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# Final

## Internal Audit Report 2025.01 Performance Based Funding Data Integrity



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# The Swoop

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## Executive Summary

In accordance with Section 1001.92 of the Florida Statutes, the Board of Governors (BOG) has implemented a Performance-Based Funding (PBF) model designed to enhance the strategic plans, goals, and annual accountability reports of the State University System of Florida (SUS). This model aims to elevate the SUS while recognizing the unique missions of each university.

The accuracy and reliability of data submitted by universities are crucial for the BOG's decision-making process. To ensure data integrity, the BOG introduced a *Data Integrity Certification Form* in 2014. This form, approved by each university's Board of Trustees (BOT) and signed by the university president and board chairman, certifies the accuracy and completeness of the data submitted for PBF.

On June 24, 2024, the Inspector General and Director of Compliance of the BOG notified each university's BOT that, "*As required by Florida Statutes<sup>1</sup>, 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*" to the BOG. This audit provides an objective basis for the president and BOT chair to certify the required representations.

The Office of Internal Auditing (OIA) has completed the eleventh iteration of the Performance-Based Funding Data Integrity audit to support the data certification representation. The primary objective of this audit was to determine the adequacy of university controls in place to ensure the completeness, accuracy, and timeliness of data submissions to the BOG, which supports the PBF metrics. This year's audit focused on the following data submission files:

- Student Instruction File – Degrees Awarded (SIFD)
- Student Instruction File (SIF)
- Student Financial Aid (SFA)
- Hours to Degree (HTD)
- Retention (RET)

The audit was conducted in accordance with professional auditing standards and is to be submitted to the BOG prior to their annual meeting in March 2025. The audit results form the basis for the certification by the University of North Florida (UNF) president and chairman.

Overall, the audit procedures concluded that the University's data submission processes have generally adequate controls to ensure the completeness, accuracy, and timeliness of data for the PBF metrics. In 2023, the University implemented the use of Degree Works, a new web-based degree audit and tracking tool. UNF Institutional Research determined that a data resubmission of the HTD file was necessary following analysis of the data set produced using Degree Works. This need was caught and resubmission completed prior to the BOG's final calculation of UNF's metric score sheet. We learned the resubmission does not impact the University's metric scoring calculation, specifically PBF metric 3 (Average Cost to the Student). This file is also used by the BOG's 2025 Accountability Plan<sup>2</sup> for KPI-4 (percentage of

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<sup>1</sup> Florida Statutes, sections 1001.7065, *Preeminent State Research Universities Program*, and 1001.92, *State University System Performance-based Incentive*

<sup>2</sup> <https://www.flbog.edu/board/accountability-plans/>

bachelor's degrees awarded without excess hours) calculation. Without the BOG excess hours KPI, the University would not have justified a data resubmission.

Additionally, the University's Data Administrator and their team maintained regular contact with the SUS Office of Data & Analytics and Chief Data Officer, reinforcing the accuracy of submission files.

We have categorized the overall residual risk as **low**. The Internal Audit team would like to commend the staff involved in the audit for their knowledge, responsiveness, and patience throughout the review. Their cooperation was greatly appreciated.

## Summary of Recommendations

The mission of the Office of Internal Auditing (OIA) is to provide independent, objective assurance and consulting services that add value and improve operations. Our review identified one key recommendation to enhance the processes supporting data collection for the PBF metrics. Ensuring the integrity of data submitted to the BOG requires a comprehensive approach involving multiple areas and technological controls. The observation was rated as "Notable Risk" due to the opportunity to strengthen controls necessary for accurate and timely data file submissions. The rating scale is detailed in [Appendix I](#). Further details are provided in the **Observation and Recommendations** section of the report.

The Office of Internal Audit recommends:

1. Institutional Research should continue to conduct a comprehensive review of the courses-to-degree data set within the Hours to Degree (HTD) submission file to ensure the accuracy of identifying courses used towards degree completion and certification. Once resubmission is completed and approved, Internal Auditing should be notified so data integrity testing can be completed as scoped for this audit. Additionally, update the procedures for pulling, documenting, and verifying courses used towards degrees to prevent future inaccuracies.

## Background

Section 1001.706 of the Florida Statutes mandates that each university conduct an annual audit to verify that the data submitted for the State University System Performance-Based Incentive complies with the data definitions established by the Board of Governors (BOG). This audit must be submitted to the BOG Office of Inspector General as part of the annual certification process required by the BOG. Additionally, this audit is included in our fiscal year 2024-25 risk-based audit plan, which has been approved by the University President and Board of Trustees (BOT).

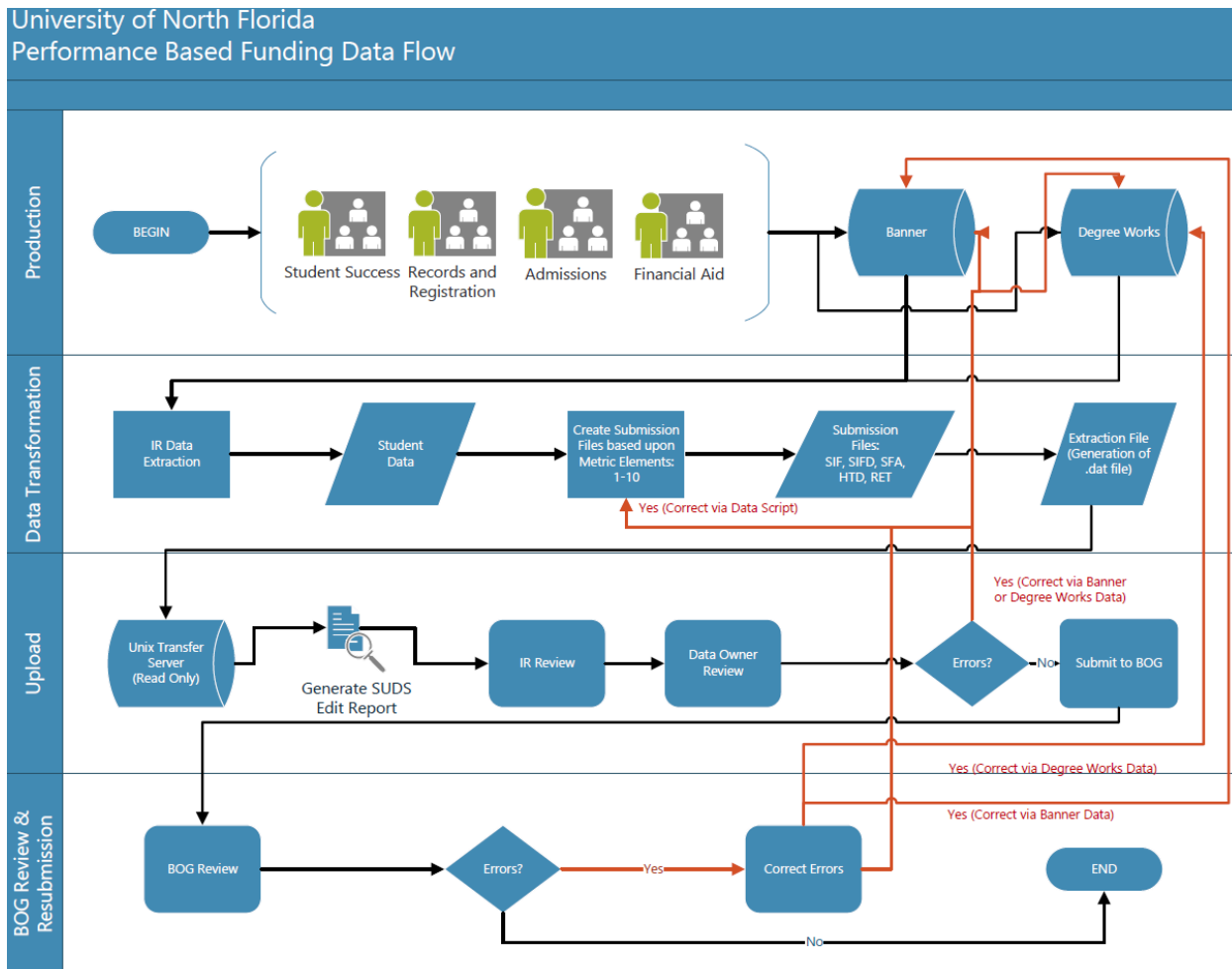
The Performance-Based Funding (PBF) Model, approved by the BOG in January 2014, incentivized universities and their boards of trustees to achieve excellence and performance improvements in key areas aligned with the State University System (SUS) Strategic Plan goals. The PBF Model includes ten metrics to evaluate an institution's performance across various strategic areas:

- Common Metrics: Seven of the ten metrics are common to all institutions, covering areas such as employment after graduation, cost to the student, graduation rates, academic progress, programs of strategic emphasis, and university access rates.
- FCS Graduation Rate Metric: The ninth metric is the three-year graduation rate for Florida College System (FCS) Associate in Arts (AA) transfer students. This metric is divided into Metrics 9a and 9b, which pertain to graduation rates for FCS transfer students with an earned AA and six-year graduation rates for students who received a Pell Grant in their first year.
- University-Specific Metric: The final metric is chosen by each university board and must be relevant to the university's mission and not previously selected for the model. The UNF BOT selected the percentage of undergraduate full-time equivalent students enrolled in online courses.

Institutions are evaluated on either Excellence (a raw score) or Improvement (the percentage change from the prior year) for each metric. The benchmarks for Excellence are based on the BOG 2025 System Strategic Plan goals and relevant data trends, while the benchmarks for Improvement are determined after reviewing data trends for each metric. Performance is based on data from one academic year, with the BOG using data from files provided by the Office of Institutional Research (IR) to perform calculations. [Appendix II](#) lists each metric and the data files used by the BOG for calculations, and [Appendix III](#) defines the ten metrics and their corresponding data elements.

BOG Regulation 3.007, SUS Management Information System, requires universities to provide accurate data to a management information system established and maintained by the BOG Office. The BOG has created a web-based State University Databased System (SUDS) Master File Submission Subsystem for the SUS to report their data.

The University's PBF data flow is depicted in the following process map:



The number of files to be uploaded depends on the submission type. Once all required and optional files for the submission are uploaded, the University checks the submission based on edits and standard reports generated by SUDS. The SUDS system identifies errors or anomalies that may cause the file to be rejected. These issues must be corrected or explained on the source file and re-uploaded for another check. This process is repeated until the submission is free of significant errors or all errors are explained. Once this is achieved, the University officially submits the data to the BOG for approval. The electronic submission certifies that the file/data represents the University's position for the reported term.

After submission, BOG staff review the results, and the submission is either accepted or rejected. If accepted, the data is promoted to the production database. If rejected, the reason is posted to the user, and a resubmission request is completed.

IR performs the University's data administration function by producing or coordinating all official data reports and electronic files submitted to federal, state, regional, and local agencies. IR's organizational structure includes the associate vice president, assistant directors, senior IR programmer analysts, and data scientists' positions.



Additionally, IR is actively involved in the following committees:

- Data Governance Council: Provides key leadership to the institutional data governance initiative by overseeing and making strategic decisions in areas such as policies and standards, security and privacy, access, quality and consistency, retention, archiving and disposition, and adherence to federal and state compliance laws.
- Council of Data Administrators: UNF’s Data Administrator participates in a council with other Florida university data administrators. This council improves communication and finds solutions to common issues related to SUDS, such as standardizing codes or edits between data elements.
- Data Management Working Group: Provides oversight to the data governance initiative to document new and existing data integrations in the Data Cookbook.
- GDPR Working Group: Reviews best practices for implementing the European Union General Data Protection Regulation (GDPR), which addresses privacy laws for individuals residing in the European Union.

Therefore, data integrity controls are in place throughout the University for collecting, formatting, reviewing, and submitting data to the BOG for metric calculations. Audit testing was conducted on data submitted to the BOG to evaluate accuracy and completeness. In general, internal controls are in place and updated as needed; however, we identified one recommendation to further enhance these controls.

| Topics   | Results  |
|--|--|
| <b>Appointment of Institutional Data Administrator</b>         | The President has appointed the Associate Vice President of Institutional Research as the Institutional Data Administrator, responsible for certifying and managing the submission of UNF data to the Board of Governors (BOG) Office.   |
| <b>Data Submission Process</b>                                 | Institutional Research (IR) maintains detailed data submission building instructions, including copies of all individual Structured Query Language (SQL) scripts used. These instruction files provide a step-by-step guide for the data extraction, formatting, and review process. |
| <b>Data Owner Reviews</b>                                      | Data owners review data submission files prior to their final submission to BOG. In addition to the review processes conducted by IR, data owners have their own independent review procedures.  |
| <b>Timeliness of file submissions (Reviewed 9 Submissions)</b> | All nine (9) files were submitted timely within due dates.   |
| <b>Data Resubmissions (Reviewed 9 Submissions)</b>             | UNF completed three (3) data resubmissions due to changes in Institutional Research (IR) reporting practices. Specifically, the resubmissions involved: <ul style="list-style-type: none"> <li>• Student Instruction File (SIF) 202305 and 202308</li> </ul>                         |

|  |   |
|--|---|
|  | <ul style="list-style-type: none"> <li>Retention File (RET) 20222023</li> </ul> <p>These resubmissions were necessary to align with the updated practice of excluding students who are non-fee liable due to medical withdrawals.</p>   |
| <p><b>Data Submission Integrity<br/>(Reviewed 5 Submissions)</b></p> | <p>Based on our data analysis and record tracing of specific elements within each submission file type (SIFD, SIF, SFA, and RET), we noted no material errors. However, we were unable to review the applicable HTD file as it was under additional review and correction by Institutional Research (IR).</p> |

## Audit Objective

The objectives of the audit were to:

- Determine whether the University has adequate controls in place to ensure the completeness, accuracy, and timeliness of data submissions to the BOG, which supports the Performance Based Funding metrics.
- Provide an objective basis of support for the president and Board of Trustees chair to sign the required representations in the Performance Based Funding - Data Integrity Certification which will be filed with the BOG on or before March 1, 2025.
- Follow-up on the implementation of corrective action plans reported in the prior audit.

## Scope and Methodology

The scope of this audit included data submitted to the BOG from January 22, 2024 (the date of our last audit) through January 16, 2025. To achieve our objectives, we performed the following activities:

- Verified that the president has appointed an institutional data administrator.
- Reviewed metric definitions, benchmarks, and other key documents to identify any changes to the BOG PBF metrics and data definitions.
- Identified any material changes to key processes used by the data administrator and/or functional data owners to ensure the completeness, accuracy, and timeliness of data submissions to the BOG.
- Ensured the timely submission of data submission files to the BOG as outlined on the SUS Due Date Master Calendar for the 2024 calendar year.
- Reviewed the data administrator's data resubmissions to the BOG for the 2024 calendar year to ensure these resubmissions were necessary, authorized, and included actions to prevent future occurrences.
- Performed data analysis and/or record sample tracing student records to the following data submission file types:
  - Student Instruction File, Degrees Awarded (SIFD)
  - Student Instruction File (SIF)
  - Student Financial Aid (SFA)
  - Hours to Degree (HTD)
  - Retention (RET)



We conducted employee interviews, analytical reviews, process walkthroughs, and evaluated risks in the processes and their impact on metrics.

Audit fieldwork began October 24, 2024, and concluded on January 16, 2025. The audit was conducted in accordance with International Standards for the Professional Practice of Internal Auditing published by the Institute of Internal Auditors (IIA). We relied on UNF Policies and Regulations, State of Florida Board of Governors Regulations, and best business practices to support strong internal controls.

### Prior Audit Recommendations

Our examination generally includes a follow-up on observations and recommendations of prior internal audits, where the subjects of such findings are applicable to the scope of the current audit being performed. There were no reportable findings in the prior year's audit that required additional follow-up during this audit engagement.

### Conclusion

Based on the work performed, we conclude the internal controls, processes, and procedures are in place to ensure the completeness, accuracy, and timeliness of data submissions affecting performance-based funding metrics are generally operating effectively. While the University collaborated with the BOG to review and resubmit the 2023-2024 HTD file, the identified anomalies are currently under additional review to ensure data submission accuracy. The University has taken proactive steps to review its internal processes and work closely with BOG staff to ensure accurate data submissions.

We believe our audit provides a reliable basis for the president and the University of North Florida Board of Trustees to certify representation to the Board of Governors regarding the integrity of the data required for the Performance-Based Funding Model.

## Observations and Recommendations

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### Observation: Hours to Degree (HTD) 2023-2024 File Accuracy

#### **Notable Risk**

The University of North Florida (UNF) completed and submitted the Hours to Degree (HTD) 2023-2024 data submission file by the established Board of Governors (BOG) deadline. The University's initial review and the BOG's preliminary data screening process revealed no discrepancies. However, upon further analysis by BOG data analysis staff, a request was made to the UNF data administrator to re-evaluate the accuracy of the student courses-to-degree data within the HTD file.

The analysis indicated while all courses completed by students were accurately documented within the courses-to-degree data set, the courses identified as being used towards the awarded degree may be incorrect for a portion of the student population. These anomalies do not affect the integrity of the degrees awarded or the documentation in the Student Instruction File, Degrees Awarded (SIFD) data submission files.

As these data anomalies were identified during engagement fieldwork, the audit team was unable to review the University's 2023-2024 HTD submission file, which was already under additional review and correction by the Institutional Research (IR) team and data owners (Registrar's Office). The resubmission was completed on January 28, 2025, and BOG staff are currently reviewing the resubmission. Once the revised data submission is completed and accepted by the BOG, the data administrator will provide the audit team with the corrected HTD submission file for review during engagement follow-up practices.

#### Criteria

State University System (SUS) Data Dictionary and Submission Standards.

#### Risks

Inaccurate identification of courses used towards degree completion could compromise the integrity of the data submitted to the BOG.

#### Cause

The University recently implemented a new student degree audit software, and this is the first HTD data submission utilizing this new system. During the data extraction and formatting procedures within Institutional Research (IR), a potential error has been identified, causing inaccuracies in the courses listed as being used towards degree completion for some students.

#### Recommendations

Institutional Research should continue to conduct a comprehensive review of the courses-to-degree data set within the Hours to Degree (HTD) submission file to ensure the accuracy of identifying courses used towards degree completion and certification. Once resubmission is completed and approved, Internal Auditing should be notified so data integrity testing can be completed as scoped for this audit. Additionally, update the procedures for pulling, documenting, and verifying courses used towards degrees to prevent future inaccuracies.

*Management Action Plans:*

*Following a request from BOG staff, IR conducted an additional review of the 2023-2024 Hours to Degree Submission. This review was prompted by discrepancies in the percentages of courses being used toward the degree. During this second review, we discovered that our initial submission had overreported non-native courses used toward the degree on the Course to Degree table, compared to the 'Used to Degree' field in Degree Works snapshots captured at the time of final degree certification. This was our first time reporting Hours to Degree data using Degree Works without CAPP (Banner Student Curriculum Advising and Program Planning). While this had a minor impact on the calculation used for PBF Cost to Student, it significantly affected BOG KPI 4: Percent of Baccalaureate Degrees Awarded Without Excess Hours, a key performance indicator and strategic plan metric for the Board of Governors.*

*For the resubmission, we matched the initial Courses to Degree records with the Degree Evaluation snapshot and updated the 'Usage Indicator' where necessary. In some cases, this caused the total hours used toward the degree to fall below the catalog hours. By comparing these records with hard copies of the degree evaluations, we determined that these hours were accounted for by the fall-through records and manually updated the Course to Degree table accordingly.*

*The resubmission was completed on January 28th, with the Registrar's Office conducting a thorough review, particularly focusing on records updated based on the fall-through courses. BOG staff are currently reviewing our resubmission. Once their review is complete, we will provide the review files and information to Internal Audit for auditing before the next HTD reporting in November.*

*Due to staff turnover, the process of capturing final degree evaluations before overwriting has been moved from our local server to the Enterprise Data Warehouse (EDW). Given the issues with reporting courses used toward the degree in the current build, this process will be entirely rewritten to exist in the EDW, including error reporting at the time degrees are conferred. We aim to start this process in the coming weeks and have the new process in place by September 2025.*

# Appendix I

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## Report and Item Ranking Scale

### **Overall Report Residual Risk Ranking**

- **Low**
  - The internal control system scoped within the audit is functioning satisfactorily and remaining operating risks are low.
  - The collective audit issues are considered minor deficiencies.
  - Related corrective action need only be addressed to improve operations.
- **Moderate**
  - The internal control system scoped within the audit is functioning in a manner which provides reasonable assurance that most major risks will be mitigated.
  - Corrective action to address the audit issues may not be critical to the university's business operations, but needs to be addressed to minimize financial, reputational, operational, or strategic risks.
- **High**
  - The internal control system scoped within the audit needs major improvement.
  - The deficiencies identified could significantly impair operations.
  - If corrective action is not implemented timely, issues may escalate to cause critical financial, reputational, operational, or strategic risks.
  - Corrective action plans should be given priority.

### **Reportable Item Ranking Scale**

- **Verbal Mention**
  - Inconsistency identified posing a minor risk and reported to the department head at the end of fieldwork.
  - Corrective action is strongly recommended but not verified by OIA.
- **Minor Risk [*Osprey Opportunity*]**
  - Observation reportable to address a nominal risk.
  - Recommendations provide opportunities for improvement.
  - Minor violations of procedures, rules, or regulations.
  - Corrective action is required to improve the quality or processes of the area being audited.
- **Notable Risk**
  - Significant observation reportable to address an increased risk.
  - Multiple violations of policies and procedures, and/or weak internal controls.
  - An important opportunity to improve effectiveness and efficiency.
  - Corrective action required.
- **Critical Risk**
  - Major observation reportable due to a critical risk to the university.
  - Material violation of policies/procedures/laws, and/or unacceptable internal controls, and/or high risk for fraud/waste/abuse, and/or major opportunity to improve effectiveness and efficiency.
  - Material risk identified.
  - Immediate corrective action required.

## Appendix II

### Data Files

| Metric | Description   | SUDS Data File Used | Additional Data Used in Calculation  | Functional Data Owner      |
|--------|---|---------------------|--|----------------------------|
| 1      | Percent of Bachelor's Graduates Enrolled or Employed (\$40,000+)                                  | SIFD                | Florida Department of Economic Opportunity (DEO) analysis of the State Wage Interchange System (SWIS), and National Student Clearinghouse (NSC). | Registrar                  |
| 2      | Median Wages of Bachelor's Graduates Employed Full-time   | SIFD                | Florida Department of Economic Opportunity (DEO) analysis of the State Wage Interchange System (SWIS).   | Registrar                  |
| 3      | Average Cost to the Student [Net Tuition & Fees per 120 Credit Hours for Resident Undergraduates] | HTD, SFA, SIF       | The university's published tuition and fee amount and the College Board's national average book cost.  | Registrar, Financial Aid   |
| 4      | FTIC Four-Year Graduation Rate  | SIF, SIFD, RET      | None   | Registrar                  |
| 5      | Academic Progress Rate [Second Year Retention Rate with At Least a 2.0 GPA]                       | SIF, RET            | None   | Registrar                  |
| 6      | Percentage of Bachelor's Degrees Awarded within Programs of Strategic Emphasis                    | SIFD                | None   | Registrar                  |
| 7      | University Access Rate [Percent of Undergraduates with a Pell grant]                              | SFA, SIF            | None   | Financial Aid, Registrar   |
| 8      | Percentage of Graduate Degrees Awarded within Programs of Strategic Emphasis                      | SIFD                | None   | Registrar, Graduate School |
| 9a     | Three-Year Graduation Rate for FCS Associate in Arts Transfer Student                             | SIF, SIFD, RET      | None   | Registrar                  |
| 9b     | Six-Year Graduation Rate for Students awarded a Pell Grant in First Year                          | SIF, SIFD, RET, SFA | None   | Registrar, Financial Aid   |
| 10     | BOT Choice: Percent of Undergraduate FTE in Online Courses  | SIF                 | None   | Registrar                  |

RET = Retention File  
HTD = Hours to Degree

SFA = Student Financial Aid  
SIF = Student Instruction File

SIFD = Student Instruction File, Degrees Awarded

# Appendix III

## 2024 Metric Definitions<sup>3</sup>

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### 1. Percent of Bachelor's Graduates Enrolled or Employed (\$40,000+)

One Year After Graduation

This metric is based on the percentage of a graduating class of bachelor's degree recipients who are enrolled or employed (earning at least \$40,000) somewhere in the United States. This data includes non-Florida data from all states and districts, including the District of Columbia and Puerto Rico; and military enlistment as reported by the institutions. Students who do not have valid social security numbers and are not found enrolled are excluded. Student not found enrolled following graduation and/or employed are also excluded.

Sources: State University Database System (SUDS), Florida Department of Economic Opportunity (DEO) analysis of State Wage Interchange System (SWIS), and National Student Clearinghouse (NSC).

### 2. Median Wages of Bachelor's Graduates Employed Full-time

One Year After Graduation

This metric is based on annualized Unemployment Insurance (UI) wage data from the fourth fiscal quarter after graduation for bachelor's recipients. This data does not include individuals who are self-employed, employed by the military, those without a valid social security number, or making less than minimum wage. This data now includes non-Florida data from all states and districts, including the District of Columbia and Puerto Rico.

Sources: State University Database System (SUDS), Florida Department of Economic Opportunity (DEO) analysis of State Wage Interchange System (SWIS).

### 3. Cost to the Student

Net Tuition & Fees for Resident Undergraduates per 120 Credit Hours

This metric compares the average sticker price and the average gift aid amount. The sticker price includes: (1) tuition and fees for resident undergraduates; (2) books and supplies (we use a proxy as calculated by the College Board); and (3) the average number of credit hours attempted by students who were admitted as an FTIC student who graduated with a bachelor's degree from a program that requires only 120 credit hours. The gift aid amount includes: (1) financial aid (grants, scholarships, waivers and third-party payments) provided to resident undergraduate students during the most recent academic year; (2) the total number of credit hours for those resident undergraduates. The average gift aid award per credit hour was multiplied by 120 and compared to the sticker price.

Source: State University Database System (SUDS), the Legislature's annual General Appropriations Act, and university required fees.

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<sup>3</sup> [https://www.flbog.edu/wp-content/uploads/2024/08/2024\\_PBF\\_METRIC\\_DEFINITIONS.pdf](https://www.flbog.edu/wp-content/uploads/2024/08/2024_PBF_METRIC_DEFINITIONS.pdf)



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**4. Four Year FTIC Graduation Rate**

This metric is based on the percentage of first-time-in-college (FTIC) students who started in the Fall (or summer continuing to Fall) term and were enrolled full-time in their first semester<sup>4</sup> and had graduated from the same institution by the summer term of their fourth year. FTIC includes 'early admit' students who were admitted as a degree-seeking student prior to high school graduation. Students who were enrolled in advanced graduate programs during their 4th year were excluded.

Source: State University Database System (SUDS).

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**5. Academic Progress Rate**  
2nd Year Retention with GPA Above 2.0

This metric is based on the percentage of first-time-in-college (FTIC) students who started in the Fall (or summer continuing to Fall) term and were enrolled full-time in their first semester<sup>5</sup> and were still enrolled in the same institution during the next Fall term with a grade point average (GPA) of at least 2.0 at the end of their first year (Fall, Spring, Summer)<sup>6</sup>.

Source: State University Database System (SUDS).

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**6. Bachelor's Degrees within Programs of Strategic Emphasis**

This metric is based on the number of baccalaureate degrees awarded within the programs designated by the Board of Governors as 'Programs of Strategic Emphasis'. A student who has multiple majors in the subset of targeted Classification of Instruction Program codes will be counted twice (i.e., double-majors are included).

Source: State University Database System (SUDS).

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**7. University Access Rate**  
Percent of Undergraduates with a Pell-grant

This metric is based the number of undergraduates, enrolled during the fall term, who received a Pell-grant during the fall term. Students who were not eligible for Pell grants (e.g., Unclassified, non-resident aliens, post-baccs) were excluded from the denominator for this metric.

Source: State University Database System (SUDS).

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**8a. Graduate Degrees within Programs of Strategic Emphasis**

This metric is based on the number of graduate degrees awarded within the programs designated by the Board of Governors as 'Programs of Strategic Emphasis'. A student who has multiple majors in the subset of targeted Classification of Instruction Program codes will be counted twice (i.e., double-majors are included).

Source: State University Database System (SUDS).

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<sup>4</sup> Noted for additional clarification, this metric is based on FTIC students who started at UNF in the Fall (or summer continuing to Fall) term and were enrolled full-time in their first **Fall** semester and had graduated from UNF by the summer term of their fourth year.

<sup>5</sup> See Footnote 3.

<sup>6</sup> Noted for additional clarification, if the student started in Summer and continued to Fall, the end of their first year would include (Summer, Fall, Spring, and Summer) for GPA calculation.

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**BOG Choice Metric**

**9a. Three-Year  
Graduation Rate for FCS  
Associate in Arts  
Transfer Student**

This transfer cohort is defined as undergraduates entering in fall term (or summer continuing to fall) from the Florida College System with an Associate in Arts (AA) degree. The rate is the percentage of the initial cohort that has either graduated from the same institution by the summer term of their third academic year. Both full-time and part-time students are used in the calculation. Students who were flagged as enrolled in advanced graduate programs that would not earn a bachelor's degree are excluded.

Source: State University Database System (SUDS).

**9b. Six-Year Graduation  
Rate for Students who  
are Awarded a Pell Grant  
in their First Year**

This metric is based on the percentage of students who started in the Fall (or summer continuing to Fall) term and were enrolled full-time or part-time in their first semester and who received a Pell Grant during their first year and who graduated from the same institution by the summer term of their sixth year. Students who were flagged as enrolled in advanced graduate programs that would not earn a bachelor's degree were excluded.

Source: State University Database System (SUDS).

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**BOT Choice Metric**

**10j. Percent of  
Undergraduate FTE in  
Online Courses**

UNF

This metric is based on the percentage of undergraduate full-time equivalent (FTE) students enrolled in online courses. The FTE student is a measure of instructional activity that is based on the number of credit hours that students enroll by course level. Distance Learning is a course in which at least 80 percent of the direct instruction of the course is delivered using some form of technology when the student and instructor are separated by time or space, or both (per 1009.24(17), F.S.).

Source: Accountability Plan (Table 3C), State University Database System (SUDS).