
UNIVERSITY of SOUTH FLORIDA
Office of Internal Audit

# 26-010 Performance-Based Funding Data Integrity Audit

*Date: January 9, 2026*

DocuSigned by:
Virginia Kalil
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Virginia L. Kalil, CIA, CISA, CFE, CRISC
Executive Director/Chief Internal Auditor

4202 E. Fowler Ave., SVC 0077 • Tampa, FL 33620
Office: (813) 974-2705 • www.usf.edu/audit

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# Executive Summary

The University of South Florida (USF) Office of Internal Audit (IA) performed an audit of the processes and internal controls that ensure the completeness, accuracy, and timeliness of data submissions supporting the performance-based funding (PBF) measures (metrics). These data submissions are relied upon by the Florida Board of Governors (BOG) in computing the 10 measures included in the PBF model under Florida Statute 1001.92 State University System Performance-Based Incentive. This audit also provides an objective basis of support for the President and Board of Trustees (BOT) Chair to sign the representations included in the Data Integrity Certification to be filed with the BOG by March 1, 2026. This project is part of the Internal Audit 2025-2026 Work Plan. The focus of this audit was on the processes and internal controls established by USF as of September 30, 2025. Details are included in the scope and objectives section of this report.

The PBF measures are based on data submitted through the State University Database System (SUDS) utilizing a state-wide data submission process for BOG files. For additional information on data files included in this audit, see Exhibit A and Exhibit B.

IA concluded the processes and internal controls in place to ensure the completeness, accuracy, and timeliness of data submissions to the BOG, which support the PBF measures, offered significant assurance.

Management attention will be required to address one moderate risk related to change management. The risk identified impacted the reliability of data included in the 2023–2024 Retention (RET) submission and rates calculated using RET data but had no impact on the PBF benchmarks achieved by the University.

| # | Risk Area | Risk Level | Target Date |
|---|---|---|---|
| 1 | Change Management | Moderate | February 13, 2026 |

| Overall Conclusion | Definition |
|---|---|
| Significant Assurance | There is a generally sound control framework designed to meet the organization's objectives, or controls are generally being applied consistently. |

Details are included in the Risks and Action Plans section of this report.

# Scope and Objectives

The audit focused on the processes and internal controls established by USF as of September 30, 2025, to ensure the completeness, accuracy, and timeliness of data submissions supporting the PBF measures.

The primary audit objectives were to:

- Determine whether the processes and internal controls established by the university ensure the completeness, accuracy, and timeliness of data submissions to the BOG which support the PBF measures.
- Provide an objective basis for the President and BOT Chair to sign the representations included in the Data Integrity Certification, which will be submitted to the BOT and filed with the BOG by March 1, 2026.

The scope and objectives of the audit were set jointly and agreed to by the President, BOT Chair, and BOT Audit & Compliance Committee Chair, and the university's Chief Audit Executive.

In conducting the audit, IA followed a disciplined, systematic approach using the Global Internal Audit Standards. The information system components of the audit were performed in accordance with the ISACA (Information Systems Audit and Control Association) Standards and Guidelines. The COSO (Committee of Sponsoring Organizations of the Treadway Commission) and COBIT 2019 control frameworks were used to assess control structure effectiveness.

# Procedures Performed

For term-based submissions, testing of control processes was performed on the files covering the period Summer 2024 through Spring 2025. For files submitted annually, the current year file was selected for testing if available by November 14, 2025. Testing focused on the tables and data elements utilized by the BOG to compute PBF measures. For additional information on the files included in this review see Exhibit B.

Minimum audit guidelines were established by the BOG in the initial year of the PBF model which outlined eight key objectives. Although not required, these key objectives have been incorporated into the audit each subsequent year:

1. Verify the Data Administrator has been appointed by the University President and that PBF responsibilities have been incorporated into their job duties.
2. Validate that processes and internal controls in place are designed to ensure completeness, accuracy, and timeliness of data submissions.
3. Determine whether policies, procedures, and desk manuals are adequate to ensure integrity of submissions.

4. Evaluate the adequacy of system access controls.
5. Verify data accuracy through sample testing of key files and data elements.
6. Assess the consistency of the Data Administrator's certification of data submissions.
7. Confirm the consistency of data submissions with the BOG data definitions (files and data elements).
8. Evaluate the necessity and authorization of data resubmissions.

In the initial year of the PBF Data Integrity audit, a comprehensive review of processes and controls was conducted followed by a risk assessment. In each subsequent year, system process documentation was updated to reflect any material changes that took place; a new risk assessment was performed based on the updated system documentation and processes; and a new work plan was developed based on the updated risk assessment. Fraud-related risks, including the availability and appetite to manipulate data to produce more favorable results, were included as part of the risk assessment.

This year's audit included:

1. Evaluating any changes to key processes used by the Data Administrator and data owners/custodians to ensure the completeness, accuracy, and timeliness of data submissions to the BOG.
2. Reviewing all requests to modify data elements and/or file submission processes to ensure they followed the standard change management process and are consistent with BOG expectations.
3. Reviewing the Data Administrator's data resubmissions to the BOG for files impacting the PBF measures to ensure these resubmissions were both necessary and authorized, as well as evaluating that controls were in place to minimize the need for data resubmissions and were functioning as designed.
4. Tracing samples from the Retention (RET), Student Instructional File (SIF), SIF Degrees Awarded (SIFD), Student Financial Aid (SFA), and Hours to Degree (HTD) BOG files to OASIS (Online Access Student Information System), the system of record. The integrity of these files collectively impacts measures one through 10.
5. Tracing samples from the HTD BOG file to DegreeWorks, a system used to derive whether courses are used towards a degree. The integrity of this file impacts Metric Three – Cost to the Student.

# Conclusion

IA concluded the internal controls in place to ensure the completeness, accuracy, and timeliness of data submissions to the BOG, which support the PBF measures, offered significant assurance. Management attention will be required to address one moderate risk related to change management. The risk identified impacted the reliability of data included in the 2023–2024 Retention (RET) submission and rates calculated using RET data but had no impact on the PBF benchmarks achieved by the University. One moderate risk is detailed in the Risks and Action Plans section of this report.

# Background

In 2014, the BOG implemented the PBF model which includes 10 measures intended to evaluate Florida institutions on a range of issues (e.g., graduation and retention rates, average student costs, etc.). Nine of the measures are common to all institutions (Metric 8B is an alternative metric for New College of Florida only), while the remaining one varies by institution and focuses on areas of improvement or the specific mission of the university.

The measures calculations are based on data submitted through the State University Database System (SUDS) utilizing a state-wide data submission process for BOG files. To ensure the integrity of the data being submitted to the BOG to support the calculation of the measures, USF has established specific file generation, review, certification, and submission processes.

## File Generation Process

USF utilizes an automated file generation process to extract data files from the original systems of record and reformat and redefine data to meet the BOG data definition standards. The Hours to Degree (HTD) submission uses a different file generation process (See HTD File Generation Process below).

File generation processes include the following key controls:

- ✓ The automated jobs can only be launched by authorized Data Stewards. In addition, individuals responsible for the collection and validation of the data have no ability to modify the file generation jobs or their output.
- ✓ The Retention File generated by the BOG is downloaded from the BOG SUDS portal to HubMart by the Office of Decision Support (ODS). The Data Stewards and Sub-certifiers cannot change the files.
- ✓ Corrections are made to the original systems of record, and the file generation process is re-run until the file is free of material errors.
- ✓ Any changes to the data derivations, data elements, or table layouts in the file generation processes are tightly controlled by ODS and Information Technology (IT) utilizing a formal change management process.
- ✓ There are IT controls designed to ensure that changes to the file generation processes are approved via the standard USF change management process and that access to BOG submission-related data at rest or in transit is appropriately controlled.

## Hours to Degree File Generation Process

The HTD file submission has two primary tables: 1) HTD contains information regarding the students and the degrees issued and 2) Courses to Degree (CTD) that includes information regarding the courses taken and utilization of the courses to degree. The HTD table is

derived based on data in HubMart (Degrees_Submitted_Vw) and data from the student records system, OASIS (Online Access Student Information System) - a Banner product. The CTD table is generated from a combination of OASIS data and data obtained from the degree certification and advising system (DegreeWorks).

While an Application Manager process is used to create the HTD file, the process utilizes a series of complex scripts to select the population, normalize the data fields to meet BOG data definition standards, and populate course attributes used by the BOG to identify excess hours exemptions. This includes deriving whether courses are "used to degree" or "not used to degree" from DegreeWorks.

The systematically-identified HTD population and CTD file are loaded into two custom Banner reporting tables for validation. Any necessary corrections are made manually by the Data Steward utilizing custom Banner forms.

## BOG File Review and Certification Process

USF utilizes a formal review process managed by ODS for all BOG file submissions. The review and certification process includes the following key controls:

- ✓ Data Stewards, Sub-certifiers and Executive Reviewers who had operational and/or administrative responsibility for the institutional data are assigned key roles and responsibilities. The ODS website defines each of these roles.
- ✓ A central repository (DocMart) contains detailed information regarding data elements for each BOG SUDS file.
- ✓ A secured file storage location (HubMart) provides read-only access and functionality to the data collected and extracted into the Data Warehouse from transactional source systems in order to allow Data Stewards and Sub-certifiers to review and validate data.
- ✓ A formal sub-certification and executive review process is in place to ensure that institutional data submitted to the BOG accurately reflects the data contained in the primary systems of record. No BOG file is submitted to the BOG by the Data Administrator until the Executive Reviewer(s) approves the file.
- ✓ A formal process for requesting and approving resubmissions includes a second executive review process.

## BOG File Submission Process

Once all data integrity steps are performed and the file is ready for upload to the SUDS portal, a secure transmission process is used by ODS to ensure data cannot be changed prior to submission.

Key controls within this process include:

- ✓ A dedicated transfer server is used to transmit the BOG SUDS files. Only ODS and IT server administrators have access to the transfer server.
- ✓ Only ODS staff can upload a file from the transfer server to SUDS, edit submissions, generate available reports, or generate reports with re-editing.
- ✓ Only the Data Administrator and Deputy Data Administrator can submit the final BOG file.

# Risks and Action Plans

## 1. Moderate Risk: Change Management

The University of South Florida (USF) Data Governance Program Charter states that change management is a guiding principle for USF's Data Governance Program and "accountable parties should initiate and communicate a concerted effort to manage changes regarding data management, policies and definitions."

Control Objectives for Information and Related Technologies (COBIT) BAI07.05 titled "Perform acceptance tests" requires an organization to "Test changes independently, in accordance with the defined test plan, prior to migration to the live operational environment."

Prior to the 2023–2024 Retention (RET) submission, ODS, in collaboration with IT, implemented new query logic to automate the previously manual process of identifying students who withdrew to serve in the armed forces. These students represent one type of allowable cohort adjustment used to calculate retention and graduation metrics.

Before proposing this enhancement, ODS engaged with the Office of the Registrar (OR) and the Office of Veteran Success (OVS) to gain an understanding of the underlying business processes and available data related to military withdrawals. However, the query logic proposed by ODS derived records based on an inaccurate interpretation of an element included in the Student Instruction File (SIF) Enrollments table. ODS and IT reviewed the query results to ensure the query logic was written as requested; however, the logic was never adequately tested to ensure only military-related withdrawals were being identified.

Due to inadequate testing, 179 of 180 (99.44%) military cohort adjustments reported as part of the 2023–2024 RET submission were unrelated to student military withdrawals. The miscoded military withdrawals were utilized by the BOG to calculate several metrics (PBF Metrics 4, 9a, 9b, and 10) resulting in overstated rates between 0.1% and 0.4%. The error did not impact the PBF benchmarks achieved by the University.

Failure to perform adequate acceptance testing of query logic changes prior to implementation can result in inaccurate identification of student cohort adjustments, leading to misreporting of retention and graduation metrics. This exposes the university to reliance on incorrect data for performance-based funding calculations and potential reputational damage.

| Action Plans | Activity Owner | Target Date |
|---|---|---|
| ODS, in collaboration with the Office of the Registrar (OR) and IT, will implement corrected query logic to identify military cohort adjustments. | Glendalis Gonzalez, Associate Director, Office of Decision Support | January 16, 2026 |

| Action Plans | Activity Owner | Target Date |
|---|---|---|
| ODS will provide identified military cohort adjustments to the OR for verification using source documents (i.e. military withdrawal form or other student communication). | Glendalis Gonzalez, Associate Director, Office of Decision Support | January 16, 2026 |
| ODS will ensure that adequate testing and acceptance of modifications to query logic are performed by relevant data stewards. | Glendalis Gonzalez, Associate Director, Office of Decision Support | January 23, 2026 |
| ODS will ensure that documentation of testing and acceptance related to modifications to query logic is retained. | Glendalis Gonzalez, Associate Director, Office of Decision Support | February 13, 2026 |

# Distribution

| | Name | Title |
|---|---|---|
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| cc | Catherine Long | University Registrar, Registrar's Office |

# Exhibit A – Performance Measures Data Sources

| Metric | Metric Description | BOG File | Data Used/Created by the BOG |
|---|---|---|---|
| One | Percent of Bachelor's Graduates Enrolled or Employed (Earning $40,000+) – One Year After Graduation | SIFD | National Student Clearinghouse (NSC), Florida Department of Economic Opportunity (DEO), the Florida Education and Training Placement Information Program (FETPIP), and the State University System Institutions |
| Two | Median Wages of Bachelor's Graduates Employed Full-time – One Year After Graduation | SIFD | Florida Department of Economic Opportunity (DEO) provides Unemployment Insurance (UI) wages from the State Wage Interchange System (SWIS) |
| Three | Average Cost to the Student (Net Tuition & Fees for Resident Undergraduates per 120 Credit Hours) | SIF, SFA, HTD | State University Database System (SUDS), the Legislature's annual General Appropriations Act, and university required fees as approved by the Florida Board of Governors |
| Four | Four Year Graduation Rate (Full-time FTIC) | SIF, SIFD, RET | BOG created Cohort and Retention File |
| Five | Academic Progress Rate (2nd Year Retention with at least a 2.0 GPA for Full-time FTIC) | SIF, SIFD, RET | BOG created Cohort and Retention File |
| Six | Percentage of Bachelor's Degrees Awarded within Programs of Strategic Emphasis | SIFD | |
| Seven | University Access Rate (Percent of Undergraduates with a Pell-grant) | SIF, SFA | |
| Eight | Percent of Graduate Degrees Awarded within Programs of Strategic Emphasis | SIFD | |
| Nine | a. Three-Year Graduation Rate for Florida College System (FCS) Associates in Arts Transfer Students<br>b. Six-Year Graduation Rate for Students who are Awarded a Pell Grant in their First Year in College | SIF, SIFD, RET, SFA | BOG created Cohort and Retention File |
| Ten | Six-year FTIC graduation rate (Full and Part-time) | SIF, SIFD, RET | BOG created Cohort and Retention File |

# Exhibit B – BOG Files Reviewed

| Submission | System of Record | Table | Submission Reviewed |
|---|---|---|---|
| Hours to Degree (HTD) | OASIS, DegreeWorks | Hours to Degree<br>Courses to Degree | 2024-2025 |
| Student Financial Aid (SFA) | OASIS | Financial Aid Awards | 2024-2025 |
| Student Instructional File - Degree (SIFD) | OASIS | Degrees Awarded | Summer 2024, Fall 2024, Spring 2025 |
| Student Instructional File (SIF) | OASIS | Person Demographics<br>Enrollments | Summer 2024, Fall 2024, Spring 2025 |
| Retention File (RET) | BOG | Retention Cohort Change | 2023-2024 |

# Appendix A – Risk and Overall Conclusion Legend

| Risk | Definition |
|---|---|
| Minor | Insignificant or incidental negative impact |
| Moderate | Notable negative impact |
| Major | Significant negative impact |
| Severe | Substantial, pervasive, or long-lasting negative impact |

| Overall Conclusion | Definition |
|---|---|
| Significant Assurance | There is a generally sound control framework designed to meet the organization's objectives, or controls are generally being applied consistently. |
| Moderate Assurance | There are areas in the control framework or inconsistent application of controls putting the achievement of the organization's objectives at risk. |
| Limited Assurance | There are weaknesses in the design or inconsistent application of the control framework that require urgent management attention to achieve the organization's objectives. |
| Weak Assurance | There are considerable weaknesses in the design or inconsistent application of the control framework that will result in, or already has resulted in, failure to achieve the organization's objectives. Immediate management attention is required. |


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Office of Internal Audit

# 26-020 Preeminence Data Integrity Audit

*Date: January 9, 2026*

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Virginia Kalil
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Virginia L. Kalil, CIA, CISA, CFE, CRISC
Executive Director/Chief Internal Auditor

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# Table of Contents

# Executive Summary

The University of South Florida (USF) Office of Internal Audit (IA) performed an audit of the processes and internal controls which ensure the completeness, accuracy, and timeliness of data submissions supporting the 13 Preeminence measures (metrics). These data submissions are relied upon by the Florida Board of Governors (BOG) in assessing USF's eligibility under Florida Statute 1001.7065 Preeminent state research universities program. This audit also provides an objective basis of support for the President and Board of Trustees (BOT) Chair to sign the representations included in the Data Integrity Certification to be filed with the BOG by March 1, 2026. This project is part of the Internal Audit 2025 - 2026 Work Plan. The focus of this audit was on the processes and internal controls established by USF as of September 30, 2025. Details are included in the scope and objectives section of this report.

Data supporting these metrics comes from a variety of sources including data submitted to the BOG, data reported to external entities, and data created and reported by independent entities external to USF's control. USF may assist the BOG's Office of Data Analytics (BOG-ODA) by gathering or confirming the data. For additional information on metrics and data sources included in this review see Exhibit A.

IA concluded the processes and internal controls in place to ensure the completeness, accuracy, and timeliness of data submissions which support the Preeminence metrics offered significant assurance for metrics A-E and I-L and offered moderate assurance for metrics F-H and M due to the use of a test dataset for the National Science Foundation (NSF) Higher Education Research and Development (HERD) Survey reporting.

Management attention will be required to address one moderate risk related to the use of a test dataset. Although the risk identified impacted the reliability of select research-related expenditures identified for inclusion in the NSF HERD Survey, there was no impact to the overall status of each Preeminence metric.

| # | Risk Area | Risk Level | Target Date |
|---|---|---|---|
| 1 | Utilization of a Test Dataset | Moderate | January 23, 2026 |

| Overall Conclusion | Definition |
|---|---|
| Moderate Assurance | There are areas in the control framework or inconsistent application of controls putting the achievement of the organization's objectives at risk. |

Details are included in the Risks and Action Plans section of this report.

# Scope and Objectives

This audit focused on the processes and internal controls established by USF as of September 30, 2025, to ensure the completeness, accuracy, and timeliness of data submissions supporting the Preeminence metrics.

The primary audit objectives were to:

- Determine whether the processes and internal controls established by the University ensure the completeness, accuracy, and timeliness of data submissions which support the Preeminence metrics.
- Provide an objective basis for the President and BOT Chair to sign the representations included in the Data Integrity Certification, which will be submitted to the BOT and filed with the BOG by March 1, 2026.

The scope and objectives of the audit were set jointly and agreed to by the President, BOT Chair, the BOT Audit & Compliance Committee Chair, and the university's Chief Audit Executive.

In conducting the audit, IA followed a disciplined, systematic approach using the Global Internal Audit Standards. The information system components of the audit were performed in accordance with the ISACA (Information Systems Audit and Control Association) Standards and Guidelines. The COSO (Committee of Sponsoring Organizations of the Treadway Commission) and COBIT 2019 control frameworks were used to assess control structure effectiveness.

# Procedures Performed

Although not required by the BOG, the following key objectives have been incorporated into the audit this year:

1. Evaluate key processes and controls used by the data owner to ensure the completeness, accuracy, and timeliness of data submission.
2. Validate all populations utilized and recalculate metrics using internal and external datasets, when available.
3. Verify data accuracy through sample testing of key files and data elements.
4. Review the processes followed by the Office of Decision Support (ODS) to ensure the completeness, accuracy, and timely submission of data supporting the metrics.
5. Confirm the consistency of data components and methodology with BOG's expectations for the implementation of Florida Statute (FS) 1001.7065 (Preeminent state research universities program).
6. Determine the overall risk of a data submission being inaccurate or incomplete.
7. Recommend corrective actions where weaknesses were identified.

In the initial year of the Preeminence Data Integrity audit, a comprehensive review of processes and controls was conducted, followed by a risk assessment. In each subsequent year, system process documentation was updated to reflect any material changes that took place; a new risk assessment was performed based on the updated system documentation and processes; and a new work plan was developed based on the updated risk assessment. Fraud-related risks, including the availability and appetite to manipulate data to produce more favorable results, were included as part of the risk assessment.

This year's audit also included:

1. Evaluating any changes to key processes used to ensure the completeness, accuracy, and timeliness of data submissions used in the metrics. This includes verifying new controls put in place to resolve deficiencies identified in the prior year's audit.
2. Validating the accuracy of the data submitted via external surveys: NACUBO (National Association of College and University Business Officers) Endowment Survey, National Science Foundation (NSF) Graduate Students and Postdoctorates in Science and Engineering (GSS) Survey, and the NSF HERD Survey.
3. Validating the accuracy of data extracted from the Financial Accounting System (FAST) and Faculty Academic Information Reporting System (FAIR) for the NSF HERD Survey.
4. Evaluating the data controls performed by Direct Support Organizations (DSOs) to identify Research and Development (R&D) expenditures for inclusion in the NSF HERD Survey.
5. Verifying data accuracy through sample testing of key files and data elements from the Admission (ADM) BOG file to OASIS (Online Access Student Information System), the system of record. The ADM file is not tested in the Performance-Based Funding (PBF) audit, and the integrity of this file affects Metric A – Average grade point average (GPA)/Average Scholastic Aptitude Test (SAT)/America College Test (ACT)/Classic Learning Test (CLT) Score.

# Prior Audit Results

In FY 2024-2025, the Preeminence Data Integrity Audit (IA 25-020) was performed, which identified one moderate risk related to enhancing data validity controls associated with the NSF HERD Survey. The related action plan to enhance data validation control was complete at the time of report issuance.

# Conclusion

IA concluded the processes and internal controls in place to ensure the completeness, accuracy, and timeliness of data submissions which support the Preeminence metrics offered significant assurance for metrics A-E and I-L and offered moderate assurance for metrics F-H and M due to the use of a test dataset for the National Science Foundation (NSF) Higher Education Research and Development (HERD) Survey reporting.

Management attention will be required to address one moderate risk related to use of a test dataset. Although the risk identified impacted the reliability of select research-related expenditures identified for inclusion in the NSF HERD Survey, there was no impact to the overall status of each Preeminence metric. One moderate risk is detailed in the Risks and Action Plans section of this report.

# Background

In 2013, the Legislature and Governor approved Senate Bill 1076, (see SB 1076 K-20 Education) creating the Preeminent State Research Universities Program (see FS 1001.7065) and providing added resources and benefits to universities meeting preeminent status. Following the approval of Senate Bill 266 in 2023, 13 academic and research excellence standards were established for the preeminent state research universities program and each standard is to be reported annually in the Board of Governors Accountability Plan. FS 1001.7065 indicates that a state university meeting seven out of 13 standards is designated as an "emerging preeminent state research university" and a state university meeting 12 out of 13 standards as a "preeminent state research university."

## Preeminence Data Sources

The data supporting Preeminence metrics comes from a variety of sources including:

- Data submitted to the BOG, which is managed by the USF Office of Decision Support (ODS).
- Data that is created and reported by independent external entities outside of USF's control. USF may assist the BOG's Office of Data Analytics (BOG-ODA) by gathering or confirming data, but USF has no ability to affect the data.
- Data reported to the external entities managed in accordance with USF Policy 11-007 Data Submission to External Entities, which includes data regarding research expenditures, postdoctoral appointments, and endowments.

See Exhibit A for additional information on data sources.

## BOG Submission Validation Process

Specifically excluded from USF Policy 11-007 Data Submission to External Entities are requests from the BOG including official information requests, routine annual requests, and ad hoc special requests, which are managed by ODS. The Institutional Data Administrator manages the ODS process.

ODS is responsible for certifying and managing the submission of data to the BOG on behalf of USF pursuant to BOG Regulation 3.007. ODS serves as a liaison between the BOG-ODA and USF regarding requests for information and coordinates the efforts of academic and administrative resources to ensure timely and accurate reporting. ODS has established roles and responsibilities for those involved in maintaining institutional data, preparing required files for submission to the BOG, and validating the files are accurate and consistent with BOG data definitions. Each data submission is assigned to a primary executive reviewer who is responsible for the review and approval of the institutional data submission prior to the official submission to the BOG.

The process used to create standard BOG submissions, submitted via the State University Data System (SUDS), is audited each year by IA.

The following BOG SUDS file submissions are utilized by the BOG to calculate or validate Preeminence metrics:

- Admission file (ADM) used to compute Average GPA & Average SAT (Metric A).
- Student Instruction file (SIF) used to generate the First Time in College (FTIC) cohort used in Metrics A, C (Retention Rate), and D (4-yr Graduation Rate) and to calculate metrics.
- SIF Degrees Awarded file (SIFD) used to compute Number of Doctoral Degrees Awarded Annually (Metric J) and 4-yr Graduation Rate (Metric D).

## Process Used to Validate Metrics Using External Sources

The results of three Preeminence metrics are based on data maintained by external sources including: Public University National Ranking (Metric B), National Academy Memberships (Metric E), and Utility Patents Awarded (Metric I).

USF does not submit data to the BOG for Metric B, E or I. However, university rankings are tracked by ODS on an on-going basis. Annually, the BOG provides identified rankings which are reviewed by ODS who validates the rankings on the external entities' websites. The BOG obtains the number of faculty members who are members of a National Academy by reviewing public data and obtains the number of patents directly from the United States Patent and Trademark Office (uspto.gov). ODS and USF Research (USFR) validate the BOG's counts.

## Process Used to Validate Metrics Which Rely on External Data Requests

USF Policy 11-007 communicates to USF "the roles and responsibilities for responding to requests from External Entities that involve provision of institutional data." The policy applies to all units/offices across USF and provides guidelines for processing data requests by external entities. External data requests not exempted from this policy, "must go through USF's Office of Decision Support (ODS) which has established procedures for processing those requests details of which may be accessed on the ODS Data Request site."

Preeminence metrics utilize data from three external datasets as follows:

- USFR is responsible for producing the data used to respond to the NSF Higher Education Research & Development (HERD) survey which captures research expenditures used in four Preeminence metrics (F, G, H, and M).
- The Office of Post-Doctoral Affairs (OPA) in the Office of Graduate Studies is responsible for producing the data used to respond to the NSF Survey of Graduate

Students and Postdoctorates in Science and Engineering (NSF GSS) which captures the number of postdoctoral research scholars (Metric K).

- USF Foundation (USFF) is responsible for producing the data used in the NACUBO Commonfund Study of Endowments Survey which captures endowment size (Metric L)

## HERD Survey

USFR uses a SQL database (research portal) to compile data used to generate USF's NSF HERD Survey submission. Data from USF systems of record is exported to MS Excel files then uploaded into the research portal. Additionally, each Direct Support Organizations (DSO) logs into the research portal to complete a survey form and provide supporting workpapers. The data files from the various inputs are compiled within the research portal to populate the NSF HERD Survey questions that include data from all USF campuses, One USF. The final NSF HERD Survey reporting is reconciled to the data files and reviewed by USFR and then by ODS in accordance with USF Policy 11-007 prior to submission to the NSF. The NSF HERD Survey submission process contains data validation edits that identify variances and inconsistencies between questions and require explanations for any large year-to-year variances.

## GSS Survey

OPA is responsible for calculating and reporting data for the NSF GSS Survey which is used for Metric K (number of postdoctoral appointees). OPA defines USF postdoctoral scholars on the NIH-NSF GSS Reporting webpage and uses data extracted from USF's human capital management system (HCM) to identify eligible postdoctoral scholars. This data is validated in collaboration with relevant colleges and departments to ensure accuracy. Once compiled, the data is presented and approved through an executive review process managed by ODS.

## NACUBO Survey

USFF is responsible for calculating and reporting data for the NACUBO Commonfund Study of Endowments which is used for Metric L (Endowments >= $500 Million). USFF utilizes the NACUBO definition of endowments to complete the survey. Once compiled, the data is presented and approved through an executive review process managed by ODS.

# Risks and Action Plans

## 1. Moderate Risk: Utilization of a Test Dataset

Failure to properly utilize test and production environments for their intended purposes may result in loss of availability, confidentiality, and integrity of information assets. Only datasets that have been released to production and endorsed as certified are considered reliable, authoritative sources of data.

USF Research (USFR) maintains a self-service Research Analytics (RA) dataset in Power BI to capture research-related data from systems of record and the Financial Analytics (FA) dataset (FA) that can be modeled into reporting that aids in decision-making. A RA test dataset was also maintained to allow for user acceptance testing prior to promoting changes to the production RA dataset.

For the fiscal year 2024 (FY2024) NSF HERD Survey submission, USFR Institutional Research Effectiveness & Assessment (IREA) relied on data from the RA test dataset to identify Florida High Tech Corridor (FL HTC) expenditures already included in separate HERD component reports. The RA test dataset was not subject to the same data validation controls as the certified production RA dataset and was not intended to be relied upon for external reporting.

A data integrity error impacted the RA test dataset and FL HTC expenditures amounting to $207,753 (which equals 12.6% of total FL HTC HERD reporting and 0.04% of total HERD reporting) were inadvertently included in the FY2024 NSF HERD submission. This error had no impact on the overall status of any Preeminence metric, nor did it necessitate resubmission of the HERD Survey.

Use of a non-authoritative test dataset allowed for inaccurate reporting of FL HTC HERD expenditures.

Reliance on a test dataset that has not been adequately validated can lead to erroneous reporting, misinformed decision-making, and non-compliance with reporting requirements.

| Action Plans | Activity Owner | Target Date |
|---|---|---|
| USFR IREA will discontinue its use of non-production self-service datasets for NSF HERD reporting purposes. | Dena-Rose Wilson, Director of IREA | January 23, 2026 |
| USFR IREA will confirm whether the data owner and data custodian are aware of any known issues with the self-service datasets before placing reliance on the datasets for NSF HERD reporting. | Dena-Rose Wilson, Director of IREA | January 23, 2026 |

# Distribution

| | Name | Title |
|---|---|---|
| To | Dr. Prasant Mohapatra | Provost and Executive Vice President for Academic Affairs, Acting Vice President for Research |
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| cc | Catherine Long | Assistant Vice President and University Registrar, Registrar's Office |
| cc | Dena-Rose Wilson | Director, USFR Institutional Research Effectiveness & Assessment (IREA) |
| cc | Deena Vanderbosch | Assistant Director, Data Integrity, USFR IREA |

# Exhibit A – Preeminence Data Sources

| Metric | Metric Description | Responsible Unit | Source | Data Used/Created by the BOG |
|---|---|---|---|---|
| A | Average GPA and SAT score for incoming freshman in Fall semester | BOG-ODA | BOG Submission File | The BOG-ODA performs concordance of SAT scores and calculates averages based on the Admission (ADM) file tables provided by USF. |
| B | Top-50 ranking in national public university rankings | ODS | External websites | List of acceptable organizations maintained by the BOG. USF's performance for listed organizations is prepared by the BOG. ODS validates using external websites. |
| C | Freshman retention rate (Full-time, FTIC) | ODS | BOG Submission Files | Data based on the BOG Retention File (RET) prepared from the Student Instruction Files (SIF, SIFP). BOG computes the FTIC Cohort and the retention rate. |
| D | Four-year graduation rate (Full-time, FTIC) | ODS | BOG Submission File | Data based on the BOG files SIF, SIFP used to calculate the FTIC cohort and Student Instruction File-Degrees Awarded file (SIFD). BOG computes graduation rates based on BOG files (SIF, SIFP, and SIFD). |
| E | National Academy memberships | BOG-ODA | External websites: Official membership directories | Calculated by the BOG but validated by USFR using external websites. A list of acceptable organizations is maintained by the BOG. |
| F | Total annual research expenditures, including federal research expenditures | USFR | NSF HERD Survey | Survey utilizes GEMS, FAST, and FAIR data, and R&D activities reported by DSO's. |
| G | Total annual research expenditures in diversified nonmedical sciences | USFR | NSF HERD Survey | Same as Metric F. |
| H | Top-100 national ranking in research expenditures in at least five STEM disciplines | USFR | NSF HERD Survey | Same as Metric F, except USFR utilizes department ID number to associate R&D activities with a discipline. |
| I | Patents awarded over three-year period | BOG-ODA | External website: USPTO | As reported by USPTO for the most recent three years. |
| J | Doctoral degrees awarded annually | BOG-ODA | BOG Submission File | BOG computes and ODS validates based on SIFD. |
| K | Number of postdoctoral appointees awarded annually | OPA | NSF GSS Survey | Survey utilizes GEMS, FAST, and FAIR data. |
| L | Endowment size | USFF | NACUBO-Commonfund Study of Endowments | USFF financial records in Blackbaud Financial Edge NXT and external investment statements. |
| M | Total annual STEM-related research expenditures, including federal research expenditures | USFR | NSF HERD Survey | Same as Metric F. |

# Exhibit B – Key Terms

| Term | Description |
|---|---|
| Blackbaud Financial Edge NXT | Financial accounting system used by USF Foundation and USF Research Foundation |
| BOG-ODA | Florida Board of Governors' Office of Data Analytics |
| FAIR | Faculty Academic Information Reporting System used to obtain department funded research efforts |
| FAST | Financial Accounting System used by USF to manage contracts and grant activities |
| FL HTC | Florida High Tech Corridor, not-for-profit organization partnered with USF |
| FTIC | First-time in College as defined by IPEDS and the BOG |
| GEMS | Global Management Employment System used by USF to manage human resource and payroll activities |
| IAE | Institute of Applied Engineering, direct support organization of USF |
| NACUBO | National Association of College and University Business Officers NACUBO-Commonfund Study of Endowments |
| NSF GSS | National Science Foundation/National Institutes of Health Survey of Graduate Students and Postdoctorates in Science and Engineering |
| NSF HERD | National Science Foundation Higher Education Research and Development Survey |
| ODS | Office of Decision Support in the Office of the Provost |
| OPA | Office of Post-Doctoral Affairs in the Office of Graduate Studies |
| USFR | USF Research |
| PBF | Performance-Based Funding |
| USFF | USF Foundation, direct support organization of USF |
| USFRF | USF Research Foundation, direct support organization of USF |
| USPTO | United States Patent & Trademark Office |
| R&D | Research & Development expenditures as defined by the HERD Survey |
| STEM | Science, Technology, Engineering and Mathematics |

# Appendix A – Risk and Overall Conclusion Legend

| Risk | Definition |
|---|---|
| Minor | Insignificant or incidental negative impact |
| Moderate | Notable negative impact |
| Major | Significant negative impact |
| Severe | Substantial, pervasive, or long-lasting negative impact |

| Overall Conclusion | Definition |
|---|---|
| Significant Assurance | There is a generally sound control framework designed to meet the organization's objectives, or controls are generally being applied consistently. |
| Moderate Assurance | There are areas in the control framework or inconsistent application of controls putting the achievement of the organization's objectives at risk. |
| Limited Assurance | There are weaknesses in the design or inconsistent application of the control framework that require urgent management attention to achieve the organization's objectives. |
| Weak Assurance | There are considerable weaknesses in the design or inconsistent application of the control framework that will result in, or already has resulted in, failure to achieve the organization's objectives. Immediate management attention is required. |