



**Office of
Internal Audit**

FLORIDA INTERNATIONAL UNIVERSITY

**Audit of the Performance Based Funding
and Emerging Preeminence Metrics
Data Integrity (Revised)**

**Report No. 19/20-06
February 12, 2020**

We have reissued the *Audit of Performance Based Funding and Emerging Preeminence Metrics Data Integrity*, Report No. 19/20-06, dated February 7, 2020, to correct two dates on page 21 relating to the original submission and resubmission dates for the Instruction & Research file.



Office of Internal Audit

FLORIDA INTERNATIONAL UNIVERSITY

Date: February 7, 2020

To: Kenneth G. Furton, Provost and Executive Vice President
Hiselgis Perez, Vice Provost of Office of Analysis and Information Management

From: Trevor L. Williams, Chief Audit Executive

A handwritten signature in blue ink, appearing to read 'Trevor L. Williams', is written over the 'From:' line.

Subject: **Audit of the Performance Based Funding and Emerging Preeminence Metrics Data Integrity, Report No. 19/20-06**

Beginning in fiscal year 2013-14, the State University System of Florida Board of Governors (BOG) instituted a performance-funding program based on 10 performance metrics used to evaluate Florida's public universities. Of the \$560 million dollars in performance-based awards allocated by the BOG for fiscal year 2019-2020, FIU received \$64.4 million. Furthermore, in 2019, the University achieved sufficient preeminent metrics to receive the designation of an emerging preeminent state research university by the authority of Florida Statute 1001.7065.

Pursuant to a request by the (BOG), we have completed an audit relating to the University's performance based funding and emerging preeminence metrics. The primary objectives of our audit were to:

- 1) Determine whether the processes established by the University ensure the completeness, accuracy, and timeliness of data submissions to the BOG, which support the Performance Based Funding and Emerging Preeminence Metrics; and
- 2) Provide an objective basis of support for the University Board of Trustees Chair and President to sign the representations made in the *Performance Based Funding - Data Integrity Certification* that will be submitted to the Board of Trustees and filed with the BOG by March 2, 2020.

Our annual audit confirmed the results of past audits that FIU continues to have good process controls for maintaining and reporting performance metrics data. In our opinion, the system, in all material respects, continues to function in a reliable manner. Nevertheless, we made five recommendations to reduce potential risks to data integrity which management agreed to implement.

I also take this opportunity to express our appreciation for the cooperation and courtesies extended to us during this audit.

Attachment

C: FIU Board of Trustees
Mark B. Rosenberg, University President
Kenneth A. Jessell, Chief Financial Officer and Senior Vice President
Javier I. Marques, Vice President and Chief of Staff – Office of the President
Carlos Castillo, General Counsel

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OBJECTIVES, SCOPE, AND METHODOLOGY

As directed by the State University System of Florida (SUS) Board of Governors (BOG), we have completed an audit of the data integrity and processes utilized in the University's Performance Based Funding (PBF or "Funding Metrics") and Emerging Preeminence Metrics. 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, which support the Performance Based Funding and Emerging Preeminence Metrics; and
- (b) Provide an objective basis of support for the University Board of Trustees Chair and President to sign the representations made in the *Data Integrity Certification*, which will be submitted to the Board of Trustees and filed with the BOG by March 2, 2020.

Our audit was conducted in conformance with *the International Standards for the Professional Practice of Internal Auditing* promulgated by the Institute of Internal Auditors and ISACA *IS Audit and Assurance Standards*, and included tests of the supporting records and such other auditing procedures, as we considered necessary under the circumstances.

During the audit, we:

1. Updated our understanding of the process flows of data for all of the relevant data files from the transactional level to their submission to the BOG;
2. Reviewed BOG data definitions, SUS Data workshop documentation, and meeting notes to identify changes to the BOG Funding Metrics;
3. Interviewed key personnel, including the University's Data Administrator, functional unit leads, and those responsible for developing and maintaining the information systems;
4. Observed current practices and processing techniques;
5. Tested the system access controls and user privileges within the State University Database System (SUDS) application, upload folders, and production data; and
6. Tested the latest data files for two (2) of the 10 performance based funding metrics as well as three (3) of the eight (8) emerging preeminence metrics achieved and submitted to the BOG as of August 31, 2019. Sample sizes and transactions selected for testing were determined on a judgmental basis applying a non-statistical sampling methodology.

Audit fieldwork was conducted from September 2019 to January 2020. In fiscal year 2018-2019, we issued the report Audit of Performance Based Funding Metrics Data Integrity (Report No. 18/19-06), dated January 23, 2019. During the current audit, we reviewed the prior audit report and followed-up on the one recommendations, which are addressed within this report.

BACKGROUND

The Florida Board of Governors has broad governance responsibilities affecting administrative and budgetary matters for Florida's 12 public universities. Beginning in fiscal year 2013-2014, the BOG instituted a performance based funding program, which is based 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 10 performance metrics are "choice metrics" – one picked by the BOG and one by each University's Boards of Trustees. These metrics were chosen after reviewing over 40 metrics identified in the Universities' Work Plans but are subject to change yearly.

The BOG model has four guiding principles:

1. use metrics that align with SUS Strategic Plan goals;
2. reward Excellence or Improvement;
3. have a few clear, simple metrics; and
4. acknowledge the unique mission of the different institutions.

The Performance Funding Program also has four key components:

1. Institutions are evaluated and receive a numeric score for either Excellence or Improvement relating to each metric;
2. Data is based on one-year 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 decided after reviewing data trends for each metric; and
4. The Florida Legislature and Governor determine the amount of new state funding and the proportional amount of institutional funding that would come from each university's recurring state-base appropriation.

In 2016, the Florida Legislature passed, and the Governor signed into law the Board of Governors' Performance-Based Funding Model, now codified into the Florida Statutes under Section 1001.66, *Florida College System Performance-Based Incentive*.

During the 2019 Legislative Session, lawmakers approved Senate Bill 190 that contains language, amending section 1001.706, Florida Statutes. The new language states:

Each university shall conduct an annual audit to verify that the data submitted pursuant to ss. 1001.7065^[1] and 1001.92^[2] 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. [(1) Florida Statutes, Preeminent State Research Universities Program; (2) Florida Statutes, State University System Performance-based Incentive]

FIU's Performance Based Funding Metrics			
1.	Percent of Bachelor's Graduates Employed (Earning \$25,000+) or Continuing their Education (One Year After Graduation)	6.	Bachelor's Degrees Awarded in Areas of Strategic Emphasis
2.	Median Wages of Bachelor's Graduates Employed Full-time (One Year After Graduation)	7.	University Access Rate (Percent of Undergraduates with a Pell-grant)
3.	Average Cost to the Student (Net Tuition per 120 Credit Hours)	8.	Graduate Degrees Awarded in Areas of Strategic Emphasis
4.	Four Year Graduation Rate (Full-time, First-Time-In-College)	9.	Board of Governors' Choice - Percent of Bachelor's Degrees without Excess Hours
5.	Academic Progress Rate (2nd Year Retention with GPA above 2.0)	10.	Board of Trustees' Choice - Bachelor's Degrees Awarded to Minorities

The following table provided by the BOG summarizes the performance funds allocated for the fiscal year 2019-2020 using the performance metrics results from fiscal year 2018-2019, wherein FIU earned 87 points.

Florida Board of Governors Performance Funding Allocation, 2019-2020 ¹				
	Points*	Allocation of State Investment	Allocation of Institutional Investment	Total Performance Funding Allocation
UF	95	\$ 47,282,102	\$ 52,634,792	\$ 99,916,894
UWF	94	10,442,148	11,624,278	22,066,426
USF	92	36,504,867	40,637,494	77,142,361
FSU	88	42,084,561	46,848,851	88,933,412
UCF	88	36,760,351	40,921,901	77,682,252
FIU	87	30,459,667	33,907,930	64,367,597
FAU	86	20,517,518	22,840,256	43,357,774
FGCU	81	10,895,127	12,128,538	23,023,665
UNF	78	12,358,238	13,757,283	26,115,521
FAMU	70	13,750,113	15,306,730	29,056,843
NCF	67	3,945,308	4,391,947	8,337,255
Totals		\$265,000,000	\$295,000,000	\$560,000,000

*Institutions scoring 51 points or higher receive their full institutional funding restored.

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).

In addition to the data integrity audit for the Performance Based Funding Model, universities designated as preeminent or emerging preeminent will need to conduct a similar audit for the data and metrics used for preeminence status consideration. This audit may be included with or separate from the Performance Based Funding Data Integrity Audit.

In 2019, Florida International University achieved sufficient preeminent metrics to qualify for designation as an emerging preeminent state research university by the authority of Florida Statute 1001.7065. Emerging preeminence status is achieved upon meeting six (6) of the 12 metrics, while preeminence status requires meeting 11 of the 12 metrics. The University met eight (8) of the 12 metrics as noted in **bold** below:

FIU's Emerging Preeminent Metrics			
1.	Average GPA and SAT Score for incoming freshman in Fall term	7.	Total Amount R&D Expenditures in Non-Health Sciences
2.	Public University National Ranking	8.	National Ranking in Research Expenditures
3.	Freshman Retention Rate (Full-Time, First-Time-In-College)	9.	Patents Awarded (over a 3-year period)
4.	4-Year Graduation Rate (Full-Time, First-Time-In-College)	10.	Doctoral Degrees Awarded Annually
5.	National Academy Memberships	11.	Number of Post-Doctoral appointees
6.	Total Annual Research Expenditures (Science & Engineering only) (\$M)	12.	Endowment Size (\$M)

Organization

FIU's Office of Analysis and Information Management (AIM) consists of Institutional Research (IR) and the Office of Retention & Graduation Success. One of the goals of AIM is to provide the University community with convenient and timely access to information needed for planning and data driven decision-making and to respond to data requests from external parties. IR is currently responsible for:

- Faculty Perception of Administrators (FPOA) formerly Faculty Assessment of Administrator System;
- Assisting with the online system used to credential faculty;
- Academic Program Inventory; and
- Assignment of CIP (Classification of Instructional Program) codes to courses and certificate programs.

IR has been the official source of FIU's statistics, providing statistical information to support decision-making processes within all academic and administrative units at FIU, and preparing reports and files for submission to the BOG and other agencies. It is also responsible for data administration, enrollment planning, and strategic planning.

The Office of Retention & Graduation Success identifies barriers to student success and works to eliminate those barriers. This Office helps to carry out the Graduation Success Initiative (GSI), primarily by providing "Major Maps" and alerts for students and academic advisors, and information and analyses to departments and decision-makers.

The Vice Provost for AIM, who is also the University's Data Administrator reports directly to the Provost and is responsible for gathering data from all applicable units, preparing the data to meet BOG data definitions and requirements, and submitting the data.

At FIU, the Performance Funding Metrics reporting process flows consist of three layers: (1) Production, (2) Upload, and (3) SUDS. The Production data (extracted from the PantherSoft databases) are originated from the following functional units -- the Admissions Office, Registrar's Office, Academic Advising, and Financial Aid. AIM and a Division of Information Technology (DoIT) team work collaboratively to translate the production data, which is sent to staging tables, where dedicated developers perform data element calculations that are based on BOG guidelines and definitions. Once the calculations are completed, the data is formatted into text files and moved to an Upload folder. Users then log into SUDS and depending on their roles, they either upload, validate, or submit the data to the BOG. The DoIT assists with the entire consolidation and upload process.

OBSERVATIONS AND RECOMMENDATIONS

Based on our audit, we concluded that there are no material weaknesses or significant deficiencies in the processes established by the University to report required data to the Board of Governors in support of their Performance Based Funding Metrics and the Emerging Preeminence Metrics. While there is always room for improvement as outlined in the detailed findings and recommendations that follow, the system is functioning in a manner that can be relied upon to provide complete, accurate, and timely submission of data to the BOG.

Accordingly, in our opinion, this report provides an objective basis of support for the Board of Trustees Chair and the University President to sign the representations made in the BOG's *Data Integrity Certification*, which the BOG requested be filed with them by March 2, 2020. Our evaluation of FIU's operational and system access controls that fall within the scope of our audit is summarized in the following table:

INTERNAL CONTROLS RATING			
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	Effective	Opportunities exist to improve effectiveness	Do not exist or are not reliable
Policy & Procedures Compliance	Non-compliance issues are minor	Non-compliance Issues may be systemic	Non-compliance issues are pervasive, significant, or have severe consequences
Effect	Not likely to impact operations or program outcomes	Impact on outcomes contained	Negative impact on outcomes
Information Risk	Information systems are reliable	Data systems are mostly accurate but can be improved	Systems produce incomplete or inaccurate data which may cause inappropriate financial and operational decisions
External Risk	None or low	Potential for damage	Severe risk of damage

The results of our audit are as follows:

1. Review of Process Flows of Data

During prior years' audits, we obtained an understanding of the processes the University implemented to ensure the complete, accurate, and timely submission of data to the BOG. During this audit, we met with the Data Administrator and other key personnel to update our understanding of the processes in place to gather, test, and ensure that only valid data, as defined by the BOG, are timely submitted to the BOG. Based upon our updated understanding, we determined that no significant changes have occurred in the process flows of data.

At FIU, the PantherSoft Security Team and AIM collaborated and developed a tool that generates edit reports similar to the ones found in the State University Database System (SUDS). This tool allows users at functional units more time to work on their file(s) since the BOG edits are released closer to the submission deadline. The purpose of the review is for users at functional units to correct any problems concerning transactional errors before submitting the files.

We found the Registrar's Office, which generates data for five (5) of the 10 performance based metrics, the Office of Financial Aid, and the Graduation Office are using the tool.

The Data Administrator's team routinely reviews error and summary reports to identify and correct any data inconsistencies. As explained, the Data Administrator's team is responsible for the day-to-day reporting and understands the functional process flows, while the functional units are responsible for their data and understand the technical process flows. According to AIM, they plan to continue to extend the use of the tool to all appropriate users upon request. Furthermore, for certain files, there are additional PantherSoft queries in place that users run to identify errors or bad data combinations.

In addition to the internal FIU reports, the BOG has built into the SUDS a data validation process, which through many diagnostic edits, flags errors by critical level. The SUDS also provides summary reports and frequency counts that allow for trend analysis. The AIM team reviews the SUDS reports and spot-checks records to verify the accuracy of the data. Once satisfied as to the validity of the data, the file is approved for submission.

As a result of a prior audit recommendation, AIM developed the *AIM-BOG Business Process Manual*. The Manual addresses the BOG SUDS Portal Security, BOG SUDS File Submission Process (see table on the following page), and details of the process for each file submitted to the BOG. It is also evident that the Manual has been continually updated since its implementation.

Steps

BOG Files Submission Cycle

1.	The PantherSoft (PS) Team extracts data from the PantherSoft database. Data is formatted according to the BOG data elements definitions and table layouts.
2.	The PS Team uploads data to the SUDS and runs edits.
3.	SUDS edits the data for possible errors and generates dynamic reports.
4.	Functional unit users are notified that edits are ready to be reviewed.
5.	Functional unit users review the edits and make any required transactional corrections in the PantherSoft database.
6.	AIM Lead/PS Team/Functional Unit users communicate by email, phone, or in person about any questions/issues related to the file.
7.	Steps 1 through 6 above are repeated until the freeze date.
8.	On the freeze date, a final snapshot of the production data is taken.
9.	The file is finalized, making sure all Level-9 (critical) errors were corrected or can be explained.
10.	AIM Lead reviews the SUDS reports, spot-checks data, and contacts functional unit users if there are any pending questions.

Conclusion

Based upon the review performed, we concluded that the data submitted to the BOG is properly validated prior to submission and approval and no material weaknesses were found in the University's current process flows of data.

2. System Controls Overview and Follow-up

To understand the process for ensuring complete and accurate submissions, we reviewed the SUDS Data Dictionary, BOG methodology, and procedures applicable to the PBF submissions. We obtained procedures from the Office of Analysis and Information Management (AIM) and interviewed key personnel involved in the submission process. For the two metrics selected for testing: Metric 7 – Percent of Undergraduates with a Pell-grant and Metric 10 – Bachelor’s Degrees Awarded to Minorities (see report Subsection No. 3, page 14, we reviewed controls around the extraction, compilation, and review of their data to ensure completeness and accuracy of the submission.

We observed that IT system controls were in place for change management for both production scheduled jobs and the ad hoc generated reports, access, data quality, audit logging, and security. We noted that there were no significant changes since the prior audit. DoIT staff could make system and program changes while functional staff could make changes to data only through the applications, providing a separation of job functions.

AIM implemented an annual review process, which is performed in collaboration with the functional areas, to limit functional unit personnel access to critical data. The annual review included examination of user privileges within the SUDS application and examination of audit log files and production data. AIM works annually with the functional units and the PantherSoft Security team to:

- Review user accounts to ensure on-boarded and off-boarded SUDS users have an associated PAWS ticket and the existing users’ access match their current job description;
- Review and reduce access privileges to the production environment to appropriately mitigate least privileged and segregation of duties risks; and
- Review log reporting for all metric data files, where appropriate, to ensure the integrity of the data sent to the BOG.

The areas covered during our audit are as follows:

- a) SUDS On-boarding and Off-boarding
- b) PantherSoft Access Control
- c) PantherSoft Audit Logs
- d) SUDS Metric Tables to BOG Reconciliation
- e) Data Modification
- f) Transfer Server Controls

a) SUDS On-boarding and Off-boarding

It is the responsibility of the individual’s supervisor or functional unit lead to notify the security manager when an employee no longer requires SUDS access. Contrary to established protocol, we observed that the AIM Data Analyst, initiates PAWS tickets to add, change, or remove users with access to SUDS. Furthermore, this process is done on an annual basis or

when AIM has knowledge of changing employment status. A delay in the updating of an employee's status could increase the risk of unauthorized access.

b) PantherSoft Access Control

We observed there is an effective analysis performed by AIM to determine that functional users, PantherSoft developers, and AIM users have the appropriate levels of access to PantherSoft. Additional testing performed indicated that controls are in place to enforce segregation of duties between PantherSoft and SUDS.

c) PantherSoft Audit Logs

Audit logs capabilities in the production environments, as appropriate, increases the effectiveness of detection control to help the data administrator mitigate least privileges and segregation of duties risks. The purpose of this test was to review management implementation of a prior audit recommendation. The remediation stated was to: "Continue to create a log reporting mechanism for all metric data files, where appropriate, to help ensure the integrity of the data sent to the BOG".

Our testing confirmed that PantherSoft Security has developed queries that allow functional unit leads and AIM to identify actions that have been taken on relevant fields. The auditing capability is typically limited to a small number of specified fields due to the performance and resource intensive nature of audit logging. Any field that has the audit flag enabled will be captured in a log. The audit logs are separate tables in PantherSoft that cannot be modified. Any actions taken by a user on an audited field (e.g., logging in to the system) is recorded. The actions taken by a user can be reviewed by either the functional unit or the AIM team. Thus, the functional units are responsible for the integrity of data entered in PantherSoft. Similarly, PantherSoft Security is responsible for ensuring the integrity of the audit logs.

The proprietary PeopleSoft table's audit logging configuration can be deactivated after receiving an Oracle patch. Based on the annual AIM review documentation provided, the audit flags were disabled during the review of the following fields: FIU_AUD_ACADPLN and STDNT_ENRL_STATUS. Having disabled audit logs prevents proper validation and monitoring of activities to maintain information and system integrity.

d) SUDS Metric Tables to BOG Reconciliation

The purpose of our testing was to verify the integrity of files uploaded to SUDS. The test was performed by comparing production data received from PantherSoft (data translated to tables based on BOG guidelines) with data submitted to the BOG. We obtained access to the SUDS Portal and matched the information submitted to the BOG to the Metric translated data tables. The tables tested were those used for Metrics 7 and 10 (see report

Subsection No. 3, page 14): a) SFA-Financial Aid Awards; b) SIF-Enrollment; c) SIFD-Degrees Awarded; d) SIF-Person Demographic. There were no exceptions noted.

e) Data Modification

When there is one or more errors in the submitted data, the functional units will attempt to correct those errors through PantherSoft. However, in the event that data cannot be corrected at the source, data modification is done through scripts. Before launching a script in production, it is tested in several deployment environments, including development, test, and staging, and is validated by developers and functional users at each level. For data modification samples selected during testing, we obtained evidence of an approval process through PAWS tickets. We were able to observe segregation of duties between AIM (requesting and approval) and the subsequent processing by the PantherSoft Team. However, we noted an absence of formally documented procedures describing internal controls in place to prevent and detect errors while processing scripts. Lack of standard operating procedures can increase ambiguity and decrease the clarity of the data modification process.

f) Transfer Server Controls

A UNIX share owned by the Enterprise group is used by the PantherSoft Team to store Performance Based Funding data prior to upload to SUDS. During our testing, we observed that there are several controls in place to ensure the integrity of data on the UNIX share: segregation of duties within the site, access to the share must be previously approved, and authorized users have “Read Only” access. In addition, notifications are used to communicate the success or failure of the jobs processed. SUDS edits can be used to indicate whether any errors were introduced between writing data and uploading to SUDS. However, we found a lack of formally documented procedures describing internal controls put in place to detect success or failure of data written to UNIX share that is subsequently transmitted to SUDS, as well as a lack of documentation for granting access to the UNIX share. Lack of standard operating procedures can increase ambiguity and decrease the clarity of controls ensuring the integrity of data on the UNIX share.

Recommendations

The Office of Analysis and Information Management should:	
1.1	Coordinate with PantherSoft Security and the functional units to timely update the status of employee’s roles in SUDS and PantherSoft.

The PantherSoft Division of Information Technology should:	
1.2	Perform regression testing, upon receiving Oracle patches, to ensure that updates have not adversely affected any existing features including audit logging and formally document the patch management process for PantherSoft and integrate it with the existing change management systems.
1.3	Formally document current practices used in the process of BOG submissions that support data modification outside of PantherSoft (via scripts) within the AIM BOG Process Manual.
1.4	Enhance jobs monitoring activities for the UNIX share by (a) Describing in the AIM-BOG Business Process Manual the procedures involved in detecting the success or failure of data written to UNIX share, which is subsequently transmitted to SUDS. This verification could be done via observation of job alerts and SUDS edits to conserve completeness and integrity of data transmitted; and (b) Describing in the AIM-BOG Business Process Manual the authorization process for users with access to UNIX share.

Management Response/Action Plan:

- 1.1 A query has been developed to include all SUDS users who have changed departments or separated from FIU. The results of the query will be analyzed monthly by AIM beginning at then of February 2020. Terminated employees will be removed from SUDS. For employees who have changed departments, AIM will contact the new department head to see if that employee still needs SUDS access. In order to address other cases where the employee is in the same department but the employee’s responsibilities may have changed, AIM will send out an email every semester (starting at the end of the spring 2020 semester) to the respective functional unit directors and remind them of their responsibility to inform AIM if the access to SUDS and/or PantherSoft for their employee needs to be changed. If a change in access is needed, they will be asked to submit a change request using a PAWS ticket.

Implementation date: May 31, 2020

- 1.2 This item has been completed. Documentation has been updated for the Oracle patch management process that includes testing and validation of the audit logs table and fields already in production. The DoIT will complete the necessary regression testing and validation of audit table configuration review as recommended by the Office of Internal Audit upon application of scheduled and critical patches as provided by Oracle.

Implementation date: Immediately

- 1.3 This item has been completed. DoIT provided the update and AIM updated the BOG Process Manual to document accordingly.

Implementation date: Immediately

- 1.4 (a) This item has been completed. BOG Process Manual has already been updated by DoIT describing the procedures involved (including screenshots) in detecting the success or failure of data written to the UNIX share. (b) This item has been completed. The AIM-BOG Process Manual has been updated by DoIT with the process for authorizing and granting access to UNIX shares.

Implementation date: Immediately

3. Data Accuracy Testing – Performance Based Funding Metrics

This is our sixth audit of the Performance Based Funding Metrics since it became effective in 2014. During our first-year audit, we performed data accuracy testing on all 10 metrics as requested by the BOG. In subsequent years' audits, since internal controls have always been deemed satisfactory, we have limited our data accuracy testing to specific metrics and followed up on any prior year recommendations. Metrics to audit are chosen based on different factors: audit risk, changes to the metric, or how long it has been since the metric was last subject to audit. Depicted in the following table are the metrics audited by year.

AUDIT COVERAGE OF PBF METRICS			
Audit FY		Metrics Tested	Comment
1.	2014-15	1-10	First year; test of all metrics required by BOG
2.	2015-16	6, 7, 8, & 10	
3.	2016-17	1, 2, 4, & 5	
4.	2017-18	3 & 9	First year of the revised Metric 3
5.	2018-19	4 & 5	First year of the revised Metric 4
6.	2019-20	7 & 10	

At the May 2018 meeting of the *State University Audit Council (SUAC)*, the BOG Chief Data Officer presented a risk rating, ranging from low to high, for each PBF metric. The four metrics identified at the SUAC with the highest risk, either “moderately high” or “moderate”, were audited during the two most recent audits, without exceptions. In developing this year’s audit scope, since there were no prior year audit findings stemming from our data accuracy testing and there have been no significant changes to the metrics affecting this year’s audit, we determined to test Metrics 7 and 10, last audited in 2015-16. In addition, these two metrics represented the only two metrics the University received the highest possible rating of “Excellence” awarding 10 points. Points are distributed based on a rating of either “Excellence” or “Improvement.”

PBF Metrics Testing

The two PBF metrics tested were as follows:

- Metric 7 – Percent of Undergraduates with a Pell-grant.
- Metric 10 – Bachelor’s Degrees Awarded to Minorities.

We identified the main data files and tables related to the calculations of the two metrics under review, as follows:

- Student Instruction file (SIF), Enrollment table;
- Student Financial Aid (SFA), Financial Aid Awards table; and
- Degrees Awarded file (SIFD), Degrees Awarded and Person Demographic tables.

The BOG provided us with the in-scope data elements for each of the metrics under review (see Appendix A – In-scope BOG Data Elements), which we used in our testing.

Data accuracy for the two metrics was tested by reviewing the corresponding data files, tables, and elements, and by tracing them to the source document data in PantherSoft. Testing was limited to the PantherSoft data itself as the objective of our testing was to corroborate that the data submitted were in fact unabridged and identical to the data contained in the University's PantherSoft system.

Metrics 7 and 10

The data for Metrics 7 and 10 are generated by the BOG from the Student Instruction file (SIF), Student Financial Aid file (SFA), and the Degrees Awarded file (SIFD) submitted by the University.

Metric 7, University Access Rate (Percent of Undergraduates with a Pell-grant), is based on the number of undergraduates, enrolled during the fall term, who received a Pell-grant during the fall term. Unclassified students, who are not eligible for Pell-grants, are excluded from this metric.

In order to verify that the data submitted in the SIF fall 2018 file to the BOG were accurate, we selected a sample of 25 students and verified that the data provided to the BOG were the same as the data contained in PantherSoft student records. We verified the data in the six elements relevant to the Enrollment table (containing 58,063 students) without exception. In addition, we selected a separate sample of 25 students from the Annual 2017 SFA file and likewise, verified that the data provided to the BOG were the same as the data contained in PantherSoft student records. We verified the data in the four elements relevant to the Financial Aid Awards table (containing 49,160 students) without exception.

Metric 10, Bachelor's Degrees Awarded to Minorities, is based on the number, or percentage, of baccalaureate degrees granted in an academic year to Non-Hispanic Black and Hispanic students. This metric does not include students classified as Non-Resident Alien or students with a missing race code.

In order to verify the data submitted in the SIFD fall 2018 file to the BOG were accurate, we selected a sample of 30 students and verified that the data provided to the BOG were the same as the data contained in PantherSoft student records. We verified the data in the five elements relevant to the Degrees Awarded table without exception. In addition, we selected a separate sample of 30 students and verified that the ethnicity/race data provided to BOG were the same as the data contained in PantherSoft student records. We verified the data in the nine elements relevant to the Person Demographic table without exception.

In addition, as part of our testing of the SIFD file, we reconciled the number of students and degrees awarded reported to the BOG with the records maintained by the Office of the Registrar. The SIFD file contained 5,301 degrees awarded (4,662 **single degrees**, 536 **single degrees** with double major, 51 **double degrees**, and 1 **single degree** with a triple major) to 5,247 students (3 students had both a Bachelor's degree and a second Bachelor's degree with a double major). The BOG rule allows for the multiple degrees, not double majors, to be counted individually. Thus, double majors are counted as half and triple majors as thirds. Included in the 5,301 degrees awarded were 109 out-of-term degrees.

We examined the out-of-term degrees reported to the BOG to understand why they were posted late. We found 109 such late postings. Of the 109, we found that 30 pertained to students from the Nurse Anesthesia Program who had simultaneously earned both a Masters and a Doctorate degree prior to the fall 2018 term. These were identified by the School of Nursing management during the submittal process. It was subsequently determined that due to an algorithm error these nursing students' double degrees had been counted as single degrees when originally reported to the BOG.

As explained to us by DoIT, this was the result of the late degrees selection algorithm, which would normally pick up late degrees from three terms prior. Thus, any graduation approved and posted more than three terms after having been earned would not be reported to the BOG. As a result of the algorithm error found, in fall 2018, the University changed its late degrees selection algorithm from the standard look-back of three-terms prior, and examined all prior terms starting in 2015. This resulted in the additional out-of-term degrees that had not been previously reported to the BOG. As a result, the BOG was notified by the University and the students' degrees were reported during the fall 2018 term (submitted spring 2019). However, subsequently, the algorithm was changed back to the standard prior three terms.

To test the reasoning for the inclusion of the other out-of-term students included, we examined a sample 10 other non-nursing students' degrees posted out of term. We found six (6) additional cases similar to the nursing students in that they had simultaneously earned double degrees with only one being reported at the time of submittal to the BOG. As for the four (4) other cases, we found that the students' graduation approval was received late from the department and posted more than three terms after earning their degrees: one (1) degree had been earned in fall 2017 (posted early spring 2019); one (1) in spring 2016 (posted fall 2017); two (2) in summer 2015 (posted in fall 2016 and fall 2017). Since they were approved more than three terms after they were earned, the algorithm did not pick them up for reporting to the BOG.

Furthermore, we then compared the fall 2018, and spring and summer 2019 SIFD submittals, examining for duplicate students. We found eight (8) students that were reflected on two of the submittals. Upon review, we learned that three (3) had earned double degrees. The remaining five (5) students earned one degree with double majors, with one major awarded in fall 2018 and the other major awarded in spring 2019. As a result, AIM requested the original degrees submitted in fall 2018 be rescinded and were resubmitted in spring 2019 to pick up the primary and the secondary major.

As part of the reconciliation between the fall 2018 SIFD submittal to the BOG and the Office of the Registrar's records of graduates in fall 2018, we found 54 students not reported to the BOG; however, 43 students were subsequently reported to the BOG in spring 2019 as out-of-term degrees, and another eight (8) students were reported in summer 2019. Three (3) of the students remain to be reported. Since the algorithm goes back three terms, these three students should be picked up in the fall 2019 SIFD submittal as their degree dates are now posted in PantherSoft as of fall 2019.

Upon discussing the issue with management, they informed us that the reconciliation error has since been corrected. They stated that prior to submitting the Degrees Awarded file in SUDS, they always ran an internal query to obtain the headcounts. The internal headcount was then compared to the headcounts in the SUDS site. However, the internal query was pointing to the Degrees Awarded file itself. As a result, a new query was prepared which now compares the headcounts in the Degrees Awarded file to the degree headcounts in the reporting PantherSoft database.

Conclusion

Our testing of the SIF, SFA, and SIFD data files found no differences between the information submitted to BOG and the data in FIU's system relating to the relevant elements for Metrics 7 and 10. However, based upon management's own finding of student degrees awarded not being reported to the BOG on a timely basis, we found that AIM's reconciliation of the Degrees Awarded file and the related records from the Office of the Registrar did not properly capture all out-of-term degrees. They have since corrected the deficiency in the reconciliation process.

4. Data Accuracy Testing – Emerging Preeminence Metrics

In 2019, the University achieved eight (8) of the 12 Preeminence metrics, earning it the Emerging Preeminence designation. Three (3) of the eight (8) metrics are associated with data in the file submissions tested within the PBF Metrics: Average GPA and SAT Score, Freshman retention rate, and Doctoral degrees awarded annually. Therefore, we have determined to select three (3) of the five (5) other metrics not previously audited for testing during this audit, as follows:

Emerging Preeminence Metrics Testing

The three metrics tested were as follows:

- 7 – Total Amount R&D Expenditures in Non-Health Sciences
- 9 – Patents Awarded (over a 3-year period)
- 11 – Number of Post-Doctoral Appointees

In October 2019, the BOG issued the *Preeminent Metrics Methodology Document*, which we used in our testing.

Data accuracy for the three metrics was tested by obtaining the respective University files and reviewing them against the data provided to the respective organizations associated with each metric, e.g., the National Science Foundation (NSF) and the United States Patent and Trademark Office (USPTO). In addition, where applicable, we agreed the information to the data in PantherSoft.

No. 7 - Total Amount R&D Expenditures in Non-Health Sciences

No. 7, Total Amount R&D Expenditures in Non-Health Sciences. Total annual Science & Engineering research expenditures in diversified non-medical sciences of \$150 million or more, based on data reported annually by the NSF.

In order to test the accuracy of the data related to R&D expenditures in non-health sciences, we reconciled the research expenditures data received from the BOG's Office of Data & Analytics (ODA) to the data reported by the National Science Foundation (NSF), without exception. The NSF website reported research expenditures totaling \$153,113,000. We further grouped the data by cost center and tested all expenditures, totaling \$15,600,247, from 20 cost centers selected, to ensure the expenditure was: (1) related to research, (2) for non-health sciences, and (3) in agreement with the amount reported in PantherSoft Financials. The results of our testing found no exceptions.

No. 9 - Patents awarded (over a 3-year period)

No. 9, Patents Awarded. *One hundred or more total patents awarded by the United States Patent and Trademark Office (USPTO) for the most recent 3-year period.*

In order to test the accuracy of the data related to patents awarded, we compared the list of 126 utility patents provided by the ODA to the USPTO database listing for such patents from 2016-2018 without exception. We then selected and tested 10 patents, ensuring each qualified as a utility patent and had been awarded in the 2016-2018 period. We found no exceptions.

No. 11 - Number of Post-Doctoral Appointees

No. 11, Number of Post-Doctoral Appointees. *Two hundred or more postdoctoral appointees annually, as reported in the TARU annual report.*

The 2019 Florida Legislature allowed the 2019 evaluation of this metric to be based on ODA's review of the annual NSF/National Institute of Health annual *Survey of Graduate Students and Postdoctorates in Science and Engineering* ("GSS") reporting fall 2017 data.

In order to test the accuracy of the data related to post-doctoral appointees, we obtained the listing of post-doctoral appointees for fall 2017, totaling 222. From the listing, we selected 10 appointees to determine if the post-doctoral appointee worked in the science, engineering, or health fields, and to ensure the data agreed with the information obtained from the PantherSoft Human Resources database for fall 2017 and that the appointee qualified for such appointment. We found no exceptions.

Conclusion

Our testing of the data for the Emerging Preeminence metrics tested found that the data provided complies with the definitions and methodology for the Preeminence metrics as outlined in the BOG's *Preeminent Metrics Methodology Document*.

5. PBF Data File Submissions and Resubmissions

Data File Submissions

To ensure the timely submission of data, AIM used the due date schedule provided by the BOG as part of the SUS data workshop to keep track of the files due for submission and their due dates. AIM also maintains a schedule for each of the files to be submitted, which includes meeting dates with the functional unit leads, file freeze date, file due date, and actions (deliverables) for each date on the schedule. We used data received directly from the BOG-IRM Office in addition to data provided by AIM to review the timeliness of actual submittals.

The following table and related notes, where applicable, reflect the original due dates and original submission dates of all relevant Performance Based Funding Metrics files during the audit period:

File	File Submission	Period	Original Due Date Including Extensions	Original Submission Date
ADM	Admissions	Summer 2018	09/14/2018	09/14/2018
SIF	Student Instruction	Summer 2018	09/25/2018	09/25/2018
ADM	Admissions	Fall 2018	10/10/2018	10/10/2018
SFA	Student Financial Aid	Annual 2017	10/04/2018	10/04/2018
SIFD	Degrees Awarded	Summer 2018	10/04/2018	10/04/2018
SIFP	Student Instruction Preliminary	Fall 2018	10/17/2018	10/17/2018
IRD	Instruction & Research	Annual 2017	10/23/2018	10/23/2018
EA	Expenditure Analysis	Annual 2017	10/30/2018	10/30/2018
HTD	Hours to Degree	Annual 2017	11/07/2018	11/07/2018
SIF	Student Instruction	Fall 2018	01/23/2019	01/23/2019
RET	Retention	Annual 2017	01/30/2019	01/30/2019
SIFD	Degrees Awarded*	Fall 2018	02/01/2019	02/08/2019
ADM	Admissions	Spring 2019	03/01/2019	03/01/2019
SIF	Student Instruction	Spring 2019	06/12/2019	06/12/2019
SIFD	Degrees Awarded**	Spring 2019	06/26/2018	06/28/2019

* Management informed us that the Fall 2018 Degrees Awarded file (SIFD) was submitted seven days late due to communication and technical issues. Guidance was requested from the BOG because of errors generated upon submission, but the response was not received by the due date. Furthermore, the University experienced technical issues, as the institutional edits would not run properly.

**Management explained that the Spring 2019 Degrees Awarded file (SIFD) could not be submitted until the Student Instruction file (SIF) was officially approved by the BOG. Due to the required resubmission of the SIF file (see No. 6 in Data File Resubmissions, page 22), this caused the SIFD file to be submitted two days late.

Data File Resubmissions

We obtained the list of resubmissions since the last audit from the BOG-IRM staff. The Data Administrator described the nature and frequency of the six required resubmissions and provided correspondence between the BOG and the University related to the data resubmissions. AIM examined the correspondence to identify lessons learned and to determine whether any future actions can be taken that would reduce the need for resubmissions.

The Data Administrator has acknowledged that although their goal is to prevent any resubmissions, they are needed in cases where inconsistencies in data are detected by either University or BOG staff after the file has been submitted. According to her, a common reason for not detecting an error before submission is that some inconsistencies only arise when the data are cross-validated among multiple files.

In regards to the frequency of the resubmissions, a list was provided by the BOG-IRM staff for all files submitted pertaining to the 10 PBF metrics. For files with due dates between October 1, 2018, and August 31, 2019, the University submitted 15 files to the BOG with five (5) files requiring resubmissions (one file was resubmitted twice).

The following table describes the five files resubmitted and AIM's reason for the resubmission.

	File Submission	Period	Original Due Date	Original Submission Date	Resubmission Date
No. 1	Admissions	Fall 2018	10/10/2018	10/10/2018	02/18/2019
	AIM Reason for Resubmission: We received an email from BOG requesting for the file to be reviewed, particularly in reference to test scores. We ultimately discovered an error in the submission. There is a flag in the file that needed to be changed to report all test scores (from N to Y), not just those test scores used for admissions purposes.				
No. 2	Instruction & Research	Annual 2017	10/23/2018	10/23/2018	11/19/2018
	AIM Reason for Resubmission: The BOG added a new element called BOG JOB to all files containing HR data. All employees had to be categorized under one of these 13 BOG JOB categories. There were 5,504 records for which the DoIT extract program did not assign a BOG JOB value in the 2017-18 IRD File. Unfortunately, this did not come up as an error in any of the edit reports and was not detected by our internal data verification procedures. When alerted of this omission by the BOG, AIM worked with DoIT to correct this error. AIM and DoIT have taken actions to ensure that verifying the correct mapping of this element is part of our routine data validation processes.				

	File Submission	Period	Original Due Date	Original Submission Date	Resubmission Date
No. 3	Hours to Degree	Annual 2017	11/07/2018	11/07/2018	11/30/2018

AIM Reason for Resubmission: The BOG requested the resubmission due to students that were not included in the original file and listed in the HTDNOMATCH report. Upon review, students were awarded a second major, which allows removal from HTD. However, BOG required clean-up of the record at their database as well as resubmission of HTD. Also, the BOG handled the corrections differently for this submissions cycle than in previous years.

	Retention	Annual 2017	01/30/2019	01/30/2019	02/20/2019 03/08/2019
Nos. 4 and 5	AIM Reason for Resubmission: (02/20/2019) There was an error is SUDS system database accepting original file. There was a student missing a PersonDemo at their end. This resulted in us having to resubmit the file with a PersonDemo record. (03/08/2019) The BOG requested for comparable exclusions be applied to non-affected cohorts. The cohort being evaluated was CH 2014 while the non-affected cohort was CH 2013.				

	Student Instruction	Spring 2019	06/12/2019	06/12/2019	06/27/2019
No. 6	AIM Reason for Resubmission: The BOG requested a more detailed review of Student Credit Hours reported as continuing education but not self-supporting. We worked with FIU's Office of Financial Planning and discovered that some of the data was incorrectly categorized. As a result, the student credit hours had to be updated and reported as self-supporting and the file was resubmitted on 06/27/2019.				

As a result of the increase in resubmissions from the prior two audits issued in fiscal years 2018/2019 and 2017/2018, we inquired of the Data Administrator as to the reasons for the increase, and she provided us the following statement:

While both AIM and DoIT continuously monitor our data validation processes and look for opportunities to improve data accuracy and avoid resubmissions, there have been several changes in personnel and business processes, both at FIU and at the BOG, that have led to an increase in resubmissions in the past year. Specific reasons for resubmissions included the BOG staff giving us the wrong instructions, inconsistency in the BOG internal review processes, and BOG staff not responding to our inquiries in a timely manner. These issues are compounded by the fact that some errors cannot be detected locally because the fields are derived by the BOG programs and the raw values are not available to us. Similarly, some file errors only surface once the BOG accepts the file and merges the FIU data with the SUS system data. In addition, the BOG changed their business processes. Items that could be explained previously [via email], now require resubmission. Further, the level of review the BOG places on a file changes from one semester to the other. This inconsistency has resulted in the BOG asking us new things they

did not ask before and for which there are no edits or reports in their system that can detect the errors. There have also been changes in personnel in FIU functional areas leading to slower turnaround time and inconsistent validation of data.

Furthermore, we inquired as to whether any steps had been taken to reduce/prevent the number of resubmissions in the future and the Data Administrator provided us the following list:

Efforts Taken by AIM to Prevent Resubmission

- Review and document email chains between BOG, AIM and DoIT to make sure documented issues from the past have been investigated to ensure they are not re-occurring.
- Review of current logic with DoIT to make any necessary adjustments to prevent future occurrences of the same issues that cause errors.
- Creation of new queries and reports to check for things we now know are an issue.
- Requesting from the BOG that they inform AIM of any additional checks or data validation done on their end that are not part of existing error reports.
- AIM hired a new employee whose duties will cover the manual processes and follow up with functional units, so other employees can focus more of their time on analytics and cross-validation.
- We are working with the BOG and DoIT to attempt to replicate internally the logic used to calculate the BOG derived elements and incorporate into the PantherSoft edit tools.
- FIU and other data administrators formed a committee to review data elements for particular files to ensure that we are providing information that is consistent with the other SUS universities and accurately reflect what the BOG wants. We are beginning with the HTD file.

Efforts Taken by DoIT to Prevent Resubmission

- Replication of queries and reports sent in prior years by the BOG to run for future submissions.
- Translate programming code technicalities into pseudo business language for better understanding by AIM and other functional users.
- Share program logic with AIM technical team for cross-validation. This was particularly helpful to develop the enhancement that lead to reporting old/missing late degrees that were delayed in being posted.
- PantherSoft Team hired a new resource to assist in the technical preparation of the BOG files.
- Replicate the logic used to calculate the BOG derived elements and insert into reserved/internal fields.
- Advise AIM on edits that do not currently exist that could be suggested to the BOG for implementation as Level 9 or Level 5 errors.
- Translate and recreate SUDS-platform-specific SQL (structured query language) sent by the BOG in our PantherSoft database in order to produce equivalent

Conclusion

Our review disclosed, that even though the process used by the Data Administrator provides reasonable assurance that complete, accurate, and for the most part timely submissions occurred, the increased number of resubmissions this year was the result of changes in processes at FIU and the BOG, along with personnel turnover and other issues not considered systemic in nature. Furthermore, all the reasons for the resubmissions continue to be addressed as noted by the Data Administrator's list of efforts taken to reduce/prevent resubmittals above. Notwithstanding the increase in the number of resubmittals, we noted no reportable material weaknesses or significant control deficiencies related to data file submissions or resubmissions.

6. Review of University Initiatives

We obtained the following list of the University initiatives that are meant to bring the University's operations and practices in line with SUS Strategic Plan goals:

- Implemented E&G revenue reallocation model;
- Implemented faculty reallocation model for academic units;
- Provided greater access to on-demand analytics relevant to the metrics;
- Implemented student level graduation benchmarking;
- Implemented student attendance and midterm progress monitoring and outreach;
- Integration of career and academic advising;
- Strategic enrollment planning and course scheduling optimization via Noel Levitz and Platinum Analytics;
- Created an Office of Scholarships and Academic Program Partners to support all colleges in their efforts to apply foundation scholarship funds to student success and enrollment goals;
- Expanded merit scholarship opportunities and initiated two new scholarships – “Jumpstart FIU” and “Panther Achievement Award”;
- Implemented centralized coordination and local deployment for student recruitment efforts; and
- Established centralized retention, graduation, and student success outreach.

University senior management also states that they are in the process of establishing much greater central oversight and control of the scheduling and course offering practices and policies.

Conclusion

None of the initiatives provided appear to have been made for the purposes of artificially inflating performance goals.

APPENDIX A

In-Scope BOG Data Elements				
No.	Metric	Definition	Submission/Table/Element Information	Relevant Submission
7	University Access Rate <i>Percent of Undergraduates with a Pell-grant</i>	This metric is based the number of undergraduates, enrolled during the fall term, who received a Pell-grant during the fall term. Unclassified students, who are not eligible for Pell-grants, were excluded from this metric. This metric is based the number of undergraduates, enrolled during the fall term, who received a Pell-grant during the fall term. Unclassified students, who are not eligible for Pell-grants, were excluded from this metric.	Submission: SIF Table: Enrollments Elements: 02041 – Demo Time Frame 01045 – Reporting University 01413 – Student at Most Recent Admission Type 01060 – Student Classification Level 01053 – Degree Level Sought 01107 – Fee Classification Kind	Summer 2018 Fall 2018 Spring 2019
			Submission: SFA Table: Financial Aid Awards Elements: 01045 – Reporting University 02040 – Award Payment Term 02037 – Term Amount 01253 – Financial Aid Award Program Identifier	Annual 2017
10	Bachelor's Degrees Awarded to Minorities (BOT Metric)	This metric is the number, or percentage, of baccalaureate degrees granted in an academic year to Non-Hispanic Black and Hispanic students. This metric does not include students classified as Non-Resident Alien or students with a missing race code.	Submission: SIFD Table: Degrees Awarded Elements: 01082 – Degree Program Category 01083 – Degree Program Fraction of Degree Granted (This field is a summed field) 01045 – Reporting Institution 01412 – Term Degree Granted 01081 – Degree Level Granted	Summer 2018 Fall 2018 Spring 2019
			Submission: SIF Table: Person Demographic Elements: 01044 – Racial/Ethnic Group 01491 – Hispanic or Latino 01492 – American Indian/Alaska Native 01493 – Asian 01494 – Black or African American 01495 – Native Hawaiian or Other Pacific Islander 01496 – White 02043 – Non – resident Alien Flag 01497 – No Race Reported	Summer 2018 Fall 2018 Spring 2019

Definition Source: State University Database System (SUDS).



STATE
UNIVERSITY
SYSTEM
of FLORIDA
Board of Governors

Data Integrity Certification

March 2020

University Name: Florida International 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 significant or material audit findings.

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 and Preeminence or Emerging Preeminence Status.	<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"/>	

Data Integrity Certification

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, and data definitions 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"/>	
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 Board of Governors' and statutory requirements for the use of data related to the Performance Based Funding initiative and Preeminence or Emerging Preeminence status consideration will drive university policy on a wide range of university operations - from admissions through graduation. I certify that university policy changes and decisions impacting data used for these purposes have been made to bring the university's operations and practices in line with State University System Strategic Plan goals and have not been made for the purposes of artificially inflating the related metrics.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	

Data Integrity Certification

Data Integrity Certification Representations			
	Yes	No	Comment / Reference
12. I certify that I agreed to the scope of work for the Performance Based Funding Data Integrity Audit and the Preeminence or Emerging Preeminence Data Integrity Audit (if applicable) conducted by my chief audit executive.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
13. In accordance with section 1001.706, Florida Statutes, I certify that the audit conducted verified that the data submitted pursuant to sections 1001.7065 and 1001.92, Florida Statutes [regarding Preeminence and Performance-based Funding, respectively], complies with the data definitions established by the Board of Governors.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	

Data Integrity Certification Representations, Signatures

I certify that all information provided as part of the Board of Governors Data Integrity Certification for Performance Based Funding and Preeminence or Emerging Preeminence status (if applicable) is true and correct to the best of my knowledge; and I understand that any unsubstantiated, false, misleading, or withheld information relating to these statements render this certification void. My signature below acknowledges that I have read and understand these statements. I certify that this information will be reported to the board of trustees and the Board of Governors.

Certification:  _____ Date 2/24/2020

President

I certify that this Board of Governors Data Integrity Certification for Performance Based Funding and Preeminence or Emerging Preeminence status (if applicable) has been approved by the university board of trustees and is true and correct to the best of my knowledge.

Certification:  _____ Date 02/20/2020

Board of Trustees Chair