



FLORIDA A&M UNIVERSITY
DIVISION OF AUDIT

Report No. 21-22-0003
Assurance Services Report
Performance-Based Funding Data Integrity Audit



ACCOUNTABILITY • INTEGRITY • EFFICIENCY

January 27, 2022



FY 21-22 Performance-Based Funding Data Integrity Audit

EXECUTIVE SUMMARY

We verified the data submitted for Fall 2020, Spring 2021, and Summer 2021 academic semesters that supports the University’s performance-based funding metrics 4, 6, 8, 9a and 9b; evaluated the University’s processes for completeness, accuracy, and timeliness of performance-based funding data submissions; and reviewed other University actions that impact the University’s Data Integrity Certification required by the Florida Board of Governors (FLBOG).

Based on our audit, we have concluded that FAMU’s controls and processes are adequate to ensure the completeness, accuracy, and timeliness of data submitted to the FLBOG to support performance-based funding decisions. There were no material errors found within the data files submitted by FAMU that would impact FAMU’s overall ranking among State University System (SUS) institutions. Our audit outcomes are summarized in the table below:



Data Administrator Processes and Procedures



The Data Administrator, in collaboration with data custodians, had established processes, controls, and procedures to provide assurance that the data submitted to FLBOG was accurate and complete. There were no changes in FAMU’s Data Administrator roles, responsibilities, and processes since the last audit.



State University Data Systems (SUDS) Data File Submission & Validation



- The University submitted all SUDS data files in accordance with the FLBOG requirements.
- The University identified a critical error related to a Full-time First Time in College (FTIC) coding issue for readmitted FTIC students due to logic gap in the Fall 2021 Student Instruction – Preliminary file (SIFP). The critical error was resolved, the corrective action was implemented, and the resubmission of the file was made in accordance with FLBOG’s requirements and procedures.



Testing of Metric Data and Review of Internal Controls



- The University provided accurate data to the FLBOG, as evidenced by our testing of file data used to support metrics 4, 6, 8, 9a, and 9b.
- The University established a Degree Certification Committee to provide guidance and develop procedures to strengthen controls in the degree certification and course substitutions processes which impact Metrics 6&8 (degrees awarded).

Legend:	Controls are in place & operating effectively	Controls are in place but not operating effectively	Controls are not in place
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Based on the findings summarized above, we believe that our work provides a reasonable basis for the University President and FAMU Board of Trustees Chair to sign the FLBOG Data Integrity Certification as prepared without modification.



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BACKGROUND

Florida Board of Governors: Performance-Based Funding Overview

Florida Statutes 1001.92¹ – State University System Performance-Based Incentive governs the funding model under which state universities obtain state funding. The Performance-Based Funding Model includes 10 metrics² that evaluate Florida universities on a range of issues. The model has four guiding principles³: 1) use metrics that align with SUS Strategic Plan goals, 2) reward Excellence or Improvement, 3) have a few clear, simple metrics, and 4) acknowledge the unique mission of the different institutions. The 10 metrics upon which FAMU is evaluated are as follows:

2021 Florida Agricultural & Mechanical University Performance-Based Funding Metrics

1	Percent of Bachelor's Graduates Employed and/or Continuing their Education Further One Year after Graduation
2	Median Wages of Bachelor's Graduates Employed Full-time
3	Average Cost to the Student (Net Tuition & Fees for Resident Undergraduates per 120 Credit Hours)
4	Four Year Graduation Rate (FTIC)
5	Academic Progress Rate (2nd Year Retention with Grade Point Average Above 2.0)
6	Bachelor's Degrees Awarded in Programs of Strategic Emphasis (PSE)
7	University Access Rate (Percent of Undergraduates with a Pell-grant)
8	Graduate Degrees Awarded in Programs of Strategic Emphasis (PSE)
9a	Two-Year Graduation Rate for Florida College System (FCS) Associate in Arts (AA) Transfer Student
9b	Six-Year Graduation Rate for Students who are Awarded a Pell Grant in their First Year
10a	FAMU Board of Trustees Choice - Number of Bachelor's Degrees Awarded to Transfers with AA Degrees from FCS

¹ http://www.leg.state.fl.us/statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=1000-1099/1001/Sections/1001.92.html

² https://www.flbog.edu/wp-content/uploads/2021/11/2021_PBF_METRIC_DEFINITIONS_1.pdf

³ <https://www.flbog.edu/finance/performance-based-funding/>



Florida Board of Governors Audit and Certification Directives for FY 2021-2022

Florida Statutes 1001.706⁴ – Powers and duties of the Board of Governors requires Florida A&M University to conduct an annual audit of data submitted to the FLBOG. On June 14, 2021, Florida Board of Governors Chair, Sydney Kitson, 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 1, 2022. The letter required each University to:

- Direct the university chief audit executive to perform an audit of the university’s processes that ensure the completeness, accuracy, and timeliness of data submissions. Additionally, the audits must 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;
- Establish the scope and objectives of the audit jointly between the chair of the university board of trustees and the university chief audit executive.
- Perform the audit in accordance with the current *International Standards for the Professional Practice of Internal Auditing* as published by the Institute of Internal Auditors, Inc.

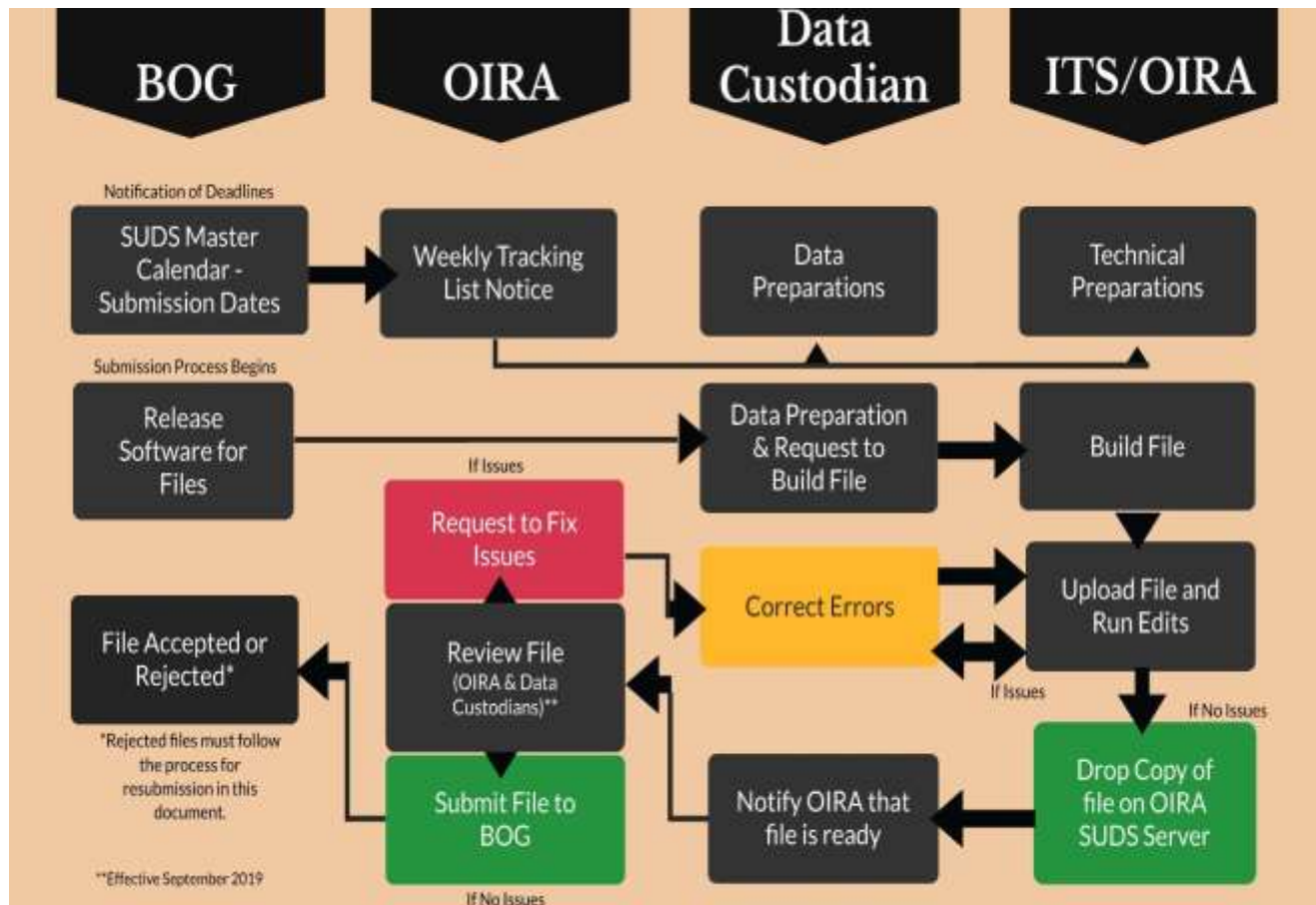
Using the results of the audit, each University President was instructed to complete the Data Integrity Certification, evaluating the 13 prepared representations, and explain any modifications needed to reflect significant or material audit findings. The audit results, corrective action plans (as needed), and Data Integrity Certifications were required to be submitted to the FLBOG Office of Inspector General and Director of Compliance no later than March 1, 2022.

⁴ http://www.leg.state.fl.us/statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=1000-1099/1001/Sections/1001.706.html



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 SUDS files submission. The chart below illustrates the general workflow between FAMU OIRA and FAMU functional units including data custodians and Information Technology Services (ITS) for data file submission⁵.



5 Source: FAMU OIRA. There have been no changes to the processes since September 2019.



PERFORMANCE –BASED FUNDING DATA INTEGRITY REVIEW OUTCOMES

This report provides an objective basis of support for the Board of Trustees Chair and the University President to sign the representations made in the FLBOG’s Data Integrity Certification, which FLBOG required be filed with them by March 1, 2022. Our annual audit confirmed that FAMU has processes and controls in place for maintaining and reporting performance metrics data and that the system functions in a reliable manner.



Data Administrator Processes and Procedures

The Division of Audit verified with University Data Administrator, Dr. Khoi To that there have been no changes since the last audit in governance procedures, internal controls, processes, and procedures that directed the Data Administrator in the performance of his obligation to ensure the veracity of the data submitted to the FLBOG was accurate, timely, and complete. Our review determined that the University Data Administrator had effectively carried out his responsibilities related to the oversight and management of the data file submission process to the FLBOG.



SUDS Data File Submission and Validation

The Division of Audit conducted an evaluation and validation of twenty-one University data file submissions to ensure that the files were submitted to the FLBOG Office in accordance with the specified schedule. Additionally, our review of data file resubmissions identified one resubmission that was required due to a critical error. We verified that written explanations of the critical error were included within file resubmission as required. The Data Administrator had worked with FLBOG staff to resolve the critical error related to FTIC coding issue for readmitted FTIC students. The resubmission was made in accordance with FLBOG’s requirements and procedures. The University developed corrective action plans to prevent similar future resubmissions.



Testing of Metric Data Files and Review of Internal Controls

The Division of Audit assessed the effectiveness of the University’s internal controls over the collection and reporting of data submitted to the FLBOG Office. Additionally, we validated the reliability of processes, and those procedures were adequately designed to ensure that data required in reports filed with the FAMU Board of Trustees and the FLBOG were recorded, processed, summarized, and reported in a manner that ensures its accuracy and completeness. The following table summarizes our observations for each metric where data was tested.



Review Area	Observations
<p>Metric 4 Four-Year Graduation Rate for FTIC</p>	<p><u>Data Accuracy and Completeness</u></p> <ul style="list-style-type: none"> • Our review of the data contained within the Retention file that supports Metric 4 calculations, as outlined in the FLBOG methodology guidance, did not reveal any material differences from the data contained within iRattler Campus Solutions, FAMU’s student ERP system. • Our review of cohort adjustments made by university staff, determined that students were properly excluded from the cohort in accordance with the FLBOG cohort adjustment requirements and supported with adequate documentation. <p><u>Process Review</u></p> <ul style="list-style-type: none"> • Our review of a sample of students from the 2016-2017 Full-time, First-time-in-College (FT-FTIC) cohort confirmed that degrees were properly awarded to students admitted as FT-FTIC.
<p>Metric 6 Undergraduate Degrees Awarded in (PSE)</p>	<p><u>Data Accuracy and Completeness</u></p> <ul style="list-style-type: none"> • Our review of the data contained within the Student Instruction File - Degrees Awarded (SIFD) files that supports Metric 6 calculations, as outlined in the FLBOG methodology guidance, did not reveal any material differences from the data contained within iRattler Campus Solutions, FAMU’s student ERP system. <p><u>Process Review</u></p> <ul style="list-style-type: none"> • Our review of a sample of undergraduate students in PSE confirmed that all students satisfied the necessary curriculum requirements to be awarded their respective degree. Students with more than 5 course exceptions were reviewed and determined to be appropriately authorized. • Since the prior audit, the University established the Degree Certification Committee. The Committee updated the written Course Exception Procedures to strengthen controls by colleges and schools in authorizing course substitutions.
<p>Metric 8 Graduate Degrees Awarded in (PSE)</p>	<p><u>Data Accuracy and Completeness</u></p> <ul style="list-style-type: none"> • Our review of the data contained within the SIFD files that supports Metric 8 calculations, as outlined in the FLBOG methodology guidance, did not reveal any material differences from the data contained within iRattler Campus Solutions, FAMU’s student ERP system. <p><u>Process Review</u></p> <ul style="list-style-type: none"> • Our review of a sample of graduate students in PSE confirmed that all students satisfied the necessary curriculum requirements to be awarded their respective degree.



Review Area	Observations
	<ul style="list-style-type: none"> Since the prior audit, the Degree Certification Committee has been implementing the Academic Advisement Report (AAR) in iRattler as part of the degree-awarding process for graduate-level students since spring 2021. Schools are required to use the AAR for graduate-level students. We determined that this new process is being utilized by colleges and schools. Once fully implemented, the Division of Audit will assess the accuracy and effectiveness of the new reporting process.
<p>Metric 9a Two-Year Graduation Rate for Florida FCS AA Transfers</p>	<p><u>Data Accuracy and Completeness</u></p> <ul style="list-style-type: none"> Our review of the data contained within the Retention file that supports Metric 9a calculations, as outlined in the FLBOG methodology guidance, did not reveal any material differences from the data contained within iRattler Campus Solutions, FAMU’s student ERP system. <p><u>Process Review</u></p> <ul style="list-style-type: none"> Our review of a sample of FCS AA transfer students from the 2018-2019 cohort confirmed that degrees were properly awarded to students admitted as AA Transfers from FCS and graduated within two years of enrollment.
<p>Metric 9b Six-Year Graduation Rate for FTIC Students with a Pell Grant⁶</p>	<p><u>Data Accuracy and Completeness</u></p> <ul style="list-style-type: none"> Our review of the data contained within the Retention file that supports Metric 9b calculations, as outlined in the FLBOG methodology guidance, did not reveal any material differences from the data contained within iRattler Campus Solutions, FAMU’s student ERP system. Our review of cohort adjustments made by university staff, determined that students were properly excluded from the cohort in accordance with the FLBOG cohort adjustment requirements and supported with adequate documentation. <p><u>Process Review</u></p> <ul style="list-style-type: none"> Our review of a sample of students from the 2014-2015 FTIC that received a Pell Grant in their first-year cohort confirmed that students were properly identified as graduating within six years of enrollment and had received a Pell Grant in their first year of enrollment.

⁶ Federal Pell Grants usually are awarded only to undergraduate students who display exceptional financial need and have not earned a bachelor's, graduate, or professional degree. Source: <https://studentaid.gov/understand-aid/types/grants/pell>



APPENDIX A: PURPOSE, SCOPE, AND METHODOLOGY

Purpose and Scope

The purpose of this audit was to:

- Verify the data submitted for the Fall 2020, Spring 2021, and Summer 2021 academic semesters that supports the University’s performance funding metrics 4, 6, 8, 9a, and 9b;
- Evaluate the university’s processes for completeness, accuracy, and timeliness of performance-based 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 performance funding metrics 4, 6, 8, 9a and 9b 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; and
- Interviews of key staff regarding processes, data integrity and responsibilities for data.



APPENDIX B: FLBOG JUNE 14, 2021 LETTER TO FAMU



Florida Board of Governors
State University System of
Florida
325 West Gaines Street, Suite 1614
Tallahassee, FL 32399
Phone 850.245.0466
Fax: 850.245.9685

MEMORANDUM

TO: Chairs, University Boards of Trustees
University Presidents

FROM: Sydney Kitson, Chair 

DATE: June 14, 2021

RE: Data Integrity Audits and Certifications for Performance-based Funding
and Preeminence Metrics

The Performance-based Funding Model has incentivized universities and their boards of trustees since 2014 to achieve excellence and performance improvements in key areas aligned to the State University System of Florida Strategic Plan goals. The Performance-based Funding state investment demonstrates continued support for the System and 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.

The State University System recently announced a 10 percent five-year increase in graduation rates as well as a 31 percent year-over-year drop in the cost-to-the-student for a bachelor's degree. Due to support from elected leaders and initiatives that drive down costs, the average State University System student pays \$5,990 for a bachelor's degree once financial aid is included. The U.S. News & World Report has ranked Florida as the best state for higher education for five consecutive years, based on graduation rates, class size, student-faculty ratio, and the number of students on Pell Grants.

Given the success of Performance-based Funding and return on investment for the additional state funds to the state's university system, we are grateful for the Legislature's continued investment into Performance-based Funding. Through Performance-based Funding, universities have demonstrated the ability to achieve excellence and improvements in the 10 key metrics, including graduation and retention rates. Florida improved on three of the five metrics in the recent rankings, including four-year graduation rate, average debt, and tuition and fees.



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. As required by Florida Statutes,¹ 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 for those universities so designated. Testing is essential in determining that processes are in place and working as intended. 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. If you are able to affirm a representation as prepared, do so. If you are unable to affirm a 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 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 1, 2022**. Ensure they are accessible to all readers by complying with Section 508 of the Rehabilitation Act.

I ask that you consider the March 1st deadline when establishing dates for your 2022 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.

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



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 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 or 850-245-0466.

SK/jml

Attachment: Data Integrity Certification Form

C: Marshall Criser III, Chancellor
Tim Jones, Vice Chancellor, Finance/Administration and CFO
Vikki Shirley, General Counsel and Corporate Secretary
Jason Jones, Chief Data Officer
Julie Leftheris, Inspector General and Director of Compliance



APPENDIX C: DATA INTEGRITY CERTIFICATION



Data Integrity Certification March 2022

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 **material or significant** 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 provided 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 Submit for Approval 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: _____ President</p>	<p>Date _____</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: _____ Board of Trustees Chair</p>	<p>Date _____</p>



DISTRIBUTION

Responsible Manager

Larry Robinson, Ph.D., President

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PROJECT TEAM



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Associate Vice President for
Audit and Chief Risk Officer



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Project Reviewer

Arriet Foster, Lead
Senior Auditor &
Investigator

STATEMENT OF ACCORDANCE

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 services 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.

<https://www.famu.edu/administration/audit/index.php>