Audit Report

THE FLORIDA STATE UNIVERSITY

Office of Inspector General Services

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Performance-Based Funding Metrics
Data Integrity Certification Audit
Fiscal Year 2016-17

AR 17-03 ***February 3, 2017***

Summary

Overall, we concluded that the University has adequate processes for collecting and reporting Performance-Based Funding metrics data to the Board of Governors (BOG). In addition, we can provide an objective basis of support for the University's President and Board of Trustees Chair to sign the Performance-Based Funding – Data Integrity Certification, which the BOG requested to be filed with it by March 1, 2017.

Scope, Objectives, and Methodology

In his June 23, 2016, memorandum to University Boards of Trustees' Chairs, the Chair of the State University System (SUS) of Florida Board of Governors (BOG) directed the President of each University to complete a Performance-Based Funding (PBF) - Data Integrity Certification (attached).

> *When completing this certification, you should evaluate each of the prepared representations. If you are able to affirm the representation, do so. If you are not able to make the representation as prepared, provide an explanation or modification in the space provided. It is important that representations be modified to reflect audit findings. The certification document shall be signed by the President and board of trustees Chair after being approved by the board of trustees. The completed Data Integrity Certification shall be submitted to the Office of Inspector General and Director of Compliance.*[1]
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> *To make such certifications meaningful, university boards of trustees shall direct the university Chief Audit Executive to perform, or cause to have performed by an independent audit firm, an audit of the university's processes that ensure the completeness, accuracy, and timeliness of data submissions. It is our intent that such audits include testing of data that supports*

[1] This is a reference to the BOG's Office of Inspector General and Director of Compliance.

performance funding metrics. Such testing is essential to determining if processes are in place and working as intended.

The scope and objectives of the audit should be set jointly between the Chair of the university board of trustees and the university Chief Audit Executive. The audit shall be performed in accordance with the current International Standards for the Professional Practice of Internal Auditing as published by the Institute of Internal Auditors, Inc.

The results of this audit shall be provided to the Board of Governors after being accepted by the university's board of trustees. The audit report shall include the university's corrective action plan designed to correct any audit findings. The audit results shall support the President's certification which shall include any noted audit findings. The completed Data Integrity Certification and audit report shall be submitted to the Office of Inspector General and Director of Compliance no later than March 1, 2017.

This is the third consecutive year the BOG has called for such an audit. Florida State University has decided upon the following scope and objectives for the audit.

Scope:

The overall purpose of the audit is to report on the controls and processes established by the University to ensure the completeness, accuracy, and timeliness of data submissions to the BOG that support the University's PBF Metrics, and to provide an objective basis of support for the University's President and Board of Trustees Chair to sign the representations included in the Performance-Based Funding – Data Integrity Certification, which will be submitted to the University's Board of Trustees and filed with the BOG by March 1, 2017. This audit will include an evaluation of the key controls that support these processes, as well as testing of the actual data upon which the University's 10 PBF Metrics are based.

The Performance-Based Funding 2016 Metrics (along with their definitions), as of April 8, 2016, published on the BOG website include the following:

1. Percent of Bachelor's Graduates Enrolled or Employed ($25,000+) in the U.S. One Year After Graduation
2. Median Wages of Bachelor's Graduates Employed Full-Time in Florida One Year After Graduation
3. Net Tuition and Fees per 120 Credit Hours[2]
4. Six-Year Graduation Rate for First-Time-in-College Students

[2] This Metric replaced the former Metric #3 -- Average Cost per Bachelor's Degree (Costs to the University) as a result of the November 3, 2016, BOG meeting; associated data will be included in the 2015-16 Accountability Report.

5. Academic Progress Rate (Second Year Retention Rate with Grade Point Average (GPA) Above 2.0)
6. Bachelor's Degrees Awarded within Programs of Strategic Emphasis (Science, Technology, Engineering, and Mathematics (STEM))
7. University Access Rate (Percent of Undergraduates with Pell Grants)
8. Graduate Degrees Awarded within Programs of Strategic Emphasis (STEM)
9. Faculty Awards (FSU's Choice of Board of Governors' Choice Metrics)
10. National Rank Higher than Predicted by the Financial Resources Ranking, Based on U.S. News and World Report (FSU's Board of Trustees Choice Metric).

This audit solely addresses the integrity of the University's data submissions to the BOG that support the University's Performance-Based Funding Metrics for the 2015-16 Annual Accountability Report. In the event certain of these data are not yet available when we conduct testing, we plan to use the most recent data for the pertinent metrics. The BOG extracts data from the files provided it by the University and performs additional calculations to derive the final PBF Metrics data published by the BOG. The University is not involved in these extractions or additional calculations by the BOG.

Objectives:

1. Determine if there were any changes since our conclusion in the 2015-16 PBF audit concerning the Data Administrator's appointment and the duties and responsibilities in his official position description that:

   Dr. Burnette has been officially appointed by the University President as the Data Administrator and his Position Description reflects this appointment and the related responsibility of preparing and submitting files as required by the BOG.

2. Determine the current status of processes used by the Data Administrator to ensure the completeness, accuracy, and timely submission of data to the BOG.

   In our 2015-16 PBF audit we concluded that:

   ...the processes used by the University Data Administrator and his staff in Institutional Research reasonably ensure the completeness and accuracy of data submitted to the BOG, including compliance with BOG criteria for the data.

   For this year of reporting on the University's PBF metrics' data integrity, the University's submissions of files to the BOG for Summer and Fall 2015 were late; however, there has been significant improvement. As part of last year's audit, University administrators indicated in their Action Plan that timely reporting would be addressed in the first instance of the 2015-16 reporting cycle. It is apparent that the University has made additional

efforts to submit data timely. ...there have been three submissions for Summer and Fall 2015, with the number of days late being 4, 10, and 6. For the file submitted 10 days late in October 2015, Institutional Research (IR) was waiting for BOG clarification on how to report waiver data. For the file submitted 6 days late in September 2015, the days late included a three-day holiday weekend. In comparison, ... prior to Summer 2015, submissions were on several occasions more than 20 days late, due to the University's implementation of its new Campus Solutions Student Information System, and the necessity for the University to develop reporting protocols to extract information for the PBF measures from the new system. The 2015-16 academic year will be the first full reporting cycle in which all University data file submissions to the BOG will be generated from the new Campus Solutions Student Information System. It is anticipated that IR staff will become more proficient at reporting files from the new environment now that they have the experience of generating all reports from Oracle Business Intelligence Enterprise Edition (OBIEE) at least once.

We recommended that:

University administrators continue to routinely monitor the timeliness of the University's file submissions to the BOG and take proactive measures to resolve any delays. It is anticipated that there will be a reduction in the number of days late for future file submissions. The ultimate goal is to submit all required files to the BOG on time.

The University's Management Action Plan included an action step to address this recommendation. We will follow up in this current PBF audit to determine if the action plan was followed.

3. Determine the current status of 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 BOG.

   In our 2015-16 PBF audit we concluded that:

   Institutional Research's available documentation including policies, procedures, and desk manuals of appropriate staff were adequate for ensuring data integrity for University data submissions to the BOG.

4. Determine the current status since our conclusion in the 2015-16 PBF audit concerning system access controls and user privileges that:

   System access controls and user privileges for the University's Campus Solutions and BOG State University Data System (SUDS) systems are properly assigned and periodically reviewed to ensure only those authorized to make data changes can do so.

5. Determine the current status since our conclusion in the 2015-16 PBF audit concerning audit testing of data accuracy that:

   Based on our data accuracy testing for the University's 10 Performance-Based Funding metrics, we determined the University's data submitted to the BOG were complete and accurate, and in accordance with BOG guidance.

6. Determine the current status since our conclusion in the 2015-16 PBF audit concerning the consistency of data submissions with the data definitions and guidance provided by the BOG through the Data Committee and communications from data workshops.

   In the 2015-16 audit we concluded that:

   We found no evidence that the University's data submissions to the BOG, specifically those pertaining to data elements germane to this audit, were inconsistent with BOG reporting requirements for these data elements, and no files were resubmitted to correct or change data in these fields.

7. Determine the current status since our conclusion in the 2015-16 PBF audit concerning the University Data Administrator's data resubmissions to the BOG that:

   We determined that resubmissions by the University have been very rare, are both necessary and authorized, and have had minimal to no effect on the University's Performance-Based Funding metrics.

8. 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.

Our detailed methodology for each of our eight objectives is included in the report section for each. In general, to complete the stated audit objectives, we conducted interviews and otherwise communicated with the Data Administrator and other key data managers, and analyzed supporting documentation related to the objectives. Such supporting documentation included available data and information related to:

- The Data Administrator's appointment and position duties and responsibilities;
- Processes, policies, procedures, and desk manuals concerning data input, error identification and correction, compliance with the BOG guidance, etc., to determine whether these are adequate to provide reasonably sufficient internal control over data;
- Data file submissions by the University to the BOG, to determine whether they were made in a timely manner and included any resubmissions and the reasons for these;
- SUDS and University systems access by individuals associated with the University, to determine if that access is appropriate;
- Written guidance from the BOG and the University's related training and communications, to demonstrate the University's efforts to attain agreement of its efforts with BOG expectations; and

- Latest data files submitted to the BOG that contained elements used in calculating Performance-Based Funding metrics, and the University's related source data, to ensure that data submitted to the BOG were consistent with University transactional data and the BOG requirements.

This audit was performed in conformance with the *International Standards for the Professional Practice of Internal Auditing*. Those standards require we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Background

The Florida Board of Governors, created in 2002, is authorized in Article IX, Section 7(d), Florida Constitution to "operate, regulate, control, and be fully responsible for the management of the whole university system," which consists of the state's 12 public institutions.

Beginning in fiscal year 2013-14, the BOG instituted a Performance-Based Funding Program based on 10 performance metrics used to evaluate the institutions on a range of issues, including graduation rates, job placement, academic progress rate, etc. According to information published by the BOG in March 2016, the BOG funding model has four guiding principles:

1. Use metrics that align with State University System (SUS) Strategic Plan goals.
2. Reward excellence or improvement.
3. Have a few, clear, simple metrics.
4. Acknowledge the unique mission of the different SUS institutions.

The Performance-Based Funding Program also has four key components:

1. Institutions will be evaluated on either Excellence or Improvement for each metric.
2. Data are based on one year.
3. The benchmarks for Excellence were based on the BOG's 2025 System Strategic Plan goals and analysis of relevant data trends, whereas the benchmarks for Improvement were determined after reviewing data trends for each metric.
4. The Florida Legislature and Governor determine the amount of new state funding and a proportional amount of institutional funding that would come from each university's recurring state base appropriation.

To provide assurance that data submitted by the 12 state public universities to the BOG in support of their Performance-Based Funding metrics are reliable, accurate, and complete, the BOG developed a Data Integrity Certification process. This is the third consecutive year Florida State University's Office of Inspector General Services has completed a PBF Data Integrity Certification audit and certification for the University's President and Board of Trustees Chair to sign after being approved by the Board of Trustees. The audit and signed certification are both subsequently provided to the BOG.

Findings

Overall, we concluded that the University has adequate processes for collecting and reporting Performance-Based Funding metrics data to the BOG. In addition, we can provide an objective basis of support for the University's President and Board of Trustees Chair to sign the Performance-Based Funding – Data Integrity Certification, which the BOG requested to be filed with it by March 1, 2017.

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 Performance-Based Funding – Data Integrity Certification, which the BOG requested to be filed with it upon approval by the Board of Trustees by March 1, 2017.

Objective #1: Determine if there were any changes since our conclusion in the 2015-16 PBF audit concerning the Data Administrator's appointment and the duties and responsibilities in his official position description that: "Dr. Burnette has been officially appointed by the University President as the Data Administrator and his Position Description reflects this appointment and the related responsibility of preparing and submitting files as required by the BOG."

Findings:

The University's current Data Administrator continues to be Richard R. (Rick) Burnette III, Ph.D. (Dr. Burnette), who is Associate Vice President for Academic Affairs. Dr. Burnette assumed University Data Administrator responsibilities effective May 13, 2013, following the retirement of the prior University Data Administrator/Associate Vice President for Budget/Planning and Financial Services. Dr. Burnette's appointment as University Data Administrator by the President was further and more officially documented on November 25, 2014, when President John Thrasher sent a letter to the BOG's Chancellor Marshall Criser listing Dr. Burnette as the University's Data Administrator in a list of University appointments.

We reviewed Dr. Burnette's current Position Description effective July 1, 2016, which listed among his responsibilities "Maintains the role of the University Data Administrator in accordance with Board of Governors Regulation 3.007, which states that the Data Administrator will ensure that the data file (prior to submission) is consistent with the criteria established by the Board of Governors Data Committee."

Conclusion for Objective #1:

Dr. Burnette has been officially appointed by the University President as the Data Administrator and his Position Description reflects this appointment and the related responsibility of preparing and submitting files as required by the BOG.

Recommendations:

We have no recommendations for Objective #1.

Objective #2: Determine the current status of processes used by the Data Administrator to ensure the completeness, accuracy, and timely submission of data to the BOG.

In our 2015-16 PBF audit we concluded that:

> The processes used by the University Data Administrator and his staff in Institutional Research reasonably ensure the completeness and accuracy of data submitted to the BOG, including compliance with BOG criteria for the data.
>
> For the 2015-2016 year of reporting on the University's PBF metrics' data integrity, the University's submissions of files to the BOG for Summer and Fall 2015 were late; however, there has been significant improvement. There were three submissions for Summer and Fall 2015, with the number of days late being 4, 10, and 6. For the file submitted 10 days late in October 2015, Institutional Research (IR) was waiting for BOG clarification on how to report waiver data. For the file submitted 6 days late in September 2015, the days late included a three-day holiday weekend.

We recommended that:

> *University administrators continue to routinely monitor the timeliness of the University's file submissions to the BOG and take proactive measures to resolve any delays. It is anticipated that there will be a reduction in the number of days late for future file submissions. The ultimate goal is to submit all required files to the BOG on time.*

Findings:

As we observed in our 2015-16 Performance-Based Funding Metrics Data Integrity Certification Audit, we continue to believe the processes used by the University Data Administrator and his staff in IR reasonably ensure the completeness and accuracy of data submitted to the BOG, including compliance with BOG criteria for the data.

To better understand the organization of the current reporting process, the present chain of custody continues to be as follows:

- Student information necessary for reporting is captured in the Campus Solutions/PeopleSoft transactional Student Information System.
- Data are captured in the data warehouse on a nightly basis. These data cannot be edited by individual users and as such are "read only." These transactional views are supplemented with an extract view that was created from external sources and parked in the data warehouse so it can be compared against warehoused transactional data.

- Over a month before the due date for a file, the reporting team consisting of IR, the functional office for the data, and the Campus Solutions reporting team begin extracting data and creating a draft file via OBIEE.
- OBIEE has data transformation logic in place to represent transactional data using BOG defined codes and to match BOG field names.
- In cases where external data must be merged with the file, the data are moved to Excel for the purpose of comparison.
- Once a file is sufficiently complete and formatted for submission, it is loaded to the BOG SUDS beta environment.
- After all files are added, the edits are run to generate the dynamic reports and frequency distributions.
- IR and functional users review the errors to determine whether there are simply translation errors or if data in the Student Information System are incorrect.
- Any necessary corrections are made to the transactional system so that the changes are permanent.
- The Data Administrator emails the BOG if there are any questions about interpretation that are not addressed in the online data dictionary, the SUDS release notes, or the Annual Data Administrators' Conference Proceedings.
- Corrected files are reloaded and the review process continues until all the errors have been cleaned up or explained.
- The final check is to compare data frequencies with those from the prior year using the Submission Summary feature on the SUDS submission page. Large differences are explained even if they do not generate any errors.
- The final data are pulled using OBIEE and the data warehouse team is instructed to make snapshots of those data at that point in time. Because data change over time, it is important to retain exact copies of source data for the BOG reports.
- Each file is loaded into production and edits are run one last time and checked for possible errors.
- The Data Administrator enters an explanation for all errors that the BOG has defined as Level 9 (critical) errors. There are circumstances where data nuances are explainable and this is where the BOG captures the explanations. The Data Administrator submits each file for BOG review.
- The BOG has three levels of review. BOG staff occasionally asks for clarification when frequencies differ and if they and the Data Administrator agree that data are in error or were interpreted in a way that was not consistent with BOG intent or other institutions, the file is reopened for a resubmission. Since the Institutional Research Office has had access to the prior year frequencies, the University should have few or no resubmissions due to frequency mismatches.

With the University's change to Campus Solutions as its Student Information System, the chosen methodology of reporting via OBIEE makes the processes used by the University to submit data to the BOG much more transparent than in the past, and it better assures consistency in the reporting protocol while making it relatively easy to audit source data mapping and definitions. The University now has published procedures for generating the referenced data files for the Performance-Based Funding data. (See Objective #3.) The Data Administrator has demonstrated that the processes for producing these files have planned redundancy with regards to the personnel

who are producing the files, sufficient and evolving documentation of the processes, clear data mapping, and collaborative planning. According to the Data Administrator, the University has now produced all the data environments necessary to generate these reports via OBIEE.

The University Data Administrator is aware of BOG Regulation 3.007, which states that, prior to submitting a 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. According to the Data Administrator, prior to the implementation of Campus Solutions, the Office of Institutional Research conducted a review of the edits and frequencies (compared to prior years) of files that were not generated by IR. Now, IR is partnering with all functional areas as active partners in the creation of the data files. The error and frequency checking still occurs, but the new process assures a transparent review and that contextual nuances are being learned by the IR staff that will help them to better detect and explain differences in data between submissions. While designing and documenting these new processes, the Office of Institutional Research has become familiar with additional BOG IRM resources that allow for easily comparing frequencies to prior years and the documentation of cumulative release notes that detail the ad hoc changes to the reporting requirements that did not occur at the Annual Data Administrators Workshops.

The Office of Institutional Research has created a SharePoint team site that tracks BOG requests. This site captures all incoming BOG requests, including the name of each request, type of request (i.e., routine or ad hoc), request date, due date, the primary University contact, and whether the contact has been notified.

To test the timeliness of the University's submission of required files to the BOG that relate to FSU's Performance-Based Funding metrics, we used Submission History information from the BOG SUDS system. The following BOG-required files relate to the University's Performance-Based Funding metrics. For each of these required files, we reviewed the University's current and historical submissions back to the fifth most recent submission. The listing below shows the time span of each file's submissions that we reviewed.

1. Admissions File (Summer 2015 through Fall 2016 Terms);
2. Student Instruction File (SIF) (Spring 2015 through Summer 2016 Terms);
3. Expenditure Analysis (EA) File (2011-12 through 2014-15) [3];
4. Hours to Degree (HTD) File (2015-16)[3];
5. Retention File (2010-11 through 2014-15);
6. Student Financial Aid (SFA) File (2011-12 through 2015-16); and
7. Student Instruction File Degrees Awarded (SIFD) (Spring 2015 through Summer 2016).

[3] The EA File was used in the analysis of Metric Three for the prior three allocations. The HTD, SFA, and SIF Files are now used in the analysis of a new Metric Three, beginning with the data from the 2015-16 academic year.

The table below shows the University's Student Information System from which each file we reviewed to test timeliness of submissions was obtained, and the reporting period covered.

File	Legacy—Reporting Period(s)	Campus Solutions—Reporting Period(s)
Admissions		Summer 2015 through Fall 2016
SIF		Spring 2015 through Summer 2016
EA[4]	2011-12 through Summer 2013[5]	2013-14 through 2014-15
HTD		2015-16
Retention	2010-11 through 2012-13	2013-14 through 2014-15
SFA	2011-12 through Summer 2013[6]	2013-14 through 2015-16
SIFD		Spring 2015 through Summer 2016

Since our previous audit accepted by the Board of Trustees on March 4, 2016, eight files were submitted to the BOG SUDS system. One file, the HTD file, was late by 2 days. Also, the Degrees Awarded file was submitted one day after the due date because of a BOG issue and we do not consider that to be a University late submission. For both files noted above, the information was obtained from the new Campus Solutions system. Please see the following table for the five most recent submissions of each of the six required files that relate to FSU's Performance-Based Funding metrics. There has been significant improvement in the timeliness of the University's data submissions from the previous audits.

[4] This file is derived by the BOG based on the University's Operating Budget and Instruction and Research Data File submissions.

[5] The EA 2013-14 File includes Summer 2013 through Spring 2014 data. The Summer 2013 data were obtained from the University's legacy system, while the Fall 2013 and Spring 2014 data were obtained from the University's new Campus Solutions system.

[6] The SFA 2013-14 File includes Summer 2013 through Spring 2014 data. The Summer 2013 data were obtained from the legacy system, while the Fall 2013 and Spring 2014 data were obtained from the Campus Solutions system.

	Most Recent Submission			
File	Term	SUDS Due Dates	Submission to BOG	Days Late
Admissions File	Fall 2016	9/23/2016	9/23/2016	N/A - On Time
Student Instruction File	Summer 2016	10/3/2016	10/3/2016	N/A - On Time
Hours to Degree[7]	Annual 2015	10/18/2016	10/20/2016	2 days
Retention File	Annual 2014	1/29/2016	1/29/2016	N/A - On Time
Student Financial Aid File	Annual 2015	10/14/2016	10/14/2016	N/A - On Time
Degrees Awarded File	Summer 2016	10/10/2016	10/11/2016	N/A – BOG Issue
	Second Most Recent Submission			
File	Term	SUDS Due Dates	Submission to BOG	Days Late
Admissions File	Summer 2016	9/9/2016	9/9/2016	N/A - On Time
Student Instruction File	Spring 2016	6/17/2016	6/17/2016	N/A - On Time
Expenditure Analysis File7	Annual 2014	10/20/2015	10/23/2015	3 days
Retention File	Annual 2013	1/21/2015	1/21/2015	N/A - On time
Student Financial Aid File	Annual 2014	10/5/2015	10/14/2015	9 days
Degrees Awarded File	Spring 2016	6/30/2016	6/30/2016	N/A - On Time
	Third Most Recent Submission			
File	Term	SUDS Due Dates	Submission to BOG	Days Late
Admissions File	Spring 2016	2/26/2016	2/26/2016	N/A - On time
Student Instruction File	Fall 2015	1/15/2016	1/15/2016	N/A - On time
Expenditure Analysis File7	Annual 2013	10/28/2014	11/18/2014	21 days
Retention File	Annual 2012	1/22/2014	1/22/2014	N/A - On time
Student Financial Aid File	Annual 2013	10/6/2014	11/3/2014	28 days
Degrees Awarded File	Fall 2015	2/5/2016	2/3/2016	N/A - Early
	Fourth Most Recent Submission			
File	Term	SUDS Due Dates	Submission to BOG	Days Late
Admissions File	Fall 2015	9/25/2015	9/29/2015	4 days
Student Instruction File	Summer 2015	9/28/2015	10/8/2015	10 days
Expenditure Analysis File7	Annual 2012	10/22/2013	10/22/2013	N/A – On time
Retention File	Annual 2011	4/10/2013	4/8/2013	N/A - Early
Student Financial Aid File	Annual 2012	10/7/2013	10/15/2013	8 days
Degrees Awarded File	Summer 2015	10/6/2015	10/13/2015	7 days
	Fifth Most Recent Submission			
File	Term	SUDS Due Dates	Submission to BOG	Days Late
Admissions File	Summer 2015	9/4/2015	9/10/2015	6 days
Student Instruction File	Spring 2015	6/11/2015	6/11/2015	N/A – On Time
Expenditure Analysis File7	Annual 2011	10/22/2012	10/18/2012	N/A - Early
Retention File	Annual 2010	4/13/2012	4/5/2012	N/A - Early
Student Financial Aid File	Annual 2011	10/5/2012	10/5/2012	N/A – On Time
Degrees Awarded File	Spring 2015	7/1/2015	7/2/2015	1 days

The University Data Administrator explained in more detail the reasons for the delays in submissions subsequent to our last report accepted by the Board of Trustees on March 4, 2016.

[7] The EA File was used in the analysis of Metric Three for the three prior PBF allocations. However, the HTD, SFA, and SIF Files are now used in the analysis of Metric Three, beginning with the data from the 2015-16 academic year.

Annual 2015 Hours to Degree File – 2 Days Late

The University Data Administrator was not on campus when IR staff loaded the HTD File in his absence. When the University Data Administrator proofed the file for submission off-site, he found that Advanced Placement, International Baccalaureate, and other advanced standing credits were coded as "P," signifying these credits were earned outside the University. Upon reviewing BOG notes, the University Data Administrator determined the BOG wanted these courses coded "N" instead, for native credit, even though the credits occurred outside the University. The file was very large and the University Data Administrator could not resolve the issue until he returned to the University. A second day was necessary for the Data Administrator to load, edit, review, and submit the file.

Summer 2016 Degrees Awarded File – Timely/BOG Issue

Before the Degrees Awarded File can be submitted, the BOG must first approve the SIF File. The SIF File was submitted on time, but the BOG did not approve it until eight days after it was submitted. The Degrees Awarded File was submitted within an hour of the BOG approving the SIF File.

The explanations above establish that two files were submitted after the due date and for one of those files the University's IR staff was waiting for the BOG to approve other file submissions that preceded them.

Since our previous audit accepted by the Board of Trustees on March 4, 2016, there have been eight submissions of which one submission was two days late as explained above. The University has improved its processes such that we can now conclude that the processes used by the University Data Administrator and his staff in Institutional Research reasonably ensure the timely submission of data to the BOG.

In summary, Office of Institutional Research staff was able to demonstrate their documentation of the scoping and data mapping necessary for the creation of various SUDS tables from the new Student Information System. Their intranet site had links to the BOG definition for each data element and a description of the data extraction and transformation process. A separate spreadsheet posted on the same site contained a list of action items, responsible parties, and suggested outcomes. The University Data Administrator not only described his collaborative approach to reporting from Campus Solutions via the data warehouse and OBIEE, but he also demonstrated the method was organized, planned, documented, and thorough. Documentation of these processes and procedures has been added to institutional Wikis in a medium that allows for fluid editing of still-evolving processes. (Please see Objective #3.)

Additionally, there was sufficient evidence of practices to conclude that the University Data Administrator and his staff were reviewing and comparing SUDS edits, errors, and reports prior to submission of the files. We determined the processes followed by IR staff were adequate to ensure the completeness and accuracy of data submitted to the BOG, including compliance with BOG criteria for the data. Further, and the most definitive, evidence of the effectiveness of IR's processes to ensure the completeness and accuracy of the University's data submitted to the BOG,

including criteria for the data, is presented in our positive conclusions pertaining to our Objective #5 concerning audit testing of PBF data accuracy and Objective #6 regarding the consistency of data submissions with the data definitions and guidance provided by the BOG.

Conclusion for Objective #2:

We concluded the processes used by the University Data Administrator and his staff in Institutional Research reasonably ensure the completeness, accuracy, and timely submission of data submitted to the BOG, including compliance with BOG criteria for the data.

Recommendations:

We have no recommendations for Objective #2.

Objective #3: Determine the current status of available documentation including policies, procedures, and desk manuals of appropriate staff and assess its adequacy for ensuring data integrity for University PBF data submissions to the BOG.

In our 2015-16 PBF audit we concluded that:

> *Institutional Research's available documentation including policies, procedures, and desk manuals of appropriate staff were adequate for ensuring data integrity for University data submissions to the BOG.*

Findings:

The Office of Institutional Research, the Office of Financial Aid, and Enterprise Resource Planning (ERP) have produced intranet-based policies and procedures manuals for the affected BOG files. IR has published a "BOG File Submission Policy" on its Wiki web application and shared the document with other offices in the University that help in the production of SUDS files. The documentation of the file build processes (i.e., desk manuals) is sufficient to allow an individual with appropriate context and knowledge of FSU systems to produce the referenced SUDS files. The documentation generally includes data mapping and references to historical file submissions and edits.

Conclusion for Objective #3:

We concluded that Institutional Research's available documentation including policies, procedures, and desk manuals of appropriate staff were adequate for ensuring data integrity for University PBF data submissions to the BOG.

Recommendations:

We have no recommendations for Objective #3.

Objective #4: Determine the current status since our conclusion in the 2015-16 PBF audit concerning system access controls and user privileges that: "System access controls and user privileges for the University's Campus Solutions and BOG SUDS systems are properly assigned and periodically reviewed to ensure only those authorized to make data changes can do so."

Findings:

There are system access controls throughout the BOG data submission process. Florida State University has role-based and application-based security on the prior legacy Student Information System and Campus Solutions/PeopleSoft. The PeopleSoft role management process is an integrated online workflow that, at a minimum, depending on the sensitivity of the role, requires an employee's direct supervisor and the functional owner of the application or module to approve each request. Additionally, there are sufficient automated safeguards to remove access when employees are terminated, and supervisors and subject-area owners are responsible for auditing access logs on at least a quarterly basis. This same role-based and reporting-subject-area based protocol is used for the OBIEE access to the data in the data warehouse. IR employees do not have security to change transactional data in Campus Solutions or the data warehouse (which is read only), therefore adding an additional layer of control.

The University Data Administrator and his BOG Analyst are the designated security managers for the SUDS database access. This system was designed with redundant fail-over protections to assure against inappropriate access. Access to SUDS is segregated by role, and each role has to be assigned online by one of the two security managers. Every time a user's access or password is modified, the security managers each receive an email indicating the change and the person who submitted it. SUDS passwords also must be changed every three months. From our review of SUDS access, we found no inappropriate access. Finally, the access does not allow for the manipulation of previously submitted data. To change data, the University Data Administrator would have to submit a request with justification to the BOG to reopen the file for resubmission. Only at that time could someone submit a new table. However, the SUDS system captures his/her identity, a timestamp, and the name of the source file in a way that is visible to any user.

Conclusion for Objective #4:

System access controls and user privileges for the University's Campus Solutions and BOG SUDS systems are properly assigned and periodically reviewed to ensure only those authorized to make data changes can do so.

Recommendations:

We have no recommendations for this Objective #4.

Objective #5: Determine the current status since our conclusion in the 2015-16 PBF audit concerning audit testing of data accuracy that: "Based on our data accuracy testing for the University's 10 Performance-Based Funding metrics, we

determined the University's data submitted to the BOG were complete and accurate, and in accordance with BOG guidance."

The University's 10 Performance-Based Funding metrics are as follows.

Key Metrics Common to All Universities:

1. Percent of Bachelor's Graduates Enrolled or Employed ($25,000+) in the U.S. One Year After Graduation
2. Median Wages of Bachelor's Graduates Employed Full-Time in Florida One Year After Graduation
3. Net Tuition and Fees per 120 Credit Hours
4. Six Year Graduation Rate for First-Time-in-College Students
5. Academic Progress Rate (Second Year Retention Rate with GPA Above 2.0)
6. Bachelor's Degrees Awarded within Programs of Strategic Emphasis (STEM)
7. University Access Rate (Percent of Undergraduates with Pell Grants)
8. Graduate Degrees Awarded within Programs of Strategic Emphasis (STEM)

Institution-Specific Metrics for Florida State University:

9. Faculty Awards (FSU's Choice of Board of Governors' Choice Metrics)
10. National Rank Higher than Predicted by the Financial Resources Ranking, Based on U.S. News and World Report (FSU's Board of Trustees Choice Metric)

The State University System of Florida Board of Governors maintains a student unit record database titled the SUDS. The database contains over 400 data elements about students, faculty, and programs at State University System institutions. The metrics are based on the data that universities submit to the BOG as part of various data tables and file submissions.

We interviewed the Data Administrator, IR staff, and key departmental Data Managers to determine the primary sources of data used for the calculations of the metrics. The University has transitioned from a legacy student information system to the new Campus Solutions system, a process that began in 2010-2011 and culminated with a "go-live" effective the Fall term, 2013 for all student, course, degree, and financial aid functions. Admissions more recently came online for the Spring 2015 semester. Subsequent modifications of Campus Solutions modules have been minor. Modifications are made when procedural or data issues are identified after each "go-live" event. These changes often improve the quality of data to be reported or the efficiency of reporting. These changes frequently require revisions to the reporting protocols for the BOG reports.

Findings:

Metric 1 - Percent of Bachelor's Graduates Employed Full-Time in Florida or Continuing Their Education in the U.S. One Year after Graduation. The calculation of this measure is completed as follows, according to BOG definitions:

This metric is based on the percentage of a graduating class of bachelor's degree recipients who are employed full-time or continuing their education somewhere in the United States. Students who do not have valid social security numbers and are not enrolled are excluded. Note: These data now include non-Florida employment data.
Sources: State University Database System (SUDS), Florida Education and Training Placement Information Program (FETPIP), analysis of Wage Record Interchange System (WRIS2) and Federal Unemployment Data Exchange (FEDES), and National Student Clearinghouse.

Metric 2 - Median Wages of Bachelor's Graduates Employed Full-Time in Florida One Year after Graduation. The calculation of this measure is to be done as follows, according to BOG definitions:

This metric is based on annualized Unemployment Insurance (UI) wage data from the fourth fiscal quarter after graduation for bachelor's recipients. UI wage data do not include individuals who are self-employed, employed out of state, employed by the military or federal government, do not have valid social security numbers, or make less than minimum wage.
Sources: State University Database System (SUDS), Florida Education and Training Placement Information Program (FETPIP), and National Student Clearinghouse.

For Metrics 1 and 2 above, in 2016 the BOG identified data files that should be tested for 2017 PBF audits. At the time of such BOG identification, we had already tested and reported on the identified data files for Metrics 1 and 2 in our 2016 PBF audit. As noted in our PBF Audit Report AR 16-04, page 32, we determined the University's data submitted to the BOG were complete and accurate, and in accordance with BOG guidance. Accordingly, no further audit work was done for these two metrics in 2017 as testing was performed and reported on in the 2016 PBF audit.

Metric 3 - Net Tuition and Fees per 120 Credit Hours. Metric 3 is the Net Tuition and Fees per 120 Credit Hours for Resident Undergraduates.

This is a change from the previous year's Metric 3, Average Cost per Bachelor's Degree (instructional costs to the University). This new metric was designed to curb future growth on fees, reward universities that graduate their students in four years, and encourage institutional financial aid. The metric has four entry points for the universities to impact: (1) although undergraduate tuition is set by the legislature, each university controls fees and will have an incentive to keep fees low; (2) the inclusion of textbooks is intended as an effort to reduce their cost and make them more affordable; (3) universities can increase institutional financial aid to lower a student's cost; and (4) universities will be incentivized to ensure that students take only the courses needed to obtain their baccalaureate degrees in 120 hours.

Data for this metric are based on the Florida Board of Governors' (BOG's) analysis of three different files: Hours to Degree (HTD) File, Student Instruction File (SIF), and Student Financial Aid (SFA) File. The HTD File provides the BOG with the number of credit hours each student completed towards his/her first baccalaureate degree for a 120-hour program. The SIF File provides the BOG with information on the student's residency (i.e., must be a Florida resident) for

tuition purposes, and any waivers the student received towards his/her tuition. The SFA File provides the BOG with information on any grants and/or scholarships that the student received.

Establishment of a Population of Students Who Were Awarded First Baccalaureate Degrees (Single Majors Only) During the Time Period under Review

The Hours to Degree (HTD) File contains information about students who are awarded first baccalaureate degrees with a single major within the academic year. For each student, this information is reported during the term his/her degree was awarded (Summer, Fall, or Spring). The course information for students reported on the file includes all post-secondary course work and their course work taken in high school and accepted as post-secondary credit after high school. To build the HTD File, IR sends a listing of students who were awarded their first baccalaureate degrees (single major only) during the reporting period (HTD population file) to staff within the University's Enterprise Resource Planning (ERP). (For purposes of this audit, the time period is Academic Year 2015-16 (Summer 2015, Fall 2015, Spring 2016).) ERP staff uses this listing to build the HTD Table and the Courses Taken Table for the HTD File submission to the BOG. From an IR business analyst, we obtained IR's HTD population file of students that was given to ERP, for our time period. After the population is submitted to ERP, IR staff may add and/or delete students based on staff's further analysis, prior to the file being submitted to the BOG.

Comparison of IR HTD Population File to the University's Campus Solutions System Records (Source Records) Based on Employee Identification (EMPLID). We compared the EMPLID records in the HTD population file (6,792 records) to the EMPLID records in our query results of degrees awarded during the Summer 2015, Fall 2015, and Spring 2016 terms (8,713 records), from the University's source Campus Solutions system. We determined that 6,786 of the 6,792 EMPLID records (99.9 percent) in the HTD population file matched such records in our Campus Solutions query results. The remaining six EMPLID records in the HTD population file did ***not*** match, but were correctly included in the final HTD Table submitted to the BOG, as the students received their first bachelors' degrees (single majors only) in the terms included in the 2015-16 HTD File. For the Campus Solutions EMPLID records that had ***no*** matches in the HTD population file (1,927 records), we took a sample of 22 student EMPLID numbers and searched for their degrees in Campus Solutions. Of these 22 student EMPLID numbers, four were correctly included in the HTD Table submitted to the BOG, 17 were correctly ***not*** included in the HTD Table because the students were awarded baccalaureate degrees with two majors, and one was correctly ***not*** included in the HTD Table because the student was awarded an Associate of Arts degree. Thus, IR's HTD population file supported the University's Campus Solutions records, in terms of validation of the students included in the HTD population file.

Comparison of IR HTD Population File to the HTD Table sent to the BOG Based on Student National Identification Number. We also compared the student national identification numbers in the HTD population file (6,792 records) to student national identification numbers in the HTD Table submitted to the BOG (6,918 records). We determined that 6,781 of the HTD population records (99.8 percent) had matching student national identification numbers in the HTD Table. The remaining 11 records were ***not*** included because the students had second baccalaureate degrees, based on our review of their Campus Solutions records. Conversely, we compared the student national identification numbers in the HTD Table records (6,918 records) to the HTD

population file. We determined that 137 HTD Table records did ***not*** have matching student national identification records in the HTD population file. These 137 records were correctly included in the HTD Table because it was the students' first baccalaureate degrees with a single major, based on our review of their degrees awarded in Campus Solutions.

Based on these two analyses, we can provide assurance that the HTD Table submitted to the BOG is complete and correctly includes the population of students who were awarded first baccalaureate degrees (single majors only) during the time period under review.

Testing of Students Included in the HTD Table Submitted to the BOG to Determine the Accuracy of Data Elements Used for Metric 3

Having established that our population in the HTD Table submitted to the BOG was correct, we then tested the accuracy of the following data elements used for Metric 3: 1) term in which the student completed his/her degree, 2) credit hours each student completed towards his/her first baccalaureate degree for a 120-hour program, 3) residency status (should be resident, for tuition purposes), 4) fee waivers, and 5) scholarships and/or grants awarded. For all of these five data elements, we took a random sample of 100 students from the HTD Table population.

Term in Which the Student Completed His/Her Degree. We confirmed that each of the 100 students in our sample received his/her baccalaureate degree in the term identified on the HTD Table (part of the HTD File submission to the BOG), and that this was the student's first baccalaureate degree (single major), based on our review of his/her Campus Solutions source documentation. We noted no exceptions.

Credit Hours Each Student Completed Towards His/Her First Baccalaureate Degree for a 120-Hour Program. We reviewed information on the Courses to Degree Table (part of the HTD File submission to the BOG) and noted that the column titled "Credit Hour Usage Indicator" identified whether or not a course was used towards the student's degree. There are various reasons why a course may not be used towards a degree. Some examples are if the student fails or withdraws from the class, if he/she repeats the class, or if the class is a remedial class. We reviewed our sample of 100 students and determined that none of the courses that were marked "D," meaning the course counted towards the student's degree, had non-passing grades, were remedial courses, or had an "R" listed under the Repeated Indicator column. No exceptions were noted.

We also performed an analysis for any course numbers in our sample that were marked "D" more than once per student. In some cases, this is permissible. A student's transcript may have more than one entry of the same course prefix and course number, but they are different courses and multiple occurrences are allowed. Examples are special topics, research topics, internships, and thesis courses. However, we identified six courses that were marked "D" twice for the related students and this was not proper. Five of these courses were repeated because specific minimal grades were required. In these instances, only one of each student's repeated courses counted towards his/her degree. Therefore, one of the "Ds" should have been marked as "N" (i.e., course not applied to degree), for each of these five courses. The one remaining problematic course that was marked "D" twice for the same student was a line item that was created from data merging of

two different courses. Together, these six course errors accounted for a total of 18 credit hours (out of the total 12,465 credit hours in the sample of 100) that were marked incorrectly as "D," which is immaterial.

Residency Status. The HTD Table submitted to the BOG included a total of 6,918 students, and we determined that 6,389 of these (92 percent) were considered resident students, for tuition purposes. For our sample of 100 students, we concluded that all had the correct residency classification (i.e., resident for tuition purposes), which information we obtained from the SIF Enrollment Table (part of the SIF File submission), based on our review of Campus Solutions source documentation. We noted no exceptions.

Fee Waivers. For the 100 students in our sample, we compared the amount of fee waivers awarded to them and reported on the Fee Waivers Table submitted to the BOG (part of the SIF File submission for the period of Summer 2015, Fall 2015, and Spring 2016), to their Campus Solutions source documentation. Two of the 100 sampled students did not have the correct amounts of fee waivers reported in the Fee Waivers Table. These two students received department billing waivers during the Fall 2015 and Spring 2016 terms, but the waivers were not included in the Table due to the addition of new accounting codes for billing waivers, which were not recognized for fee waiver reporting purposes. When we brought these omissions to the attention of Student Business Services staff, they conducted further analysis and noted additional fee waivers that were underreported due to new accounting codes that were added but were not considered for fee waiver reporting. Collectively, the amount of fee waivers underreported is immaterial to the total dollar amount of the fee waivers and also to the calculation of Metric 3. Student Business Services is developing a new reporting structure to ensure all new accounting codes are captured for reporting. The implementation of these changes is planned for the Fall 2016 SIF File.

Scholarships and/or Grants Awarded. Finally, for the students in our sample of 100, we compared the amounts of scholarships and grants awarded to them and reported on the Financial Aid Awards Table (part of the 2015-16 SFA File submission to the BOG), to the Campus Solutions source documentation. Two of the 100 students in our sample did not have the correct amounts of financial aid reported in the SFA Financial Aid Awards Table. These students received Pell Grant awards during the 2015-16 year, but the awards were not included in the report submitted to the BOG. When we brought these omissions to the attention of Office of Financial Aid staff, they conducted further analysis and noted a total of 99 Pell Grant awards that were underreported, including the two we initially identified. Eight of these students were admitted as undergraduates, took classes as undergraduates, and their disbursements were as undergraduates. After disbursement, their admissions were revoked, and the students became non-degree seeking undergraduates (a change in their "Career" status in Campus Solutions). Because of these changes, and the fact that the students remained eligible for their original Pell Grant awards, the students' Pell Grant awards were not associated with them and identified for SFA File reporting. The Office of Financial Aid determined these students will need to be identified annually and manually added to the SFA File. For the remaining 91 students who had underreported Pell Grant awards, these errors were automatically corrected once the Office of Financial Aid (OFA) identified the single cause and implemented a solution. We concluded that, in these identified cases of underreporting of Pell Grant awards, the amounts were immaterial to the total value of Pell Grant awards disbursed

by the University during the 2015-16 year, and also to the Metric 3 calculation. The Office of Financial Aid is updating its reporting processes to address the issues of underreporting of students awarded Pell Grant awards identified as a result of our data testing.

Based on our testing, the University's data submitted to the BOG for the Metric 3 Performance-Based Funding metric were materially complete and accurate, and in accordance with BOG guidance. For those minor exceptions noted above, we provided the details of such findings to the Data Administrator for his follow-up actions.

Metric 4 – Six Year Graduation Rate for First-Time-in-College (FTIC), Full- and Part-Time Students. According to the BOG definition for Metric 4, the calculation of this measure is performed as follows:

This metric is based on the percentage of first-time-in-college (FTIC) students who started in the Fall (or summer continuing to Fall) term and had graduated from the same institution within six years. Source: Accountability Report (Table 4D)

The BOG's Overview of Methodology and Procedures: Performance Funding Metrics – Retention and Graduation Rates indicates that this measure is based on the national standard graduation rate, which was created by the Student Right to Know Act of 1990. This Act established the graduation rate based on 150 percent of the normal time for completion of the program, which is six years for a four-year program.

The BOG creates annual Retention Files on student cohorts by year of entry to the University (from the Summer semester through the Spring semester). These cohorts are identified from cumulative University SIF File submissions and include data needed for the six-year graduation rate metric, including degree information from cumulative University SIFD submissions.

IR reviews the BOG-developed Retention File and provides any needed edits. To validate the data to be used for this metric, IR filters the cohort Retention File to identify FTIC students who were enrolled full time in their first semester and who are included in Student Right to Know Act reporting. The filtered data are reconciled to an independently developed IR database to identify any errors in the BOG's FTIC cohort population and graduation data, and any needed corrections are submitted. The final approved file is submitted to the BOG by IR when its validations have been completed.

IR also develops the Retention Adjustment File, which it submits to the BOG. This file identifies students in the cohort who have since died, entered military service, had total and permanent disabilities, or left to serve with a Foreign Aid Service of the federal government (e.g., Peace Corps) or on religious missions. The file also identifies students who matriculated abroad during their first semester and are excluded from Student Right to Know reporting. These adjustments are used by the BOG to exclude these individuals from the cohort. There were 54 adjustments to the University's 2009 FTIC cohort.

Retention File Testing

Verification of the 2009 FTIC Cohort. We reviewed the Retention File prepared by the BOG and downloaded from SUDS by IR staff, for validation. This file has records for each student enrolled during the 2009 academic-year, with degrees awarded for each included student through Summer 2015. These data were used by the BOG to calculate this metric for its 2016 Performance Funding Model. This file provided cumulative data on 9,822 individuals, including transfers, graduate students, and others who would not be included in the 2009 FTIC cohort. The student demographic information in these files is derived from the Summer 2009, Fall 2009, and Spring 2010 SIF Files. The Summer 2009 and Fall 2009 SIF File data provide the information needed to identify the 2009 FTIC cohort population for this PBF measure. Data from SIFD submissions from Fall 2009 through Summer 2015 are appended to individual student records in this data file and are used to identify students in the 2009 FTIC cohort who completed degrees within six years. The original 2009 FTIC cohort data were from the University's legacy system, which were subsequently converted into the University's new Campus Solutions system, which is now the University's system of record.

To validate the 2009 FTIC cohort used by the BOG for this measure, we first filtered the Retention File to include only those students who: (1) started in the Fall (or Summer continuing to Fall) term, (2) were initially enrolled at the University immediately after their high school graduation or enrolled in a first-time-in-college, degree-seeking status having earned less than 12 hours of transferable college credit after their high school graduation, (3) were identified as being included in Student Right to Know reporting, an analysis which returned 5,947 records. We used a query we developed in Campus Solutions and additional manual reconciliations and determined that the 5,947 records identified using BOG selection criteria for this measure agreed with corresponding University records.

Based on our analysis, we concluded that the 2009 FTIC cohort data used by the BOG from University SIF data relevant to this metric are correct.

Verification of Degree Earned. We further filtered the BOG 2009 FTIC cohort data to identify only those individuals in the cohort who earned degrees by the end of the 2015 Summer session. This filtering returned 4,708 records. We added degree information to our Campus Solutions query used to verify the 2009 FTIC cohort and identified 4,752 students who were reported to have earned degrees.

To validate the degree data used by the BOG for this measure, we reconciled the individual records in the BOG cohort file to our Campus Solutions query results. We determined that 4,652 of the 4,708 records in the BOG cohort file (99 percent) matched degree information we extracted from Campus Solutions. We reviewed the 56 BOG cohort file records that did not match Campus Solutions records and determined that all of these students had degrees and their inclusion in the BOG 2009 FTIC cohort was correct. Their absence in the Campus Solutions System was attributable to both changes in national identification numbers, which we were able to reconcile, and errors in conversion from the University's legacy files to Campus Solutions. Corrections were subsequently made to the Campus Solutions records to show these degrees as being earned. We also identified ten students included in our query results in Campus Solutions who earned degrees

that were posted late, but by the end of the Summer 2015 session; however, they did not have corresponding degree records in the BOG cohort file. These differences were due to the late timing of the degree postings and were not material to the metric calculation. University Institutional Research is developing a methodology to include identifiable late-posted degrees in future validated Retention File submissions to the BOG.

Based on our analyses, we concluded that the data used by the BOG to develop the Six-Year Graduation Rate for First-Time-in-College (FTIC), Full- and Part-Time Students are materially correct and can be relied upon.

Metric 5 – Academic Progress Rate (Second Year Retention Rate with GPA Above 2.0). According to the BOG definition for Metric 5, the calculation of this measure is performed as follows:

This metric is based on the percentage of first-time-in-college (FTIC students) who started in the Fall (or summer continuing to Fall) term and were enrolled full-time in their first semester and were still enrolled in the same institution during the Fall term following their first year with a grade point average (GPA) of at least 2.0 at the end of their first year (Fall, Spring, Summer).
Source: Accountability Report (Table 4B).

The calculation of this Performance-Based Funding metric in the 2016 Performance-Based Funding Model uses two sets of enrollment data from sequential Fall SIF Files. The first year's Fall SIF enrollment data are used to identify the first year cohort of full-time Fall (or Summer semester continuing to Fall) FTIC students. The second year's Fall SIF File enrollment data are used to determine whether those individuals continued to be enrolled one year later and had cumulative GPAs of at least 2.0.

We evaluated the most recent two years of Fall SIF File enrollment data submitted to the BOG, which were for Fall 2014 and Fall 2015. We filtered the University's Fall 2014 SIF File submitted to the BOG to identify the University's FTIC students who started in the Fall 2014 (or Summer continuing to Fall 2014) term and were enrolled full time. The filtered Fall 2014 SIF File contained 6,077 records of students who comprised the Fall 2014 FTIC cohort. To compare these data to the University's source data, we developed a query in the University's Campus Solutions system following the BOG's criteria for this metric, which returned 6,145 unique student identification numbers. We reconciled the filtered Fall 2014 SIF File records to those in our Campus Solutions query results and determined that each SIF record had a corresponding record in Campus Solutions. There were 68 students in the Campus Solutions query results who did not appear in the SIF File FTIC cohort; 61 of these were not enrolled full-time in Fall 2014, six withdrew for medical reasons or due to a death in the family, and one was not formally admitted. These records were correctly excluded from the filtered SIF File FTIC cohort.

We compared student records in the Fall 2014 SIF File FTIC cohort to the 2015 unfiltered SIF File to determine the number of SIF File FTIC cohort students who continued their enrollment into a second year. We identified 5,565 of the 6,077 students (92 percent) from the Fall 2014 SIF File

FTIC cohort who continued their enrollment in Fall 2015 and had a GPA of at least 2.0 when entering the Fall 2015 semester.

We compared all 5,565 students who were retained in 2015 to the results of a Campus Solutions query we developed that identified the 2015 Student Group to determine whether the data in the Fall 2015 SIF File that were used in the BOG's GPA calculation were in agreement with corresponding information in the University's Campus Solutions system. There were 16 students whose grade points and/or hours in the SIF File FTIC Cohort differed from the information in Campus Solution. In each of these cases, there had been a subsequent grade change and the student retained a GPA above 2.0. There were no exceptions.

Based on our analyses, we concluded that the data used by the BOG to develop the University's one-year retention rate are materially correct and can be relied upon.

> **Metric 6 - Bachelor's Degrees within Programs of Strategic Emphasis (includes STEM).** The calculation of this measure is to be done as follows, according to BOG definitions:
>
> *This metric is based on the number of baccalaureate degrees awarded within the programs designated by the BOG as 'Programs of Strategic Emphasis.' A student who has multiple majors in the subset of targeted Classification of Instruction Program codes will be counted twice (i.e., double-majors are included).*
> *Source: Accountability Report (Table 4H).*

According to the BOG in its Overview of Methodology and Procedures: Performance Funding Metrics Methodology and Procedures - Percentage of Degrees Awarded in Programs of Strategic Emphasis document, the purpose of Metric 6 is to promote the alignment of the SUS degree program offerings with the economic development and workforce needs of the state. The list was originally created by an advisory group in 2001, and has been updated several times—most recently by the BOG in November 2013.

University SIFD data are used to identify the graduating cohort. The graduation year for this measure begins with the Summer semester and continues with Fall and Spring terms.

SIFD File Testing

The SIFD File is used to identify the cohort of students who received degrees during a given semester and is submitted at the end of each semester. This file is used by the BOG in calculating both the post-graduation outcome and degrees awarded in programs of strategic emphasis measures. In the metrics related to degrees awarded in areas of strategic emphasis, final degree program information is also used.

For our testing, the data used for the SIFD File submissions to the BOG resided in the University's data warehouse, with reporting produced using OBIEE. Our testing population consisted of SIFD File submissions data for Summer 2015 (3,303 records), Fall 2015 (2,817 records), and Spring 2016 (7,122) terms, for a total of 13,242 records.

To determine the validity of the SIFD File submissions data, we developed queries in the University's Campus Solutions system, which is now the system of record, to produce degrees awarded data for academic years 2014-15 and 2015-16. We included degrees awarded in the 2014-15 academic year because we determined that 2015-16 SIFD File submissions data contained late degree records (degrees awarded in one term but reported in a later term). We then used Microsoft Excel and TeamMate Analytics to reconcile the SIFD File data from OBIEE to the degrees awarded data from the Campus Solutions system, to determine if the data submitted to the BOG were complete and valid.

Of the 13,242 degrees awarded records submitted to the BOG for Summer 2015, Fall 2015, and Spring 2016, all 13,242 degrees awarded records based on the student identification numbers were readily reconcilable to our query results using Campus Solutions source data.

Classification of Instructional Programs (CIP) Testing

The Board of Governors maintains an inventory of State University System Academic Degree Programs which identifies approved degree programs for each university within the SUS. The programs are listed based on the Classification of Instructional Programs (CIP) taxonomy.

To validate CIP codes in areas of strategic emphasis submitted to the BOG we used the Inventory of Programs of Strategic Emphasis by CIP from the BOG web site and the compared the listing to the FSU Degree Program file from IR. We determined that CIP codes in the University's file agreed with CIP codes in the BOG file.

We added CIP code data to the degrees awarded query in the University's Campus Solutions System and used this data as source data to validate individual degrees awarded in submissions to the BOG. While we identified differences between the two files, we determined that the differences were primarily due to changes in CIP codes approved by the BOG and implemented by the University after SIFD submissions and concluded that records in the SIFD data were consistent with codes in effect at the time of submission. As we validated individually awarded degrees in the SIFD data, we can conclude that the CIP codes in programs of strategic emphasis included in the SIFD data were correct.

Undergraduate Degrees Awarded Testing

To validate the level of degree reported to the BOG, we disaggregated undergraduate degrees included in the SIFD files and our Campus Solutions system query and compared the two listings. We determined that all degrees at the undergraduate award level in the SIFD submissions were accurately reported and that all degrees at the undergraduate award level in Campus Solutions had been included in the SIFD submission.

Based on the results of our analysis of the University's SIFD File submissions for Summer 2015, Fall 2015, and Spring 2016, we determined the data elements provided by the University for use in calculating Metric 6 to be complete and accurate and in accordance with BOG guidance. We found no significant differences between degrees awarded data submitted by the University to the

BOG and source data in the University's system of record. We concluded that the data provided to the BOG to be used in calculating the percentage of undergraduate degrees in programs of strategic emphasis is materially correct and can be relied upon.

Metric 7 - University Access Rate (Percent of Undergraduates with Pell Grants).
The calculation of this measure is to be done as follows, according to BOG definitions:

This metric 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, were excluded from this metric.
Source: Accountability Report (Table 3E).

According to the BOG's Overview of Methodology and Procedures for the Performance Funding Metrics: University Access Rate (Percent of Undergraduates with a Pell Grant) publication:

The U.S. Department of Education (USDOE) reports data for the 'Percent of Undergraduate Students Receiving Pell Grants' online at the Integrated Postsecondary Education Data System (IPEDS) website. However, Board staff decided not to use the IPEDS data for this metric...

In its stated reasoning for this decision, the BOG expressed that:

Since there is funding attached to the data, Board staff felt it was preferable to calculate the percentage of undergraduates receiving Pell grants using the student level data that is available in SUDS rather than using the data that universities report to IPEDS.

Furthermore, Board staff had concerns regarding the methodology used by IPEDS to generate the percentage of undergraduates who receive Pell grants:

In IPEDS, the numerator is based on the number of students who received a Pell grant anytime during a particular academic year. Alternatively, the denominator is only based on the students enrolled during the Fall term—including unclassified students who are not seeking a degree and therefore are not eligible for financial aid. Furthermore, the IPEDS Financial Aid survey imports the total headcount denominator from their Fall Enrollment survey. Due to the IPEDS schedule for data submissions, the State University System of Florida institutions use the preliminary Student Instruction File (SIFP) data when reporting the total Fall enrollment counts on the Fall Enrollment survey, so the denominator that IPEDS uses to calculate the percentage of undergraduates who received a Pell grant is based on preliminary data.

BOG staff, in contrast, queries the Financial Aid Awards table within SUDS to identify all students who received Pell grants during the Fall term to establish the numerator for this Metric 7. For the denominator, Board staff identifies all degree-seeking undergraduate (both lower and upper division) students enrolled in the Fall term based on the SIF File. Unclassified students and post-baccalaureate students who are coded as upper-division undergraduates are removed from the denominator because they are not eligible for Pell grants. In addition, non-resident aliens are excluded from both the numerator and denominator for this metric because only a limited number

of these students are eligible to receive Pell grants and SUDS does not collect information that would allow Board staff to determine the Pell eligibility for non-resident aliens.

To validate the University's processes for submitting the data that underlie this measure, we reviewed the 2015 Fall SIF File and the 2015-16 SFA File.

SIF File Testing

Metric 7 uses specific fields in the SIF File to identify students meeting the criteria to be included in the Fall term undergraduate cohort.

We were provided a copy of the University's Fall 2015 SIF File that was submitted by IR staff to the BOG. The file contained a total of 41,427 uniquely identified student records. We filtered this data to identify undergraduates who met the criteria used by the BOG when calculating Metric 7. There were 32,144 records corresponding to undergraduate students enrolled in the Fall 2015 semester who were ***not*** unclassified, second-bachelor's degree or non-resident alien students. This number represents the denominator for Metric 7, (i.e., all degree-seeking undergraduate (both lower and upper division) students enrolled in the Fall term based on the SIF—excluding students who are not eligible for Pell grants).

We developed a query in Campus Solutions to identify undergraduate students enrolled during the Fall 2015 semester and used the results to validate the SIF Fall enrollment file submitted to the BOG by IR. We were able to determine that the SIF 2015 Fall enrollment file was accurate and complete.

SFA File Testing

The SFA File submitted to the BOG is generated by Office of Financial Aid (OFA) staff, in partnership with IR and Information Technology Services.

We were provided a copy of the 2015-16 SFA File that was submitted to the BOG, which includes a line for each type of financial aid award—by student and by semester—for all semesters during the academic year, for a total of 150,212 records. We filtered this data to identify Pell awards made in the Fall 2015 semester, which is the criterion for inclusion in the numerator of Metric 7. There were 8,801 awards meeting this criterion.

We developed a query in Campus Solutions to identify all students who received Pell grants during the Fall 2015 semester and used the results to validate the 2015-16 SFA file that was submitted to the BOG by IR. We determined that awards reported in the 2015-16 SFA file were materially correct.

Based on the SFA file provided to the BOG, we determined that 8,769 of the 32,144 undergraduates, excluding unclassified students, identified in the Fall 2015 SIF File (27 percent), had Pell Grant records in the SFA file during the 2015-16 period.[8]

We concluded that, based on our testing, the University's data submitted to the BOG for Performance-Based Funding Metric 7 met the criteria for inclusion in the measure.

> **Metric 8 - Graduate Degrees within Programs of Strategic Emphasis (includes STEM).** The calculation of this measure is to be done as follows, according to BOG definitions:
>
> *This metric is based on the number of graduate degrees awarded within the programs designated by the BOG as 'Programs of Strategic Emphasis.' A student who has multiple majors in the subset of targeted Classification of Instruction Program codes will be counted twice (i.e., double majors are included).*
> *Source: Accountability Report (Table 5C).*

According to the BOG in its Overview of Methodology and Procedures: Performance Funding Metrics Methodology and Procedures - Percentage of Degrees Awarded in Programs of Strategic Emphasis document, the purpose of Metric 8 is to promote the alignment of the SUS degree program offerings with the economic development and workforce needs of the state. The list was originally created by an advisory group in 2001, and has been updated several times—most recently by the BOG in November 2013.

University SIFD data are used to identify the graduating cohort. The graduation year for this measure begins with the Summer semester and continues with Fall and Spring terms.

SIFD File Testing

The SIFD File is used to identify the cohort of students who received degrees during a given semester and is submitted at the end of each semester. This file is used by the BOG in calculating both the post-graduation outcome and degrees awarded in programs of strategic emphasis measures. In the metrics related to degrees awarded in areas of strategic emphasis, final degree program information is also used.

For our testing, the data used for the SIFD File submissions to the BOG resided in the University's data warehouse, with reporting produced using OBIEE. Our testing population consisted of SIFD File submissions data for Summer 2015 (3,303 records), Fall 2015 (2,817 records), and Spring 2016 (7,122) terms, for a total of 13,242 records.

To determine the validity of the SIFD File submissions data, we developed queries in the University's Campus Solutions system, which is now the system of record, to produce degrees

[8] The 2015-16 SFA file had 8,801 undergraduates receiving Pell Grants, yet only 8,769 of these individuals were in the Fall 2015 SIF File. We researched the 32 exceptions and found satisfactory explanations (e.g., withdrawals) for all but 4 of them.

awarded data for academic years 2014-15 and 2015-16. We included degrees awarded in the 2014-15 academic year because we determined that 2015-16 SIFD File submissions data contained late degree records (degrees awarded in one term but reported in a later term). We then used Microsoft Excel and TeamMate Analytics to reconcile the SIFD File data from OBIEE to the degrees awarded data from the Campus Solutions system, to determine if the data submitted to the BOG were complete and valid.

Of the 13,242 degrees awarded records submitted to the BOG for Summer 2015, Fall 2015, and Spring 2016, all 13,242 degrees awarded records based on the student identification numbers were readily reconcilable to our query results using Campus Solutions source data.

Classification of Instructional Programs (CIP) Testing

The Board of Governors maintains an inventory of State University System Academic Degree Programs which identifies approved degree programs for each university within the State University System. The programs are listed based on the Classification of Instructional Programs (CIP) taxonomy.

To validate CIP codes in areas of strategic emphasis submitted to the BOG we used the Inventory of Programs of Strategic Emphasis by CIP from the BOG web site and the compared the listing to the FSU Degree Program file from IR. We determined that CIP codes in the University's file agreed with CIP codes in the BOG file.

We added CIP code data to the degrees awarded query in Campus Solutions and used this data as source data to validate individual degrees awarded in the submissions to the BOG. While we identified differences between the two files, we determined that the differences were primarily due to changes in CIP codes approved by the BOG and implemented by the University after SIFD submissions and concluded that records in the SIFD data were consistent with codes in effect at the time of submission. As we validated individually awarded degrees in the SIFD data, we can conclude that the CIP codes in programs of strategic emphasis included in the SIFD data were accurate.

Graduate Degrees Awarded Testing

To validate the level of degree reported to the BOG we disaggregated graduate, medical, and law degrees included in the SIFD files and Campus Solutions system's query and compared the two listings. We determined that all degrees at the graduate award level in the SIFD submissions were accurately reported and that all degrees at the graduate award level in Campus Solutions had been included in the SIFD submission.

Based on the results of our analysis of the University's SIFD File submissions for Summer 2015, Fall 2015, and Spring 2016, we determined the data elements provided by the University for use in calculating Metric 8, to be complete and accurate and in accordance with BOG guidance. We found no significant differences between data submitted by the University to the BOG and source data in the University's system of record. We concluded that the data provided to the BOG to be

used in calculating the percentage of graduate degrees in programs of strategic emphasis is materially correct and can be relied upon.

Metric 9 - Faculty Awards (FSU's Choice of Board of Governors' Choice Metrics). Metric 9 is the number of awards faculty have earned in the arts, humanities, science, engineering, and health fields as reported in the Top American Research Universities (TARU) Annual Report. Twenty-three of the most prominent awards are considered, including those from the: John Simon Guggenheim Memorial Fund, National Endowment for the Humanities, National Science Foundation, and the J. William Fulbright Foreign Scholarship Board, to name a few.

The Center for Measuring University Performance (CMUP), a "research enterprise focused on the competitive national context for major research universities," publishes the TARU Annual Report. The CMUP determines the Top American Research Universities by ranking nine different measures: Total Research, Federal Research, Endowment Assets, Annual Giving, National Academy Members, Faculty Awards, Doctoral Degrees, Postdoctoral Appointees, and Median SAT scores.

The TARU report is the source used by the BOG to determine and report the number of faculty awards achieved for Metric 9. Faculty Awards are one of two institution-specific choice measures and are the Board of Governors' Choice Metric for Florida State University and the University of Florida.

The audit objective for this metric was to determine whether the number of faculty awards shown in the TARU Annual Report agrees with the number of awards reported in the Board of Governors' System Accountability Report. We determined the number of Florida State University faculty awards shown in the TARU Annual Report issued by the CMUP agrees with the number of awards most recently reported by the BOG in its Annual System Accountability Reports, as follows:

	BOG 2013-14 System Accountability Report Revised March 2015	**TARU 2013 Annual Report**	**BOG 2014-15 System Accountability Report March 2016**	**TARU 2014 Annual Report**
Applicable Fiscal Year for Awards	2012	2012	2013	2013
Number of Awards Reported	7	7	2	2

The BOG 2015-16 System Accountability report had not been issued as of the date of this review. However, the TARU Annual Report for 2015 was available and shows FSU increased faculty awards from two (2) in 2013 to seven (7) in 2014. Through contact with TARU staff, we determined the number of faculty awards that should be reported for 2014 is six (6), rather than seven (7). Six awards will be reported for 2014 when the 2016 TARU Annual Report is issued.

While the number of awards for the 2014 fiscal year has not been publicly reported by the BOG, the number is important for the BOG's and the University Board of Trustees' information and consideration. We expect faculty awards identified by the CMUP for 2014 to be subsequently reported by the BOG in its Annual Accountability Reports for our verification.

In summary, we concluded the numbers of faculty awards reported by the Center for Measuring University Performance in the Top American Research Universities Annual Reports are in agreement with faculty awards reported to the BOG to date for this Performance-Based Funding metric in the Board of Governors' Annual System Accountability Reports.

Metric 10 - National Rank Higher than Predicted by the Financial Resources Ranking Based on U.S. News and World Report. Metric 10 is based on rankings reported by the U.S. News and World Report (U.S. News), a multi-platform publisher of news and information, which includes www.usnews.com and www.rankingsandreviews.com. The U.S. News publishes annual print and e-book versions of its authoritative rankings of Best Colleges and Best Graduate Schools.

Metric 10 is one of two institution-specific choice measures and this metric is the FSU Board of Trustees' Choice Metric. According to the BOG's 2015 Performance-Based Funding Model Final Data Publication, Metric 10 is defined as "the difference between the Financial Resources rank and the overall University rank. U.S. News measures financial resources by using a two-year average spending per student on instruction, research, student services, and related educational expenditures – spending on sports, dorms and hospitals doesn't count."

The table below shows, from U.S. News Best Colleges Ranking Reports, data on Financial Resources Rankings versus National Universities Rankings for Florida State University, and the differences between these rankings (i.e., values for this Metric 10), for the last six years.

Magazine Edition	Survey Year	Fall Statistics for:	Financial Resources Rank	National Universities Rank	Metric 10 Value
2012	2011	2010	208	101	107
2013	2012	2011	212	97	115
2014	2013	2012	211	91	120
2015	2014	2013	214	95	119
2016	**2015**	**2014**	**210**	**96**	**114**
2017	**2016**	**2015**	**212**	**92**	**120**

The U.S. News 2017 edition (publication year) shows the University's Financial Resources Rank as 212. When the National Universities Rank of 92 is subtracted from that number, the difference

of 120 is significant. This difference, which is the Metric 10 value, measures the University in terms of its resources received as compared to its national ranking. A large difference represents an efficient university.

To help place this metric in perspective, the University's Data Administrator provided additional tables and graphs that show that the 120-point difference between the University's Financial Resources Rank of 212 and the National Universities Rank of 92 for 2017 places the University in the 99th percentile. This is 60 points above the 90th percentile and 95 points above the 75th percentile. The Metric 10 values shown above for the last six years show stability, which should remain as long as efficiency data continue to be reported. U.S. News has published additional data on the top-ranked colleges, according to its Best Colleges Rankings, that operate most efficiently. It defines operating efficiency as a college's fiscal year financial resources per student divided by its overall scale score, which is made up of several categorical rankings.

The table below shows U.S. News Efficiency Rankings for Florida State University for the last four years.

U.S. News Reporting Year	Fiscal Year Fall Statistics for:	U.S. News National Universities Rank	U.S. News Overall Scale Score	U.S. News Financial Resources Rank	U.S. News Expenditures per Student	Spending per Student for Each Point in the U.S. News Overall Scale Score	National Rank for Efficiency
2014	2012	91	50	211	$17,748	$355.32	1st
2015	2013	95	47	214	$18,113	$392.77	2nd
2016	2014	96	45	210	$19,429	$431.76	2nd
2017	2015	92	50	212	$20,575	$411.50	2nd

U.S. News reported that its national ranking for efficiency indicates a school's ability to produce the highest education quality while also spending relatively less on education programs to achieve that quality. Also, to be ranked schools had to be numerically ranked in the top half of the U.S. News ranking category in the Best Colleges annual rankings. Based on this calculation, the University received a ranking for efficiency of 1st, 2nd, 2nd, and 2nd nationally for 2014, 2015, 2016 and 2017, respectively.

The purpose of the above table is to show that, as currently calculated, U.S. News views the University as very efficient. U.S. News has not published spending per student for each point in the overall scale score for the last two years. Spending shown above for 2016-2017 was provided by the University Data Administrator via screen capture from the U.S. News database. There is evidence, based upon the above two tables, that the University continues to be among the most efficient in the nation.

In summary for Metric 10, we reviewed copies of the U.S. News and World Report Best Colleges Rankings Reports and U.S. News Historical Rankings for Florida State University, provided by the FSU Institutional Research Office. Using these sources for the most recent data, the 2017 Metric 10 (National Rank Higher than Predicted by the Financial Resources Ranking Based on

U.S. News and World Report) value is 120, which will be reported by the University and subsequently by the BOG in its 2015-16 System Accountability Report.

Conclusion for Objective #5:

Based on our data accuracy testing for the University's 10 Performance-Based Funding metrics, we determined the University's data submitted to the BOG were complete and accurate, and in accordance with BOG guidance.

Recommendations:

We have no recommendations for this Objective #5, which addresses the completeness and accuracy of data file submissions to the BOG for Performance-Based Funding Metrics 1 through 10.

Objective #6: Determine the current status since our conclusion in the 2015-16 PBF audit concerning the consistency of data submissions with the data definitions and guidance provided by the BOG through the Data Committee and communications from data workshops.

In the 2015-16 audit we concluded that:

> *We found no evidence that the University's data submissions to the BOG, specifically those pertaining to data elements germane to this audit, were inconsistent with BOG reporting requirements for these data elements, and no files were resubmitted to correct or change data in these fields.*

Findings:

University Data Administrator certifications to the BOG regarding University file submissions were executed as memos prior to the tenure of the current Data Administrator. With the introduction of SUDS, each electronic submission of a file (wherein the user id for the submitter and a timestamp were captured in the SUDS interface) was considered sufficient evidence of certification of the file. Effective January 15, 2015, the BOG IRM staff updated the SUDS interface to include a statement that submitting the file "represents electronic certification of this data per Board of Governors Regulation 3.007."

We determined there is ample evidence that University data are being mapped to the current BOG data elements as defined in the SUS Data Dictionary https://prod.flbog.net:4445/pls/apex/f?p=112:20:3927762986410::NO:::. The University Data Administrator demonstrated that sufficient personnel have been consistently attending the Annual Data Administrators' Workshops. The new scoping and reporting methodology developed by the Office of Institutional Research has led to an institutional review of all the data elements from Campus Solutions that are required by the BOG for its reports. The scoping and mapping exercises usually involved more than one person from each of the key constituencies: IR, the data warehouse and reporting team, and the Campus Solutions technical and functional teams. These discussions

frequently involved validating output data from sample cases with live transactional data. At all times, there was someone available in the room or via electronic media who was able to define the context and constraints of the data for each data element. Questions about BOG interpretations were discussed with the BOG staff and with IR directors at other SUS institutions.

The University Data Administrator has previously provided evidence of requests sent to the BOG for clarification of BOG SUDS data elements and of requests sent to FSU subject-matter experts to reinforce BOG interpretations. He has indicated that process still continues and that he has been instrumental in coordinating the Council of University Data Administrators – an alliance to allow data administrators to work together to assure agreement on interpretation of BOG guidance and as a lever to engage the BOG to clarify data definitions when they are incomplete. FSU's University Data Administrator has also demonstrated a largely automated online (SharePoint) tracking tool for data submissions and resubmissions. Using that information source, concerning data elements that are germane to this audit there was no evidence of inconsistency with BOG requirements in the reporting of these and no files were resubmitted to correct or change data materially in these fields, as discussed in Objective #7, to follow. Finally, our testing of data accuracy for Objective #5 included certain tests of the University's adherence to BOG guidance for the data, and we noted no inconsistencies.

Conclusion for Objective #6:

We found no evidence that the University's data submissions to the BOG, specifically those pertaining to data elements germane to this audit, were inconsistent with BOG reporting requirements for these data elements, and no files were resubmitted to correct or change data in these fields.

Recommendations:

We have no recommendations for this Objective #6.

Objective #7: Determine the current status since our conclusion in the 2015-16 PBF audit concerning the University Data Administrator's data resubmissions to the BOG that: "We determined that resubmissions by the University have been very rare, are both necessary and authorized, and have had minimal to no effect on the University's Performance-Based Funding metrics."

Findings:

According to the University Data Administrator, there are three triggers for resubmissions: 1) the BOG staff determines that the way the institution is interpreting or reporting data is either incorrect or inconsistent with the way most of the other institutions are interpreting the requirements; 2) University staff determines there are inconsistencies with data in a current file that have to be cross-validated with data on an earlier submission of a different file (e.g., SFA File cohort must match SIF File cohort for the same term), requiring resubmission of the earlier file; 3) University staff finds new ways to improve on the granularity of data being submitted and they choose to apply the new understanding or method to a previously submitted file. Near the end of 2015, the

BOG began requiring that a SUDS Data Resubmission Form be completed and submitted to the BOG for every resubmission, unless the resubmission was required for changes initiated because of agreed-upon system-wide criteria changes, or BOG programmatic changes. This form details the reason for the resubmission, indicates whether the resubmission impacts Performance-Based Funding metrics, and is signed by the University Data Administrator.

From the BOG's SUDS system, we searched for files with due dates between July 1, 2015 and June 30, 2016, and found that the University submitted 29 files to the BOG and resubmitted only four of these files. The first resubmitted file was the Summer 2015 Admissions File. Upon loading the file to the University's data warehouse, IR realized that the high school graduation data values had all moved down one row. The file was resubmitted two working days later and did not have an effect on the University's Performance-Based Funding metrics, as the resubmission was made in a timely manner, prior to the BOG's need for the data for its PBF metrics calculations. The second resubmitted file was the 2014-15 Teacher Education Information File. The resubmission was necessary due to a duplicate record being submitted. This resubmission did not pertain to the University's Performance-Based Funding metrics. The third resubmitted file was the 2014-15 Hours to Degree File. The BOG provided a pivot table of the University's data that exposed an error in the native vs. non-native coding and dual-enrollment coding. The file with errors was never accepted by the BOG, so it did not impact any of the University's Performance-Based Funding Metrics. The fourth resubmitted file was the Fall 2015 Student Instruction File. After submitting the SIF file, IR determined it needed to add a code to identify people who were seeking a second Bachelor's degree. The file was resubmitted five working days later and did not have an effect on the University's Performance-Based Funding metrics, as the resubmission was made in a timely manner, prior to the BOG's need for the data for its PBF metrics calculations. For a more in-depth analysis of more current file resubmissions and reasons for these, also using the SUDS system, we noted the University submitted five files from July 1, 2016 through September 30, 2016, and none of these resulted in a resubmission.

Conclusion for Objective #7:

We determined that resubmissions by the University have been very rare, are both necessary and authorized, and have had no effect on the University's Performance-Based Funding metrics.

Recommendations:

We have no recommendations for this Objective #7.

Objective #8: Provide an objective basis of support for the University's President and Board of Trustees Chair to sign the representations made in the Performance-Based Funding - Data Integrity Certification.

Findings/Conclusion for Objective #8:

Overall, we concluded that the University has adequate processes for collecting and reporting Performance-Based Funding metrics data to the Board of Governors. In addition, we can provide an objective basis of support for the University's President and Board of Trustees Chair to sign the Performance-Based Funding – Data Integrity Certification which the BOG requested to be filed with it by March 1, 2017.

Recommendations:

We have no recommendations for this Objective #8.

Acknowledgements

We would like to acknowledge the full and complete cooperation and support of all involved University faculty and staff, and especially the assistance of Dr. Richard Burnette III, the Florida State University Data Administrator.

Respectfully submitted,

Sam M. McCall

Sam M. McCall, Ph.D., CPA, CGFM, CIA, CGAP, CIG
Chief Audit Officer

President's Response

I would like to thank the staff of the Office of Inspector General Services for their hard work on this audit. I am very pleased that no issues requiring corrective action were identified in this audit, and I am comfortable that Chairman Burr and I can rely on these results and sign the Data Integrity Certification without reservation.

John Thrasher, President

Audit conducted by:	Kitty Aggelis, CIA, CGAP, CRMA, CIG Janice Foley, MBA, CPA, CISA, CFE, CRMA, CIG Heather Harrell, CPA Sam M. McCall, Ph.D., CPA, CGFM, CIA, CGAP, CIG Carolyn Williams-Lawyer, CISA, CIGA
Audit reviewed by:	Kitty Aggelis Janice Foley
With assistance from:	Rachel Glaser (OIGS Intern)

Definitions for Acronyms

BOG	Board of Governors
BOT	Board of Trustees
CIP	Classification of Instructional Programs
CMUP	Center for Measuring University Performance
CS	Campus Solutions
EA	Expenditure Analysis
EMPLID	Employee Identification
ERP	Enterprise Resource Planning
FEDES	Federal Unemployment Data Exchange
FETPIP	Florida Education and Training Placement Information Program
FSU	Florida State University
FTIC	First Time in College
GPA	Grade Point Average
HTD	Hours to Degree
IPEDS	Integrated Postsecondary Education Data Systems
IR	Institutional Research
IRM	Information Resource Management
OBIEE	Oracle Business Intelligence Enterprise Edition
OFA	Office of Financial Aid
PBF	Performance-Based Funding
SFA	Student Financial Aid
SIF	Student Instruction File
SIFD	Student Instruction File Data
SIFP	Student Instruction File Preliminary
STEM	Science, Technology, Engineering, and Mathematics
SUDS	State University Data System
SUS	State University System
TARU	Top American Research Universities
UI	Unemployment Insurance
USDOE	U.S. Department of Education
WRIS2	Wage Record Interchange System

STATE UNIVERSITY SYSTEM of FLORIDA
Board of Governors

Performance Based Funding

March 2017 Data Integrity Certification

Name of University: Florida State 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.	☒	☐	
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.	☒	☐	
3. In accordance with Board of Governors Regulation 1.001(3), 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.	☒	☐	
4. In accordance with Board of Governors Regulation 3.007, my university shall provide accurate data to the Board of Governors Office.	☒	☐	
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.	☒	☐	

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 of Governors Information Resource Management (IRM) office.	☒	☐	
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.	☒	☐	
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.	☒	☐	
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."	☒	☐	
10. I am responsible for taking timely and appropriate preventive / corrective actions for deficiencies noted through reviews, audits, and investigations.	☒	☐	
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.	☒	☐	

Performance Based Funding
Data Integrity Certification

Performance Based Funding Data Integrity Certification Representations			
Representations	**Yes**	**No**	**Comment / Reference**

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 February 22, 2017_____
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 February 22, 2017_____
Board of Trustees Chair