

NEW COLLEGE OF FLORIDA BOARD OF TRUSTEES
Meeting Date: March 7, 2015

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

PROPOSED BOARD ACTION

Accept the Performance Based Funding Data Integrity Agreed-Upon Procedures Audit Report dated January 16, 2015 and authorize Chairman Monda and President O'Shea to execute 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 27, 2014 correspondence received from Board of Governors' Chairman Mori Hosseini, President O'Shea and Chairman Johnston 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 in early March 2015.

Chairman Hosseini's correspondence included specific minimum requirements informing the audit scope and objectives and instructions for completing and submitting the certification document.

The College's BOT Audit Committee approved Mauldin & Jenkins' Agreed-Upon Procedures engagement at its meeting on September 6, 2014. The engagement was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants and the International Standards for the Professional Practice of Internal Auditing as published by the Institute of Internal Auditors. In accordance with guidance provided by BOG Vice-Chair Kuntz subsequent to Chairman Hosseini's letter, universities have until March 9, 2015 to submit the required documents following BOT action.

Supporting Documentation Included:

Memorandum from Vice President Martin dated February 27, 2015
Performance Based Funding Data Integrity Agreed-Upon Procedures Audit dated January, 16, 2015
Performance Based Funding Data Integrity Certification Form
Florida Board of Governors' Letter dated June 27, 2014

Facilitators/Presenters: Ms. Ashley Reese, Mauldin & Jenkins and Vice President Martin

Other Supporting Documentation Available:

Mauldin & Jenkins Engagement Letter Executed on October 17, 2014



*Office of the Vice President
Finance & Administration*

MEMORANDUM

Date: February 27, 2015

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

From: John Martin 

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

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 27, 2014 correspondence received from Board of Governors' Chairman Mori Hosseini, President O'Shea and Chairman Johnston 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,
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Key Audit Findings

Finding 1: Eight data submission files were not submitted by the required due dates.

Submission	Term/Year	Due Date	Date Submitted	Business Days Late
Student Financial Aid (SFA)	2012	10/7/2013	10/22/2013	11 days
Institutional Research (IRD)	2012	10/8/2013	10/25/2013	13 days
Student Information Preliminary (SIFP)	Fall 2013	10/11/2013	10/30/2013	13 days
Retention Cohort (RET)	2012	1/22/2014	1/30/2014	6 days
Student Information (SIF)	Fall 2013	1/24/2014	2/7/2014	10 days
Admissions (ADM)	Spring 2014	7/7/2014	8/12/2014	26 days
Student Instruction Degrees Awarded (SIFD)	Spring 2014	7/7/2014	8/12/2014	26 days
Admissions (ADM)	Fall 2014	9/26/2014	10/16/2014	14 days

Finding 2: While the Human Resources department pushes communication upon employee termination, there is no standard process by the Institutional Research and Assessment department for communicating terminated personnel and ensuring SUDS access is terminated in a timely manner.

Management Response/Action Plan

It is important to note that neither of these findings affected the integrity of the data submission.

Finding 1 Management Response: We agree with the finding. The Office of Institutional Research and Assessment has refined the notification process to data custodians with emphasis on required time lines further ahead of BOG submittal deadlines than in the past.

Finding 2 Management Response: We agree with the finding. Human Resources has added the Office of Institutional Research and Assessment to the employee clearance checklist completed by employing departments as part of the termination process and also as a recipient of the “exit” email notification distributed by Human Resources each time an employee is terminated, thus providing timely notification so that Institutional Research and Assessment personnel may promptly discontinue access to the SUDS system.

Compliance with these corrective actions will be reviewed as part of our Internal Audit work plan.

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.

Enclosures: Performance Based Funding Data Integrity Agreed-Upon Procedures Audit issued
January 16, 2015
Performance Based Funding Data Integrity Certification Form
Florida Board of Governors’ Letter dated June 27, 2014

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

SEPTEMBER 30, 2014

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**INDEPENDENT ACCOUNTANT’S REPORT ON APPLYING
AGREED-UPON PROCEDURES**

Dr. Donald O’Shea
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 (BOG) which support the Performance Funding Metrics of the College as of September 30, 2014. The College is responsible for all processes and procedures for 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 and the International Standards for the Professional Practice of Internal Auditing as published by the Institute of Internal Auditors. 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 are 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 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. (For example, verify the Data Administrator’s data submission statements indicated, “I certify that this file/data represents the position of this College for the term being reported.”).

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.
- Interviewed the Director of Institutional Research and Assessment and discussed the certification “I certify that this file/data represents the position of this College for the term being reported.” Based upon our discussions there is no longer a written certification or email certification when submitting the file. Currently, this certification is implied when the person submitting the file hits the submit button using their electronic authentication ID and password for the State University Database System (SUDS).
- 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). http://www.flbog.edu/resources/_doc/FHES-14/2014_Workshop_Proceedings.pdf
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 in the data being reported and submitted to the BOG:
 - Director of Institutional Research and Assessment, Office of Institutional Research and Assessment
 - Director of Information Technology, Office of Information Technology
 - Director of Administrative Computing, Office of Information Technology
 - Controller, Business Office
 - Associate Controller, Business Office
 - Registrar, Office of the Registrar
 - Acting Director of Operations, Office of Admissions and Financial Aid
 - Director of Financial Aid, Office of Admissions and Financial Aid
 - Director of Human Resources, Human Resources Department

- For those interviewed, we discussed key internal controls and processes in place over data input, Banner access, SLATE (Admission'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 Events 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 in the upcoming 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.

Finding

2015-01 The following submission files were not submitted by the required due date:

Due Date	Submission	Term or Year	Reporting Time Frame	Due Date	Date Submitted
10/7/2013	Student Financial Aid (SFA)	Annual 2012	20122013	10/7/2013	10/22/2013
10/8/2013	Institutional Research (IRD)	Annual 2012	20122013	10/8/2013	10/25/2013
10/11/2013	Student Information Preliminary (SIFP)	Fall 2013	201308	10/11/2013	10/30/2013
1/22/2014	Retention Cohort (RET)	Annual 2012	20122013	1/22/2014	1/30/2014
1/24/2014	Student Information (SIF)	Fall 2013	201308	1/24/2014	2/7/2014
2/21/2014	Admission (ADM)	Spring 2014	201401	2/21/2014	3/7/2014
7/7/2014	Student Instruction Degrees Awarded (SIFD)	Spring 2014	201401	7/7/2014	8/12/2014
9/26/2014	Admission (ADM)	Fall 2014	201408	9/26/2014	10/16/2014

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. If necessary, consider benchmarking with peer universities.

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.
- Reviewed the communications from the Data Administrator to each Data Custodian in regards to the Performance Funding project and verified data integrity was a significant objective.

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 the State University Database System (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 cancelled 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.
- Reviewed the Fall 2014, Banner Security Class Report that is sent to department heads on a quarterly basis and used to monitor Banner access.
- Selected one user from each department who is significant to the submissions being tested and verified authorization was obtained for the new user, proper workorder was initiated by an authorized person and determined class approved agreed to current Banner access privileges.
- Discussed procedures for terminating a Banner user with the Director of Information Technology and the Director of Administrative Computing.
- Reviewed SLATE access/termination procedures with the Acting Director of Operations 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 January 14, 2015, SLATE user listing.
- Verified that all users appeared reasonable and that only the Acting Director of Operations has access to add new users.
- Discussed procedures for terminating a SLATE user with the Acting Director of Operations Director of Financial Aid.

Finding

2015-02 While the Human Resources department pushes communication upon employee termination, there is no standard process by the Institutional Research and Assessment department for communicating terminated personnel and ensuring SUDS access is terminated in a timely manner.

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 ensure 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 Assessment department:
 1. All student's enrolled were compared to the Student Instruction (SIF) files submitted;
 2. All students who received Pell grants were compared to the Student Financial Aid (SFA) files submitted;
 3. All students who had a degree awarded were compared to the Degrees Awarded (SIFD) files submitted;
 4. All students admitted were compared to the Admissions (ADM) files submitted.

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. Sample sizes: students enrolled – none noted; students receiving Pell grants – none noted; degrees awarded – all, students admitted – all.

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 administrators 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 controls are in place specific to the metrics being tested.
- 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 Recurring Reports calendar created by the Office of Information Technology and maintained by the Institutional Research and Assessment (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 process with the Institutional Research and Assessment department of their communication to department heads of the data definitions and communication of 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, 2013 through September 30, 2014, 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 process followed by her department. During the testing period there was one file resubmission requested from the BOG due to table changes made by the BOG and one file resubmission requested by the College due to a change in data definitions.
- Reviewed data resubmission correspondence from the BOG and verified file was 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 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

2015-03 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 in meeting 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

January 16, 2015

New College of Florida
Metric Related Submissions
October 1, 2013 through September 30, 2014

Attachment I

Submissions Tested					
Due Date	Submission	Term or Year	Rept Time Frame	Due Date	Sample Tested
10/7/2013	SFA - Student Financial Aid File	Annual 2012	20122013	10/7/2013	30
10/8/2013	IRD - Instruction & Research File ⁽¹⁾	Annual 2012	20122013	10/8/2013	60
10/11/2013	SIFP - Student Instruction File Preliminary	Fall 2013	201308	10/11/2013	30
1/22/2014	RET - Retention File ⁽²⁾	Annual 2012	20122013	1/22/2014	6
1/24/2014	SIF - Student Instruction File	Fall 2013	201308	1/24/2014	30
2/21/2014	ADM - Admissions File	Spring 2014	201401	2/21/2014	30
3/7/2014	SIFP - Student Instruction File Preliminary	Spring 2014	201401	3/7/2014	30
6/18/2014	SIF - Student Instruction File	Spring 2014	201401	6/18/2014	30
7/7/2014	SIFD - Degrees Awarded ⁽³⁾	Spring 2014	201401	7/7/2014	30
8/18/2014	OB - Operating Budget	Annual 2014	20142015	8/18/2014	30
9/26/2014	ADM - Admissions File	Fall 2014	201408	9/26/2014	30
Additional Data Submissions tested for New College specific metrics					
Metric	Submitted Data	Term or Year	Rept Time Frame		Sample Tested
Metric #6	STEM Data	Annual 2013	20132014		30
Metric #8b	ADM - Admissions File	Fall 2013	201308		30
Metric #9c	Common Data Set	Annual 2012	20122013		30

⁽¹⁾ Two (2) tables were tested from the IRD - Instruction & Research submitted file, thus the sample size tested is 60. The tables tested were Workload Activities and Workload Person Funding.

⁽²⁾ Only six (6) items were submitted in the Retention file, thus the entire population was tested.

⁽³⁾ The sample tested was additionally used to test Metric 10(d) specific to New College of Florida



Performance Based Funding

Data Integrity Certification

Name of University: New College of Florida

Period Ending: September 30, 2014

INSTRUCTIONS: Please respond “Yes,” “No” or “N/A” in the blocks below for each representation. Explain any “No” or “N/A” responses to ensure clarity of the representation and include copies of supporting documentation as attachment(s).

Performance Based Funding Data Integrity Certification Representations				
Representations	Yes	No	N/A	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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
3. In accordance with Board of Governors Regulation 1.001(3), 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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
4. In accordance with Board of Governors Regulation 3.007, my university shall provide accurate data to the Board of Governors Office.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
5. In accordance with Board of Governors Regulation 3.007, I have	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

Performance Based Funding Data Integrity Certification

Performance Based Funding Data Integrity Certification Representations				
Representations	Yes	No	N/A	Comment / Reference
appointed a Data Administrator to certify and manage the submission of data to the Board of Governors Office.				
6. In accordance with Board of Governors Regulation 3.007, I have tasked my Data Administrator to ensure the data file (prior to submission) is consistent with the criteria established by the Board of Governors Data Committee. The due diligence includes performing tests on the file using applications/processes provided by the Board of Governors Information Resource Management (IRM) office.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
9. In accordance with Board of Governors Regulation 3.007, for each data file submission, my Data Administrator provided a certification indicating, "I certify that this file/data represents the position of this University for the term being reported."	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
10. I am responsible for taking timely and appropriate preventive / corrective actions for deficiencies noted through reviews, audits, and investigations.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
11. I recognize that the Board's Performance Based Funding initiative will drive university policy on a wide range of university operations - from admissions through graduation. I certify that university policy changes and decisions impacting this initiative have been made to bring the university's operations and practices in line with State University System Strategic Plan goals and have not been made for the purposes of artificially inflating performance metrics.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

Performance Based Funding Data Integrity Certification

Performance Based Funding Data Integrity Certification Representations				
Representations	Yes	No	N/A	Comment/ Reference
<p>I certify that all information provided as part of the Board of Governors Performance Based Funding Data Integrity Certification is true and correct to the best of my knowledge; and I understand that any unsubstantiated, false, misleading or withheld information relating to these statements render this certification void. My signature below acknowledges that I have read and understand these statements. I certify that this information will be reported to the board of trustees and the Board of Governors.</p> <p>Certification: _____ Date <u>March 7, 2015</u> <div style="margin-left: 40px;">President</div> </p>				
<p>I certify that this Board of Governors Performance Based Funding Data Integrity Certification has been approved by the university board of trustees and is true and correct to the best of my knowledge.</p> <p>Certification: _____ Date <u>March 7, 2015</u> <div style="margin-left: 40px;">Board of Trustees Chair</div> </p>				



STATE
UNIVERSITY
SYSTEM
of FLORIDA
Board of Governors

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June 27, 2014

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5800 Bay Shore Road
Sarasota, Florida 34243

Dear President O'Shea and Chair Johnston:

Our elected leaders have called upon the State University System of Florida to reach new levels of efficiency, academic quality and accountability. The Board of Governors has implemented a performance based funding model, which builds upon our Strategic Plan goals and annual accountability reports. This model will further elevate our System while acknowledging each university's distinct mission.

The integrity of data provided to the Board of Governors is critical to the performance based funding decision-making process. Therefore, the Board of Governors developed the attached Data Integrity Certification (see Attachment 1). The purpose of this certification is to provide assurance that the data submitted for Board of Governors Performance Based Funding decision-making is reliable, accurate, and complete.

The processes used at each System university to record, process, summarize and report data are unique, complex, iterative and dynamic, requiring routine executive management attention. Consistent with Board of Governors Regulation 1.001(3), University Presidents, Chief Academic Officers, Chief Financial Officers and Chief Information Officers have a shared responsibility to maintain, on behalf of their board of trustees, effective information systems to provide accurate, timely and cost-effective

information about the university, and ensure that all data and reporting requirements of the Board of Governors are met.

University Presidents should exercise professional judgment in making sure that the Board is informed of data integrity issues related to their performance funding data submissions.

At the direction of this Board, each University President shall execute the attached Data Integrity Certification affirmatively certifying each representation and/or providing an explanation as to why the representation cannot be made as written. These certifications and related explanations will be provided to the Board of Governors after being approved by the board of trustees.

The executed Data Integrity Certification shall be submitted to the Office of Inspector General and Director of Compliance no later than March 1, 2015. A copy of the submission shall be provided to each member of the Board of Governors Audit and Compliance Committee.

To make such certifications meaningful, university boards of trustees shall direct the university Chief Audit Executive to perform, or cause to have performed by an independent audit firm, an audit of the university's processes which ensure the completeness, accuracy and timeliness of data submissions to the Board of Governors. Refer to the University Data Integrity Audit Requirements document included in these materials as Attachment 2.

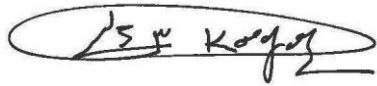
Additionally, the Board of Governors will periodically test the veracity of the university's representations through independent audits or reviews. The Board of Governors has a responsibility to address issues which may arise in the event a university certification is called into question.

President O'Shea and Chair Johnston
June 27, 2014
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We appreciate your cooperation and support as we move forward with implementing the Performance Based Funding Data Certification which will help ensure the integrity of the performance funding process.

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

Sincerely,

A handwritten signature in black ink, enclosed in a hand-drawn oval. The signature appears to be "Morteza Hosseini" written in a cursive style.

Morteza "Mori" Hosseini
Chair

MH/jkm

Attachments



Performance Based Funding

Data Integrity Certification

Name of University: _____

Period Ending: _____

INSTRUCTIONS: Please respond “Yes,” “No” or “N/A” in the blocks below for each representation. Explain any “No” or “N/A” responses to ensure clarity of the representation and include copies of supporting documentation as attachment(s).

Performance Based Funding Data Integrity Certification Representations				
	Yes	No	N/A	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 Office which will be used by the Board of Governors in Performance Based Funding decision-making.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
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.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
3. In accordance with Board of Governors Regulation 1.001(3), 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.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
4. In accordance with Board of Governors Regulation 3.007, my university shall provide accurate data to the Board of Governors Office.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

Performance Based Funding Data Integrity Certification

Performance Based Funding Data Integrity Certification Representations				
	Yes	No	N/A	Comment / Reference
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.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
6. In accordance with Board of Governors Regulation 3.007, I have tasked my Data Administrator to ensure the data file (prior to submission) is consistent with the criteria established by the Board of Governors Data Committee. The due diligence includes performing tests on the file using applications/processes provided by the Board of Governors Information Resource Management (IRM) office.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
7. When critical errors are identified, through the processes identified in item #6, a written explanation of the critical errors were included with the file submission.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
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 including any necessary resubmissions.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
9. In accordance with Board of Governors Regulation 3.007, for each data file submission, my Data Administrator provided a certification indicating "I certify that this file/data represents the position of this University for the term being reported."	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
10. I am responsible for taking timely and appropriate preventive / corrective actions for deficiencies noted through reviews, audits, and investigations.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
11. I recognize that the Board's Performance Based Funding initiative will drive university policy on a wide range of university operations - from admissions through graduation. I certify that university policy changes and decisions impacting this initiative have been made to bring the university's operations and practices in line with	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

Performance Based Funding Data Integrity Certification

Performance Based Funding Data Integrity Certification Representations				
	Yes	No	N/A	Comment / Reference
State University System Strategic Plan goals and have not been made for the purposes of artificially inflating performance metrics.				
<p>I certify that all information provided as part of the Board of Governors Performance Based Funding Data Integrity Certification is true and correct to the best of my knowledge and I understand that any unsubstantiated, false, misleading or withheld information relating to these statements render this certification void. My signature below acknowledges that I have read and understand these statements. I certify that this information will be reported to the board of trustees and the Board of Governors.</p> <p>Certification: _____ Date _____</p> <p style="margin-left: 40px;">President</p>				
<p>I certify that this Board of Governors Performance Based Funding Data Integrity Certification has been approved by the university board of trustees and is true and correct to the best of my knowledge.</p> <p>Certification: _____ Date _____</p> <p style="margin-left: 40px;">Board of Trustees Chair</p>				



STATE
UNIVERSITY
SYSTEM
of FLORIDA
Board of Governors

Board of Governors University Data Integrity Audit Requirements

In accordance with Board of Governors Regulation 1.001(6)(g), each board of trustees shall direct its 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.

The results of this audit are to be provided to the Board of Governors after being accepted by the university board of trustees. The report shall be submitted to the Board of Governors by March 1, 2015.

The **scope** and **objectives** of the audit will be set jointly between the Chair of the university board of trustees and the university Chief Audit Executive, but at a minimum include the objectives outlined below. The audit shall be performed in accordance with the current International Standards for the Professional Practice of Internal Auditing as published by the Institute of Internal Auditors, Inc., and the minimum audit guidelines established in this document.

Based on the audit report, the university shall develop and submit, for Board of Governors approval, a corrective action plan designed to correct any audit findings. The corrective action plan shall be submitted to Chair of the Board of Governors Audit and Compliance Committee (with a copy to the Inspector General and Director of Compliance) no later than 30 days after the auditor's report is accepted by the board of trustees for the university.

If the university board of trustees has certified to internal controls which are found to be deficient by the audit, then the board of trustees shall, in coordination with the university president, amend the affected representations and resubmit the certification to the Board of Governors.

Implementation of and compliance with the corrective action plan shall be reviewed as part of the university Chief Audit Executive's annual audit work plan.

MINIMUM AUDIT GUIDELINES

The audit **scope** should, at a minimum, include a review of the university data submissions to the Board of Governors with an emphasis on data which supports performance funding metrics for the most recent submission fiscal year.

At a minimum, the **objectives** of the audit will be to review:

- The appointment of the Data Administrator by the university president and that duties related to these responsibilities are incorporated into the Data Administrator's official position description.
- The processes used by the Data Administrator to ensure the completeness, accuracy and timely submission of data to the Board of Governors.
- Any available documentation including policies, procedures, desk manuals of appropriate staff and to assess their adequacy for ensuring data integrity for university data submissions to the Board of Governors.
- 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.
- Testing of data accuracy through tracing sampled items to source documents.
- The veracity of the university Data Administrator's data submission statements that indicate, "I certify that this file/data represents the position of this University for the term being reported."
- 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.
- The university 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.