



**Office of
Internal Audit**

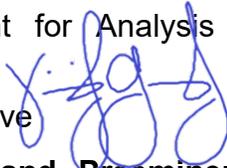
FLORIDA INTERNATIONAL UNIVERSITY

**Audit of Performance-Based Funding
and Preeminent Metrics Data Integrity**

**Report No. 25/26-05
January 22, 2026**



Office of Internal Audit

Date: January 22, 2026
To: Hiselgis Perez, Associate Vice President for Analysis and Information Management
From: Vivian Gonzalez, Interim Chief Audit Executive 
Subject: **Audit of Performance-Based Funding and Preeminent Metrics Data Integrity – Report No. 25/26-05**

Since 2014, the State University System of the Florida Board of Governors (BOG) has utilized a performance-based funding (PBF) program, built on 10 performance metrics, to evaluate Florida's public universities. For fiscal year 2025-2026, the Florida Legislature and the Governor allocated \$645 million in performance-based awards. FIU ranked first and received approximately \$73 million. In addition, FIU retained its designation as a preeminent state research university.

As required by BOG Regulation 5.001(8) and Section 1001.706, Florida Statutes, we have conducted an audit of the data related to the University's Performance-Based Funding and Preeminent Metrics. The objectives of our audit were to determine whether the University's processes ensure the completeness, accuracy, and timeliness of data submissions to the BOG, evaluate the implementation status of prior year audit recommendations, and provide an objective basis for the University President and the Chair of the Board of Trustees to sign the *Data Integrity Certification* to be submitted to the BOG by the first business day of March 2026.

Our audit determined that FIU continues to have good process controls for maintaining and reporting performance metrics data, and that the system continues to function in a reliable manner, in all material respects. We identified one issue that, while it did not affect the calculation of the metrics, presents an opportunity to further strengthen the process. We issued one recommendation to resolve this matter and management has agreed to implement it.

We want to take this opportunity to express our appreciation for the cooperation and courtesy extended to us by you and your staff throughout the audit.

Attachment

C: FIU Board of Trustees
Jeanette M. Nuñez, University President
Elizabeth M. Béjar, Provost, Executive Vice President, and Chief Operating Officer
Kenneth A. Jessell, Senior Vice President and Chief Administrative Officer
David H. Snider, Chief Financial Officer and Senior Vice President, Division of Finance and Administration
Javier I. Marques, Senior Vice President for Operations and Safety and Chief of Staff, Office of the President

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EXECUTIVE SUMMARY

Introduction

Beginning in fiscal year (FY) 2013-2014, the State University System (SUS) of the Florida Board of Governors (BOG) instituted a performance-based funding (PBF) program predicated on 10 performance metrics used to evaluate Florida's public universities. For FY 2025-2026, FIU ranked first and received approximately \$73 million of the \$645 million (11.3%) distributed by the Florida Legislature and Governor. Furthermore, the University continued to achieve sufficient preeminent metrics to keep the designation of a preeminent state research university.

What We Did

As required by the BOG, we performed this audit to determine whether the processes established by the University ensure the completeness, accuracy, and timeliness of data submissions to the BOG that support the University's Performance-Based Funding and Preeminent Metrics.

What We Concluded

In summary, we concluded that the University continues to have effective process controls for maintaining and reporting performance metrics data. In our opinion, the process, in all material respects, continues to function in a reliable manner. Although having no adverse impact on the calculation of the metrics, we observed an area that could benefit from process improvements, as follows:

- Collaborate with the Office of the Provost to ensure that functional units conduct periodic audit log reviews, implement a process to address any anomalous activity, and perform compliance checks to confirm adherence to these requirements.

The finding found and the background giving rise to the foregoing recommendation are detailed in the *Findings and Recommendations* section beginning on page 5 of this report. We have also included the mitigation plan management has proposed in response to our finding and recommendation, along with their implementation date, complexity rating, and responsible employee.

OBJECTIVES, SCOPE, AND METHODOLOGY

Pursuant to the State University System of the Florida Board of Governors Regulation 5.001(8) and Section 1001.706, Florida Statutes, we have completed an audit of the data integrity and processes utilized in the University's Performance-Based Funding and Preeminent Metrics. Our audit entailed an examination of data files submitted to the BOG between September 1, 2024, and August 31, 2025. The primary objectives of our audit were to:

- (a) determine whether the processes established by the University ensure the completeness, accuracy, and timeliness of data submissions to the BOG that support the University's Performance-Based Funding and Preeminent Metrics,
- (b) evaluate the implementation of prior year audit recommendations, and
- (c) provide an objective basis of support for the University President and Chair of the Board of Trustees to affirm the representations made in the *Data Integrity Certification*, which shall be filed with the BOG by March 1, 2026.

We conducted our audit in conformance with the *Global Internal Audit Standards* issued by The Institute of Internal Auditors. The audit included an examination of the supporting records and processes, and the performance of other auditing procedures, as we considered necessary under the circumstances. Sample sizes and transactions selected for testing were determined on a judgmental basis applying a nonstatistical sampling methodology. Therefore, our test results are limited to our sample and might not be representative of the population from which the sample was selected. We performed our audit planning and fieldwork from September 2025 through January 2026.

To satisfy our objectives, we validated that the data submitted was unabridged and identical to the data contained in PantherSoft, the University's system of record. In certain circumstances as described within the testing, we further validated the integrity of the data contained in PantherSoft. During the audit, we:

- confirmed our understanding of the data flow processes for all the relevant data files from the transactional level to their submission to the BOG,
- reviewed data definitions and methodology established by the relevant groups within the BOG and FIU to identify changes to the PBF metrics,
- observed current practices and data processing techniques, and
- tested the accuracy of the data reported for two of the ten PBF metrics and four of the twelve preeminent metrics achieved and submitted to the BOG as of August 31, 2025.

We reviewed all internal and external audit reports issued during the past three years and identified two reports containing recommendations pending implementation. Of the seven recommendations issued in the two reports, four recommendations were implemented and verified through follow-up procedures. We evaluated the status of the three remaining recommendations: Recommendation 2.2 from Report No. 22/23-06, *Audit of Performance-Based Funding and Emerging Preeminent Metrics Data Integrity*, issued February 10, 2023, and Recommendations 1.1 and 1.2 from Report No. 24/25-05, *Audit of Performance-Based Funding and Preeminent Metrics Data Integrity*, issued January 29, 2025. See results of the review on page 7.

BACKGROUND

The Florida Board of Governors has broad governance responsibilities affecting administrative and budgetary matters for Florida's 12 public universities. Beginning in FY 2013-2014, the BOG instituted a performance-based funding program, which is predicated on 10 performance metrics used to evaluate the universities on a range of indicators, including graduation and retention rates, job placement, and access rate, among others. Two of the ten performance metrics are "choice metrics", one selected by the BOG and one selected by each university's Board of Trustees. The 10 PBF metrics pertaining to FIU are depicted in Appendix I on page 9. In 2016, the Board of Governors' Performance-Based Funding Model was codified into law under Section 1001.66, Florida Statutes, *Florida College System Performance-Based Incentive*.

The performance-based funding program has four key components:

1. Institutions will be evaluated on either Excellence or Improvement for each metric.
2. Each metric is evaluated using one year of reported data.
3. The benchmarks for Excellence were based on the Board of Governors' 2025 System Strategic Plan goals and analysis of relevant data trends, whereas the benchmarks for Improvement were determined after reviewing data trends for each metric.
4. The Florida Legislature and Governor determine the amount of new state funding and the amount of institutional funding that would come from each university's recurring state-based appropriation. (See Appendix II – *BOG's Performance Funding Allocation* on page 10.)

Pursuant to Section 1001.706(5)(e), Florida Statutes:

Each university shall conduct an annual audit to verify that the data submitted pursuant to ss. 1001.7065 and 1001.92 complies with the data definitions established by the board and submit the audits to the Board of Governors Office of Inspector General as part of the annual certification process required by the Board of Governors.

In addition to the data integrity audit for the Performance-Based Funding Model, universities designated as preeminent or emerging preeminent must conduct a similar audit for the data and metrics used for preeminent status consideration. The BOG permits this audit either to be included with or separate from the Performance-Based Funding Data Integrity audit. We have opted to perform a combined audit.

Since 2024, FIU has achieved sufficient preeminent metrics to qualify for designation as a preeminent state research university. Preeminent status is achieved upon meeting a minimum of 12 of the 13 metrics. A table summarizing the 13 preeminent metrics is included in Appendix I on page 9.

OVERALL ASSESSMENT OF INTERNAL CONTROLS

Our overall assessment of internal controls is presented in the table below.

INTERNAL CONTROLS ASSESSMENT			
CRITERIA	SATISFACTORY	OPPORTUNITIES TO IMPROVE	INADEQUATE
Process Controls	X		
Policy & Procedures Compliance	X		
Effect	X		
Information Risk	X		
External Risk	X		
INTERNAL CONTROLS LEGEND			
CRITERIA	SATISFACTORY	OPPORTUNITIES TO IMPROVE	INADEQUATE
Process Controls: Activities established mainly through policies and procedures to ensure that risks are mitigated, and objectives are achieved.	Effective	Opportunities exist to improve effectiveness	Do not exist or are not reliable
Policy & Procedures Compliance: The degree of compliance with process controls – policies and procedures.	Non-compliance issues are minor	Non-compliance issues may be systemic	Non-compliance issues are pervasive, significant, or have severe consequences
Effect: The potential negative impact to the operations (i.e., financial, reputational, social).	Not likely to impact operations or program outcomes	Impact on outcomes contained	Negative impact on outcomes
Information Risk: The risk that information upon which a business decision is made is inaccurate.	Information systems are reliable	Data systems are mostly accurate but need to be improved	Systems produce incomplete or inaccurate data which may cause inappropriate financial and operational decisions
External Risk: Risks arising from events outside of the organization’s control (e.g., political, legal, social, cybersecurity, economic, environment).	None or low	Potential for damage	Severe risk of damage

FINDINGS AND RECOMMENDATIONS

Areas Within the Scope of the Audit Tested Without Exception

We have summarized below the areas within the scope of the audit that were tested without exception.

Data Accuracy Testing – Performance-Based Funding Metrics

This audit is our twelfth audit of the PBF metrics since their implementation in 2014. During the initial audit year, we performed data accuracy testing on all 10 metrics at the request of the BOG. In subsequent audits, we have consistently assessed internal controls as satisfactory. Accordingly, we have taken a risk-based approach that limits data accuracy testing to selected metrics and includes follow-up on prior recommendations. The selection of metrics for testing was based on audit risk, changes to the metrics, and the length of time since the metric was last audited. For this year's audit, we selected Metrics 7 and 10 for testing. (See Appendix IV on page 12 for a description of the metrics tested.)

Metric 7: This metric measures the number of undergraduates enrolled in the fall term who received a Pell Grant during that same term. The data for this metric is derived from the Enrollment and Person Demo tables on the Student Instruction File (SIF) and the Financial Aid Awards table on the Student Financial Aid (SFA) file.

To verify the accuracy of data submitted to the BOG, we judgmentally selected samples of 30 students from each relevant file and verified the 13 elements related to Metric 7 against the source data in PantherSoft. No exceptions were noted.

Metric 10: This metric is the total number of post-doctoral appointees awarded annually. We selected a sample of 30 of the 274 (10.9%) post-doctoral appointees to confirm eligibility criteria including field of work, timing of doctoral degree completion, appointment limitations, and agreement with PantherSoft system data. No exceptions were identified.

Data Accuracy Testing – Preeminent Metrics

In 2025, the University achieved 12 of the 13 preeminent metrics, and, as a result, requalified for continued designation as a preeminent state research university. We selected four of the twelve achieved metrics for testing: Metrics B, G, I, and K. (See Appendix V for a description of the preeminent metrics tested on page 13.)

We used the BOG's *Preeminent Metrics Methodology Document* issued in October 2020 to guide our testing. Based on the methodology, we tested the accuracy of the data used for the four metrics by validating the reported data against PantherSoft and/or the data maintained by external organizations, including the United States Patent and Trademark Office (USPTO), the National Science Foundation (NSF), and national publications.

Metric B: This metric requires the University to hold a top 50 ranking on at least two nationally recognized public university rankings. Rankings from *Washington Monthly* (No. 3) and *U.S. News* (No. 46) met the requirement. No exceptions were identified.

Metric G: This metric requires the total annual science and engineering research expenditures in diversified non-medical sciences to equal \$150 million or more. To verify the expenditures reported, we obtained the University's annual research expenditures, including federal research expenditures, reported on the NSF Higher Education Research and Development Survey. We selected 30 cost centers to ensure expenditures were related to research, non-medical sciences, and in agreement with the amount reported in PantherSoft Financials. The results of our testing found no exceptions.

Metric I: This metric requires the University to have at least 100 patents awarded within the most recent three-year period. Patent data for 2023 to 2025 reflected a total of 170 awarded patents. A sample of 30 patents (17.6%) were reviewed against USPTO records, and all were confirmed as awarded. No exceptions were noted.

Metric K: This metric requires 200 or more post-doctoral candidates to be appointed annually. A sample of 30 out of the 274 (10.9%) post-doctoral appointees was tested above during the testing of PBF Metric 10. No exceptions were identified.

Data File Submissions and Resubmissions

Our review of the data file submission process disclosed that the controls implemented provide reasonable assurance that submissions were complete, accurate, and timely. Based on our review of submission schedules, initial submission evidence, and related system reports all required data files were submitted by established deadlines and accepted without error. Accordingly, we identified no reportable material weaknesses or significant control deficiencies related to data file submissions.

University Initiatives

We obtained the list of the University initiatives designed to align FIU's operations and practices with the SUS Strategic Plan goals. Our review disclosed that none of the initiatives reported to us appear to have been made for the purpose of artificially inflating performance metric goals. The list of initiatives is included as Appendix III on page 11 of this report.

Areas Within the Scope of the Audit Tested With Exception

1. Prior Year Audit Recommendations

We evaluated the status of the three recommendations pending implementation: Recommendation 2.2 from Report No. 22/23-06, *Audit of Performance-Based Funding and Emerging Preeminent Metrics Data Integrity*, issued February 10, 2023, and Recommendations 1.1 and 1.2 from Report No. 24/25-05, *Audit of Performance-Based Funding and Preeminent Metrics Data Integrity*, issued January 29, 2025. Our review determined that recommendations from Report No. 24/25-05 were fully implemented and operated effectively, with no exceptions noted. However, an exception was noted related to Recommendation 2.2 from Report No. 22/23-06.

Recommendation 2.2 from the Office of Internal Audit (OIA) Report No. 22/23-06 states:

“The Office of the Provost in coordination with Analysis and Information Management should work with the functional units to develop a process to periodically review audit logs for activity that has been established, through issue profile modeling, as peculiar and/or anomalous for the impacted field.”

Finding 1

No formal process has been established to ensure units are conducting periodic reviews using the dashboard.

Criteria: Internal Controls

Impact: Moderate

Our review noted that the Oracle Business Intelligence Dashboard was developed and launched in July 2025 to facilitate periodic audit log reviews. This tool is a resource available to departments to monitor updates within PantherSoft Campus Solutions that may impact performance metrics and allows users to visually review additions, changes, or deletions made within a specified time for fields deemed critical to metric calculations. The tool allows for effective monitoring of users who modify multiple fields across tables used in metric calculations.

However, while the Office of Analysis and Information Management and PantherSoft have made the tool available, there is no formalized process to ensure units conduct periodic reviews of audit logs using the dashboard tool. In addition, procedures have not been established to address anomalous activity identified during these reviews.

Recommendation

The Office of Analysis and Information Management should:

Recommendation: Collaborate with the Office of the Provost to ensure that functional units conduct periodic audit log reviews, implement a process to address any anomalous activity, and perform compliance checks to confirm adherence to these requirements.

Management Response/Action Plan: Deliverables and timelines assuming start date of February 2, 2026.

1.1

1. Initiate Collaboration (Due: March 3, 2026): Schedule and hold kickoff meeting; define roles and timeline.
2. Develop Review Guidelines (Due: May 2, 2026): Draft and finalize standard procedures and templates for periodic reviews.
3. Define Anomaly Response Process (Due: June 1, 2026): Establish detection, escalation, investigation, and remediation protocols with clear role assignments.
4. Design Compliance Mechanism (Due: July 1, 2026): Create checklists and reporting/tracking system.
5. Communicate and Train (Due: July 16, 2026): Distribute materials and conduct training for all functional units.
6. Monitor Adoption (Due: July 31, 2026): Conduct initial checks, document progress, and report to internal audit.

Implementation Date: July 31, 2026

Complexity Rating: 3 – Complex

Responsible Employee: Hiselgis Perez

APPENDIX I – FIU’S PERFORMANCE-BASED FUNDING AND PREEMINENT METRICS

(in-scope metrics are shaded)

FIU’s Performance-Based Funding Metrics			
1	Percent of Bachelor’s Graduates Enrolled or Employed (\$40,000+)	6	Percentage of Bachelor’s Degrees Awarded within Programs of Strategic Emphasis
2	Median Wages of Bachelor’s Graduates Employed Full-Time	7	University Access Rate (Percent of Undergraduates with a Pell Grant)
3	Average Cost to the Student (Net Tuition & Fees per 120 Credit Hours for Resident Undergraduates)	8	Percentage of Graduate Degrees Awarded within Programs of Strategic Emphasis
4	Four-Year Graduation Rate (Full-Time, First Time in College [FTIC] Students)	9a	BOG Choice – Florida College System (FCS) AA Transfer Three-Year Graduation Rate (Full- and Part-Time Students)
		9b	BOG Choice – FTIC Pell Recipient Six-Year Graduation Rate (Full- and Part-Time Students)
5	Academic Progress Rate (Second Fall Retention Rate with at Least a 2.0 GPA for Full-Time FTIC Students)	10	Board of Trustees’ Choice – Number of Post-Doctoral Appointees
FIU’s Preeminent Metrics			
A	Average GPA and SAT/ACT Score	H	Number of Broad Disciplines Ranked in Top 100 for Research Expenditures
B	Public University National Ranking (Top 50 Rankings Based on BOG’s Official List of Publications)	I	Utility Patents Awarded (Over Three Calendar Years)
C	Freshman Retention Rate (Full-Time FTIC Students)	J	Doctoral Degrees Awarded Annually
D	Four-Year Graduation Rate (Full-Time, FTIC Students)	K	Number of Post-Doctoral Appointees
E	National Academy Memberships	L	Endowment Size (\$M)
F	Total Research Expenditures (\$M)	M	Science & Engineering Research Expenditures (\$M)
G	Non-Medical Science & Engineering Research Expenditures (\$M)		

APPENDIX II – BOG’S PERFORMANCE FUNDING ALLOCATION

Florida Board of Governors Performance Funding Allocation 2024-2025 ¹				
	Normalized Score	Institutional Investment Allocation	Final State Investment Allocation ²	Total Performance Funding Allocation
FAMU	83	\$12,842,277	\$15,236,600	\$28,078,877
FAU	76	20,307,154	24,093,233	44,400,387
FGCU	67	13,540,861	8,032,715	21,573,576
FIU	96	32,464,106	40,589,694	73,053,800
FL Poly	74	5,010,831	5,945,055	10,955,886
FSU	91	49,418,400	60,596,992	110,015,392
NCF	80	4,157,304	4,932,394	9,089,698
UCF	87	35,554,732	42,183,580	77,738,312
UF	94	60,349,633	73,631,030	133,980,663
UNF	81	14,398,239	17,082,657	31,480,896
USF	89	35,401,875	42,002,225	77,404,100
UWF	91	11,554,588	15,673,825	27,228,413
Totals		\$295,000,000	\$350,000,000	\$645,000,000

¹ The amount of state investment is appropriated by the Legislature and Governor. A prorated amount is deducted from each University’s base recurring state appropriation (Institutional Investment) and is reallocated to each institution based on the results of the performance-based funding metrics (State Investment).

² Top three institutions (including ties) receive 100% of their allocation of the state investment. Universities with the same or higher score as the previous year receive 100% of their allocation of the state investment. If a university’s score decreases for two consecutive years, the University may receive up to 100% of their allocation of the state investment after presenting/completing a student success plan.

APPENDIX III – UNIVERSITY INITIATIVES

List of the University initiatives designed to align FIU's operations and practices with the SUS Strategic Plan goals.

- Over the past seven semesters, with support of Department of Education grant funding, the student success team reached out to over 1,900 students who previously stopped out from the University with over 90 credits earned and at least a 2.0 GPA.³ Over 600 students have returned to FIU, and 230 have graduated to date.
- Implemented an Educational and General Tuition Revenue Reallocation Model.
- Implemented a Faculty Reinvestment Model for strategic faculty hiring.
- Provided significantly greater access to on-demand analytics relevant to the metrics.
- Leveraged student level graduation benchmarking to inform and expand outreach interventions and course demand.
- Integrated career and academic advising.
- Engaged in skills mapping with Lightcast to align programs' curricula to industry-sought skills.
- Continuous strategic enrollment planning via Noel Levitz.
- Continued to expand and refine scholarship, merit, and emergency aid programs to best serve our incoming and current students.
- Expanded and improved communication to students regarding information related to enrollment, financial aid, and student financials.
- Implemented centralized controls with local deployment and execution for student recruitment efforts.
- Expanded centralized retention, graduation, and student success outreach.
- Expanded the variety of predictive indicators used in models to inform student success outreach and strategy, targeting additional populations of students who may be at-risk for attrition or delayed graduation.
- Expanded efforts to reduce course scheduling-related barriers to student progression to graduation.
 - Increased access to actionable data related to course demand and offerings.
 - Implemented/expanded best practices related to course scheduling for student success.
- Engaged in efforts to establish more competitive doctoral student support and expanding funding for doctoral student support.
- Held regular meetings with college leadership to discuss their student success goals, areas of opportunity, and strategies for improvement.

³ A stop out student is a student who temporarily withdraws from a college or university with the intention of returning later.

APPENDIX IV – IN-SCOPE PBF DATA ELEMENTS

Metric	Definition	Submission/Table/Element Information	Relevant Submission(s)	
7	<p>University Access Rate (Percent of Undergraduates with a Pell Grant)</p>	<p>This metric is based on 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-baccalaureate students) were excluded from the denominator for this metric.</p>	<p>Submission: SIF Table: Enrollments Elements: 01060 – Student Classification Level 01107 – Fee Classification – Kind 02041 – Demo Time Frame 01413 – Type of Student at Time of Most Recent Admission 02001 – Reporting Time Frame 01095 – University Identifier</p> <p>Submission: SIF Table: Person Demo Elements: 02043 – Non-Resident Alien Flag 02041 – Demo Time Frame 01095 – University Identifier</p> <p>Submission: SFA Table: Financial Aid Awards Elements: 02001 – Reporting Time Frame 01253 – Financial Aid Award Program Identifier 02040 – Award Payment Term 02001 – Reporting Time Frame 01095 – University Identifier</p>	<p>Fall 2024</p> <p>Fall 2024</p> <p>Annual 2023-2024</p>
10	<p>Number of Post-Doctoral Appointees</p>	<p>The number of post-doctoral appointees awarded annually.</p>	<p>Survey of graduate students and post-doctorates in science and engineering. (Not a BOG file submission.)</p>	<p>Fall 2024</p>

Definition Source: BOG Performance-Based Funding 2025 Metric Definitions

APPENDIX V – IN-SCOPE PREEMINENT METRICS

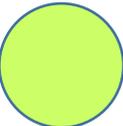
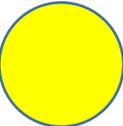
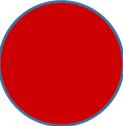
Metric		Definition
B	National University Rankings	A top 50 ranking on at least two well-known and highly respected national public university rankings, including, but not limited to, the U.S. News and World Report rankings, reflecting national preeminence, using most recent rankings.
G	Total Annual R&D Expenditures in Non-Health Sciences	Total annual Science & Engineering research expenditures in diversified non-medical sciences of \$150 million or more.
I	Patents Awarded	One hundred or more total patents awarded by the United States Patent and Trademark Office for the most recent three-year period.
K	Number of Post-Doctoral Appointees	Two hundred or more post-doctoral appointees annually.

Source: BOG Preeminent Metrics Methodology

APPENDIX VI – IMPACT RATINGS LEGEND

Impact Rating	Description
Severe	Immediate intervention required. Critical risks that could lead to significant financial loss, regulatory sanctions, or irreparable harm to the organization. Threatens the integrity of operations or financial reporting.
Significant	High priority for resolution. Risks that could result in serious issues if not addressed in a timely manner. May lead to considerable financial implications or regulatory concerns.
Moderate	Requires attention within a reasonable timeframe. Risks that have a noticeable but not catastrophic impact on operations or finances. Could lead to inefficiencies or minor financial losses if not addressed.
Limited	Not of urgent priority. Does not pose an immediate threat to operations or finances but require attention, nonetheless. The impact on the organization is limited; primarily related to process improvements or leading practices.

APPENDIX VII – COMPLEXITY RATINGS LEGEND

Legend: Estimated Time of Completion		Legend: Complexity of Corrective Action	
	Estimated completion date of less than 30 days.		Routine: Corrective action is believed to be uncomplicated, requiring modest adjustment to a process or practice.
	Estimated completion date between 30 to 90 days.		Moderate: Corrective action is believed to be more than routine. Actions involved are more than normal and might involve the development of policies and procedures.
	Estimated completion date between 91 to 180 days.		Complex: Corrective action is believed to be intricate. The solution might require an involved, complicated, and interconnected process stretching across multiple units and/or functions; may necessitate building new infrastructures or materially modifying existing ones.
	Estimated completion date between 181 to 360 days.		
	Estimated completion date of more than 360 days.		Exceptional: Corrective action is believed to be complex, as well as having extraordinary budgetary and operational challenges.

*The first rating symbol reflects the initial assessment based on the implementation date reported by management, while the second rating symbol reflects the current assessment based on existing conditions and auditor's judgment.

APPENDIX VIII – STAFF ACKNOWLEDGMENT AND OIA CONTACTS

Contributors to the report:

The following staff contributed to the audit in the designated roles:

- Ibis Alcala — Auditor in Charge
 - Henley Louis-Pierre — IT Auditor
 - Stephanie Price — Supervisor and Reviewer
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Report fraud, waste, abuse, and financial mismanagement on the [OIA Website](#) or [Ethical Panther Hotline](#).

Report a whistle-blower complaint to OIA in writing on the [OIA Website](#) or by calling (305) 348-2107.

Purpose of Internal Auditing

Internal auditing strengthens the organization's ability to create, protect, and sustain value by providing the board and management with independent, risk-based, and objective assurance, advice, insight, and foresight. Internal auditing enhances the organization's successful achievement of its objectives; governance, risk management, and control processes; decision-making and oversight; reputation and credibility with its stakeholders; and ability to serve the public interest.