

#### Audit and Compliance Committee SUS Data Integrity Audits and Certifications

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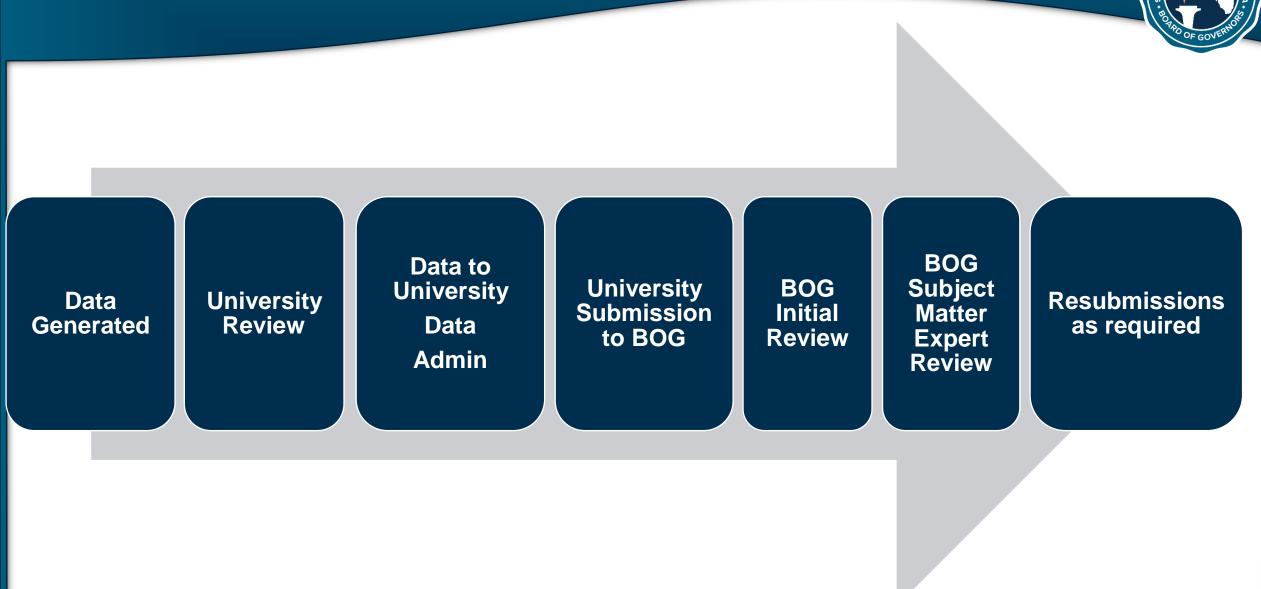
## Data Integrity Background



Purpose: Provides assurance for data integrity and decisionmaking Audit Guidance: Audit scope and objectives, professional audit standards, data definitions provided

#### **Requirements:**

- PBF Board of Governors Regulation 5.001(8)
- PBF s. 1001.92, F.S.
- Preeminent & Emerging Preeminent s. 1001.706(5)(e), F.S.

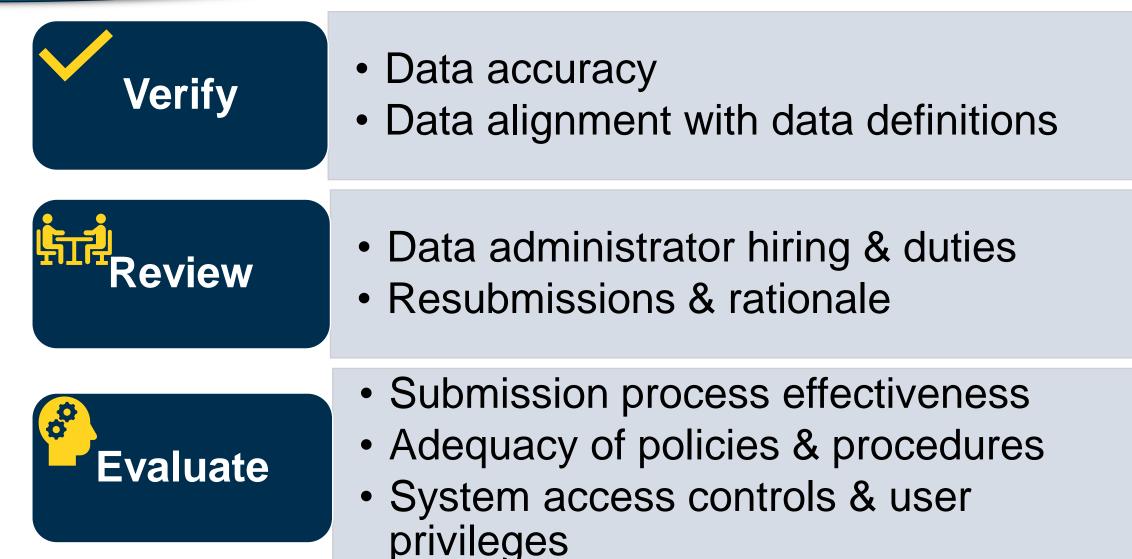


### Data Life Cycle



## CAE Data Integrity Audit Responsibilities





## Data Integrity Audits, General Results



# All universities concluded:

- Controls are adequate
- Processes ensure complete, accurate, and timely submissions
- Audits provide reasonable basis for data integrity certification

#### **Observed Issues**



# Florida International University

 Metric 3 – Cost to the Student: Net Tuition & Fees per 120 Credit Hours (Data Underreported)



## Florida State University

- Metric 3 Cost to the Student: Net Tuition & Fees per 120 Credit Hours (Data Underreported)
- Metric 7 University Access Rate Percent of Undergraduates with a Pell Grant (Data Underreported)





## **University of South Florida, PBF**

• Metric 3 - Cost to the Student (Dual enrollment courses counted as academic courses)

#### **Observed Issues**



#### **University of South Florida - Preeminence**

- Two issues re: **HERD Survey** (No impact)
  - Rationale and documentation needed for including Moffitt Cancer Center imputed rent.
  - Controls needed for the R&D expenditures reporting in the NSF HERD survey.



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