



Audit and Compliance Committee

SUS Data Integrity Audits and Certifications

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Data Integrity Background



Purpose:

Provides assurance for data integrity and decision-making

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



**Data
Generated**

**University
Review**

**Data to
University
Data
Admin**

**University
Submission
to BOG**

**BOG
Initial
Review**

**BOG
Subject
Matter
Expert
Review**

**Resubmissions
as required**

CAE Data Integrity Audit Responsibilities



Verify

- Data accuracy
- Data alignment with data definitions



Review

- Data administrator hiring & duties
- Resubmissions & rationale



Evaluate

- Submission process effectiveness
- Adequacy of policies & procedures
- System access controls & user privileges



All universities concluded:

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



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*)



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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