

# Audit Report



THE  
FLORIDA STATE  
UNIVERSITY

*Office of Inspector General Services*

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

## *Performance-Based Funding Metrics Data Integrity Certification Audit Fiscal Year 2017-18*

**AR 18-06**

**February 7, 2018**

### *Summary*

Overall, we concluded that the University has adequate processes for collecting and reporting Performance-Based Funding (PBF) 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, 2018.

### *Scope, Objectives, and Methodology*

In his June 30, 2017, 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 - Data Integrity Certification.

*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.<sup>1</sup>*

*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*

---

<sup>1</sup> 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, 2018.*

This is the fourth 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, 2018. 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 PBF Metrics are based.

The Performance-Based Funding 2017 Metrics (along with their definitions), as of March 14, 2017, were published on the BOG website. Subsequently, at its November 9, 2017 meeting the BOG made a decision to immediately discontinue its BOG Choice Metric 9b - Number of Faculty Awards, which had been used by Florida State University (FSU) and the University of Florida. This change resulted in all SUS members now having the same BOG Choice Metric 9a - Percent of Bachelor's Degrees without Excess Hours. The complete current listing of the 2017 PBF Metrics follows:

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 One Year After Graduation

3. Cost to the Student (Net Tuition and Fees per 120 Credit Hours)<sup>2</sup>
4. Six-Year Graduation Rate for First-Time-in-College Students
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 (including 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 (including STEM)
9. Percent of Bachelor's Degrees without Excess Hours (Board of Governors' Choice Metric for all SUS universities)
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 2016-17 Annual Accountability Report. 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 2016-17 PBF audit conclusion concerning the Data Administrator's appointment and the duties and responsibilities in his official position description.

In our 2016-17 PBF audit we concluded 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 2016-17 PBF audit we concluded that:

---

<sup>2</sup> 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.

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

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 2016-17 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 2016-17 PBF audit concerning system access controls and user privileges.

In our 2016-17 PBF audit we concluded that:

*System access controls and user privileges for the University's Campus Solutions and BOG State University Database 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 2016-17 PBF audit concerning audit testing of data accuracy.

In our 2016-17 PBF audit we concluded 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 2016-17 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 our 2016-17 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 2016-17 PBF audit concerning the University Data Administrator's data resubmissions to the BOG.

In our 2016-17 audit 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.*

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.

In our 2016-17 PBF audit we concluded that, overall:

*...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.*

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 universities.

Beginning in fiscal year 2013-14, the BOG instituted a Performance-Based Funding Program based on 10 performance metrics used to evaluate the universities on a range of issues, including graduation rates, job placement, academic progress rate, etc. According to information published by the BOG in January 2017, 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 fourth 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 upon approval by the Board of Trustees, by March 1, 2018

***Objective #1: Determine if there were any changes since our 2016-17 PBF audit conclusion concerning the Data Administrator’s appointment and the duties and responsibilities in his official position description.***

In our 2016-17 PBF audit we concluded 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.*

***Current 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 2016-17 PBF audit we concluded that:

*...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.*

### **Current Findings:**

As we observed in our 2016-17 Performance-Based Funding Metrics Data Integrity Certification Audit, we continue to conclude the processes used by the University Data Administrator and his staff in IR reasonably ensure the completeness, accuracy, and timeliness 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 University's 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 Oracle Business Intelligence Enterprise Edition (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, for testing.
- 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 BOG's online SUDS Data Dictionary and SUS Master File Documentation, 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.
- For each file, 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. Just prior to submission to the BOG, the Submission Summary is downloaded to Excel so that the FSU team can enter and retain their comments on errors that the BOG has defined as Level 9 (critical) errors, and for data

points where there were meaningful changes from one year to the next. The comments are recorded in the Excel spreadsheet and saved on IR's shared drive.

- Each file is then submitted to the BOG after all of the frequency explanations have been added by IR staff.

To ensure the timeliness of University file submissions to the BOG, IR's SharePoint team site 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 submissions 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. Student Instruction File (SIF) (Spring 2016 through Summer 2017 Terms);
2. Expenditure Analysis (EA) File (2012-13 through 2014-15)<sup>3</sup>;
3. Hours to Degree (HTD) File (2015-16 through 2016-17);
4. Retention File (2011-12 through 2015-16);
5. Student Financial Aid (SFA) File (2012-13 through 2016-17); and
6. Student Instruction File Degrees Awarded (SIFD) (Spring 2016 through Summer 2017).

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.

<b>File</b>	<b>Legacy—Reporting Period(s)</b>	<b>Campus Solutions—Reporting Period(s)</b>
SIF		Spring 2016 through Summer 2017
EA <sup>4</sup>	2012-13 through Summer 2013 <sup>5</sup>	2013-14 through 2014-15
HTD		2015-16 through 2016-17
Retention	2011-12 through 2012-13	2013-14 through 2015-16
SFA	2012-13 through Summer 2013 <sup>6</sup>	2013-14 through 2016-17
SIFD		Spring 2016 through Summer 2017

Since our previous audit report accepted by the Board of Trustees on February 22, 2017, six files were submitted to the BOG SUDS system. These six files are highlighted in the following table

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

<sup>4</sup> This file is derived by the BOG based on the University's Operating Budget and Instruction and Research Data File submissions.

<sup>5</sup> 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.

<sup>6</sup> 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.

and all were submitted on time. Please note in the table the five most recent submissions of each of the five required files that relate to FSU's Performance-Based Funding metrics. There has been steady improvement in the timeliness of the University's data submissions from the previous audits, and timeliness of the University's data submissions to the BOG is not a present concern.

Most Recent Submission				
File	Term	SUDS Due Dates	Submission to BOG	Days Late
Student Instruction File	Summer 2017	09/29/2017	09/29/2017	N/A - On Time
Hours to Degree <sup>7</sup>	Annual 2016	11/8/2017	11/8/2017	N/A - On Time
Retention File	Annual 2015	1/25/2017	1/25/2017	N/A - On Time
Student Financial Aid File	Annual 2016	10/9/2017	10/9/2017	N/A - On Time
Degrees Awarded File	Summer 2017	10/11/2017	10/5/2017	N/A – Early
Second Most Recent Submission				
File	Term	SUDS Due Dates	Submission to BOG	Days Late
Student Instruction File	Spring 2017	6/19/2017	6/19/2017	N/A - On Time
Hours to Degree <sup>7</sup>	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	Spring 2017	6/29/2017	6/28/2017	N/A – Early
Third Most Recent Submission				
File	Term	SUDS Due Dates	Submission to BOG	Days Late
Student Instruction File	Fall 2016	1/23/2017	1/20/2017	N/A - Early
Expenditure Analysis <sup>7</sup>	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	Fall 2016	2/10/2017	2/1/2017	N/A – Early
Fourth Most Recent Submission				
File	Term	SUDS Due Dates	Submission to BOG	Days Late
Student Instruction File	Summer 2016	10/3/2016	10/3/2016	N/A – On Time
Expenditure Analysis <sup>7</sup>	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	Summer 2016	10/10/2016	10/11/2016	N/A – BOG Issue
Fifth Most Recent Submission				
File	Term	SUDS Due Dates	Submission to BOG	Days Late
Student Instruction File	Spring 2016	6/17/2016	6/17/2016	N/A – On Time
Expenditure Analysis <sup>7</sup>	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	Spring 2016	6/30/2016	6/30/2016	N/A – On Time

In summary, the University Data Administrator described IR's creation of various SUDS tables from the University's Campus Solutions/PeopleSoft Student Information System in conformance with the BOG's requirements. We determined this method to be organized, planned, documented, and thorough. Additionally, there was sufficient evidence of practices to conclude that the University Data Administrator and his staff were reviewing and comparing SUDS edits, errors,

<sup>7</sup> The EA File was used in the analysis of Metric 3 for the three prior PBF allocations. However, the HTD, SFA, and SIF Files are now used in the analysis of Metric 3, beginning with the data from the 2015-16 academic year.

and reports prior to submission of the files. We determined the processes followed by IR staff were adequate to ensure the completeness, accuracy, and timeliness 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 2016-17 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 PBF data submissions to the BOG.*

***Current Findings:***

The Office of Institutional Research, the Office of Financial Aid (OFA), 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 SUDS files submitted to the BOG pertaining to the University's PBF metrics. 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 2016-17 PBF audit concerning system access controls and user privileges.**

In our 2016-17 PBF audit we concluded 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.*

**Current 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. Based on our review of IR staff's security access to FSU systems, we concluded that 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 address for the State University Database System (SUDS) is a secure site and all communications are encrypted. This system was designed with redundant fail-over protections to assure against inappropriate access. FSU's Data Administrator, Dr. Burnette, and its Director of Institutional Research, Dr. James Hunt, are the University's designated security managers for the SUDS database access. Institutional Data Administrators receive their passwords from a BOG System Administrator. The **Data Administrator** (DA) role is the highest level assignable at the institution level and is assigned to only one individual at each institution. DAs, in turn, log into the system and have the authority to create users to process information for their universities. The DA role is authorized to process all data submissions to the BOG and includes the Submitter, Uploader, Validator, and Research roles.

Each user is assigned to a role and a set of authorized submissions, which defines the scope of that user's authority in the SUDS system. The **Submitter** role allows the user to "officially" submit university files to the BOG; this role includes the Uploader, Validator, and Research roles. The **Uploader** role allows the user to upload files for editing/review. The user can initiate and review all edits and reports of the files for a submission. The Uploader role includes the Validator and Researcher roles. The **Validator** role allows the user to review edit reports for submissions that

have already been uploaded and edited. This user is able to enter explanations and comments. The Validator role includes the Researcher role. The **Researcher** role is designed to be given to university researchers who want to do studies with system data and need access to the reporting view. The reporting view allows the researcher to identify students from within his/her own institution, follow them across the system, and do other kinds of system/school comparison research, without having to expose personally identifiable information regarding the students. Every time a user's access or password is modified, the security manager receives 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 2016-17 PBF audit concerning audit testing of data accuracy.***

*In our 2016-17 PBF audit we concluded 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 (including STEM)

7. University Access Rate (Percent of Undergraduates with Pell Grants)
8. Graduate Degrees Awarded within Programs of Strategic Emphasis (including STEM)
9. Percent of Bachelor's Degrees without Excess Hours

Institution-Specific Metrics for Florida State University:

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.

### ***Current Findings:***

**Metric 1 - Percent of Bachelor's Graduates Enrolled or Employed (\$25,000 or More) in the U.S. One Year after Graduation.** The calculation of this measure is to be done as follows, according to BOG definitions:

*This metric is based on the percentage of a graduating class of bachelor's degree recipients who are enrolled or employed (earning at least \$25,000) somewhere in the United States. Students who do not have valid social security numbers and are not found enrolled are excluded. This data now includes non-Florida data from 41 states and districts, including the District of Columbia and Puerto Rico.*

*Sources: Accountability Report (Table 40). State University Database System (SUDS), Florida Education and Training Placement Information Program (FETPIP) analysis of Wage Record Interchange System (WRIS2) and Federal Employment Data Exchange (FEDES), and National Student Clearinghouse (NSC).*

**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. This data does not include individuals who are self-employed, employed by the military, those without valid social security numbers, or those making less than minimum wage. This data now includes non-Florida data from 41 states and districts, including the District of Columbia and Puerto Rico.*

*Sources: Accountability Report (Table 40). State University Database System (SUDS), Florida Education and Training Placement Information Program (FETPIP) analysis of Wage Record Interchange System (WRIS2) and Federal Employment Data Exchange (FEDES), and National Student Clearinghouse (NSC).*

FSU provides the SIFD Degrees Awarded Table in the SIFD File submission. This file identifies those students who have been awarded degrees and, for each, when the degree was awarded.

The BOG uses information provided in the SIFD Degrees Awarded File and included in the SUDS database to identify the students who were awarded degrees during the prior year. The cohort to be reported on for 2017 Performance Based Funding includes those who graduated in the Summer 2015, Fall 2015, and Spring 2016 semesters. The BOG then uses demographic information from SUDS, along with external reporting sources, to determine these students' outcomes one year later.

Social security numbers are provided as part of the SIFD Degrees Awarded Table and are used to match employment data. First, middle, and last names and date of birth are the demographic information fields used to identify graduates who are continuing their education. These fields are not a part of the SIFD Degrees Awarded Table but are provided during different submissions to SUDS, primarily as part of original admissions records.

### **SIFD File Testing**

An audit step in validating data for PBF Metrics 6 and 8 is determining whether SIFD Degrees Awarded data are complete and accurate. The SIFD Degrees Awarded Tables for Summer 2015, Fall 2015, and Spring 2016, which define the cohort for this year's Measures 1 and 2, were tested and validated as part of our prior year PBF audit in our testing of Metrics 6 and 8. As reported in Audit Report AR17-03, the data were accurate and complete.

**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. According to BOG definitions:

*This metric is based on resident undergraduate student tuition and fees, books and supplies as calculated by the College Board (which serves as a proxy until a university work group makes an alternative recommendation), the average number of credit hours attempted by students who were admitted as first-time-in-college (FTIC) and graduated with bachelor's degrees for programs that require 120 credit hours, and financial aid (grants, scholarships and waivers) provided to students.*

*Source: Accountability Report (Table 1D) – which combines the Legislature's annual General Appropriations Act, university required fees, and several files (HTD, SFA, SIF) within SUDS.*

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 2016-17 (Summer 2016, Fall 2016, Spring 2017).) 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 the HTD Table that was submitted to the BOG, for our time period.

**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, Classification of Instructional Programs (CIP) code, and completed term records in the HTD Table submitted to the BOG (6,928 records) to the EMPLID, CIP code, and completed term records in our query results of degrees awarded during the Summer 2016, Fall 2016, and Spring 2017 terms (7,067 records), from the University's source Campus Solutions system. We determined that all of the 6,928 EMPLID, CIP code, and completed term records (100 percent) in the HTD Table matched such records in our Campus Solutions query results. For the Campus Solutions EMPLID records that indicated a baccalaureate degree was awarded in one of the three identified semesters, 139 were *not* found on the HTD Table submitted to the BOG. We reviewed information in Campus Solutions to determine whether they should have been included. Of these 139 student EMPLID numbers, 125 were correctly *not* included in the HTD Table because the students were awarded baccalaureate degrees with two majors or a baccalaureate degree and master's degree in the same term—thus not meeting the criterion for the reporting of single first baccalaureate degrees. The remaining 14 students' degrees were awarded retroactively (late degree posted more than one semester after the awarded term) and, as such, were not included in the corresponding SIFD Files for Summer 2016, Fall 2016, or Spring 2017. Because the SIFD Files are the source for records reported in the HTD Table, these 14 late degree records were not included on the HTD Table. This is considered immaterial to the total amount of EMPLIDs included in the HTD Table and does not affect FSU's performance on the metric. Thus, IR's HTD Table reconciled to the University's Campus Solutions records, within an immaterial amount, in terms of validation of the students included in the HTD Table. Based on this analysis, we have 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) course identification, 3) credit hours each student completed towards his/her first baccalaureate degree for a 120-hour program, 4) residency status (should be resident, for tuition purposes), 5) fee waivers, and 6) scholarships and/or grants awarded. For all of these six 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.

**Course Identification.** According to the BOG Overview of Methodology and Procedures for this metric, certain courses are excluded from the cost to the student calculation. These courses include courses taken by active duty military, dual enrollment courses, exam credit courses, graduate rollover courses, life experience courses, military courses, and courses where the student withdrew due to a personal hardship. We determined that the majority of these excluded courses were correctly identified in the Courses to Degree Table, based on our review of Campus Solutions source documentation. However, we did have one student who had dual enrollment courses consisting of 39 credit hours that were not marked as dual enrollment in the HTD File, which was due to a timing issue with the reporting. These 39 credit hours (out of the total 14,241 credit hours in the sample of 100 students) are considered immaterial to the calculation of Metric 3.

**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. Thus, for all of the 100 students in our sample, we determined their courses classified as "D" were in accordance with instructions provided in the BOG's SUDS Data Dictionary. 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. Generally, according to undergraduate academic regulations and procedures, students are not allowed additional credit for courses repeated in which the students originally made grades of a "C-" or better, except for courses specifically designated as repeatable to allow for additional credit. Repeatable courses may be

taken to a maximum number of times or hours, as spelled out in the course descriptions. We noted no courses that were marked “D” more than once per student in error.

We also compared the total amount of native credit hours and non-native credit hours to source documentation in Campus Solutions. Native credit hours are all credit hours attempted at Florida State University. Non-native credit hours are hours transferred from other universities and colleges. We noted no exceptions. We made a similar comparison, for all 100 students in our sample, of the total amount of credit hours, both native and non-native, that were marked “D” in the Credit Hour Usage Indicator column, and found agreement in the data FSU submitted to the BOG and FSU source data. We concluded that the sum of these hours met the minimum number of hours for each student’s degree for this Metric 3 (i.e., 120 hours).

**Residency Status.** The HTD Table submitted to the BOG included 6,928 students, and we determined that 6,460 of these (93 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 2016, Fall 2016, and Spring 2017), to their Campus Solutions source documentation. One of the 100 sampled students did not have the correct amounts of fee waivers reported in the Fee Waivers Table. This student received department billing waivers during the Summer 2016 term, 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. This was noted during our prior audit, but the Summer 2016 Fee Waivers Table had already been submitted. Student Business Services staff 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. Student Business Services has developed a new reporting structure to ensure all new accounting codes are captured for reporting. These changes were implemented beginning with the Fall 2016 SIF File. Collectively, the amount of fee waivers underreported is immaterial to the total dollar amount of the fee waivers and to the calculation of Metric 3.

**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 2016-17 SFA File submission to the BOG), to the Campus Solutions source documentation. For our sample of 100 students, we concluded that all had the correct amounts of financial aid reported based on our review of Campus Solutions source documentation. We noted no exceptions.

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)*

**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).*

Given the repeated assurance from our previous testing of Metrics 4 and 5, the considerable staffing effort applied to these two metrics in our three prior PBF audits, our continued review of the University's internal controls as a whole over data pertaining to the University's PBF metrics, and also considering the negligible risk based on the shared judgment of OIGS and Institutional Research staff concerning Metrics 4 and 5, we did not conduct testing of these two measures for this current PBF audit.

**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 2016 (2,525 records), Fall 2016 (2,772 records), and Spring 2017 (7,184 records) terms, for a total of 12,481 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 year 2016-17. We then used Microsoft Excel and TeamMate Analytics to reconcile the SIFD File data from OBIEE, which is sent to the BOG, to the degrees awarded data from the University's Campus Solutions system, to determine if the data submitted to the BOG were complete and valid.

Of the 12,481 degrees awarded records submitted to the BOG for Summer 2016, Fall 2016, and Spring 2017, all 12,481 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.

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. We did not identify differences between the two files 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.

### **Undergraduate Degrees Awarded Testing**

To validate the level of degree reported to the BOG, we disaggregated undergraduate degrees from graduate 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 File submissions were accurately reported and that all degrees at the undergraduate award level in Campus Solutions had been included in the SIFD File submission.

Based on the results of our analysis of the University's SIFD File submissions for Summer 2016, Fall 2016, and Spring 2017, 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 are 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 2016 Fall SIF File and the 2016-17 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 2016 SIF File that was submitted by IR staff to the BOG. The file contained a total of 41,824 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 32,625 records corresponding to undergraduate students enrolled in the Fall 2016 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 File—excluding students who are not eligible for Pell grants).

We developed a query in Campus Solutions to identify undergraduate students enrolled during the Fall 2016 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 2016 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 2016-17 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 147,146 records. We filtered this data to identify Pell awards made in the Fall 2016 semester, which is the criterion for inclusion in the numerator of Metric 7. There were 8,892 awards meeting this criterion.

We developed a query in Campus Solutions to identify all students who received Pell grants during the Fall 2016 semester and used the results to validate the 2016-17 SFA File that was submitted to the BOG by IR. We determined that awards reported in the 2016-17 SFA File were materially correct.

Based on the SFA File provided to the BOG, we determined that 8,869 of the 32,625 undergraduates, excluding unclassified students, identified in the Fall 2016 SIF File (27 percent), had Pell Grant records in the SFA File during the 2016-17 period.<sup>8</sup>

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 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 2016 (2,525 records), Fall 2016 (2,772 records), and Spring 2017 (7,184) terms, for a total of 12,481 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 year 2016-17. We then used Microsoft Excel and TeamMate Analytics

---

<sup>8</sup> The 2016-17 SFA File had 8,892 undergraduates receiving Pell Grants, yet only 8,869 of these individuals were in the Fall 2016 SIF File. We researched the 23 exceptions and found satisfactory explanations (e.g., withdrawals) for all but 3 of them.

to reconcile the SIFD File data from OBIEE, which is sent to the BOG, 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 12,481 degrees awarded records submitted to the BOG for Summer 2016, Fall 2016, and Spring 2017, all 12,481 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.

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 a difference between the two files, we determined that the difference was primarily due to a change in one CIP code that was approved by the BOG subsequent to the date the University submitted its SIFD data. The BOG changed the CIP code for the identified program in order to align it with the code being used by other institutions in the SUS. 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 degrees from undergraduate degrees included in the SIFD Files and the Campus Solutions system's query results, 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 File submission.

Based on the results of our analysis of the University's SIFD File submissions for Summer 2016, Fall 2016, and Spring 2017, 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 are materially correct and can be relied upon.

### **Metric 9a – Percent of Bachelor's Degrees without Excess Hours.**

Originally, the University's Metric 9 was Metric 9b. Number of Faculty Awards. During the November 2017 Board of Governors meeting, the Board approved a recommendation to move Florida State University, along with the University of Florida and New College of Florida, to

Metric 9a. Percent of Bachelor's Degrees without Excess Hours, for Metric 9. All of the other SUS members had been using Metric 9a pertaining to excess hours.

This Metric 9a is based on the percentage of baccalaureate degrees awarded within 110 percent of the credit hours required for a degree based on the Board of Governors Academic Program Inventory. Metric 9a data are based on the latest statutory requirements that mandate 110 percent of required hours as the threshold. In accordance with statute, this metric excludes the following types of student credits: accelerated mechanisms; remedial coursework; non-native credit hours that are not used toward the degree; non-native credit hours from failed, incomplete, withdrawn, or repeated courses; credit hours from internship programs; credit hours up to 10 foreign language credit hours; and credit hours earned in military science courses that are part of the Reserve Officers' Training Corps (ROTC) program. Data for this metric come from each SUS member's Hours to Degree (HTD) File submitted to the Florida Board of Governors, which file is also used for Metric 3. The BOG calculates excess hours for each student based on the data submitted by the SUS entities. The purpose of our testing was to ensure the data in FSU's HTD File submitted to the BOG for its calculations agreed with source data in the University's Campus Solutions system.

### **Testing of Students Included in the HTD Table Submitted to the BOG to Determine the Accuracy of Data Elements Used for Metric 9a**

Having established that our population in the HTD Table submitted to the BOG was correct in our testing of Metric 3, we then tested the accuracy of the following data elements used for Metric 9a: 1) term in which the student completed his/her degree, 2) course identification, 3) credit hours each student completed towards his/her first baccalaureate degree, and 4) total catalog hours for the student's degree program category. Since some of the data elements we tested for Metric 9a overlapped with our testing for Metric 3, we used our initial sample of 100 students for that metric to test additional data elements for Metric 9a. Because the Metric 3 population of students only consisted of students who were resident undergraduates in degree programs of 120 hours (5,980 students), we took a random sample of 16 additional students from the remaining HTD Table population (948 students) that were not part of the Metric 3 population. Therefore, we tested a total of 116 students for Metric 9a.

**Term in Which the Student Completed His/Her Degree.** Having concluded that the 100 students in our Metric 3 testing each had the correct reporting of the degree awarded, we then confirmed that each of the additional 16 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). We also confirmed 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.

**Course Identification.** According to the BOG Overview of Methodology and Procedures for this Metric 9a, certain courses are excluded from the excess hours calculation. These courses include: courses taken by active duty military, dual enrollment courses, exam credit courses, foreign language courses, graduate rollover courses, internships, life experience courses, military courses, courses where the student withdrew due to a personal hardship, and remedial courses. We determined that these excluded courses were correctly identified in the Courses to Degree Table

for all 116 students in both our Metric 3 and Metric 9a samples, based on our review of Campus Solutions source documentation, with the exception of the dual enrollment courses for the one student that was identified in our testing of Metric 3. However, that exception would not have affected the calculation of Metric 9a, as the student did not have excess hours, with or without the correct classification of dual enrollment courses.

**Credit Hours Each Student Completed Towards His/Her First Baccalaureate Degree.** Since we established that the 100 students in our Metric 3 testing had the correct reporting of the credit hours completed towards their first baccalaureate degrees, we then confirmed that each of the additional 16 students in our sample were also correctly reported in the Courses to Degree Table (part of the HTD File submission to the BOG). We determined that, similarly for each of these 16 students, none of the courses that were marked “D,” (i.e., counted towards the student’s degree), had non-passing grades, were remedial courses, or had an “R” listed under the Repeated Indicator column. Thus, for all of the 16 additional students, we determined their courses classified as “D” were in accordance with instructions provided in the BOG’s SUDS Data Dictionary. We noted no exceptions.

We also performed an analysis to identify, for our sample of 16 additional students, any course numbers that were marked “D” more than once per student. Generally, according to undergraduate academic regulations and procedures, students are not allowed additional credit for courses repeated in which the students originally made grades of a “C-” or better, except for courses specifically designated as repeatable to allow for additional credit. Repeatable courses may be taken to a maximum number of times or hours, as spelled out in the course descriptions. We noted no courses marked “D” more than once that did not meet the criteria for exception.

Additionally, we compared the total amount of native credit hours and non-native credit hours to source documentation in Campus Solutions, for agreement. Native credit hours are all credit hours attempted at Florida State University. Non-native credit hours are hours transferred from other universities and colleges. We made a similar comparison, for each of the 16 additional students, of the total amount of credit hours, both native and non-native, that were marked “D” in the Credit Hour Usage Indicator column of the Courses to Degree Table, and found agreement in the data FSU submitted to the BOG and FSU source data. We concluded that the sum of these hours met the minimum number of hours for each student’s degree (ranging from 120 to 132).

**Total Catalog Hours for Each Student’s Degree Program Category.** The BOG maintains the official State University System Academic Degree Program Inventory, which identifies all approved degree programs for each university within the SUS. The programs are listed based on the Classification of Instructional Programs (CIP) taxonomy that the U.S. Department of Education maintains. Universities may have multiple “majors” at the same degree level under one CIP code and they may have degree programs at different levels within the same CIP. For our sample of 116 students, we reviewed the total program hours for each CIP code listed in the HTD File and compared it to the BOG’s program inventory. We noted none of the CIP codes had total program hours that exceeded the BOG’s approved maximum hours for the CIP codes.

Based on our testing, the University’s data submitted to the BOG for the Performance-Based Funding Metric 9a were materially complete and accurate, and in accordance with BOG guidance.

For the one minor exception noted above, we provided the details of our findings to the Data Administrator for his follow-up actions.

**Metric 10c - National Rank Higher than Predicted by the Financial Resources Ranking Based on U.S. News and World Report.** Metric 10c 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 10c is now the University's sole institution-specific choice measure and this metric is the FSU Board of Trustees' Choice Metric. According to the March 1, 2017 BOG definitions, Metric 10c 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 10c), for the last six years.

Magazine Edition	Survey Year	Fall Statistics for:	Financial Resources Rank	National Universities Rank	Metric 10 Value
2013	2012	2011	212	97	115
2014	2013	2012	211	91	120
2015	2014	2013	214	95	119
<b>2016</b>	<b>2015</b>	<b>2014</b>	<b>210</b>	<b>96</b>	<b>114</b>
<b>2017</b>	<b>2016</b>	<b>2015</b>	<b>212</b>	<b>92</b>	<b>120</b>
<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>211</b>	<b>81</b>	<b>130</b>

The U.S. News 2018 edition (publication year) shows the University's Financial Resources Rank as 211. When the National Universities Rank of 81 is subtracted from that number, the difference of 130 is significant. This difference, which is the Metric 10c 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 130-point difference between the University's Financial Resources Rank of 211 and the National Universities Rank of 81 for 2018 places the University in the 99<sup>th</sup> percentile. This is 72 points above the 90<sup>th</sup> percentile and 104 points above the 75<sup>th</sup> percentile. The Metric 10c 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 following table shows U.S. News Efficiency Rankings for Florida State University for the last five 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	1 <sup>st</sup>
2015	2013	95	47	214	\$18,113	\$392.77	2 <sup>nd</sup>
2016	2014	96	45	210	\$19,429	\$431.76	2 <sup>nd</sup>
2017	2015	92	50	212	\$20,575	\$411.50	2 <sup>nd</sup>
2018	2016	81	54	211	\$21,070	\$390.19	2 <sup>nd</sup>

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 1<sup>st</sup>, 2<sup>nd</sup>, 2<sup>nd</sup>, 2<sup>nd</sup> and 2<sup>nd</sup> nationally for 2014, 2015, 2016, 2017, and 2018, 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 three years. Spending shown above for 2017-2018 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 10c, 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 2018 Metric 10c (National Rank Higher than Predicted by the Financial Resources Ranking Based on U.S. News and World Report) value is 130, which will be reported by the University and subsequently by the BOG in its 2016-17 System Accountability Report.

#### ***Conclusion for Objective #5:***

Based on our continued review of the University's internal controls as a whole over data pertaining to the University's PBF metrics and our data accuracy testing for the 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.

***Objective #6: Determine the current status since our conclusion in the 2016-17 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 2016-17 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.*

**Current Findings:**

The University Data Administrator certifies each data submission into the BOG SUDS data system through a mechanism deployed by BOG staff on January 15, 2015. The BOG Information Resource Management 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 BOG's SUDS Data Dictionary. The University Data Administrator demonstrated that sufficient personnel have been consistently attending the Annual Data Administrators' Workshops. Additionally, FSU's data administrator was instrumental in forming the Council of Data Administrators (CODA) to review and standardize reporting among SUS institutions. This group works with BOG staff when any institution forwards questions about interpretation of BOG policies. The FSU Office of Institutional Research has completed 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, via the CODA listserv or 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 Data Administrators (CODA) to meet this need. 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 due to FSU, 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, other than a resubmission of the 2016-17 Student Financial Aid File, which was due to a late change in reporting requested by the BOG to add third-party payments to the file, which had not been done before. The resubmission was made in a timely manner, prior to the BOG's need for the data for its PBF metrics calculations.

***Recommendations:***

We have no recommendations for this Objective #6.

***Objective #7: Determine the current status since our conclusion in the 2016-17 PBF audit concerning the University Data Administrator's data resubmissions to the BOG.***

In our 2016-17 audit 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.*

***Current 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, 2016 and June 30, 2017, and found that the University submitted 26 files to the BOG and resubmitted only one of these files. The resubmitted file was the Annual 2015 Expenditure Analysis File. Upon loading the file to the University's data warehouse, the BOG requested FSU's IR to review the person year calculation. This resubmission did not affect the University's Performance-Based Funding metrics under audit this year, as the sole metric requiring the Expenditure Analysis File in the past has been replaced with one that does not rely on this file. 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 15 files from July 1, 2017 through November 17, 2017, and again only one of these files resulted in a resubmission. This resubmitted file was the 2016-17 Student Financial Aid File. The resubmission was due to a late change in reporting requested by the BOG to add third-party payments to the file, which had not been done before. The resubmission was made in a timely manner, prior to the BOG's need for the data for its PBF metrics calculations.

***Conclusion for Objective #7:***

We determined that resubmissions by the University have been very rare, are both necessary and authorized, and have had no FSU-generated effect on the University's Performance-Based Funding metrics (i.e., BOG called for a change in reporting).

***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.***

***Current 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, 2018.

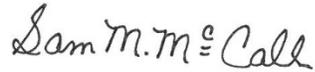
***Recommendations:***

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, and Dr. James Hunt, Director of Institutional Research.

Respectfully submitted,



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  
Jeffrey Caines, CIA, CGAP, CFE  
Janice Foley, MBA, CPA, CISA, CFE, CRMA, CIG  
Heather Harrell, CPA  
Carolyn Williams-Lawyer, CISA, CIGA  
Sam M. McCall, Ph.D., CPA, CGFM, CIA, CGAP, CIG

Audit reviewed by:

Kitty Aggelis  
Jeffrey Caines  
Janice Foley

### Definitions for Acronyms

BOG	Board of Governors
CIP	Classification of Instructional Programs
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
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 Database System
SUS	State University System
UI	Unemployment Insurance
USDOE	U.S. Department of Education
WRIS2	Wage Record Interchange System



# Performance Based Funding March 2018 Data Integrity Certification

Name of University: Florida State University

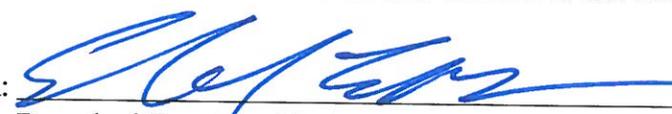
**INSTRUCTIONS:** Please respond "Yes" or "No" for each representation below. Explain any "No" responses to ensure clarity of the representation you are making to the Board of Governors. Modify representations to reflect any noted audit findings.

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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
2. These internal controls and monitoring activities include, but are not limited to, reliable processes, controls, and procedures designed to ensure that data required in reports filed with my Board of Trustees and the Board of Governors are recorded, processed, summarized, and reported in a manner which ensures its accuracy and completeness.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
3. In accordance with Board of Governors Regulation 1.001(3)(f), my Board of Trustees has required that I maintain an effective information system to provide accurate, timely, and cost-effective information about the university, and shall require that all data and reporting requirements of the Board of Governors are met.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
4. In accordance with Board of Governors Regulation 3.007, my university shall provide accurate data to the Board of Governors Office.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	

## Performance Based Funding Data Integrity Certification

Performance Based Funding Data Integrity Certification Representations			
Representations	Yes	No	Comment / Reference
5. In accordance with Board of Governors Regulation 3.007, I have appointed a Data Administrator to certify and manage the submission of data to the Board of Governors Office.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
6. In accordance with Board of Governors Regulation 3.007, I have tasked my Data Administrator to ensure the data file (prior to submission) is consistent with the criteria established by the Board of Governors Data Committee. The due diligence includes performing tests on the file using applications/processes provided by the Board Office.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
7. When critical errors have been identified, through the processes identified in item #6, a written explanation of the critical errors was included with the file submission.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
8. In accordance with Board of Governors Regulation 3.007, my Data Administrator has submitted data files to the Board of Governors Office in accordance with the specified schedule.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
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 <b>Submit for Approval</b> represents electronic certification of this data per Board of Governors Regulation 3.007."	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
10. I am responsible for taking timely and appropriate preventive / corrective actions for deficiencies noted through reviews, audits, and investigations.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
11. I recognize that the Board's Performance Based Funding initiative will drive university policy on a wide range of university operations - from admissions through graduation. I certify that university policy changes and decisions impacting this initiative	<input checked="" type="checkbox"/>	<input type="checkbox"/>	

## Performance Based Funding Data Integrity Certification

Performance Based Funding Data Integrity Certification Representations			
Representations	Yes	No	Comment / Reference
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.			
<p>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.</p>			
<p>Certification: <u></u> Date <u>Feb 23, 2018</u>                      President</p>			
<p>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.</p>			
<p>Certification: <u></u> Date <u>2/23/2018</u>                      Board of Trustees Chair</p>			