, Florida 34243

We have performed the procedures enumerated below, which were agreed to by the Board of Trustees of New College of Florida (the "College"), solely to assist the College in determining whether the College has processes established to ensure the completeness, accuracy and timeliness of data submissions to the Board of Governors (the "BOG") which support the Performance Funding Metrics of the College as of September 30, 2020. The College is responsible for all processes and procedures related to the complete, accurate and timely submission of data to the BOG. This agreed-upon procedures engagement was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

### **Our procedures and findings were as follows:**

We reviewed all of the BOG submissions relating to the Performance Funding Metrics identified and published by the State University System of Florida (the "SUS") specific to the certification. See Attachment I for a listing of the submissions tested as provided by the College to us.

- a) Verify the appointment of the Data Administrator by the College President and that duties related to these responsibilities are incorporated into the Data Administrator's official position description.
1. Review the Data Administrator's position description; note details of the description, paying special attention to responsibilities related to coordinating the gathering of data from departmental sources, quality assurance procedures applied and other data integrity checks prior to submission to the BOG.
  2. Determine if the Data Administrator was appointed by the President.
  3. Conclude on whether the Institutional Data Administrator's responsibilities include the requirements identified in BOG Regulation 3.007, SUS Management Information System.

### **Procedures Performed**

- Reviewed the Position Description for the Director of Institutional Research and Assessment effective February 14, 2007. Verified description included the requirements identified in the BOG Regulation 3.007.



- Reviewed the original appointment for the Director of Institutional Research by the President dated July 11, 2003.
- Observed the State University Database System (the “SUDS”) submission screen and the “Submit for Approval” button that represents the College’s certification of complying with BOG Regulation 3.007.
- Reviewed current organizational chart available via the President’s office, and discussed the Institutional Research and Assessment structure with the Director.

## Findings

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

b) *Review the processes used by the Data Administrator to ensure the completeness, accuracy and timely submission of data to the Board of Governors.*

1. Interview the Data Administrator and other key data managers to understand the internal processes in place to gather, test and ensure that only valid data, as defined by the BOG, is timely submitted to the BOG.
2. Identify and evaluate key processes over data input and submission. Consider evaluating the processes from the point of incoming information to the submission of the data file to the BOG.
3. Review internal records such as time management schedules and relevant correspondence which purport to demonstrate that complete and accurate data is timely submitted to the BOG (See due dates addressed in the SUS data workshop).
4. According to BOG Regulation 3.007, prior to submitting the file, the universities shall ensure the file is consistent with the criteria established in the specifications document by performing tests on the file using applications/processes provided by the BOG Information Resource Management (IRM) office. Review process for timely and accurately addressing data file error reports.
5. Evaluate the results and document your conclusion on the Data Administrator’s processes.

## Procedures Performed

- Interviewed the following people who have significant responsibility for the data being reported and submitted to the BOG:
  - Director of Institutional Research and Assessment, Office of Institutional Research and Assessment;
  - Director of Administrative Computing, Office of Information Technology;
  - Controller, Business Office;
  - Registrar, Office of the Registrar;
  - Associate Dean of Enrollment Services and Director of Admissions, Office of Admissions and Financial Aid;
  - Director of Financial Aid, Office of Admissions and Financial Aid.
- For those interviewed, we discussed key internal controls and processes in place over data input, Banner access, SLATE (the Admission Department’s recruitment software) access (when applicable), State University Database System (SUDS) access, validation tables, data submission procedures, error resolution, staff training, and other controls specific to the department and submission of accurate and timely data. Reviewed the metrics specific to each department to ensure controls are in place and a clear understanding exists to ensure only valid data is being submitted based on the data definitions.

- Reviewed the Recurring Reporting Calendar created by the Office of Information Technology and maintained by the Institutional Research and Assessment Department (IRA) which is sent to department heads annually when the BOG submission schedule is produced. These calendar events detail the upcoming submissions due during the year to the BOG and who is responsible for the data being submitted. Department heads review the data requests and are responsible to ensure the data is accurate and ready for timely submission.
- Reviewed submission schedule maintained by the IRA department.
- Verified submission files tested were submitted by the due date as published by the State University System of Florida (SUS) and identified on the SUDS website.
- Tested the submission file criteria definitions used by the College to ensure they meet the data definitions published by the SUS.
- Obtained the data definition tables from the SUDS website and verified tables documented in the College processes agreed to the SUDS tables.
- Reviewed processes over testing and validating data submissions and procedures for the resolution of errors prior to the final submission.

### **Findings**

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

- c) Evaluate any available documentation including policies, procedures and desk manuals of appropriate staff; and assess their adequacy for ensuring data integrity for College data submissions to the Board of Governors.

1. Request the Data Administrator provide its policies, procedures, minutes of meetings, and any other written documentation used as resources to ensure data integrity; note whether these documents are sufficiently detailed, up-to-date and distributed to appropriate staff.
2. Evaluate the results and document your conclusion.

### **Procedures Performed**

- Discussed key processes with those interviewed to ensure procedures are in place to ensure data accuracy for their department.
- Ensured each department, that is key to the submission process, had written policy and procedures regarding data they are responsible for.

### **Findings**

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

- d) Review system access controls and user privileges to evaluate if they are properly assigned and periodically reviewed to ensure only those authorized to make data changes do so.

1. Obtain a list of individuals that have access to SUDS.
2. Obtain the definitions for the roles in the SUDS system. [http://www.flbog.edu/resources/ditr/suds/\\_doc/userguide.pdf](http://www.flbog.edu/resources/ditr/suds/_doc/userguide.pdf)
3. Review the procedures to grant system access and/or initiate, monitor and cancel user privileges.
4. Perform a test of system access controls and/or user privileges to determine if only appropriate employees have access or need the privilege.
5. Consider other IT systems and related system access controls or user privileges that may impact the data elements used for each measure reviewed.
6. Evaluate the results and conclude on the reasonableness of procedures and practices in place for the setup and maintenance of system access, specifically addressing employees with SUDS access.

### **Procedures Performed**

- Obtained a current listing of all those individuals who have access to the SUDS system from the BOG's application portal manager.
- Obtained the role definitions in the SUDS system for each type of user.
- Discussed procedures with the Director of Institutional Research and Assessment for granting access to the SUDS system and monitoring to ensure user privileges are terminated in a timely manner. Verified only she has administrative authority to change users in the system.
- Reviewed user listing and discussed with the Director of Institutional Research and Assessment to ensure only personnel that need access have access to the SUDS system and only a limited number have the ability to submit data.
- Reviewed Banner access/termination procedures with each department listed in section *b.* and ensured procedures are in place for authorization of adding a new user and timeliness of terminating personnel access.
- Verified email is sent to Data Custodians on a semi-annual basis requesting them to review Banner users for their department to ensure access is proper and needed.
- Selected a sample of four (4) users to verify proper authorization was obtained for the user to be added to Banner and verified employee requires access for their job duties.
- Reviewed SLATE access/termination procedures with the Associate Dean of Enrollment Services and Director of Admissions in the Office of Admissions and Financial Aid and ensured procedures are in place for authorization of adding a new user and timeliness of terminating personnel access.
- Reviewed the October 2020 SLATE user listing.
- Verified that only the Acting Director of Operations has access to add new users.
- Selected a sample of five (5) users to verify proper authorization was obtained for the user to be added to SLATE and verified employee requires access for their job duties.

### **Findings**

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

e) Testing of data accuracy.

1. Identify and evaluate data validity controls to ensure that data extracted from the primary systems of record are accurate and complete. This may include review of controls over code used to create the data submission. Review each measure's definition and calculation for the consistency of data submissions with the data definitions and guidance provided by the BOG.
2. As appropriate, select samples from data the College has submitted to the BOG for its Performance Funding Model. Vouch selected data to original source documents (this will most likely include the College's student and financial systems used to capture relevant information).
3. Evaluate the results of the testing and conclude on the completeness and accuracy of the submissions examined.

### **Procedures Performed**

- For each submission file listed in Attachment I, we performed the following procedures for the specific metrics identified in the Performance Funding Metrics published by the SUS:
  - Obtained complete submission file for time period being tested;
  - Selected a sample size of thirty (30) data items to test for each file submission and each metric specific to the performance funding testing;
  - Verified data reported in the submission files specific to the metrics identified by the SUS agreed to the source system Banner;
  - Verified the data reported for each metric agreed with the SUDS data dictionary.
- To determine the completeness of the files being submitted, we performed the following procedures:
  - For each term and reported time frame, we obtained a file which was extracted from Banner and compared to submission files extracted by the Institutional Research and Analysis department. For each comparison we identified any person that was on the Banner report that was not in the file submission. We then selected a sample size based on the size of the file and errors returned and verified the student was properly omitted for the specific submission based on the current data definitions. Selected files and corresponding sample sizes are as follows:
    1. All students enrolled were compared to the Student Instruction files (SIF) submitted. No differences were identified.
    2. All students who received Pell grants were compared to the Student Financial Aid (SFA) files submitted. No differences were identified.
    3. All students who had a degree awarded were compared to the Degrees Awarded (SIFD) files submitted. No differences were identified.
    4. All students admitted were compared to the Admissions (ADM) files submitted. No findings were identified.

### **Findings**

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

- f) Evaluate the veracity of the College Data Administrator's data submission statements that indicate, "I certify that this file/data represents the position of this College for the term being reported."

1. Interview the College Data Administrator to consider the reasonableness of the various coordination efforts with the Data Administrator's staff, the other Data Custodians' staff, BOG IRM, and other knowledgeable individuals which form the basis for personal and professional satisfaction that data submitted to the BOG is complete, accurate and submitted timely.
2. Inquire how the Data Administrator knows the key controls are in place and operating effectively. If not already done, consider verifying these key controls are in place and adequate to support the Data Administrator's assertions.

#### **Procedures Performed**

- Interviewed personnel listed in section *b*. and verified communication with the Institutional Research and Assessment department is on-going and clear to ensure accurate and timely data submission. Also, verified the Data Administrator understands the key controls specific to the metrics being tested and that they are functioning.
- Verified with the Director of Institutional Research and Assessment her communication with the BOG and IRM to ensure data being submitted meets the data definitions.

#### **Findings**

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

- g) Review the consistency of data submissions with the data definitions and guidance provided by the Board of Governors through the Data Committee and communications from data workshops.

1. Evaluate the College's procedures for periodically obtaining and communicating definitions and due dates as provided by the BOG through the Data Committee and communications from data workshops.
2. Verify with the College Data Administrator that the most current data file definitions are used as a basis for preparation of data to be submitted to the BOG.
3. Review SUDS most recent cumulative release notes and workshop agendas.  
<http://www.flbog.edu/resources/ditr/suds/>
4. Request evidence of the most recent formal staff training/workshops, internal discussions or communications with other responsible employees and the BOG Data Committee necessary to ensure the overall integrity of data to be submitted to the BOG.
5. Conclude as to the consistency of the submissions.

#### **Procedures Performed**

- Reviewed the Recurring Reporting Calendar created by the Office of Information Technology and maintained by the IRA department sent to department heads. These calendar events detail the upcoming submissions due in the next year to the BOG and who is responsible for the data being submitted. Department heads review the data requests and are responsible to ensure the data is accurate and ready for timely submission.
- Obtained the most recent data definition tables on the SUDS website and verified data definitions outlined in the file processes agreed to the SUDS data tables.
- Verified the Institutional Research and Assessment Department's process of communication to department heads of the data definitions and any new or changed metric.

- Obtained the SUDS release notes and workshop agenda's during the testing period and verified any changes were properly incorporated into the data file submissions.
- Reviewed staff training with each personnel interviewed as listed in section *b.* in relation to both Banner and SUDS security and knowledge training.
- Our testing was performed on all file submissions with due dates from October 1, 2019 through September 30, 2020, for the specific metrics tested to review for consistency among data submissions.

## Findings

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

- h) *Review the College Data Administrator's data resubmissions to the Board of Governors with a view toward ensuring these resubmissions are both necessary and authorized. This review should also evaluate how to minimize the need for data resubmissions.*

1. Interview the College Data Administrator about the types and quantity of recent data resubmissions and the level(s) of approvals necessary for corrective action.
2. Request and examine any correspondence between the College and the BOG IRM office related to data resubmissions that pertain to the performance metrics. Determine if these resubmissions problems tend to be reoccurring and what, if any, actions management has taken or plans to take in order to reduce them.
3. Conclude as to the frequency, need and authorization of the resubmission process.

## Procedures Performed

- Interviewed the Director of Institutional Research and Assessment about the resubmission procedures.
- Reviewed data resubmission correspondence from the BOG and verified file was properly resubmitted with no outstanding errors.
- Reviewed resubmissions to identify if there are reoccurring submission problems.

## Findings

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

- i) *Provide an objective basis of support for the President and Board of Trustees Chair to sign the representations made in the Performance Based Funding–Data Integrity Certification.*

1. Review The Performance Based Funding (the "PBF") Data Integrity Certification statement to identify additional procedures that should be designed to support the representations. (For example, #11 requests a certification that College policy changes and decisions impacting the PBF initiative were not made for the purposes of artificially inflating performance measures.)

## Procedures Performed

- We reviewed the Data Integrity Certification and performed procedures agreed upon by the College to meet the objectives of the certification.

## Findings

2020-01      Mauldin & Jenkins was engaged to perform procedures that were provided by you and were outlined in our engagement letter that management has identified to meet the objectives of the certification. The College must conclude as to the adequacy of these procedures and findings to meet their certification objectives.

We were not engaged to and did not perform an audit, the objective of which would be the expression of an opinion on the processes and procedures for the complete, accurate and timely submission of data to the BOG. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to management.

This report is intended solely for the information and use of New College of Florida's Board of Trustees and management and is not intended to be and should not be used by anyone other than these specified parties.

*Mauldin & Jenkins, LLC*

Bradenton, Florida  
January 13, 2021



**New College of Florida  
Metric Related Submissions  
October 1, 2019 through September 30, 2020**

**Attachment I**

<b>Submissions Tested</b>				
<b>Due Date</b>	<b>Submission</b>	<b>Term or Year</b>	<b>Rept Time Frame</b>	<b>Sample Tested</b>
10/14/2019	ADM - Admissions File	Fall 2019	201908	30
10/16/2019	SFA - Student Financial Aid File <sup>(1)</sup>	Annual 2018	20182019	60
1/31/2020	RET - Retention File <sup>(2)</sup>	Annual 2018	20182019	2
1/24/2020	SIF - Student Instruction File <sup>(3)</sup>	Fall 2019	201908	90
3/2/2020	ADM - Admissions File	Spring 2020	202001	30
6/26/2020	SIF - Student Instruction File <sup>(3)</sup>	Spring 2020	202001	90
7/10/2020	SIFD - Degrees Awarded	Spring 2020	202001	30
<b>Additional Data Submissions tested for New College specific metrics</b>				
<b>Metric</b>	<b>Submitted Data</b>	<b>Term or Year</b>	<b>Rept Time Frame</b>	<b>Sample Tested</b>
Metric #3 and #9	HTD Data	Annual 2018	20182019	30
Metric #8b	ADM - Admissions File	Fall 2019	201908	30

<sup>(1)</sup> The Financial Aid Awards table was tested for both Metric #3 and Metric #7. The metrics have different methodologies and require two (2) samples to be tested, therefore sample tested is sixty (60).

<sup>(2)</sup> Thirteen (13) changes to prior BOG data files was reported and submitted to the BOG during the period.

<sup>(3)</sup> The Enrollments table was tested for Metric #3, Metric #4, and Metric #7. Metric #3 required its own sample to be selected while Metrics #4 and #7 shared a sample, generating a sample size of sixty (60) per submission. In addition, the Fee Waivers table was tested for Metric #3, increasing the sample size per submission to ninety (90).



# Data Integrity Certification

## March 2021

**University Name:** New College of Florida

**INSTRUCTIONS:** Please respond "Yes" or "No" for each representation below. Explain any "No" responses to ensure clarity of the representation you are making to the Board of Governors. Modify representations to reflect any noted **significant** audit findings.

Data Integrity Certification Representations			
Representations	Yes	No	Comment / Reference
1. I am responsible for establishing and maintaining, and have established and maintained, effective internal controls and monitoring over my university's collection and reporting of data submitted to the Board of Governors Office which will be used by the Board of Governors in Performance-based Funding decision-making and Preeminence or Emerging-preeminence Status.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
2. These internal controls and monitoring activities include, but are not limited to, reliable processes, controls, and procedures designed to ensure that data required in reports filed with my Board of Trustees and the Board of Governors are recorded, processed, summarized, and reported in a manner which ensures its accuracy and completeness.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
3. In accordance with Board of Governors Regulation 1.001(3)(f), my Board of Trustees has required that I maintain an effective information system to provide accurate, timely, and cost-effective information about the university, and shall require that all data and reporting requirements of the Board of Governors are met.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
4. In accordance with Board of Governors Regulation 3.007, my university provided accurate data to the Board of Governors Office.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
5. In accordance with Board of Governors Regulation 3.007, I have appointed a Data Administrator to certify and manage the submission of data to the Board of Governors Office.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	

## Data Integrity Certification

Data Integrity Certification Representations			
Representations	Yes	No	Comment / Reference
6. In accordance with Board of Governors Regulation 3.007, I have tasked my Data Administrator to ensure the data file (prior to submission) is consistent with the criteria established by the Board of Governors Data Committee. The due diligence includes performing tests on the file using applications, processes, and data definitions provided by the Board Office.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
7. When critical errors have been identified, through the processes identified in item #6, a written explanation of the critical errors was included with the file submission.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
8. In accordance with Board of Governors Regulation 3.007, my Data Administrator has submitted data files to the Board of Governors Office in accordance with the specified schedule.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
9. In accordance with Board of Governors Regulation 3.007, my Data Administrator electronically certifies data submissions in the State University Data System by acknowledging the following statement, "Ready to submit: Pressing <b>Submit for Approval</b> represents electronic certification of this data per Board of Governors Regulation 3.007."	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
10. I am responsible for taking timely and appropriate preventive/ corrective actions for deficiencies noted through reviews, audits, and investigations.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
11. I recognize that Board of Governors' and statutory requirements for the use of data related to the Performance-based Funding initiative and Preeminence or Emerging-preeminence status consideration will drive university policy on a wide range of university operations – from admissions through graduation. I certify that university policy changes and decisions impacting data used for these purposes have been made to bring the university's operations and practices in line with State University System Strategic Plan goals and have not been made for the purposes of artificially inflating the related metrics.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
Data Integrity Certification Representations			



## Data Integrity Certification

Representations	Yes	No	Comment / Reference
12. I certify that I agreed to the scope of work for the Performance-based Funding Data Integrity Audit and the Preeminence or Emerging-preeminence Data Integrity Audit (if applicable) conducted by my chief audit executive.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
13. In accordance with section 1001.706, Florida Statutes, I certify that the audit conducted verified that the data submitted pursuant to sections 1001.7065 and 1001.92, Florida Statutes [regarding Preeminence and Performance-based Funding, respectively], complies with the data definitions established by the Board of Governors.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	

### Data Integrity Certification Representations, Signatures

I certify that all information provided as part of the Board of Governors Data Integrity Certification for Performance-based Funding and Preeminence or Emerging-preeminence status (if applicable) is true and correct to the best of my knowledge; and I understand that any unsubstantiated, false, misleading, or withheld information relating to these statements render this certification void. My signature below acknowledges that I have read and understand these statements. I certify that this information will be reported to the board of trustees and the Board of Governors.

Certification:  Date Feb 24, 2021  
President

I certify that this Board of Governors Data Integrity Certification for Performance-based Funding and Preeminence or Emerging-preeminence status (if applicable) has been approved by the university board of trustees and is true and correct to the best of my knowledge.

Certification: \_\_\_\_\_ Date \_\_\_\_\_  
Board of Trustees Chair

## Data Integrity Certification

### Data Integrity Certification Representations

Representations	Yes	No	Comment / Reference
12. I certify that I agreed to the scope of work for the Performance-based Funding Data Integrity Audit and the Preeminence or Emerging-preeminence Data Integrity Audit (if applicable) conducted by my chief audit executive.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
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Certification: \_\_\_\_\_ Date \_\_\_\_\_  
 President

I certify that this Board of Governors Data Integrity Certification for Performance-based Funding and Preeminence or Emerging-preeminence status (if applicable) has been approved by the university board of trustees and is true and correct to the best of my knowledge.


Certification: Mary Riney Date February 26, 2020  
 Board of Trustees Chair



**Florida Board of Governors**  
**State University System of Florida**  
325 West Gaines Street, Suite 1614  
Tallahassee, FL 32399  
Phone 850.245.0466  
Fax: 850.245.9685  
[www.flbog.edu](http://www.flbog.edu)

## MEMORANDUM

TO: Chairs, University Boards of Trustees  
University Presidents

FROM: Sydney Kitson, Chair 

DATE: June 25, 2020

RE: Data Integrity Audits and Certifications for Performance-based Funding  
and Preeminence Metrics

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Since the Board of Governors' January 2014 approval of the Performance-based Funding Model, the model has incentivized universities and their boards of trustees to achieve excellence and performance improvements in key areas aligned to the State University System of Florida Strategic Plan goals. The Performance-based Funding state investment demonstrates continued support for the System and is a testament to the value of the state university system to the educational and economic growth of our state. These investments have allowed the System to keep tuition stable for our students.

As we prepare for the 2020-2021 fiscal year, the economic impact of the coronavirus pandemic on our state is still being determined. Given the success of Performance-based Funding and return on investment for the additional state funds to the state's university system, we trust that the Legislature will view continued investment into Performance-based Funding positively.

Through Performance-based Funding, universities have demonstrated the ability to achieve excellence and improvements in the 10 key metrics, including graduation and retention rates. The U.S. News & World Report ranked Florida as the best state for higher education for three consecutive years, based on graduation rates, class size, student-faculty ratio, and the number of students on Pell Grants.

Key to the model's success is the ability of the Board of Governors to rely on the information you provide for performance-based funding decision-making. As now



required by Florida Statutes,<sup>1</sup> university boards of trustees shall direct the university chief audit executive to perform, or cause to have performed by an independent audit firm, an audit of the university's processes that ensure the completeness, accuracy, and timeliness of data submissions. Additionally, I ask that these audits include testing of data that supports performance funding metrics, as well as preeminence or emerging preeminence metrics for those universities so designated, as testing is essential in determining that processes are in place and working as intended. This audit may be included with or separate from the Performance-based Funding Data Integrity Audit.

The scope and objectives of the audit(s) should be set jointly between the chair of the university board of trustees and the university chief audit executive. The audit(s) shall be performed in accordance with the current *International Standards for the Professional Practice of Internal Auditing* as published by the Institute of Internal Auditors, Inc.

Using the results from the data integrity audit(s), each university president should complete the attached Data Integrity Certification. When completing this certification, evaluate each of the 13 prepared representations. If you are able to affirm a representation as prepared, do so. If you are unable to affirm a representation as prepared, explain the modification in the space provided. It is important that representations be modified to reflect significant or material audit findings. The certification document shall be signed by the university president and board of trustees' chair after being approved by the board of trustees.

The audit results and corrective action plans as needed shall be provided to the Board of Governors after being accepted by the university's board of trustees. The audit results shall support the certification and include any noted audit findings. The completed Data Integrity Certification and audit report(s) shall be submitted to the Office of Inspector General and Director of Compliance no later than **March 1, 2021**.

I ask that you consider the March 1<sup>st</sup> deadline when establishing dates for your 2021 board of trustees' meetings as we will need these audits and certifications in sufficient time to be included in our March Board of Governors' meeting materials.

I commend you, your data administrators, and the many university staff responsible for ensuring reliable, accurate, and complete information is timely submitted to the Board of Governors. I would also like to thank your chief audit executives for focusing a portion of their office's resources to auditing your university's data-related controls, processes,

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<sup>1</sup> Florida Statutes, sections 1001.7065, *Preeminent State Research Universities Program*, and 1001.92, *State University System Performance-based Incentive*



University Boards of Trustees Chairs and Presidents  
June 25, 2020  
Page 3 of 3

and submissions. Collectively, these efforts allow you to confidently certify the accuracy of data submissions to the Board of Governors and enhance public trust and confidence in this process. We appreciate your cooperation and assistance in ensuring the integrity of the performance funding and preeminence processes.

If you have questions regarding these requirements, please do not hesitate to contact the Board of Governors Inspector General at [BOGInspectorGeneral@flbog.edu](mailto:BOGInspectorGeneral@flbog.edu) or 850-245-0466.

SK/jml

Attachment: Data Integrity Certification Form

C:     Marshall Criser III, Chancellor  
       Tim Jones, Vice Chancellor, Finance/Administration and CFO  
       Julie Leftheris, Inspector General and Director of Compliance



# Data Integrity Certification

## March 2021

**University Name:** New College of Florida

**INSTRUCTIONS:** Please respond "Yes" or "No" for each representation below. Explain any "No" responses to ensure clarity of the representation you are making to the Board of Governors. Modify representations to reflect any noted **significant** audit findings.

Data Integrity Certification Representations			
Representations	Yes	No	Comment / Reference
1. I am responsible for establishing and maintaining, and have established and maintained, effective internal controls and monitoring over my university's collection and reporting of data submitted to the Board of Governors Office which will be used by the Board of Governors in Performance-based Funding decision-making and Preeminence or Emerging-preeminence Status.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
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3. In accordance with Board of Governors Regulation 1.001(3)(f), my Board of Trustees has required that I maintain an effective information system to provide accurate, timely, and cost-effective information about the university, and shall require that all data and reporting requirements of the Board of Governors are met.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
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5. In accordance with Board of Governors Regulation 3.007, I have appointed a Data Administrator to certify and manage the submission of data to the Board of Governors Office.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	

## Data Integrity Certification

Data Integrity Certification Representations			
Representations	Yes	No	Comment / Reference
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7. When critical errors have been identified, through the processes identified in item #6, a written explanation of the critical errors was included with the file submission.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
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10. I am responsible for taking timely and appropriate preventive/ corrective actions for deficiencies noted through reviews, audits, and investigations.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
11. I recognize that Board of Governors' and statutory requirements for the use of data related to the Performance-based Funding initiative and Preeminence or Emerging-preeminence status consideration will drive university policy on a wide range of university operations – from admissions through graduation. I certify that university policy changes and decisions impacting data used for these purposes have been made to bring the university's operations and practices in line with State University System Strategic Plan goals and have not been made for the purposes of artificially inflating the related metrics.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
Data Integrity Certification Representations			



## Data Integrity Certification

Representations	Yes	No	Comment / Reference
12. I certify that I agreed to the scope of work for the Performance-based Funding Data Integrity Audit and the Preeminence or Emerging-preeminence Data Integrity Audit (if applicable) conducted by my chief audit executive.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
13. In accordance with section 1001.706, Florida Statutes, I certify that the audit conducted verified that the data submitted pursuant to sections 1001.7065 and 1001.92, Florida Statutes [regarding Preeminence and Performance-based Funding, respectively], complies with the data definitions established by the Board of Governors.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	

### Data Integrity Certification Representations, Signatures

I certify that all information provided as part of the Board of Governors Data Integrity Certification for Performance-based Funding and Preeminence or Emerging-preeminence status (if applicable) is true and correct to the best of my knowledge; and I understand that any unsubstantiated, false, misleading, or withheld information relating to these statements render this certification void. My signature below acknowledges that I have read and understand these statements. I certify that this information will be reported to the board of trustees and the Board of Governors.

Certification:  Date Feb 24, 2021  
 President

I certify that this Board of Governors Data Integrity Certification for Performance-based Funding and Preeminence or Emerging-preeminence status (if applicable) has been approved by the university board of trustees and is true and correct to the best of my knowledge.

Certification: \_\_\_\_\_ Date \_\_\_\_\_  
 Board of Trustees Chair

## Data Integrity Certification

### Data Integrity Certification Representations

Representations	Yes	No	Comment / Reference
12. I certify that I agreed to the scope of work for the Performance-based Funding Data Integrity Audit and the Preeminence or Emerging-preeminence Data Integrity Audit (if applicable) conducted by my chief audit executive.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
13. In accordance with section 1001.706, Florida Statutes, I certify that the audit conducted verified that the data submitted pursuant to sections 1001.7065 and 1001.92, Florida Statutes [regarding Preeminence and Performance-based Funding, respectively], complies with the data definitions established by the Board of Governors.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	

### Data Integrity Certification Representations, Signatures

I certify that all information provided as part of the Board of Governors Data Integrity Certification for Performance-based Funding and Preeminence or Emerging-preeminence status (if applicable) is true and correct to the best of my knowledge; and I understand that any unsubstantiated, false, misleading, or withheld information relating to these statements render this certification void. My signature below acknowledges that I have read and understand these statements. I certify that this information will be reported to the board of trustees and the Board of Governors.

Certification: \_\_\_\_\_ Date \_\_\_\_\_  
 President

I certify that this Board of Governors Data Integrity Certification for Performance-based Funding and Preeminence or Emerging-preeminence status (if applicable) has been approved by the university board of trustees and is true and correct to the best of my knowledge.

Certification: Mary Riney Date February 26, 2020  
 Board of Trustees Chair

# UNIVERSITY AUDIT

AUDIT 358

JANUARY 22, 2021

## PERFORMANCE-BASED FUNDING DATA INTEGRITY

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AUDIT OF INTERNAL CONTROLS AND COMPLIANCE  
AS OF SEPTEMBER 30, 2020



UNIVERSITY OF CENTRAL FLORIDA

This work product was prepared in accordance with the International Standards for the Professional Practice of Internal Auditing, as published by the Institute of Internal Auditors, Inc.



# University Audit

UNIVERSITY OF CENTRAL FLORIDA

## ***MEMORANDUM***

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TO: Alexander Cartwright  
President

FROM: Robert J. Taft  
Chief Audit Executive

DATE: January 22, 2021

SUBJECT: Audit of Performance-based Funding Data Integrity

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The enclosed report represents the results of our Performance-based Funding Data Integrity audit. No reportable issues were identified during the performance of our work.

We appreciate the cooperation and assistance of the staff in Institutional Knowledge Management and UCF IT.

cc: M. Paige Bordon  
Linda Sullivan  
Michael Johnson  
Jana Jasinski  
Mike Kilbride  
Board of Trustees  
State University System of Florida Inspector General



## Background and Performance Objectives

Beginning in 2013-14, the Florida Board of Governors (BOG) implemented a performance-based funding (PBF) model which utilizes 10 performance metrics to evaluate universities on a range of issues, including graduation rates, job placement, cost per degree, and retention rates.

According to information published by the BOG in May 2014, the following are key components of the funding model.

- For each metric, institutions are evaluated on either Excellence (a raw score) or Improvement (the percentage change from the prior year).
- Performance is based on data from one academic year.
- The benchmarks for Excellence are based on the BOG 2025 System Strategic Plan goals and analysis of relevant data trends, whereas the benchmarks for Improvement are determined by the BOG after reviewing data trends for each metric.
- 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.

For 2020-21 funding, each university was evaluated on seven common metrics, except Florida Polytechnic University, which is not yet eligible to participate in the funding process until 2021-22. The eighth metric applied to all institutions except New College, which had an alternate metric more appropriate to its mission. The ninth metric was chosen by the BOG, focusing on specific areas of improvement and the distinct mission of each university. The Board of Governors introduced a new set of metrics for the tenth metric. Each university's Board of Trustees (BOT) was instructed to choose a metric from this set which would not automatically award 10 points to that institution. Each university's benchmarks were then reset at 7 points to align with their one-year goal. A 10-point benchmark was set as the university's 2021-22 goal.

The eight common metrics:

1. percent of bachelor's graduates continuing their education or employed (with a salary greater than \$25,000) within the U.S. one year after graduation
2. median wages of bachelor's graduates employed full-time one year after graduation
3. average cost to the student (net tuition per 120 credit hours) for a bachelor's degree
4. four-year graduation rate (includes full-time, first time in college students)
5. academic progress rate (second year retention with a GPA greater than 2.0)
6. bachelor's degrees awarded within programs of strategic emphasis
7. university access rate (percent of fall undergraduates with a Pell-grant)
8. graduate degrees awarded within programs of strategic emphasis

The BOG selected metric:

9. percent of bachelor's degrees without excess hours

UCF Board of Trustee's selected metric:

10. percent of bachelor's degrees awarded to African American and Hispanic Students

The BOG developed a Performance-based Funding Data Integrity Certification form to provide assurances that the data provided by universities is reliable, accurate, and complete. This certification form is to be signed by the university president, affirmatively certifying each of the 13 stated representations or providing an explanation as to why the representation cannot be made as written. The certification form is also to be approved by the university BOT and signed by the BOT chair.

To make such certifications meaningful, during the 2019 Legislative Session, lawmakers approved Senate Bill 190 that contains language amending section 1001.706, Florida Statutes. The new language states:

"Each university shall conduct an annual audit to verify that the data submitted pursuant to ss. 1001.7065<sup>[1]</sup> and 1001.92<sup>[2]</sup> complies with the data definitions established by the board and submit the audits to the Board of Governors Office of Inspector General as part of the annual certification process required by the Board of Governors."

#### Audit Objectives and Scope

The primary objective of this audit was to determine the adequacy of university controls in place to promote the completeness, accuracy, and timeliness of data submissions to the BOG, particularly as they relate to PBF metrics and preeminence metrics. This audit will also provide an objective basis of support for the president and BOT chair to certify the required representations on the data integrity certification form.

Our approach is to audit supporting data files related to a minimum of four of the 10 measures each year so that all measures are tested at least twice within a five-year cycle.

This year's testing including data files submitted as of September 30, 2020, related to:

- Metric 3: average cost to the student (net tuition per 120 credit hours) for a bachelor's degree
- Metric 4: four-year graduation rate (includes full-time, first time in college students)
- Metric 6: bachelor's degrees awarded within programs of strategic emphasis
- Metric 10: percent of bachelor's degrees awarded to African American and Hispanic Students

The achieved Preeminent Metrics selected for testing include:

- Metric B: Public university national ranking
- Metric C: Freshman retention rate
- Metric G: Non-medical science and engineering research expenditures

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<sup>1</sup> S. 1001.7065, Florida Statute, Preeminent State Research University Program

<sup>2</sup> S. 1001.92, Florida Statute, State University System Performance-based Incentive

- Metric I: Patents awarded (over 3-year period)

Although not achieved, Metric D: Four-year graduation rate was also tested for accuracy and no issues were identified.

A comprehensive review of the controls and processes established by the university to ensure the completeness, accuracy, and timeliness of data submissions to the BOG which supported the PBF metrics was performed during our audit in 2015-16. We continue to review any changes to these controls and processes on an annual basis.

In addition, we verified the completeness and accuracy of the Hours to Degree (HTD), Courses to Degree (CTD), Student Instruction File (SIF), and Student Financial Aid (SFA) files submitted to the BOG in support of the measures listed above. By independently developing our own queries in PeopleSoft and comparing those results to the files submitted to BOG, we were able to test 100 percent of the students submitted for each file, with the exception of HTD. Because of methodology and source system complexities, a query could not be developed; therefore, we tested a judgmental sample of students to ensure accuracy.

#### Overview of Results

Based on our audit, we have concluded that UCF's controls and processes are adequate to ensure the completeness and accuracy of data submitted to the BOG in support of performance-based funding.

It should be noted that the Fall 2018 and Spring 2019 Degrees Awarded files and the 2018 Hours to Degree file submittals were delayed due to degree posting and file logic changes stemming from the new degree audit system. The BOG was informed of these delays. The delays had no impact on performance funding calculations.

We believe that our audit can be relied upon by the university president and the UCF Board of Trustees as a basis for certifying the representations made to the BOG related to the integrity of data required for the BOG performance-based funding model.

#### Audit Performance Metrics

Beginning of audit: August 26, 2020

End of fieldwork: January 13, 2021

#### Audit Team Members:

Vicky Sharp, senior auditor, auditor in charge

Vallery Morton, audit manager, level I reviewer

Robert Taft, chief audit executive, level II reviewer



# Data Integrity Certification

## March 2021

**University Name:** University of Central Florida

**INSTRUCTIONS:** Please respond “Yes” or “No” for each representation below. Explain any “No” responses to ensure clarity of the representation you are making to the Board of Governors. Modify representations to reflect any noted **significant** audit findings.

Data Integrity Certification Representations			
Representations	Yes	No	Comment / Reference
1. I am responsible for establishing and maintaining, and have established and maintained, effective internal controls and monitoring over my university's collection and reporting of data submitted to the Board of Governors Office which will be used by the Board of Governors in Performance-based Funding decision-making and Preeminence or Emerging-preeminence Status.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
2. These internal controls and monitoring activities include, but are not limited to, reliable processes, controls, and procedures designed to ensure that data required in reports filed with my Board of Trustees and the Board of Governors are recorded, processed, summarized, and reported in a manner which ensures its accuracy and completeness.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
3. In accordance with Board of Governors Regulation 1.001(3)(f), my Board of Trustees has required that I maintain an effective information system to provide accurate, timely, and cost-effective information about the university, and shall require that all data and reporting requirements of the Board of Governors are met.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
4. In accordance with Board of Governors Regulation 3.007, my university provided accurate data to the Board of Governors Office.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
5. In accordance with Board of Governors Regulation 3.007, I have appointed a Data Administrator to certify and manage the submission of data to the Board of Governors Office.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	


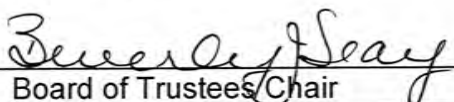


## Data Integrity Certification

Data Integrity Certification Representations			
Representations	Yes	No	Comment / Reference
6. In accordance with Board of Governors Regulation 3.007, I have tasked my Data Administrator to ensure the data file (prior to submission) is consistent with the criteria established by the Board of Governors Data Committee. The due diligence includes performing tests on the file using applications, processes, and data definitions provided by the Board Office.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
7. When critical errors have been identified, through the processes identified in item #6, a written explanation of the critical errors was included with the file submission.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
8. In accordance with Board of Governors Regulation 3.007, my Data Administrator has submitted data files to the Board of Governors Office in accordance with the specified schedule.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	The Fall 2018 and Spring 2019 Degrees Awarded files and the 2018 Hours to Degree file were delayed due to degree posting and file logic changes stemming from the new degree audit system. We kept the BOG informed of our delays and the submission delay did not have any adverse impact on any of the data processing for the Accountability Plan.
9. In accordance with Board of Governors Regulation 3.007, my Data Administrator electronically certifies data submissions in the State University Data System by acknowledging the following statement, "Ready to submit: Pressing <b>Submit for Approval</b> represents electronic certification of this data per Board of Governors Regulation 3.007."	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
10. I am responsible for taking timely and appropriate preventive/ corrective actions for deficiencies noted through reviews, audits, and investigations.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
11. I recognize that Board of Governors' and statutory requirements for the use of data related to the Performance-based Funding initiative and Preeminence or Emerging-preeminence status consideration will drive university policy on a wide range of university operations – from admissions through graduation. I certify that university policy changes and decisions impacting data used for	<input checked="" type="checkbox"/>	<input type="checkbox"/>	

## Data Integrity Certification

these purposes have been made to bring the university's operations and practices in line with State University System Strategic Plan goals and have not been made for the purposes of artificially inflating the related metrics.			
<b>Data Integrity Certification Representations</b>			
<b>Representations</b>	<b>Yes</b>	<b>No</b>	<b>Comment / Reference</b>
12. I certify that I agreed to the scope of work for the Performance-based Funding Data Integrity Audit and the Preeminence or Emerging-preeminence Data Integrity Audit (if applicable) conducted by my chief audit executive.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
13. In accordance with section 1001.706, Florida Statutes, I certify that the audit conducted verified that the data submitted pursuant to sections 1001.7065 and 1001.92, Florida Statutes [regarding Preeminence and Performance-based Funding, respectively], complies with the data definitions established by the Board of Governors.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	

<b>Data Integrity Certification Representations, Signatures</b>	
<p>I certify that all information provided as part of the Board of Governors Data Integrity Certification for Performance-based Funding and Preeminence or Emerging-preeminence status (if applicable) is true and correct to the best of my knowledge; and I understand that any unsubstantiated, false, misleading, or withheld information relating to these statements render this certification void. My signature below acknowledges that I have read and understand these statements. I certify that this information will be reported to the board of trustees and the Board of Governors.</p>	
Certification: <u></u> President	Date: <u>2/18/2021</u>
<p>I certify that this Board of Governors Data Integrity Certification for Performance-based Funding and Preeminence or Emerging-preeminence status (if applicable) has been approved by the university board of trustees and is true and correct to the best of my knowledge.</p>	
Certification: <u></u> Board of Trustees Chair	Date: <u>February 18, 2021</u>






Office of the President  
Office of Internal Audit

720 S.W. 2<sup>nd</sup> Avenue  
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November 10, 2020

## MEMORANDUM

**TO:** UF Board of Trustees Audit and Compliance Committee

**FROM:** Dhanesh Raniga   
Chief Audit Executive

**SUBJECT:** Performance Based Funding and Preeminence – Data Integrity Audit

We have completed the University of Florida's data submission process related to data metrics used for the Board of Governors' performance-based funding initiative and preeminent designation status as of September 30, 2020. Our internal audit covered the submissions data from October 1, 2019, to September 30, 2020.

We conducted the audit in accordance with the International Standards for the Professional Practice of Internal Auditing as promulgated by the Institute of Internal Auditors. It should be recognized that controls are designed to provide reasonable, but not absolute, assurance that errors and irregularities will not occur and that procedures are performed in accordance with management's intentions. There are inherent limitations that should be recognized in considering the potential effectiveness of any system of controls. In the performance of most control procedures, errors can result from a misunderstanding of instructions, mistakes in judgment, carelessness, or other personal factors. Control procedures can be circumvented intentionally by management either with respect to the execution and recording of transactions or with respect to the estimates and judgments required in the processing of data.

Further, the projection of any evaluation of control to future periods is subject to the risk that the procedures may become inadequate because of changes in conditions and that the degree of compliance with the procedures may deteriorate. The attached report outlines the background, scope, and objectives of the internal audit and detailed procedures performed.



We sincerely appreciate the cooperation and assistance provided to us during the course of the internal audit. We would be pleased to discuss further any aspect of our internal audit procedures or this report. Please do not hesitate to call me if you have any questions or require any additional information.

DR: dh

cc: President Fuchs  
Provost and Sr. Vice President  
Sr. Vice President and COO  
Assistant Provost and Director, Institutional Planning and Research  
Auditor General

# **UNIVERSITY OF FLORIDA**

## **OFFICE OF INTERNAL AUDIT**

<b>Audit of:</b>	University of Florida Performance Based Funding – Data Integrity
<b>Period of Audit:</b>	As of September 30, 2020
<b>Report Issue Date:</b>	November 10, 2020
<b>Report Number:</b>	UF-20-744-07

UNIVERSITY OF FLORIDA

**PERFORMANCE BASED FUNDING AND PREEMINENCE – DATA INTEGRITY**

As of September 30, 2020

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Attachment B: Performance Based and Preeminence Funding Metrics

Attachment C: Data Integrity Certification Form – March 2021

# PERFORMANCE BASED FUNDING AND PREEMINENCE - DATA INTEGRITY

## AUDIT REPORT

### Background

Florida Statutes 1001.92 and 1001.7065 promulgate the establishment of the funding for the State University System Performance-based Incentive ('performance-based funding' or 'PBF') and the Preeminent State Research Universities Program. Florida Statute 1001.706 (5) (C) requires the State University System Board of Governors (BOG) to define the data components and methodology used to implement Florida Statutes 1001.92 and 1001.7065.

The PBF model has four guiding principles: 1) use metrics that align with State University System Strategic Plan goals, 2) reward Excellence or Improvement, 3) have a few clear, simple metrics, and 4) acknowledge the unique mission of the different institutions.

Key components of the model are:

- Institutions will be evaluated on either Excellence or Improvement for each metric.
- Data is based on one-year data.
- The benchmarks for Excellence are based on the Board of Governors 2025 System Strategic Plan goals and analysis of relevant data trends, whereas the benchmarks for Improvement are determined after reviewing data trends for each metric.
- The Florida Legislature and Governor determine the amount of new state funding and an amount of institutional funding that would come from each university's recurring state base appropriation.

The PBF Model includes ten metrics to evaluate the institution's performance in a variety of strategic areas. Of the ten metrics, nine metrics are common to all institutions, while the tenth metric is institution-specific and is chosen by each University Board of Trustees (UF BOT). For the 2020-2021 fiscal year, the university was allocated approximately \$100m in PBF-related funding (allocation of State Investment (\$47m) and allocation of Institutional Investment (\$53m)).

Similarly, the Preeminent State Research Universities program was established to award those universities that demonstrate high performance toward academic and research excellence. Universities must meet or exceed 11 of the 12 benchmarks to earn the preeminence designation. The University of Florida has achieved preeminence designation since the inception of the program in 2013. For the 2020-2021 fiscal year, the university was not allocated any preeminent funding.

The BOG maintains a web-based State University Database System (SUDS) to allow Data Administrators (DA) to submit data on behalf of their university. The DA role is prescribed by BOG Regulation 3.007(2), which requires each university president to appoint an institutional DA to certify and manage the submission of data to the SUS management information system. The president has formally appointed the Director of Institutional Planning and Research (IPR) as the DA for the university to serve as the official point of contact with the BOG for submission of data and reports. The IPR coordinates with the various offices responsible

for the extraction and compilation of the institutional data that support the BOG submissions for the respective metrics and performs quality checks prior to certifying the submission to the BOG/SUDS. Attachment B provides information on each of the metrics and the university's scores for Performance-Based Funding and Preeminence metrics, as reported in the 2020 Accountability Plan and the data submissions used to support the metrics.

## **Objectives and Scope**

Florida Statute section 1001.706 (5) (C) requires each university to conduct an annual audit to verify that the data submitted pursuant to Florida Statutes 1001.92 and 1001.7065 complies with the data definitions established by the BOG. The results of the annual audit are required to be submitted to the BOG Office of Inspector General as part of the university's annual certification process. Accordingly, the objective of our internal audit was to comply with the Florida Statute requirements and to:

- Assess the adequacy of controls in place to promote the completeness, accuracy, and timeliness of the data submitted to the BOG.
- Provide assurance that the university's data submitted for the PBF and the Preeminence metrics complies with the established data definitions for the period ended September 30, 2020.
- Provide an objective basis of support for the president and the UFBOT chair to sign the Data Integrity Certification Form, affirmatively certifying each representation (Attachment C).

Our fieldwork was conducted from July 30, 2020, through October 7, 2020, and covered the submissions from October 1, 2019, through September 30, 2020. During the course of our internal audit, we interviewed data owners, performed analytical reviews, evaluated risks related to each metric, reviewed program extraction codes, performed process walkthroughs, and validated submitted records to the source system of records. This audit solely addresses the university's processes and data submissions to the BOG that support the metrics. The BOG obtains specific data for Preeminence metrics directly from external sources. External data and calculations performed by the BOG to derive the final score for the metrics were not included in the scope of this audit.

## **Audit Approach and Methodology**

This audit is the seventh annual audit that we have performed as required by Florida Statute. Consequently, our audit approach was risk-based and relied on our accumulated knowledge and understanding of the key business processes for data collection and submission.

Our risk analysis considered changes in the information systems and internal procedures for the extraction, review, and submission processes. We also considered staffing changes, changes in reporting requirements between years, variances in the data reported, and the scores reported.

A new student information system, PeopleSoft's Campus Solutions (CS), was implemented in Fall 2018. The reporting of student data and the associated programming logic has continually evolved as the university has refined its business processes. Based on our assessment and familiarity with these processes, we focused our assessment on key controls for the generation and validation of SUDS submissions in concurrence with testing the key data elements identified by the BOG.

## **Summary of Procedures Performed**

We performed an assessment of data collection and validation procedures to support the assertion of accuracy and completeness of data submitted to comply with the BOG annual audit requirements. Our procedures included assessing the following:

- IPR data quality review and submission procedures, including the role of the DA in this process.
- Data compilation validation and submission procedures at the various departments and the required IT controls.
- Independent testing and validation of the data submission to source files
- Timeliness of submissions.

Detailed internal audit procedures performed and other comments relative to the overall data submission process is outlined in Attachment A.

## **Conclusion**

Based on the results of our audit procedures, we conclude that controls over the university's data submission process are satisfactory to provide assurance that the data submitted for PBF and preeminent metrics pursuant to Florida Statutes 1001.92 and 1001.7065 is complete, accurate, and timely and complies with the data definitions established by the BOG. While our review did not identify any reportable control weaknesses, we communicated to management process improvement opportunities related to data governance and timeliness of submissions.

## **General Comment**

We wish to express our appreciation to the management and staff of the Office of Institutional Planning and Research, Office of Student Financial Affairs, Office of the University Registrar, Office of Admissions, Bursar's Office, and UFIT Enterprise Systems for the courtesy and cooperation extended to us during this internal audit.

Audit Supervised by Joe Cannella

Audit Conducted by Jeff Capehart and Choi Choi

## Summary of Procedures Performed

We performed an assessment of data collection and validation procedures to support the assertion of accuracy and completeness of data submitted to comply with the BOG annual audit requirements. Our procedures included assessing the following:

- IPR data quality review and submission procedures including the role of the DA in this process.
- Data compilation validation and submission procedures at the various departments and the required IT controls.
- Independent testing and validation of the data submission to source data
- Timeliness of submissions.

Detailed procedures performed were as follows:

## Institutional Planning and Research

As noted, the president has formally appointed the director of IPR as the DA for the university to serve as the official point of contact with the BOG for submission of data and reports. We verified that the DA and her office responsibilities included independent review and coordinating with core offices on the integrity of data reported to the BOG. There were no changes in the IPR director's roles and responsibilities when compared to the prior year.

We assessed key controls implemented at IPR at the DA level for data validation, coordination of reporting, and security management over SUDS access. We noted that the DA promoted data stewardship on campus by working with the different functional areas to resolve data issues, improve data quality, and to assure that external reporting requirements are met. The DA has taken a proactive role in fostering a collaborative culture among core offices, increase accountability, and create a Data Quality Review Summary to document the data issues noted for each submission.

To manage SUDS access, the university limited the SUDS Security Manager role to only two individuals. A defined process is in place, requiring a written request by a supervisor. The DA's approval is required prior to granting access to SUDS. On a monthly basis, IPR reviews a monitoring report to identify any role changes for users with access to systems.

## Data Compilation

As a result of the implementation of the new student information system, PeopleSoft's Campus Solutions (CS), the university undertook a series of data conversions for reports starting with the Student Instruction Preliminary file in Fall 2018. The Enterprise Systems Reporting team within UFIT worked with data owners to define and build the business logic for the extraction of student data in CS for BOG reporting. We noted that adequate procedures were in place to ensure reproducibility, auditability, and accountability of the reporting process to build the BOG submissions.

Furthermore, we assessed the following:

- System and data security to ensure direct data access to files and relational database tables had been controlled.
- Appropriate role-based security for DataStage and CS was assigned to staff based on their job duties, as well as appropriate Oracle database access restrictions.



- Programming logic and data mappings to derive the submissions for Admissions (ADM), Student Instruction File (SIF), Degrees Awarded (SIFD), and Hours to Degree (HTD) for alignment with BOG reporting requirements.

Our review found that the programming logic was reasonable to extract accurate and complete data as defined and expected by the BOG. However, we identified one category of student type, post-baccalaureate degree-seeking student, that was not correctly coded. While this student type did not have any impact on the relevant metrics, we reported the error to the Registrar and UFIT for correction.

Based on our audit procedures, we determined that there were adequate IT controls to support appropriate access to and reporting of student data.

### **Data Validation and Submission**

The submissions used for PBF and Preeminence metrics involved the Offices of Admissions, University Registrar, Undergraduate Affairs, Bursar, and Student Financial Affairs. These core offices served as the custodian for the systems of record, daily data management, and data integrity.

Following the initial generation of the submission files, the core offices performed data quality reviews. Key procedures included reviewing SUDS edit reports and internal queries of source systems to identify errors or data inconsistencies. The core offices worked collaboratively with UFIT and IPR to resolve the errors noted by verifying against the systems of record and/or modifying the programming logic. Once the errors were resolved, the data owners sent an internal certification statement to IPR, acknowledging that appropriate steps were taken to assure that the data conformed with BOG or other external data definitions. The IPR then performed and documented its final review to evaluate data accuracy and completeness prior to certifying the submission to the BOG for their approval.

We reviewed certifications for all submissions during our audit period and confirmed they were completed by the core offices. Based on the results of our audit procedures and testing, we determined that the core offices and IPR had established adequate and consistent processes to validate the accuracy and completeness of the BOG submissions.

### **Detailed Testing of Data Submission**

Historically, we have tested a random sample of student records by tracing individual key data elements to the legacy mainframe student system. For the current audit period, we developed independent queries to extract data from the source tables in order to compare all data submitted to the BOG for accuracy and completeness. By comparing and verifying key elements of ADM, SIF, SIFD, and Student Financial Aid data, we determined that the data submitted was complete and accurate.

Due to methodology and system complexities, we validated the HTD and Retention (RET) submissions by testing a sample of records as noted below:

- For the annual 2018-2019 HTD, we analyzed the degree information from CS for a listing of students who graduated with their first single-major bachelor's degree. We also verified the degree for 100 students, considering the listing of courses that were used or not used to satisfy their degrees. We found no discrepancies as our assessment noted that the population was complete, and the course data was correctly reported to reflect the results.
- The BOG built an annual RET file using data submitted from ADM, SIF, and SIFD. Upon the file generation, IPR had processes in place for ensuring accurate cohorts were populated for first-time-

in-college students and submitting cohort adjustments. For the 2018-2019 RET submission, there were 111 cohort adjustments. Our test of 15 students confirmed that the adjustments were appropriate, as permitted by BOG's policy.

We noted that the reporting of student type was inconsistent in the ADM and SIF submission during our assessment. Management stated that the difference was due to the timing of information captured by the new separate information systems. To avoid submitting inconsistent data, staff were manually checking and correcting the differences, beginning in Fall 2019. While this did not impact information on the current metrics, better coordination of efforts and governance process would lessen the burden of these manual corrections. A management letter was issued to communicate this improvement opportunity due to the potential impact on the 2021 fiscal year new metric for the two-year graduation rate of transfer students with an associate in arts degree.

Based on the results of our detailed testing, we determined that the data submitted to the BOG was an accurate and complete reflection of the university's system of records in CS.

### **Timeliness of Submission**

The BOG Regulation 3.007(2)(b) states that the DA is responsible for providing complete responses to information requests within the time period specified by the Board Office. There were 13 SUDS submissions for PBF and Preeminence metrics from October 1, 2019, through September 30, 2020. We noted that seven submissions were not submitted in accordance with the scheduled date, noting three submissions were one day late. The remaining four submissions were late due to technical difficulties related to resolving errors in the new student system. While there are no formal extension procedures, the DA notified the BOG Chief Data officer of the planned delay before the submission date to ensure the revised submission date would meet their reporting requirements.

Additionally, the IPR director discussed the importance of timely submissions with the core offices and formed a collaborative data workgroup to identify process efficiencies that would reduce the time and labor needed when reviewing the BOG submissions.

### **Resubmission**

Resubmissions are typically an iterative process between the BOG, the DA, and the data owners to correct data errors or issues pertaining to data submissions that have been accepted. We reviewed the DA's data resubmissions to the BOG to assure these resubmissions were necessary, authorized, and were not indicative of any systematic problems in the submission process for PBF and Preeminence metrics.

There were seven resubmissions that occurred during the audit period. Based on management's assertions and our review of supporting documentation, we determined that the resubmissions were correctly performed in accordance with approved procedures. The resubmissions did not represent systematic issues and had no impact on the university's PBF and Preeminent metrics.

## Performance Based Funding Metrics

#	Description	Data Files	Data Owners	Excellence <sup>1</sup>		Improvement <sup>2</sup>		Final Score <sup>3</sup>
				Data	Points	Data	Points	
1	Percent of Bachelor's Graduates Enrolled of Employed (\$25,000+) <i>One year after graduation</i>	SIFD	Registrar	71.8%	9	0.5%	1	9
2	Median Wages of Bachelor's Graduates Employed Full-Time <i>One year after graduation</i>	SIFD	Registrar	\$44,800	10	6.0%	10	10
3	Cost to the Student <i>Net Tuition &amp; Fees per 120 Credit Hours</i>	SIF HTD SFA	Undergraduate Affairs, Student Financial Affairs, Registrar	(\$1,010)	10	-147.0%	10	10
4	Four Year Graduation Rate <i>Full-time FTIC</i>	SIF SIFD RET	Registrar	70.9%	10	3.6%	7	10
5	Academic Progress Rate <i>2<sup>nd</sup> Year Retention with GPA 2.0</i>	SIF RET	Registrar	95.5%	10	0.3%	0	10
6	Bachelor's Degree Awarded in Areas of Strategic Emphasis	SIFD	Registrar	59.2%	10	1.5%	3	10
7	University Access Rate <i>Percent of Undergraduate with a Pell-Grant</i>	SIF SFA	Registrar	27.2%	6	-1.4%	0	6
8	Graduate Degrees Awarded in Areas of Strategic Emphasis	SIFD	Registrar	69.4%	10	-1.2%	0	10
9	Percent of Bachelor's Degree Awarded without Excess Hours	HTD	Registrar	85.3%	10	1.7%	3	10
10	BOT Choice: Six Year Graduation Rate	SIF SIFD RET	Registrar	88%	5	-0.3%	0	5
Final Score Total <sup>4</sup>								90

<sup>1</sup> Excellence points are based on current year performance.

<sup>2</sup> Improvement is calculated based on the current year performance minus previous year performance.

<sup>3</sup> For each metric, the final score is based on the higher of Excellence or Improvement points.

<sup>4</sup> For 2020, all scores are based on Excellence Points

### Preeminence Funding Metrics

Metric	Description	Source	Data Owner	2020
1a	<b>Average High School GPA</b> <i>an average weighted grade point average of <u>4.0 or higher</u> for incoming freshman in Fall semester</i>	SUDS*	Admissions	4.4
1b	<b>Average SAT Score</b> <i>an average SAT score <u>1200 or higher</u> for incoming freshman in Fall semester</i>	SUDS*	Admissions	1380
2	<b>Public University National Ranking</b> <i>A top-50 ranking on <u>at least two</u> well-known and highly respected national public university rankings</i>	Various**	N/A	10
3	<b>Freshman Retention Rate</b> <i><u>90 percent or higher</u> for full-time, first-time-in-college students</i>	SUDS*	Registrar	96%
4	<b>Four-Year Graduation Rate</b> <i><u>60 percent or higher</u> for full-time, first-time-in-college students</i>	SUDS*	Registrar	71%
5	<b>National Academy Membership</b> <i><u>Six or more</u> faculty members at the state university who are members of a national academy</i>	Academy Directory**	N/A	29
6	<b>Total Annual Research Expenditures (\$M)</b> <i>Total annual research expenditures, including federal research expenditures, <u>of \$200 million or more</u></i>	National Science Foundation**	Research and Cost Analysis	\$881
7	<b>Total Annual R&amp;D Expenditures in Non-Health Sciences</b> <i>Total annual research expenditures in diversified nonmedical sciences <u>of \$150 million or more</u></i>	National Science Foundation**	Research and Cost Analysis	\$538
8	<b>National Ranking in Research Expenditures</b> <i>A top-100 university national ranking for research expenditures in <u>five or more</u> science, technology, engineering, or mathematics fields of study</i>	National Science Foundation**	Research and Cost Analysis	7
9	<b>Utility Patents Awarded</b> <i><u>One hundred or more</u> total patents awarded by the United States Patent and Trademark Office for the most recent 3-year period</i>	US Patent Office**	Technology Licensing	344
10	<b>Doctoral Degrees Awarded</b> <i><u>Four hundred or more</u> doctoral degrees awarded annually</i>	SUDS*	Registrar	1,621
11	<b>Number of Post-Doctoral Appointees</b> <i><u>Two hundred or more</u> postdoctoral appointees annually</i>	National Science Foundation**	Human Resources	666
12	<b>Endowment Size (\$M)</b> <i>An endowment of <u>\$500 million or more</u></i>	NACUBO**	UF Foundation	\$1,825

\* The SUDS file submissions are ADM, SIF, SIFD, and RET

\*\* BOG obtains data from external agencies



# Data Integrity Certification

## March 2021

University Name: \_\_\_\_\_

**INSTRUCTIONS:** Please respond "Yes" or "No" for each representation below. Explain any "No" responses to ensure clarity of the representation you are making to the Board of Governors. Modify representations to reflect any noted **significant** audit findings.

Data Integrity Certification Representations			
Representations	Yes	No	Comment / Reference
1. I am responsible for establishing and maintaining, and have established and maintained, effective internal controls and monitoring over my university's collection and reporting of data submitted to the Board of Governors Office which will be used by the Board of Governors in Performance-based Funding decision-making and Preeminence or Emerging-preeminence Status.	<input type="checkbox"/>	<input type="checkbox"/>	
2. These internal controls and monitoring activities include, but are not limited to, reliable processes, controls, and procedures designed to ensure that data required in reports filed with my Board of Trustees and the Board of Governors are recorded, processed, summarized, and reported in a manner which ensures its accuracy and completeness.	<input type="checkbox"/>	<input type="checkbox"/>	
3. In accordance with Board of Governors Regulation 1.001(3)(f), my Board of Trustees has required that I maintain an effective information system to provide accurate, timely, and cost-effective information about the university, and shall require that all data and reporting requirements of the Board of Governors are met.	<input type="checkbox"/>	<input type="checkbox"/>	
4. In accordance with Board of Governors Regulation 3.007, my university provided accurate data to the Board of Governors Office.	<input type="checkbox"/>	<input type="checkbox"/>	
5. In accordance with Board of Governors Regulation 3.007, I have appointed a Data Administrator to certify and manage the submission of data to the Board of Governors Office.	<input type="checkbox"/>	<input type="checkbox"/>	

## Data Integrity Certification

Data Integrity Certification Representations			
Representations	Yes	No	Comment / Reference
6. In accordance with Board of Governors Regulation 3.007, I have tasked my Data Administrator to ensure the data file (prior to submission) is consistent with the criteria established by the Board of Governors Data Committee. The due diligence includes performing tests on the file using applications, processes, and data definitions provided by the Board Office.	<input type="checkbox"/>	<input type="checkbox"/>	
7. When critical errors have been identified, through the processes identified in item #6, a written explanation of the critical errors was included with the file submission.	<input type="checkbox"/>	<input type="checkbox"/>	
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10. I am responsible for taking timely and appropriate preventive/ corrective actions for deficiencies noted through reviews, audits, and investigations.	<input type="checkbox"/>	<input type="checkbox"/>	
11. I recognize that Board of Governors' and statutory requirements for the use of data related to the Performance-based Funding initiative and Preeminence or Emerging-preeminence status consideration will drive university policy on a wide range of university operations – from admissions through graduation. I certify that university policy changes and decisions impacting data used for these purposes have been made to bring the university's operations and practices in line with State University System Strategic Plan goals and have not been made for the purposes of artificially inflating the related metrics.	<input type="checkbox"/>	<input type="checkbox"/>	

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Representations	Yes	No	Comment / Reference
12. I certify that I agreed to the scope of work for the Performance-based Funding Data Integrity Audit and the Preeminence or Emerging-preeminence Data Integrity Audit (if applicable) conducted by my chief audit executive.	<input type="checkbox"/>	<input type="checkbox"/>	
13. In accordance with section 1001.706, Florida Statutes, I certify that the audit conducted verified that the data submitted pursuant to sections 1001.7065 and 1001.92, Florida Statutes [regarding Preeminence and Performance-based Funding, respectively], complies with the data definitions established by the Board of Governors.	<input type="checkbox"/>	<input type="checkbox"/>	

Data Integrity Certification Representations, Signatures	
<p>I certify that all information provided as part of the Board of Governors Data Integrity Certification for Performance-based Funding and Preeminence or Emerging-preeminence status (if applicable) is true and correct to the best of my knowledge; and I understand that any unsubstantiated, false, misleading, or withheld information relating to these statements render this certification void. My signature below acknowledges that I have read and understand these statements. I certify that this information will be reported to the board of trustees and the Board of Governors.</p> <p>Certification: _____ Date _____</p> <p style="margin-left: 40px;">President</p>	
<p>I certify that this Board of Governors Data Integrity Certification for Performance-based Funding and Preeminence or Emerging-preeminence status (if applicable) has been approved by the university board of trustees and is true and correct to the best of my knowledge.</p> <p>Certification: _____ Date _____</p> <p style="margin-left: 40px;">Board of Trustees Chair</p>	





# Data Integrity Certification

## March 2021

**University Name:** University of Florida

**INSTRUCTIONS:** Please respond "Yes" or "No" for each representation below. Explain any "No" responses to ensure clarity of the representation you are making to the Board of Governors. Modify representations to reflect any noted **significant** audit findings.

Data Integrity Certification Representations			
Representations	Yes	No	Comment / Reference
1. I am responsible for establishing and maintaining, and have established and maintained, effective internal controls and monitoring over my university's collection and reporting of data submitted to the Board of Governors Office which will be used by the Board of Governors in Performance-based Funding decision-making and Preeminence or Emerging-preeminence Status.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
2. These internal controls and monitoring activities include, but are not limited to, reliable processes, controls, and procedures designed to ensure that data required in reports filed with my Board of Trustees and the Board of Governors are recorded, processed, summarized, and reported in a manner which ensures its accuracy and completeness.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
3. In accordance with Board of Governors Regulation 1.001(3)(f), my Board of Trustees has required that I maintain an effective information system to provide accurate, timely, and cost-effective information about the university, and shall require that all data and reporting requirements of the Board of Governors are met.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
4. In accordance with Board of Governors Regulation 3.007, my university provided accurate data to the Board of Governors Office.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
5. In accordance with Board of Governors Regulation 3.007, I have appointed a Data Administrator to certify and manage the submission of data to the Board of Governors Office.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	

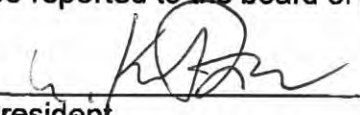
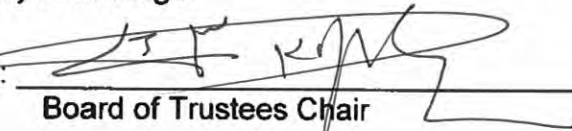


## Data Integrity Certification

Data Integrity Certification Representations			
Representations	Yes	No	Comment / Reference
6. In accordance with Board of Governors Regulation 3.007, I have tasked my Data Administrator to ensure the data file (prior to submission) is consistent with the criteria established by the Board of Governors Data Committee. The due diligence includes performing tests on the file using applications, processes, and data definitions provided by the Board Office.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
7. When critical errors have been identified, through the processes identified in item #6, a written explanation of the critical errors was included with the file submission.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
8. In accordance with Board of Governors Regulation 3.007, my Data Administrator has submitted data files to the Board of Governors Office in accordance with the specified schedule.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<i>adjusted schedule for implementation of new student system</i>
9. In accordance with Board of Governors Regulation 3.007, my Data Administrator electronically certifies data submissions in the State University Data System by acknowledging the following statement, "Ready to submit: Pressing <b>Submit for Approval</b> represents electronic certification of this data per Board of Governors Regulation 3.007."	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
10. I am responsible for taking timely and appropriate preventive/ corrective actions for deficiencies noted through reviews, audits, and investigations.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
11. I recognize that Board of Governors' and statutory requirements for the use of data related to the Performance-based Funding initiative and Preeminence or Emerging-preeminence status consideration will drive university policy on a wide range of university operations – from admissions through graduation. I certify that university policy changes and decisions impacting data used for these purposes have been made to bring the university's operations and practices in line with State University System Strategic Plan goals and have not been made for the purposes of artificially inflating the related metrics.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	

## Data Integrity Certification

Data Integrity Certification Representations			
Representations	Yes	No	Comment / Reference
12. I certify that I agreed to the scope of work for the Performance-based Funding Data Integrity Audit and the Preeminence or Emerging-preeminence Data Integrity Audit (if applicable) conducted by my chief audit executive.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
13. In accordance with section 1001.706, Florida Statutes, I certify that the audit conducted verified that the data submitted pursuant to sections 1001.7065 and 1001.92, Florida Statutes [regarding Preeminence and Performance-based Funding, respectively], complies with the data definitions established by the Board of Governors.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	

Data Integrity Certification Representations, Signatures	
<p>I certify that all information provided as part of the Board of Governors Data Integrity Certification for Performance-based Funding and Preeminence or Emerging-preeminence status (if applicable) is true and correct to the best of my knowledge; and I understand that any unsubstantiated, false, misleading, or withheld information relating to these statements render this certification void. My signature below acknowledges that I have read and understand these statements. I certify that this information will be reported to the board of trustees and the Board of Governors.</p>	
<p>Certification: <u></u>  <div style="text-align: center;">President</div> </p>	<p>Date <u>12/1/2020</u></p>
<p>I certify that this Board of Governors Data Integrity Certification for Performance-based Funding and Preeminence or Emerging-preeminence status (if applicable) has been approved by the university board of trustees and is true and correct to the best of my knowledge.</p>	
<p>Certification: <u></u>  <div style="text-align: center;">Board of Trustees Chair</div> </p>	<p>Date <u>12/3/2020</u></p>



January 5, 2021

# Final

## Internal Audit Report 2021.01

### Performance Based Funding Data Integrity



Issued to:  
Audit and Compliance Committee:  
Paul McElroy, Jill Davis, Tom Bryan, Doug  
Burnett, Nik Patel, Sharon Wamble-King,  
Kevin Hyde (ex-officio)

President: David Szymanski

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Chief Audit Executive

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# The Swoop

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## Executive Summary

Pursuant to Section 1001.92, Florida Statutes, the Board of Governors (BOG) adopted a Performance-Based Funding (PBF) model, which is intended to build **upon the BOG's strategic plans, goals, and annual accountability reports**. This model seeks to further elevate the State University System of Florida (SUS) **while acknowledging each university's distinct mission**.

The integrity of data provided by the universities is critical to the BOG decision-making process. Therefore, in 2014 the BOG developed a *Data Integrity Certification Form* to provide assurances that the data submitted by universities for PBF is reliable, accurate, and complete. This certification form is approved by each **university's** board of trustees (BOT) and executed by the university president and their board chairman, affirmatively certifying each representation.

On June 25, 2020, the chairman of the BOG **instructed each university's BOT to "As now required by Florida Statutes<sup>1</sup>, university boards of trustees shall direct the university chief audit executive to perform, or cause to have performed by an independent audit firm, an audit of the university's processes that ensure the completeness, accuracy, and timeliness of data submissions"** to the BOG. This audit will provide an objective basis of support for the president and BOT chair to certify the required representations.

The Office of Internal Auditing (OIA) completed our seventh iteration of this Performance Based Funding Data Integrity audit to support the data certification representation. The primary objective of this audit was to determine the adequacy of University controls in place to ensure the completeness, accuracy, and timeliness of data submissions to the BOG, which support the PBF metrics. This year, we focused on the following metric supporting data submission files.

- Student Instruction File – Degrees Awarded (SIFD)
- Student Instruction File (SIF)
- Student Financial Aid (SFA)
- Hours to Degree (HTD)
- Retention (RET)

The audit was conducted in accordance with professional auditing standards and is to be submitted to the BOG prior to their annual meeting in March 2021. The audit results provide the basis for the UNF president's and chairman's certification.

Overall, based on the results of our audit procedures, we concluded that controls over the University's data submission processes were adequate to ensure the completeness, accuracy, and timeliness of submitted data for PBF metrics. Additionally, we noted that the **University's** Data Administrator and their team has regular contact with the SUS Office of Data & Analytics and Chief Data Officer, reinforcing their accuracy of submission files.

We categorized the overall residual risk ranking to be low. Internal Audit would like to note the staff who took part in the audit were knowledgeable of their area, responded quickly to

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<sup>1</sup> Florida Statutes, sections 1001.7065, *Preeminent State Research Universities Program*, and 1001.92, *State University System Performance-based Incentive*



questions, and showed patience throughout the review. Their cooperation was greatly appreciated.

### Summary of Recommendations

The Office of Internal Auditing's (OIA) mission is to provide an independent objective assurance and consulting activity which adds value and helps improve operations. Ensuring the integrity of data submitted to the BOG requires a holistic approach that involves many areas and technological controls. We did not identify any reportable observations or recommendations as defined in Appendix I.

## Background

During the 2019 Legislative Session, lawmakers approved Senate Bill 190 to amend Florida Statutes section 1001.706, which states that each university shall conduct an annual audit to verify that the data submitted for Preeminent State Research Universities Program and State University System Performance-Based Incentive complies with the data definitions established by the board and shall submit the audit to the Board of Governors Office of Inspector General as part of the annual certification process required by the Board of Governors. Additionally, this audit is included in our fiscal year 2021-2022 risk-based audit plan approved by the University President and Board of Trustees (BOT).

The Performance Based Funding Model was approved by the BOG in January 2014 and has incentivized universities and their boards of trustees to achieve excellence and performance improvements in key areas aligned to the State University System (SUS) Strategic Plan goals. Over the years, there have been several changes to the model. Most recently, on November 5, 2020, the BOG approved the replacement of Metric 9 (percent of **bachelor's** degrees without excess hours) with the following two (2) new metrics added to Florida Statute 1001.92 by Senate Bill 72 to be included in the 2021 SUS accountability plan:

- 2-year graduation rate for associate in arts transfer students<sup>2</sup>;
- 6-year graduation rate for students who are awarded<sup>3</sup> a Pell Grant in their first year.

The PBF Model includes ten metrics to evaluate an institution's performance in a variety of different strategic areas:

- Eight of the ten metrics are common to all institutions. These include metrics on employment after graduation, cost to the student, graduation rates, academic progress, programs of strategic emphasis, and university access rates.
- The ninth metric, chosen **by the BOG, selected the percent of bachelor's degrees** awarded without excess hours (*Replaced as of 11/5/2020 with two (2) new metrics noted above*).
- The final metric is chosen by each university board and must be applicable to the mission of the university and have not been previously chosen for the model. UNF BOT selected the percent of undergraduate full-time equivalent students enrolled in online courses.

For each metric, institutions are evaluated on either Excellence (a raw score) or Improvement (the percentage change from the prior year). The benchmarks for Excellence are based on the BOG 2025 System Strategic Plan goals and analysis of relevant data trends, whereas the benchmarks for Improvement are determined after reviewing data trends for each metric. Performance is based on data from one academic year. The BOG uses data to perform calculations from the files provided by the Office of Institutional Research (IR). [Appendix II](#)

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<sup>2</sup> Per the Budget and Finance Committee presentation and discussion document from the November 5, 2020 BOG meeting, further describes this metric as graduation rate for Florida College System (FCS) transfer students with an Associate in Arts.

<sup>3</sup> While Florida Statute and the BOG use the universal terminology "awarded", UNF has adopted the interpretation and built into data submission processes that awarded is equal to actual grant funds accepted and "paid" to the student. This defined interpretation has been implemented as a student may be awarded a grant during an academic term but may not actually accept that award and receive payment.

states each metric and the data files used by the BOG for calculations and [Appendix III](#) defines the ten metrics and their corresponding data elements.

BOG Regulation 3.007, SUS Management Information System, states universities shall provide accurate data to a management information system established and maintained by the BOG Office. The BOG has created a web-based State University Database System (SUDS) Master File Submission Subsystem for the SUS to report their data.

The number of files to be uploaded is dependent on the submission type. Once all required files and any desired optional files for the submission are uploaded, the University checks the submission based on edits and standard reports generated by SUDS. The SUDS system will identify errors or anomalies which may cause the file to be rejected. These items are to be corrected or explained on the source file and uploaded to the system to be checked again. This process is repeated until the submission is free of all significant errors and/or the errors are explained. Once accomplished, the **University will 'officially' submit the data to the BOG** for approval. The electronic submission certifies that the file/data represents the position of the University for the term reported.

Once submitted, BOG staff review the results and the submission will either be accepted or rejected. If rejected, the reason will be posted to the user and a resubmission request will be completed. If accepted, the submitted data will be promoted to the production database.

IR performs the University's data administration function by producing or coordinating all official data reports and electronic files submitted to federal, state, regional, and local agencies. IR has the following organizational structure:



Additionally, IR is actively involved in the following committees:

- Data Management Council: Provides key leadership to the institutional data governance initiative by providing oversight and strategic decision making within the following data areas:
  - policies and standards,
  - security and privacy,
  - access,
  - quality and consistency,
  - retention, archiving and disposition, and
  - adherence to federal and state compliance laws.

- Data Governance Committee: An advisory committee to the Data Management Council.
- Council of Data Administrators: **UNF's Data Administrator participates on a council with other Florida university data administrators.** Collectively, this council can improve communication or find solutions that institutions consistently address related to SUDS such as standardizing codes or edits between data elements.

Therefore, data integrity controls exist throughout the University regarding the collecting, formatting, reviewing, and submission of data to the BOG that are used in metric calculations. Audit testing was conducted on data submitted to the BOG in order to evaluate accuracy and completeness. We determined internal controls to be strong and therefore make no recommendations.

Topics	Results
Appointment of Institutional Data Administrator	The President has appointed the Director of IR as the Institutional Data Administrator to certify and manage the submission of UNF data to the BOG Office.
Data Submission Process	IR has data submission building instructions along with a copy of all individual Structured Query Language (SQL) used. These building instruction files have a step-by-step listing of the pull, formatting, and review process.
Data Owner Reviews	Data owners review data submission files prior to final submission to the BOG. Data owners have their own review process in addition to <b>IR's review processes.</b>
Timeliness of file submissions (Reviewed 9 Submissions)	Six (6) were submitted on the actual defined due dates. Two (2) were submitted earlier than the defined due dates. One (1) was submitted late by one (1) day. IR was delayed in submitting a SIFD data set as they were waiting on the SUDS Database <b>Team to accept UNF's related SIF submission.</b> The SIF submission must be accepted by the BOG before the SIFD submission can be submitted.
Data Resubmissions (Reviewed 9 Submissions)	Six (6) data submissions required no adjustments. Two (2) submissions were re-opened by the BOG for update at the request of the DA. No formal resubmission form was needed as the data file had not yet been formally accepted by the BOG. One (1) submission was officially resubmitted <b>to the BOG to correct a student's cohort</b> adjustment. DA completed the required file resubmission and justification form.

Data Submission Integrity (Reviewed 5 Submissions)	Per our data analysis or record tracing of specific elements within each submission file type (SIFD, SIF, SFA, HTD, & RET), we noted no material errors.
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## Audit Objective

The objectives of the audit were to:

- Determine whether the University has adequate controls in place to ensure the completeness, accuracy, and timeliness of data submissions to the BOG, which support the Performance Based Funding metrics;
- Provide an objective basis of support for the President and Board of Trustees chair to sign the required representations in the Performance Based Funding - Data Integrity Certification which will be filed with the BOG on or before March 1, 2021;
- Follow-up on the implementation of corrective action plans reported in the prior audit.

## Scope and Methodology

The scope of this audit included data submitted to the BOG from January 8, 2020 (the date of our last audit) through November 9, 2020. To satisfy our objectives, we performed the following:

- Ensured the president has appointed an institutional data administrator.
- Reviewed metric definitions, benchmarks, and other key documents to identify any changes to the BOG PBF metrics and data definitions used for these metrics.
- Identified any material changes to key processes used by the data administrator and/or functional data owners to ensure the completeness, accuracy, and timeliness of data submissions to the BOG.
- Ensured the timely submission of data submission files to the BOG as outlined on the SUS Due Date Master Calendar for the 2020 calendar year.
- Reviewed the data administrator's data resubmissions to the BOG for the 2020 calendar year to ensure these resubmissions were necessary, authorized, and included actions taken to ensure that the issue does not happen in the future.
- Performed data analysis and/or record sample tracing to Banner for the following data submission file types:
  - Student Instruction File, Degrees Awarded (SIFD)
  - Student Instruction File (SIF)
  - Student Financial Aid (SFA)
  - Hours to Degree (HTD)
  - Retention (RET)

We conducted employee interviews, analytical reviews, performed process walkthroughs, and evaluated risks in the processes and its impact on metrics.

Audit fieldwork began November 3, 2020 and concluded on December 8, 2020. We conducted the audit in accordance with the International Standards for the Professional Practice of Internal Auditing published by the Institute of Internal Auditors (IIA). We relied on UNF

Policies and Regulations, State of Florida Board of Governors Regulations and best business practices to support strong internal controls.

### Prior Audit Recommendations

Our examination generally includes a follow-up on observations and recommendations of prior internal audits, where the subjects of such findings are applicable to the scope of the current audit being performed. **There were no reportable findings in the prior year's audit.**

### Conclusion

In our opinion, based upon the work performed, the internal controls, processes and procedures in place to ensure the completeness, accuracy, and overall timeliness of data submissions that affect performance-based funding metrics are operating effectively.

We believe our audit can be relied upon by the president and the University of North Florida Board of Trustees as a basis for certifying representations to the Board of Governors related to the integrity of data required for its Performance Based Funding Model.



# Appendix I

## Report and Item Ranking Scale

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### Overall Report Residual Risk Ranking

- Low
  - The internal control system scoped within the audit is functioning satisfactorily, and remaining operating risks are low.
  - The collective audit issues are considered minor deficiencies.
  - Related corrective action need only be addressed to improve current operations.
- Moderate
  - The internal control system scoped within the audit is functioning in a manner that provides reasonable assurance that most major risks will be mitigated.
  - Corrective action to address the audit issues may not be critical to the **university's business operations as a whole, but needs to be addressed to** minimize financial, reputational, operational, and strategic risks.
- High
  - The internal control system scoped within the audit needs major improvement.
  - The deficiencies identified could significantly impair operations.
  - If corrective action is not implemented timely, issues may escalate to cause critical financial, reputational, operational, or strategic risks.
  - Corrective action plans should be given a priority.

### Reportable Item Ranking Scale

- Minor Risk [*Osprey Opportunity*]
  - Observation reportable to address a nominal risk.
  - Recommendations provide opportunities for improvement.
  - Minor violations of procedures, rules, or regulations.
  - Routine administration attention requested.
  - Corrective action strongly recommended to improve quality or processes of area being audited.
- Notable Risk
  - Significant observation reportable to address an increased risk.
  - Multiple violations of policies and procedures, and/or weak internal controls.
  - Important opportunity to improve effectiveness and efficiency.
  - Corrective action required.
- Critical Risk
  - Major observation reportable due to a critical risk to the university.
  - Material violation of policies/procedures/laws, and/or unacceptable internal controls, and/or high risk for fraud/waste/abuse, and/or major opportunity to improve effectiveness and efficiency.
  - Material risk identified.
  - Immediate corrective action required.

## Appendix II

### Data Files

Metric	Description	SUDS Data File Used	Additional Data Used in Calculation	Functional Data Owner
1	<b>Percent of Bachelor's</b> Graduates Enrolled or Employed (\$25,000+)	SIFD	Florida Department of Economic Opportunity (DEO) analysis of Wage Record Interchange System (WRIS2) <sup>1</sup> , and National Student Clearinghouse (NSC).	Registrar
2	<b>Median Wages of Bachelor's</b> Graduates Employed Full-time	SIFD	Florida Department of Economic Opportunity (DEO) analysis of Wage Record Interchange System (WRIS2).	Registrar
3	Average Cost to the Student [Net Tuition & Fees per 120 Credit Hours for Resident Undergraduates]	HTD, SFA, SIF	The <b>Legislature's annual General</b> Appropriations Act, and university required fees.	Registrar, Financial Aid
4	FTIC Four-Year Graduation Rate	SIF, SIFD, RET	None	Registrar
5	Academic Progress Rate [Second Year Retention Rate with At Least a 2.0 GPA]	SIF, RET	None	Registrar
6	<b>Percentage of Bachelor's</b> Degrees Awarded within Programs of Strategic Emphasis	SIFD	None	Registrar
7	University Access Rate [Percent of Undergraduates with a Pell grant]	SFA, SIF	None	Financial Aid, Registrar
8	Percentage of Graduate Degrees Awarded within Programs of Strategic Emphasis	SIFD	None	Registrar, Graduate School
9 <sup>ii</sup>	Percent of Baccalaureate Degrees Awarded Without Excess Hours	HTD	None	Registrar
10	BOT Choice: Percent of Undergraduate FTE in Online Courses	SIF	Accountability Plan KPI 11	Registrar

RET = Retention File  
SIF = Student Instruction File  
SIFD = Student Instruction File – Degrees Awarded

SFA = Student Financial Aid  
HTD = Hours to Degree

## Appendix III

### 2020 Metric Definitions<sup>4</sup>

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1. Percent of Bachelor's  
Graduates Enrolled or  
Employed (\$25,000+)  
One Year After Graduation

This metric is based on the percentage of a graduating class of bachelor's degree recipients who are enrolled or employed (earning at least \$25,000) somewhere in the United States. Students who do not have valid social security numbers and are not found enrolled are excluded. This data now includes: non-Florida data from 44 states and districts, including the District of Columbia and Puerto Rico; and military enlistment as reported by the institutions.

Sources: State University Database System (SUDS), Florida Department of Economic Opportunity (DEO) analysis of Wage Record Interchange System (WRIS2), and National Student Clearinghouse (NSC).

2. Median Wages of  
**Bachelor's Graduates**  
Employed Full-time  
One Year After Graduation

This metric is based on annualized Unemployment Insurance (UI) wage data **from the fourth fiscal quarter after graduation for bachelor's recipients**. This data does not include individuals who are self-employed, employed by the military, those without a valid social security number, or making less than minimum wage. This data now includes non-Florida data from 44 states and districts, including the District of Columbia and Puerto Rico.

Sources: State University Database System (SUDS), Florida Department of Economic Opportunity (DEO) analysis of Wage Record Interchange System (WRIS2).

3. Cost to the Student  
Net Tuition & Fees for Resident  
Undergraduates per 120 Credit  
Hours

This metric compares the average sticker price and the average gift aid amount. The sticker price includes: (1) tuition and fees for resident undergraduates; (2) books and supplies (we use a proxy as calculated by the College Board); and (3) the average number of credit hours attempted by students who were admitted as an FTIC student who graduated with a **bachelor's degree from a program that requires only 120 credit hours**. The gift aid amount includes: (1) financial aid (grants, scholarships, waivers and third-party payments) provided to resident undergraduate students during the most recent academic year; (2) the total number of credit hours for those resident undergraduates. The average gift aid award per credit hour was multiplied by 120 and compared to the sticker price.

Source: State University Database System (SUDS), the Legislature's annual General Appropriations Act, and university required fees

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<sup>4</sup> [https://www.flbog.edu/wp-content/uploads/2020\\_PBF\\_METRIC\\_DEFINITIONS.pdf](https://www.flbog.edu/wp-content/uploads/2020_PBF_METRIC_DEFINITIONS.pdf)

<p>4. Four Year FTIC Graduation Rate</p>	<p>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<sup>5</sup> and had graduated from the same institution <b>by the summer term of their fourth year. FTIC includes 'early admit' students</b> who were admitted as a degree-seeking student prior to high school graduation. Students who were enrolled in advanced graduate programs during their 4th year were excluded.</p> <p>Source: State University Database System (SUDS).</p>
<p>5. Academic Progress Rate 2nd Year Retention with GPA Above 2.0</p>	<p>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<sup>6</sup> and were still enrolled in the same institution during the next Fall term with a grade point average (GPA) of at least 2.0 at the end of their first year (Fall, Spring, Summer)<sup>7</sup>.</p> <p>Source: State University Database System (SUDS).</p>
<p>6. Bachelor's Degrees within Programs of Strategic Emphasis</p>	<p>This metric is based on the number of baccalaureate degrees awarded within <b>the programs designated by the Board of Governors as 'Programs of Strategic Emphasis'.</b> 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).</p> <p>Source: State University Database System (SUDS).</p>
<p>7. University Access Rate Percent of Undergraduates with a Pell-grant</p>	<p>This metric is based the number of undergraduates, enrolled during the fall term, who received a Pell-grant during the fall term. Students who were not eligible for Pell grants (e.g., Unclassified, non-resident aliens, post-baccs) were excluded from the denominator for this metric.</p> <p>Source: State University Database System (SUDS).</p>
<p>8a. Graduate Degrees within Programs of Strategic Emphasis</p>	<p>This metric is based on the number of graduate degrees awarded within the <b>programs designated by the Board of Governors as 'Programs of Strategic Emphasis'.</b> 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).</p> <p>Source: State University Database System (SUDS).</p>

<sup>5</sup> Noted for additional clarification, this metric is based on FTIC students who started at UNF in the Fall (or summer continuing to Fall) term and were enrolled full-time in their first Fall semester and had graduated from UNF by the summer term of their fourth year.

<sup>6</sup> See Footnote 5.

<sup>7</sup> Noted for additional clarification, if the student started in Summer and continued to Fall, the end of their first year would include (Summer, Fall, Spring, and Summer) for GPA calculation.

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BOG Choice Metric

9. Percent of Bachelor's Degrees Without Excess Hours

This metric is based on the percentage of baccalaureate degrees awarded within 110% of the credit hours required for a degree based on the Board of Governors Academic Program Inventory. This metric excludes the following types of student credits (ie, accelerated mechanisms, remedial coursework, non-native credit hours that are not used toward the degree, non-native credit hours from failed, incomplete, withdrawn, or repeated courses, credit hours from internship programs, credit hours up to 10 foreign language credit hours, and credit hours earned in military science courses that are part of the Reserve Officers' Training Corps (ROTC) program). **Starting in 2018-19**, the calculation for this metric included a new type of statutory exclusion of up to 12 credit hours for students who graduated in four years or less. This metric does not **report the number of students who paid the "Excess Hour Surcharge"** (1009.286, FS).

Source: State University Database System (SUDS).

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BOT Choice Metric

10g. Percent of Undergraduate FTE in Online Courses UNF

This metric is based on the percentage of undergraduate full-time equivalent (FTE) students enrolled in online courses. The FTE student is a measure of instructional activity that is based on the number of credit hours that students enroll by course level. Distance Learning is a course in which at least 80 percent of the direct instruction of the course is delivered using some form of technology when the student and instructor are separated by time or space, or both (per 1009.24(17), F.S.).

Source: Accountability Plan KPI 11, State University Database System (SUDS).

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<sup>i</sup> Effective next Performance Based Funding cycle (Accountability Plan to be published Spring 2021), WRIS2 will no longer be the source of wage data for Metrics 1 and 2. WRIS2 will be replaced by the State Wage Interchange System (SWIS).

<sup>ii</sup> This metric is being replaced by two new metrics added to Florida Statute 1001.92 regarding 2-year graduation rates for Florida College System transfer students with an earned Associate of Arts; and 6-year graduation rates for students who are awarded a Pell Grant in their first year.





# Data Integrity Certification

## March 2021

**University Name:** University of North Florida

**INSTRUCTIONS:** Please respond "Yes" or "No" for each representation below. Explain any "No" responses to ensure clarity of the representation you are making to the Board of Governors. Modify representations to reflect any noted **significant** audit findings.

Data Integrity Certification Representations			
Representations	Yes	No	Comment / Reference
1. I am responsible for establishing and maintaining, and have established and maintained, effective internal controls and monitoring over my university's collection and reporting of data submitted to the Board of Governors Office which will be used by the Board of Governors in Performance-based Funding decision-making and Preeminence or Emerging-preeminence Status.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
2. These internal controls and monitoring activities include, but are not limited to, reliable processes, controls, and procedures designed to ensure that data required in reports filed with my Board of Trustees and the Board of Governors are recorded, processed, summarized, and reported in a manner which ensures its accuracy and completeness.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
3. In accordance with Board of Governors Regulation 1.001(3)(f), my Board of Trustees has required that I maintain an effective information system to provide accurate, timely, and cost-effective information about the university, and shall require that all data and reporting requirements of the Board of Governors are met.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
4. In accordance with Board of Governors Regulation 3.007, my university provided accurate data to the Board of Governors Office.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
5. In accordance with Board of Governors Regulation 3.007, I have appointed a Data Administrator to certify and manage the submission of data to the Board of Governors Office.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	

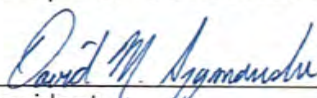



## Data Integrity Certification

Data Integrity Certification Representations			
Representations	Yes	No	Comment / Reference
6. In accordance with Board of Governors Regulation 3.007, I have tasked my Data Administrator to ensure the data file (prior to submission) is consistent with the criteria established by the Board of Governors Data Committee. The due diligence includes performing tests on the file using applications, processes, and data definitions provided by the Board Office.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
7. When critical errors have been identified, through the processes identified in item #6, a written explanation of the critical errors was included with the file submission.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
8. In accordance with Board of Governors Regulation 3.007, my Data Administrator has submitted data files to the Board of Governors Office in accordance with the specified schedule.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
9. In accordance with Board of Governors Regulation 3.007, my Data Administrator electronically certifies data submissions in the State University Data System by acknowledging the following statement, "Ready to submit: Pressing <b>Submit for Approval</b> represents electronic certification of this data per Board of Governors Regulation 3.007."	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
10. I am responsible for taking timely and appropriate preventive/ corrective actions for deficiencies noted through reviews, audits, and investigations.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
11. I recognize that Board of Governors' and statutory requirements for the use of data related to the Performance-based Funding initiative and Preeminence or Emerging-preeminence status consideration will drive university policy on a wide range of university operations – from admissions through graduation. I certify that university policy changes and decisions impacting data used for these purposes have been made to bring the university's operations and practices in line with State University System Strategic Plan goals and have not been made for the purposes of artificially inflating the related metrics.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	

## Data Integrity Certification


Data Integrity Certification Representations			
Representations	Yes	No	Comment / Reference
12. I certify that I agreed to the scope of work for the Performance-based Funding Data Integrity Audit and the Preeminence or Emerging-preeminence Data Integrity Audit (if applicable) conducted by my chief audit executive.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
13. In accordance with section 1001.706, Florida Statutes, I certify that the audit conducted verified that the data submitted pursuant to sections 1001.7065 and 1001.92, Florida Statutes [regarding Preeminence and Performance-based Funding, respectively], complies with the data definitions established by the Board of Governors.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	

Data Integrity Certification Representations, Signatures	
<p>I certify that all information provided as part of the Board of Governors Data Integrity Certification for Performance-based Funding and Preeminence or Emerging-preeminence status (if applicable) is true and correct to the best of my knowledge; and I understand that any unsubstantiated, false, misleading, or withheld information relating to these statements render this certification void. My signature below acknowledges that I have read and understand these statements. I certify that this information will be reported to the board of trustees and the Board of Governors.</p>	
Certification: <u></u> <div style="text-align: center;">President</div>	Date: <u>1/5/21</u>
<p>I certify that this Board of Governors Data Integrity Certification for Performance-based Funding and Preeminence or Emerging-preeminence status (if applicable) has been approved by the university board of trustees and is true and correct to the best of my knowledge.</p>	
Certification: <u></u> <div style="text-align: center;">Board of Trustees Chair</div>	Date: <u>2/1/21</u>



## MEMORANDUM

TO: Dr. Ralph Wilcox, Provost & Executive Vice President of Academic Affairs  
Dr. Terry Chisolm, Vice Provost for Strategic Planning, Performance & Accountability

FROM: Virginia L. Kalil, CIA, CISA, CFE, CRISC  
Executive Director/Chief Internal Auditor 

DATE: February 15, 2021

SUBJECT: 21-010 Performance-Based Funding Data Integrity Audit

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The University of South Florida (USF) Office of Internal Audit (IA) performed an audit of the internal controls that ensure the completeness, accuracy, and timeliness of data submissions to the Board of Governors (BOG). These data submissions are relied upon by the board in preparing the measures used in the performance-based funding (PBF) process. This audit also provides an objective basis of support for the President and Board of Trustees (BOT) Chair to sign the representations included in the Data Integrity Certification to be filed with the BOG by March 1, 2021. This project is part of the approved 2020-2021 Work Plan.

The PBF measures are based on data submitted through the State University Database System (SUDS) utilizing a state-wide data submission process for BOG files. For additional information on data files included in this audit, see [Appendix A](#).

IA's overall conclusion was that there was an adequate system of internal controls in place to meet our audit objectives.

OVERALL CONCLUSION		
<input checked="" type="checkbox"/>	Adequate System of Internal Control	Findings indicate that, as a whole, controls are adequate. Identified risks, if any, were low-priority requiring timely management attention within 90 days.
<input type="checkbox"/>	Adequate System of Internal Control – with reservations	Medium-priority risks are present requiring urgent management attention within 60 days.
<input type="checkbox"/>	Inadequate System of Internal Control	High-priority risks are present requiring immediate management attention within 30 days.

We received outstanding cooperation throughout this audit. Please contact us at (813) 974-2705 if you have any questions.

cc: David Lechner, Senior Vice President, Business and Financial Strategy  
Dr. Charles Lockwood, Senior Vice President, USF Health

Dr. Karen Holbrook, Regional Chancellor, USF Sarasota-Manatee Campus  
Dr. Martin Tadlock, Regional Chancellor, USF St. Petersburg Campus  
Dr. Paul Dosal, Vice President, Student Success  
Nick Trivunovich, Vice President, Business and Finance and Chief Financial Officer  
Sidney Fernandes, Vice President and Chief Information Officer, Information Technology  
Dr. Allison Crume, Dean of Undergraduate Studies and Associate Vice President, Student Success  
Billie Jo Hamilton, Associate Vice President, Enrollment Planning & Management  
Masha Galchenko Director of Resource Management and Analysis  
Dr. Glen Besterfield, Dean of Admissions and Associate Vice President, Student Success

## **BACKGROUND**

In 2014, the BOG implemented the PBF Model which includes 10 metrics intended to evaluate Florida institutions on a range of issues (e.g., graduation and retention rates, average student costs). Eight of the metrics are common to all institutions, while the remaining two vary by institution and focus on areas of improvement or the specific mission of the university.

The metric calculations are based on data submitted through the State University Database System (SUDS) utilizing a state-wide data submission process for BOG files. In order to ensure the integrity of the data being submitted to the BOG to support the calculation of the metrics, USF has established specific file generation, review, certification, and submission processes.

### **File Generation Process**

USF utilizes an automated process, Application Manager, to extract data files from the original systems of record and reformat and redefine data to meet the BOG data definition standards. The only data file that can be impacted outside the Application Manager process is the Hours to Degree submission. (See Hours to Degree File Generation Process below.)

This Application Manager process includes the following key controls:

- ✓ The Application Manager jobs can only be launched by authorized Data Stewards. In addition, individuals responsible for the collection and validation of the data have no ability to modify the Application Manager jobs.
- ✓ The Retention File generated by the BOG is downloaded from the BOG SUDS portal to HubMart by Resource Management & Analysis (RMA). The Data Stewards and Sub-certifiers cannot change the files.
- ✓ Corrections are made to the original systems of record and the Application Manager job is re-run until the file is free of material errors.
- ✓ Any changes to the data derivations, data elements, or table layouts in the Application Manager jobs are tightly controlled by RMA and Information Technology (IT) utilizing a formal change management process.
- ✓ There are IT controls designed to ensure that changes to the Application Manager jobs are approved via the standard USF change management process and that access to BOG submission-related data at rest or in transit is appropriately controlled.

### **Hours to Degree File Generation Process**

The Hours to Degree file submission has two primary tables: 1) Hours to Degree (HTD) that contains information regarding the students and the degrees issued and 2) Courses to Degree (CTD) that includes information regarding the courses taken and utilization of the courses to degree. The HTD file is derived based on data in HubMart (Degrees\_Submitted\_Vw) and data from the student records system, OASIS (Online Access Student Information System)-a Banner product. The CTD file is generated from a combination of OASIS data and data obtained from the degree certification and advising system (DegreeWorks).

While an Application Manager process is used to create the HTD file, the process utilizes a series of complex scripts to select the population, normalize the data fields to meet BOG data definition standards, and populate course attributes used by the BOG to identify excess hours exemptions. This includes deriving whether courses are “used to degree” or “not used to degree” from DegreeWorks.

The systematically-identified HTD population and CTD file are loaded into two custom Banner reporting tables for validation. Any necessary corrections are made manually by the Data Steward utilizing custom Banner forms.

### **BOG File Review and Certification Process**

USF utilizes a formal review process managed by RMA for all BOG file submissions. The review and certification process includes the following key controls:

- ✓ Data Stewards, Sub-certifiers and Executive Reviewers who had operational and/or administrative responsibility for the institutional data are assigned key roles and responsibilities. The [RMA website](#) defines each of these roles.
- ✓ A central repository (DocMart) contains detailed information regarding data elements for each BOG SUDS file.
- ✓ A secured file storage location (HubMart) provides read-only access and functionality to the data collected and extracted into the Data Warehouse from transactional source systems in order to allow Data Stewards and Sub-certifiers to review and validate data.
- ✓ A formal sub-certification and executive review process is in place to ensure that institutional data submitted to the BOG accurately reflects the data contained in the primary systems of record. No BOG file is submitted to the BOG by the Data Administrator until the Executive Reviewer(s) approves the file.
- ✓ A formal process for requesting and approving resubmissions includes a second executive review process.

### **BOG File Submission Process**

Once all data integrity steps are performed and the file is ready for upload to the SUDS portal, a secure transmission process is used by RMA to ensure data cannot be changed prior to submission.

Key controls within this process include:

- ✓ A dedicated transfer server is used to transmit the BOG SUDS files. Only RMA and IT server administrators have access to the transfer server.
- ✓ Only RMA staff can upload a file from the transfer server to SUDS, edit submissions, generate available reports, or generate reports with re-editing.
- ✓ Only the Data Administrator and Back-up administrator can submit the final BOG file.



## SCOPE AND OBJECTIVES

Our audit focused on the internal controls established by USF as of September 30, 2020 to ensure the completeness, accuracy, and timeliness of data submissions to the BOG, which support the PBF measures.

The primary objectives of our audit were to:

- Determine whether the processes and internal controls established by the university ensure the completeness, accuracy, and timeliness of data submissions to the BOG which support the PBF measures.
- Provide an objective basis of support for the President and BOT Chair to sign the representations included in the Performance-Based Funding Data Integrity Certification, which will be submitted to the BOT and filed with the BOG by March 1, 2021.

The scope and objectives of the audit were set jointly and agreed to by the President, BOT Chair, the BOT Audit & Compliance Committee Chair, and the university's Chief Audit Executive. IA followed its standard risk assessment, audit program, and reporting protocols.

## PROCEDURES PERFORMED

We followed a disciplined, systematic approach using the *International Standards for the Professional Practice of Internal Auditing*. The information system components of the audit were performed in accordance with the *ISACA (Information Systems Audit and Control Association) Standards and Guidelines*. The COSO (Committee of Sponsoring Organizations of the Treadway Commission) and COBIT (Control Objectives for Information and Related Technologies) Control Frameworks were used to assess control structure effectiveness.

For term-based submissions, testing of the control processes was performed on the files covering the period Summer 2019 through Spring 2020. For files submitted annually, the current year file was selected for testing if available by November 9, 2020. Our testing focused on the tables and data elements in the files which were utilized by the BOG to compute the performance measure. For additional information on the files included in this review see [Appendix A](#).

Minimum audit guidelines were established by the BOG in year one which outlined eight key objectives. Although not required, these key objectives have been incorporated into the audit each subsequent year:

1. Verify the Data Administrator has been appointed by the university president and PBF responsibilities incorporated into their job duties.
2. Validate that processes and internal controls in place are designed to ensure completeness, accuracy, and timeliness of data submissions.
3. Determine whether policies, procedures, and desk manuals are adequate to ensure integrity of submissions.
4. Evaluate the adequacy of system access controls.
5. Verify data accuracy through sample testing of key files and data elements.

6. Assess the consistency of Data Administrator's certification of data submissions.
7. Confirm the consistency of data submissions with the BOG data definitions (files and data elements).
8. Evaluate the necessity and authorization of data resubmissions.

In year one, a comprehensive review (Audit 15-010) of processes and controls was conducted followed by a risk assessment. In each subsequent year, system process documentation was updated to reflect any material changes that took place; a new risk assessment was performed based on the updated system documentation and processes; and a new work plan was developed based on the updated risk assessment. Fraud-related risks, including the availability and appetite to manipulate data to produce more favorable results, was included as part of the risk assessment.

This year's audit included:

1. Identifying and evaluating any changes to key processes used by the Data Administrator and data owners/custodians to ensure the completeness, accuracy, and timeliness of data submissions to the BOG. This includes verifying new controls put in place to resolve deficiencies identified in the prior year's audit and identifying changes in key personnel performing these processes.
2. Reviewing 2020-21 SUDS Plan which replaced the historical BOG SUDS Data Workshop proceedings, metric definitions, benchmarks, and other key documents to identify any changes to the BOG PBF metrics and data definitions used for the BOG PBF metrics.
3. Reviewing all requests to modify data elements and/or file submission processes to ensure they followed the standard change management process and are consistent with BOG expectations.
4. Reviewing the Data Administrator's data resubmissions to the BOG from January 1, 2020 to December 31, 2020 to ensure these resubmissions were both necessary and authorized, as well as evaluating that controls were in place to minimize the need for data resubmissions and were functioning as designed.
5. Updating the prior year risk assessment and fraud risk assessment to reflect changes identified.
6. Tracing samples from the Retention (RET), Student Instructional File (SIF), SIF – Degrees Awarded (SIFD), and Student Financial Aid (SFA) BOG files to OASIS (Online Access Student Information System), the system of record. The integrity of these files collectively impact metrics one through ten.
7. Verifying accuracy, completeness, and consistency with BOG expectations of the data submitted to the BOG for Measure Nine - Percent of Bachelor's Degrees without Excess Hours, via the Hours to Degree (HTD) file.

## **PRIOR AUDIT PROJECTS**

In FY 2019-2020, an audit of the controls established by the university to ensure the completeness, accuracy, and timeliness of data submissions to the BOG which supported the PBF metrics (Audit 20-010, issued February 13, 2020) was performed. As of February 13, 2020, the one medium-priority risk recommendation was reported as in progress. As of the date of this report, all recommendations have been reported by management as implemented.

Audit verified the new controls in place were effectively mitigating the risks identified.

## **CONCLUSION**

Audit's overall conclusion was that there was an adequate system of internal controls in place to meet our audit objectives.

## APPENDIX A

### PERFORMANCE MEASURES DATA SOURCES

Measure	Description	BOG File	Data Used/Created by the BOG
One	Percent of bachelor's graduates employed full-time in or continuing their education in the U.S. one year after graduation	SIFD	National Student Clearing house, Florida Education and Training Placement Information Program
Two	Median wages of bachelor's graduates employed full-time one year after graduation	SIFD	Unemployment Insurance wage data
Three	Net Cost to Student	SIF, SFA, HTD	College Board national average book cost
Four	Four year FTIC graduation rate	SIFP, SIF, SIFD, Retention Cohort Change File	BOG created Cohort and Retention File
Five	Academic progress rate	SIF	BOG created Cohort
Six	Bachelor's degrees awarded within programs of strategic emphasis	SIFD	
Seven	University access rate	SFA, SIF	
Eight	Graduate degrees awarded within programs of strategic emphasis	SIFD	
Nine <sup>1</sup>	Percent of bachelor's degrees without excess hours	HTD	
Ten <sup>2</sup>	Six-year FTIC graduation rate	SIFP, SIF, SIFD, Retention Cohort Change File	BOG created Cohort and Retention File

<sup>1</sup> Metric will be replaced by two new metrics for 2021 cycle: Two-year Graduation Rates for Florida College System AA Transfers, and Six-Year Graduation Rate for First-Time-In-College Students with a Pell Grant.


<sup>2</sup> Metric replaced number of post-doctoral appointees for 2020 cycle.

### BOG FILES REVIEWED

Submission	System of Record	Table	Submission Reviewed
Hours to Degree (HTD)	OASIS, DegreeWorks	Hours to Degree Courses to Degree	2019-2020
Student Financial Aid (SFA)	OASIS	Financial Aid Awards	2019-2020
Student Instructional File - Degree (SIFD)	OASIS	Degrees Awarded	Summer 2019, Fall 2019, Spring 2020
Student Instructional File (SIF)	OASIS, GEMS	Person Demographics Enrollments	Summer 2019, Fall 2019, Spring 2020
Retention File (RET)	BOG	Retention Cohort Change	2018-2019

## MEMORANDUM

TO: Dr. Ralph Wilcox, Provost & Executive Vice President of Academic Affairs  
Keith Anderson, Interim Vice President, Research, Innovation & Knowledge Enterprise

FROM: Virginia L. Kalil, CIA, CISA, CFE, CRISC  
Executive Director/Chief Internal Auditor 

DATE: February 15, 2021

SUBJECT: 21-020 Preeminence Data Integrity Audit

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The University of South Florida (USF) Office of Internal Audit (IA) performed an audit of the University's processes and internal controls which ensure the completeness, accuracy, and timeliness of data submissions supporting and the 12 preeminence metrics. These data submissions are relied upon by the Board of Governors (BOG) in assessing USF's eligibility under [Florida Statute 1001.7065 Preeminent state research universities program](#). This audit also provides an objective basis of support for the President and Board of Trustees (BOT) Chair to sign the representations included in the Data Integrity Certification to be filed with the BOG. This project was included on the 2020-2021 Audit Work Plan.

Data supporting these metrics comes from a variety of sources including data submitted to the BOG via routine and ad hoc requests, financial data submitted by the USF Foundation regarding endowments, data reported to external entities, and data created and reported by independent entities external to USF's control. USF may assist the BOG's Office of Data Analytics (BOG-ODA) by gathering the data or confirming the data. For additional information on metrics and data sources included in this review see [Appendix A](#).

IA's overall conclusion was that there was an adequate system of internal controls in place over nine of the 12 metrics (Metrics A-E and I-L). Controls over the remaining three metrics (F-H) relied on data from the same source, the 2019 National Science Foundation (NSF) Higher Education Research & Development (HERD) Survey. While progress has been made and control improvements were noted by IA, deficiencies remain which impact the overall control environment. Therefore, IA determined there was not an adequate system of internal controls in place over the 2019 HERD Survey.

**Although the deficiencies identified were considered high risk due to their potential reputational risk, there was no impact to the overall status of each metric (pass or fail). USF Tampa met the preeminence measures despite the issues identified.**

<b>OVERALL CONCLUSION</b>	
<input type="checkbox"/> Adequate System of Internal Control	Findings indicate that, as a whole, controls are adequate. Identified risks, if any, were low-priority requiring timely management attention within 90 days.
<input type="checkbox"/> Adequate System of Internal Control – with reservations	Medium-priority risks are present requiring urgent management attention within 60 days.
<input checked="" type="checkbox"/> Inadequate System of Internal Control	High-priority risks are present requiring immediate management attention within 30 days.

We appreciated the outstanding cooperation received throughout this review. Please contact us at (813) 974-2705 if you have any questions.

cc: David Lechner, Senior Vice President, Business and Financial Strategy  
 Dr. Charles J Lockwood, Senior Vice President, USF Health  
 Dr. Dwayne Smith, Senior Vice Provost and Dean, Office of Graduate Studies  
 Nick Trivunovich, Vice President, Business and Finance and Chief Financial Officer  
 Robert Fischman, Vice President and Chief Financial Officer  
 Sidney Fernandes, Vice President, Information Technology and Chief Information Officer  
 Dr. Terry Chisolm, Vice Provost for Strategic Planning, Performance & Accountability  
 Dr. Paul Dosal, Vice President for Student Affairs and Student Success  
 Masha Galchenko, Director, University Budgets, Analytics and Data Administration



## BACKGROUND

### Regulatory Requirements

In 2013, the Legislature and Governor approved Senate Bill 10761, (see [Florida Statute 1001.7065](#)), creating the Preeminent State Research Universities Program, specifying 12 benchmarks and providing added resources and benefits to those eligible universities meeting six out of those 12 benchmarks for emerging preeminence and 11 out of 12 for preeminence. Florida Statute 1001.7065 established the academic and research excellence standards and data sources for the preeminent state research universities program. The university's performance results related to the preeminence metrics are reported to the BOG via the Accountability Plan, after review and approval by the USF BOT. The 2020 Accountability Plan was approved by the USF BOT, via consent agenda, on April 16, 2020. The BOG Strategic Planning Committee reviewed and approved the Accountability Plan on July 21, 2020.

The 2020 Accountability Plan utilizes metric results for the USF Tampa campus only with the exception of Metric L (Endowments) which uses all campuses. The 2021 Accountability Plan will be based on data for all USF campuses with the exception of Metric C (Freshman Retention Rate) and Metric D (4-year Graduation Rate) which will be reported for the Tampa campus only at the determination of the BOG after careful review of Florida Statute 1004.335.

[BOG regulation 2.002 University Accountability Plans](#) requires each university BOT to “prepare an accountability plan and submit updates on an annual basis for consideration by the Board of Governors. The accountability plan shall outline the university's top priorities, strategic directions, and specific actions for achieving those priorities, as well as progress towards previously approved institutional and System-wide goals.”

[Florida Statute 1001.706 Section \(5\) \(e\)](#) requires the BOG to define the data components and methodology used to implement Florida Statute 1001.7065 and required each university to conduct an annual audit to verify that the data submitted pursuant to Florida Statute 1001.7065 complies with the data definitions established by the Board. The BOG updated the Preeminent Metrics Methodology Document in October 2020.

The data supporting preeminence metrics comes from a variety of sources including:

- Data reported to external entities, which is managed in accordance with [USF Policy 11-007](#).
- Data submitted to the BOG via routine and ad hoc requests, which is managed by Resource Management & Analysis' (RMA) Office of Data Administration & State Reporting (RMA-ODA).
- Financial data submitted by the USF Foundation (USFF) regarding endowments to the National Association of College and University Business Officers (NACUBO).
- Data that is created and reported by independent external entities outside of USF's control. USF may assist the BOG-ODA by gathering the data or confirming the data, but has no ability to impact the data.

## USF Roles and Responsibility for External Data Requests

In order to ensure the integrity of the data submitted to external agencies outside of the BOG process, USF promulgated [USF Policy 11-007 Data Submission to External Entities](#), effective August 24, 2018, which communicates “to USF, the roles and responsibilities for responding to requests from external entities that involve provision of institutional data.” “The policy applies to all units/offices across USF and provides guidelines for processing data requests by external entities.” External data requests not exempted from this policy, “must go through the USF’s Office of Decision Support (ODS) which has established procedures for processing those requests details of which may be accessed on the [ODS Data Request site](#).”

According to [USF Policy 11-007](#), institutional data is defined as “all data elements created, maintained, received, or transmitted as a result of business, educational or research activities of a USF unit or office.” External data requests include, but are not limited to, “publications by external entities (NSF, CUPA, ACT, etc.), ranking publications – international and domestic (U.S. News and World Report, Times Higher Education, etc.), surveys administered by or on behalf of external entities (NSSE, THE-WSJ, Princeton Review, etc.), other external reports available to the general public, and mandated reports (IPEDS, etc.)”.

### ODS Validation Process

There are three surveys used as data sources for the preeminence metrics: the NSF HERD Survey, the NSF/National Institutes of Health (NIH) Graduate Students and Post doctorates in Science and Engineering (GSS) Survey, and the NACUBO – TIAA Study of Endowments (NTSE) Survey. The NSF HERD Survey and the GSS Survey were moved to the ODS process during 2019-2020. Due to the financial nature of the NTSE Survey, this survey follows the BOG ad hoc review process.

The external survey results reviewed by ODS are used in four metrics: Research Expenditures in Science & Engineering (Metric F), Research Expenditures in Non-Medical Science & Engineering (Metric G), Top 100 Rank in Research Funding (Metric H), and Post-doctoral appointees (Metric K).

### BOG Submission Validation Process

Specifically excluded from [USF Policy 11-007 Data Submission to External Entities](#) are requests from the BOG including official information requests, routine annual requests, and ad hoc special requests, which are managed by RMA-ODA. The Institutional Data Administrator manages the RMA process.

RMA-ODA is responsible for certifying and managing the submission of data to the BOG on behalf of USF pursuant to [BOG Regulation 3.007](#). RMA-ODA serves as a liaison between the BOG-ODA and USF regarding requests for information and coordinates the efforts of academic and administrative resources to ensure timely and accurate reporting. The RMA-ODA has established [roles and responsibilities](#) for those involved in maintaining institutional data, preparing required files for submission to the BOG, and validating the files are accurate and consistent with BOG data

definitions. Each data submission is assigned to a primary executive reviewer who is responsible for the review and approval of the institutional data submission prior to the official submission to the BOG. As an additional data integrity control the RMA-ODA collaborates with ODS, who services as a member of the executive review team, before submission to the BOG.

The process used to create standard BOG submissions, submitted via the State University Data System (SUDS), is audited each year by the IA. For more information on the control process, see Audit 21-010 Performance Based Funding (PBF) Data Integrity Audit.

The following BOG SUDS file submissions are utilized by the BOG to calculate or validate preeminence metrics:

- Admission file used to compute Average Grade Point Average (GPA) and Average Scholastic Aptitude Test (SAT) Score (Metric A).
- Student Instruction file used to generate the First Time in College (FTIC) cohort used in Metrics A, C (Retention Rate), and D (4-yr Graduation Rate) and calculate metrics.
- Degrees Awarded file used to compute Number of Doctoral Degrees Awarded Annually (Metric J) and Metric D (4-yr Graduation Rate).

### **BOG Adhoc Report Process**

The USFF is responsible for calculating and reporting the data for the NTSE Survey which is used for Metric L (Endowments  $\geq$  \$500 Million). The USFF utilizes the NACUBO definition of endowments to complete the survey. Once compiled, the endowment team reviews the data and the survey is approved by the Vice President for University Advancement. The endowment team includes the Vice President and three additional USFF team members (Assistant Vice President, Director of Investments, and USFF Accounting manager). The NTSE Survey is also subject to the RMA-ODA adhoc data executive review process.

All BOG ad hoc reports are assigned to a sub-certifier who has been given the responsibility to oversee the definition, management, control, integrity, and maintenance of institutional data. A formal executive review meeting may be held or an executive review is performed via email in which institutional data is reviewed and approved prior to submission to the BOG. Upon approval by the executive review team, the data is provided to ODS for inclusion in the Accountability Plan.

### **Process Used to Validate Metrics Using External Sources**

The results of three of the metrics are based on data maintained by external sources including: Public University National Ranking (Metric B), National Academy Memberships (Metric E), and Utility Patents Awarded (Metric I).

University ranking (Metric B) is tracked on an on-going basis by ODS. Annually, the BOG provides the rankings which is validated by ODS who validates the rank on the external entities' websites. USF does not submit the data to the BOG for Metric E or I, the BOG obtains the number of faculty members who are members of a National Academy by reviewing public data without the assistance of USF and obtains the number of patents directly from the United States Patent and

Trademark Office ([uspto.gov](https://www.uspto.gov)). ODS (metric E) and the Office of Research & Innovation (Metric I) validate the BOG data.

## SCOPE AND OBJECTIVES

Our audit focused on the internal controls established by USF as of September 30, 2020 to ensure the completeness, accuracy, and timeliness of data submissions, which support the preeminence measures.

The primary objectives of our audit were to:

- Determine whether the processes and internal controls established by the university ensure the completeness, accuracy, and timeliness of data submissions which support the preeminence measures.
- Provide an objective basis of support for the President and BOT Chair to sign the representations included in the Data Integrity Certification, which will be submitted to the BOT and filed with the BOG.

BOG submission files are used in both PBF and Preeminence. As a result, our audit scope will exclude controls in place to produce the data files supporting the PBF metrics, which were reviewed during the PBF Data Integrity Audit (Audit 21-010).

The scope and objectives of the audit were set jointly and agreed to by the President, BOT Chair, the BOT Audit & Compliance Committee Chair, and the university's Chief Audit Executive. IA followed its standard risk assessment, audit program, and reporting protocols.

We followed a disciplined, systematic approach using the *International Standards for the Professional Practice of Internal Auditing*. The information system components of the audit were performed in accordance with the *ISACA (Information Systems Audit and Control Association) Standards and Guidelines*. The COSO (Committee of Sponsoring Organizations of the Treadway Commission) and COBIT (Control Objectives for Information and Related Technologies) Control Frameworks were used to assess control structure effectiveness.

## PROCEDURES PERFORMED

Although not required by the BOG, the following key objectives have been incorporated into the audit each year:

1. Evaluate key processes and controls used by the data owner to ensure the completeness, accuracy, and timeliness of data submission.
2. Validate all populations utilized and recalculate metrics using internal and external data sets, when available.
3. Verify data accuracy through sample testing of key files and data elements.

4. Review the processes used by the data administrators in ODS and RMA-ODA to ensure the completeness, accuracy, and timely submission of data supporting the metrics.
5. Confirm the consistency of data components and methodology with the BOG's expectations for the implementation of Florida Statute 1001.7065 (Preeminent state research universities program).
6. Determine the overall risk of a data submission being inaccurate or incomplete.
7. Recommend corrective actions where weaknesses were identified.

Last year as the initial year for the audit, a comprehensive review of processes and controls was conducted, followed by a risk assessment. Subsequently this year, system process documentation was updated to reflect any material changes that took place; a new risk assessment was performed based on the updated system documentation and processes; and a new work plan was developed based on the updated risk assessment. Fraud-related risks, including the availability and appetite to manipulate data to produce more favorable results, were included as part of the risk assessment.

This year's audit also included:

1. Evaluating any changes to key processes used to ensure the completeness, accuracy, and timeliness of data submissions used in the metrics. This includes verifying new controls put in place to resolve deficiencies identified in the prior year's audit and identifying changes in key personnel performing these processes.
2. Validating the accuracy of the data submitted via external surveys: NACUBO NTSE Survey, NSF GSS Survey, and the NSF HERD survey.
3. Verifying data accuracy through sample testing of key files and data elements from the Admission (ADM) BOG files to OASIS (Online Access Student Information System), the system of record. The Admission file is not tested in the PBF audit and the integrity of this file affects Metric A.

## **PRIOR AUDIT PROJECTS**

IA's 2018-2019 Work Plan included a consulting project (19-020 Institutional Data Reporting Review) to assess the completeness, accuracy, and timeliness of data submissions that support the calculation of the 12 preeminence metrics as reported in the 2019 Accountability Plan. Fieldwork for 19-020 was in progress when the legislative bill was passed mandating an audit be conducted. As a result, additional work was performed to meet the audit requirements (20-020 Preeminence Data Integrity Audit). Both reports were issued on March 20, 2020.

These two reports contained a total of three high-risk issues and two medium-risk issues. Recommendations related to two of the three high-risk issues and both medium-risk issues have been implemented. The remaining high-risk issue impacts the HERD Survey and while progress toward implementation has occurred, the deficiencies associated with this risk have not been fully resolved. This risk relates to establishing adequate controls over the survey preparation and validation process to ensure consistent and accurate reporting.

## CONCLUSION

IA's overall conclusion was that there was an adequate system of internal controls in place over nine of the 12 metrics (Metrics A-E and I-L). Controls over the remaining three metrics (F-H) relied on data from the same source, the 2019 NSF HERD Survey. While progress has been made and control improvements were noted by IA, deficiencies remain which impact the overall control environment. Therefore, IA determined there was not an adequate system of internal controls in place over the 2019 HERD Survey.

**Although the deficiencies identified were considered high risk due to their potential reputational risk, there was no impact to the overall status of each metric (pass or fail). USF Tampa met the preeminence measures despite the issues identified.**



HIGH PRIORITY RISK	STATUS
<p><b>1. Additional improvements to the data governance structure over the HERD Survey are needed to ensure accurate and consistent reporting of research and development (R&amp;D) expenditures.</b></p> <p>In order to ensure R&amp;D expenditures are reported accurately and consistently, there must be a robust data management framework, which ensures that data custodians adhere to data integrity standards, maintain proper documentation, ensure completeness of the data, and maintain accurate records to support the HERD Survey submission. This includes ensuring an independent data quality assurance process is in place.</p> <p>In the prior audit and consulting projects (19-020 and 20-020 issued on March 20, 2020), IA identified significant control deficiencies related to the data governance structure over R&amp;D expenditures reported in the HERD Survey. Beginning in the Fall of 2019, the Office of Research &amp; Innovation (ORI) began to make improvements to the control structure prior to the submission of the 2019 HERD Survey on March 13, 2020. During the current audit of the 2019 HERD Survey, IA noted while progress has been made and improved controls were observed, continued improvements were still necessary to ensure accurate and consistent reporting of R&amp;D expenditures.</p> <p>As part of the current audit, IA reviewed the ORI's documented procedures and methodology in place to gather, validate, and compile the HERD Survey data. As noted above, the ORI began implementing control improvements in late 2019, therefore, the new processes were still under development during the compilation and submission of the 2019 survey. As a result, full-bodied documentation to guide those performing the procedures was not in place and documentation of the procedures performed was not consistent. This risk should be mitigated for the 2020 survey compilation and submission, since standard forms and guidelines have now been developed.</p> <p>Regarding the methodology in place to gather and compile the survey data, the process was not automated nor subjected to established Information Technology (IT) change management controls. The majority of the R&amp;D expenditures included in the survey were based on a Financial Accounting SyTem (FAST) query developed and maintained by the ORI outside of the IT change management process. Data provided by the FAST query, the USFF, USF Research Foundation (USFRF), and the Faculty Academic and Instructional Reporting (FAIR) system were consolidated via an Access database and/or EXCEL. IA noted manual changes were made directly to the ACCESS database to remove expenditures later determined to be ineligible based on the new review processes. There were not adequate change management controls over these manual adjustments.</p> <p>Also, during the current review, IA performed detailed testing to verify expenditures included in the HERD Survey met the survey's definition of R&amp;D (See <a href="#">Appendix B</a>). Results of this testing are noted below.</p>	In Progress

HIGH PRIORITY RISK	STATUS
<p><b>Research Projects</b></p> <p>Controls in place did not adequately identify and exclude all public service and non-research instruction and training grants from the HERD Survey. IA's sample testing of 25 sponsored research project accounts included in the 2019 survey determined five (20%) accounts were improperly classified and should not have been included in the survey. Total research expenditures for these exceptions totaled \$.8 million of which \$.4 million impacted Metrics F (science and engineering only) and G (diversified non-medical sciences).</p> <p><b>Convenience Accounts</b></p> <p>Controls in place did not adequately identify and exclude all convenience account expenditures not meeting the HERD definition of R&amp;D. IA's sample testing of 25 convenience accounts included in the 2019 survey determined two (8%) accounts contained both R&amp;D and non-R&amp;D expenditures, therefore, the accounts should not have been included. Total research expenditures for these exceptions totaled \$.9 million. Both exceptions were classified as health sciences, therefore, only impacting Metric F.</p> <p>IA also tested one convenience account which was partially included in the 2019 survey (Fund 94540). Of the \$2.8 million in expenditures in this fund, the ORI included \$2.5 million. IA's review of the \$2.5 million in expenditures included in the survey concluded that an additional \$1.3 million was unrelated to R&amp;D. Furthermore, since the HERD Survey requires that expenditures be "separately accounted for" the remaining \$1.2 million should also have been excluded from the survey. This \$2.5 million exception was classified as health sciences, therefore, only impacting Metric F.</p> <p>In addition, controls in place did not provide adequate support for the Graduate Medical Education (GME)/House Staff convenience accounts included in the 2019 survey. The ORI included 50% of all expenditures charged to GME/House Staff convenience accounts which totaled \$21.9 million. The ORI considered this percentage to be a conservative estimate of the percentage of time residents spent on R&amp;D activities. Since residents do not separately account for their R&amp;D efforts or complete effort reporting, there was no documentation of actual efforts incurred. Therefore, this estimate was based on the ORI's professional judgment after reviewing the GME Resident and fellowship program elements for 57 different programs. Since GME programs vary greatly in the amount of R&amp;D efforts, the ORI applied an estimated 50% inclusion rate across all disciplines rather than applying a specific percentage to each program. IA was unable to determine if this percentage accurately reflected the overall percent of resident and fellow time spent on R&amp;D activities. As a result, the impact, if any, cannot be determined. Any impact would only affect Metric F. In addition, the</p>	

HIGH PRIORITY RISK	STATUS
<p>methodology used is not consistent with the HERD Survey expectations that R&amp;D activities be separately accounted for.</p> <p><b>USFRF Expenditures</b></p> <p>Controls in place did not provide adequate assurance the USFRF contract, grant and other research expenditures included in the 2019 survey met the HERD definition of R&amp;D. The USFRF expenditures totaling \$1.2 million were not reviewed by the ORI prior to inclusion in the survey. IA reviewed the USFRF contract and grant project accounts included in the survey to determine the research purpose of these expenditures. Of the 47 USFRF projects reviewed, 7 (15%) projects were not permissible for inclusion in the survey and 15 (32%) projects did not contain sufficient information to determine proper inclusion. These exceptions impacted Metric F by \$.2 million and Metric G by \$.1million.</p> <p><b>Research Initiative Accounts (RIAs)</b></p> <p>Controls in place did not provide adequate assurance RIA expenditures included in the 2019 survey met the HERD definition of R&amp;D. IA reviewed all expenditures included in the 2019 survey which were expended by the ORI (Department 79XXX) using RIA funds. RIA funds are generated from indirect cost recovery on sponsored projects and from surpluses in fixed-price sponsored projects. <a href="#">Florida Statute 1004.22(5)</a> requires these funds be used to either fund the costs of operating the ORI or support other research or sponsored training programs. The HERD Survey does not allow the inclusion of RIA funds used to fund the costs of operating the ORI. IA's review identified \$4.3 million of expenditures included in the 2019 survey directly related to the operation of the ORI. An additional \$1.5 million in minor renovations to research spaces was identified as containing insufficient information to determine if the costs were R&amp;D related. Of these exceptions \$.3 million impacted Metrics F and G.</p> <p><b>Institutionally-Funded Payroll Expenditures</b></p> <p>For the first time, in the 2019 survey, the ORI included \$12.4 million of institutionally-funded (Education &amp; General funded) payroll expenditures which they believed had not been reported via FAIR. The expenditures were obtained directly from the Global Employment Management (GEMS) system using job codes which were identified by the ORI as research related. IA's review of these expenditures identified 545 employees whose effort was contained within both the new ORI institutionally-funded R&amp;D payroll expenditures and the FAIR data already included in the survey. IA's review of effort for these 545 employees identified \$3.8 million in duplicative payroll expenditures included in the survey, as well as an additional \$4.0 million in expenditures which were included by the</p>	

HIGH PRIORITY RISK	STATUS
<p>ORI inconsistent with the employee's effort as reported in FAIR. The ORI has decided to discontinue the use of this data for the 2020 survey. These exceptions impacted Metric F by \$10.5 million and Metric G by \$8.3 million.</p> <p>IA's testing determined the data governance structure was not effective in identifying, validating, and compiling R&amp;D expenditures to adequately support accurate and consistent reporting for the HERD Survey.</p> <p>When a robust data management framework is not in place the probability that data submitted to external entities is inaccurate, incomplete, or inconsistent with the established methodology of the data request is significantly increased. Whether intentional or unintentional, material errors in reporting data used to measure institutional performance creates a significant reputational risk.</p> <p><b>Recommendation: ORI, in coordination with IT and the ODS, should:</b></p> <ol style="list-style-type: none"> <li>1. Complete the ODS review of the HERD Survey prior to the 2020 HERD submission, consistent with <a href="#">USF Policy 11-007 Data Submission to External Entities</a>.</li> <li>2. Continue to improve the new control process that ensure sponsored research projects and convenience accounts included within the HERD survey meet the HERD Definition of R&amp;D.</li> <li>3. Establish a formal process for assessing the percent of R&amp;D within specific GME programs to allow for more accurate reporting.</li> <li>4. Establish a process to review USFRF research and contracts and grant activities to ensure the included accounts are consistent with HERD R&amp;D.</li> <li>5. Ensure that all research initiative funding included in the HERD Survey does not contain operational costs associate with the ORI and costs included are related to research activity consistent with the HERD R&amp;D definition.</li> <li>6. Eliminate the use of E&amp;G-funded research expenditures not reported via FAIR or other effort reporting system.</li> </ol> <p>Management Attention Required:      <input checked="" type="checkbox"/> Immediate      <input type="checkbox"/> Urgent      <input type="checkbox"/> Timely</p> <p>Resources/Effort Required:              <input checked="" type="checkbox"/> Significant      <input type="checkbox"/> Moderate      <input type="checkbox"/> Minimal</p>	

## APPENDIX A

### PREEMINENCE DATA SOURCES

Metric	Description	Responsible Unit	Source	Data Used/Created by the BOG
A	Average GPA and SAT score for incoming freshman in Fall semester.	BOG-ODA	BOG Submission File	BOG-ODA performs concordance of SAT scores and calculates averages based on the Admission (ADM) file tables provided by USF.
B	Top 50 in national public university rankings	ODS	External websites	List of acceptable organizations maintained by BOG-ODA. USF's performance for listed organizations is prepared by BOG. ODS validates using external websites.
C	Freshman retention rate (Full-time, FTIC)	ODS	BOG Submission Files	Data based on BOG Student Information Files (SIF, SIFP) used to calculate the FTIC Cohort and the retention rate.
D	Four year FTIC graduation rate	ODS	BOG Submission File	Data based on BOG files SIF, SIFP used to calculate the FTIC cohort and Student Information Degrees Awarded file (SIFD). BOG also computes graduation rates based on BOG files (SIF, SIFP, and SIFD).
E	National Academy memberships	BOG-ODA	Official membership directories	Calculated by BOG but validated by ORI using external websites. List of acceptable organizations maintained by BOG.
F	Total annual research expenditures: science & engineering only	ORI	NSF HERD Survey	Survey utilized GEMS, FAST, FAIR, and BANNER financial data, and R&D activities reported by DSO via manual survey tools.
G	Total annual research expenditures in diversified non-medical sciences	ORI	NSF HERD Survey	Same as Metric F
H	Top 100 national ranking in research expenditures in at least five STEM disciplines	ORI	NSF HERD Survey	Same as Metric F, except ORI utilizes department ID number to associate R&D activities with a discipline.
I	Patents awarded over three year period	BOG-ODA	USPTO website	As reported by USPTO for the most recent three years.
J	Doctoral degrees awarded annually	BOG-ODA	BOG Submission File	BOG computes and ODS validates based on SIFD.
K	Number of post-doctoral appointees	OPA	NSF GSS Survey	Survey utilized GEMS, FAST, and FAIR.
L	Endowment size	USFF	NACUBO NTSE Survey	USFF financial records in BANNER and external investment statements.

## APPENDIX A

### KEY TERMS

Term	Description
<b>BANNER</b>	Financial accounting system used by USF Foundation and USF Research Foundation
<b>BOG-ODA</b>	Florida Board of Governors' Office of Data Analytics
<b>FAIR</b>	Faculty Academic Information Reporting System used to obtain departmental funded research efforts
<b>FAST</b>	Financial Accounting System used by USF to manage contracts and grant activities
<b>FTIC</b>	First-time in College as defined by IPEDS and BOG
<b>GEMS</b>	Global EMPloyment Systems used by USF to manage human resource and payroll activities.
<b>NACUBO NTSE</b>	National Association of College and University Business Officers' TIAA Study of Endowments
<b>NSF GSS</b>	NSF/National Institutes of Health (NIH) Survey of Graduate Students and Post-doctorates in Science and Engineering
<b>NSF HERD</b>	National Science Foundation Higher Education Research & Development Survey
<b>ODS</b>	Office of Decision Support in the Office of the Provost
<b>OPA</b>	Office of Post-Doctoral Affairs in the Office of Graduate Studies
<b>ORI</b>	Office of Research & Innovation
<b>PBF</b>	Performance Based Funding
<b>USFF</b>	USF Foundation, direct support organizations of USF
<b>USFRF</b>	USF Research Foundation, direct support organization of USF
<b>USPTO</b>	United States Patent & Trademark Office
<b>R&amp;D</b>	Research & Development expenditures as defined by the HERD Survey



## APPENDIX B

### NATIONAL SCIENCE FOUNDATION (NSF) HIGHER EDUCATION RESEARCH & DEVELOPMENT (HERD) SURVEY DEFINITIONS

NSF provides guidance to institutions completing the 2019 HERD Survey via survey instructions, annual webinars, technical notes, and via direct response to institutions.

#### Definition of R&D

The NSF provides guidance to institutions on how to define research activities as R&D. This guidance is contained in a document titled “[Definitions of Research and Development: An Annotated Compilation of Official Sources](#)”.

This document includes the HERD Survey definition of R&D:

“R&D is creative and systematic work undertaken in order to increase the stock of knowledge—including knowledge of humankind, culture, and society—and to devise new applications of available knowledge. R&D covers three activities defined below—basic research, applied research, and experimental development.

- Basic research is experimental or theoretical work undertaken primarily to acquire new knowledge of the underlying foundations of phenomena and observable facts, without any particular application or use in view.
- Applied research is original investigation undertaken in order to acquire new knowledge. It is directed primarily towards a specific, practical aim or objective.
- Experimental development is systematic work, drawing on knowledge gained from research and practical experience and producing additional knowledge, which is directed to producing new products or processes or to improving existing products or processes.”

The [2019 Survey instructions](#) provided the following additional guidance:

R&D Expenditures include all expenditures for R&D activities from your institution’s current operating funds that are separately accounted for. For purposes of this survey, R&D includes expenditures for organized research as defined by 2 CFR Part 200 Appendix III and expenditures from funds designated for research.

## APPENDIX B

R&D includes:	R&D does not include:
Sponsored research (federal and nonfederal)	Public service grants or outreach programs
University research (institutional funds that are separately budgeted for individual R&D projects)	Curriculum development (unless included as part of an overall research project)
Startup, bridge, or seed funding provided to researchers within your institution	R&D conducted by university faculty or staff at outside institutions that is not accounted for in your financial records
Other departmental funds designated for research	Estimates of the proportion of time budgeted for instruction that is spent on research
Recovered and unrecovered indirect costs	Capital projects (i.e., construction or renovation of research facilities)
Equipment purchased from R&D project account	Non-research training grants
R&D funds passed through to a sub recipient organization, educational or other	Unrecovered indirect costs that exceed your institution's federally negotiated Facilities and Administrative (F&A) rate
Clinical trials, Phases I, II, or III	
Research training grants funding work on organized research projects	
Tuition remission provided to students working on research	

February 5, 2021

Virginia L. Kalil, CIA, CISA, CFE, CRISC  
Executive Director/Chief Internal Auditor  
University of South Florida  
Office of Internal Audit  
4019 East Fowler Avenue,  
Suite 200  
Tampa, FL 33617

RE: 21-020 Preeminence Data Integrity Audit

Dear Ms. Kalil:

Thank you for identifying continued areas of risk associated with preparing and submitting the Higher Education Research & Development survey (HERD) to the National Science Foundation. Below please find USF Research and Innovation's management response to the issues denoted in the Preeminence Data Integrity Audit (Report No. 21-020).

### **Management Overall Response to High Priority Risk #1:**

To ensure that R&D expenditures are reported accurately and consistently, management agrees that a robust data management framework must be in place which adheres to data integrity standards. Additionally, the processes used to gather, validate, and compile data from multiple sources must be formalized and a methodology for identifying expenditures for funds designated for research must be enhanced further to ensure accurate and consistent reporting. Finally, dual purpose account funds containing research and non-research activities must be assigned a designated product code for research-related activities to facilitate accurate reporting.

### **Recommendation #1—**

USFR&I is committed to working in conjunction with the USF Office of Decision Support (ODS) to ensure accurate reporting. HERD survey data results will be provided to ODS for review and processing to ensure data integrity prior to submission to NSF.

### **Action Plan**

Consistent with USF Policy 11-007 Data Submission to External Entities, USFR&I will submit the completed HERD survey for FY 2020 to ODS at least two weeks prior to the due date. For FY 2021 and beyond, USFR&I will submit the HERD survey to ODS within three weeks of the due date.

### **RESEARCH AND INNOVATION**

University of South Florida | 4202 E Fowler Avenue | Tampa, FL 33620-4301  
[usf.edu/](http://usf.edu/)

**Date of Implementation**

February 2021.

**Technical Owner/ Functional Manager**

Keith Anderson, Interim Vice President

**Recommendation #2—**

Management agrees that expenditures reported on the survey must meet the HERD definition of R&D. USFR&I will augment [existing guidelines](#) to ensure that there is a documented process in place for identifying sponsored projects and convenience account funds eligible for inclusion in the HERD survey.

**Action Plan**

The projects in question have been coded in FAST to prevent inclusion in the HERD survey. The convenience funds in question have been coded in FAST to prevent inclusion in the HERD survey. Research expenditures charged to general use convenience account funds must be designated in FAST using a HERD-eligible product code.

**Date of Implementation**

January 2021.

**Technical Owner/ Functional Manager**

Keith Anderson, Interim Vice President

**Recommendation #3—**

Management commits to ensuring that the percentage of R&D assessed within specific graduate medical education (GME) programs is enhanced to allow for more accurate reporting. USFR&I will continue to work with USF Health to develop a more reliable methodology for discerning the true level of research effort being undertaken by residents and fellows in USF's GME program.

**Action Plan**

While strides were made in the past year to identify core elements of each residency and fellowship program and discern where research activity was likely occurring, USFR&I will further refine its method for gauging the level of HERD-eligible research activity being performed in USF's graduate medical education program. A survey instrument will be designed and distributed to GME program coordinators to ascertain the level of research activity being undertaken by residents and fellows—whether as part of the program curriculum or as independent research.

**Date of Implementation**

Completion of an overall framework and plan – July 2021.

Completion of all of the remaining steps – December 2021.

**Technical Owner/ Functional Manager**

Keith Anderson, Interim Vice President

**Recommendation #4—**

USFR&I will work in conjunction with the USF Research Foundation (USFRF) and the USF Foundation (USFF) to develop adequate processes designed to facilitate accurate and consistent reporting.

**Action Plan**

Effective FY 2020, a new product code was assigned to capture HERD-eligible expenditures for all USFRF projects; all HERD-eligible USFRF projects have been coded in FAST for FY 2020.

USFR&I also worked in conjunction with USFF to review research expenditures and identify HERD-eligible expense codes. USFF will exclude all non-eligible expense codes from reporting commencing with FY 2020.

**Date of Implementation**

January 2021.

**Technical Owner/ Functional Manager**

Keith Anderson, Interim Vice President

**Recommendation #5—**

Management agrees that certain administrative costs associated with the operation of the Office of Research were improperly included in the HERD survey as R&D. These costs, which were disallowed by Internal Audit in FY 2018 and should have been excluded for FY 2019, were reported in error.

**Action Plan**

Effective FY 2020, a new product code was assigned to capture HERD-eligible expenditures for all USFR&I expenses. Further, all expenses in fund 18350 and 18360 and departments 79xxxx have been excluded from the HERD survey unless the expense is specifically identified with the Product Code “RESHRD”.

**Date of Implementation**

December 2020.

**Technical Owner/ Functional Manager**

Keith Anderson, Interim Vice President

**Recommendation #6—**

Because the methodology used by USF to capture and report R&D expenditures to the HERD survey was complex and utilized multiple financial and information systems, the University hired consultants to assess the feasibility of capturing additional unreported or under-reported research expenditures. Amongst the items recommended for inclusion in the NSF HERD survey was salaries and benefits for non-faculty personnel paid through Education & General funds (*e.g.*, graduate assistants, post-doctoral students, lab technicians and undergraduate research assistants/researchers). After verifying whether this information was already captured in the Faculty Academic Information Reporting System (FAIR),

USFR&I included these expenditures in FY 2019's HERD survey.

**Action Plan**

This information will no longer be generated by USFR&I. USFR&I will rely on the data provided by ODS exclusively.

**Date of Implementation**

January 2021.

**Technical Owner/ Functional Manager**

Keith Anderson, Interim Vice President

Permit me to take this opportunity to acknowledge the professionalism exhibited by you and your staff throughout the course of the review. I am deeply appreciative for your efforts.

Sincerely,



Keith Anderson, M.S., CRA  
Interim Vice President for Research, Innovation, and Knowledge Enterprise





# Data Integrity Certification

## March 2021

**University Name: University of South Florida**

**INSTRUCTIONS:** Please respond "Yes" or "No" for each representation below. Explain any "No" responses to ensure clarity of the representation you are making to the Board of Governors. Modify representations to reflect any noted **significant** audit findings.


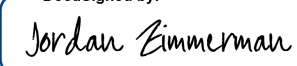
Data Integrity Certification Representations			
Representations	Yes	No	Comment / Reference
1. I am responsible for establishing and maintaining, and have established and maintained, effective internal controls and monitoring over my university's collection and reporting of data submitted to the Board of Governors Office which will be used by the Board of Governors in Performance-based Funding decision-making and Preeminence or Emerging-preeminence Status.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	See attached data supplement
2. These internal controls and monitoring activities include, but are not limited to, reliable processes, controls, and procedures designed to ensure that data required in reports filed with my Board of Trustees and the Board of Governors are recorded, processed, summarized, and reported in a manner which ensures its accuracy and completeness.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	See attached data supplement
3. In accordance with Board of Governors Regulation 1.001(3)(f), my Board of Trustees has required that I maintain an effective information system to provide accurate, timely, and cost-effective information about the university, and shall require that all data and reporting requirements of the Board of Governors are met.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
4. In accordance with Board of Governors Regulation 3.007, my university provided accurate data to the Board of Governors Office.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
5. In accordance with Board of Governors Regulation 3.007, I have appointed a Data Administrator to certify and manage the submission of data to the Board of Governors Office.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	

## Data Integrity Certification

Data Integrity Certification Representations			
Representations	Yes	No	Comment / Reference
6. In accordance with Board of Governors Regulation 3.007, I have tasked my Data Administrator to ensure the data file (prior to submission) is consistent with the criteria established by the Board of Governors Data Committee. The due diligence includes performing tests on the file using applications, processes, and data definitions provided by the Board Office.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
7. When critical errors have been identified, through the processes identified in item #6, a written explanation of the critical errors was included with the file submission.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
8. In accordance with Board of Governors Regulation 3.007, my Data Administrator has submitted data files to the Board of Governors Office in accordance with the specified schedule.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
9. In accordance with Board of Governors Regulation 3.007, my Data Administrator electronically certifies data submissions in the State University Data System by acknowledging the following statement, "Ready to submit: Pressing <b>Submit for Approval</b> represents electronic certification of this data per Board of Governors Regulation 3.007."	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
10. I am responsible for taking timely and appropriate preventive/ corrective actions for deficiencies noted through reviews, audits, and investigations.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
11. I recognize that Board of Governors' and statutory requirements for the use of data related to the Performance-based Funding initiative and Preeminence or Emerging-preeminence status consideration will drive university policy on a wide range of university operations – from admissions through graduation. I certify that university policy changes and decisions impacting data used for these purposes have been made to bring the university's operations and practices in line with State University System Strategic Plan goals and have not been made for the purposes of artificially inflating the related metrics.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	

## Data Integrity Certification

Data Integrity Certification Representations			
Representations	Yes	No	Comment / Reference
12. I certify that I agreed to the scope of work for the Performance-based Funding Data Integrity Audit and the Preeminence or Emerging-preeminence Data Integrity Audit (if applicable) conducted by my chief audit executive.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
13. In accordance with section 1001.706, Florida Statutes, I certify that the audit conducted verified that the data submitted pursuant to sections 1001.7065 and 1001.92, Florida Statutes [regarding Preeminence and Performance-based Funding, respectively], complies with the data definitions established by the Board of Governors.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	

Data Integrity Certification Representations, Signatures	
<p>I certify that all information provided as part of the Board of Governors Data Integrity Certification for Performance-based Funding and Preeminence or Emerging-preeminence status (if applicable) is true and correct to the best of my knowledge; and I understand that any unsubstantiated, false, misleading, or withheld information relating to these statements render this certification void. My signature below acknowledges that I have read and understand these statements. I certify that this information will be reported to the board of trustees and the Board of Governors.</p>	
<p>Certification: <small>DocuSigned by:</small>    <small>3FA3B6CF105348C...</small>  <b>President</b></p>	<p>Date <u>3/1/2021</u></p>
<p>I certify that this Board of Governors Data Integrity Certification for Performance-based Funding and Preeminence or Emerging-preeminence status (if applicable) has been approved by the university board of trustees and is true and correct to the best of my knowledge.</p>	
<p>Certification: <small>DocuSigned by:</small>    <small>263BAFE66EF743C...</small>  <b>Board of Trustees Chair</b></p>	<p>Date <u>3/1/2021</u></p>

University of South Florida  
Supplement to the Data Integrity Certification  
March 2021

**Statement Regarding Representations 1 and 2**

USF management is responsible for establishing and maintaining an effective internal control framework and monitoring process.

- In the audit of the performance-based funding (PBF) metrics, the auditor had no findings. The “yes” reply for questions one and two in the attached certification are representations made regarding PBF.
- In the audit of the preeminence metrics, the auditor found that internal controls were operating effectively except for metrics, F, G, and H. For those metrics, the audit disclosed findings deemed to be high priority risks. Because of this, management has checked “no” in the data certification for questions one and two.

**Management’s Response**

We thank the auditors for their work. USF continued to surpass all preeminence benchmarks and management is encouraged by the corrections and improvements in information gathering and reporting made in response to last year’s audit involving this highly complex area.

We remain committed to enhancing the controls framework in the capture of research expenditures and the HERD survey reporting process.



## **SCOPE AND OBJECTIVES**

We audited Performance Based Funding Data Integrity as of September 30, 2020. This audit was included as part of our 2020/21 audit work plan, conducted in accordance with a Board of Governors (BOG) directive to state universities. Our specific objectives were to:

- Evaluate internal controls designed to ensure the accuracy, completeness, and timeliness of data submissions to the Board of Governors, and
- Provide an objective basis of support for the President and Chair of the Board of Trustees to sign the representations included in the *Performance Based Funding – Data Integrity Certification*, to be filed with the Board of Governors by March 1, 2021.

Audit fieldwork began on November 5, 2020, and ended on January 15, 2021. Our audit was conducted in accordance with the Institute of Internal Auditors *International Standards for the Professional Practice of Internal Auditing* and generally accepted auditing standards.

## **BACKGROUND**

The BOG has broad governance responsibilities affecting administrative and budgetary matters for Florida's 12 public universities. Beginning in fiscal year 2013-14, they instituted a performance funding program that is based on 10 metrics. Currently, the metrics common to all institutions are:

1. *Percent of Bachelor's Graduates Employed (Earning \$25,000+) or Continuing their Education;*

2. *Median Wages of Bachelor's Graduates Employed Full-time;*
3. *Average Cost to the Student (Net Tuition per 120 Credit Hours);*
4. *Four Year Graduation Rate (Full-time FTIC);*
5. *Academic Progress Rate (2<sup>nd</sup> Year Retention with GPA Above 2.0);*
6. *Bachelor's Degrees Awarded in Areas of Strategic Emphasis;*
7. *University Access Rate (Percent of Undergraduates with a Pell Grant);*
8. *Graduate Degrees Awarded in Areas of Strategic Emphasis; and*
9. *Percent of Bachelor's Degrees Without Excess Hours.*

Each university is offered a "Board of Trustees Choice Metric," enabling the institution to select a metric that improves their scoring with respect to performance funding, based on their unique strengths. Since 2019/20, the University has elected to use as Metric 10 "Percent of Baccalaureate Graduates Completing 2+ High Impact Practices." Several changes are planned in the metrics to be used by the Board of Governors in 2021/22.

Much of the information that is used by the BOG in their calculation of the metrics is through 6 data files that are submitted periodically by the universities. This includes the:



- Admissions File
- Degrees Awarded File
- Hours to Degree File
- Retention File
- Student Financial Aid File
- Student Instruction File

Data that is ultimately submitted to the BOG through these electronic submissions is initially entered through the Admissions, Registrar, Financial Aid, and Controller's departments into the Banner Student system. The Office of Institutional Research (IR) has been delegated responsibility for compiling the data into tables according to BOG specifications, conducting a quality review of the data prior to submission to the BOG, and timely submission of the files.

In accordance with BOG Regulation 3.007 "State University System (SUS) Management Information Systems," the President has formally appointed an Institutional Data Administrator, who is the Director of Institutional Research. The Director has frequent contact with the BOG Office of Data and Analytics staff, strengthening his understanding of their complex requirements for the data in the files.

Audits similar to this one were conducted annually from 2014 to 2019.

#### **METHODOLOGY and OBSERVATIONS**

We interviewed key personnel involved in the processes that end with submission of data to the BOG that are used in the computation of metrics. We examined written policies and procedures and other related documents. We evaluated internal controls that were in place and used the results to design audit tests. Risk levels within each related

activity were assessed and audit testing focused on the higher risk activities.

Extensive audit testing was conducted on data submitted to the BOG in order to evaluate accuracy and completeness. We used data based on academic years or semesters, according to the time periods identified as part of the UWF Accountability Plan for 2020/21; if this information was not yet available, data in the last file submitted was used for testing purposes.

We noted the following strengths during our review:

- Critical policies and procedures had been formalized in writing in all functional user areas.
- Staff in all functional user areas seemed well-trained and familiar with controls designed to ensure the accuracy of data submitted to BOG.
- Communication and cooperation between IR staff, Admissions, Registrar, Financial Aid, and Graduate Admissions seemed very good, which likely contributed to the high accuracy levels of data.
- Testing of data, for Metrics 1, 2, 3, 4, 5, 6, 7, 8, and 9 disclosed only an insignificant number of discrepancies when compared to data from other sources, primarily related to the infrequent award of retro-active degrees. These discrepancies were so few that the results of metric computations would have been unaffected.

Due to the strength of internal controls noted and the high accuracy of data found through audit testing, we make no recommendations.





**Internal Auditing & Management Consulting**  
**Audit: Performance Based Funding Data Integrity - 2020**  
**Report # UWF20-21\_001**  
**Date: January 25, 2021**

We appreciate the cooperation, professionalism, and responsiveness of the employees who were involved in the audit.

Respectfully submitted,

A handwritten signature in black ink, reading 'Cynthia Talbert', is positioned above the printed name.

**Cynthia Talbert, CFE, CIA, CPA, CRMA**  
**Associate Vice President/Chief Audit Executive**

**REPORT PROVIDED TO THE FOLLOWING:**

Dr. Martha Saunders, President  
David E. Cleveland, Chair BOT  
Bob Jones, Chair Audit & Compliance Committee  
Dick Baker, Audit & Compliance Committee  
Robert Sires, Audit & Compliance Committee  
Dr. George Ellenberg, Provost/Sr. Vice President  
Dr. Kimberly McCorkle, Vice Provost  
Dr. Kim LeDuff, Vice President  
Betsy Bowers, Vice President  
Keith King, Institutional Research Director  
Jeffrey Djerlek, Associate Vice President  
Shelly Blake, Associate Vice President  
Leana Wilson, Registrar  
Kelly McGaughey, Financial Aid Director  
Katie Condon, Admissions Director  
Dr. Kuiyuan Li, Graduate School Dean  
Jaime Hoelscher, Manager, FL Auditor General  
Ken Danley, Supervisor, FL Auditor General  
Julie Leftheris, BOG Inspector General  
Rebecca Luntsford, BOT Liaison



# Data Integrity Certification

## March 2021

**University Name:** University of West Florida

**INSTRUCTIONS:** Please respond "Yes" or "No" for each representation below. Explain any "No" responses to ensure clarity of the representation you are making to the Board of Governors. Modify representations to reflect any noted **significant** audit findings.

Data Integrity Certification Representations			
Representations	Yes	No	Comment / Reference
1. I am responsible for establishing and maintaining, and have established and maintained, effective internal controls and monitoring over my university's collection and reporting of data submitted to the Board of Governors Office which will be used by the Board of Governors in Performance-based Funding decision-making and Preeminence or Emerging-preeminence Status.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
2. These internal controls and monitoring activities include, but are not limited to, reliable processes, controls, and procedures designed to ensure that data required in reports filed with my Board of Trustees and the Board of Governors are recorded, processed, summarized, and reported in a manner which ensures its accuracy and completeness.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
3. In accordance with Board of Governors Regulation 1.001(3)(f), my Board of Trustees has required that I maintain an effective information system to provide accurate, timely, and cost-effective information about the university, and shall require that all data and reporting requirements of the Board of Governors are met.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
4. In accordance with Board of Governors Regulation 3.007, my university provided accurate data to the Board of Governors Office.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
5. In accordance with Board of Governors Regulation 3.007, I have appointed a Data Administrator to certify and manage the submission of data to the Board of Governors Office.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	

## Data Integrity Certification

Data Integrity Certification Representations			
Representations	Yes	No	Comment / Reference
6. In accordance with Board of Governors Regulation 3.007, I have tasked my Data Administrator to ensure the data file (prior to submission) is consistent with the criteria established by the Board of Governors Data Committee. The due diligence includes performing tests on the file using applications, processes, and data definitions provided by the Board Office.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
7. When critical errors have been identified, through the processes identified in item #6, a written explanation of the critical errors was included with the file submission.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
8. In accordance with Board of Governors Regulation 3.007, my Data Administrator has submitted data files to the Board of Governors Office in accordance with the specified schedule.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
9. In accordance with Board of Governors Regulation 3.007, my Data Administrator electronically certifies data submissions in the State University Data System by acknowledging the following statement, "Ready to submit: Pressing <b>Submit for Approval</b> represents electronic certification of this data per Board of Governors Regulation 3.007."	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
10. I am responsible for taking timely and appropriate preventive/ corrective actions for deficiencies noted through reviews, audits, and investigations.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
11. I recognize that Board of Governors' and statutory requirements for the use of data related to the Performance-based Funding initiative and Preeminence or Emerging-preeminence status consideration will drive university policy on a wide range of university operations – from admissions through graduation. I certify that university policy changes and decisions impacting data used for these purposes have been made to bring the university's operations and practices in line with State University System Strategic Plan goals and have not been made for the purposes of artificially inflating the related metrics.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	

## Data Integrity Certification

Data Integrity Certification Representations			
Representations	Yes	No	Comment / Reference
12. I certify that I agreed to the scope of work for the Performance-based Funding Data Integrity Audit and the Preeminence or Emerging-preeminence Data Integrity Audit (if applicable) conducted by my chief audit executive.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
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Data Integrity Certification Representations, Signatures	
<p>I certify that all information provided as part of the Board of Governors Data Integrity Certification for Performance-based Funding and Preeminence or Emerging-preeminence status (if applicable) is true and correct to the best of my knowledge; and I understand that any unsubstantiated, false, misleading, or withheld information relating to these statements render this certification void. My signature below acknowledges that I have read and understand these statements. I certify that this information will be reported to the board of trustees and the Board of Governors.</p>	
<p>Certification: <small>DocuSigned by:</small> <u>Martha Saunders</u>  <small>D54A387C376848D</small>  <u>President</u></p>	<p>Date <u>02/11/2021</u></p>
<p>I certify that this Board of Governors Data Integrity Certification for Performance-based Funding and Preeminence or Emerging-preeminence status (if applicable) has been approved by the university board of trustees and is true and correct to the best of my knowledge.</p>	
<p>Certification: <small>DocuSigned by:</small> <u>David E. Cleveland</u>  <small>01E9C19145B41CCT</small>  <u>Board of Trustees Chair</u></p>	<p>Date <u>02/12/2021</u></p>