



FLORIDA A&M UNIVERSITY  
DIVISION OF AUDIT

**Report No. 19-20-0006**  
**Audit Report**  
**FY 19-20 Performance-Based Funding Data Integrity**



**ACCOUNTABILITY • INTEGRITY • EFFICIENCY**

February 20, 2020



# FY 19-20 Performance-Based Funding Data Integrity Audit

## EXECUTIVE SUMMARY

### WHAT WE DID

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We performed an audit to verify the data submitted for the Fall 2018, Spring 2019, and Summer 2019 academic semesters that supports the University's 10 performance funding metrics; evaluate the university's processes for completeness, accuracy, and timeliness of performance funding data submissions; and review other University actions that impact the University's Data Integrity Certification required by the Florida Board of Governors (FLBOG).

### WHAT WE FOUND

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We believe that our audit can be relied upon by the university president and the Florida Agricultural & Mechanical University's (FAMU) Board of Trustees as a basis for certifying, without modification, the representations made to the FLBOG related to the integrity of data required for the FLBOG performance-based funding model.

Based on our audit, we have concluded that FAMU controls and processes are adequate to ensure the completeness of data submitted to the FLBOG in support of performance-based funding. Our audit did not reveal any material errors within the data files submitted by FAMU that would impact FAMU's overall ranking among State University System institutions. However, our audit did disclose an error within the logic used by the FLBOG to calculate Metric 10: *Number of Bachelor's Degrees Awarded to Transfers with AA Degrees from Florida College System (FCS)* which could materially impact FAMU's overall ranking among State University System institutions.

Specifically, the logic for Metric 10 calculations did not include an exclusion for transfers from FCS institutions who received their AA from FAMU after matriculation. As a result, the number of bachelor's degrees awarded to transfers with AA degrees from FCS institutions was overstated. During the course of our audit, FAMU worked with the FLBOG to update the logic to now exclude these FAMU AA graduates from the Metric 10 calculation. FLBOG staff provided FAMU revised Metric 10 outcomes, but did not adjust the original benchmark. Without revising the associated Metric 10 benchmark, there could be unintended scoring impacts.

### OPPORTUNITIES FOR IMPROVEMENT

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FAMU's Provost, Vice President for Strategic Planning, Analysis and Institutional Effectiveness, and University Data Administrator should work with the FLBOG staff to establish a fair and equitable benchmark for Metric 10 based upon the revised metric logic to ensure that this change does not negatively impact FAMU's PBF evaluation and scoring.



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## BACKGROUND

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### Florida Statutes

Florida Statutes 1001.92<sup>1</sup> – State University System Performance-Based Incentive governs the funding model under which state universities obtain state funding. Specifically:

*A State University System Performance-Based Incentive shall be awarded to state universities using performance-based metrics adopted by the Board of Governors of the State University System...The board shall adopt benchmarks to evaluate each state university's performance on the metrics to measure the state university's achievement of institutional excellence or need for improvement and minimum requirements for eligibility to receive performance funding.*

Florida Statutes 1001.076<sup>2</sup> – Powers and duties of the Board of Governors requires Florida A&M University to conduct an annual audit of data submitted to the Florida Board of Governors. Specifically:

*The Board of Governors shall maintain an effective information system to provide accurate, timely, and cost-effective information about each university...To ensure consistency, the Board of Governors shall define the data components and methodology used to implement ss. 1001.7065 and 1001.92. Each university shall conduct an annual audit to verify that the data submitted pursuant to ss. 1001.7065 and 1001.92 complies with the data definitions established by the board and submit the audits to the Board of Governors Office of Inspector General as part of the annual certification process required by the Board of Governors.*

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<sup>1</sup> Source: <https://www.flsenate.gov/Laws/Statutes/2019/1001.92>

<sup>2</sup> Source: <https://www.flsenate.gov/Laws/Statutes/2019/1001.706>



## Florida Board of Governors: Performance-Based Funding Overview

The Performance-Based Funding Model includes 10 metrics that evaluate Florida universities on a range of issues.<sup>3</sup> Two of the 10 metrics are Choice metrics; one picked by the FLBOG and one by the university board of trustees. The 10 metrics upon which FAMU is evaluated are as follows:

Florida Agricultural & Mechanical University Performance-Based Funding Metrics			
1	Percent of Bachelor's Graduates Employed (Earning \$25,000+) or Continuing their Education	2	Median Wages of Bachelor's Graduates Employed Full-time
3	Average Cost to the Student (Net Tuition per 120 Credit Hours)	4	Four Year Graduation Rate (Full-time First Time in College (FTIC))
5	Academic Progress Rate (2nd Year Retention with Grade Point Average Above 2.0)	6	Bachelor's Degrees Awarded in Areas of Strategic Emphasis <sup>4</sup>
7	University Access Rate (Percent of Undergraduates with a Pell-grant)	8	Graduate Degrees Awarded in Areas of Strategic Emphasis
9	Board of Governors Choice - Percent of Bachelor's Degrees without Excess Hours	10	FAMU Board of Trustees Choice - Number of Bachelor's Degrees Awarded to Transfers with AA Degrees from Florida College System

## Florida Board of Governors Audit and Certification Directives for FY 2019-2020

On June 18, 2019, Florida Board of Governors Chair, Ned Lautenbach, sent a letter (Appendix B) highlighting each university's responsibilities for performing a performance-based funding data integrity audit along with instructions to submit the audit and revised Data Integrity Certification (Appendix C) to the FLBOG Office of Inspector General and Director of Compliance no later than March 2, 2020. The letter required each University to perform an audit that includes the following:

- An audit of the university's processes that ensure the completeness, accuracy, and timeliness of data submissions;
- Testing of data that supports performance funding metrics, as well as preeminence or emerging preeminence metrics if applicable, as testing is essential in determining that processes are in place and working as intended;
- A scope and objectives that are set jointly between the chair of the university board of trustees and the university chief audit executive;
- Develop corrective action plans, as needed; and
- Have the audit accepted by the University Board of Trustees.

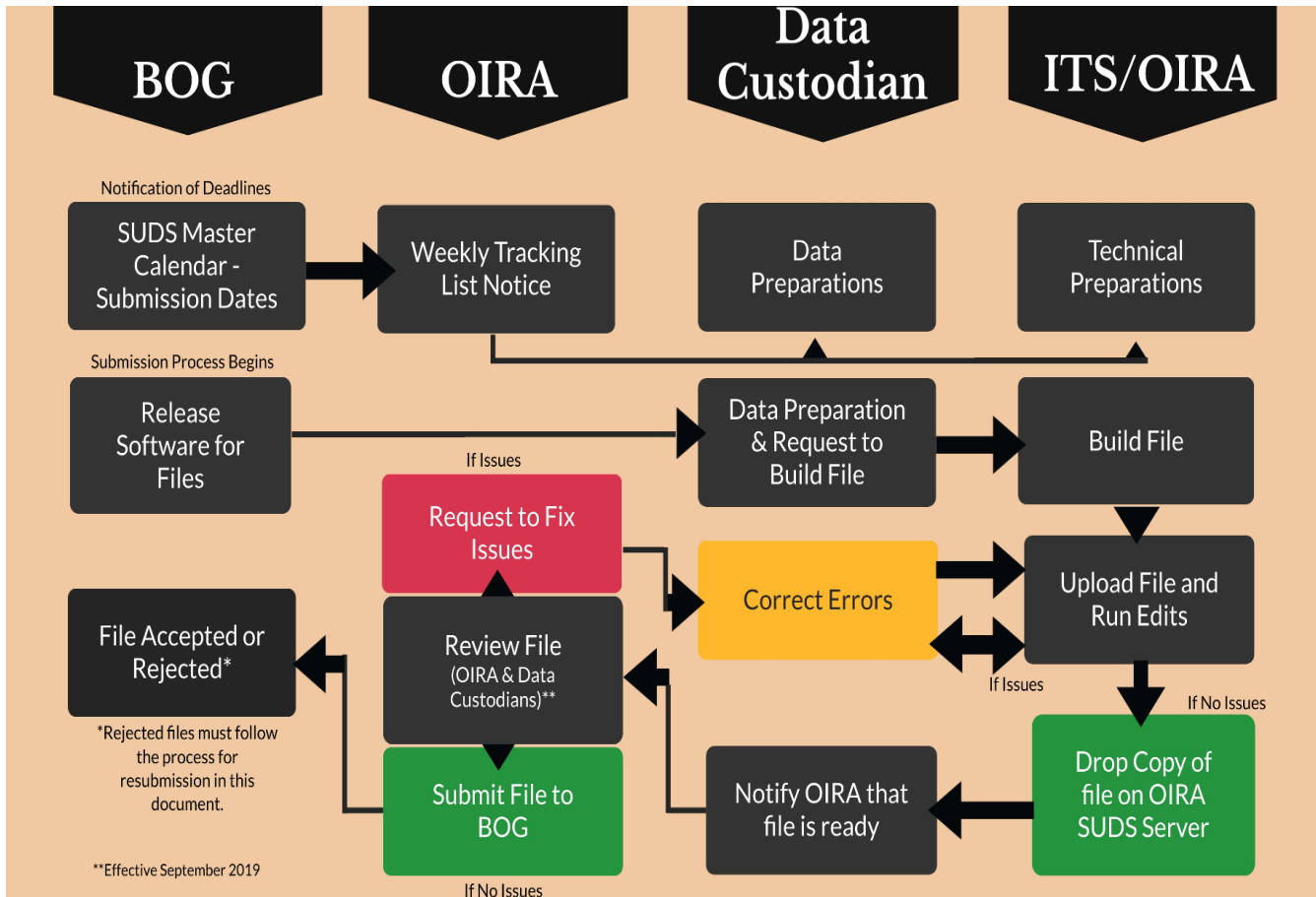
<sup>3</sup> Source: <https://www.flbog.edu/wp-content/uploads/Overview-Doc-Performance-Funding-10-Metric-Model-Condensed-Version-Nov-2019.pdf>

<sup>4</sup> <https://www.flbog.edu/resources/academic/programs-of-strategic-emphasis/>



Upon conclusion of the audit, each University president was instructed to complete the Data Integrity Certification, evaluating the 13 prepared representations, and explain any modifications needed to reflect significant or material audit findings.

**FAMU State File Process Overview**



The Office of Institutional Research & Analytics (OIRA), led by the University Data Administrator, is charged with ensuring the completeness, timeliness, and accuracy of State University Database System (SUDS) files submission. The chart below illustrates the general workflow of each data file submission<sup>5</sup>.

<sup>5</sup> Source: FAMU Office of Institutional Research & Analytics (September 2019)



## PERFORMANCE-BASED FUNDING DATA INTEGRITY REVIEW OUTCOMES

The Division of Audit performed this audit of the university’s processes to ensure the completeness, accuracy, and timeliness of data submissions, as well as, testing of data that supports performance funding metrics determined that the processes in place are working as intended. The following table summarizes the outcomes of the work performed by the Division of Audit in the following areas:

- Timeliness, completeness, and accuracy performance-based funding files;
- Processes and data review objectives established for each performance funding metric in consultation with University management and approval of the President; and
- Analysis of key responsibilities of the data administrator function within the performance funding process.

SUDS File Summary		
SUDS Files	File Submitted Timely	Data Validation Issues
ADM – Fall 2018	Yes	None
ADM – Spring 2019	Yes	None
ADM – Summer 2019*	Yes	None
SIF – Fall 2018	Yes	None
SIF – Spring 2019	Yes	None
SIF – Summer 2019*	Yes	None
SIFD – Fall 2018	Yes	None
SIFD – Spring 2019	Yes	None
SIFD – Summer 2019*	Yes	None
SFA – 2018/2019	Yes	None
HTD/CTD – 2018/2019	6 Days Late	None

[SUDS File Summary Legend: ADM - Admissions, SIF - Student Instruction File, SIFD - Degrees Awarded, SFA - Student Financial Aid, HTD - Hours to Degree, CTD - Courses to Degree]

\* **Note:** Summer 2018 file data for ADM, SIF, and SIFD were tested as part of the FAMU Division of Audit 2018-2019 Performance-Based Funding Data Integrity Audit. Summer 2019 was tested as part of the current audit cycle, in order to obtain samples crossing three academic terms.



The following tables summarize the audit objectives and outcomes by metric.

**Review of Metric 1: Percent of Bachelor’s Graduates Enrolled or Employed (\$25,000) One Year After Graduation and Metric 2: Median Wages of Bachelor’s Graduates Employed Full-time One Year After Graduation**

Objective	Outcome
Confirm student data, specifically social security numbers, from a sample of students within the SIFD file.	Our review of a sample set of students determined that student information data submitted through SUDS accurately reflected iRattler, transcript, and admission application data for each student tested.

**Review of Metric 3: Avg. Cost to the Student Net Tuition & Fees for Resident Undergraduate Per 120 Credit Hours**

Objective	Outcome
Determine the accuracy and integrity of data related to Financial Aid provided by FAMU to students.	Our review of a sample set of students determined that information submitted to the FLBOG accurately reflected the information within iRattler regarding resident classifications, grants and scholarship awards, fee waivers, and credit hours taken by students.
Third-Party Payments: Verify the accuracy of financial aid coded as third-party payments and document the process the University uses for assessing third-party payments.	Our review of a sample set of third-party payments submitted to the FLBOG revealed that the financial aid data was complete, accurate, and reflected the information within iRattler.

**Review of Metric 4: 4 Year FTIC Graduation Rate**

Objective	Outcome
Determine if degrees were appropriately awarded for FTIC students who graduated within one year of enrollment.	FAMU did not award degrees to any FTIC students within one year of enrollment during the audit period.
Determine whether students who were excluded from the 4-year cohort were enrolled in eligible programs for exclusion: 5-Year MBA or 6-Year PharmD	FAMU excludes students enrolled in the 6-Year Pharm-D Program and the 5-Year MBA program from the 4-Year FTIC cohort. Our review of the transcripts and iRattler data for students who were excluded from the 4-Year cohort confirmed those students as being enrolled in either the 6-Year Pharm-D Program or the 5-Year MBA programs for the 2018-2019 reporting term thus were correctly excluded from the 4-Year graduation rate calculation.





**Review of Metric 5: Academic Progress Rate 2nd Year Retention with GPA Above 2.0**

Objective	Outcome
<p>Confirm that there were no changes made to the GPA system calculation process and that the supporting grade change process has appropriate controls to ensure grade integrity.</p>	<p><b><u>GPA Calculations</u></b> FAMU’s cumulative GPA calculations are computed using iRattler. The accuracy of these calculations was validated during audit work performed in previous performance-based funding audits. No changes were made to the GPA calculation process during the current audit period.</p> <p><b><u>Grade Change Process</u></b> FAMU has established a grade change process to ensure all grade changes are properly authorized, which subsequently would impact a student’s GPA. A grade change is allowed only if it is determined that a grade was recorded in error, or when removing "Incomplete (I)" or "Passing but Not Proficient (PN)" grades; or as a result of a student’s successful appeal of a grade. A "Grade Change and Academic Record Update Form" must be submitted to the Registrar’s Office for processing. The form must contain the signature of the appropriate academic Dean in order to be processed.</p> <p><b><u>System Security</u></b> FAMU has implemented additional layers of security within iRattler to protect accounts with the ability to change grades.</p>

**Review of Metric 6 & 8: Degrees Awarded in Programs of Strategic Emphasis**

Objective	Outcome
<p>Review all requests made to the FLBOG’s Academic and Student affairs unit to consider designating a program of strategic emphasis. Evaluate the rationale behind the requests and the number of students impacted if the requests are granted.</p>	<p><b><u>Requests Review</u></b> The University did not submit any requests for Programs of Strategic Emphasis (PSE) during the audit period.</p> <p><b><u>Approved Programs</u></b> FAMU did not receive approval to add any new PSE during the audit period.</p>
<p>Metric 6 (Undergraduate): Determine if degrees were appropriately awarded based on graduation requirements.</p>	<p>Our review of a sample set of students from undergraduate PSE, determined that all students satisfied the necessary curriculum requirements to be awarded their respective degree.</p>



**Review of Metric 6 & 8: Degrees Awarded in Programs of Strategic Emphasis**

Objective	Outcome
Metric 8 (Graduate): Determine if degrees were appropriately awarded based on graduation requirements.	Our review of a sample set of students from graduate PSE, determined that all students satisfied the necessary curriculum requirements to be awarded their respective degree.

**Review of Metric 7: University Access Rate Percent of Undergraduates with a Pell Grant**

Objective	Outcome
Verify the receipt of funds by students coded as receiving a Pell Grant.	Our review of a sample set of students revealed that all students recorded as receiving Pell Grants had received the Pell Grants in the amounts indicated within the SFA file.
Review classification for students to ensure that those excluded from the metric (unclassified) met the appropriate criteria.	Our review of a sample set of students revealed that student classification levels were appropriately classified within the SFA file.

**Review of Metric 9: Percent of Bachelor’s Degrees without Excess Hours**

Objective	Outcome
The objective of this test is to determine if the Hours-To-Degree file contains accurate degree hours per student. Specifically, to validate use of Credit Hour Usage Indicator, Course Grouping Codes, and Excess Hours Exclusion within the HTD files.	Our review of a sample of students from the HTD file, and related CTD file, revealed that student degree hours reported were accurate.

**Review of Metric 10: Number of Bachelor’s Degrees Awarded to Transfers with AA from FCS**

Objective	Outcome
Validate whether students coded as transferring from a Florida College System (FCS) institution with an AA degree, obtained their AA degree from a FCS institution.	<p>Our review of a sample set of students revealed that all students who were coded as being awarded an AA degree from a FCS was correctly reflected within the SIFD file.</p> <p><b><u>Florida Board of Governors Metric 10 Logic</u></b> Our audit revealed an issue in the logic used to calculate Metric 10: Number of Bachelor’s Degrees Awarded to Transfers with AA Degrees from FCS. Specifically, the logic did not exclude transfers from FCS institutions who received their AA at FAMU. As a result, the number of bachelor’s degrees awarded to transfers with AA degrees from the FCS was overstated. During the course of our audit, the FLBOG updated the logic for calculating Metric 10 and submitted the</p>



	University with new metric outcomes. We recommend that FAMU continue to work with FLBOG staff to adjust the Metric 10 benchmark as well.
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Review of Data Administrator Processes	
Objective	Outcome
Determine whether 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.	During the 2018-2019 academic year, the previous University Data Administrator, Dr. Kwadwo Owusu, was replaced by Interim University Data Administrator, Dr. Katherine Scheuch, on May 10, 2019. Both University Data Administrators were appointed by the University President, had the responsibilities for University Data Administrator included within their position descriptions, and were fully aware of their responsibilities as it relates to Performance Funding files.
Evaluate the processes, controls, and procedures used by the Data Administrator to ensure the completeness, accuracy, and timely submission of data to the FLBOG.	The University Data Administrator has developed a documented procedure guide, “State File Submission Process,” that provides information regarding: <ul style="list-style-type: none"> <li>• weekly tracking of files for timeliness;</li> <li>• steps for identifying and resolving edits and errors within the files for accuracy and completeness, including resubmission; and</li> <li>• roles and responsibilities of OIRA staff, Information Technology Services staff, and data custodians to ensure the overall completeness, accuracy, and timeliness of each SUDS file.</li> </ul>
Review data submissions for consistency with data definitions and guidance provided by the FLBOG. Specifically, for any files that were resubmitted, determine the cause for resubmission and document any process adjustments needed or that were made to prevent further resubmissions for the same cause.	Our review revealed that 5 of 11 files submitted through the SUDS submission process during the audit period required resubmissions. The University has assessed the causes for all file resubmissions and established procedures to prevent resubmissions for the same issues in the future.
Verify that when critical errors have been identified, a written explanation of the critical errors was included with the file submission.	Our review revealed that 4 of 11 files submitted through the SUDS submission process during the audit period contained critical errors. The University has assessed the causes for all submissions containing critical errors and



	<p>established procedures to prevent resubmissions for the same issues in the future.</p>
<p>Determine 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.”</p>	<p>Based on our audit, we have concluded that FAMU’s controls and processes are adequate to ensure the completeness of data submitted to the FLBOG in support of performance-based funding. Our audit did not reveal any material errors within the data files submitted by FAMU that would impact FAMU’s overall ranking among State University System institutions. Therefore, we believe that the Data Administrator’s certification that the files/data represents the position of FAMU is accurate.</p>

Review of SUDS User Access	
Objective	Outcome
<p>Assigned security within the SUDS application enforces appropriate separation of duties for staff responsible for data entry.</p>	<p>Our review revealed that 37 of 39 SUDS users had appropriate access to the SUDS system. The two users identified as having inappropriate access were assigned the “Validator” role (read-only), which did not impact the data integrity of the files submitted. Both inappropriate read-only accesses have been fully resolved.</p>





## **APPENDIX A: PURPOSE, SCOPE, AND METHODOLOGY**

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### **Purpose and Scope**

The purpose of this audit was to verify the data submitted for the Fall 2018, Spring 2019, and Summer 2019 academic semesters that supports the University's 10 performance funding metrics; evaluate the university's processes for completeness, accuracy, and timeliness of performance funding data submissions; and review other University actions that impact the University's Data Integrity Certification required by the FLBOG.

### **Methodology**

Data submitted to the FLBOG to support the University's performance-based funding metrics, methods and controls applied by management to ensure data integrity, and processes designed to ensure completeness, accuracy, and timeliness of data were subject to the following audit procedures:

- Detailed testing of each of file to ensure the data within the file matched the University system data. Additional testing was then conducted to test and evaluate veracity of the university system data, including reviews and testing of University processes, policies, and procedures.
- Walk-throughs of processes for data file submission, compiling data files, inputting data into the system, and University processes upon which the data is generated (i.e. graduation approval process).
- Interviews of key staff regarding processes, data integrity and responsibilities for data.



## APPENDIX B: FLBOG JUNE 18, 2019 LETTER TO FAMU REGARDING DATA INTEGRITY AUDITS AND CERTIFICATIONS



STATE  
UNIVERSITY  
SYSTEM  
of FLORIDA  
Board of Governors

Office of the Chancellor  
325 West Gaines Street, Suite 1614  
Tallahassee, FL 32399  
Phone 850.245.0466  
Fax 850.245.9685  
www.flbog.edu

### MEMORANDUM

**TO:** Chairs, University Boards of Trustees  
University Presidents

**FROM:** Ned Lautenbach, Chair *Ned Lautenbach*

**DATE:** June 18, 2019

**RE:** Data Integrity Audits and Certifications for Performance Based Funding  
and Preeminence Metrics

Since the Board of Governors' January 2014 approval of the Performance Based Funding Model, the model has incentivized universities and their boards of trustees to achieve excellence and performance improvements in key areas aligned to the State University System of Florida Strategic Plan goals. Over the past six years, the Performance Based Funding state investment has totaled \$1,250,000,000 in additional state funding, demonstrating continued support for the System. This is a testament to the value of the state university system to the educational and economic growth of our state. These investments have allowed the System to keep tuition stable for our students.

For the 2019-2020 fiscal year, the investment into performance based funding remains at the all-time high of \$560 million with \$265 million in state investment and \$295 million in institutional investment. With this investment, universities have demonstrated the ability to achieve excellence and improvements in the 10 key metrics, including graduation and retention rates. The U.S. News & World Report released May 14, 2019, ranked Florida as the best state for higher education for the third consecutive year. The state university system has had a 9.5% five-year increase in graduation rates, and a 31% year-over-year drop in the cost-to-student for a bachelor's degree.

In November 2018, the Board of Governors evaluated the model's metrics and approved changes to metric 10 as selected by university boards of trustees. Data is currently being collected for the new metrics, and benchmarks will be set based on the most recent data.



BOT Chairs and Presidents  
 June 18, 2019  
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Key to the model’s success is the ability of the Board of Governors to rely on the information you provide for performance based funding decision-making. During the 2019 Legislative Session, lawmakers approved Senate Bill 190 that contains language amending section 1001.706, Florida Statutes. The new language states:

*Each university shall conduct an annual audit to verify that the data submitted pursuant to ss. 1001.7065<sup>[1]</sup> and 1001.92<sup>[2]</sup> complies with the data definitions established by the board and submit the audits to the Board of Governors Office of Inspector General as part of the annual certification process required by the Board of Governors.*

As now required by Florida Statutes, 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. Additionally, I ask that these audits include testing of data that supports performance funding metrics, as well as preeminence or emerging preeminence metrics if applicable, as testing is essential in determining that processes are in place and working as intended.

In addition to the data integrity audit for the Performance Based Funding Model, universities designated as preeminent or emerging preeminent will need to conduct a similar audit for the data and metrics used for preeminent status consideration. This audit may be included with or separate from the Performance Based Funding Data Integrity Audit.

The scope and objectives of the audit(s) should be set jointly between the chair of the university board of trustees and the university chief audit executive. The audit(s) 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.

Using the results from the data integrity audit(s), each university president should complete the attached Data Integrity Certification. When completing this certification, evaluate each of the 13 prepared representations, which have been revised to include preeminence and emerging preeminence for those universities so designated. If you are able to affirm a representation as prepared, do so. If you are unable to affirm a

<sup>1</sup> S. 1001.7065, Florida Statutes, Preeminent State Research Universities Program  
<sup>2</sup> S. 1001.92, Florida Statutes, State University System Performance-based Incentive



BOT Chairs and Presidents

June 18, 2019

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representation as prepared, explain the modification in the space provided. It is important that representations be modified to reflect significant or material audit findings. The certification document shall be signed by the university president and board of trustees chair after being approved by the board of trustees.

The audit results and corrective action plans as needed shall be provided to the Board of Governors after being accepted by the university's board of trustees. The audit results shall support the president's certification and include any noted audit findings. The completed Data Integrity Certification and audit report(s) shall be submitted to the Office of Inspector General and Director of Compliance no later than **March 2, 2020**.

I ask that you consider the March 2<sup>nd</sup> deadline when establishing dates for your 2020 board of trustees meetings as we will need these audits and certifications in sufficient time to be included in our March Board of Governors' meeting materials.

I commend you, your data administrators, and the many university staff responsible for ensuring reliable, accurate, and complete information is timely submitted to the Board of Governors. I would also like to thank your chief audit executives for focusing a significant portion of their office's resources to auditing your university's data-related controls, processes, and submissions. Collectively, these efforts allow you to confidently certify the accuracy of data submissions to the Board of Governors and enhance public trust and confidence in this process. We appreciate your cooperation and assistance in ensuring the integrity of the performance funding and preeminence processes.

If you have questions regarding these requirements, please do not hesitate to contact the Board of Governors Inspector General at [BOGInspectorGeneral@flbog.edu](mailto:BOGInspectorGeneral@flbog.edu) or 850-245-0466.

NCL/jml

Attachment: Data Integrity Certification Form





## APPENDIX C: DATA INTEGRITY CERTIFICATION



STATE  
UNIVERSITY  
SYSTEM  
of FLORIDA  
Board of Governors

### Data Integrity Certification

March 2020

University Name: \_\_\_\_\_

**INSTRUCTIONS:** Please respond “Yes” or “No” for each representation below. Explain any “No” responses to ensure clarity of the representation you are making to the Board of Governors. Modify representations to reflect any noted significant or material audit findings.

Data Integrity Certification Representations			
Representations	Yes	No	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 and Preeminence or Emerging Preeminence Status.	<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"/>	
3. In accordance with Board of Governors Regulation 1.001(3)(f), 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"/>	
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"/>	
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"/>	



## Data Integrity Certification

Data Integrity Certification Representations			
Representations	Yes	No	Comment/ Reference
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, and data definitions provided by the Board Office.	<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 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 type="checkbox"/>	<input type="checkbox"/>	
9. In accordance with Board of Governors Regulation 3.007, my Data Administrator electronically certifies data submissions in the State University Data System by acknowledging the following statement, "Ready to submit: Pressing <b>Submit for Approval</b> represents electronic certification of this data per Board of Governors Regulation 3.007."	<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"/>	
11. I recognize that Board of Governors' and statutory requirements for the use of data related to the Performance Based Funding initiative and Preeminence or Emerging Preeminence status consideration will drive university policy on a wide range of university operations - from admissions through graduation. I certify that university policy changes and decisions impacting data used for these purposes 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 the related metrics.	<input type="checkbox"/>	<input type="checkbox"/>	



## Data Integrity Certification

Data Integrity Certification Representations			
Representations	Yes	No	Comment/ Reference
12. I certify that I agreed to the scope of work for the Performance Based Funding Data Integrity Audit and the Preeminence or Emerging Preeminence Data Integrity Audit (if applicable) conducted by my chief audit executive.	<input type="checkbox"/>	<input type="checkbox"/>	
13. In accordance with section 1001.706, Florida Statutes, I certify that the audit conducted verified that the data submitted pursuant to sections 1001.7065 and 1001.92, Florida Statutes [regarding Preeminence and Performance-based Funding, respectively], complies with the data definitions established by the Board of Governors.	<input type="checkbox"/>	<input type="checkbox"/>	

Data Integrity Certification Representations, Signatures
<p>I certify that all information provided as part of the Board of Governors Data Integrity Certification for Performance Based Funding and Preeminence or Emerging Preeminence status (if applicable) 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 _____  <div style="text-align: center;">President</div></p>
<p>I certify that this Board of Governors Data Integrity Certification for Performance Based Funding and Preeminence or Emerging Preeminence status (if applicable) has been approved by the university board of trustees and is true and correct to the best of my knowledge.</p> <p>Certification: _____ Date _____  <div style="text-align: center;">Board of Trustees Chair</div></p>



## **DISTRIBUTION**

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### **Responsible Manager:**

- Larry Robinson, Ph.D., President

### **Internal Distribution:**

- Board of Trustees
  - Kelvin Lawson, Chair
  - Kimberly Moore, Vice Chair
  - Ann Marie Cavazos
  - Thomas W. Dortch, Jr.
  - Kristin Harper
  - David Lawrence, Jr.
  - Rochard Moricette
  - Belvin Perry, Jr.
  - Nicole Washington
  - Robert L. Woody
- Craig Reed, Audit Committee Chair
- Linda F. Barge-Miles, Chief of Staff
- Denise Wallace, Vice President, Legal Affairs and General Counsel
- Maurice Edington, Provost and Vice President, Academic Affairs
- Alan Robertson, Vice President, Finance and Administration/CFO
- William E. Hudson, Vice President, Student Affairs
- Shawnta Friday-Stroud, Vice President, University Advancement/ Executive Director, FAMU Foundation
- Charles Weatherford, Vice President, Research
- Beverly Barrington, Vice President, Strategic Planning, Analysis and Institutional Effectiveness
- Rica Calhoun, Chief External Compliance & Ethics Officer
- Kortne Gosha, Vice President/Director of Athletics
- Keith Miles, Interim Director, Communications, Marketing, and Media Relations

### **External Distribution:**

Julie Leftheris, Inspector General and Director of Compliance, Board of Governors





## PROJECT TEAM

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### Engagement was conducted by:

#### *Project Lead*

- Deidre Melton, CFE, CIA, CISA, CISM, CRISC, Audit Director

#### *Project Staff*

- Jessica Hughes, CCA, CCEP, CICA, CFE Audit Services/Investigations Administrator
- Ruoxu Li, CIA, CISA Audit Services/Investigations Administrator
- Carl Threatt, CIA, CRMA, CIGA, CIGI, CFE, CCEP Audit Services/Investigations Administrator
- William Knight, CIGA, Internal Auditor/Investigator

### Engagement was supervised, approved, and distributed by:

Joseph K. Maleszewski, MBA, CIA, CGAP, CISA, CIG, CIGA, CIGI, CCEP  
Vice President for Audit

## STATEMENT OF ACCORDANCE

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The Division of Audit's mission is to provide independent, objective assurance and consulting services designed to add value and improve the University's operations. It helps the University accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes.

We conducted this assurance service in accordance with the International Standards for the Professional Practice of Internal Auditing and Generally Accepted Government Auditing Standards. Those standards require we plan and perform the assurance service to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our engagement objectives. We believe the evidence obtained provides a reasonable basis for our conclusions based on our objectives.

Please address inquiries regarding this report to the Division of Audit at (850) 412-5479.

<http://www.famu.edu/index.cfm?AuditandCompliance&AboutAuditandCompliance>