



SCOPE AND OBJECTIVES

We audited Performance Based Funding Data Integrity as of September 30, 2022. This audit was included as part of our 2022/23 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, 2023.

Audit fieldwork began on September 19, 2022, and ended on January 13, 2023. 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. Required data integrity audits have been conducted annually since 2014. The culmination of these audits is the execution of the Data Integrity Certification by the President and the Chairman of the Board of Trustees. The submission of this Certification to BOG confirms our compliance with BOG Regulation 5.001(8).

Currently, the metrics common to all institutions are:

1. *Percent of Bachelor’s Graduates Employed (Earning \$30,000+) 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 1 – 9 Methodology. Much of the data that is used by the BOG in their calculations of Metrics 1 through 9 is compiled into 6 data files that are



submitted periodically by the each of universities.
These files include:

- 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 Methodology. Each university is offered a "Board of Trustees Choice Metric," which allows the institution to select a metric based on their university's unique strengths. This has been UWF's choice metric since 2019/20:

10. Percent of Baccalaureate Graduates Completing 2+ High-Impact Practices.

To articulate the University's High-Impact Practices (HIP) completion, data is compiled in a distinctly different manner for Metric 10. 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.

Classifications 5 and 8 are not yet in 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.

Appointment of the Data Administrator. 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.

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 2022; 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 4, 5, 7, and cohort adjustments.

NOTABLE STRENGTH

The submission of accurate and complete data underlying the metrics is a shared responsibility of the functional user areas. During the audit process, we noted extensive collaboration and communication between the functional user areas, which facilitated accurate reporting and the resolution of potential issues.

OBSERVATIONS

We found that internal controls over the processes used to collect and submit data to the BOG were strong. Data underlying the computations of Metrics 4, 5, and 7 were tested and were determined to be highly accurate. We make no recommendations.

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

Respectfully submitted,

Cynthia Talbert, CFE, CIA, CPA, CRMA
Chief Audit Executive



REPORT PROVIDED TO THE FOLLOWING:

Dr. Martha Saunders, President
Suzanne Lewis, Chair BOT
Dick Baker, Audit & Compliance Committee
Jill Singer, Audit & Compliance Committee
Dr. Greg Tomso, Vice President of Academic Engagement & Student Affairs
Betsy Bowers, Vice President of Finance and Administration
Dr. Michelle Williams, Vice Provost
Christophe Lizen, Director of Institutional Research
Dr. Kuiyuan Li, Graduate School Dean
Jeffrey Djerlek, Associate Vice President/Controller
Shelly Blake, Associate Vice President, Academic Affairs
Adam Burgess, Interim Registrar
Katie Condon, Assistant Vice President of Enrollment Affairs
Rachel Conway, Director of Financial Aid and Scholarships
Ethan Henley, Director of Admissions
Lindsey Walk, Director of Career Development and Community Engagement
Jaime Hoelscher, Manager, FL Auditor General
Ken Danley, Supervisor, FL Auditor General
Julie Leftheris, BOG Inspector General
Rebecca Luntsford, BOT Liaison



Data Integrity Certification

March 2023

In accordance with Board of Governors Regulation 5.001(8), university presidents and boards of trustees are to review, accept, and use the 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.

Given the importance of submitting accurate and reliable data, boards of trustees for those universities designated as preeminent or emerging preeminent are also asked to review, accept, and use the annual data integrity audit of those metrics to verify the data submitted complies with the data definitions established by the Board of Governors.

Applicable Board of Governors Regulations and Florida Statutes: Regulations 1.001(3)(f), 3.007, and 5.001; Sections 1.001.706, 1001.7065, and 1001.92, Florida Statutes

Instructions: To complete this certification, university presidents and boards of trustees are to review each representation in the section below and confirm compliance by signing in the appropriate spaces provided at the bottom of the form. Should there be an exception to any of the representations, please describe the exception in the space provided.

Once completed and signed, convert the document to a PDF and ensure it is ADA compliant. Then submit it via the Chief Audit Executives Reports System (CAERS) by the close of business on March 1, 2023.

University Name: University of West Florida

Data Integrity Certification Representations:

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.
2. 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.
3. In accordance with Board of Governors Regulation 3.007, my university provided accurate data to the Board of Governors Office.

Data Integrity Certification, March 2023

4. 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. The due diligence includes performing tests on the file using applications, processes, and data definitions provided by the Board Office. A written explanation of any identified critical errors was included with the file submission.
5. 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.
6. I am responsible for taking timely and appropriate preventive/ corrective actions for deficiencies noted through reviews, audits, and investigations.
7. 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.
8. 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.
9. 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.

Exceptions to Note: **N/A**

Data Integrity Certification, March 2023

Data Integrity Certification Representations, Signatures:

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.

Certification: DocuSigned by: Martha Saunders Date: 02/16/2023
University President

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.

Certification: DocuSigned by: Suzanne Lewis Date: 02/16/2023
University Board of Trustees Chair