STATE UNIVERSITY SYSTEM OF FLORIDA

Audit and Compliance

SUS Data Integrity Audits and Certifications

Julie Leftheris, Inspector General and Director of Compliance

March 26, 2024

www.flbog.edu

Better Together.
Together, WE ARE #1.

Data Integrity Background

STATE UNIVERSITY
SYSTEM OF FLORIDA

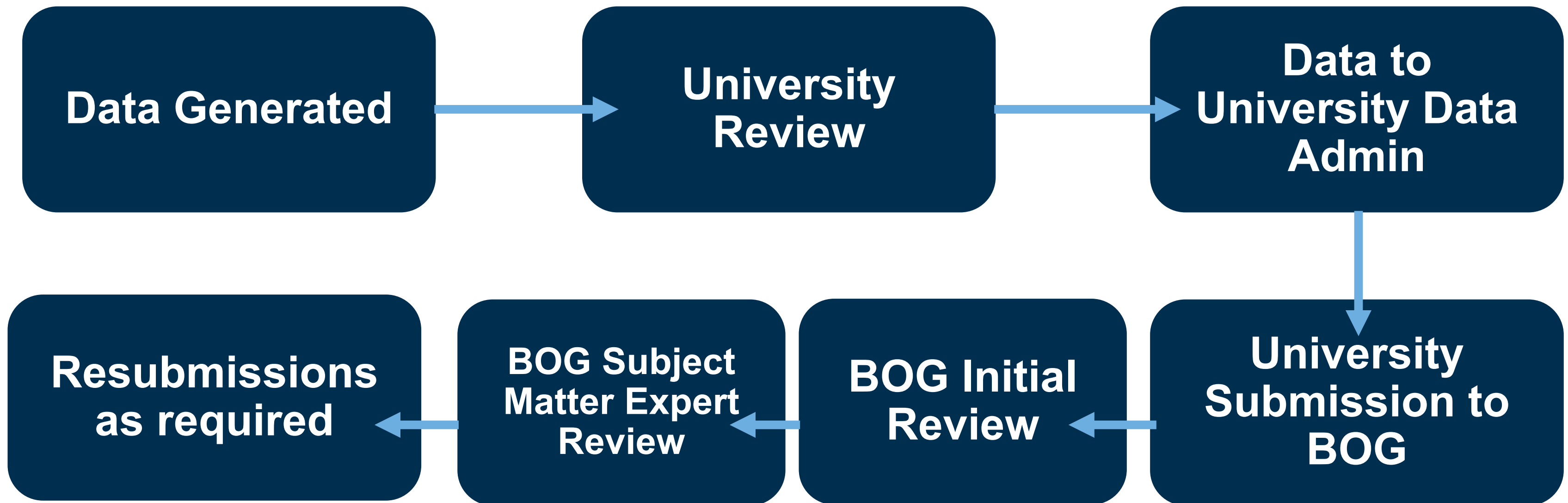| **Purpose**	Provides assurance for data integrity and decision-making

Audit Compliance	Audit scope and objectives, professional audit standards, data definitions provided

Requirements

- **PBF - Board of Governors Regulation 5.001(8)**
- **PBF - section 1001.92, Florida Statutes**
- **Preeminent & Emerging Preeminent - section 1001.706(5)(e), Florida Statutes**

Data Life Cycle

CAE Data Integrity Audit Responsibilities

STATE UNIVERSITY SYSTEM OF FLORIDA

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

Data Integrity Audit, General Results

STATE UNIVERSITY
SYSTEM OF FLORIDA

All universities concluded:

- Controls are adequate

- Processes ensure complete, accurate, and timely submissions

- Audits provide reasonable basis for data integrity certification

Observed Issues – Low Risk/Resolved

Florida Atlantic University - PBF

- **Metric 5** – Programming error resulting in misreporting of data element

- Information corrected and reported

- No impact on the metric

Observed Issues – Low-risk

University of North Florida - PBF

- Inaccurate instructional programs' classification code(s) reported

- Untimely registration of students in specialized courses

- Data triplication in completed course hours

- Corrective action implemented; data file resubmitted

Observed Issues – Medium-risks

University of South Florida – Preeminence

- HERD survey data submissions inaccurate (related to expenditures and salaries)

- Oversight of HERD survey control environment should be enhanced

- No impact on metrics status.

STATE UNIVERSITY SYSTEM OF FLORIDA

Better Together.
Together, WE ARE #1.