Audit
Report

Performance-Based Funding Metrics
Data Integrity Certification Audit
Fiscal Year 2019-20

January 24, 2020

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 2, 2020.

Scope, Objectives, and Methodology

In his June 18, 2019, memorandum to University Boards of Trustees’ Chairs and University Presidents, the Chair of the State University System (SUS) of Florida Board of Governors (BOG) advised that, during the 2019 Legislative Session, lawmakers approved Senate Bill 190 that contains language amending section 1001.706, Florida Statutes, as follows:

Each university shall conduct an annual audit to verify that the data submitted pursuant to ss. 1001.7065 and 1001.92 complies with the data definitions established by the board and submit the audits to the Board of Governors Office of Inspector General as part of the annual certification process required by the Board of Governors.

Thus, the BOG Chair instructed the University Board of Trustees of each University to:

...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.

Additionally, the BOG Chair asked that:

...these audits include testing of data that supports performance funding metrics, as well as preeminence or emerging preeminence metrics if applicable, as testing is essential in determining that processes are in place and working as intended.
In addition to the data integrity audit for the Performance-Based Funding Model, universities designated as preeminent or emerging preeminent will need to conduct a similar audit for the data and metrics used for preeminent status consideration. This audit may be included with or separate from the Performance-Based Funding Data Integrity Audit.

The scope and objectives of the audit(s) should be set jointly between the chair of the university board of trustees and the university chief audit executive. The audit(s) 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.

Using the results from the data integrity audit(s), each university president should complete the attached Data Integrity Certification. When completing this certification, evaluate each of the 13 prepared representations, which have been revised to include preeminence and emerging preeminence for those universities so designated. If you are able to affirm a representation as prepared, do so. If you are unable to affirm a representation as prepared, explain the modification in the space provided. It is important that representations be modified to reflect significant or material audit findings. The certification document shall be signed by the university president and board of trustees chair after being approved by the board of trustees.

The audit results and corrective action plans as needed shall be provided to the Board of Governors after being accepted by the university’s board of trustees. The audit results shall support the president’s certification and include any noted audit findings. The completed Data Integrity Certification and audit report(s) shall be submitted to the Office of Inspector General and Director of Compliance\textsuperscript{1} no later than March 2, 2020.

I ask that you consider the March 2\textsuperscript{nd} deadline when establishing dates for your 2020 board of trustees meetings as we will need these audits and certifications in sufficient time to be included in our March Board of Governors’ meeting materials.

This is the sixth consecutive year the BOG has called for each university to conduct a data integrity audit for the Performance-Based Funding (PBF) Model. This is the first year the BOG has called for universities designated as preeminent or emerging preeminent, which includes Florida State University, to conduct a similar audit for the data and metrics used for preeminent status consideration. Our Office has decided to conduct this second required audit as separate from the Performance-Based Funding Model - Data Integrity Audit, and to issue a separate audit report for it.

Florida State University has decided upon the following scope and objectives for its Performance-Based Funding Model Data Integrity Audit that has been recurring now for six years.

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 Metrics/Preeminent Research University Metrics - Data Integrity Certification, which will be submitted to the University’s Board of Trustees and filed with the BOG.

\textsuperscript{1} This is a reference to the BOG’s Office of Inspector General and Director of Compliance.
by March 2, 2020. This audit includes 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 Metric Definitions in Florida State University’s 2019 Accountability Plan, approved by the FSU Board of Trustees on March 26, 2019, and Revised by the Board of Governors in June 2019 (Final), as published on the BOG website include the following:

1. Percent of Bachelor’s Graduates Enrolled or Employed ($25,000+) (in the U.S.) One Year After Graduation;
2. Median Wages of Bachelor’s Graduates Employed Full-Time One Year After Graduation;
3. Cost to the Student (Net Tuition and Fees for Resident Undergraduates per 120 Credit Hours);
4. Four-Year First-Time-in-College (FTIC) Graduation Rate;
5. Academic Progress Rate (Second Year Retention with 2.0 Grade Point Average (GPA) or Above);
6. Bachelor’s Degrees within Programs of Strategic Emphasis;
7. University Access Rate (Percent of Undergraduates with a Pell Grant);
8. Graduate Degrees within Programs of Strategic Emphasis;
9. Percent of Bachelor’s Degrees without Excess Hours (Board of Governors Choice Metric for all SUS universities); and
10. Percent of Bachelor’s Graduates Ever Enrolled in an Entrepreneurship Class (FSU’s Board of Trustees Choice Metric)

This audit solely addresses the integrity of the University’s data submissions to the BOG that support the University’s Performance-Based Funding Metrics for the 2020 Accountability Plan. In the event certain of these data are not yet available when we conduct testing, we plan to use the most recent data for the pertinent metrics. The BOG extracts data from the files provided it by the University and performs additional calculations to derive the final PBF Metrics data published by the BOG. The University is not involved in these extractions or additional calculations by the BOG.

Objectives:

1. Determine if there were any changes since our conclusions in the 2018-19 PBF audit 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 PBF data submissions to the BOG.
4. Determine the current status since our conclusion in the 2018-19 PBF audit concerning system access controls and user privileges.

5. Determine the current status since our conclusion in the 2018-19 PBF audit concerning audit testing of data accuracy.

6. Determine the current status since our conclusion in the 2018-19 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 2018-19 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.

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;
- State University Database System (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. On June 18, 2019, Chapter 2019-103, Laws of Florida, Committee Substitute for Senate Bill No. 190, relating to higher education, was signed by the Governor. The act amended s. 11.45, F.S., officially requiring in law that, among other things:

(5) POWERS AND DUTIES RELATING TO ACCOUNTABILITY

(e) The Board of Governors shall maintain an effective information system to provide accurate, timely, and cost-effective information about each university. The board shall continue to collect and maintain, at a minimum, management information as such information existed on June 30, 2002. To ensure consistency, the Board of Governors shall define the data components and methodology used to implement ss. 1001.7065\textsuperscript{3} and 1001.92.\textsuperscript{3} Each university shall conduct an annual audit to verify that the data submitted pursuant to ss. 1001.7065 and 1001.93 complies with the data definitions established by the board and submit the audits to the Board of Governors Office of Inspector General as part of the annual certification process required by the Board of Governors.

According to information on the BOG's website as of November 5, 2019, the BOG's current Active Regulations include Chapter 5 Performance-Based Funding with one Section, BOG 5.001, which was amended January 31, 2019, and again on October 31, 2019. As stated in BOG 5.001(1):

1) The Performance-Based Funding (PBF) is based upon four guiding principles:

a) Align with State University System’s (SUS) Strategic Plan goals;
b) Reward excellence and improvement;
c) Have a few, clear, simple metrics; and
d) Acknowledge the unique mission of the different SUS institutions.

BOG 5.001(2) and (3) provide further description of the BOG’s PBF initiative:

2) The PBF model measures institutional excellence and improvement of performance using metrics adopted by the Board of Governors. The metrics include graduation rates; retention rates; post-graduation education rates; degree production; affordability; post-graduation employment and salaries, including wage thresholds that reflect the added value of a baccalaureate degree; access; and other metrics that may be approved by the Board in a formally noticed meeting.

The performance of an institution is evaluated based on benchmarks adopted by the Board of Governors for each metric. For each fiscal year, the amount of funds available for allocation to SUS institutions shall consist of the state’s investment, plus the institutional investment from each institution’s base budget, as determined in the General Appropriations Act. The amount of institutional investment withheld from each SUS institution shall be a proportional amount based on each institution’s recurring base state funds to the total SUS recurring base state funds (excluding special units). Florida Polytechnic University is not included in the model until such time as data is readily available.

\textsuperscript{2} Preeminent State Research Universities Program
\textsuperscript{3} State University System Performance-Based Incentive
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. In line with the newly passed Chapter 2019-103, Laws of Florida, the BOG updated its Regulations, Chapter 5 Performance-Based Funding with one Section, BOG 5.001, to include the following:

8) University chief audit executives shall conduct or cause to have conducted an annual data integrity audit to verify the data submitted for implementing the Performance-Based Funding Model complies with the data definitions established by the Board of Governors. The audit report shall be presented to the university’s board of trustees for its review, acceptance, and use in completing the data integrity certification. The audit report and data integrity certification are due to the Board of Governors’ Office of Inspector General by March 1 each year.

As mentioned, this is the sixth 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 FSU 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 2, 2020.

**Objective #1: Determine if there were any changes since our 2018-19 PBF audit conclusions concerning the Data Administrator’s appointment and the duties and responsibilities in his official position description.**

In our 2018-19 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 dated November 1, 2018, which listed among his responsibilities “Maintains the role of the University Data Administrator in accordance with Board of Governors Regulation 3.007, which states that the Data Administrator will ensure that the data file (prior to submission) is consistent with the criteria established by the Board of Governors Data Committee.”

**Conclusion for Objective #1:**

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

**Recommendations:**

We have no recommendations for Objective #1.

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

In our 2018-19 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. 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.

**Current Findings:**

As we observed in our 2018-19 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 for most files 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 data points where there were meaningful changes from one year to the next. The comments are recorded in the Excel spreadsheet and saved on IR’s shared drive.

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

To 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 third most recent submission.

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

<table>
<thead>
<tr>
<th>File</th>
<th>Campus Solutions—Reporting Period(s)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Student Instruction File (SIF)</td>
<td>Fall 2018 through Summer 2019</td>
</tr>
<tr>
<td>Hours to Degree (HTD)</td>
<td>2016-17 through 2018-19</td>
</tr>
<tr>
<td>Retention</td>
<td>2015-16 through 2017-18</td>
</tr>
<tr>
<td>Student Financial Aid (SFA)</td>
<td>2016-17 through 2018-19</td>
</tr>
<tr>
<td>Student Instruction File Degrees Awarded (SIFD)</td>
<td>Fall 2018 through Summer 2019</td>
</tr>
</tbody>
</table>

Since our previous audit report accepted by the Board of Trustees on February 22, 2019, six files were submitted to the BOG SUDS system. These six files were all submitted on time. Please note in the table the three most recent submissions of each of the five required files that relate to FSU’s Performance-Based Funding metrics. Timeliness of the University’s data submissions to the BOG is not a present concern.
Conclusion for Objective #2:

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

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 2018-19 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, Enterprise Resource Planning (ERP), and the offices that act as primary custodians (and subject matter experts) for reported data have electronic records reflecting the policies and procedures necessary for producing the affected BOG files. IR has published a “BOG File Submission Policy” on its intranet wiki site and has 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 2018-19 PBF audit concerning system access controls and user privileges.

In our 2018-19 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 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 2018-19 PBF audit concerning audit testing of data accuracy.**
In our 2018-19 PBF audit we concluded that:

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.

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

Institution-Specific Metric for Florida State University:

10. Percent of Bachelor’s Graduates Ever Enrolled in an Entrepreneurship Class (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 employment 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 a valid social security number, or 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 2020 Performance-Based Funding includes those who graduated in the Summer 2017, Fall 2017, and Spring 2018 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 Files for Summer 2017, Fall 2017 and Spring 2018, 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 for that audit. As reported in Audit Report AR19-05, 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 specific alternative is finalized), the average number of credit hours attempted by students who were admitted as First Time in College (FTIC) and graduated with a bachelor’s degree 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 Systems (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 2018-19 (Summer 2018, Fall 2018, Spring 2019)). 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 (7,138 records) to the EMPLID, CIP code, and completed term records in our query results of degrees awarded during the Summer 2018, Fall 2018, and Spring 2019 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 two students who each had one transfer course listed twice and one other student who had all of his/her courses duplicated. Upon further review, we noted that these students all had earned at least 120 credit hours and the duplication did not have an impact on 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 identified two students, each of whom had one course originally included as a placeholder for another course or courses, which was later removed. We determined this was a timing issue with the HTD File build process and did not have an impact on 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 7,138 students, and we determined that 6,450 of these (90 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 sourcedocumentation. 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 2018, Fall 2018, and Spring 2019), 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 2018-19 SFA File submission to the BOG), to the Campus Solutions source documentation. For our sample of 100 students, we did note a discrepancy in a Federal Supplemental Educational Opportunity Grant (SEOG) award for one student. We analyzed this issue further for the entire population of SEOG awards and concluded that this discrepancy found in our sample was immaterial to the total scholarships and grants awarded, and did not affect the calculation of Metric 3.

We performed an additional analysis of the Summer term awards in the 2018-19 SFA File and compared it to the Summer term awards in the 2017-18 SFA File, as Summer term reporting is split based on fiscal year. Any awards disbursed prior to July 1, 2017 are reported in the 2017-18 SFA File, and awards disbursed on July 1, 2017 and after are reported in the 2018-19 SFA File. We found Bright Futures awards, Institutional Grants, and Institutional Scholarships that were reported in both the 2017-18 SFA File and the 2018-19 SFA File. The total amount reported in both files was $1,174,843. When this amount is factored into net tuition and fees for resident undergraduates, the effect is approximately $160 of the degree cost and does not materially impact the calculation of Metric 3.

According to IR, the process of separating financial aid reporting into a fiscal year model instead of on a term basis creates a mismatch between appropriate reporting for BOG SUSD SFA File submissions and data acquired from those files to support Performance-Based Funding requirements for Metric 3 in this case. FSU has appropriately reported transactions that occurred in the part of the Summer Term before July 1 and has done the same for transactions that occurred after June 30th. The problem that model creates is that it produces some double-counting when both files are combined for Performance-Based Funding reporting. FSU’s institutional data administrator has worked with his colleagues on the Council of Data Administrators (CODA) and with the BOG data administrator to identify inconsistencies in reporting protocols for the SFA File. Even though the BOG regulations state that reporting should be on a fiscal year basis, most institutions report on a term basis. To the contrary, FSU has complied with the regulation and has reported on a fiscal-year basis. The BOG data administrator has acknowledged this inconsistency and has authorized those institutions that have appropriately reported on a fiscal year basis to consider reporting on a term basis. That change will align transactional reporting with the data used for Performance-Based Funding metrics. In the current audit, it is clear that there was some double-counting of aid that appeared (without material consequence) in Metric 3. However, that double-counting was the product of a reporting model that did not account for the data being subsequently rolled into a Performance-Based Funding Metric that was developed decades later. At the recommendation of the OIGS and with the BOG’s approval, FSU will move to term-based reporting that will eliminate this problem in the future.
Based on our testing, the University’s data submitted to the BOG for Metric 3 Performance-Based Funding 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 Systems (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 for FTIC students, 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 Admissions 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 Person Identification Change and Adjustment Files, which it submits to the BOG. The Retention Person Identification Change File reports changes to the identification numbers for the cohort. We reviewed the most recent Retention Person Identification Change File, which was the 2017-18 file. This file reported identification changes to the 2013 and 2015 cohorts. The Retention Adjustment File identifies students in a 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. We reviewed the 2017-18 Retention Adjustment file, which was the most recent file. We noted that the process for identifying these identification changes and adjustments to the cohort is consistent with prior years.
Verification of the 2015 FTIC Cohort. We reviewed the 2015-16 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 2015 academic year, with degrees awarded for each included student through Fall 2018. The Summer 2015 and Fall 2015 SIF File data provide the information needed to identify the 2015 FTIC cohort population for this PBF measure.

To validate the 2015 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 6,036 records. We used a query we developed in Campus Solutions and additional manual reconciliations and determined that all of these records identified using BOG selection criteria for this measure agreed with corresponding University records. In addition, we had two 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 2015 SIF File. This difference is immaterial to the total number of students included in the filtered cohort, and does not affect the calculation of the metric.

Based on our analysis, we concluded that the 2015 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 2015 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 2018, we joined data from the Summer 2018, Fall 2018, Spring 2019, and Summer 2019 SIFD Files, for any students included in the filtered cohort. We identified 4,181 students in our cohort who earned degrees by Summer 2019.

We added degree information to our Campus Solutions query used to verify the 2015 FTIC cohort and identified 4,191 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 concluded the difference of 10 students who earned degrees, between the BOG cohort file and our Campus Solutions query results, is due to the timing of the awarding of the degrees.

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 and had 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 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 2017 and Fall 2018. We filtered the University’s Fall 2017 SIF File submitted to the BOG to identify the University’s FTIC students who started in the Fall 2017 (or Summer continuing to Fall 2017) term and were enrolled full time. The filtered Fall 2017 SIF File contained 6,428 records of students who comprised the Fall 2017 FTIC cohort. To compare these data to the University’s source data, we developed a query in the University’s Campus Solutions system and were able to reconcile the query results to the Fall 2017 SIF File records.

We compared student records in the Fall 2017 SIF File FTIC cohort to the 2018 unfiltered SIF File to determine the number of SIF File FTIC cohort students who continued their enrollment into a second year. We identified 5,939 of the 6,428 students (92 percent) from the Fall 2017 SIF File FTIC cohort who continued their enrollment in Fall 2018. We also identified 5,878 students (91 percent) from the 2017 cohort who had GPAs of at least 2.0 at the beginning of the Fall 2018 term.

We compared all 5,939 students who were retained in 2018 to the results of a Campus Solutions query we developed that identified the 2017 Student Group, as well as the Summer 2018 term institutional hours and grade points, to determine whether the data in the Fall 2018 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 all but three 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 also reviewed student records for any calculated GPAs below the 2.0 threshold and found six additional students whose GPAs fell below this 2.0 threshold. All nine 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 academic progress rate (second year retention rate with GPA above 2.0) 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 Board of Governors 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, 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 all undergraduate degrees awarded for the terms Summer 2018 (1,781 records), Fall 2018 (2,091 records), and Spring 2019 (5,816 records), for a total of 9,688 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 2018-19. We reconciled 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 9,688 undergraduate degrees awarded records submitted to the BOG for Summer 2018, Fall 2018, and Spring 2019, all of these records based on the student identification numbers were readily reconcilable to our query results using Campus Solutions source data. We noted two additional students from our query results who had received degrees, but were not reported on the SIFD Files. This difference is immaterial and does not affect the calculation of the metric.

**Classification of Instructional Programs (CIP) Testing**

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

We added CIP code data to the degrees awarded query in the University’s Campus Solutions System and used this data as source data to validate individual degrees awarded in submissions to the BOG. We did not identify any 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 2018, Fall 2018, and Spring 2019, 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 a Pell Grant).** 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 File and Pell Grant award data from the Student Financial Aid (SFA) File to determine all degree-seeking undergraduate students enrolled in the Fall term who 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 2018 Fall SIF File and the 2018-19 SFA File that were 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 2018 term. We filtered the University’s Fall 2018 SIF File to identify undergraduates enrolled in the Fall 2018 term who were *not* unclassified, second-bachelor’s degree, or non-resident alien students. There were 31,711 records that met these criteria.

We developed a query in Campus Solutions to identify undergraduate students enrolled during the Fall 2018 term and used the results to validate information reported in the SIF Fall enrollment file. We determined that information reported in the SIF 2018 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 2018-19 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 2018 term. There were 8,746 awards meeting this criterion.

We developed a query in Campus Solutions to identify all students who received Pell Grants during the Fall 2018 term and used the results to validate information reported in the 2018-19 SFA File. We determined that awards reported in the 2018-19 SFA File for this metric were 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 Board of Governors 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, 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

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 all graduate degrees awarded for the terms Summer 2018 (784 records), Fall 2018 (593 records), and Spring 2019 (1,358 records), for a total of 2,735 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 2018-19. We reconciled 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 2,735 graduate degrees awarded records submitted to the BOG for Summer 2018, Fall 2018, and Spring 2019, all 2,735 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 2018, Fall 2018, and Spring 2019, 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 is based on the percentage of baccalaureate degrees awarded within 110% of the credit hours required for a degree based on the Board of Governors Academic Program Inventory. Note: It is important to note that the statutory provisions of the “Excess Hour Surcharge” (1009.286, FS) have been modified several times by the Florida Legislature, resulting in a phased-in approach that has created three different cohorts of students with different requirements. The performance funding metric data is based on the latest statutory requirements that mandate 110% of required hours as the threshold. In accordance with statute, this metric excludes the following types of student credits (i.e., 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).

*Source: State University Database System (SUDS).*
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 (5,944 students), we took a random sample of 20 additional students from the remaining HTD Table population (1,194 students) that were not part of the Metric 3 population. Therefore, we tested a total of 120 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 20 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 120 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 20 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 20 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 20 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 20 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 identified one student who had transfer courses listed twice, in addition to the three students identified in our testing of Metric 3. However, we concluded these exceptions would not have an impact on Metric 9.
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 two courses identified in our testing of Metric 3. However, that exception would not have an impact on Metric 9. We made a similar comparison, for each of the 20 additional students, of the total amount of credit hours, both native and non-native, that were marked “D” in the Credit Hour Usage Indicator column of the Courses to Degree Table, and found agreement in the data FSU submitted to the BOG and FSU source data. We concluded that the sum of these hours met the minimum number of hours for each student’s degree (ranging from 120 to 132).

**Total Catalog Hours for Each Student’s Degree Program Category.** The BOG maintains the official State University System Academic Degree Program Inventory, which identifies all approved degree programs for each university within the SUS. The programs are listed based on the Classification of Instructional Programs (CIP) taxonomy that the U.S. Department of Education maintains. Universities may have multiple “majors” at the same degree level under one CIP code and they may have degree programs at different levels within the same CIP. For our sample of 120 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 one minor exception noted above, we provided the details of our findings to the Data Administrator for his follow-up actions.

**Metric 10 – Percent of Bachelor’s Graduates Ever Enrolled in an Entrepreneurship Class.**

Originally, the University’s Metric 10 was Metric 10c -- National Rank Higher than Predicted by the Financial Resources Ranking Based on U.S. and World News. During the November 2018 Board of Governors meeting, the Board approved the new Board of Trustee Choice Metric for each University. Florida State University’s Board of Trustee Choice Metric was changed to Percent of Bachelor’s Graduates Ever Enrolled in an Entrepreneurship Class and was to be implemented in 2020.

This Metric 10 is based on the percentage of bachelor’s degree graduates from the most recent year who have taken at least one entrepreneurship course (as reported in the Student Instruction File) prior to graduation. Qualifying courses include all of those with the ENT prefix, those with Entrepreneurship or Innovation in the title, and those capstone projects that involve applied entrepreneurial projects as defined by the University. The list of courses may expand as the curriculum matures.

The purpose of our testing was to ensure the data in FSU’s SIF Courses Taken Files and SIFD Files submitted to the BOG for its calculations agree with source data in the University’s Campus Solutions system.
Verification of the Fall 2018 Courses Taken File. We ran a query in the University’s Campus Solutions Student Central system of all students who took one (or more) entrepreneurship class through Spring 2019, and filtered these data for the Fall 2018 term. We compared this listing to the Fall 2018 SIF Courses Taken File to determine whether the entrepreneurship classes taken by students that were reported in this BOG file agreed with the University’s Campus Solutions source data.

Verification of Degree Earned. The percentage of bachelor’s degree graduates for the most recent year is based on information provided in the SIFD Degrees Awarded Files. In this audit, an audit step in validating data is determining whether SIFD Degrees Awarded data are complete and accurate. The SIFD Degrees Awarded Files for Summer 2018, Fall 2018, Spring 2019, and Summer 2019, which are the academic terms to be tested for this Metric 10 for FSU’s 2020 Accountability Plan, were tested and validated as part of our Metric 6 testing. As reported in that section, the data were complete and accurate.

Based on our analysis, we concluded that the data used by the BOG to calculate Metric 10 are accurate and can be relied upon.

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 2018-19 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 2018-19 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. We determined that, in general, resubmissions by the University have been rare, were made timely before the BOG’s need for the data, and did not affect the University’s performance towards achieving the Performance-Based Funding metrics.

Recommendations:

We have no recommendations for this Objective #6.

Objective #7: Determine the current status since our conclusion in the 2018-19 PBF audit concerning the University Data Administrator’s data resubmissions to the BOG.

In our 2018-19 audit, 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.
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 November 18, 2018 and December 5, 2019, and found that the University submitted 23 files to the BOG and resubmitted only three of these files. The resubmitted files were the Annual 2017 Retention File, Summer 2019 SIF, and Fall 2019 Admissions File.

The first resubmission, involving the Retention File, was due to student personal identification number (ID) changes. With the BOG’s change to the four-year FTIC graduation rate metric, IR had to audit the IDs of all the students in the effective cohort. This was a detailed audit that IR has historically performed only for the affected cohort year for the previous six-year FTIC graduation rate metric. When IR administrators were verifying the retention data for the 2020 Accountability Plan, they realized there were seven student ID changes that were not included in the BOG Retention File data. This resubmission was done to make sure the University reports a correct value for the four-year FTIC graduation rate metric. IR has always audited student ID changes for its annual IPEDS reporting for the six-year FTIC graduation rate metric, but did not have a protocol for doing so for the four-year rate. The current BOG file structure supports IR reporting student ID changes as they occur, which puts IR in the position of having to add this additional tracking and auditing step to the ongoing process. IR is working with BOG staff to allow its staff to submit student ID changes once for the affected cohort year, as opposed to having to submit them with every file. This would make the reporting much easier for the University, and logically more accurate. 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 SIF File, was due to a misinterpretation of the use of a new flag in this file, the FTIC Alternative Admit Flag. FSU and other institutions did not interpret the change as the BOG intended, as the guidance in the data dictionary did not explain how to use the new field. This resubmission was also made in a timely manner, prior to the BOG’s need for the data for its PBF metrics calculations.

The third resubmission, involving the Admissions File, was due to IR not reporting old SAT scores in the file. The BOG staff recognized there were no old SAT scores on the file. The test was not used by the majority of the University’s applicants, as they were too young to take it. Nonetheless, IR found some admitted students who had taken the test. Even though these scores were not used as the primary score for admission, the BOG asked IR to include the scores. This resubmission was made in a timely manner, prior to the BOG’s need for the data for its PBF metrics calculations.
Conclusion for Objective #7:

We determined that, in general, resubmissions by the University have been rare, were made timely before the BOG's need for the data, and did not affect the University's performance towards achieving the Performance-Based Funding metrics.

Recommendations:

We have no recommendations for this Objective #7.

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

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 2, 2020.

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,

\[Signature\]

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
Heather Friend, CPA, CIA
Sam M. McCall, Ph.D., CPA, CGFM, CIA, CGAP, CIG

Assistance with audit review by: Sam M. McCall

Audit supervised by: Kitty Aggelis
### Acronyms Used in This Report

<table>
<thead>
<tr>
<th>Acronym</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>BOG</td>
<td>Board of Governors</td>
</tr>
<tr>
<td>CIP</td>
<td>Classification of Instructional Programs</td>
</tr>
<tr>
<td>DA</td>
<td>Data Administrator</td>
</tr>
<tr>
<td>DEO</td>
<td>Florida Department of Economic Opportunity</td>
</tr>
<tr>
<td>EMPLID</td>
<td>Employee Identification</td>
</tr>
<tr>
<td>ERP</td>
<td>Enterprise Resource Planning</td>
</tr>
<tr>
<td>FEDES</td>
<td>Federal Unemployment Data Exchange</td>
</tr>
<tr>
<td>FETPIP</td>
<td>Florida Education and Training Placement Information Program</td>
</tr>
<tr>
<td>FSU</td>
<td>Florida State University</td>
</tr>
<tr>
<td>FTIC</td>
<td>First Time in College</td>
</tr>
<tr>
<td>GPA</td>
<td>Grade Point Average</td>
</tr>
<tr>
<td>HTD</td>
<td>Hours to Degree</td>
</tr>
<tr>
<td>IR</td>
<td>Institutional Research</td>
</tr>
<tr>
<td>OBIEE</td>
<td>Oracle Business Intelligence Enterprise Edition</td>
</tr>
<tr>
<td>OFA</td>
<td>Office of Financial Aid</td>
</tr>
<tr>
<td>NSC</td>
<td>National Student Clearinghouse</td>
</tr>
<tr>
<td>PBF</td>
<td>Performance-Based Funding</td>
</tr>
<tr>
<td>SEOG</td>
<td>Federal Supplemental Educational Opportunity Grant</td>
</tr>
<tr>
<td>SFA</td>
<td>Student Financial Aid</td>
</tr>
<tr>
<td>SIF</td>
<td>Student Instruction File</td>
</tr>
<tr>
<td>SIFD</td>
<td>Student Instruction File Degrees Awarded</td>
</tr>
<tr>
<td>SUDS</td>
<td>State University Database System</td>
</tr>
<tr>
<td>SUS</td>
<td>State University System</td>
</tr>
<tr>
<td>WRIS2</td>
<td>Wage Record Interchange System</td>
</tr>
</tbody>
</table>
Audit Report

Office of Inspector General Services
Sam McCall, Ph.D., CPA, CGFM, CIA, CGAP, CIG
Chief Audit Officer

Preeminent Research University Metrics
Data Integrity Certification Audit
Fiscal Year 2019-20

AR 20-05

January 24, 2020

Summary

Overall, we concluded the University has adequate processes for collecting and reporting Preeminent Research University 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 Preeminent Research University Metrics - Data Integrity Certification, which the BOG requested to be filed with it by March 2, 2020.

Scope, Objectives, and Methodology

In his June 18, 2019, memorandum to University Boards of Trustees’ Chairs and University Presidents, the Chair of the State University System (SUS) of Florida Board of Governors (BOG) advised that, during the 2019 Legislative Session, lawmakers approved Senate Bill 190 that contains language amending Section 1001.706, Florida Statutes, as follows:

Each university shall conduct an annual audit to verify that the data submitted pursuant to ss. 1001.7065 and 1001.92 complies with the data definitions established by the board and submit the audits to the Board of Governors Office of Inspector General as part of the annual certification process required by the Board of Governors.

Thus, the BOG Chair instructed the University Board of Trustees of each University to:

...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.

Additionally, the BOG Chair asked that:

...these audits include testing of data that supports performance funding metrics, as well as preeminence or emerging preeminence metrics if applicable, as testing is essential in determining that processes are in place and working as intended.
In addition to the data integrity audit for the Performance-Based Funding Model, universities designated as preeminent or emerging preeminent will need to conduct a similar audit for the data and metrics used for preeminent status consideration. This audit may be included with or separate from the Performance-Based Funding Data Integrity Audit.

The scope and objectives of the audit(s) should be set jointly between the chair of the university board of trustees and the university chief audit executive. The audit(s) 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.

Using the results from the data integrity audit(s), each university president should complete the attached Data Integrity Certification. When completing this certification, evaluate each of the 13 prepared representations, which have been revised to include preeminence and emerging preeminence for those universities so designated. If you are able to affirm a representation as prepared, do so. If you are unable to affirm a representation as prepared, explain the modification in the space provided. It is important that representations be modified to reflect significant or material audit findings. The certification document shall be signed by the university president and board of trustees chair after being approved by the board of trustees.

The audit results and corrective action plans as needed shall be provided to the Board of Governors after being accepted by the university’s board of trustees. The audit results shall support the president’s certification and include any noted audit findings. The completed Data Integrity Certification and audit report(s) shall be submitted to the Office of Inspector General and Director of Compliance no later than March 2, 2020.

I ask that you consider the March 2nd deadline when establishing dates for your 2020 board of trustees meetings as we will need these audits and certifications in sufficient time to be included in our March Board of Governors' meeting materials.

This is the sixth consecutive year the BOG has called for each university to conduct a data integrity audit for the Performance-Based Funding (PBF) Model. This is the first year the BOG has called for universities designated as preeminent or emerging preeminent, which includes Florida State University (FSU), to conduct a similar audit for the data and metrics used for preeminent status consideration. Our Office has decided to conduct this second required audit as separate from the Performance-Based Funding Model - Data Integrity Audit, and to issue this separate audit report for it.

Florida State University has decided upon the following scope and objectives for its Preeminent Research University Metrics Audit.

Scope:

This audit will include a validation, through testing, of the actual data upon which the University’s Preeminent Research University Metrics are based. In addition, auditors will review timeliness of data submissions to the BOG and any resubmissions of the data, to establish causes. The overall purpose of the audit is 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 Metrics/Preeminent Research University Metrics - Data Integrity Certification, which will be submitted to the University’s Board of Trustees and filed with the BOG by March 2, 2020.

1 This is a reference to the BOG’s Office of Inspector General and Director of Compliance.
The Performance-Based Funding Metric Definitions in the BOG’s Preeminent Metrics Methodology Document, released October 7, 2019, to the SUS universities include the following. The Academic and Research Excellence Standards for a preeminent state research universities program, as written in Florida Statutes Section 1001.7065(2), are also presented.

1. Average Grade Point Average (GPA) and Scholastic Aptitude Test (SAT) Score;
2. National Public University Rankings;
3. Freshman Retention Rate;
4. Four-Year Graduation Rate;
5. National Academy Memberships;
6. Total Annual Research Expenditures;
7. Total Annual Research and Development (R&D) Expenditures in Non-Health Sciences;
8. National Ranking in Research Expenditures;
9. Patents Awarded;
10. Doctoral Degrees Awarded Annually;
11. Number of Post-Doctoral Appointees; and

This audit solely addresses the integrity of the University’s data submissions to the BOG that support the University’s Preeminent Research University Metrics for the 2020 Accountability Plan. In the event certain of these data are not yet available when we conduct testing, we plan to use the most recent data for the pertinent metrics.

**Objectives:**

1. Determine whether the University has timely submitted Preeminent Research University Metrics data to the BOG.
2. Determine the accuracy of the University’s Preeminent Research University Metrics data submitted to the BOG, through audit testing of the University’s source data against what was reported to the BOG.
3. Determine whether for the period under audit there were any resubmissions of Preeminent Research University Metrics data to the BOG and the reasons for these resubmissions.
4. Provide an objective basis of support for the President and Board of Trustees chair to sign the representations made in the Performance-Based Funding Metrics/Preeminent Research University Metrics - Data Integrity Certification.

Our detailed methodology for each of our four 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:
• 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; and

• Latest data files submitted to the BOG that contained elements used in calculating Preeminent Research University Metrics Data, 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. On June 18, 2019, Chapter 2019-103, Laws of Florida, Committee Substitute for Senate Bill No. 190, relating to higher education, was signed by the Governor. The act amended s. 11.45, F.S., officially requiring in law that, among other things:

(5) **POWERS AND DUTIES RELATING TO ACCOUNTABILITY**

(e) The Board of Governors shall maintain an effective information system to provide accurate, timely, and cost-effective information about each university. The board shall continue to collect and maintain, at a minimum, management information as such information existed on June 30, 2002. To ensure consistency, the Board of Governors shall define the data components and methodology used to implement ss. 1001.7065 and 1001.92. Each university shall conduct an annual audit to verify that the data submitted pursuant to ss. 1001.7065 and 1001.92 complies with the data definitions established by the board and submit the audits to the Board of Governors Office of Inspector General as part of the annual certification process required by the Board of Governors.

According to information on the BOG’s website as of November 5, 2019, the BOG’s current Active Regulations include Chapter 5 Performance-Based Funding with one Section, BOG 5.001, which was amended January 31, 2019, and again on October 31, 2019. As stated in BOG 5.001(1):

---

2 Preeminent State Research Universities Program
3 State University System Performance-Based Incentive
(1) The Performance-Based Funding (PBF) model is based upon four guiding principles:
   a) Align with State University System’s (SUS) Strategic Plan goals;
   b) Reward excellence and improvement;
   c) Have a few, clear, simple metrics; and
   d) Acknowledge the unique mission of the different SUS institutions.

BOG 5.001(2) and (3) provide further description of the BOG’s PBF initiative:

(2) The PBF model measures institutional excellence and improvement of performance using
metrics adopted by the Board of Governors. The metrics include graduation rates; retention
rates; post-graduation education rates; degree production; affordability; post-graduation
employment and salaries, including wage thresholds that reflect the added value of a
baccalaureate degree; access; and other metrics that may be approved by the Board in a
formally noticed meeting.

(3) The performance of an institution is evaluated based on benchmarks adopted by the Board
of Governors for each metric. For each fiscal year, the amount of funds available for
allocation to SUS institutions shall consist of the state’s investment, plus the institutional
investment from each institution’s base budget, as determined in the General Appropriations
Act. The amount of institutional investment withheld from each SUS institution shall be a
proportional amount based on each institution’s recurring base state funds to the total SUS
recurring base state funds (excluding special units). Florida Polytechnic University is not
included in the model until such time as data is readily available.

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. In line with the newly passed Chapter 2019-103, Laws of
Florida, the BOG updated its Regulations, Chapter 5 Performance-Based Funding with one Section,
BOG 5.001, to include the following:

(8) University chief audit executives shall conduct or cause to have conducted an annual data
integrity audit to verify the data submitted for implementing the Performance-Based
Funding Model complies with the data definitions established by the Board of Governors.
The audit report shall be presented to the university’s board of trustees for its review,
acceptance, and use in completing the data integrity certification. The audit report and data
integrity certification are due to the Board of Governors’ Office of Inspector General by
March 1 each year.

As mentioned, while this is the sixth consecutive year Florida State University’s Office of Inspector
General Services has completed a PBF Metrics - Data Integrity Certification audit and certification for
the University’s President and Board of Trustees Chair to sign after being approved by the FSU Board
of Trustees, this is the first year the BOG has called for universities designated as preeminent or
emerging preeminent, which includes Florida State University, to conduct a similar audit for the data
and metrics used for preeminent status consideration. These audits and signed certification are
subsequently to be provided to the BOG.
Findings

Overall, we concluded that the University has adequate processes for collecting and reporting Preeminent Research University 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 Metrics/Preeminent Research University Metrics – Data Integrity Certification, which the BOG requested to be filed with it upon approval by the Board of Trustees, by March 2, 2020.

Objective #1: Determine whether the University has timely submitted Preeminent Research University Metrics data to the BOG.

Current Findings:

To test the timeliness of submissions of required files to the BOG that relate to FSU’s Preeminent Research University Metrics, we used Submission History information from the BOG State University Database System (SUDS) system. The following BOG-required files relate to the University’s Preeminent Metrics. For each of these required files, we reviewed the University’s current and historical submissions back to the third most recent submission.

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

<table>
<thead>
<tr>
<th>File</th>
<th>Campus Solutions—Reporting Period(s)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Student Instruction File (SIF)</td>
<td>Fall 2018 through Summer 2019</td>
</tr>
<tr>
<td>Retention</td>
<td>2015-16 through 2017-18</td>
</tr>
<tr>
<td>Student Instruction File Degrees Awarded (SIFD)</td>
<td>Fall 2018 through Summer 2019</td>
</tr>
<tr>
<td>Admissions File</td>
<td>Spring 2019 through Fall 2019</td>
</tr>
</tbody>
</table>

The two most recent submissions for each of these four files were submitted on time, and only one of the four files from the third most recent submission was late, by one day. Please note in the table the three most recent submissions of each of the four required files that relate to FSU’s Preeminent Research University Metrics. The University has continuously submitted the data in a timely manner, and timeliness of the University’s data submissions to the BOG is not a present concern.
<table>
<thead>
<tr>
<th>File</th>
<th>Term</th>
<th>SUDS Due Dates</th>
<th>Submission to BOG</th>
<th>Days Late</th>
</tr>
</thead>
<tbody>
<tr>
<td>Retention File</td>
<td>Annual 2017</td>
<td>1/30/2019</td>
<td>1/30/2019</td>
<td>N/A – On Time</td>
</tr>
<tr>
<td>Admissions File</td>
<td>Fall 2019</td>
<td>10/14/2019</td>
<td>10/14/2019</td>
<td>N/A – On Time</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>File</th>
<th>Term</th>
<th>SUDS Due Dates</th>
<th>Submission to BOG</th>
<th>Days Late</th>
</tr>
</thead>
<tbody>
<tr>
<td>Student Instruction File</td>
<td>Spring 2019</td>
<td>6/12/2019</td>
<td>6/12/2019</td>
<td>N/A – On Time</td>
</tr>
<tr>
<td>Admissions File</td>
<td>Summer 2019</td>
<td>9/20/2019</td>
<td>9/20/2019</td>
<td>N/A – On Time</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>File</th>
<th>Term</th>
<th>SUDS Due Dates</th>
<th>Submission to BOG</th>
<th>Days Late</th>
</tr>
</thead>
<tbody>
<tr>
<td>Student Instruction File</td>
<td>Fall 2018</td>
<td>1/23/2019</td>
<td>1/24/2019</td>
<td>1 day</td>
</tr>
<tr>
<td>Retention File</td>
<td>Annual 2015</td>
<td>1/25/2017</td>
<td>1/25/2017</td>
<td>N/A – On Time</td>
</tr>
<tr>
<td>Degrees Awarded File</td>
<td>Fall 2018</td>
<td>2/1/2019</td>
<td>1/30/2019</td>
<td>N/A – Early</td>
</tr>
</tbody>
</table>

**Conclusion for Objective #1:**

We concluded the processes used by the University Data Administrator and his staff in Institutional Research (IR) reasonably ensure the completeness, accuracy, and timely submission of data submitted to the BOG, including compliance with BOG criteria for the data. 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 #2 concerning audit testing of Preeminent Research University Metrics data accuracy, which immediately follows.

**Recommendations:**

We have no recommendations for this Objective #1.

**Objective #2: Determine the accuracy of the University’s Preeminent Research University Metrics data submitted to the BOG, through audit testing of the University’s source data against what was reported to the BOG.**

The University’s 12 Preeminent Research University Metrics are as follows.

1. Average Grade Point Average (GPA) and Scholastic Aptitude Test (SAT) Score;
2. National Public University Rankings;
3. Freshman Retention Rate;
4. Four-Year Graduation Rate;
5. National Academy Memberships;
6. Total Annual Research Expenditures;
7. Total Annual Research and Development (R&D) Expenditures in Non-Health Sciences;

8. National Ranking in Research Expenditures;

9. Patents Awarded;

10. Doctoral Degrees Awarded Annually;

11. Number of Post-Doctoral Appointees; and


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 Preeminent Research University Metrics.

Current Findings:

Metric 1a and 1b (Average Grade Point Average (GPA) and Scholastic Aptitude Test (SAT) Score)

Metric 1a and 1b, Average GPA and SAT Score, are based on having an average weighted grade point average of 4.0 or higher on a 4.0 scale, and an average SAT score of 1800 or higher on a 2400-point scale or 1200 or higher on a 1600-point scale, for Fall semester incoming freshmen, as reported annually.

According to the October 2019 Preeminent Metrics Methodology Document, the data are calculated by the BOG based on the Admissions File submission that is uploaded to the State University Database System (SUDS) by the University. The results of the BOG's calculations are reviewed, and approved, by Institutional Data Administrators, before being included in the Accountability Plans.

Metric 1a - Average GPA

To calculate the average GPA, the BOG filters the Admissions Applicants File to include only first-time-in-college (FTIC) students who are newly admitted and registered. The BOG excludes student records with non-traditional GPAs (i.e., 9.8), or when a student's GPA was not available (i.e., 9.9).

We reviewed the Fall 2019 Admissions Applicants File that FSU submitted to the BOG and filtered the file based on the BOG's criteria. This filter resulted in 4,140 students. We ran a query in the University's Campus Solutions system of Fall 2019 admitted and enrolled FTIC students, and reconciled the two files. We then ran a query of Fall 2019 admitted and enrolled FTIC students in the University's Slate system, which houses most of the admissions data for the University, and reconciled these results to the BOG Admissions Applicants File and Campus Solutions query that we previously ran. We compared the high school GPAs reported in the Admissions Applicants File for FTIC FSU students who were newly admitted and registered, to the high school GPAs listed in the Slate query for the students and noted they agreed.
Metric 1b - Average SAT Score

To calculate the average SAT score, the BOG filters the Admissions Applicants File to include only FTIC students who are admitted or provisionally admitted. The BOG uses the SAT and ACT subscores in its calculation for this metric. We combined the Test Requirements File of the Admissions Table with the Admission Applicants File of the Admissions Table based on the student identification number. We filtered the combined files based on the BOG criteria (i.e., Type of Student, Final Admission Action, and Test or Requirement Type Code). There were 15,830 students who met these criteria, with a total of 99,179 test scores reported. We ran a query in the University’s Campus Solutions system of Fall 2019 applicants, based on the BOG criteria, and reconciled the query results with the previous BOG filtered file. We then ran a query in the University's Slate system of Fall 2019 applicants based on the BOG criteria, and compared the ACT and SAT test scores reported in the filtered BOG Test Requirements File to the results in the Slate system query, and determined they were materially correct.

It should be noted that the BOG converts the ACT and old SAT subscores to the redesigned SAT subscore scale based on the national concordance tables, and then compares the converted scores to the redesigned SAT scores to determine if the scores will be used in the calculation of this metric. We did not audit the additional conversion and comparison calculations that the BOG performed for this metric.

Based on our analyses, we concluded that FSU’s data used to develop the Average GPA and Average SAT scores are materially correct and can be relied upon.

Metric 2 (National Public University Rankings)

According to the Florida Statutes 1001.7065 Preeminent State Research Universities Program and the October 2019 Preeminent Metrics Methodology Document, Metric 2 is based on a top-50 ranking on at least two well-known and highly respected national public university rankings, including, but not limited to, the U.S. News and World Report rankings, reflecting national preeminence, using most recent rankings. The Board of Governors approved the list of publications shown below during the November 2014 Board meeting, as part of the revisions to the 2025 System Strategic Plan. The requirement for Preeminence is a top-50 ranking on at least two of the following national publications: Princeton Review, Fiske Guide, QS World University Ranking, Times Higher Education (THE) World University Ranking, Academic Ranking of World University, U.S. News and World Report National University, U.S. News and World Report National Public University, U.S. News and World Report Liberal Arts Colleges, Forbes, Kiplinger, Washington Monthly Liberal Arts Colleges, Washington Monthly National University, and Center for Measuring University Performance.

These rankings are based on various criteria, such as admission rate, graduation rate, retention rate, cost and financial aid, faculty/student ratio, academic and employer reputation, alumni salary, student satisfaction, total research expenditures, endowment assets, faculty awards, number of alumni, number of Nobel Prize winning staff, and number of published articles in professional journals.

The table below shows the eight publications where the University received a top-50 public university ranking in the most recent publication. While the metric only requires the University to be in the top-50 for two publication rankings, the University currently meets this requirement for eight publication rankings.
<table>
<thead>
<tr>
<th>Publication</th>
<th>Publication Year</th>
<th>National Public University Ranking</th>
</tr>
</thead>
<tbody>
<tr>
<td>2019 Academic Ranking of World Universities (ARWU)</td>
<td>2019</td>
<td>37</td>
</tr>
<tr>
<td>2017 Center for Measuring University Performance (TARU)</td>
<td>2018</td>
<td>27</td>
</tr>
<tr>
<td>2019 Forbes – America’s Top Colleges (Public Colleges)</td>
<td>2019</td>
<td>43</td>
</tr>
<tr>
<td>2019 Kiplinger Best Value in Public Colleges (In-State Students)</td>
<td>2019</td>
<td>42</td>
</tr>
<tr>
<td>2020 QS World University Ranking</td>
<td>2019</td>
<td>45</td>
</tr>
<tr>
<td>2019 Washington Monthly – National Universities</td>
<td>2019</td>
<td>48</td>
</tr>
</tbody>
</table>

In sum for Metric 2, we reviewed the national publications identified by the Board of Governors and identified Florida State University as receiving a top-50 ranking by the above eight publications. Based on the most recent data, the 2020 Metric 2 (National Public University Ranking) value is eight, which will be reported by the University and subsequently by the BOG in its 2020 System Accountability Plan.

**Metric 3 (Freshman Retention Rate)**

Metric 3, Freshman Retention Rate, is based on having a retention rate of 90 percent or higher for full-time, FTIC freshmen, as reported annually to the Integrated Postsecondary Education Data System (IPEDS).

According to the October 2019 Preeminent Metrics Methodology Document, each institution has an IPEDS Keyholder who is responsible for submitting data to IPEDS. The data submitted for retention rates must not exceed the rates calculated by the Board’s Retention software, in SUDS, by more than one percentage point.

The calculation of this Preeminent Research University Metric uses two sets of enrollment data from sequential Fall Student Instruction File Preliminary (SIFP) Files. The first year’s Fall SIFP 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 SIFP File enrollment data are used to determine whether those individuals continued to be enrolled one year later.

We evaluated the most recent two years of Fall SIFP File enrollment data, which are used in calculating the aggregate amounts submitted to IPEDS. The most recent data submitted to IPEDS were from Fall 2017 and Fall 2018. We filtered the University’s Fall 2017 SIFP File submitted to IPEDS to identify the University’s FTIC students who started in the Fall 2017 (or Summer continuing to Fall 2017) term and were enrolled full time. The filtered Fall 2017 SIFP File contained 6,451 records of students who comprised the Fall 2017 FTIC cohort. To compare these data to the University’s source data, we developed a query in the University’s Campus Solutions system and were able to reconcile the query results to the Fall 2017 SIFP File records.
We compared student records in the Fall 2017 SIFP File FTIC cohort to the 2018 unfiltered SIFP File to determine the number of SIFP File FTIC cohort students who continued their enrollment into a second year. We identified 5,969 of the 6,451 students (93 percent) from the Fall 2017 SIFP File FTIC cohort who continued their enrollment in Fall 2018. We compared all 5,969 students who were retained in 2018 to the results of a Campus Solutions query of enrolled students for the Fall 2018 term, to determine whether the data in the Fall 2018 SIFP File that were used in the IPEDS retention rate calculation were in agreement with corresponding information in the University’s Campus Solutions system. We noted these files were in agreement.

Based on our analyses, we concluded that the data used to identify the aggregate amounts submitted to IPEDS, which are used by the BOG to develop the University’s freshman retention rate, are materially correct and can be relied upon.

**Metric 4 (Four-Year Graduation Rate)**

Metric 4, Four-Year Graduation Rate, requires a rate of 60 percent or higher for full-time, FTIC students, as reported annually to the IPEDS.

According to the October 2019 Preeminent Metrics Methodology Document, each institution has an IPEDS Keyholder who is responsible for submitting data to IPEDS. The data submitted for graduation rates must not exceed the rates calculated by the Board’s Retention software, in SUDS, by more than one percentage point. We reviewed the most recent four-year graduation rate submitted to IPEDS, which was based on the 2012 cohort. The graduation rate was 66 percent, which is the rate reported in the 2019 System Accountability Plan.

The BOG creates annual Retention Files on student cohorts by year of entry to the University. The FTIC cohort population is defined as students who enroll in the Summer term and continue to the Fall term, or students who begin in the Fall term. After the cohort has been determined, the BOG uses the University submitted Student Instruction File (SIF File) to build the cumulative enrollment Retention File. IR reviews the BOG-developed Retention File and provides any needed edits. IR submits this information to IPEDS, which also includes four-year degree headcounts from cumulative University SIFD submissions.

IR also develops the Retention Person Identification Change and Adjustment Files, which it submits to the BOG. The Retention Person Identification Change File reports changes to the identification numbers for the cohort. We reviewed the 2016-17 Retention Person Identification Change File, as this file reported student identification changes to the 2012 and 2014 cohorts. The Retention Adjustment File identifies students in a 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. We reviewed the 2017-18 Retention Adjustment File, which included adjustments for the 2012-13 cohort. We noted that the process for identifying these identification changes and adjustments to the cohort is consistent with prior years.

**Verification of the 2012 FTIC Cohort.** We reviewed the 2012-13 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 2012 academic year, with degrees awarded for each included student through Fall 2018. The Summer 2012 and Fall 2012 SIF File data provide the information needed to identify the 2012 FTIC cohort population for this metric.
To validate the 2012 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 5,749 records. We used a query we developed in Campus Solutions and additional manual reconciliations and determined that the records identified using BOG selection criteria for this measure materially agreed with corresponding University records.

**Verification of Degree Earned.** The degrees awarded amounts submitted to IPEDS are based on information provided in the SIFD Degrees Awarded Files. In our PBF Metrics Data Integrity Certification Audit, an audit step in validating data is determining whether SIFD Degrees Awarded data are complete and accurate. The SIFD Degrees Awarded Files for Summer 2015, Fall 2015, Spring 2016, and Summer 2016, which are the terms to be tested for the 2012 cohort, were tested and validated as part of a prior PBF audit. As reported in Audit Report AR17-03, the data were accurate and complete.

Based on our analyses, we concluded that the data used to develop the Four-Year Graduation Rate for FTIC Students submitted to IPEDS are materially correct and can be relied upon.

**Metric 5 (National Academy Memberships)**

Metric 5, National Academy Memberships, is based on six or more faculty members at the state university who are members of a national academy, as reported by the Center for Measuring University Performance in the Top American Research Universities (TARU) annual report of the official membership directories maintained by each national academy.

According to the October 2019 Preeminent Metrics Methodology Document, once a year, in early February, the BOG Office of Data and Analytics (ODA) staff searches the online directories of the National Academies of Sciences, Engineering, and Medicine and provides member counts based on affiliation (including shared affiliation) and excludes deceased members. The results of ODA’s research are reviewed, and approved, by Institutional Data Administrators, before being included in the Accountability Plans.

We reviewed the memberships as of February 2019, which was the most recent reporting period available. The total reported memberships for this period, which was reported in the 2019 Accountability Plan, were eight members. We reviewed the official membership directories of the National Academies of Science, Engineering, and Medicine, for any living members that were affiliated with the University. We found a total of eight living members, as of February 2019, from the three directories, which are detailed below. This is consistent with what was reported in the 2019 Accountability Plan.
<table>
<thead>
<tr>
<th>National Academy</th>
<th>Number of Living Members as of February 2019</th>
</tr>
</thead>
<tbody>
<tr>
<td>National Academy of Science</td>
<td>3</td>
</tr>
<tr>
<td>National Academy of Engineering</td>
<td>2</td>
</tr>
<tr>
<td>National Academy of Medicine</td>
<td>3</td>
</tr>
</tbody>
</table>

Based on our testing, we determined that the amount of National Academy Memberships reported in the 2019 Annual Accountability Plan is accurate.

**Metrics 6 and 7 (Total Annual Research Expenditures and Total Annual Research and Development (R&D) Expenditures in Non-Health Sciences)**

The preeminence standard for Metric 6, Total Annual Research Expenditures (Science and Engineering Research Expenditures), is based on total annual research expenditures, including federal research expenditures, of $200 million or more, as reported annually by the National Science Foundation (NSF). The preeminence standard for Metric 7, Total Annual Research and Development (R&D) Expenditures in Non-Health Sciences (Non-Medical Science and Engineering Research Expenditures), is based on total annual research expenditures in diversified nonmedical sciences of $150 million or more, based on data reported annually by the NSF.

According to the October 2019 Preeminent Metrics Methodology Document, once a year, the Office of Data and Analytics staff analyzes each institution’s response to the National Science Foundation’s annual Higher Education Research and Development (HERD) survey that is submitted to the Board office via the Data Request System. For Metric 6, ODA staff calculates the total expenditures for science and engineering disciplines by summing the total federal and non-federal expenditures and then subtracting all federal and non-federal expenditures for non-medical science and engineering disciplines. For Metric 7, ODA staff adds the total federal and non-federal medical science and research expenditures and then subtracts that sum from the science and engineering total that is calculated for Metric 6. The results of ODA’s research are reviewed, and approved, by Institutional Data Administrators, before being included in the Accountability Plans.

Staff within FSU’s Office of the Vice President for Research compiles the data from various sources within the University, which provides the aggregate amount of research expenditures listed in the survey. We reviewed the department’s procedures used to compile the information, as well as the source data. We reviewed the 2018 HERD Survey, which was the most recent survey available at the time of our audit testing. This survey was originally submitted in the beginning of 2019. However, as a result of NSF’s initial review, the University removed a land purchase line item from the total of the other science non-federal disciplines, and resubmitted the survey. The originally submitted total annual science and engineering research expenditures for fiscal year (FY) 2018 was $267 million, and the total annual non-medical science and engineering research expenditures for FY 2018 was $241 million. This is consistent with the amounts reported in the 2019 Accountability Plan. After the resubmission of the survey, the total annual science and engineering research expenditures was $260 million, and the total annual non-medical science and engineering research expenditures was $235 million. The resubmitted survey amounts were still above the requirement for both Metrics 6 and 7. We were able to reconcile the source data to the amounts provided on the 2018 HERD survey.
Based on our analysis, we concluded the data used by the BOG for Metrics 6 and 7 are materially correct and can be relied upon.

**Metric 8 (University National Ranking in Research Expenditures)**

Metric 8, University National Ranking in Research Expenditures, is based on a top-100 university national ranking for research expenditures in five or more science, technology, engineering, or mathematics fields of study, as reported annually by the NSF.

According to the October 2019 Preeminent Metrics Methodology Document, once a year, the Office of Data and Analytics staff downloads research expenditure data from the National Science Foundation’s annual Higher Education Research and Development (HERD) survey, using the National Science Foundation’s National Center for Science and Engineering Statistics (NCSES) online data tool.

The NSF identifies eight broad disciplines within Science and Engineering: 1) Computer Science, 2) Engineering, 3) Environmental Science, 4) Life Science, 5) Mathematical Sciences, 6) Physical Sciences, 7) Psychology, and 8) Social Sciences. ODA staff analyzes total research expenditures, by fiscal year, for each public four-year institution in the country, by broad discipline, and determines the rankings for each State University System institution for each of the broad disciplines. The results of ODA’s research are reviewed, and approved, by Institutional Data Administrators, before being included in the Accountability Plans.

The BOG’s methodology states that only public institutions are used in the calculation of the rankings. We noted that Section 1001.7065(1)(h), Florida Statutes, makes no mention of the word “public,” and the 2019 System Accountability Plan states that the ranking includes both public and private institutions. Upon FSU’s inquiry of the BOG, we learned the BOG’s methodology document and the ranking calculation should include both public and private institutions. Therefore, for our audit testing purposes, we calculated the rankings of research expenditures based on both public and private institutions.

The table below shows the eight disciplines and the University’s ranking among all national universities for FY 2018, which were the most recent data available at the time of our audit testing. The University had a top-100 national ranking for seven of the eight broad disciplines.
The research expenditure amounts used for NSF’s rankings are based on data compiled by the Office of the Vice President for Research. As part of our audit testing for Metrics 6 and 7, we reviewed the source data that was used to determine the 2018 rankings. Based on our analysis, we concluded the data used by the BOG for Metric 8 are correct and can be relied upon.

**Metric 9 – (Patents Awarded)**

Metric 9, Utility Patents Awarded, is based on 100 or more total patents awarded by the United States Patent and Trademark Office (USPTO) for the most recent three-year period.

According to the October 2019 Preeminent Metrics Methodology Document, once a year, ODA staff searches the online database for the USPTO for all utility patents awarded during the most recent three-year period. The results of ODA’s research are reviewed, and approved, by Institutional Data Administrators, before being included in the Accountability Plans.

We reviewed the number of utility patents awarded to the University during the period of January 1, 2016 through December 31, 2018, which was the most recent three-year reporting period available. The total reported utility patents for this period was 115 patents, which is consistent with the amount reported in the 2019 Accountability Plan.

**Metric 10 (Doctoral Degrees Awarded Annually)**

Metric 10, Doctoral Degrees Awarded Annually, involves having four hundred or more doctoral degrees awarded annually, including professional doctoral degrees awarded in medical and health care disciplines, as reported in the Board of Governors Annual Accountability Plan.

According to the October 2019 Preeminent Metrics Methodology Document, the data are calculated by the BOG based on the SIFD File submission. The reporting year for degrees includes the Summer, Fall, and Spring terms. This metric includes all doctoral research degrees, as well as health professional doctoral degrees with a Classification of Instructional Programs (CIP) code of 51.

**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. Our testing population consisted of SIFD File submissions data for degrees awarded for the terms Summer 2018, Fall 2018, and Spring 2019.
We determined there were 560 doctoral degrees awarded, as reported in the University’s SIFD Files for this time frame, that met the BOG’s criteria.

To determine the validity of the SIFD File submissions data, we developed queries in the University’s Campus Solutions system, which is the University’s system of record, to obtain degrees awarded data for academic year 2018-19. We reconciled the SIFD File data to the degrees awarded data from the University’s Campus Solutions system, by the student identification number and CIP code, to determine if the data submitted to the BOG were complete and valid.

Of the 560 degrees awarded records submitted to the BOG for Summer 2018, Fall 2018, and Spring 2019, all of these records were readily reconcilable to our query results using Campus Solutions source data. Based on our analysis, we concluded the data used by the BOG for this metric are correct and can be relied upon.

**Metric 11 (Number of Post-Doctoral Appointees)**

For Measure 11, Number of Post-Doctoral Appointees, the benchmark is two hundred or more postdoctoral appointees annually, as reported in the Top American Research Universities (TARU) annual report.

According to the BOG October 2019 Preeminent Metrics Methodology Document, the ODA staff reviews the Top American Research Universities (TARU) annual report that is produced by the Center for Measuring University Performance. The source of this data is each institution’s response to the National Science Foundation/National Institutes of Health annual Survey of Graduate Students and Post-doctorates in Science and Engineering (GSS).

It is important to note there is a two-year lag in data for this metric between the data in the TARU report and the data that institutions provide in the GSS. The 2019 Florida Legislature allowed the 2019 evaluation of this metric to be based on ODA’s review of the annual GSS reporting Fall 2017 data. IR expects that the 2020 evaluation of this metric will be based on the more recent Fall 2018 data. Since both the TARU report and the GSS data are derived from the same source, with only a difference in timing, we reviewed the more recent data submitted to the GSS, which were the Fall 2018 data.

A postdoctoral scholar, as defined by the University, is an appointee who was awarded a Ph.D. or equivalent doctorate (e.g., Sc.D, M.D.) in an appropriate field, generally within five years prior to appointment. The appointment generally lasts four years. The NSF Survey stipulates that the counting period for the survey is any post-doctoral appointee in the Fall term. The range for the Fall 2018 count was from August 7, 2018 through December 19, 2018. The NSF Survey has specific terms for who can be counted and what broad fields they must be from (i.e., Science, Engineering, and Health). Only the following disciplines are included: agriculture sciences; biological and biomedical sciences; computer and information sciences; geosciences, atmospheric sciences, and ocean sciences; mathematics and statistics; multidisciplinary and interdisciplinary studies; natural resources and conservation; physical sciences; psychology; social sciences; engineering; clinical medicine; and other health disciplines. The NSF has developed a crosswalk between the Classification of Instructional Programs (CIP) codes and the GSS codes, which is updated each year.
The Graduate School staff uses several methods to determine the number of post-doctoral appointees at the University. They begin by running two queries from the University’s Online Management of Networked Information (OMNI) Oracle Human Resources database of employees in particular job codes. Afterwards, they communicate with certain centers on campus about the names of current post-doctoral appointees in job codes not reported in the two queries. They then perform a final review to confirm the post-doctoral appointee listing before submitting the NSF Survey, which is due near the end of February each year.

FSU’s Fall 2018 submission to the NSF included a total of 242 post-doctoral appointees. To analyze the information for the 242 appointees, we first reviewed FSU OMNI Human Resources system initial query results used to identify post-doctoral appointees for the NSF submission. There were 181 appointees included in the two initial FSU queries. These two queries only included data from certain job codes as of the date each query was run. Post-doctoral appointees were also found with other job codes at FSU Research Centers and other Academic Units, which were not included in the initial OMNI Human Resources query results but were included in the total 242 post-doctoral appointees submitted to NSF. FSU’s Graduate School communicated directly with these additional centers and units to determine if there were additional post-doctoral appointees who were not included in the OMNI query results. Of the 61 additional appointees submitted to the NSF that were not included in the initial OMNI Human Resources query results, we chose a sample of 15 of these appointees (25 percent) and reviewed their job data information in the OMNI Human Resources system. We determined that all 181 appointees from the initial queries and all 15 appointees from our sample had appointments during the Fall 2018 term in appropriate disciplines.

Based on our analysis, we concluded the data used by the BOG for this metric are correct and can be relied upon.

**Metric 12 (Endowment Size)**

Metric 12, Endowment Size, is based on an endowment of $500 million or more, as reported in the Board of Governors Annual Accountability Plan.

According to the October 2019 Preeminent Metrics Methodology Document, once a year, the BOG Office of Data and Analytics (ODA) staff reviews the National Association of College and University Business Officers (NACUBO) and Commonfund Institute’s annual online report of Market Value of Endowment Assets. The results of ODA’s research are reviewed, and approved, by Institutional Data Administrators before being included in the Accountability Plans.

We reviewed the FY 2018 Endowment Market Value reported by NACUBO, which was the most recent reporting period available. The University’s endowment size for this period, which was reported in the 2019 Accountability Plan, was $681 million. The University’s FY 2018 endowment size is made up of funds from The Florida State University Foundation, The Florida State University Research Foundation, Seminole Boosters, and The John and Mable Ringling Museum of Art Foundation. The table below details the funds from each of these entities.
<table>
<thead>
<tr>
<th>University Direct Support Organization</th>
<th>Total Amount of Endowment as of June 30, 2018</th>
</tr>
</thead>
<tbody>
<tr>
<td>The Florida State University Foundation</td>
<td>$500,910,447</td>
</tr>
<tr>
<td>The Florida State University Research Foundation</td>
<td>107,989,333</td>
</tr>
<tr>
<td>Seminole Boosters</td>
<td>70,373,037</td>
</tr>
<tr>
<td>The John and Mable Ringling Museum of Art Foundation</td>
<td>2,096,936</td>
</tr>
<tr>
<td><strong>Total University Endowment</strong></td>
<td><strong>$681,369,753</strong></td>
</tr>
</tbody>
</table>

We reviewed documentation from each of these entities to confirm the total University endowment size. Based on our testing, we determined that the University’s endowment size reported in the 2019 Annual Accountability Plan is accurate.

**Conclusion for Objective #2:**

Based on our data accuracy testing for the Preeminent Research University 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 Objective #2.

**Objective #3: Determine whether for the period under audit there were any resubmissions of Preeminent Research University Metrics data to the BOG and the reasons for these resubmissions.**

**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., Student Financial Aid 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 November 18, 2018 and December 5, 2019, and found that the University submitted 23 files to the BOG and resubmitted only three of these files. The resubmitted files were the Annual 2017 Retention File, Summer 2019 SIF File, and Fall 2019 Admissions File.

The first resubmission, involving the Retention File, was due to student personal identification number (ID) changes. With the BOG’s change to the four-year FTIC graduation rate metric, IR had to audit the IDs of all the students in the effective cohort. This was a detailed audit that IR has historically performed only for the affected cohort year for the previous six-year FTIC graduation rate metric. When IR administrators were verifying the retention data for the 2019 Accountability Plan, they realized there were seven student ID changes that were not included in the BOG Retention File data. This resubmission was done to make sure the University reports a correct value for the four-year FTIC graduation rate metric. IR has always audited student ID changes for its annual IPEDS reporting for the six-year FTIC graduation rate metric, but did not have a protocol for doing so for the four-year rate. The current BOG file structure supports IR reporting student ID changes as they occur, which puts IR in the position of having to add this additional tracking and auditing step to the ongoing process. IR is working with BOG staff to allow them to submit student ID changes once for the affected cohort year, as opposed to having to submit them with every file. This would make the reporting much easier for the University, and logically more accurate. 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 SIF File, was due to a misinterpretation of the use of a new flag in this file, the FTIC Alternative Admit Flag. FSU and other institutions did not interpret the change as the BOG intended, as the guidance in the data dictionary did not explain how to use the new field. This resubmission was also made in a timely manner, prior to the BOG’s need for the data for its PBF metrics calculations.

The third resubmission, involving the Admissions File, was due to IR not reporting old SAT scores in the file. The BOG staff recognized there were no old SAT scores on the file. The test was not used by the majority of the University’s applicants, as they were too young to take it. Nonetheless, IR found some admitted students who had taken the test. Even though these scores were not used as the primary score for admission, the BOG asked IR to include the scores. This resubmission was made in a timely manner, prior to the BOG’s need for the data for its PBF metrics calculations.

**Conclusion for Objective #3:**

We determined that, in general, resubmissions by the University have been rare, were made timely before the BOG’s need for the data, and did not affect the University’s performance towards achieving the Preeminent Research University metrics.

**Recommendations:**

We have no recommendations for Objective #3.

**Objective #4: 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 Metrics/Preeminent Research University Metrics - Data Integrity Certification.**
Current Findings/Conclusion for Objective #4:

Overall, we concluded that the University has adequate processes for collecting and reporting Performance-Based Funding Metrics/Preeminent Research University 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 Metrics/Preeminent Research University Metrics – Data Integrity Certification, which the BOG requested to be filed with it by March 2, 2020.

Recommendations:

We have no recommendations for this Objective #4.

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

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
Heather Friend, CPA, CIA
Sam M. McCall, Ph.D., CPA, CGFM, CIA, CGAP, CIG

Audit reviewed by: Sam M. McCall

Audit supervised by: Kitty Aggelis
# Acronyms Used in This Report

<table>
<thead>
<tr>
<th>Acronym</th>
<th>Definition</th>
</tr>
</thead>
<tbody>
<tr>
<td>ARWU</td>
<td>Academic Ranking of World Universities</td>
</tr>
<tr>
<td>BOG</td>
<td>Board of Governors</td>
</tr>
<tr>
<td>CIP</td>
<td>Classification of Instructional Programs</td>
</tr>
<tr>
<td>FSU</td>
<td>Florida State University</td>
</tr>
<tr>
<td>FTIC</td>
<td>First Time in College</td>
</tr>
<tr>
<td>GPA</td>
<td>Grade Point Average</td>
</tr>
<tr>
<td>GSS</td>
<td>Survey of Graduate Students and Post-doctorates in Science and Engineering</td>
</tr>
<tr>
<td>HERD</td>
<td>Higher Education Research and Development Survey</td>
</tr>
<tr>
<td>ID</td>
<td>Personal Identification Number</td>
</tr>
<tr>
<td>IPEDS</td>
<td>Integrated Postsecondary Education Data System</td>
</tr>
<tr>
<td>IR</td>
<td>Institutional Research</td>
</tr>
<tr>
<td>ODA</td>
<td>BOG Office of Data and Analytics</td>
</tr>
<tr>
<td>OMNI</td>
<td>Online Management of Networked Information</td>
</tr>
<tr>
<td>NACUBO</td>
<td>National Association of College and University Business Officers</td>
</tr>
<tr>
<td>NCSES</td>
<td>National Center for Science and Engineering Statistics</td>
</tr>
<tr>
<td>NSF</td>
<td>National Science Foundation</td>
</tr>
<tr>
<td>PBF</td>
<td>Performance-Based Funding</td>
</tr>
<tr>
<td>R&amp;D</td>
<td>Research and Development</td>
</tr>
<tr>
<td>SAT</td>
<td>Scholastic Aptitude Test</td>
</tr>
<tr>
<td>SIF</td>
<td>Student Instruction File</td>
</tr>
<tr>
<td>SIFD</td>
<td>Student Instruction File Degrees Awarded</td>
</tr>
<tr>
<td>SIFP</td>
<td>Student Instruction File Preliminary</td>
</tr>
<tr>
<td>SUDS</td>
<td>State University Database System</td>
</tr>
<tr>
<td>SUS</td>
<td>State University System</td>
</tr>
<tr>
<td>TARU</td>
<td>Center for Measuring University Performance for Top American Research Universities</td>
</tr>
<tr>
<td>THE</td>
<td>Times Higher Education</td>
</tr>
<tr>
<td>USPTO</td>
<td>United States Patent and Trademark Office</td>
</tr>
</tbody>
</table>
Data Integrity Certification
March 2020

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 significant or material audit findings.

<table>
<thead>
<tr>
<th>Data Integrity Certification Representations</th>
</tr>
</thead>
<tbody>
<tr>
<td>Representations</td>
</tr>
<tr>
<td>Yes</td>
</tr>
<tr>
<td>-------</td>
</tr>
<tr>
<td>1. I am responsible for establishing and maintaining, and have established and maintained, effective internal controls and monitoring over my university’s collection and reporting of data submitted to the Board of Governors Office which will be used by the Board of Governors in Performance Based Funding decision-making and Preeminence or Emerging Preeminence Status.</td>
</tr>
<tr>
<td>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.</td>
</tr>
<tr>
<td>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.</td>
</tr>
<tr>
<td>4. In accordance with Board of Governors Regulation 3.007, my university shall provide accurate data to the Board of Governors Office.</td>
</tr>
<tr>
<td>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.</td>
</tr>
</tbody>
</table>
# Data Integrity Certification

<table>
<thead>
<tr>
<th>Representation</th>
<th>Yes</th>
<th>No</th>
<th>Comment / Reference</th>
</tr>
</thead>
<tbody>
<tr>
<td>6. In accordance with Board of Governors Regulation 3.007, I have tasked my Data Administrator to ensure the data file (prior to submission) is consistent with the criteria established by the Board of Governors Data Committee. The due diligence includes performing tests on the file using applications, processes, and data definitions provided by the Board Office.</td>
<td>☒</td>
<td>☐</td>
<td></td>
</tr>
<tr>
<td>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.</td>
<td>☒</td>
<td>☐</td>
<td></td>
</tr>
<tr>
<td>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.</td>
<td>☒</td>
<td>☐</td>
<td></td>
</tr>
<tr>
<td>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.”</td>
<td>☒</td>
<td>☐</td>
<td></td>
</tr>
<tr>
<td>10. I am responsible for taking timely and appropriate preventive/ corrective actions for deficiencies noted through reviews, audits, and investigations.</td>
<td>☒</td>
<td>☐</td>
<td></td>
</tr>
<tr>
<td>11. I recognize that Board of Governors' and statutory requirements for the use of data related to the Performance Based Funding initiative and Preeminence or Emerging Preeminence status consideration will drive university policy on a wide range of university operations - from admissions through graduation. I certify that university policy changes and decisions impacting data used for these purposes have been made to bring the university’s operations and practices in line with State University System Strategic Plan goals and have not been made for the purposes of artificially inflating the related metrics.</td>
<td>☒</td>
<td>☐</td>
<td></td>
</tr>
</tbody>
</table>
## Data Integrity Certification

### Data Integrity Certification Representations

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

### Data Integrity Certification Representations, Signatures

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

Certification: [Signature]  
President  
Date: 2/12/2020

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

Certification: [Signature]  
Board of Trustees Chair  
Date: 2/12/2020