Final

January 22, 2024

Internal Audit Report 2024.02

Performance Based Funding Data Integrity

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The Swoop

Executive Summary

Pursuant to Section 1001.92, Florida Statutes, the Board of Governors (BOG) adopted a Performance-Based Funding (PBF) model, which is intended to build upon the BOG's strategic plans, goals, and annual accountability reports. This model seeks to further elevate the State University System of Florida (SUS) while acknowledging each university's distinct mission.

The integrity of data provided by the universities is critical to the BOG decision-making process. Therefore, in 2014 the BOG developed a *Data Integrity Certification Form* to provide assurances that the data submitted by universities for PBF is reliable, accurate, and complete. This certification form is approved by each university's board of trustees (BOT) and executed by the university president and their board chairman, affirmatively certifying each representation.

On July 19, 2023, the Inspector General and Director of Compliance of the BOG informed each university's BOT that *"As required by Florida Statutes[1], university boards of trustees shall direct the university chief audit executive to perform or cause to have performed by an independent audit firm, an audit of the university's processes that ensure the completeness, accuracy, and timeliness of data submissions"* to the BOG. This audit will provide an objective basis of support for the president and BOT chair to certify the required representations.

The Office of Internal Auditing (OIA) completed our tenth iteration of this Performance Based Funding Data Integrity audit to support the data certification representation. The primary objective of this audit was to determine the adequacy of University controls in place to ensure the completeness, accuracy, and timeliness of data submissions to the BOG, which supports the PBF metrics. This year, we focused on the following metric supporting data submission files:

- Student Instruction File – Degrees Awarded (SIFD)
- Student Instruction File (SIF)
- Student Financial Aid (SFA)
- Hours to Degree (HTD)
- Retention (RET)

The audit was conducted in accordance with professional auditing standards and is to be submitted to the BOG prior to their annual meeting in March 2024. The audit results provide the basis for the UNF president's and chairman's certification.

Overall, based on the results of our audit procedures, we concluded that controls over the University's data submission processes were adequate to ensure the completeness, accuracy, and timeliness of submitted data for PBF metrics. Additionally, we noted that the University's Data Administrator and their team has regular contact with the SUS Office of Data & Analytics and Chief Data Officer, reinforcing their accuracy of submission files.

We categorized the overall residual risk ranking to be ***low***. Internal Audit would like to note the staff who took part in the audit were knowledgeable of their area, responded quickly to questions, and showed patience throughout the review. Their cooperation was greatly appreciated.

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[1] Florida Statutes, sections 1001.7065, *Preeminent State Research Universities Program*, and 1001.92, *State University System Performance-based Incentive*

Summary of Recommendations

The Office of Internal Auditing's (OIA) mission is to provide an independent objective assurance and consulting activity which adds value and helps improve operations. Our review identified three recommendations to strengthen processes used to support data collected for the PBF metrics. Ensuring the integrity of data submitted to the BOG requires a holistic approach that involves many areas and technological controls. Observations were rated *"Minor Risk"* Osprey Opportunities, due to the opportunity to strengthen controls needed to ensure accurate and timely data file submissions. The rating scale is described in more detail in <u>Appendix I</u>. Additionally, these items are discussed in detail in the **Observations and Recommendations** section of the report.

The Office of Internal Auditing recommends:

1. To create operating procedures which include secondary oversight of Classification of Instructional Programs (CIP) code adjustments and include logs for this change management process.
2. The students associated with the identified specialized courses should be further analyzed by the department, Office of the Registrar, and Office of Institutional Effectiveness to streamline procedures for their registration.
3. To review the Courses to Degree data submission file for additional instances of duplicated student course data. Investigate the cause and update the data preparation process to correct the data duplication error. Additionally, contact the Board of Governors to request and complete the data resubmission process.

Background

Section 1001.706, Florida Statutes, states that each university shall conduct an annual audit to verify the data submitted for Preeminent State Research Universities Program and State University System Performance-Based Incentive complies with the data definitions established by the board. The audit shall be submitted to the Board of Governors Office of Inspector General as part of the annual certification process required by the Board of Governors. Additionally, this audit is included in our fiscal year 2023-24 risk-based audit plan approved by the University President and Board of Trustees (BOT).

The Performance Based Funding Model was approved by the BOG in January 2014 and has incentivized universities and their boards of trustees to achieve excellence and performance improvements in key areas aligned to the State University System (SUS) Strategic Plan goals. The PBF Model includes ten metrics to evaluate an institution's performance in a variety of different strategic areas:

- In general, seven of the ten metrics are common to all institutions. These include metrics on employment after graduation, cost to the student, graduation rates, academic progress, programs of strategic emphasis, and university access rates.
- The ninth metric was updated by the BOG on November 2022 removing the two-year graduation rate and replacing it with three-year graduation rate for AA transfer students. The two metrics, Metrics 9a and 9b (worth 5 points each for a combined 10), pertain to graduation rates for Florida College System (FCS) full-time transfer students with an earned Associate of Arts; and 6-year graduation rates for first-time in college students who are awarded a Pell Grant in their first year.
- The final metric is chosen by each university board and must be applicable to the mission of the university and not been previously chosen for the model. UNF BOT selected the percent of undergraduate full-time equivalent students enrolled in online courses.

For each metric, institutions are evaluated on either Excellence (a raw score) or Improvement (the percentage change from the prior year). The benchmarks for Excellence are based on the BOG 2025 System Strategic Plan goals and analysis of relevant data trends, whereas the benchmarks for improvement are determined after reviewing data trends for each metric. Performance is based on data from one academic year. The BOG uses data to perform calculations from the files provided by the Office of Institutional Research (IR). Appendix II states each metric and the data files used by the BOG for calculations and Appendix III defines the ten metrics and their corresponding data elements.

BOG Regulation 3.007, SUS Management Information System, states universities shall provide accurate data to a management information system established and maintained by the BOG Office. The BOG has created a web-based State University Database System (SUDS) Master File Submission Subsystem for the SUS to report their data.

The number of files to be uploaded is dependent on the submission type. Once all required files and any desired optional files for the submission are uploaded, the University checks the submission based on edits and standard reports generated by SUDS. The SUDS system will identify errors or anomalies which may cause the file to be rejected. These items are to be corrected or explained on the source file and uploaded to the system to be checked again. This process is repeated until the submission is free of all significant errors and/or the errors

are explained. Once accomplished, the University will 'officially' submit the data to the BOG for approval. The electronic submission certifies that the file/data represents the position of the University for the term reported.

Once submitted, BOG staff review the results, and the submission will either be accepted or rejected. If accepted, the submitted data will be promoted to the production database. If rejected, the reason will be posted to the user and a resubmission request will be completed.

IR performs the University's data administration function by producing or coordinating all official data reports and electronic files submitted to federal, state, regional, and local agencies. IR has the following organizational structure:
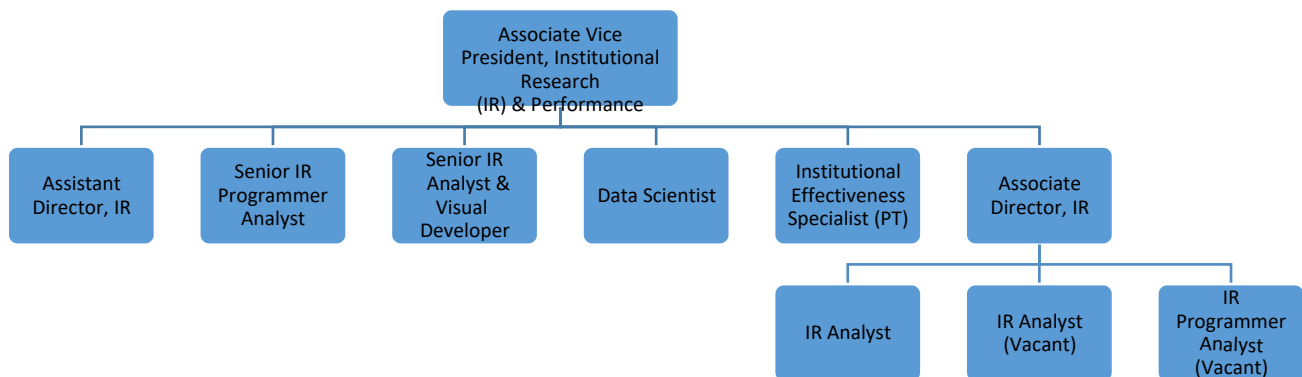
Additionally, IR is actively involved in the following committees:

- Data Governance Council: Provides key leadership to the institutional data governance initiative by providing oversight and strategic decision making within the following data areas:
    o policies and standards,
    o security and privacy,
    o access,
    o quality and consistency,
    o retention, archiving and disposition, and
    o adherence to federal and state compliance laws.
- Council of Data Administrators: UNF's Data Administrator participates on a council with other Florida university data administrators. Collectively, this council can improve communication or find solutions that institutions consistently address related to SUDS such as standardizing codes or edits between data elements.
- Data Management Working Group: Provides oversight to the data governance initiative to document new and existing data integrations in the Data Cookbook.
- GDPR Working Group: The European Union General Data Protection Regulation (GDPR) addresses privacy laws for individuals who live in the European Union. This work group continues to review best practices for implementation.

Therefore, data integrity controls exist throughout the University regarding the collecting, formatting, reviewing, and submission of data to the BOG that are used in metric calculations. Audit testing was conducted on data submitted to the BOG in order to evaluate accuracy and

completeness. Overall, internal controls are in place and updated as needed; however, we did identify recommendations to further enhance these controls.

Topics	Results
Appointment of Institutional Data Administrator	The President has appointed the AVP of IR as the Institutional Data Administrator to certify and manage the submission of UNF data to the BOG Office.
Data Submission Process	IR has data submission building instructions along with a copy of all individual Structured Query Language (SQL) used. These building instruction files have a step-by-step listing of the pull, formatting, and review process.
Data Owner Reviews	Data owners review data submission files prior to final submission to the BOG. Data owners have their own review process in addition to IR's review processes.
Timeliness of file submissions (Reviewed 9 Submissions)	Nine (9) files were submitted timely within due dates.
Data Resubmissions (Reviewed 9 Submissions)	Eight (8) data submissions required no adjustments. One (1) submission was officially resubmitted to the BOG to include specialized program students missed in the initial submission. IR completed the required file resubmission and justification form.
Data Submission Integrity (Reviewed 5 Submissions)	Per our data analysis or record tracing of specific elements within each submission file type (SIFD, SIF, SFA, & RET), we noted no material errors. One (1) error was noted on the HTD file regarding the duplication of student course data within the course to degree file.

Audit Objective

The objectives of the audit were to:

- Determine whether the University has adequate controls in place to ensure the completeness, accuracy, and timeliness of data submissions to the BOG, which support the Performance Based Funding metrics.
- Provide an objective basis of support for the president and Board of Trustees chair to sign the required representations in the Performance Based Funding - Data Integrity Certification which will be filed with the BOG on or before March 1, 2024.
- Follow-up on the implementation of corrective action plans reported in the prior audit.

Scope and Methodology

The scope of this audit included data submitted to the BOG from February 3, 2023 (the date of our last audit) through December 19, 2023. To satisfy our objectives, we performed the following:

- Ensured the president has appointed an institutional data administrator.
- Reviewed metric definitions, benchmarks, and other key documents to identify any changes to the BOG PBF metrics and data definitions used for these metrics.
- Identified any material changes to key processes used by the data administrator and/or functional data owners to ensure the completeness, accuracy, and timeliness of data submissions to the BOG.
- Ensured the timely submission of data submission files to the BOG as outlined on the SUS Due Date Master Calendar for the 2023 calendar year.
- Reviewed the data administrator's data resubmissions to the BOG for the 2023 calendar year to ensure these resubmissions were necessary, authorized, and included actions taken to ensure that the issue does not happen in the future.
- Performed data analysis and/or record sample tracing to Banner for the following data submission file types:
    o Student Instruction File, Degrees Awarded (SIFD)
    o Student Instruction File (SIF)
    o Student Financial Aid (SFA)
    o Hours to Degree (HTD)
    o Retention (RET)

We conducted employee interviews, analytical reviews, performed process walkthroughs, and evaluated risks in the processes and their impact on metrics.

Audit fieldwork began October 2, 2023, and concluded on December 19, 2023. We conducted the audit in accordance with the International Standards for the Professional Practice of Internal Auditing published by the Institute of Internal Auditors (IIA). We relied on UNF Policies and Regulations, State of Florida Board of Governors Regulations, and best business practices to support strong internal controls.

Prior Audit Recommendations

Our examination generally includes a follow-up on observations and recommendations of prior internal audits, where the subjects of such findings are applicable to the scope of the current audit being performed. There were no reportable findings in the prior year's audit.

Conclusion

In our opinion, based upon the work performed, the internal controls, processes, and procedures in place to ensure the completeness, accuracy, and overall timeliness of data submissions that affect performance-based funding metrics are operating effectively.

We believe our audit can be relied upon by the president and the University of North Florida Board of Trustees as a basis for certifying representations to the Board of Governors related to the integrity of data required for its Performance Based Funding Model.

Observations and Recommendations

Observation #1: CIP Adjustments
Osprey Opportunity
Minor Risk

Classification of Instructional Programs' (CIP) taxonomic schemes are associated with majors and courses. Staff noted the SIF data file submission for Fall 2022 and Spring 2023 needed a CIP code adjustment after the file submission. BOG staff were able to make the adjustments after the file submission.

Criteria
Data submission files should contain most accurate CIP code to prevent inaccurate data file submissions.

Risks
Failure to consistently apply operating procedures for CIP code changes can increase risks of data errors.

Cause
CIP code adjustments are manual entries within Banner and lacked minimal review within the department.

Recommendations
Create operating procedures to include secondary oversight of CIP adjustments and include logs for this change management process.

Management Action Plans

Effective Fall 2023, standard operating procedures to include secondary oversight of CIP adjustments and logs for this change management process have been implemented in the Office of Institutional Effectiveness.

Observation #2: Student Registration Process
Osprey Opportunity
Minor Risk

A department was given the flexibility to establish courses and register students for a specialized residency and fellowship. Due to departmental turnover, students were not registered timely within the courses. This caused a need for a data file resubmission of the Fall 2022 SIF file to the BOG.

Criteria
The SIF data files are submitted three times annually per the request of the BOG and are used in multiple BOG metric calculations.

Risks
Failure to submit timely student course information can increase risk of inaccurate data file submissions.

Cause
The department had turnover in a coordinator position that registered the students.

Recommendations
The students associated with these specialized courses should be further analyzed with the Office of Registrar, Office of Institutional Effectiveness, and the department to streamline and provide additional oversight to the department's registration procedures.

Management Action Plans

The department is meeting with residency stakeholders to determine if a non-credit continuing education option would be better, which would move the registration process from the department to Continuing Education. If Continuing Education is deemed to be the better option, we would attempt to have that solution in place for the Summer 2024 term.

Observation #3: Data Duplication
Osprey Opportunity
Minor Risk

In the 2022-2023 Courses to Degree (CHTD) portion of the Hours to Degree (HTD) data submission file there was a noted instance of a student's completed course information repeating as multiple data lines; however, the course data was not different but was the duplication of another already documented data line item. In the instance noted during the review, a student had three different line items listed for the same course; therefore, resulting in two (2) additional data lines within the data set.

Criteria
State University System of Florida Data Dictionary for the Hours to Degree (HTD) Courses to Degree (CHTD) data submission table requirements.

Risks
Failure to include a complete review of table requirements can increase risks of inaccurate data provided to the Florida Board of Governors.

Cause
An update to the data pull and filtering process was not fully completed.

Recommendations
The Office of Institutional Research should review the Courses to Degree data submission file for additional instances of duplicated student course data. Investigate the cause and update the data preparation process to correct the data duplication error. Additionally, contact the Board of Governors to request and complete the data resubmission process.

Management Action Plans

The Office of Institutional Research is grateful for Internal Audit's careful review of our submissions files that found this duplication issue on the Courses to Degree file. This issue was not found in the IR or functional reviews, nor was it identified by BOG staff in their initial acceptance of the file. S and U grades assigned when students opted into that grade option during the Covid switch to emergency instruction triplicated the rows in our file based on how this was set up in the grade validation table. This was a reporting error only and had no impact as to actual grades used toward students' degree completion. The error impacted 339 student records within the Courses to Degree submission file but had minimal material impact as the vast majority of the triplicated records were 'U' grades that did not count towards degree completion.

Our build code was revised to stop the duplication caused by the grade validation table in our student ERP system. We also added in our local submission validation protocols, threshold testing on the number of courses that appear to be repeated. Since this file was submitted on November 15, 2023, (it is typically the latest submission included in the audit), we reached out to BOG staff to request a resubmission on December 15, 2023. We resubmitted our file on December 18, 2023, and it was accepted by BOG staff on January 3, 2024.

Appendix I

Report and Item Ranking Scale

Overall Report Residual Risk Ranking

- **Low**
  - The internal control system scoped within the audit is functioning satisfactorily, and remaining operating risks are low.
  - The collective audit issues are considered minor deficiencies.
  - Related corrective action need only be addressed to improve current operations.

- **Moderate**
  - The internal control system scoped within the audit is functioning in a manner that provides reasonable assurance that most major risks will be mitigated.
  - Corrective action to address the audit issues may not be critical to the university's business operations, but needs to be addressed to minimize financial, reputational, operational, and strategic risks.

- **High**
  - The internal control system scoped within the audit needs major improvement.
  - The deficiencies identified could significantly impair operations.
  - If corrective action is not implemented timely, issues may escalate to cause critical financial, reputational, operational, or strategic risks.
  - Corrective action plans should be given a priority.

Reportable Item Ranking Scale

- **Minor Risk [*Osprey Opportunity*]**
  - Observation reportable to address a nominal risk.
  - Recommendations provide opportunities for improvement.
  - Minor violations of procedures, rules, or regulations.
  - Routine administration attention requested.
  - Corrective action strongly recommended to improve quality or processes of area being audited.

- **Notable Risk**
  - Significant observation reportable to address an increased risk.
  - Multiple violations of policies and procedures, and/or weak internal controls.
  - Important opportunity to improve effectiveness and efficiency.
  - Corrective action required.

- **Critical Risk**
  - Major observation reportable due to a critical risk to the university.
  - Material violation of policies/procedures/laws, and/or unacceptable internal controls, and/or high risk for fraud/waste/abuse, and/or major opportunity to improve effectiveness and efficiency.
  - Material risk identified.
  - Immediate corrective action required.

Appendix II

Data Files

Metric	Description	SUDS Data File Used	Additional Data Used in Calculation	Functional Data Owner
1	Percent of Bachelor's Graduates Enrolled or Employed ($40,000+)	SIFD	Florida Department of Economic Opportunity (DEO) analysis of the State Wage Interchange System (SWIS), and National Student Clearinghouse (NSC).	Registrar
2	Median Wages of Bachelor's Graduates Employed Full-time	SIFD	Florida Department of Economic Opportunity (DEO) analysis of the State Wage Interchange System (SWIS).	Registrar
3	Average Cost to the Student [Net Tuition & Fees per 120 Credit Hours for Resident Undergraduates]	HTD, SFA, SIF	The university's published tuition and fee amount and the College Board's national average book cost.	Registrar, Financial Aid
4	FTIC Four-Year Graduation Rate	SIF, SIFD, RET	None	Registrar
5	Academic Progress Rate [Second Year Retention Rate with At Least a 2.0 GPA]	SIF, RET	None	Registrar
6	Percentage of Bachelor's Degrees Awarded within Programs of Strategic Emphasis	SIFD	None	Registrar
7	University Access Rate [Percent of Undergraduates with a Pell grant]	SFA, SIF	None	Financial Aid, Registrar
8	Percentage of Graduate Degrees Awarded within Programs of Strategic Emphasis	SIFD	None	Registrar, Graduate School
9a	Three-Year Graduation Rate for FCS Associate in Arts Transfer Student	SIF, SIFD, RET	None	Registrar
9b	Six-Year Graduation Rate for Students awarded a Pell Grant in First Year	SIF, SIFD, RET, SFA	None	Registrar, Financial Aid
10	BOT Choice: Percent of Undergraduate FTE in Online Courses	SIF	None	Registrar

RET = Retention File   SFA = Student Financial Aid   SIFD = Student Instruction File, Degrees Awarded
HTD = Hours to Degree   SIF = Student Instruction File

Appendix III

2023 Metric Definitions[2]

1. Percent of Bachelor's Graduates Enrolled or Employed ($40,000+) One Year After Graduation	This metric is based on the percentage of a graduating class of bachelor's degree recipients who are enrolled or employed (earning at least $40,000) somewhere in the United States. This data includes non-Florida data from all states and districts, including the District of Columbia and Puerto Rico; and military enlistment as reported by the institutions. Students who do not have valid social security numbers and are not found enrolled are excluded. Student not found enrolled following graduation and/or employed are also excluded. Sources: State University Database System (SUDS), Florida Department of Economic Opportunity (DEO) analysis of State Wage Interchange System (SWIS), and National Student Clearinghouse (NSC).
2. Median Wages of Bachelor's Graduates Employed Full-time One Year After Graduation	This metric is based on annualized Unemployment Insurance (UI) wage data from the fourth fiscal quarter after graduation for bachelor's recipients. This data does not include individuals who are self-employed, employed by the military, those without a valid social security number, or making less than minimum wage. This data now includes non-Florida data from all states and districts, including the District of Columbia and Puerto Rico. Sources: State University Database System (SUDS), Florida Department of Economic Opportunity (DEO) analysis of State Wage Interchange System (SWIS).
3. Cost to the Student Net Tuition & Fees for Resident Undergraduates per 120 Credit Hours	This metric compares the average sticker price and the average gift aid amount. The sticker price includes: (1) tuition and fees for resident undergraduates; (2) books and supplies (we use a proxy as calculated by the College Board); and (3) the average number of credit hours attempted by students who were admitted as an FTIC student who graduated with a bachelor's degree from a program that requires only 120 credit hours. The gift aid amount includes: (1) financial aid (grants, scholarships, waivers and third-party payments) provided to resident undergraduate students during the most recent academic year; (2) the total number of credit hours for those resident undergraduates. The average gift aid award per credit hour was multiplied by 120 and compared to the sticker price. Source: State University Database System (SUDS), the Legislature's annual General Appropriations Act, and university required fees.

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[2] https://www.flbog.edu/wp-content/uploads/2023/03/2023_PBF_METRIC_DEFINITIONS_updated.pdf

4. Four Year FTIC Graduation Rate	This metric is based on the percentage of first-time-in-college (FTIC) students who started in the Fall (or summer continuing to Fall) term and were enrolled full-time in their first semester[3] and had graduated from the same institution by the summer term of their fourth year. FTIC includes 'early admit' students who were admitted as a degree-seeking student prior to high school graduation. Students who were enrolled in advanced graduate programs during their 4th year were excluded. Source: State University Database System (SUDS).
5. Academic Progress Rate 2nd Year Retention with GPA Above 2.0	This metric is based on the percentage of first-time-in-college (FTIC) students who started in the Fall (or summer continuing to Fall) term and were enrolled full-time in their first semester[4] and were still enrolled in the same institution during the next Fall term with a grade point average (GPA) of at least 2.0 at the end of their first year (Fall, Spring, Summer)[5]. Source: State University Database System (SUDS).
6. Bachelor's Degrees within Programs of Strategic Emphasis	This metric is based on the number of baccalaureate degrees awarded within the programs designated by the Board of Governors as 'Programs of Strategic Emphasis'. A student who has multiple majors in the subset of targeted Classification of Instruction Program codes will be counted twice (i.e., double-majors are included). Source: State University Database System (SUDS).
7. University Access Rate Percent of Undergraduates with a Pell-grant	This metric is based the number of undergraduates, enrolled during the fall term, who received a Pell-grant during the fall term. Students who were not eligible for Pell grants (e.g., Unclassified, non-resident aliens, post-baccs) were excluded from the denominator for this metric. Source: State University Database System (SUDS).
8a. Graduate Degrees within Programs of Strategic Emphasis	This metric is based on the number of graduate degrees awarded within the programs designated by the Board of Governors as 'Programs of Strategic Emphasis'. A student who has multiple majors in the subset of targeted Classification of Instruction Program codes will be counted twice (i.e., double-majors are included). Source: State University Database System (SUDS).

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[3] Noted for additional clarification, this metric is based on FTIC students who started at UNF in the Fall (or summer continuing to Fall) term and were enrolled full-time in their first **Fall** semester and had graduated from UNF by the summer term of their fourth year.
[4] See Footnote 3.
[5] Noted for additional clarification, if the student started in Summer and continued to Fall, the end of their first year would include (Summer, Fall, Spring, and Summer) for GPA calculation.

BOG Choice Metric

9a. Three-Year Graduation Rate for FCS Associate in Arts Transfer Student	This transfer cohort is defined as undergraduates entering in fall term (or summer continuing to fall) from the Florida College System with an Associate in Arts (AA) degree. The rate is the percentage of the initial cohort that has either graduated from the same institution by the summer term of their third academic year. Both full-time and part-time students are used in the calculation. Students who were flagged as enrolled in advanced graduate programs that would not earn a bachelor's degree are excluded. Source: State University Database System (SUDS).
9b. Six-Year Graduation Rate for Students who are Awarded a Pell Grant in their First Year	This metric is based on the percentage of students who started in the Fall (or summer continuing to Fall) term and were enrolled full-time or part-time in their first semester and who received a Pell Grant during their first year and who graduated from the same institution by the summer term of their sixth year. Students who were flagged as enrolled in advanced graduate programs that would not earn a bachelor's degree were excluded. Source: State University Database System (SUDS).

BOT Choice Metric

10j. Percent of Undergraduate FTE in Online Courses UNF	This metric is based on the percentage of undergraduate full-time equivalent (FTE) students enrolled in online courses. The FTE student is a measure of instructional activity that is based on the number of credit hours that students enroll by course level. Distance Learning is a course in which at least 80 percent of the direct instruction of the course is delivered using some form of technology when the student and instructor are separated by time or space, or both (per 1009.24(17), F.S.). Source: Accountability Plan (Table 3C), State University Database System (SUDS).

Data Integrity Certification
March 2024

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, 2024**.

University Name: University of North 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 2024

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: No exceptions.

Data Integrity Certification, March 2024

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: _____   Date: 2/26/2024
          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: _____   Date: 2/26/24
          University Board of Trustees Chair