Audit and Compliance Committee

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and Director of Compliance
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www.flbog.edu
Purpose:
Provides Assurance for data integrity and PBF Decision-Making

Audit Guidance:
Audit Scope and Objectives, Professional Audit Standards, Due March 1, 2022

Requirements:
- PBF - Board of Governors Regulation 5.001(8)
- PBF - s. 1001.92, F.S.
- Preeminent & Emerging Preeminent - s. 1001.706(5)(e), F.S.
Data Integrity Background (Con’t.)

Provides Assurance for PBF Decision-Making Audit Requirement 1001.706(5)(e), F.S.

Data Integrity Certifications

- Confirms audit is basis for certification
- Executed by university president and BOT chair
- 13 Representations
## Data Integrity Audits & Certifications Summary

<table>
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<tr>
<th>UNIV.</th>
<th>CONCLUSIONS</th>
<th>OBSERVED ISSUES</th>
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| FAMU  | • Controls Adequate  
         • Basis for Certification | |
| FAU   | • Controls Adequate  
         • Basis for Certification | Issue related to an untimely submission; no impact on PBF metrics and has been corrected. |
| FGCU  | • Controls Adequate  
         • Basis for Certification | |
| FIU** | • Controls Adequate  
         • Basis for Certification | Issues related to process improvements for access controls, data element mapping for completeness, and policies and procedures updates; no impact on metrics calculations. |
| FL Poly | • Controls Adequate  
          • Basis for Certification | Issues related to timely data submissions and enhancing controls over data integrity (repeat findings). |
| FSU*  | • Controls Adequate  
         • Basis for Certification | |
| NCF   | • Controls Adequate  
         • Basis for Certification | Issue related to student classification; no impact on PBF metrics and has been corrected. |
| UCF** | • Controls Adequate  
         • Basis for Certification | PBF – issue related to data submission delays; no impact on metrics. Emerging Preeminence – R&D expenditures reported in HERD Survey overstated by 11.5%; no impact on metrics. |
| UF*   | • Controls Adequate  
         • Basis for Certification | |
| UNF   | • Controls Adequate  
         • Basis for Certification | |
| USF*  | • Controls Adequate  
         • Basis for Certification | |
| UWF   | • Controls Adequate  
         • Basis for Certification | Issues related to updating written policies and procedures and to minor correction of student headcount discrepancies for University’s Choice Metric (#10). |

*Preeminent universities  //  **Emerging preeminent universities
Data Integrity Follow-up and Monitoring

Prior Year Audit Findings

Prior Year = 2 Audit Findings

Corrective Actions Completed