

**STATE UNIVERSITY SYSTEM OF FLORIDA
BOARD OF GOVERNORS
Audit and Compliance Committee
March 18, 2015**

SUBJECT: University Performance Based Funding Data Integrity Audit Reports and Corrective Action Plans (if applicable) and Certifications

PROPOSED COMMITTEE ACTION

Discussion of University Performance Based Funding Data Integrity Certifications and Approval of Corrective Action Plans

AUTHORITY FOR BOARD OF GOVERNORS ACTION

Article IX, Section 7, Florida Constitution

BACKGROUND INFORMATION

In his June 27, 2014, letter and accompanying documents to university presidents and boards of trustees' chairs, Board of Governors Chair Mori Hosseini stressed the importance of reliable, accurate, and complete data that is critical for appropriate performance based funding decision-making. He requested the following:

- Each University President shall execute the Data Integrity Certification affirmatively certifying each representation and/or providing an explanation as to why the representation cannot be made as written;
- University boards of trustees shall direct the university's Chief Audit Executive to perform, or cause to have performed by an independent audit firm, an audit of the university's processes which ensure the completeness, accuracy, and timeliness of data submissions to the Board of Governors; and
- Based upon the audit report, the university shall develop and submit a corrective action plan, for Board of Governors approval, designed to correct any audit findings no later than 30 days after the auditor's report is accepted by the university's board of trustees.

Joseph Maleszewski, Board of Governors Inspector General and Director of Compliance, will provide Committee members with an update of the Performance Based Funding Data Integrity Certification process results and related Chief Audit Executives' audits for their review and discussion.

Additionally, as stated in the *Board of Governors University Data Integrity Audit Requirements* document included with Chair Hosseini's June 27, 2014, letter, universities were instructed to "develop and submit, for Board of Governors approval, a corrective action plan designed to correct any audit findings." Mr. Maleszewski will provide Committee members with the corrective action plans for those universities with adverse audit findings for their review and approval.

Supporting Documentation Included: University Performance Based Funding Data Integrity Audit Reports and Corrective Action Plans (as applicable), and Certifications

Facilitators/Presenters: Mr. Joseph Maleszewski