

Performance Based Funding

Data Integrity Audit

Florida Gulf Coast University

January 17, 2019

William Foster, MBA, CPA, CIA, CGAP, CFE, CRMA, CCSA

Director, Internal Audit

Executive Summary

At the direction of the Florida Board of Governors (BOG), audit procedures were performed to determine whether Florida Gulf Coast University (University) has effective internal controls, processes and procedures in operation to ensure the completeness, accuracy, and timeliness of the data submissions to the BOG which support the University's Performance Funding Metrics. Certain procedures were applied to the data submitted during the period October 1, 2017 through September 30, 2018. The procedures were originally established jointly by the State University Internal Audit leaders to ensure that the audit guidelines provided by the BOG were fully addressed.

Specifically, responsible management and other personnel were interviewed, detailed narratives related to data compilation and submission were reviewed, and various samples of data reported to the BOG were verified. These procedures were performed by Mauldin & Jenkins, an independent audit firm, as an Agreed Upon Procedures Engagement performed in accordance with the attestation standards established by the American Institute of Certified Public Accountants. The Mauldin & Jenkins report, which appears as Appendix A to this report, is intended solely for the information and use of Florida Gulf Coast University.

It is the University's responsibility to conclude on the completeness, accuracy, and timeliness of the data submissions based upon the procedures applied. The University was involved in the development of the appropriate audit procedures to be applied, in accordance with the International Standards for the Professional Practice of Internal Auditing, issued by the Institute of Internal Auditors, and in the implementation of the agreed upon procedures. Internal Audit personnel acted as liaison between Mauldin & Jenkins auditors and University management and staff. Our responsibilities included ensuring that accurate information was provided by University personnel to Mauldin & Jenkins and that any initial anomalies during testing were appropriately resolved.

Our audit, which incorporates the Mauldin & Jenkins Agreed Upon Procedures Report, was conducted in accordance with the International Standards for the Professional Practice of Internal Auditing, issued by the Institute of Internal Auditors. The audit procedures provided a reasonable basis for my opinion and the following reportable observation.

Background

The Florida Board of Governors (BOG) has broad governance responsibilities that affect administrative and budgetary matters for Florida's public universities. Beginning in fiscal year 2013 – 2014, the BOG instituted a performance funding program which is based on 10 performance metrics used to evaluate the institutions on a range of issues.

The 2017-2018 metrics are listed below:

No.	Performance Based Funding 2017-2018 Metrics
1	Percent of Bachelor's Graduates Enrolled or Employed (\$25,000+) in U.S.
2	Median Average Wages of Bachelor's Graduates Employed 1 Year After Graduation in U.S.
3	Cost of Bachelor's to Student, net tuition and fees per 120 credit hours
4	Four Year FTIC Graduation Rate
5	Academic Progress Rate, FTIC 2 nd year retention, GPA above 2.0
6	Bachelor's Degrees within Programs of Strategic Emphasis
7	University Access Rate, percentage of undergraduates with Pell grants
8	Graduate Degrees within Programs of Strategic Emphasis
9	Percent of Bachelor's Degrees Without Excess Hours (Board of Governors' Choice)
10	Bachelor's Degrees Awarded to Minorities (Board of Trustees' Choice)

According to information published by the BOG in March 2016, the following are key components of the funding model:

- Institutions are evaluated on either Excellence or Improvement for each metric.
- Data is based on one-year data.
- The benchmarks for Excellence are 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.
- The Florida Legislature and Governor determine the amount of new state funding and an amount of institutional funding that will come from each university's recurring state base appropriation.

The amount of the state investment appropriated by the Legislature and Governor for performance funding will be matched by an amount reallocated from the university system base budget. These "institutional base" funds are the cumulative recurring state appropriations the Legislature has appropriated to each institution.

The highest point value for each metric is 10 points. All 10 of the metrics have equal weight. From a total possible 100 points, a university is required to earn at least 51 points in order to be eligible for new funding.

The Agreed Upon Procedures report included as part of this report discloses one observation regarding one data late submission.

Observation

Hours to Degree Submission (HTD): Academic Administration directed Institutional Research and Analysis (IRA) to hold the Hours to Degree submission for additional reviews of the data to ensure that the University received every possible credit for its performance. The submission is critical to FGCU's Performance Metrics score, and compiling the data is time intensive. Management wanted a final review at the highest level to ensure accurate data.

Submission	Term or Year	Due Date	Date Submitted	Business Days Late
Hours to Degree (HTD)	Annual 2016 – 20162017	11/08/2017	11/17/2017	6

In my opinion, this observation did not affect the overall integrity of the data submissions. This observation does not require Management to create a new corrective action plan to address the observation. Overall, FGCU staff provide accurate and timely information to the Board of Governors.

Conclusion

In my opinion, based upon the work performed, the internal controls, processes and procedures Florida Gulf Coast University has in place to ensure the completeness, accuracy, and overall timeliness of data submissions to the BOG that affect performance based funding metrics are operating effectively.

Audit Report Prepared by: William Foster, MBA, CPA, CIA, CGAP, CFE, CRMA, CCSA,
Director, Internal Audit.

APPENDIX A

**FLORIDA GULF COAST UNIVERSITY
INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING
AGREED-UPON PROCEDURES**

January 14, 2019

**FLORIDA GULF COAST UNIVERSITY
INDEPENDENT ACCOUNTANT’S REPORT
ON APPLYING
AGREED-UPON PROCEDURES**

January 14, 2019

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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Joseph G. Fogg III, Chair Audit and Compliance Committee
Florida Gulf Coast University
Fort Myers, Florida 33965-6565

We have performed the procedures enumerated below, which were agreed to by the Board of Trustees of Florida Gulf Coast University (the "University"), solely to assist the University in determining whether the University has processes established to ensure the completeness, accuracy and timeliness of data submissions to the Board of Governors (BOG) which support the Performance Funding Metrics of the University as of September 30, 2018. The University's management is responsible for all processes and procedures for the complete, accurate, and timely submission of data to the BOG. This agreed-upon procedures engagement was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Our procedures and findings are as follows:

We reviewed all of the BOG submissions relating to the Performance Funding Metrics identified and published by the State University System of Florida specific to the certification. See Attachment I for a listing of the submissions tested as provided by the University to us.

- a) Verify the appointment of the Data Administrator by the University President and that duties related to these responsibilities are incorporated into the Data Administrator's official position description.
1. Review the Data Administrator's position description; note details of the description, paying special attention to responsibilities related to coordinating the gathering of data from departmental sources, quality assurance procedures applied and other data integrity checks prior to submission to the BOG.
 2. Determine if the Data Administrator was appointed by the President.
 3. Conclude on whether the Institutional Data Administrator's responsibilities include the requirements identified in BOG Regulation 3.007, SUS Management Information System. (For example, verify the Data Administrator's data submission statements indicated, "I certify that this file/data represents the position of this University for the term being reported.").

Procedures Performed

- Reviewed the Position Description for the Director of Institutional Research and Analysis dated October 2, 2018. Verified the description included the requirements identified in the BOG Regulation 3.007.
- Reviewed the original appointment for the Director of Institutional Research and Analysis by the Provost dated April 23, 2004. Also, reviewed the re-affirmation appointment by the President dated September 8, 2014.
- Observed the SUDS submission screen and the “Submit for Approval” button that represents the University’s certification of complying with BOG regulation 3.007.
- Reviewed the current FGCU Summary of Organization chart dated September 17, 2018, and the Institutional Performance Organizational Chart dated January 30, 2018.

Findings

No exceptions were identified as a result of applying these procedures.

b) *Review the processes used by the Data Administrator to ensure the completeness, accuracy and timely submission of data to the Board of Governors.*

1. Interview the Data Administrator and other key data managers to understand the internal processes in place to gather, test, and ensure that only valid data, as defined by the BOG, is timely submitted to the BOG.
2. Identify and evaluate key processes over data input and submission. Consider evaluating the processes from the point of incoming information to the submission of the data file to the BOG.
3. Review internal records such as time management schedules and relevant correspondence which purport to demonstrate that complete and accurate data is timely submitted to the BOG. (See due dates addressed in the SUS data workshop).
[https://www.flbog.edu/board/office/oda/_doc/2018_Workshop_Proceedings_with_not es.pdf](https://www.flbog.edu/board/office/oda/_doc/2018_Workshop_Proceedings_with_notes.pdf)
4. According to BOG Regulation 3.007, prior to submitting the file, the universities shall ensure the file is consistent with the criteria established in the specifications document by performing tests on the file using applications/processes provided by the BOG Information Resource Management (IRM) office. Review process for timely and accurately addressing data file error reports.
5. Evaluate the results and document your conclusion on the Data Administrator’s processes.

Procedures Performed

- Interviewed the following people who are key in the data being reported and submitted to the BOG:
 - Director of Institutional Research and Analysis
 - Assistant Director, Management Information Resources

- Programmer Analyst, Institutional Research
 - Director, Business Applications, ITS
 - Associate Vice President, ITS & CIO
 - University Registrar
 - Associate Vice President, Academic & Curriculum Support
 - Assistant Director, Academic and Curriculum Support
 - Associate Director, Admissions Operations
 - Director, Financial Aid
-
- For those interviewed, we discussed key internal controls and processes in place over data input, Banner access, State University Database System (SUDS) access, validation tables, data submission procedures, error resolution, staff training, and other controls specific to the department and submission of accurate and timely data. Detailed review and evaluation of these processes is performed by the internal audit department during their normal internal audit reviews.
 - Reviewed the metrics specific to each department to ensure controls are in place and a clear understanding exists to ensure only valid data is being submitted based on the data definitions.
 - Reviewed weekly email communications (the “HitList”) from the Institutional Research and Analysis (IRA) department to department heads. These emails detail the upcoming submissions due in the next two (2) months to the BOG and who is responsible for the data being submitted. Department heads review the data requests and are responsible to ensure the data is accurate and ready for timely submission.
 - Reviewed submission schedule maintained by the IRA department.
 - Verified submission files tested were submitted by the due date as published by the State University System of Florida (SUS) and identified on the SUDS website.
 - Tested the submission file criteria definitions used by the University to ensure they meet the data definitions published by the SUDS.
 - Obtained the data definition tables from the SUDS website and verified tables documented in the University processes agreed to the SUDS tables.
 - Reviewed processes over testing and validating data submissions and procedures for the resolution of errors prior to the final submission.

Findings

We identified the following file that was not submitted by the required due date:

Submission	Term or Year	Reporting Time Frame	Due Date	Date Submitted	Submitted in a timely manner?
Hours to Degree	Annual 2016	20162017	11/8/2017	11/17/2017	No

c) Evaluate any available documentation including policies, procedures, and desk manuals of appropriate staff; and assess their adequacy for ensuring data integrity for University data submissions to the Board of Governors.

1. Request the Data Administrator provide its policies, procedures, minutes of meetings, and any other written documentation used as resources to ensure data integrity; note whether these documents are sufficiently detailed, up-to-date, and distributed to appropriate staff.
2. Evaluate the results and document your conclusion. If necessary, consider benchmarking with peer universities.

Procedures Performed

- Discussed key processes with those interviewed to ensure procedures are in place to ensure data accuracy for their department.
- Ensured each department, that is key to the submission process, had written policy and procedures regarding data they are responsible for.
- Reviewed the monthly project meeting agenda and minutes and verified data integrity was a significant objective.
- We do not perform benchmarking as this is a process the University would perform.

Findings

No exceptions were identified as a result of applying these procedures.

d) Review system access controls and user privileges to evaluate if they are properly assigned and periodically reviewed to ensure only those authorized to make data changes do so.

1. Obtain a list of individuals that have access to the State University Database System (SUDS).
6. Obtain the definitions for the roles in the SUDS system. https://www.flbog.edu/resources/ditr/suds/_doc/userguide.pdf
2. Review the procedures to grant system access and/or initiate, monitor and cancel user privileges.
3. Perform a test of system access controls and/or user privileges to determine if only appropriate employees have access or need the privilege.
4. Consider other IT systems and related system access controls or user privileges that may impact the data elements used for each measure reviewed.
5. Evaluate the results and conclude on the reasonableness of procedures and practices in place for the setup and maintenance of system access, specifically addressing employees with SUDS access.

Procedures Performed

- Obtained a current listing of all those individuals who have access to the SUDS system from the BOG's application portal manager.
- Obtained the role definitions in the SUDS system for each type of user.
- Discussed procedures with the Director of Institutional Research and Analysis for granting access to the SUDS system and monitoring to ensure user privileges are cancelled in a timely manner. Reviewed current listing of SUDS users and obtained reason for any new additions.
- Reviewed user listing and discussed with the Director of Institutional Research and Analysis to ensure only personnel that need access have access to the SUDS system, and only a limited amount have the ability to submit data.
- Reviewed Banner access/termination procedures with each department listed in section *b* of this report and ensured procedures are in place for authorization of adding a new user and timeliness of terminating personnel access.
- Reviewed email sent to department heads informing them the Banner Security Class Reports were created and stored on the common drive for them to review. Reports are created on a quarterly basis and we reviewed a sample of reports that were on the drive.
- Selected a sample of users who are significant to the submissions being tested and verified authorization was obtained for the new user, proper workorder was initiated by an authorized person, and determined the class approved agreed to their current Banner access privileges.
- Discussed procedures for terminating a Banner user with the Associate Vice President, ITS & CIO.

Findings

No exceptions were identified as a result of applying these procedures.

e) Testing of data accuracy.

1. Identify and evaluate data validity controls to ensure that data extracted from the primary systems of record are accurate and complete. This may include review of controls over code used to create the data submission. Review each measure's definition and calculation for the consistency of data submissions with the data definitions and guidance provided by the BOG.
2. As appropriate, select samples from data the University has submitted to the BOG for its Performance Funding Model. Vouch selected data to original source documents.
3. Evaluate the results of the testing and conclude on the completeness and accuracy of the submissions examined.

Procedures Performed

For each submission file listed in Attachment I we performed the following procedures for the specific metrics identified in the Performance Funding Metrics published by the SUS:

- Obtained complete submission file for time period being tested.
- Selected a sample size of thirty (30) data items to test for each file submission and each metric specific to the performance funding testing.
- Verified data reported in the submission files specific to the metrics identified by the SUS agreed to the source system Banner.
- Verified the data reported for each metric agreed with the SUDS data dictionary.

To ensure completeness of the files being submitted we performed the following procedures:

- For each term and reported time frame we obtained, from the Information Technology Services department, a file which was extracted from Banner and compared to submission files extracted by the Institutional Research and Analysis department. For each comparison, we identified any person that was on the Banner report that was not in the file submission. We then selected a sample size based on the size of the file and errors returned and verified the student was properly omitted for the specific submission based on the current data definitions. Selected files and corresponding sample sizes are as follows:
 1. All students enrolled were compared to the Student Instruction (SIF) files submitted. Two (2) differences were identified and reconciled.
 2. All students who received Pell grants were compared to the Student Financial Aid (SFA) files submitted. Five (5) differences were identified and reconciled.
 3. All students who had a degree awarded were compared to the Degrees Awarded (SIFD) files submitted. We selected ten (10) variances and all were reconciled.
 4. All students admitted were compared to the Admissions (ADM) files submitted. We selected ten (10) variances and all were reconciled.

Findings

No exceptions were identified as a result of applying these procedures.

- f) Evaluate the veracity of the University Data Administrator's data submission statements that indicate, "I certify that this file/data represents the position of this University for the term being reported."

1. Interview the University Data Administrator to consider the reasonableness of the various coordination efforts with the Data Administrator's staff, the other data custodians' staff, BOG IRM, and other knowledgeable individuals which form the

basis for personal and professional satisfaction that data submitted to the BOG is complete, accurate and submitted timely.

2. Inquire how the Data Administrator knows the key controls are in place and operating effectively. If not already done, consider verifying these key controls are in place and adequate to support the Data Administrator's assertions.

Procedures Performed

- Interviewed personnel listed in section *b.* of this report and verified communication with the Institutional Research and Analysis is on-going and clear to ensure accurate and timely data submission. Also verified controls are in place specific to the metrics being tested.
- Verified with the Director of Institutional Research and Analysis communication with the BOG and IRM to ensure data being submitted meets the data definitions.

Findings

No exceptions were identified as a result of applying these procedures.

- g) *Review the consistency of data submissions with the data definitions and guidance provided by the Board of Governors through the Data Committee and communications from data workshops.*

1. Evaluate the University's procedures for periodically obtaining and communicating definitions and due dates as provided by the BOG through the Data Committee and communications from data workshops.
2. Verify with the University Data Administrator that the most current data file definitions are used as a basis for preparation of data to be submitted to the BOG.
3. Review SUDS most recent cumulative release notes and workshop agendas. <https://www.flbog.edu/resources/ditr/suds/>
4. Request evidence of the most recent formal staff training/workshops, internal discussions or communications with other responsible employees and the BOG Data Committee necessary to ensure the overall integrity of data to be submitted to the BOG.
5. Conclude as to the consistency of the submissions.

Procedures Performed

- Reviewed email communications (the "HitList") from the Institutional Research and Analysis (IRA) department to department heads. These emails detail the upcoming submissions due in the next two (2) months to the BOG and who is responsible for the data being submitted. Department heads review the data requests and are responsible to ensure the data is accurate and ready for timely submission.
- Obtained the most recent data definition tables on the SUDS website and verified data definitions outlined in the file processes agreed to the SUDS data tables.

- Verified process with the Institutional Research and Analysis department of their communication to department heads of the data definitions and communication of any new or changed metric.
- Obtained the SUDS release notes and workshop agendas during the testing period and verified any changes were properly incorporated into the data file submissions.
- Reviewed staff training with each personnel interviewed as listed in section *b.* in relation to both Banner and SUDS security and knowledge training.
- Our testing was performed on all file submissions from October 1, 2017 through September 30, 2018, for the specific metrics tested to review for consistency among data submissions.

Findings

No exceptions were identified as a result of applying these procedures.

- h) *Review the University Data Administrator's data resubmissions to the Board of Governors with a view toward ensuring these resubmissions are both necessary and authorized. This review should also evaluate how to minimize the need for data resubmissions.*

1. Interview the University Data Administrator about the types and quantity of recent data resubmissions and the level(s) of approvals necessary for corrective action.
2. Request and examine any correspondence between the University and the BOG IRM office related to data resubmissions that pertain to the performance metrics. Determine if these resubmission problems tend to be reoccurring and what, if any, actions management has taken or plans to take in order to reduce them.
3. Conclude as to the frequency, need and authorization of the resubmission process.

Procedures Performed

- Interviewed the Director of Institutional Research and Analysis about the resubmission process followed by the department.
- There were no resubmissions during our testing period.

Findings

No exceptions were identified as a result of applying these procedures.

- i) *Provide an objective basis of support for the president and board of trustees chair to sign the representations made in the Performance Based Funding–Data Integrity Certification.*

1. Review the Performance Based Funding Data Integrity Certification statement to identify additional procedures that should be designed to support the representations.

Procedures Performed

- We reviewed the Data Integrity Certification and performed procedures agreed upon by Florida Gulf Coast University's Board of Trustees to meet the objectives of the certification.

Findings

Mauldin & Jenkins was engaged to perform procedures that were provided by you and were outlined in our engagement letter. Management has identified these procedures to meet the objectives of the certification. The Board of Trustees must conclude as to the adequacy of these procedures and findings in meeting their certification objectives.

We were not engaged to and did not perform an audit, the objective of which would be the expression of an opinion on the processes and procedures for the complete, accurate and timely submission of data to the BOG. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of Florida Gulf Coast University's Board of Trustees and management and is not intended to be and should not be used by anyone other than these specified parties.

Mauldin & Jenkins, LLC

Bradenton, Florida
January 14, 2019

Florida Gulf Coast University
Metric Related Submissions
10/1/2017-9/30/2018

Attachment I

Submissions Tested			
Due Date	Submission	Term or Year	Rept Time Frame
10/11/2017	Degrees Awarded (SIFD)	Summer 2017	201705
10/6/2017	Admissions (ADM)	Fall 2017	201708
10/10/2017	Student Financial Aid (SFA)	Annual 2016	20162017
10/17/2017	Student Instruction File Preliminary (SIFP)	Fall 2017	201708
11/8/2017	Hours to Degree (HTD)	Annual 2016	20162017
1/19/2018	Student Instruction File (SIF)	Fall 2017	201708
1/23/2018	Retention (RET)	Annual 2016	20162017
2/2/2018	Degrees Awarded (SIFD)	Fall 2017	201708
3/2/2018	Admissions (ADM)	Spring 2018	201801
6/14/2018	Student Instruction File (SIF)	Spring 2018	201801
6/28/2018	Degrees Awarded (SIFD)	Spring 2018	201801
9/7/2018	Admissions (ADM)	Summer 2018	201805



Performance Based Funding

March 2019 Data Integrity Certification

University Name: Florida Gulf Coast University

INSTRUCTIONS: Please respond "Yes" or "No" for each representation below. Explain any "No" responses to ensure clarity of the representation you are making to the Board of Governors. Modify representations to reflect any noted audit findings.

Performance Based Funding Data Integrity Certification Representations			
Representations	Yes	No	Comment / Reference
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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
2. These internal controls and monitoring activities include, but are not limited to, reliable processes, controls, and procedures designed to ensure that data required in reports filed with my Board of Trustees and the Board of Governors are recorded, processed, summarized, and reported in a manner which ensures its accuracy and completeness.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
3. 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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
4. In accordance with Board of Governors Regulation 3.007, my university shall provide accurate data to the Board of Governors Office.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
5. In accordance with Board of Governors Regulation 3.007, I have appointed a Data Administrator to certify and manage the submission of data to the Board of Governors Office.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	

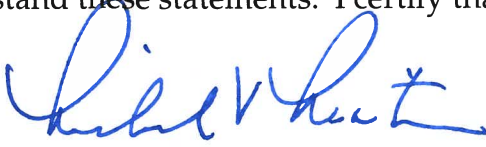
Performance Based Funding Data Integrity Certification

Performance Based Funding Data Integrity Certification Representations			
Representations	Yes	No	Comment / Reference
6. 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 Data Committee. The due diligence includes performing tests on the file using applications/processes provided by the Board Office.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
7. When critical errors have been identified, through the processes identified in item #6, a written explanation of the critical errors was included with the file submission.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
8. 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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	There was 1 late submission
9. In accordance with Board of Governors Regulation 3.007, my Data Administrator electronically certifies data submissions in the State University Data System by acknowledging the following statement, "Ready to submit: Pressing Submit for Approval represents electronic certification of this data per Board of Governors Regulation 3.007."	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
10. I am responsible for taking timely and appropriate preventive / corrective actions for deficiencies noted through reviews, audits, and investigations.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
11. I recognize that the Board's Performance Based Funding initiative will drive university policy on a wide range of university operations – from admissions through graduation. I certify that university policy changes and decisions impacting this initiative 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 performance metrics.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
12. I certify that I agreed to the scope of work for the Performance Based Funding Data Integrity Audit conducted by my chief audit executive.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	

Performance Based Funding Data Integrity Certification

Performance Based Funding Data Integrity Certification Representations, Signatures

I certify that all information provided as part of the Board of Governors Performance Based Funding Data Integrity Certification 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 2-19-19
President

I certify that this Board of Governors Performance Based Funding Data Integrity Certification has been approved by the university board of trustees and is true and correct to the best of my knowledge.

Certification:  Date 2/19/19
Board of Trustees Chair