Audit Report

THE FLORIDA STATE UNIVERSITY

Office of Inspector General Services

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Performance-Based Funding Metrics
Data Integrity Certification Audit
Fiscal Year 2018-19

AR 19-05 ***January 29, 2019***

Summary

Overall, we concluded 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, 2019.

Scope, Objectives, and Methodology

In his July 12, 2018, 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.*[1]
>
> *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 performance funding metrics. Such testing is essential to determining if processes are in place and working as intended.*

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

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, 2019.

This is the fifth 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, 2019. 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 2018 Metrics (along with their definitions), as of April 3, 2018, were published on the BOG website. The complete current listing of these PBF Metrics that relate to FSU are as 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);
4. Four-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); and

10. National Rank Higher than Predicted by the Financial Resources Ranking, Based on *U.S. News & World Report* (FSU's Board of Trustees' Choice Metric).[1]

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 2017-18 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 2017-18 PBF audit conclusion concerning the Data Administrator's appointment and the duties and responsibilities in his official position description.

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.

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.

4. Determine the current status since our conclusion in the 2017-18 PBF audit concerning system access controls and user privileges.

5. Determine the current status since our conclusion in the 2017-18 PBF audit concerning audit testing of data accuracy.

6. Determine the current status since our conclusion in the 2017-18 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.

7. Determine the current status since our conclusion in the 2017-18 PBF audit concerning the University Data Administrator's data resubmissions to the BOG.

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.

[1] In its November 28, 2018 Draft Template 2019 Accountability Plan for each university in the State University System, the BOG indicated that FSU's current BOT Choice Metric #10, National Rank Higher than Predicted by Financial Resources Ranking Based on *US News and World Report*, and our future BOT Choice Metric #10, Percent of Bachelor's Graduates Who Took An Entrepreneurship Class, will both be reported for 2018-19. However, it is the University's understanding that only the current metric will be counted that year towards the University's performance.

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 April 2018, 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; and
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; and
4. The Florida Legislature and Governor determine the amount of new state funding and an 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 fifth 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, 2019.

Objective #1: Determine if there were any changes since our 2017-18 PBF audit conclusion concerning the Data Administrator's appointment and the duties and responsibilities in his official position description.

In our 2017-18 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, Associate Vice President for Academic Affairs, assumed the University Data Administrator responsibilities effective May 13, 2013. 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, last updated July 1, 2016, and effective December 14, 2017, which listed among his responsibilities "Maintains the role of the University Data Administrator in accordance with Board of Governors Regulation 3.007, and 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 current 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 2017-18 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 2017-18 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 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 datapoints 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 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 2017 through Summer 2018 Terms);
2. Expenditure Analysis (EA) File (2013-14 through 2014-15) [3];
3. Hours to Degree (HTD) File (2015-16 through 2017-18);
4. Retention File (2012-13 through 2016-17);
5. Student Financial Aid (SFA) File (2013-14 through 2017-18); and
6. Student Instruction File Degrees Awarded (SIFD) (Spring 2017 through Summer 2018.

The table below shows each file we reviewed to test timeliness of submissions, and the reporting period covered for each file.

File	Campus Solutions—Reporting Period(s)
SIF	Spring 2017 through Summer 2018
EA[4]	2013-14 through 2014-15
HTD	2015-16 through 2017-18
Retention	2013-14 through 2016-17
SFA	2013-14 through 2017-18
SIFD	Spring 2017 through Summer 2018

Since our previous audit report accepted by the Board of Trustees on February 7, 2018, six files were submitted to the BOG SUDS system. These six files are highlighted in the following table 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.

[3] 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.
[4] This file is derived by the BOG based on the University's Operating Budget and Instruction and Research Data File submissions.

	Most Recent Submission			
File	**Term**	**SUDS Due Dates**	**Submission to BOG**	**Days Late**
Student Instruction File (SIF)	Summer 2018	9/25/2018	9/25/2018	N/A – On Time
Hours to Degree	Annual 2017	11/7/2018	11/7/2018	N/A – On Time
Retention File	Annual 2016	1/23/2018	1/23/2018	N/A – On Time
Student Financial Aid File	Annual 2017	10/4/2018	10/4/2018	N/A – On Time
SIF Degrees Awarded File	Summer 2018	10/4/2018	10/3/2018	N/A – Early
	Second Most Recent Submission			
File	**Term**	**SUDS Due Dates**	**Submission to BOG**	**Days Late**
Student Instruction File (SIF)	Spring 2018	6/14/2018	6/14/2018	N/A - On Time
Hours to Degree	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
SIF Degrees Awarded File	Spring 2018	6/28/2018	6/27/2018	N/A - Early
	Third Most Recent Submission			
File	**Term**	**SUDS Due Dates**	**Submission to BOG**	**Days Late**
Student Instruction File	Fall 2017	1/19/2018	1/19/2018	N/A - On Time
Hours to Degree	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
SIF Degrees Awarded File	Fall 2017	2/2/2018	2/2/2018	N/A – On Time
	Fourth 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
Expenditure Analysis	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
SIF Degrees Awarded File	Summer 2017	10/11/2017	10/5/2017	N/A – Early
	Fifth 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
Expenditure Analysis	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
SIF Degrees Awarded File	Spring 2017	6/29/2017	6/28/2017	N/A – Early

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. 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. We also tested the accuracy of data submissions to the BOG, as presented above.

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 2017-18 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 2017-18 PBF audit concerning system access controls and user privileges.

In our 2017-18 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 in its Oracle/PeopleSoft Campus Solutions student information system. 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. The Institutional Data Administrator also receives an email every time a file is submitted, so he would be aware of any unauthorized access.

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 2017-18 PBF audit concerning audit testing of data accuracy.

In our 2017-18 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, with the exception of Metric 8 for which New College has its own unique metric:

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 for Resident Undergraduates per 120 Credit Hours
4. Four-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 Metric for Florida State University:

10. National Rank Higher than Predicted by the Financial Resources Ranking, Based on *U.S. News & 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: State University Database System (SUDS), Florida Education and Training Placement Information Program (FETPIP) and Florida Department of Economic Opportunity (DEO) 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 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: State University Database System (SUDS), Florida Education and Training Placement Information Program (FETPIP) and Florida Department of Economic Opportunity (DEO) 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 Table 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 2018 Performance Based Funding includes those who graduated in the Summer 2016, Fall 2016, and Spring 2017 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 2016, Fall 2016, and Spring 2017, 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 AR18-06, the data were accurate and complete.

Metric 3 - Net Tuition and Fees for Resident Undergraduates per 120 Credit Hours. 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 resident undergraduate students (does not include unclassified students).*
> *Source: State University Database System (SUDS), the Legislature's annual General Appropriations Act, and university required fees.*

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 2017-18 (Summer 2017, Fall 2017, Spring 2018).) 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 (7,148 records) to the EMPLID, CIP code, and completed term records in our query results of degrees awarded during the Summer 2017, Fall 2017, and Spring 2018 terms from the University's source Campus Solutions system. We determined that the 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 materially 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 these excluded courses were correctly identified in the Courses to Degree Table, based on our review of Campus Solutions source documentation.

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 identified one student who had two courses listed twice. However, we determined that this was a timing issue with the HTD file build process and it did not affect the calculation of this metric.

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 did identify one student who had one course originally included as a placeholder for a transfer credit, but then was later removed. We determined this was a timing issue with the HTD file build process and did not affect the calculation of this metric. 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 7,148 students, and we determined that 6,475 of these (91 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 2017, Fall 2017, and Spring 2018), to their Campus Solutions source documentation. We noted no exceptions.

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 2017-18 SFA File submission to the BOG), to the Campus Solutions source documentation. For our sample of 100 students, we did note a discrepancy in Pell awards for three students. We analyzed these issues further for the entire population and concluded that these discrepancies in Pell awards that we found in our sample were immaterial to the total scholarships and grants awarded, and did not affect the calculation of Metric 3.

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 – Four-Year Graduation Rate for First-Time-in-College (FTIC) 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 were enrolled full-time in their first semester and had graduated from the same institution by the Summer term of their fourth year. FTIC includes "early admits" students who were admitted as degree-seeking students prior to high school graduation.* Source: State University Database System (SUDS).

The BOG's Overview of Methodology and Procedures: Performance Funding Metrics – Retention and Graduation Rates indicates that this measure was originally based on the national standard graduation rate, which was created by the Student Right to Know Act of 1990. This Act established the graduation rate based on 150 percent of the normal time for completion of the program, which is six years for a four-year program. In 2018, the Florida Legislature changed the graduation rate metric included in the Performance-Based Funding model from a six-year to a four-year measure.

The BOG creates annual Retention Files on student cohorts by year of entry to the University (from the Summer semester through the Spring semester). These cohorts are identified from cumulative University SIF and Admission (ADM) File submissions, and include data needed for the four-year graduation rate metric, including degree information from cumulative University SIFD submissions. IR reviews the BOG-developed Retention File and provides any needed edits. To validate the data to be used for this metric, IR filters the cohort Retention File to identify FTIC students who were enrolled full time in their first semester and who are included in Student Right to Know Act reporting. The filtered data are reconciled to an independently developed IR database to identify any errors in the BOG's FTIC cohort population and graduation data, and any needed corrections are submitted. The final approved file is submitted to the BOG by IR when its validations have been completed.

IR also develops the Retention Adjustment File, which it submits to the BOG. This file identifies students in the cohort who have since died, entered military service, had total and permanent disabilities, or left to serve with a Foreign Aid Service of the federal government (e.g., Peace Corps) or on religious missions. These adjustments are used by the BOG to exclude these individuals from the cohort. The adjustments to the Retention File for the 2013-14 cohort will not be due until after this audit has been finalized. Therefore, we reviewed the 2012-13 adjustment file and noted that the process for identifying these adjustments is consistent with prior years.

Verification of the 2014 FTIC Cohort. We reviewed the 2014-15 cohort detail records file, which was compiled by the BOG and downloaded from SUDS by IR staff, for validation. This file has records for each student enrolled during the 2014 academic year, with degrees awarded for each included student through Fall 2017. The Summer 2014 and Fall 2014 SIF File data provide the information needed to identify the 2014 FTIC cohort population for this PBF measure.

To validate the 2014 FTIC cohort used by the BOG for this measure, we first filtered the cohort detail records file to include only those students who: (1) started in the Fall (or Summer continuing to Fall) term, (2) were initially enrolled at the University immediately after their high school graduation or enrolled in a first-time-in-college, degree-seeking status having earned less than 12 hours of transferable college credit after their high school graduation, (3) were identified as being included in Student Right to Know reporting. This analysis returned 6,129 records. We used a query

we developed in Campus Solutions and additional manual reconciliations and determined that the 6,129 records identified using BOG selection criteria for this measure agreed with corresponding University records. In addition, we had eight additional students identified through the Campus Solutions query who were not included in the filtered cohort, but should have been. These students were all included in the Fall 2014 SIF file. According to IR staff, these students will be added to the cohort when they reconcile it to their internal database and submit their adjustments to the Retention File. However, the Retention File is not due until after our audit has been finalized.

Based on our analysis, we concluded that the 2014 FTIC cohort data used by the BOG from University SIF data relevant to this metric are correct.

Verification of Degree Earned. We further filtered the BOG 2014 FTIC cohort data to identify only those individuals in the cohort who earned degrees. Since the cohort detail records only provided degrees awarded through Fall 2017, we joined data from the Summer 2017, Fall 2017, Spring 2018, and Summer 2018 SIFD Files, for any students included in the filtered cohort. We identified 4,359 students in our cohort who earned degrees by Summer 2018.

We added degree information to our Campus Solutions query used to verify the 2014 FTIC cohort and identified 4,363 students who were reported to have earned degrees. To validate the degree data used by the BOG for this measure, we reconciled the individual records in the BOG cohort file to our Campus Solutions query results. We determined that four of the 4,363 students in our Campus Solutions query earned late degrees and, therefore, had not been included in the SIFD File. This is a timing issue and these four students will be included when IR submits its adjustments for the Retention File.

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

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

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

The calculation of this Performance-Based Funding metric in the 2018 Performance-Based Funding Model uses two sets of enrollment data from sequential Fall SIF Files. The first year's Fall SIF enrollment data are used to identify the first-year cohort of full-time Fall (or Summer semester continuing to Fall) FTIC students. The second year's Fall SIF File enrollment data are used to determine whether those individuals continued to be enrolled one year later and had cumulative GPAs of at least 2.0.

We evaluated the most recent two years of Fall SIF File enrollment data submitted to the BOG, which were for Fall 2016 and Fall 2017. We filtered the University's Fall 2016 SIF File submitted to the BOG to identify the University's FTIC students who started in the Fall 2016 (or Summer continuing to Fall 2016) term and were enrolled full time. The filtered Fall 2016 SIF File contained 6,217 records of students who comprised the Fall 2016 FTIC cohort. To compare these data to the University's source data, we developed a query in the University's Campus Solutions system following the BOG's criteria for this metric, which returned 6,284 unique student identification numbers. We reconciled the filtered Fall 2016 SIF File records to those in our Campus Solutions query results and determined that 6,210 SIF records had corresponding records in Campus Solutions, and the remaining seven records were correctly included in the Fall 2016 SIF file according to our review of the students' records in Campus Solutions. There were 74 students in the Campus Solutions query results who did not appear in the SIF File FTIC cohort; 70 of these were not enrolled full-time in Fall 2016, and four withdrew for medical reasons. These records were correctly excluded from the filtered SIF File FTIC cohort.

We compared student records in the Fall 2016 SIF File FTIC cohort to the 2017 unfiltered SIF File to determine the number of SIF File FTIC cohort students who continued their enrollment into a second year. We identified 5,795 of the 6,217 students (93 percent) from the Fall 2016 SIF File FTIC cohort who continued their enrollment in Fall 2017.

We compared all 5,795 students who were retained in 2017 to the results of a Campus Solutions query we developed that identified the 2016 Student Group, as well as the Summer 2017 term institutional hours and grade points, to determine whether the data in the Fall 2017 SIF File that were used in the BOG's GPA calculation were in agreement with corresponding information in the University's Campus Solutions system. There were 48 students whose hours and/or grade points in the SIF File FTIC Cohort differed from the information in Campus Solutions. In each of these cases, the calculated GPAs from the hours and grade points submitted to the BOG in the SIF file were less than the calculated GPAs in Campus Solutions. We reviewed student records for any calculated GPAs below the 2.0 threshold. All eight of these variances were timing issues due to subsequent grade changes or the students withdrawing.

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

Metric 6 - Bachelor's Degrees within Programs of Strategic Emphasis (includes STEM). The calculation of this measure is to be done as follows, according to BOG definitions:

> *This metric is based on the number of baccalaureate degrees awarded within the programs designated by the BOG as 'Programs of Strategic Emphasis.' A student who has multiple majors in the subset of targeted Classification of Instruction Program codes will be counted twice (i.e., double-majors are included).*
> *Source: State University Database System (SUDS).*

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, last revised April 28, 2016, 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 the terms Summer 2017 (2,630 records), Fall 2017 (2,849 records), and Spring 2018 (7,347 records), for a total of 12,826 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 obtain degrees awarded data for academic year 2017-18. 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 12,826 degrees awarded records submitted to the BOG for Summer 2017, Fall 2017, and Spring 2018, all 12,826 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 insubmissions to the BOG. We did not identify differences between the two files and concluded that records in the SIFD File 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 2017, Fall 2017, and Spring 2018, 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: State University Database System (SUDS).*

The calculation of this Performance-Based Funding metric uses enrollment data from the Fall SIF Files and Pell Grant award data from the Student Financial Aid (SFA) file to determine all degree-seeking undergraduate students enrolled in the Fall term that received Pell Grant awards in the Fall term. Unclassified students and post-baccalaureate students are removed from the calculation because they are not eligible for Pell Grants. In addition, non-resident aliens are excluded from 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 2017 Fall SIF File and the 2017-18 SFA File that was submitted to the BOG.

SIF File Testing

We evaluated the most recent Fall SIF File enrollment data submitted to the BOG, which was for the Fall 2017 term. We filtered the University's Fall 2017 SIF File to identify undergraduates enrolled in the Fall 2017 term who were ***not*** unclassified, second-bachelor's degree, or non-resident alien students. There were 32,117 records that met these criteria.

We developed a query in Campus Solutions to identify undergraduate students enrolled during the Fall 2017 term and used the results to validate information reported in the SIF Fall enrollment file. We determined that information reported in the SIF 2017 Fall enrollment file for this metric 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 evaluated the 2017-18 SFA File that was submitted to the BOG, which includes a line for each type of financial aid award—by student and by term—for all terms during the academic year. We

filtered this data to identify Pell Grants awarded in the Fall 2017 term. There were 8,988 awards meeting this criterion.

We developed a query in Campus Solutions to identify all students who received Pell Grants during the Fall 2017 term and used the results to validate information reported in the 2017-18 SFA File. We determined that awards reported in the 2017-18 SFA File for this metric were materially correct.

We concluded that, based on our testing, the University's data submitted to the BOG for Performance-Based Funding Metric 7 were accurate, complete, and can be relied upon.

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: State University Database System (SUDS).*

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, last revised April 28, 2016, 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 the terms Summer 2017 (2,630 records), Fall 2017 (2,849 records), and Spring 2018 (7,347 records), for a total of 12,826 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 2017-18. 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 Campus Solutions system, to determine if the data submitted to the BOG were complete and valid.

Of the 12,826 degrees awarded records submitted to the BOG for Summer 2017, Fall 2017, and Spring 2018, all 12,826 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. 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 the submission of the file. 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 our 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 2017, Fall 2017, and Spring 2018, 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 9 – Percent of Bachelor's Degrees without Excess Hours.

This Metric 9 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 9 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 9

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 9: 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 9 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 9. Because the Metric 3 population of students only consisted of students who were resident undergraduates in degree programs of 120 hours (6,004 students), we took a random sample of 19 additional students from the remaining HTD Table population (1,144 students) that were not part of the Metric 3 population. Therefore, we tested a total of 119 students for Metric 9.

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 19 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 9, 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 119 students in both our Metric 3 and Metric 9 samples, based on our review of Campus Solutions source documentation.

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 19 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 19 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 19 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 19 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 exceptions, other than the duplicate courses for one student identified in our testing of Metric 3. However, that exception would not affect the calculation of Metric 9, as the student did not have excess hours, with or without the duplicate courses.

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. All courses were classified correctly, with the exception of the one course identified in our testing of Metric 3. However, that exception would not have affected the calculation of Metric 9, as the student did not have excess hours, with or without the additional course identified. We made a similar comparison, for each of the 19 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 131).

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 119 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 9 were materially complete and accurate, and in accordance with BOG guidance. For the minor exceptions 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 & World Report*. Metric 10c is based on rankings reported by the *U.S. News & World Report* (*U.S. News*), a multi-platform publisher of news and information, which includes www.usnews.com and www.rankingsandreviews.com. *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 BOG 2018 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
2014	2013	2012	211	91	120
2015	2014	2013	214	95	119
2016	2015	2014	210	96	114
2017	2016	2015	212	92	120
2018	2017	2016	211	81	130
2019	2018	2017	215	70	145

The *U.S. News* 2019 edition (publication year) shows the University's Financial Resources Rank as 215. When the National Universities Rank of 70 is subtracted from that number, the difference of 145 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 145-point difference between the University's Financial Resources Rank of 215 and the National Universities Rank of 70 for 2019 places the University at the 99th percentile. This is 87 points above the 90th percentile and 116 points above the 75th 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
2015	2013	95	47	214	$18,113	$392.77	2nd
2016	2014	96	45	210	$19,429	$431.76	2nd
2017	2015	92	50	212	$20,575	$411.50	2nd
2018	2016	81	54	211	$21,019	$389.24	2nd
2019	2017	70	57	215	$21,677	$380.30	1st

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 2nd, 2nd, 2nd, 2nd, and 1st nationally for 2015, 2016, 2017, 2018, and 2019, 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 four years. Spending shown above for 2018-19 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 & 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 2019 Metric 10c (National Rank Higher than Predicted by the Financial Resources Ranking Based on *U.S. News and World Report*) value is 145, which will be reported by the University and subsequently by the BOG in its 2017-18 System Accountability Report.

As mentioned previously, in its November 28, 2018 Draft Template 2019 Accountability Plan for each university in the State University System, the BOG indicated that FSU's current BOT Choice Metric #10, National Rank Higher than Predicted by Financial Resources Ranking Based on *US News and World Report*, and our future BOT Choice Metric #10, Percent of Bachelor's Graduates Who Took An Entrepreneurship Class, will both be reported for 2018-19. However, it is the University's understanding that only the current metric will be counted that year towards the University's performance.

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 2017-18 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 2017-18 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 2017-18 PBF audit concerning the University Data Administrator's data resubmissions to the BOG.

In our 2017-18 audit, 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., the BOG called for a change in reporting).*

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 upon 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, 2017 and June 30, 2018, and found that the University submitted 24 files to the BOG and resubmitted only two of these files. The resubmitted files were the Annual 2016 Student Financial Aid File and the Annual 2016 Retention File. The resubmission of the Student Financial Aid File was due to a late change in reporting requested by the BOG to add third-party payments to the file, which had not been required previously. This resubmission was made in a timely manner, prior to the BOG's need for the data for its PBF metrics calculations. The second resubmission, involving the Retention File, was due to the BOG requesting the University's IR Office to resubmit changes in unique student identifier numbers on the Retention File, even though IR had previously submitted these same identification changes on earlier files sent to the BOG. The BOG itself was not reconciling these changes throughout the various file submissions to it. The effect upon the University's Four-Year Graduation Rate PBF metric was insignificant and did not affect the University's performance on the metric. In a University Data Administrators Workshop with the BOG, it was recommended the BOG improve its process so that Universities' submitted changes perpetuate across all subsequent files submitted to it. 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 12 files from July 1, 2018 through November 17, 2018, and only one of these files resulted in a resubmission. This resubmitted file was the Annual 2017 Instruction and Research File. The resubmission was necessary to correct a typo on one record, and occurred timely—two days after the initial submission. The resubmission did not pertain to the University's Performance-Based Funding metrics.

Conclusion for Objective #7:

We determined that, in general, resubmissions by the University have been very rare, are not attributable to the University, and did not affect the University's performance towards achieving the Performance-Based Funding metrics. In the one instance where the University resubmitted a file due to a typo, the correction was timely—within two days.

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, 2019.

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 R. Burnette III, the Florida State University Data Administrator, and Dr. James M. 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 Heather Harrell, CPA Sam M. McCall, Ph.D., CPA, CGFM, CIA, CGAP, CIG
Audit reviewed by:	Kitty Aggelis Janice Foley
With assistance from:	Madison Meehan (OIGS Intern)

Acronyms Used in This Report

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
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 Degrees Awarded
STEM	Science, Technology, Engineering, and Mathematics
SUDS	State University Database System
SUS	State University System
WRIS2	Wage Record Interchange System

STATE UNIVERSITY SYSTEM of FLORIDA
Board of Governors

Performance Based Funding

March 2019 Data Integrity Certification

University Name: Florida State University

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

Performance Based Funding Data Integrity Certification Representations			
Representations	**Yes**	**No**	**Comment / Reference**
1. I am responsible for establishing and maintaining, and have established and maintained, effective internal controls and monitoring over my university's collection and reporting of data submitted to the Board of Governors Office which will be used by the Board of Governors in Performance Based Funding decision-making.	☒	☐	
2. These internal controls and monitoring activities include, but are not limited to, reliable processes, controls, and procedures designed to ensure that data required in reports filed with my Board of Trustees and the Board of Governors are recorded, processed, summarized, and reported in a manner which ensures its accuracy and completeness.	☒	☐	
3. In accordance with Board of Governors Regulation 1.001(3)(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.	☒	☐	
4. In accordance with Board of Governors Regulation 3.007, my university shall provide accurate data to the Board of Governors Office.	☒	☐	
5. In accordance with Board of Governors Regulation 3.007, I have appointed a Data Administrator to certify and manage the submission of data to the Board of Governors Office.	☒	☐	

Performance Based Funding
Data Integrity Certification

Performance Based Funding Data Integrity Certification Representations			
Representations	**Yes**	**No**	**Comment / Reference**
6. In accordance with Board of Governors Regulation 3.007, I have tasked my Data Administrator to ensure the data file (prior to submission) is consistent with the criteria established by the Board of Governors Data Committee. The due diligence includes performing tests on the file using applications/processes provided by the Board Office.	☒	☐	
7. When critical errors have been identified, through the processes identified in item #6, a written explanation of the critical errors was included with the file submission.	☒	☐	
8. In accordance with Board of Governors Regulation 3.007, my Data Administrator has submitted data files to the Board of Governors Office in accordance with the specified schedule.	☒	☐	
9. In accordance with Board of Governors Regulation 3.007, my Data Administrator electronically certifies data submissions in the State University Data System by acknowledging the following statement, "Ready to submit: Pressing **Submit for Approval** represents electronic certification of this data per Board of Governors Regulation 3.007."	☒	☐	
10. I am responsible for taking timely and appropriate preventive / corrective actions for deficiencies noted through reviews, audits, and investigations.	☒	☐	
11. I recognize that the Board's Performance Based Funding initiative will drive university policy on a wide range of university operations – from admissions through graduation. I certify that university policy changes and decisions impacting this initiative have been made to bring the university's operations and practices in line with State University System Strategic Plan goals and have not been made for the purposes of artificially inflating performance metrics.	☒	☐	
12. I certify that I agreed to the scope of work for the Performance Based Funding Data Integrity Audit conducted by my chief audit executive.	☒	☐	

Performance Based Funding

Data Integrity Certification

Performance Based Funding Data Integrity Certification Representations, Signatures
I certify that all information provided as part of the Board of Governors Performance Based Funding Data Integrity Certification is true and correct to the best of my knowledge; and I understand that any unsubstantiated, false, misleading, or withheld information relating to these statements render this certification void. My signature below acknowledges that I have read and understand these statements. I certify that this information will be reported to the board of trustees and the Board of Governors. Certification: _____ Date 2-22-2019 President
I certify that this Board of Governors Performance Based Funding Data Integrity Certification has been approved by the university board of trustees and is true and correct to the best of my knowledge. Certification: _____ Date 2-22-2019 Board of Trustees Chair