



UNIVERSITY of  
**SOUTH FLORIDA**  
Office of Internal Audit

# 25-010 Performance Based Funding Data Integrity Audit

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## Executive Summary

The University of South Florida (USF) Office of Internal Audit (IA) performed an audit of the internal controls that ensure the completeness, accuracy, and timeliness of data submissions to the Board of Governors (BOG). These data submissions are relied upon by the board in preparing the measures (metrics) used in the performance-based funding (PBF) process. This audit also provides an objective basis of support for the President and Board of Trustees (BOT) Chair to sign the representations included in the Data Integrity Certification to be filed with the BOG by March 1, 2025. This project is part of the approved Internal Audit 2024-2025 Work Plan. The focus of this audit was the internal controls established by USF as of September 30, 2024. Details are included in the [scope and objectives](#) section of this report.

The PBF measures are based on data submitted through the State University Database System (SUDS) utilizing a state-wide data submission process for BOG files. For additional information on data files included in this audit, see [Exhibit A](#) and [Exhibit B](#).

IA concluded that the system of internal control that ensures the completeness, accuracy, and timeliness of data submissions to the BOG, which supports the PBF measures, offered significant assurance.

Overall Conclusion	Definition
<b>Significant Assurance</b>	There is a generally sound control framework designed to meet the organization’s objectives, or controls are generally being applied consistently.

## Scope and Objectives

The audit focused on the internal controls established by USF as of September 30, 2024, to ensure the completeness, accuracy, and timeliness of data submissions to the BOG, which supports the PBF measures. The specific audit objectives were to:

- Determine whether the processes and internal controls established by the university ensure the completeness, accuracy, and timeliness of data submissions to the BOG which support the PBF measures.
- Provide an objective basis for the President and BOT Chair to sign the representations included in the Performance-Based Funding Data Integrity Certification, which will be submitted to the BOT and filed with the BOG by March 1, 2025.

The scope and objectives of the audit were set jointly and agreed to by the President, BOT Chair, and BOT Audit & Compliance Committee Chair, and the university's Chief Audit Executive.

In conducting the audit, IA followed a disciplined, systematic approach using the Global Internal Audit Standards. The information system components of the audit were performed in accordance with the *ISACA (Information Systems Audit and Control Association) Standards and Guidelines*. The COSO (Committee of Sponsoring Organizations of the Treadway Commission) and COBIT 2019 control frameworks were used to assess control structure effectiveness.

## Procedures Performed

For term-based submissions, testing of the control processes was performed on the files covering the period Summer 2023 through Spring 2024. For files submitted annually, the current year file was selected for testing if available by November 15, 2024. Our testing focused on the tables and data elements in the files which were utilized by the BOG to compute the performance measure. For additional information on the files included in this review see [Exhibit B](#).

Minimum audit guidelines were established by the BOG in year one which outlined eight key objectives. Although not required, these key objectives have been incorporated into the audit each subsequent year:

1. Verify the Data Administrator has been appointed by the university president and PBF responsibilities incorporated into their job duties.
2. Validate that processes and internal controls in place are designed to ensure completeness, accuracy, and timeliness of data submissions.
3. Determine whether policies, procedures, and desk manuals are adequate to ensure integrity of submissions.

4. Evaluate the adequacy of system access controls.
5. Verify data accuracy through sample testing of key files and data elements.
6. Assess the consistency of Data Administrator's certification of data submissions.
7. Confirm the consistency of data submissions with the BOG data definitions (files and data elements).
8. Evaluate the necessity and authorization of data resubmissions.

In year one, a comprehensive review of processes and controls was conducted followed by a risk assessment. In each subsequent year, system process documentation was updated to reflect any material changes that took place; a new risk assessment was performed based on the updated system documentation and processes; and a new work plan was developed based on the updated risk assessment. Fraud-related risks, including the availability and appetite to manipulate data to produce more favorable results, were included as part of the risk assessment.

This year's audit included:

1. Evaluating any changes to key processes used by the Data Administrator and data owners/custodians to ensure the completeness, accuracy, and timeliness of data submissions to the BOG.
2. Reviewing all requests to modify data elements and/or file submission processes to ensure they followed the standard change management process and are consistent with BOG expectations.
3. Reviewing the Data Administrator's data resubmissions to the BOG from January 1, 2024, to December 31, 2024, to ensure these resubmissions were both necessary and authorized, as well as evaluating that controls were in place to minimize the need for data resubmissions and were functioning as designed.
4. Tracing samples from the Retention (RET), Student Instructional File (SIF), SIF Degrees Awarded (SIFD), Student Financial Aid (SFA), and Hours to Degree (HTD) BOG files to OASIS (Online Access Student Information System), the system of record. The integrity of these files collectively impacts measures one through 10.
5. Tracing samples from the HTD BOG file to DegreeWorks, a system used to derive whether courses are used towards a degree. The integrity of this file impacts Metric Three – Cost to the Student.

## Conclusion

IA concluded that the system of internal control that ensures the completeness, accuracy, and timeliness of data submissions to the BOG, which supports the PBF measures, offered significant assurance.



## Background

In 2014, the BOG implemented the PBF Model which includes ten measures intended to evaluate Florida institutions on a range of issues (e.g., graduation and retention rates, average student costs, etc.). Nine of the measures are common to all institutions, while the remaining one varies by institution and focuses on areas of improvement or the specific mission of the university.

The measures calculations are based on data submitted through the State University Database System (SUDS) utilizing a state-wide data submission process for BOG files. In order to ensure the integrity of the data being submitted to the BOG to support the calculation of the measures, USF has established specific file generation, review, certification, and submission processes.

### File Generation Process

USF utilizes an automated process, Application Manager, to extract data files from the original systems of record and reformat and redefine data to meet the BOG data definition standards. The only data file that can be impacted outside the Application Manager process is the Hours to Degree (HTD) submission. (See HTD File Generation Process below.)

This Application Manager process includes the following key controls:

- ✓ The Application Manager jobs can only be launched by authorized Data Stewards. In addition, individuals responsible for the collection and validation of the data have no ability to modify the Application Manager jobs.
- ✓ The Retention File generated by the BOG is downloaded from the BOG SUDS portal to HubMart by the Office of Decision Support – Data Administration (ODS-Data Administration). The Data Stewards and Sub-certifiers cannot change the files.
- ✓ Corrections are made to the original systems of record, and the Application Manager job is re-run until the file is free of material errors.
- ✓ Any changes to the data derivations, data elements, or table layouts in the Application Manager jobs are tightly controlled by ODS-Data Administration and Information Technology (IT) utilizing a formal change management process.
- ✓ There are IT controls designed to ensure that changes to the Application Manager jobs are approved via the standard USF change management process and that access to BOG submission-related data at rest or in transit is appropriately controlled.

### Hours to Degree File Generation Process

The HTD file submission has two primary tables: 1) HTD that contains information regarding the students and the degrees issued and 2) Courses to Degree (CTD) that includes information regarding the courses taken and utilization of the courses to degree. The HTD

file is derived based on data in HubMart (Degrees\_Submitted\_Vw) and data from the student records system, OASIS (Online Access Student Information System) - a Banner product. The CTD file is generated from a combination of OASIS data and data obtained from the degree certification and advising system (DegreeWorks).

While an Application Manager process is used to create the HTD file, the process utilizes a series of complex scripts to select the population, normalize the data fields to meet BOG data definition standards, and populate course attributes used by the BOG to identify excess hours exemptions. This includes deriving whether courses are “used to degree” or “not used to degree” from DegreeWorks.

The systematically-identified HTD population and CTD file are loaded into two custom Banner reporting tables for validation. Any necessary corrections are made manually by the Data Steward utilizing custom Banner forms.

## BOG File Review and Certification Process

USF utilizes a formal review process managed by ODS-Data Administration for all BOG file submissions. The review and certification process includes the following key controls:

- ✓ Data Stewards, Sub-certifiers and Executive Reviewers who had operational and/or administrative responsibility for the institutional data are assigned key roles and responsibilities. The [ODS website](#) defines each of these roles.
- ✓ A central repository (DocMart) contains detailed information regarding data elements for each BOG SUDS file.
- ✓ A secured file storage location (HubMart) provides read-only access and functionality to the data collected and extracted into the Data Warehouse from transactional source systems in order to allow Data Stewards and Sub-certifiers to review and validate data.
- ✓ A formal sub-certification and executive review process is in place to ensure that institutional data submitted to the BOG accurately reflects the data contained in the primary systems of record. No BOG file is submitted to the BOG by the Data Administrator until the Executive Reviewer(s) approves the file.
- ✓ A formal process for requesting and approving resubmissions includes a second executive review process.

## BOG File Submission Process

Once all data integrity steps are performed and the file is ready for upload to the SUDS portal, a secure transmission process is used by ODS-Data Administration to ensure data cannot be changed prior to submission.

Key controls within this process include:

- ✓ A dedicated transfer server is used to transmit the BOG SUDS files. Only ODS-Data Administration and IT server administrators have access to the transfer server.
- ✓ Only ODS-Data Administration staff can upload a file from the transfer server to SUDS, edit submissions, generate available reports, or generate reports with re-editing.
- ✓ Only the Data Administrator and Back-up administrator can submit the final BOG file.



## Distribution

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cc	Dr. Charles J. Lockwood	Executive Vice President, USF Health & Dean Morsani College of Medicine
cc	Gerard Solis	Senior Vice President for Legal Affairs & General Counsel, Chief Strategy Officer
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cc	Martin Smith	Assistant Vice President, Admissions
cc	Catherine Long	University Registrar, Registrar's Office

## Exhibit A – Performance Measures Data Sources

Metric	Metric Description	BOG File	Data Used/Created by the BOG
One	Percent of Bachelor's Graduates Enrolled or Employed (Earning \$40,000+) – One Year After Graduation	SIFD	National Student Clearinghouse (NSC), Florida Department of Economic Opportunity (DEO), the Florida Education and Training Placement Information Program (FETPIP), and the State University System Institutions
Two	Median Wages of Bachelor's Graduates Employed Full-time – One Year After Graduation	SIFD	Florida Department of Economic Opportunity (DEO) provides Unemployment Insurance (UI) wages from the State Wage Interchange System (SWIS)
Three	Average Cost to the Student (Net Tuition & Fees for Resident Undergraduates per 120 Credit Hours)	SIF, SFA, HTD	State University Database System (SUDS), the Legislature's annual General Appropriations Act, and university required fees as approved by the Florida Board of Governors
Four	Four Year Graduation Rate (Full-time FTIC)	SIF, SIFD, RET	BOG created Cohort and Retention File
Five	Academic Progress Rate (2nd Year Retention with at least a 2.0 GPA for Full-time FTIC)	SIF, SIFD, RET	BOG created Cohort and Retention File
Six	Percentage of Bachelor's Degrees Awarded within Programs of Strategic Emphasis	SIFD	
Seven	University Access Rate (Percent of Undergraduates with a Pell-grant)	SIF, SFA	
Eight	Percent of Graduate Degrees Awarded within Programs of Strategic Emphasis	SIFD	
Nine <sup>1</sup>	a. Three-Year Graduation Rate for Florida College System (FCS) Associate in Arts Transfer Students b. Six-Year Graduation Rate for Students who are Awarded a Pell Grant in their First Year in College	SIF, SIFD, RET, SFA	BOG created Cohort and Retention File
Ten	Six-year FTIC graduation rate (Full and Part-time)	SIF, SIFD, RET	BOG created Cohort and Retention File

<sup>1</sup>Beginning in fiscal year 2022-2023 the three-year graduation rate for associate in arts transfer students must be included in the performance-based metrics.

## Exhibit B – BOG Files Reviewed

Submission	System of Record	Table	Submission Reviewed
Hours to Degree (HTD)	OASIS, DegreeWorks	Hours to Degree Courses to Degree	2023-2024
Student Financial Aid (SFA)	OASIS	Financial Aid Awards	2023-2024
Student Instructional File - Degree (SIFD)	OASIS	Degrees Awarded	Summer 2023, Fall 2023, Spring 2024
Student Instructional File (SIF)	OASIS	Person Demographics Enrollments	Summer 2023, Fall 2023, Spring 2024
Retention File (RET)	BOG	Retention Cohort Change	2022-2023

## Appendix A – Risk and Overall Conclusion Legend

Risk	Definition
Minor	Insignificant or incidental negative impact
Moderate	Notable negative impact
Major	Significant negative impact
Severe	Substantial, pervasive, or long-lasting negative impact

Overall Conclusion	Definition
Significant Assurance	There is a generally sound control framework designed to meet the organization's objectives, or controls are generally being applied consistently.
Moderate Assurance	There are areas in the control framework or inconsistent application of controls putting the achievement of the organization's objectives at risk.
Limited Assurance	There are weaknesses in the design or inconsistent application of the control framework that require urgent management attention to achieve the organization's objectives.
Weak Assurance	There are considerable weaknesses in the design or inconsistent application of the control framework that will result in, or already has resulted in, failure to achieve the organization's objectives. Immediate management attention is required.