



BOARD *of* GOVERNORS

State University System of Florida

Audit and Compliance Committee

Joe Maleszewski, Inspector General and Director of Compliance
March 30, 2017

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PERFORMANCE BASED FUNDING DATA INTEGRITY – BACKGROUND

- Audit Requirement
- Provides assurance that university data submitted for PBF decision-making is reliable, accurate, and complete
- Audit Guidance:
 - Due - March 2017
 - Professional Audit Standards
 - Audit Scope
- Third Consecutive Year



PERFORMANCE BASED FUNDING DATA INTEGRITY – BACKGROUND

Corrective Action Plans

- For any audit findings

Certification

- 11 representations
- Executed by University President and BOT Chair
- Audit – Basis for Certification



AUDIT RESULTS

- 11 of 11 Universities Submitted Audits
- All 11 Concluded:
 - Controls Adequate
 - Basis of Certification
- Corrective Action Plans (CAP)
 - 8 Universities Developed CAP
 - 2 Universities Completed CAP

UNIV.	CONCLUSIONS	OBSERVED ISSUES	ACTION PLAN	CERTIFICATION
FAMU	<ul style="list-style-type: none"> • Controls Adequate • Basis for Certification 	<ul style="list-style-type: none"> • Information Technology Access Controls • Timeliness of Submissions • Graduation and Degree Audit Controls 	Completion Date: June - November 2017	Modified Certification - control deficiencies (with no significant impact) and late data submissions
FAU	<ul style="list-style-type: none"> • Controls Adequate • Basis for Certification 	<ul style="list-style-type: none"> • Timeliness of Submissions 	Completion Date: January 30, 2017	Modified Certification - late data submissions
FGCU	<ul style="list-style-type: none"> • Controls Adequate • Basis for Certification 	<ul style="list-style-type: none"> • Timeliness of Submissions 	Completion Date: January 23, 2017	Modified Certification - late data submissions
FIU	<ul style="list-style-type: none"> • Controls Adequate • Basis for Certification 	<ul style="list-style-type: none"> • Information Technology Access Controls 	Completion Date: March - April 2017	Unmodified Certification
FPU	N/A	N/A	N/A	N/A
FSU	<ul style="list-style-type: none"> • Controls Adequate • Basis for Certification 	<ul style="list-style-type: none"> • No adverse findings 	N/A	Unmodified Certification
NCF	<ul style="list-style-type: none"> • Controls Adequate • Basis for Certification 	<ul style="list-style-type: none"> • No adverse findings 	N/A	Unmodified Certification
UCF	<ul style="list-style-type: none"> • Controls Adequate • Basis for Certification 	<ul style="list-style-type: none"> • No adverse findings 	N/A	Unmodified Certification
UF	<ul style="list-style-type: none"> • Controls Adequate • Basis for Certification 	<ul style="list-style-type: none"> • No adverse findings 	N/A	Unmodified Certification
UNF	<ul style="list-style-type: none"> • Controls Adequate • Basis for Certification 	<ul style="list-style-type: none"> • Policies and Procedures - Limited Written Procedures; Secondary Review of Data • Timeliness of Submissions 	Completion Date: January 2018	Modified Certification - late data submissions
USF	<ul style="list-style-type: none"> • Controls Adequate • Basis for Certification 	<ul style="list-style-type: none"> • Hours to Degree - Corrections and Resubmissions 	N/A	Unmodified Certification
UWF	<ul style="list-style-type: none"> • Controls Adequate • Basis for Certification 	<ul style="list-style-type: none"> • Access to Sensitive Data 	Completion Date: April 28, 2017	Unmodified Certification



CERTIFICATIONS

- Data Integrity Certifications
 - 7 Universities submitted “Unmodified”
 - 4 Universities submitted “Modified”
 - Timeliness of Data Submissions
 - Control Deficiencies
- Impact of “Modified” representations

SUS Compliance Program Status Checklist Summary

Univ.	University-Wide Compliance Program	Program Plan	BOT Committee	Chief Compliance Officer	External 5-Year Program Review
FAMU	● ● N/BN/B	N/B N/B ● ✓ N/B	● ● N/B N/B	● ● ● N/B N/B	-
FAU	● ✓ ● ✓	● ● ● ✓ ●	● ● ● ●	✓ ✓ ● ✓ ●	-
FGCU	● ● ● ●	● ● ● ✓ N/B	● N/B ● ✓	✓ ● ● ✓ ✓	-
FIU	✓ ✓ ● ✓	● ● ✓ ✓ ●	✓ ● ✓ ✓	● ✓ ● ✓ ✓	-
FPU	● ● ● ●	● ● ● ● ●	● ● ● ●	● ● ● ● ●	-
FSU	● N/B ● ●	N/B ● N/B ● N/B	N/B N/B N/B N/B	N/B N/B N/B N/B N/B	-
NCF	● N/B ✓ ●	● ● ● ● N/B	● ● N/B N/B	● ● ● ● ●	-
UCF	✓ ✓ ✓ ✓	● ● ✓ ✓ ✓	✓ ✓ ✓ ✓	✓ ✓ ✓ ✓ ✓	-
UF	● ● ● ●	● ● ● ✓ ●	● ● ● ●	● ● ● ● ●	-
UNF	● ✓ ● ✓	● ● N/B ● N/B	✓ ✓ ✓ ✓	✓ ✓ ● ✓ ●	-
USF	✓ ✓ ✓ ✓	● ● ● ✓ ✓	✓ ● ✓ ●	✓ ● ● ✓ ✓	-
UWF	● ● ✓ ✓	● ● ● ● ●	✓ ✓ ✓ ●	● ● ✓ ● ●	-



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