

Audit Report



THE
FLORIDA STATE
UNIVERSITY

Office of Inspector General Services

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*Performance-Based Funding Metrics
Data Integrity Certification Audit
Fiscal Year 2021-22*

AR 22-04

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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, 2022.

Scope, Objectives, and Methodology

In his June 14, 2021, memorandum to University Boards of Trustees' Chairs and University Presidents, the Chair of the State University System (SUS) of the 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 Statutes¹, 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.

¹ 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 Compliance² no later than **March 1, 2022**.

I ask that you consider the March 1st deadline when establishing dates for your 2022 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 eighth 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 third 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 third required audit as separate from the Performance-Based Funding Model - Data Integrity Audit, and to issue a separate audit report.

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 eight 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, 2022. 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.

² 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 2021 Accountability Plan, approved by the FSU Board of Trustees on June 17, 2021, and approved by the Board of Governors on June 23, 2021, include the following:

1. Percent of Bachelor's Graduates Enrolled or Employed (\$30,000+)³ 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;
- 9a. Florida College System Associate in Arts Transfer Two Year Graduation Rate (Board of Governors' Choice Metric for all SUS universities);
- 9b. Pell Recipient Six Year Graduation Rate (Board of Governors' Choice Metric for all SUS universities); and
10. Number of Bachelor's Recipients Passing One or More Entrepreneurship Course While Not in Excess Hours⁴ (FSU's Board of Trustees Choice Metric).

Exhibit A provides information on each of the Performance-Based Funding Metrics, as reported in the **2021** Accountability Plan. We have additionally included information from the 2019 and 2020 Accountability Plans to show some results over time.

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 **2022** 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.

³ 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 from the previous \$25,000+ 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. At the November 2021 board meeting, the BOG approved the wage threshold increase to this metric, which will be included in the 2022 Accountability Plan.

⁴ At the November 2021 board meeting, the BOG approved the change of this metric from the previous Metric #10 – Percent of Bachelor's Graduates who took an Entrepreneurship Class. This change will be reported in the 2022 Accountability Plan.

Objectives:

1. Determine if there were any changes since our conclusions in the 2020-21 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 2020-21 PBF audit concerning system access controls and user privileges.
5. Determine the current status since our conclusion in the 2020-21 PBF audit concerning audit testing of data accuracy.
6. Determine the current status since our conclusion in the 2020-21 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 2020-21 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. 1001.7065⁵ and 1001.92.⁶ 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 19, 2021, 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:

⁵ Preeminent State Research Universities Program

⁶ 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 eighth 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, 2022.

Objective #1: Determine if there were any changes since our 2020-21 PBF audit conclusions concerning the Data Administrator's appointment and the duties and responsibilities in his official position description.

In our 2020-21 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, 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 2020-21 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 2020-21 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 following table 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 2021 through Fall 2021
Student Instruction File (SIF)	Fall 2020 through Summer 2021
Hours to Degree (HTD)	2018-19 through 2020-21
Retention	2017-18 through 2019-20
Student Financial Aid (SFA)	2018-19 through 2020-21
Student Instruction File Degrees Awarded (SIFD)	Fall 2020 through Summer 2021

Since our previous audit report accepted by the Board of Trustees on February 19, 2021, 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 three days and due to issues related to athletic waivers and department billings, which were identified by IR during their review process. Office of Financial Aid corrected those issues the next business day and IR submitted the file. 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 2021	10/15/2021	10/15/2021	N/A – On Time
Student Instruction File	Summer 2021	9/28/2021	9/28/2021	N/A – On Time
Hours to Degree	Annual 2020	11/12/2021	11/12/2021	N/A – On Time
Retention File	Annual 2019	2/1/2021	2/1/2021	N/A – On Time
Student Financial Aid File	Annual 2020	10/8/2021	10/11/2021	3 days
Degrees Awarded File	Summer 2021	10/1/2021	9/30/2021	N/A – Early
Second Most Recent Submission				
File	Term	SUDS Due Dates	Submission to BOG	Days Late
Admissions File	Summer 2021	9/10/2021	9/10/2021	N/A – On Time
Student Instruction File	Spring 2021	6/11/2021	6/11/2021	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	Spring 2021	6/25/2021	6/25/2021	N/A – On Time
Third Most Recent Submission				
File	Term	SUDS Due Dates	Submission to BOG	Days Late
Admissions File	Spring 2021	3/1/2021	3/1/2021	N/A – On Time
Student Instruction File	Fall 2020	1/15/2021	1/15/2021	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	Fall 2020	1/25/2021	1/22/2021	N/A – Early

Conclusion for Objective #2:

We concluded the processes used by the University Data Administrator and 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 2020-21 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 internal Teams 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 2020-21 PBF audit concerning system access controls and user privileges.

In our 2020-21 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 Objective #4.

Objective #5: Determine the current status since our conclusion in the 2020-21 PBF audit concerning audit testing of data accuracy.

In our 2020-21 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 (\$30,000+) 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. Number of Bachelor's Recipients Passing One or More Entrepreneurship Courses While Not in Excess Hours (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 (\$30,000+) 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 \$30,000) 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 all 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 State Wage Interchange System (SWIS), 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 (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. The data now includes non-Florida data from all states and districts, including the District of Columbia and Puerto Rico.

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

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 FSU's 2022 Accountability Plan includes those who graduated in the Summer 2019, Fall 2019, and Spring 2020 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 2019, Fall 2019 and Spring 2020, 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 AR21-03, 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 2020-21 (Summer 2020, Fall 2020, Spring 2021).) 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 (7,413 records) to the EMPLID, CIP code, and completed term records in our query results of degrees awarded during the Summer 2020, Fall 2020, and Spring 2021 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 7,413 students, and we determined that 6,730 of these (91 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 sourcedocumentation. 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 2020, Fall 2020, and Spring 2021), 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 2020-21 SFA File submission to the BOG), to the Campus Solutions source documentation. We noted no exceptions.

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

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 4th 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 and Admissions File 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 2019-20 file. This file reported identification changes to the 2014 through 2017 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 2019-20 Retention Cohort Change file, which was the most recent file. There were 189 students listed in this file that were excluded from cohorts, ranging from 2014 to 2019 cohorts. Thirteen of these students were removed from the cohort because the student was deceased. We reviewed documentation for all 13 of these cohort changes. We noted that the process for identifying these identification changes and adjustments to the cohort is consistent with prior years. The remaining 176 students were removed because they registered, but never attended. This adjustment is a new process that began with the 2019-20 Retention Cohort Change file. We reviewed documentation for 85 of these students and noted that they were either appropriately removed from the cohort or their removal had no material effect on the calculation of the metric.

Verification of the 2017 FTIC Cohort. We reviewed the 2017-18 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 2017 academic year, with degrees awarded for each included student through Fall 2020. The Summer 2017 and Fall 2017 SIF File data provide the information needed to identify the 2017 FTIC cohort population for this PBF measure.

To validate the 2017 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 6,419 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. The percentage of bachelor's degree graduates for the most recent year is based on information provided in the SIFD Degrees Awarded Files. The Summer 2020, Fall 2020, and Spring 2021 degrees awarded were reported in the Summer 2020 through Summer 2021 SIFD Files. These files are the academic terms to be tested for this Metric 4 for FSU's 2022 Accountability Plan and were tested and validated as part of our Metric 6 testing. As reported in that section, the data were accurate and complete.

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 a cumulative GPA of at least 2.0.

We evaluated the most recent two years of Fall SIF File enrollment data submitted to the BOG, Fall 2019 and Fall 2020. We filtered the University's Fall 2019 SIF File submitted to the BOG to identify the University's FTIC students who started in the Fall 2019 (or Summer continuing to Fall 2019) term and were enrolled full time in the Fall term. The filtered Fall 2019 SIF File contained 7,041 records of students who comprised the Fall 2019 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 2019 SIF File records to those in our Campus Solutions query results.

We compared student records in the Fall 2019 SIF File FTIC cohort to the 2020 unfiltered SIF File to determine the number of SIF File FTIC cohort students who continued their enrollment into a second year. We identified 6,647 of the 7,041 students (94 percent) from the Fall 2019 SIF File FTIC cohort who continued their enrollment in Fall 2020. We also identified 6,590 students (94 percent) from the 2019 cohort with institutional GPAs of at least 2.0 at the beginning of the Fall 2020 term.

We compared all 6,647 students who were retained in 2020 to the results of a Campus Solutions query we developed that identified the 2019 Student Group, as well as the Summer 2020 term institutional hours and grade points, to determine whether the data in the Fall 2020 SIF File that were used in the BOG's GPA calculation agreed with corresponding information in the University's Campus Solutions system. There were 37 students whose hours and/or grade points in the SIF File FTIC Cohort differed from the information in Campus Solutions. In all but five 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 five of these variances were timing issues due to subsequent grade changes or posting of a course.

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 2020 (1,677 records), Fall 2020 (2,097 records), and Spring 2021 (5,962 records), for a total of 9,736 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 2020-21. 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 9,736 undergraduate degrees awarded records submitted to the BOG for Summer 2020, Fall 2020, and Spring 2021, all of these 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 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 2020, Fall 2020, and Spring 2021, 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 2020 Fall SIF File and the 2020-21 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 2020 term. We filtered the University's Fall 2020 SIF File to identify undergraduates enrolled in the Fall 2020 term who were *not* unclassified, second-bachelor's degree, or non-resident alien students. There were 31,588 records that met these criteria.

We developed a query in Campus Solutions to identify undergraduate students enrolled during the Fall 2020 term and used the results to validate information reported in the SIF Fall enrollment file. We determined that the information reported in the SIF 2020 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 2020-21 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 2020 term. There were 8,308 awards meeting this criterion.

We developed a query in Campus Solutions to identify all students who received Pell Grants during the Fall 2020 term and used the results to validate information reported in the 2020-21 SFA File. We determined that awards reported in the 2020-21 SFA File for this metric were materially correct.

Based on our testing, we concluded that 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 the Fall and Spring terms.

SIFD File Testing – Graduate Degrees Awarded

Our testing population consisted of SIFD File submissions data for all graduate degrees awarded for the terms Summer 2020 (779 records), Fall 2020 (766 records), and Spring 2021 (1,662 records), for a total of 3,207 records.

To determine the validity of the SIFD File submissions data, we developed queries in the University's Campus Solutions system to produce degrees awarded data for academic year 2020-21. We reconciled the SIFD File data 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 3,207 graduate degrees awarded records submitted to the BOG for Summer 2020, Fall 2020, and Spring 2021, all 3,207 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 2020, Fall 2020, and Spring 2021, 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 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. The rate is the percentage of the initial cohort that has graduated from the same institution by the Summer term of their second academic year. Full-time students are used in the calculation. Students who were flagged as enrolled in advanced graduate programs that would not earn a bachelor's degree were not excluded.

Source: State University Database System (SUDS).

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 and Admissions File 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 material issues in our testing of these files.

Verification of the 2019 FCS AA Transfer Cohort. We reviewed the 2019-20 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 2019 academic year, with degrees awarded for each included student through Fall 2020. The Summer 2019 and Fall 2019 SIF File data provide the information needed to identify the 2019 FCS AA Transfer Cohort for this PBF measure.

To validate the 2019 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 1,146 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. The Summer 2020, Fall 2020, and Spring 2021 degrees awarded were reported in the Summer 2020 through Summer 2021 SIFD Files. These files are the academic terms to be tested for this Metric 9a for FSU's 2022 Accountability Plan and were tested and validated as part of our Metric 6 testing. As reported in that section, the data were accurate and complete.

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

Metric 9b – Six-Year Graduation Rate for Students who are Awarded a Pell Grant in their First Year.

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. Students who were flagged as enrolled in advanced graduate programs that would not earn a bachelor's degree were excluded.

Source: State University Database System (SUDS).

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 material 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 2015 FTIC Cohort. The cohort to be reported on for this year’s Measure 9b includes the 2015 FTIC Cohort. The 2015 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 AR20-04, the data were materially correct and could be relied upon.

Verification of Pell Grants Awarded. We evaluated the 2015-16 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 2015-16 academic year. There were 9,806 students who received Pell Grants for the 2015-16 academic year.

We developed a query in Campus Solutions to identify all students who received Pell Grants during the 2015-16 academic year and used the results to validate information reported in the 2015-16 SFA File. We determined that awards reported in the 2015-16 SFA File for this metric were materially 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. The Summer 2020, Fall 2020, and Spring 2021 degrees awarded were reported in the Summer 2020 through Summer 2021 SIFD Files. These files are the academic terms to be tested for this Metric 9b for FSU’s 2022 Accountability Plan and were tested and validated as part of our Metric 6 testing. As reported in that section, the data 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 – Number of Bachelor’s Recipients Passing One or More Entrepreneurship Courses While Not in Excess Hours (FSU’s Board of Trustees Choice Metric).

This is a change from the previous year’s Metric 10, Percent of Bachelor’s Graduates who took an Entrepreneurship Class. This change was approved by the BOG at the November 2021 board meeting and will be in effect for the 2022 Accountability Plan.

The calculation begins by identifying the population of students in a given academic year who earned a Bachelor’s degrees in the Summer, Fall, and Spring as reported on SIFD submissions, and this population includes any late degrees reported on the subsequent Summer SIFD.

Next, Institutional Research queries these graduates in the student financials table in the Student Information System to identify any graduates who had an excess hours surcharge. For any student with a surcharge, the query calculates the minimum term in which the student had a surcharge, thereby establishing the first semester in which the graduates were in excess hours.

Separately, IR snapshots the course catalog tables in the Student Information System to identify any course that qualifies for inclusion in the metric as well as the date ranges (terms) in which the course qualified (in the event a course title is updated). This query uses the following criteria to identify a qualifying course:

- Course prefix of “ENT”
- Course title containing “ENTRE”
- Course title containing “INNOV”

Institutional Research then takes the resulting snapshot of courses and queries the full set of courses from the Student Information System enrollment table for the students in the SIFD population for their degree terms and all prior terms of enrollment. Any student who enrolled in one or more of the identified courses and whose grade awarded is a passing grade is initially included. Lastly, the query compares the qualifying course’s term with the student’s excess hours term (if the student reached excess hours during their academic career), and any qualifying course passed while the student is under excess hours is removed.

The final value for the metric is the distinct count of students in the above query (students passing a qualifying “entrepreneurship” course prior to graduation and prior to reaching excess hours). Institutional Research provides this value to the BOG to be reported in the Accountability Plan.

Verification of Degree Earned. The number of bachelor’s degree graduates for the most recent year is based on information provided in the SIFD Degrees Awarded Files. The Summer 2020, Fall 2020, and Spring 2021 degrees awarded were reported in the Summer 2020 through Summer 2021 SIFD Files. These files are the academic terms to be tested for this Metric 10 for FSU’s 2022 Accountability Plan and were tested and validated as part of our Metric 6 testing. As reported in that section, the data were accurate and complete. The total number of unique bachelor’s graduates was 8,624 students.

Verification of Qualifying Students. We ran a query in the University’s Campus Solutions Student Central system of all students who had an excess hours surcharge and the term in which the surcharge was posted. We ran an additional query of all students enrolled in each entrepreneurship course and their grade through Spring 2021. We compared the results of these queries to the SIFD files to determine the qualifying students. We agreed this listing of 1,169 qualifying students to the data used by IR in calculating the number of students that will be reported to the BOG for the 2022 Accountability Plan.

Based on our analysis, we concluded that the methodology used by the IR to determine the distinct count of students passing a qualifying “entrepreneurship” course prior to graduation and prior to reaching excess hours is consistent with the BOG approved metric and the data used by IR for the 2022 Accountability Plan is accurate, complete, and can be relied upon to calculate the metric.

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 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 2020-21 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 2020-21 audit, we concluded that:

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.

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 (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 Objective #6.

Objective #7: Determine the current status since our conclusion in the 2020-21 PBF audit concerning the University Data Administrator's data resubmissions to the BOG.

In our 2020-21 audit, 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.

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 that were submitted between November 23, 2020 and November 23, 2021. We found that the University submitted 14 of these files to the BOG during this time and resubmitted only three of these files. The resubmitted files were the Annual 2019 Student Financial Aid File, Fall 2020 Student Instruction File, and Annual 2020 Student Financial Aid File.

The first resubmission, involving the Annual 2019 Student Financial Aid File, was due to IR needing to submit a complete term record for Summer 2020, as the University changed the submission process for this file from fiscal year to term-based reporting. IR sought guidance from BOG on how best to submit complete Summer 2020 data, and they both agreed that resubmitting the Annual 2019 Student Financial Aid File with the additional term information was the best course of action. While the resubmission did impact PBF-related data, it did not materially affect the PBF Metrics calculation.

The second resubmission, involving the Fall 2020 Student Instruction File, was due to IR discovering after submitting the file, they had failed to identify the new FLEX delivery method. The resubmission also had some additional person identification number (ID) changes that were not initially on the original submission. This resubmission was made in a timely manner, prior to the BOG's need for the data for its PBF Metrics calculations.

The third resubmission, involving the Annual 2020 Student Financial Aid File, was due to Office of Financial Aid finding a mismatch between internal FSU item type codes and BOG award program IDs. The resubmission occurred before the file was approved by the BOG and does not affect the PBF Metrics calculation.

Conclusion for Objective #7:

We determined that, in general, resubmissions by the University have been rare and did not affect the University's performance towards achieving the Performance-Based Funding Metrics.

Recommendations:

We have no recommendations for 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, 2022.

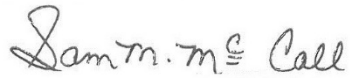
Recommendations:

We have no recommendations for 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,

A handwritten signature in black ink that reads "Sam M. McCall". The signature is written in a cursive style with a large initial 'S' and 'M'.

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 Collins and I can rely on these results and sign the Data Integrity Certification without reservation.

Audit conducted by: Heather Friend, CPA, CIA, CIG
Jeffrey Caines, CIA, CFE, CGAP
Audit supervised by: Sam M. McCall, Ph.D., CPA, CGFM, CIA, CGAP, CIG

**Exhibit A: Performance-Based Funding Metrics as Reported in the 2019, 2020,
and 2021 Accountability Plans**

Metric	Description	2019 Data	2020 Data	2021 Data
1	Percent of Bachelor's Graduates Enrolled or Employed (\$25,000+) One Year After Graduation	66%	68%	70.2%
2	Median Wages of Bachelor's Graduates Employed Full-Time One Year After Graduation	\$37,500	\$39,000	\$41,300
3	Cost to the Student (Net Tuition and Fees for Resident Undergraduates per 120 Credit Hours)	\$8,680	\$3,340	\$760
4	Four-Year First-Time-in-College (FTIC) Graduation Rate	71.5%	69.5%	73.8%
5	Academic Progress Rate (Second Year Retention with 2.0 Grade Point Average (GPA) or Above)	91.4%	91.6%	93.6%
6	Bachelor's Degree within Programs of Strategic Emphasis	44.4%	43.1%	43.2%
7	University Access Rate (Percent of Undergraduates with a Pell Grant)	28.3%	27.8%	27.2%
8	Graduate Degrees within Programs of Strategic Emphasis	59.3%	58.4%	58.8%
9	Percent of Baccalaureate Degrees Awarded Without Excess Hours ⁷	82.1%	85.6%	Not Applicable
9a	Florida College System Associate in Arts Transfer Two Year Graduation Rate	Not Applicable	Not Applicable	56%
9b	Pell Recipient Six Year Graduation Rate	Not Applicable	Not Applicable	80%
10	Percent of Bachelor's Graduates who took an Entrepreneurship Class	11.3%	13.1%	14.5%

⁷ 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 Metric 9a (Florida College System Associate in Arts Transfer Two Year Graduation Rate) and Metric 9b (Pell Recipient Six year Graduation Rate).

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 2021-22*

AR 22-05

January 28, 2022

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, 2022.

Scope, Objectives, and Methodology

In his June 14, 2021, memorandum to University Boards of Trustees' Chairs and University Presidents, the Chair of the State University System (SUS) of the 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 Statutes¹, 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.

¹ 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 Compliance² no later than **March 1, 2022**.

I ask that you consider the March 1st deadline when establishing dates for your 2022 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 eighth 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 third 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 third required audit as separate from the Performance-Based Funding Model - Data Integrity Audit, and to issue this separate audit report.

Florida State University has decided upon the following scope and objectives for its Preeminent Research University Metrics Audit that has been recurring now for three 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, 2022.

The Preeminent Research University Funding Metric Definitions in Florida State University's 2021 Accountability Plan, approved by the FSU Board of Trustees on June 17, 2021, and approved by the Board of Governors on June 23, 2021, include the following.

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

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

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 **2021** Accountability Plan. We have additionally included information from the 2019 and 2020 Accountability Plans to show some results over time.

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 **2022** 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 2020-21 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 2020-21 Preeminent Research University Metrics audit concerning audit testing of data accuracy.
3. Determine the current status since our conclusion in the 2020-21 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. 1001.7065³ and 1001.92.⁴ 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 eighth 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 third 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.

³ Preeminent State Research Universities Program

⁴ 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, 2022.

Objective #1: Determine the current status since our conclusion in the 2020-21 Preeminent Research University Metrics audit concerning whether the University has timely submitted Preeminent Research University Metrics data to the BOG.

In our 2020-21 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 2020 through Summer 2021
Retention	2017-18 through 2019-20
Student Instruction File Degrees Awarded (SIFD)	Fall 2020 through Summer 2021
Admissions File	Spring 2021 through Fall 2021

The three most recent submissions for each of the above four files were submitted on time. Please note in the following 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 2021	9/28/2021	9/28/2021	N/A – On Time
Retention File	Annual 2019	2/1/2021	2/1/2021	N/A – On Time
Degrees Awarded File	Summer 2021	10/1/2021	9/30/2021	N/A – Early
Admissions File	Fall 2021	10/15/2021	10/15/2021	N/A – On Time
Second Most Recent Submission				
File	Term	SUDS Due Dates	Submission to BOG	Days Late
Student Instruction File	Spring 2021	6/11/2021	6/11/2021	N/A – On Time
Retention File	Annual 2018	1/31/2020	1/31/2020	N/A – On Time
Degrees Awarded File	Spring 2021	6/25/2021	6/25/2021	N/A – On Time
Admissions File	Summer 2021	9/10/2021	9/10/2021	N/A – On Time
Third Most Recent Submission				
File	Term	SUDS Due Dates	Submission to BOG	Days Late
Student Instruction File	Fall 2020	1/15/2021	1/15/2021	N/A – On Time
Retention File	Annual 2017	1/30/2019	1/30/2019	N/A – On Time
Degrees Awarded File	Fall 2020	1/25/2021	1/22/2021	N/A – Early
Admissions File	Spring 2021	3/1/2021	3/1/2021	N/A – On Time

Conclusion for Objective #1:

We concluded the processes used by the University Data Administrator and 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 Objective #1.

Objective #2: Determine the current status since our conclusion in the 2020-21 Preeminent Research University Metrics audit concerning audit testing of data accuracy.

In our 2020-21 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 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 students 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 2021 Admissions Applicants File that was submitted to the BOG and filtered the file based on the BOG's criteria. This filter resulted in 4,888 students. We ran a query in Campus Solutions of Fall 2021 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 2021 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 concluded they materially 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 (e.g., Type of Student, Final Admission Action, Registered, and Test or Requirement Type Code). There were 4,888 students that met the criteria with a total of 15,368 ACT and SAT subscores reported. We ran a query in Campus Solutions of Fall 2021 applicants based on BOG criteria and reconciled the query results with the BOG filtered file. We then ran a query in Slate of Fall 2021 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.

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 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 Board of Governors 2021 System Accountability Plan, which was approved September 1, 2021, provides a table of the rankings for each university. While the metric only requires the University to be in the top-50 for two publication rankings, the University currently meets this requirement for

eight publication rankings. The table below shows the eight publications where the University received a top-50 public university ranking identified by the Board of Governors in the 2021 System Accountability Plan.

Publication	Publication Year	National Public University Ranking
Academic Ranking of World Universities	2020	36
Center for Measuring University Performance	2019	Top 25
Forbes – America’s Top Colleges (Public Colleges)	2019	43
Kiplinger Best Value in Public Colleges (In-State Students)	2019	9
QS World University Ranking	2019-20	45
Times Higher Education World University Rankings	2019-20	37
US News and World Report – National Public Universities	2021	19
Washington Monthly – National Universities	2020	42

In sum for Metric 2, we reviewed the national publications identified by the Board of Governors. At the time of our testing, we identified Florida State University as receiving a top-50 ranking by the above eight 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, this Preeminent Research University Metric calculation 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.

We evaluated the most recent two years of Fall SIF File enrollment data submitted to the BOG, Fall 2019 and Fall 2020. We filtered the University’s Fall 2019 SIF File submitted to the BOG to identify the University’s FTIC students who started in the Fall 2019 (or Summer continuing to Fall 2019) term and were enrolled full time in the Fall term. The filtered Fall 2019 SIF File contained 7,041 records of students who comprised the Fall 2019 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 2019 SIF File records to those students in our Campus Solutions query results.

We compared student records in the Fall 2019 SIF File FTIC cohort to the 2020 unfiltered SIF File to determine the number of SIF File FTIC cohort students who continued their enrollment into a second year. We identified 6,647 of the 7,041 students (94 percent) from the Fall 2019 SIF File FTIC cohort who continued their enrollment in Fall 2020.

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 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 2019-20 file. This file reported identification changes to the 2014 through 2017 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 2019-20 Retention Cohort Change file, which was the most recent file. There were 189 students listed in this file that were excluded from cohorts, ranging from 2014 to 2019 cohorts. Thirteen of these students were removed from the cohort because the student was deceased. We reviewed documentation for all 13 of these cohort changes. We noted that the process for identifying these identification changes and adjustments to the cohort is consistent with prior years. The remaining 176 students were removed because they registered, but never attended. This adjustment is a new process that began with the 2019-20 Retention Cohort Change file. Of the 176 students whose cohorts were adjusted, 40 of them affect Preeminence Metrics for future allocations of funding. We reviewed documentation for all 40 of these students and noted that they either were appropriately removed from the cohort or did not affect the calculation of the metric.

Verification of the 2017 FTIC Cohort. We reviewed the 2017-18 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 2017 academic year, with degrees awarded for each included student through Fall 2020. The Summer 2017 and Fall 2017 SIF File data provide the information needed to identify the 2017 FTIC cohort population for this Preeminent measure.

To validate the 2017 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 6,419 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. The percentage of bachelor’s degree graduates for the most recent year is based on information provided in the SIFD Degrees Awarded Files. We reconciled the Summer 2020 through Summer 2021 SIFD files to Student Central records. We noted the data reported in these files were accurate and complete.

Based on our analyses, we concluded that the data used by the BOG to develop the Four-Year Graduation Rate for 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 2021, which was the most recent reporting period available. The total reported memberships for this period, which was reported in the 2021 Accountability Plan, were seven 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 seven living members, as of February 2021, from the three directories, which are detailed in the following table. This is consistent with what was reported in the 2021 Accountability Plan.

National Academy	Number of Living Members as of February 2021
National Academy of Science	3
National Academy of Engineering	1
National Academy of Medicine	3

Our testing determined that the number of National Academy Memberships reported in the 2021 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 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, ODA 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 2020 HERD Survey, which was the most recent survey available at the time of our audit testing. This survey was submitted in the beginning of 2021. The submitted total annual science and engineering research expenditures for fiscal year (FY) 2020 was \$270 million, and the total annual non-medical science and engineering research expenditures for FY 2020 was \$233 million. This is consistent with the amounts reported in the 2021 Accountability Plan. We were able to reconcile the source data to the amounts provided on the 2020 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 HERD survey, using the National Science Foundation's National Center for Science and Engineering Statistics 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 2019, 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	58
Engineering	60
Environmental Science	42
Life Science	131
Mathematical Science	31
Physical Science	23
Psychology	21
Social Sciences	40

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, AR21-04 Preeminent Research University Metrics Audit, we reviewed the source data that was used to determine the 2019 rankings. 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, 2018, through December 31, 2020, which was the most recent three-year reporting period available. The total reported utility patents for this period was 128 patents, which is consistent with the amount reported in the 2021 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 2020, Fall 2020, and Spring 2021.

We determined there were 529 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 2020-2021. 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 529 degrees awarded records submitted to the BOG for Summer 2020, Fall 2020, and Spring 2021, 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 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 2020 count was from August 7, 2020, through December 21, 2020. 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 CIP codes and the GSS codes.

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 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 2020 submission to the NSF included 233 post-doctoral appointees. We reviewed the Campus Solutions query results to review the information for the appointees included in the submission to the NSF. There were 180 appointees included in the queries that were submitted to the NSF. Based on our testing, these 180 appointees were appropriately included in the NSF Survey. Of the 53 additional appointees not included in the query results, we took a sample of 21 and reviewed their information in Campus Solutions. While we found these appointees were in the appropriate discipline, we found an issue with the appointment dates of four of these 21 post-doctoral appointees. These four appointees were terminated prior to the start of the Fall 2020 term. We reviewed appointment dates for the remaining 32 appointees and had the same issue with 7 of these 32 appointments. In addition, we found six appointees included in the query results who were not included in the NSF survey, but should have been. The effect is immaterial on the calculation of this metric. We provided the information to the Graduate School and Data Administrator for further investigation.

Based on our analysis, we concluded that the data used by the BOG for this metric is materially 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, 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 2020 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 2021 Accountability Plan, was \$700 million. The University’s FY 2020 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.

University Direct Support Organization	Total Amount of Endowment as of June 30, 2020
The Florida State University Foundation	\$502,238,077
The Florida State University Research Foundation	117,441,336
Seminole Boosters	77,896,957
The John and Mable Ringling Museum of Art Foundation	2,336,375
Total University Endowment	\$699,912,745

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 2021 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 2020-21 Preeminent Research University Metrics audit concerning the University Data Administrator's data resubmissions to the BOG.

In our 2020-21 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 that were submitted between November 23, 2020, and November 23, 2021. We found that the University submitted 10 of these files to the BOG during this time and resubmitted only one of these files. The resubmitted file was the Fall 2020 Student Instruction File.

The resubmission, involving the Fall 2020 Student Instruction File, was due to IR discovering after submitting the file, they had failed to identify the new FLEX delivery method. The resubmission also had some additional person identification number changes that were not initially on the original submission. 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, 2022.

Recommendations:

We have no recommendations for 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 Collins and I can rely on these results and sign the Data Integrity Certification without reservation.

Audit conducted by:	Heather Friend, CPA, CIA, CIG Jeffrey Caines, CIA, CFE, CGAP
Audit supervised by:	Sam M. McCall, Ph.D., CPA, CGFM, CIA, CGAP, CIG

**Exhibit A: Preeminent Research University Metrics as Reported in the 2019, 2020,
and 2021 Accountability Plans**

Metric	Description	2019 Data	2020 Data	2021 Data
1a	Average Grade Point Average (GPA)	4.2	4.2	4.3
1b	Average SAT/ACT Score	1314	1312	1328
2	National Public University Rankings	7	8	8
3	Freshman Retention Rate	93%	93%	94%
4	Four-Year Graduation Rate	72%	70%	74%
5	National Academy Memberships	8	8	7
6	Total Science and Engineering Research Expenditures (\$M)	\$267	\$258	\$270
7	Science and Engineering Research Expenditures in Non-Health Sciences (\$M)	\$241	\$225	\$233
8	National Ranking in Research Expenditures	7 of 8	7 of 8	7 of 8
9	Patents Awarded	115	127	128
10	Doctoral Degrees Awarded Annually	557	560	554
11	Number of Post-Doctoral Appointees	225	242	254
12	Endowment Size (\$M)	\$681	\$704	\$700

Exhibit B: Acronyms Used in This Report

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
IR	Institutional Research
ODA	BOG Office of Data and Analytics
NACUBO	National Association of College and University Business Officers
NSF	National Science Foundation
PBF	Performance-Based Funding
SIF	Student Instruction File
SIFD	Student Instruction File Degrees Awarded
SUDS	State University Database System
SUS	State University System
USPTO	United States Patent and Trademark Office



Data Integrity Certification

March 2022

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 **material or significant** audit findings.

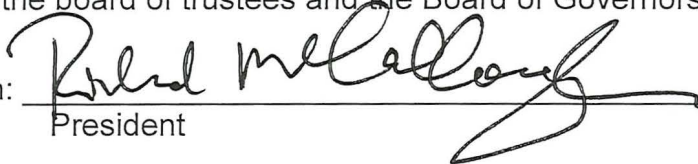

Data Integrity Certification Representations			
Representations	Yes	No	Comment / Reference
1. I am responsible for establishing and maintaining, and have established and maintained, effective internal controls and monitoring over my university’s collection and reporting of data submitted to the Board 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 Submit for Approval 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 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>2-8-22</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>2-8-22</u></p>