NEW COLLEGE OF FLORIDA BOARD OF TRUSTEES
Meeting Date: February 25, 2020

SUBJECT: Performance Based Funding Data Integrity Agreed-Upon Procedures Audit and Certification Representations

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PROPOSED BOARD ACTION

Accept the Performance Based Funding Data Integrity Agreed-Upon Procedures Audit Report Memorandum dated February 17, 2020 and authorize Chairman Schulaner and President O'Shea to execute the Data Integrity Certification Representations document.

BACKGROUND INFORMATION

The integrity of data provided to the Board of Governors by each SUS institution is critical to the performance based funding decision-making process. In accordance with June 18, 2019 correspondence received from Board of Governors' Chairman Ned Lautenbach, President O'Shea and BOT Audit Committee Chairman Schulaner directed that a Data Integrity Audit be conducted by the College's independent audit firm, Mauldin & Jenkins, to:

1) Determine whether the processes established by the College ensure the completeness, accuracy and timeliness of data submissions to the Board of Governors that support performance funding metrics; and,

2) Provide an objective basis of support for the College's President and Board of Trustees' Chairman to sign the representations made in the *Performance Based Funding – Data Integrity Certification* to be submitted to the Board of Governors by March 1, 2020.

The Audit Committee approved Mauldin & Jenkins' Agreed-Upon Procedures engagement at its meeting on June 8, 2019. The engagement was performed in accordance with attestation standards established by the American Institute of Certified Public. The planning, fieldwork, and reporting were consistent with the International Standards for the Professional Practice of Internal Auditing as published by the Institute of Internal Auditors.

Supporting Documentation Included:

Memorandum from CAE/CCO Stier dated February 17, 2020
Performance Based Funding Data Integrity Agreed-Upon Procedures Audit dated January 24, 2020
Performance Based Funding Data Integrity Certification Form
Florida Board of Governors' Letter dated June 18, 2019

Facilitators/Presenters: CAE/CCO Stier

Date: February 17, 2020

To: New College of Florida Board of Trustees
President O'Shea

From: Barbara Stier, CAE/CCO

Subject: Summary of new College of Florida's Performance Based Funding Data Integrity Agreed-Upon Procedures Audit

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1) Determine whether the processes established by the College ensure the completeness, accuracy and timeliness of data submissions to the Board of Governors that support performance funding metrics; and,

2) Provide an objective basis of support for the College's President and Board of Trustees' Chairman to sign the representations made in the Performance Based Funding – Data Integrity Certification to be submitted to the Board of Governors by March 1, 2020.

Chairman Lautenbach's correspondence directed the Chair of the Board of Trustee and the Chief Audit Executive to set the scope and objectives. It was decided to retain the scope and objectives established in the previous year.

Audit Findings

There were no findings identified from the agreed-upon procedures completed by Mauldin & Jenkins. However, there was an issue identified from 2019-20-01 Alternative Admissions and Career Seminar Internal Audit report that may impact Performance Funding. The reason the Mauldin & Jenkins agreed-upon procedures report did not identify this issue is because Metric 1 is calculated by the Board of Governors using the NCF graduate submission file. Mauldin & Jenkins tested the graduate submission file and found no issues.

Background Information –
One of the pledges that President O'Shea made in January 2016 to meet Governor Scott's "Ready, Set, Work" Challenge to reach 100% fulltime employment (or graduate school enrollment) within one year for graduates in our two most popular majors of Psychology and General Studies (including Humanities, Natural Sciences, and Social Sciences) was to enroll graduates without jobs in these majors in the NCF career seminar on an opt-out basis. That is, the seminar would be advertised to all students graduating in these majors, they would be enrolled in the course, and encouraged to take it. If they did not want to take it, they could opt out. It was also assumed that they would be dropped automatically if they did not participate at all. 2019-20-01 Alternative Admissions and Career Seminar Internal Audit report has more detail concerning this process.

Enrolling students using an opt out method may impact Metric 1 of the Performance-Based Funding Model. Metric 1 measures the % of graduated students that are enrolled or employed. In order to get

Metric 1 scores, NCF uploads information concerning students that are graduating (SIFD – Degrees Awarded) to the BOG. The BOG is responsible for calculating the final score of Metric 1 using various resources. To verify enrollment, the BOG uses National Student Clearinghouse records to determine whether a student was enrolled again anywhere in the US within 14 months after graduation.

An analysis was performed to determine if NCF received Performance-Based funds with the help of a Metric 1 score. NCF has only received Performance-Based funds twice since the inception of the Performance-Based Funding Model. The first time was on June 2017 which was before the data from the career seminar would be used. The second time was June 2019. However, NCF had the lowest score of all the SUS and Metric 1 had a score of one. A score of one for Metric 1 means that NCF had at least 52.3% to 54.5% of graduates employed earning at least $25k per year and/or continuing their education.

Finding –
NCF has not received performance based funding in the past resulting from opt-out enrolment in the career seminar. However, the practice of enrolling students in the career seminar in an opt-out basis may result in an inflated Metric 1 score unless students who did not to participate in the seminar were administratively dropped from the course. Hence, Performance-Based funds awarded in 2020 and 2021 could be impacted by this practice. Performance-Based funds awarded in 2020 will look at students that graduated in Spring 2018 and funds awarded in 2021 will look at Spring 2019 graduates.

Since the BOG is responsible for calculating this metric, the SUS Inspector General's office was notified on January 15, 2020 of this issue. Also, the Performance-Based Funding Internal Audit due to the BOG by March 1, 2020 and the certification signed by the BOT chair and President will reference this issue.

Risk –
NCF could receive Performance-Based funds that we should not receive.

Recommendation –
Management should ensure that information provided to the National Student Clearinghouse reflects the students that are withdrawn from the career seminar for lack of participation. This may provide a more accurate Metric 1 score for NCF.

Management Response: **Agree/Disagree: Agree**

Management Action Plan:

We will work with the Registrar's Office to ensure that the report to the National Student Clearinghouse will take into account the students that are withdrawn for lack of participation.

Responsible Party: Brad Thiessen, Chief of Staff
Target Date: May 1, 2020

Conclusion

In our opinion, based upon the work performed, the internal controls, processes and procedures in all material respects are functioning in a reliable manner to ensure completeness, accuracy, and timeliness of data submissions and meet Board of Governors' certification objectives with the exception of internal controls related to Metric 1.

Enclosure: Performance Based Funding Data Integrity Agreed-Upon Procedures Audit issued January 24, 2020
Performance Based Funding Data Integrity Certification Form
Florida Board of Governors' Letter dated June 18, 2019

NEW COLLEGE OF FLORIDA
INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING
AGREED-UPON PROCEDURES

SEPTEMBER 30, 2019

NEW COLLEGE OF FLORIDA
INDEPENDENT ACCOUNTANT'S REPORT
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SEPTEMBER 30, 2019

TABLE OF CONTENTS

MAULDIN & JENKINS

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Board of Trustees
New College of Florida
Sarasota, Florida 34243

We have performed the procedures enumerated below, which were agreed to by the Board of Trustees of New College of Florida (the "College"), solely to assist the College in determining whether the College has processes established to ensure the completeness, accuracy and timeliness of data submissions to the Board of Governors (the "BOG") which support the Performance Funding Metrics of the College as of September 30, 2019. The College is responsible for all processes and procedures related to the complete, accurate and timely submission of data to the BOG. This agreed-upon procedures engagement was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Our procedures and findings were as follows:

We reviewed all of the BOG submissions relating to the Performance Funding Metrics identified and published by the State University System of Florida (the "SUS") specific to the certification. See Attachment I for a listing of the submissions tested as provided by the College to us.

a) *Verify the appointment of the Data Administrator by the College President and that duties related to these responsibilities are incorporated into the Data Administrator's official position description.*

1. Review the Data Administrator's position description; note details of the description, paying special attention to responsibilities related to coordinating the gathering of data from departmental sources, quality assurance procedures applied and other data integrity checks prior to submission to the BOG.
2. Determine if the Data Administrator was appointed by the President.
3. Conclude on whether the Institutional Data Administrator's responsibilities include the requirements identified in BOG Regulation 3.007, SUS Management Information System.

Procedures Performed

- Reviewed the Position Description for the Director of Institutional Research and Assessment effective February 14, 2007. Verified description included the requirements identified in the BOG Regulation 3.007.
- Reviewed the original appointment for the Director of Institutional Research by the President dated July 11, 2003.
- Observed the State University Database System (the "SUDS") submission screen and the "Submit for Approval" button that represents the College's certification of complying with BOG Regulation 3.007.
- Reviewed current organizational chart available via the President's office, and discussed the Institutional Research and Assessment structure with the Director.

Findings

No exceptions were identified as a result of applying these procedures.

b) *Review the processes used by the Data Administrator to ensure the completeness, accuracy and timely submission of data to the Board of Governors*.

1. Interview the Data Administrator and other key data managers to understand the internal processes in place to gather, test and ensure that only valid data, as defined by the BOG, is timely submitted to the BOG.
2. Identify and evaluate key processes over data input and submission. Consider evaluating the processes from the point of incoming information to the submission of the data file to the BOG.
3. Review internal records such as time management schedules and relevant correspondence which purport to demonstrate that complete and accurate data is timely submitted to the BOG (See due dates addressed in the SUS data workshop).
4. According to BOG Regulation 3.007, prior to submitting the file, the universities shall ensure the file is consistent with the criteria established in the specifications document by performing tests on the file using applications/processes provided by the BOG Information Resource Management (IRM) office. Review process for timely and accurately addressing data file error reports.
5. Evaluate the results and document your conclusion on the Data Administrator's processes.

Procedures Performed

- Interviewed the following people who have significant responsibility for the data being reported and submitted to the BOG:

    - Director of Institutional Research and Assessment, Office of Institutional Research and Assessment;
    - Director of Administrative Computing, Office of Information Technology;

- Controller, Business Office;
- Registrar, Office of the Registrar;
- Associate Dean of Enrollment Services and Director of Admissions, Office of Admissions and Financial Aid;
- Director of Financial Aid, Office of Admissions and Financial Aid.

- For those interviewed, we discussed key internal controls and processes in place over data input, Banner access, SLATE (the Admission Department's recruitment software) access (when applicable), State University Database System (SUDS) access, validation tables, data submission procedures, error resolution, staff training, and other controls specific to the department and submission of accurate and timely data. Reviewed the metrics specific to each department to ensure controls are in place and a clear understanding exists to ensure only valid data is being submitted based on the data definitions.
- Reviewed the Recurring Reporting Calendar created by the Office of Information Technology and maintained by the Institutional Research and Assessment Department (IRA) which is sent to department heads annually when the BOG submission schedule is produced. These calendar events detail the upcoming submissions due during the year to the BOG and who is responsible for the data being submitted. Department heads review the data requests and are responsible to ensure the data is accurate and ready for timely submission.
- Reviewed submission schedule maintained by the IRA department.
- Verified submission files tested were submitted by the due date as published by the State University System of Florida (SUS) and identified on the SUDS website.
- Tested the submission file criteria definitions used by the College to ensure they meet the data definitions published by the SUS.
- Obtained the data definition tables from the SUDS website and verified tables documented in the College processes agreed to the SUDS tables.
- Reviewed processes over testing and validating data submissions and procedures for the resolution of errors prior to the final submission.

Findings

No exceptions were identified as a result of applying these procedures.

c) *Evaluate any available documentation including policies, procedures and desk manuals of appropriate staff; and assess their adequacy for ensuring data integrity for College data submissions to the Board of Governors*.

1. Request the Data Administrator provide its policies, procedures, minutes of meetings, and any other written documentation used as resources to ensure data integrity; note whether these documents are sufficiently detailed, up-to-date and distributed to appropriate staff.
2. Evaluate the results and document your conclusion.

Procedures Performed

- Discussed key processes with those interviewed to ensure procedures are in place to ensure data accuracy for their department.
- Ensured each department, that is key to the submission process, had written policy and procedures regarding data they are responsible for.

Findings

No exceptions were identified as a result of applying these procedures.

d) *Review system access controls and user privileges to evaluate if they are properly assigned and periodically reviewed to ensure only those authorized to make data changes do so*.

1. Obtain a list of individuals that have access to SUDS.
2. Obtain the definitions for the roles in the SUDS system. http://www.flbog.edu/resources/ditr/suds/_doc/userguide.pdf
3. Review the procedures to grant system access and/or initiate, monitor and cancel user privileges.
4. Perform a test of system access controls and/or user privileges to determine if only appropriate employees have access or need the privilege.
5. Consider other IT systems and related system access controls or user privileges that may impact the data elements used for each measure reviewed.
6. Evaluate the results and conclude on the reasonableness of procedures and practices in place for the setup and maintenance of system access, specifically addressing employees with SUDS access.

Procedures Performed

- Obtained a current listing of all those individuals who have access to the SUDS system from the BOG's application portal manager.
- Obtained the role definitions in the SUDS system for each type of user.
- Discussed procedures with the Director of Institutional Research and Assessment for granting access to the SUDS system and monitoring to ensure user privileges are terminated in a timely manner. Verified only she has administrative authority to change users in the system.
- Reviewed user listing and discussed with the Director of Institutional Research and Assessment to ensure only personnel that need access have access to the SUDS system and only a limited number have the ability to submit data.
- Reviewed Banner access/termination procedures with each department listed in section *b.* and ensured procedures are in place for authorization of adding a new user and timeliness of terminating personnel access.
- Verified email is sent to Data Custodians on a semi-annual basis requesting them to review Banner users for their department to ensure access is proper and needed.

- Selected a sample of four (4) users to verify proper authorization was obtained for the user to be added to Banner and verified employee requires access for their job duties.
- Reviewed SLATE access/termination procedures with the Associate Dean of Enrollment Services and Director of Admissions in the Office of Admissions and Financial Aid and ensured procedures are in place for authorization of adding a new user and timeliness of terminating personnel access.
- Reviewed the October 2019 SLATE user listing.
- Verified that only the Acting Director of Operations has access to add new users.
- Selected a sample of four (4) users to verify proper authorization was obtained for the user to be added to SLATE and verified employee requires access for their job duties.

Findings

No exceptions were identified as a result of applying these procedures.

e) *Testing of data accuracy*.

1. Identify and evaluate data validity controls to ensure that data extracted from the primary systems of record are accurate and complete. This may include review of controls over code used to create the data submission. Review each measure's definition and calculation for the consistency of data submissions with the data definitions and guidance provided by the BOG.
2. As appropriate, select samples from data the College has submitted to the BOG for its Performance Funding Model. Vouch selected data to original source documents (this will most likely include the College's student and financial systems used to capture relevant information).
3. Evaluate the results of the testing and conclude on the completeness and accuracy of the submissions examined.

Procedures Performed

- For each submission file listed in Attachment I, we performed the following procedures for the specific metrics identified in the Performance Funding Metrics published by the SUS:

    - Obtained complete submission file for time period being tested;
    - Selected a sample size of thirty (30) data items to test for each file submission and each metric specific to the performance funding testing;
    - Verified data reported in the submission files specific to the metrics identified by the SUS agreed to the source system Banner;
    - Verified the data reported for each metric agreed with the SUDS data dictionary.

- To determine the completeness of the files being submitted, we performed the following procedures:

  - For each term and reported time frame, we obtained a file which was extracted from Banner and compared to submission files extracted by the Institutional Research and Analysis department. For each comparison we identified any person that was on the Banner report that was not in the file submission. We then selected a sample size based on the size of the file and errors returned and verified the student was properly omitted for the specific submission based on the current data definitions. Selected files and corresponding sample sizes are as follows:

    1. All students enrolled were compared to the Student Instruction files (SIF) submitted. No differences were identified.
    2. All students who received Pell grants were compared to the Student Financial Aid (SFA) files submitted. Two (2) differences were identified and reconciled.
    3. All students who had a degree awarded were compared to the Degrees Awarded (SIFD) files submitted. No differences were identified.
    4. All students admitted were compared to the Admissions (ADM) files submitted. No findings were identified.

Findings

No exceptions were identified as a result of applying these procedures.

f) *Evaluate the veracity of the College Data Administrator's data submission statements that indicate, "I certify that this file/data represents the position of this College for the term being reported."*

1. Interview the College Data Administrator to consider the reasonableness of the various coordination efforts with the Data Administrator's staff, the other Data Custodians' staff, BOG IRM, and other knowledgeable individuals which form the basis for personal and professional satisfaction that data submitted to the BOG is complete, accurate and submitted timely.
2. Inquire how the Data Administrator knows the key controls are in place and operating effectively. If not already done, consider verifying these key controls are in place and adequate to support the Data Administrator's assertions.

Procedures Performed

- Interviewed personnel listed in section *b.* and verified communication with the Institutional Research and Assessment department is on-going and clear to ensure accurate and timely data submission. Also, verified the Data Administrator understands the key controls specific to the metrics being tested and that they are functioning.
- Verified with the Director of Institutional Research and Assessment her communication with the BOG and IRM to ensure data being submitted meets the data definitions.

Findings

No exceptions were identified as a result of applying these procedures.

g) *Review the consistency of data submissions with the data definitions and guidance provided by the Board of Governors through the Data Committee and communications from data workshops*.

1. Evaluate the College's procedures for periodically obtaining and communicating definitions and due dates as provided by the BOG through the Data Committee and communications from data workshops.
2. Verify with the College Data Administrator that the most current data file definitions are used as a basis for preparation of data to be submitted to the BOG.
3. Review SUDS most recent cumulative release notes and workshop agendas. http://www.flbog.edu/resources/ditr/suds/
4. Request evidence of the most recent formal staff training/workshops, internal discussions or communications with other responsible employees and the BOG Data Committee necessary to ensure the overall integrity of data to be submitted to the BOG.
5. Conclude as to the consistency of the submissions.

Procedures Performed

- Reviewed the Recurring Reporting Calendar created by the Office of Information Technology and maintained by the IRA department sent to department heads. These calendar events detail the upcoming submissions due in the next year to the BOG and who is responsible for the data being submitted. Department heads review the data requests and are responsible to ensure the data is accurate and ready for timely submission.
- Obtained the most recent data definition tables on the SUDS website and verified data definitions outlined in the file processes agreed to the SUDS data tables.
- Verified the Institutional Research and Assessment Department's process of communication to department heads of the data definitions and any new or changed metric.
- Obtained the SUDS release notes and workshop agenda's during the testing period and verified any changes were properly incorporated into the data file submissions.
- Reviewed staff training with each personnel interviewed as listed in section *b.* in relation to both Banner and SUDS security and knowledge training.
- Our testing was performed on all file submissions with due dates from October 1, 2018 through September 30, 2019, for the specific metrics tested to review for consistency among data submissions.

Findings

No exceptions were identified as a result of applying these procedures.

h) *Review the College Data Administrator's data resubmissions to the Board of Governors with a view toward ensuring these resubmissions are both necessary and authorized. This review should also evaluate how to minimize the need for data resubmissions*.

1. Interview the College Data Administrator about the types and quantity of recent data resubmissions and the level(s) of approvals necessary for corrective action.
2. Request and examine any correspondence between the College and the BOG IRM office related to data resubmissions that pertain to the performance metrics. Determine if these resubmissions problems tend to be reoccurring and what, if any, actions management has taken or plans to take in order to reduce them.
3. Conclude as to the frequency, need and authorization of the resubmission process.

Procedures Performed

- Interviewed the Director of Institutional Research and Assessment about the resubmission procedures.
- Reviewed data resubmission correspondence from the BOG and verified files were properly resubmitted with no outstanding errors.
- Reviewed resubmissions to identify if there are reoccurring submission problems.

Findings

No exceptions were identified as a result of applying these procedures.

i) *Provide an objective basis of support for the President and Board of Trustees Chair to sign the representations made in the Performance Based Funding−Data Integrity Certification*.

1. Review The Performance Based Funding (the "PBF") Data Integrity Certification statement to identify additional procedures that should be designed to support the representations. (For example, #11 requests a certification that College policy changes and decisions impacting the PBF initiative were not made for the purposes of artificially inflating performance measures.)

Procedures Performed

- We reviewed the Data Integrity Certification and performed procedures agreed upon by the College to meet the objectives of the certification.

Findings

2019-01 Mauldin & Jenkins was engaged to perform procedures that were provided by you and were outlined in our engagement letter that management has identified to meet the objectives of the certification. The College must conclude as to the adequacy of these procedures and findings to meet their certification objectives.

We were not engaged to and did not perform an audit, the objective of which would be the expression of an opinion on the processes and procedures for the complete, accurate and timely submission of data to the BOG. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to management.

This report is intended solely for the information and use of New College of Florida's Board of Trustees and management and is not intended to be and should not be used by anyone other than these specified parties.

Mauldin & Jenkins, LLC

Bradenton, Florida
January 24, 2020

New College of Florida
Metric Related Submissions
October 1, 2018 through September 30, 2019

Attachment I

Submissions Tested				
Due Date	**Submission**	**Term or Year**	**Rept Time Frame**	**Sample Tested**
10/10/2018	ADM - Admissions File	Fall 2018	201808	30
10/4/2018	SFA - Student Financial Aid File [1]	Annual 2017	20172018	60
1/30/2019	RET - Retention File [2]	Annual 2017	20172018	1
1/29/2019	SIF - Student Instruction File [4]	Fall 2018	201808	90
3/1/2019	ADM - Admissions File	Spring 2019	201901	30
6/21/2019	SIF - Student Instruction File [4]	Spring 2019	201901	90
7/5/2019	SIFD - Degrees Awarded [3]	Spring 2019	201901	30
Additional Data Submissions tested for New College specific metrics				
Metric	**Submitted Data**	**Term or Year**	**Rept Time Frame**	**Sample Tested**
Metric #3 & 9c	HTD Data	Annual 2017	20172018	30
Metric #8b	ADM - Admissions File	Fall 2018	201808	30

[1] The Financial Aid Awards table was tested for both Metric #3 and Metric #7. The metrics have different methodologies and require two (2) samples to be tested, therefore sample tested is sixty (60).

[2] One (1) change to prior BOG data files was reported and submitted to the BOG during the period.

[3] The sample tested was also used to test Metric 10(d) specific to New College of Florida.

[4] The Enrollments table was tested for Metric #3, Metric #4, and Metric #7. Metric #3 required its own sample to be selected while Metrics #4 and #7 shared a sample, generating a sample size of sixty (60) per submission. In addition, the Fee Waivers table was tested for Metric #3, increasing the sample size per submission to ninety (90).

STATE UNIVERSITY SYSTEM of FLORIDA
Board of Governors

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MEMORANDUM

TO: Chairs, University Boards of Trustees
University Presidents

FROM: Ned Lautenbach, Chair

DATE: June 18, 2019

RE: Data Integrity Audits and Certifications for Performance Based Funding and Preeminence Metrics

Since the Board of Governors' January 2014 approval of the Performance Based Funding Model, the model has incentivized universities and their boards of trustees to achieve excellence and performance improvements in key areas aligned to the State University System of Florida Strategic Plan goals. Over the past six years, the Performance Based Funding state investment has totaled $1,250,000,000 in additional state funding, demonstrating continued support for the System. This is a testament to the value of the state university system to the educational and economic growth of our state. These investments have allowed the System to keep tuition stable for our students.

For the 2019-2020 fiscal year, the investment into performance based funding remains at the all-time high of $560 million with $265 million in state investment and $295 million in institutional investment. With this investment, universities have demonstrated the ability to achieve excellence and improvements in the 10 key metrics, including graduation and retention rates. The U.S. News & World Report released May 14, 2019, ranked Florida as the best state for higher education for the third consecutive year. The state university system has had a 9.5% five-year increase in graduation rates, and a 31% year-over-year drop in the cost-to-student for a bachelor's degree.

In November 2018, the Board of Governors evaluated the model's metrics and approved changes to metric 10 as selected by university boards of trustees. Data is currently being collected for the new metrics, and benchmarks will be set based on the most recent data.

Key to the model's success is the ability of the Board of Governors to rely on the information you provide for performance based funding decision-making. During the 2019 Legislative Session, lawmakers approved Senate Bill 190 that contains language amending section 1001.706, Florida Statutes. The new language states:

> *Each university shall conduct an annual audit to verify that the data submitted pursuant to ss. 1001.7065[1] and 1001.92[2] complies with the data definitions established by the board and submit the audits to the Board of Governors Office of Inspector General as part of the annual certification process required by the Board of Governors.*

As now required by Florida Statutes, university boards of trustees shall direct the university chief audit executive to perform, or cause to have performed by an independent audit firm, an audit of the university's processes that ensure the completeness, accuracy, and timeliness of data submissions. Additionally, I ask 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

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[1] S. 1001.7065, Florida Statutes, Preeminent State Research Universities Program
[2] S. 1001.92, Florida Statutes, State University System Performance-based Incentive

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.

I commend you, your data administrators, and the many university staff responsible for ensuring reliable, accurate, and complete information is timely submitted to the Board of Governors. I would also like to thank your chief audit executives for focusing a significant portion of their office's resources to auditing your university's data-related controls, processes, and submissions. Collectively, these efforts allow you to confidently certify the accuracy of data submissions to the Board of Governors and enhance public trust and confidence in this process. We appreciate your cooperation and assistance in ensuring the integrity of the performance funding and preeminence processes.

If you have questions regarding these requirements, please do not hesitate to contact the Board of Governors Inspector General at BOGInspectorGeneral@flbog.edu or 850-245-0466.

NCL/jml

Attachment: Data Integrity Certification Form

STATE UNIVERSITY SYSTEM of FLORIDA
Board of Governors

Data Integrity Certification

March 2020

University Name: New College of Florida

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

Data Integrity Certification Representations			
Representations	**Yes**	**No**	**Comment / Reference**
1. I am responsible for establishing and maintaining, and have established and maintained, effective internal controls and monitoring over my university's collection and reporting of data submitted to the Board of Governors Office which will be used by the Board of Governors in Performance Based Funding decision-making and Preeminence or Emerging Preeminence Status.	☒	☐	Controls were effective except for the Metric 1 issue noted in the 2019-20-02 Performance Funding Internal Audit.
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.	☒	☐	Controls were effective except for the Metric 1 issue noted in the 2019-20-02 Performance Funding Internal Audit.
3. In accordance with Board of Governors Regulation 1.001(3)(f), my Board of Trustees has required that I maintain an effective information system to provide accurate, timely, and cost-effective information about the university, and shall require that all data and reporting requirements of the Board of Governors are met.	☒	☐	
4. In accordance with Board of Governors Regulation 3.007, my university shall provide accurate data to the Board of Governors Office.	☒	☐	Data used were accurate except for the Metric 1 issue noted in the 2019-20-02 Performance Funding Internal Audit.
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.	☒	☐	

Data Integrity Certification

Data Integrity Certification Representations			
Representations	**Yes**	**No**	**Comment / Reference**
6. In accordance with Board of Governors Regulation 3.007, I have tasked my Data Administrator to ensure the data file (prior to submission) is consistent with the criteria established by the Board of Governors Data Committee. The due diligence includes performing tests on the file using applications, processes, and data definitions provided by the Board Office.	☒	☐	
7. When critical errors have been identified, through the processes identified in item #6, a written explanation of the critical errors was included with the file submission.	☒	☐	
8. In accordance with Board of Governors Regulation 3.007, my Data Administrator has submitted data files to the Board of Governors Office in accordance with the specified schedule.	☒	☐	
9. In accordance with Board of Governors Regulation 3.007, my Data Administrator electronically certifies data submissions in the State University Data System by acknowledging the following statement, "Ready to submit: Pressing **Submit for Approval** represents electronic certification of this data per Board of Governors Regulation 3.007."	☒	☐	
10. I am responsible for taking timely and appropriate preventive/ corrective actions for deficiencies noted through reviews, audits, and investigations.	☒	☐	
11. I recognize that 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.	☒	☐	For Metric 1 issue, please see the 2019-20-02 Performance Funding Internal Audit.

Data Integrity Certification

Data Integrity Certification Representations			
Representations	**Yes**	**No**	**Comment / Reference**
12. I certify that I agreed to the scope of work for the Performance Based Funding Data Integrity Audit and the Preeminence or Emerging Preeminence Data Integrity Audit (if applicable) conducted by my chief audit executive.	☒	☐	
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.	☒	☐	

Data Integrity Certification Representations, Signatures

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

Certification: _____ Date 2/25/2020
President

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

Certification: _____ Date 2/25/2020
Board of Trustees Chair