



SCOPE AND OBJECTIVES

We audited Performance Based Funding Data Integrity as of September 30, 2024. This audit was included as part of our 2024/25 audit work plan, conducted in accordance with a Board of Governors directive to State universities. Our specific objectives were to:

- Evaluate internal controls designed to ensure the accuracy, completeness, and timeliness of data submissions to the Board of Governors, and
- Provide an objective basis of support for the President and Chair of the Board of Trustees to sign the representations included in the *Performance Based Funding – Data Integrity Certification*, to be filed with the Board of Governors by March 1, 2025.

Audit fieldwork began on September 13, 2024, and ended on January 15, 2025. Our audit conforms to the Institute of Internal Auditors *Global Internal Audit Standards* and generally accepted auditing standards.

BACKGROUND

The Board of Governors (BOG) serves as the governing body for the State University System of Florida. The BOG has broad governance responsibilities affecting administrative and budgetary matters for Florida’s 12 public universities. Beginning in fiscal year 2013-2014, the BOG implemented a performance-based funding model to evaluate Florida’s 12 public universities on a range of issues. The model is based on ten metrics and incentivizes universities to improve on key metrics. Required data integrity audits have been performed annually since 2014. The culmination of these audits is the execution of the Data Integrity Certification by the President and the Chairman of the Board of Trustees. The submission of this

Certification to BOG confirms our compliance with BOG Regulation 5.001(8).

Currently, the metrics that generally apply to all institutions are:

1. *Percent of Bachelor’s Graduates Employed (Earning \$40,000+) or Continuing their Education;*
2. *Median Wages of Bachelor’s Graduates Employed Full-time;*
3. *Average Cost to the Student (Net Tuition and Fees per 120 Credit Hours for Resident Undergraduates);*
4. *Four Year Graduation Rate (Full-time FTIC);*
5. *Academic Progress Rate (Second Fall Retention Rate with at Least a 2.0 GPA for Full-time FTIC students);*
6. *Bachelor’s Degrees Awarded within Programs of Strategic Emphasis;*
7. *University Access Rate (Percent of Undergraduates with a Pell Grant);*
8. *Graduate Degrees Awarded within Programs of Strategic Emphasis;*
- 9a. *Two-Year Graduation Rate for Florida College System Associate in Arts Transfer Students; and*
- 9b. *Six-Year Graduation Rate for Students Who are Awarded a Pell Grant in Their First Year.*



Metrics 1 – 9 Methodology. Much of the data that is used by the BOG in their calculations of Metrics 1 through 9 is compiled into 6 data files that are submitted periodically by each of the universities. These files include:

- Admissions File;
 - Degrees Awarded File;
 - Hours to Degree File;
 - Retention File;
 - Student Financial Aid File; and
 - Student Instruction File.
1. First-Year Seminars and Experiences (includes Learning Communities);
 2. Common Intellectual Experience;
 3. Writing-Intensive Courses;
 4. Collaborative Assignments and Projects;
 5. Research with Faculty;
 6. Diversity/Global Learning;
 7. ePortfolios;
 8. Service Learning, Community-Based Learning;
 9. Internships; and
 10. Capstone Courses and Projects.

Data that is ultimately submitted to the BOG through these electronic submissions is initially entered through the Admissions, Graduate Admissions, Registrar, Financial Aid, and Controller’s departments into the Banner Student system. The Office of Institutional Research (IR) has been delegated responsibility for compiling the data into tables according to BOG specifications, conducting a quality review of the data prior to submission to the BOG, and timely submission of the files.

Metric 10 Methodology. Each university is offered a “Board of Trustees Choice Metric,” which allows the institution to select a metric based on their university’s unique strengths. This has been UWF’s choice metric since 2019/20:

Percent of Baccalaureate Graduates Completing 2+ Types of High-Impact Practices.

UWF has accepted the following classification of High-Impact Practices established by the Association of American Colleges and Universities:

It was decided that IR would include all academic courses completed beginning with Fall 2014, in Metric 10. University Housing & Residence Life and the Office of Undergraduate Research provide student information to IR for inclusion in the count. It should be noted that we only include a count for 1 High Impact Practice Type, e.g., a student engaged in 3 Internships would only yield a count of 1 in the Metrics 10 computation

Appointment of the Data Administrator. In accordance with BOG Regulation 3.007 “State University System (SUS) Management Information Systems,” the President has formally appointed an Institutional Data Administrator, who is the Director of IR. The Director has frequent contact with the BOG Office of Data and Analytics staff, strengthening his understanding of their complex requirements for the data in the files.

AUDIT METHODOLOGY

We interviewed key personnel involved in the processes that end with submission of data to the BOG. We examined written policies and procedures and other related documentation. We evaluated internal controls that were in place and used the results to guide the audit work.



This year's Performance-based Funding audit represents the University's eleventh required data integrity audit. As the University's data integrity processes and procedures have evolved, so, too, has our approach to assessing related risks. Using a risk-based approach, we considered the overall audit risk of each metric, any changes to metric definitions or methodology, significant changes to University policies or procedures impacting data data-related processes, as well as turnover of key personnel. Audit testing focused on the higher risk activities.

Audit testing was conducted on data submitted to the BOG in order to evaluate accuracy and completeness. We used data based on academic years or semesters, according to the time periods identified as part of the UWF Accountability Plan for 2024; if this information was not yet available, data in the last file submitted was used for testing purposes.

We appreciate the cooperation, professionalism, and responsiveness of the employees who were involved in the audit.

Respectfully submitted,

A handwritten signature in cursive script that reads "Cynthia Talbert".

Cynthia Talbert, CFE, CIA, CRMA, CPA
Chief Audit Executive

We conducted audit testing on Metric 4, cohort adjustments, and scoring confirmation procedures.

CONCLUSION ON GOVERNANCE, RISK MANAGEMENT AND CONTROLS

In our opinion, governance over the University's Performance-based Funding data, processes, and activities were adequate to ensure compliance with applicable Florida Statutes, BOG regulations, and University policies. Institutional Research, as well as the multiple functional user areas, have retained key personnel, providing critical experience and continuity to ensure the integrity of the University's data and processes. Controls had been established in each area that were sufficient to ensure the integrity of the data and risks were being adequately managed.

OBSERVATIONS

We make no recommendations.



REPORT PROVIDED TO THE FOLLOWING:

Dr. Martha Saunders, President
Dr. Scott Yenor, Chair BOT
Dick Baker, Chair Audit & Compliance Committee
Alonzie Scott, Audit & Compliance Committee
Dr. Paul Hsu, Audit & Compliance Committee
Dr. Jaromy Kuhl, Provost
Betsy Bowers, Vice President of Finance and Administration
Dr. Greg Tomso, Vice President of DAESA
Christophe Lizen, Director of Institutional Research
Dr. Melissa Webb, Graduate School Assistant Dean
Jeffrey Djerlek, Associate Vice President/Controller
Shelly Blake, Associate Vice President, Budgets and Financial Planning
Adam Burgess, Registrar
Katie Condon, Assistant Vice President Enrollment Affairs
Dr. Rachel Conway, Director of Financial Aid and Scholarships
Ethan Henley, Director of Admissions
Lindsey Walk, Director of Career Development and Community Engagement
Jaime Hoelscher, Manager, FL Auditor General
Ken Danley, Supervisor, FL Auditor General
Julie Leftheris, BOG Inspector General
Anna Lochas, BOT Liaison