



SCOPE AND OBJECTIVES

We audited Performance Based Funding Data Integrity as of September 30, 2021. This audit was included as part of our 2021/22 audit work plan, conducted in accordance with a Board of Governors (BOG) directive to State universities. Our specific objectives were to:

- Evaluate internal controls designed to ensure the accuracy, completeness, and timeliness of data submissions to the Board of Governors, and
- Provide an objective basis of support for the President and Chair of the Board of Trustees to sign the representations included in the *Performance Based Funding – Data Integrity Certification*, to be filed with the Board of Governors by March 1, 2022.

Audit fieldwork began on September 14, 2021, and ended on January 25, 2022. Our audit conforms to the Institute of Internal Auditors *International Standards for the Professional Practice of Internal Auditing* and generally accepted auditing standards.

BACKGROUND

The BOG has broad governance responsibilities affecting administrative and budgetary matters for Florida’s 12 public universities. Beginning in fiscal year 2013-14, they instituted a performance funding program that is based on 10 metrics. Currently, the metrics common to all institutions are:

1. *Percent of Bachelor’s Graduates Employed (Earning \$25,000+) or Continuing their Education;*

2. *Median Wages of Bachelor’s Graduates Employed Full-time;*
3. *Average Cost to the Student (Net Tuition and Fees per 120 Credit Hours for Resident Undergraduates);*
4. *Four Year Graduation Rate (Full-time FTIC);*
5. *Academic Progress Rate (Second Fall Retention Rate with at Least a 2.0 GPA for Full-time FTIC students);*
6. *Bachelor’s Degrees Awarded within Programs of Strategic Emphasis;*
7. *University Access Rate (Percent of Undergraduates with a Pell Grant);*
8. *Graduate Degrees Awarded within Programs of Strategic Emphasis;*
- 9a. *Two-Year Graduation Rate for Florida College System Associate in Arts Transfer Students; and*
- 9b. *Six-Year Graduation Rate for Students Who are Awarded a Pell Grant in Their First Year.*

Metrics 9a and 9b were implemented for the first time in the current year.

Each university is offered a “Board of Trustees Choice Metric,” enabling the institution to select a metric based on their unique strengths. Since 2019/20, the University has elected to use as Metric 10 “Percent of Baccalaureate Graduates Completing 2+ High Impact Practices.”



Much of the information that is used by the BOG in their calculations of Metrics 1 through 9 is through 6 data files that are submitted periodically by the universities. This includes the:

- Admissions File;
- Degrees Awarded File;
- Hours to Degree File;
- Retention File;
- Student Financial Aid File; and
- Student Instruction File.

Data that is ultimately submitted to the BOG through these electronic submissions is initially entered through the Admissions, Graduate Admissions, Registrar, Financial Aid, and Controller's departments into the Banner Student system. The Office of Institutional Research (IR) has been delegated responsibility for compiling the data into tables according to BOG specifications, conducting a quality review of the data prior to submission to the BOG, and timely submission of the files.

Metric 10 data is compiled in a distinctly different manner. It is based on the following formula:

numerator = the number of students in the cohort who engaged in 2 or more High Impact Practice Types during their enrollment at UWF

denominator = the number students earning undergraduate degrees in a summer, fall, and spring semester ("the cohort")

UWF has accepted the classification of High Impact Practices established by the Association of American Colleges and Universities, as follow:

1. First-Year Seminars and Experiences;
2. Common Intellectual Experiences;
3. Learning Communities;
4. Writing-Intensive Courses;
5. Collaborative Assignments and Projects;
6. Undergraduate Research;
7. Diversity/Global Learning;
8. ePortfolios;
9. Service Learning, Community-Based Learning;
10. Internships; and
11. Capstone Courses and Projects.

Courses that could be identified as classifications 5 and 8 have not yet been vetted for use at UWF.

It was decided that IR would include all academic courses completed beginning with Fall 2014, in Metric 10. University Housing & Residence Life and the Office of Undergraduate Research provide student information to IR for inclusion in the count, however, their data collection did not begin until around 2015. It should be noted that we only include a count for 1 High Impact Practice Type, e.g., a student engaged in 3 Internships would only yield a count of 1 in the Metrics 10 computation.

In accordance with BOG Regulation 3.007 "State University System (SUS) Management Information Systems," the President has formally appointed an Institutional Data Administrator, who is the Director of IR. The Director has frequent contact with the BOG Office of Data and Analytics staff, strengthening his understanding of their complex requirements for the data in the files.

Audits similar to this one were conducted annually from 2014 to 2020.



AUDIT METHODOLOGY

We interviewed key personnel involved in the processes that end with submission of data to the BOG that are used in the computations of the metrics. We examined written policies and procedures and other related documents. We evaluated internal controls that were in place and used the results to design audit tests. Risk levels within each related activity were assessed and audit testing focused on the higher risk activities.

Audit testing was conducted on data submitted to the BOG in order to evaluate accuracy and completeness. We used data based on academic years or semesters, according to the time periods identified as part of the UWF Accountability Plan for 2020/21; if this information was not yet available, data in the last file submitted was used for testing purposes.

We conducted audit testing focused on Metrics 9a, 9b, and 10.

NOTABLE STRENGTH

We noted during our review that of the eight functional users and directors interviewed, all seemed very knowledgeable of the processes required to be in place to ensure data accuracy and completeness. This is despite the fact that the Registrar and Director of Financial Aid positions are currently held by interim appointees; however, these interim appointees have a long history in their departments, bringing a wealth of experience.

OBSERVATIONS

We found that internal controls over the processes used to collect and submit data to the BOG were generally strong. Data underlying the computations of Metrics 9a and 9b were tested and were determined to be highly accurate. As a result of our

review of data underlying Metric 10 and written procedures, we make the following observations:

1. The formalization of procedures in writing serves several important purposes. It is useful for training purposes, documents instructions that have been given to staff, and provides for continuity in the event of staff turnover. The IR Director is very knowledgeable about how data is compiled, vetted for accuracy, and submitted to the BOG through the data file submission process. The Director has expressed his intention to retire in the not too distant future. We asked him whether written procedures related to these processes have been kept current and he stated that they have not. Although the IR Associate Director is also quite knowledgeable of the procedures, it seems prudent to ensure that at such a critical transition time for IR, the department take steps to ensure that thorough and accurate written procedures exist. Of particular importance are the development of thorough written procedures for the methodology and reporting of data used in Metric 10 "High Impact Practices." It should be noted that some revisions were made to the Metric 10 written methodology during the course of the audit work.
2. We conducted a test of the accuracy of data included in the count of High Impact Practices used in Metric 10. The total count of High Impact Practices submitted to the BOG was 1,035, resulting in a percentage of 43% (1035/2408).

The definition of this year's metric required the count to include only undergraduate students



who graduated in Summer 2019, Fall 2019, or Spring 2020, with two or more High Impact Practice Types during their experience at UWF.

In the first part of our audit test, we obtained the cohort from IR, which included all undergraduate students who earned degrees in Summer 2019, Fall 2019, and Spring 2020. This information came from an IR database, separate from Banner Production, i.e., subsequent changes could be made to Banner Production that would not affect the counts as originally computed by IR. The cohort of 2,408 was found to be accurate based on data we compiled whose source was Banner Production.

We also tested the list of the students included in the count of two or more High Impact Practices, and the High Impact Practices included for each student (which ranged from 2 to 6).

The following discrepancies were noted between student data provided by IR and data that we independently developed:

- There were 18 students in our data that included a High Impact Practice for Capstone Courses and Projects (Attribute Code “HICP”) and Writing Intensive Courses (Attribute Code “HIWR”), and we also had higher *counts* for these students than IR by 12. These discrepancies were due to the High Impact Practice Attributes HICP and HIWR that had

not been assigned to Course Sections at the time IR reported the counts to the BOG, but were later added. These were not *errors* in the data reported to BOG for 2019/20; however, if these additional counts are reported the results will be more comparable and consistent with subsequent years.

- There were 5 discrepancies in students or High Impact Practice counts that seemed to be related to simple human error.
- There was 1 discrepancy due to a course that was part of a Graduate program that was erroneously included in the count.

If the timing differences and errors noted above had been evident at the time that IR reported to BOG for 2019/20, the results would have been 1065 and 44% (1065/2408).

Recommended Management Actions

1. We recommend that the IR Director review all written procedures related to metrics data collection, review, and submission, to ensure that these procedures are accurate, thorough, and in appropriate detail.
2. We recommend that IR notify the Registrar of corrections to High Impact Practice Attributes assigned to Course Sections and report a corrected count to the BOG for Metric 10.

We appreciate the cooperation, professionalism, and responsiveness of the employees who were involved in the audit.

Respectfully submitted,

Cynthia Talbert, CFE, CIA, CPA, CRMA
Associate Vice President/Chief Audit Executive



REPORT PROVIDED TO THE FOLLOWING:

Dr. Martha Saunders, President
Suzanne Lewis, Chair BOT
Bob Jones, Chair Audit & Compliance Committee
Dick Baker, Audit & Compliance Committee
Jill Singer, Audit & Compliance Committee
Dr. George Ellenberg, Provost/Sr. Vice President
Dr. Greg Tomso, Interim Vice President of Academic Engagement & Student Affairs
Betsy Bowers, Vice President
Dr. Michelle Williams, Interim Vice Provost
Keith King, Institutional Research Director
Lauren Loeffler, Executive Director Career Development and Community Engagement
Jeffrey Djerlek, Associate Vice President/Controller
Shelly Blake, Associate Vice President, Academic Affairs
Adam Burgess, Interim Registrar
Rachel Conway, Interim Financial Aid Director
Katie Condon, Admissions Director
Dr. Kuiyuan Li, Graduate School Dean
Jaime Hoelscher, Manager, FL Auditor General
Ken Danley, Supervisor, FL Auditor General
Julie Leftheris, BOG Inspector General
Rebecca Luntsford, BOT Liaison



MANAGEMENT RESPONSES TO RECOMMENDATIONS

Recommendation #1

Management Response:

Internal procedures are being updated to document and identify processes used by Institutional Research in obtaining, verifying, and reporting data related to Performance-Based Funding Metrics.

Responsible Party:

Keith King, Director of Institutional Research

Targeted Implementation Date: April 1, 2022

Recommendation #2

Management Response:

Institutional Research will work with the Registrar's Office to update the small number of course sections identified as having discrepancies. The appropriate High Impact Practice attributes will be applied to those sections. Institutional Research will then communicate the re-stated numbers to BOG staff for inclusion in future calculations consistent with current practices for all metrics as part of the accountability plan validation process between UWF and BOG. Prior year values for all metrics are routinely re-stated when data available in the university systems are updated.

Responsible Party:

Christophe Lizen, Associate Director of Institutional Research
Adam Burgess, Interim Registrar

Targeted Implementation Date: March 1, 2022



Data Integrity Certification

March 2022

University Name: University of West Florida

INSTRUCTIONS: Please respond "Yes" or "No" for each representation below. Explain any "No" responses to ensure clarity of the representation you are making to the Board of Governors. Modify representations to reflect any noted **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 (if applicable) is true and correct to the best of my knowledge; and I understand that any unsubstantiated, false, misleading, or withheld information relating to these statements render this certification void. My signature below acknowledges that I have read and understand these statements. I certify that this information will be reported to the board of trustees and the Board of Governors.</p>	
<p>Certification: DocuSigned by: <i>Martha Saunders</i> D54A387C376848D... President</p>	<p>Date <u>02/17/2022</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: DocuSigned by: <i>Suzanne Lewis</i> 03098AC95429448...</p> <p style="margin-left: 20px;">Board of Trustees Chair</p>	<p>Date <u>02/22/2022</u></p>