MINUTES
FLORIDA STATE UNIVERSITY
BOARD OF TRUSTEES HYBRID MEETING
FRIDAY, NOVEMBER 20, 2020
8:30 AM
MEETING MINUTES

Attendees: Max Alvarez*, Kathryn Ballard*, Ed Burr, Billy Buzzett*, Eric Chicken, June Duda, Jorge Gonzalez*, Jim Henderson*, Jonathan Levin, Craig Mateer, Bob Sasser*, and John Thiel*

Absent: Brent Sembler

*Attended virtually via ZOOM Video Conferencing

I. CALL TO ORDER AND WELCOME
   Mr. Ed Burr, Chair

Chair Burr called the meeting to order at 8:30 am. Lynna Sands conducted the roll call and confirmed a quorum.

II. APPROVAL OF MINUTES (ACTION)
   - September 11, 2020, Board Meeting

The September 11, 2020, General Board Meeting Minutes were approved as presented.

III. PUBLIC COMMENTS

Public Comments were provided regarding GAU, Transgender Inclusivity Housing Policy and the president’s bonus.

IV. PRESIDENT’S REPORT
    Mr. John Thrasher, President

President Thrasher provided remarks regarding recent personnel changes. He recognized Kathleen Daly, Paula Moyer, Browning Brooks and Gary Ostrander for their dedication and hard work with the Florida State University. Additional personnel changes include Liz Lovell will oversee University Relations, Laurel Fulkerson, Interim Vice President of Research, Dennis Schnittker, Interim Vice President of University Communication and Clay Ingram, Chief Legislative Officer.

President commented on the U.S. News & World Report rankings and the return of freshman students at the rate of 95 percent placing FSU in the Top 15 public universities in the nation.

A COVID-19 update in regards to campus was provided. Additionally, FSU hosted Dr. Robert Redfield, director of the CDC, for a campus roundtable discussion.
Planning for the spring semester is underway with changes. Spring Break has been canceled to limit the return to campus following traveling out of town. Classes will end April 23rd and graduation will be held that weekend.

Legislative Session will begin meeting in the spring with priorities continuing to be pre-eminence funding and national ranking enhancement.

The Institute on Politics, with funding provided by the Florida legislature, and housed within College of Social Sciences and Public Policy was recently launched. Excited the role it will play in improving the lives of Americans and encourage civic engagement.

V. CONSENT ITEMS
A. Requesting Approval for Revision of Alumni Association Bylaws
B. Request Approval to Implement Master’s in Interdisciplinary Data Science
C. Request Approval to Implement Master’s in Athletic Coaching
D. Request Approval of FSU College of Medicine Graduate Medical Education Annual Institutional Review Executive Summary (AY 2019-20)
E. Requesting Approval for Renewal of the Audit Contract for 5 years with HBK CPAs and Consultants for The Ringling Museum Foundation
F. Requesting Approval for Campus Development Agreement
G. Requesting Approval of Status Report on Construction Projects over $2.0 million and Change Orders
H. Requesting Approval for Amendment of FSU Regulation FSU 2.0249 – Installment Tuition and Fee Contracts
I. Requesting Approval for Amendment of FSU Regulation 2.02422 – Special Fines, Fees and Penalties
J. Requesting Approval for Amendment of FSU Regulation 2.02414 – Fee Waivers (to be renamed Waivers and Exemptions of Tuition and Fees)

Trustee Duda moved to approve Consent Items A-J. Trustee Mateer seconded the motion and was approved unanimously.

VI. NEW BUSINESS AND UPDATES
A. Academic Affairs Committee
   Dr. Sally McRorie, Provost
   Mr. Jim Henderson, Chair

Trustee Henderson, Chair, Academic Affairs Committee provided a summary of the Committee meeting. Jennifer Buchanan provided updates regarding programs and John Leak provided an update on the College of Medicine graduate medicine program.

Provost McRorie began her report by highlighting our record 95% retention rate and emphasizing that we have attained parity across all racial and ethnic groups on that measure. She provided more details on our U.S. News rankings by showing that we improved or retained our ranks on 12 of 15 measures. She briefly noted two new Performance Based Funding metrics and indicated that we were adding a footnote to some of the Strategic Plan metrics to indicate that
they were adversely affected by Covid-19. Freshman applications for Fall 2021 are still considerably behind our record applications of the past couple years. She still anticipates the Fall class will be comparable to prior years. Graduate admissions continue to set records and we expect to see record enrollment for the fourth straight year. Dr. Ami Ai and Dr. Daniel Mears were both recognized for recent awards and Provost McRorie provided data showing that the percentage of our faculty who were ranked in the top 20% of their disciplines was among the best in the nation. She reinforced how productive and resilient our faculty have been and then introduced a video named “Resilient FSU.”

**Information Item**

1. Innovation Hub Update  
   *Dr. Issy Masduki, Assistant Director, Education*

   Dr. Masduki highlighted the activities and workshops available at the Innovation Hub. She introduced UpSkill digital badges that can be earned by students. Designing Your Life class allows student to explore and design their future. Additionally, they offer Innovation Scholar Program that encourages deliberate student engagement with innovative activities on and off campus. Workshops & Online Learning include making 3D cards, fun projects to engage interest in learning technology skills and encourages peer to peer teaching/mentoring.

**Action Item**

1. Requesting Approval of Name Change – Dedman School of Hospitality to Dedman College of Hospitality

   *Trustee Henderson moved to approve the Name Change – Dedman School of Hospitality to Dedman College of Hospitality. Trustee Caichen seconded the motion and was approved unanimously.*

   Dean Don Farr expressed his appreciation to the board for their approval of the name change.

**B. Student Affairs Committee**  
   *Dr. Amy Hecht, Vice President for Student Affairs  
   Mr. John Thiel, Chair*

   Trustee Thiel, Chair of the Student Affairs Committee, recognized what happening to adjust and adopt to fulfill the students’ lives outside of the classroom. He shared that he was particularly grateful the efforts of Dr. Hecht and her staff during the pandemic.

   Dr. Hecht provided an update to the board including the with the virtual platform, students are able to participate in everything from mental health counseling to organization meetings lectures activities and it’s really helped us maintain connections with our students throughout the pandemic. The Chronicle of Higher Education highlighted FSU was one of the first to transition to a student life to a virtual platform. Additionally,
she shared a video of the Stay Healthy Ambassadors and their efforts on campus to encourage COVID safety.

C. Finance and Business Committee
Mr. Kyle Clark, Vice President for Finance & Administration
Mr. Bob Sasser, Chair

Trustee Sasser provided an extensive summary of the Finance & Business Committee meeting including the presentation and approval of consent items, regulation amendments. Additionally, a review of the financial projections related to the pandemic were discussed.

Vice President Clark began his update with COVID-19 Financial Impacts on the university budget. Revenue and financial loses have been offset by expenditure reductions, hiring freeze, furloughs, staff reductions, delaying capital projects, adjusting business practices and priorities, reserves.

A COVID-19 update was provided as it relates to the University. Individuals continue to test in Tallahassee, Panama City and Sarasota. Tallahassee testing capacity of 1,200 per day at the Tucker Center. FSU continues to work closely with the Department of Health, Florida Board of Governors, and other SUS institutions. Continue to encourage the campus community to utilize flu shot clinics. Develop vaccination plans for the community.

Testing by the numbers
- 40,593 total tests
  - 32,683 tests for students
  - 6,812 tests for athletes
  - 7,734 tests for employees
  - 176 other individuals
  - 1,715 positive cases
  - 1,654 close contacts quarantined

Vice President Clark provided a Finance & Administration update, which included Information Technology Services, Police Department, Emergency Management, Transportation & Parking Services, Campus Access & Security Services, Facilities, and Human Resources.

Additionally, he updated the trustees on the food service contract. Sodexo’s contact will be terminated December 2020. A review of a new service contract provider is underway and expected to have a new one picked for January 2021.

He presented a list of Finance & Administration goals for 2021-2022 and discussed the status of construction projects on campus including the Student Union Replacement. Unforeseen conditions and cost increases have affected the timeline of the project. Additional projects under construction is the Hoffman Teaching Lab, Bio Unit 1 Third Floor
Renovation, CAPS High Bay Phase 1 and Improvements, Florida State University School STEAM Classroom Building and Auditorium, and Bayside Residence Hall at FSU Panama City.

D. Office of Research
Dr. Gary Ostrander, Vice President for Research

Dr. Ostrander began by reviewing the research numbers to include proposals, awards and funding through the first 4 months of the fiscal year. The number of proposals leaving the university and the number of awards is remaining relatively stable. The total dollars awarded to date lags about $6M behind last year’s record funding. However, at the time he prepared his presentation other significant awards were being processed. There is typically high variability in the numbers this early in the fiscal year. While Dr. Ostrander could not guarantee another record year, he remains confident that this will be a good year.

He continued with an update on the FSU plans for clean-up of two long-dormant low-level radioactive waste storage sites. Appropriate expertise is in place and the effort is proceeding as expected.

A recent award to Dr. Fang Peng in the Center for Advanced Power Systems (CAPS) was described to the BOT. The award is for $3.8M from the Department of Energy and involves, in the most general terms, power grid stability. The city of Tallahassee is a partner and this provides another example of FSU research having an immediate impact in our community.

Finally, Dr. Ostrander concluded with a quick overview of the national and international attention all aspects/types of FSU research has attacked in the press during 2020. Whether it be COVID, racial injustice, hurricanes, or the election—FSU researchers were called to comment based on their research efforts. Of perhaps greater significance is that editors of papers and magazines around the world had decided that their readership needed to hear what FSU faculty were thinking.

E. University Advancement
Mr. Andy Jhanji, Interim Vice President for University Advancement

Interim Vice President Andy Jhanji provided a report on University Advancement leading with 2021 total gift commitments for each DSO totaling $43,094,165. Additionally, he reviewed the total commitments of $133 million for student success initiatives.

The FSU Real Estate Foundation continues to plan and coordinate the hotel and convention center and assisting the university with multiple real estate projects and they are pursuing the acquisition of Champions Hall for Seminole Boosters.
The FSU Foundation major gifts are up by $6 million from the previous two years, which include major gifts from Gail and Bob Knight and gifts for Legacy Hall and PC Promise Scholarships. The President’s Club College offering virtual experience with classes taught by faculty. A reminder of Giving Tuesday is December 1st with highlighted giving opportunities provided.

The FSU Alumni Association have continued with virtual events including Webinar Wednesday featuring FSU Institute on Politics, Notable Noles, and Alumni Awards Gala.

F. Athletics
Mr. David Coburn, Athletics Director

Mr. Coburn provided an update on NCAA issues including the antitrust issue in California, name image and likeness and athlete transfers.

Additionally, he reviewed the $20 million operating budget reductions from the summer. Due to COVID costs, the budget is still in the red with the reduction in ticket sales, decrease in booster’s annual fund and membership. At this point, sports budgets have not been affected, but could be affected in the future. He provided an update regarding cross country, volleyball, football, and basketball.

Mr. Michael Alford, Seminole Boosters’ President, discussed the launch of the Unconquered Campaign, which will separate the annual fund from ticket sales. Additionally, the campaign will personalize the stories of 556 student athletes.

G. Faculty Senate Steering Committee
Dr. Erin Ryan, Vice Chair

Dr. Ryan provided a brief update regarding the meeting of the Faculty Senate. The Senate has meet regarding the final phase of amending the Faculty Senate Constitution, name change for the Dedman School of Hospitality, ad hoc committees were created to support sustainability efforts of FSU and SGA. Additionally, faculty senate advisory council recently met with FLBOG Chancellor Marshal Criser to share the faculty perspective on the pandemic.

H. Student Government Association
Ms. Nastassia Janvier, Vice President of Student Government Association

Ms. Janvier provide a Student Government update of the many events hosted by SGA including the march to the polls, fallen heros ceremony, engaging with the student leader at Panama City Campus, and initiatives with Campus Safety.
I. General Counsel

Ms. Carolyn Egan, General Counsel

Ms. Egan expressed that the General Counsel’s office assist with the background for much of the work and reports provided by the vice presidents. Due to COVID and in an effort to make sure each one is aware of the other’s cases, we provide a summary. Luciana Hornig, immigration attorney, continues tracking the immigration laws, which affect our scholars and other employees that are permitted to stay in the US and perform work. Kyle Griffith, Student Affairs lawyer, has been tested in the past year regarding exceedingly large volume of conduct and honor code cases, Title XI policy revisions, court appeals and contract cases.

VII. CHAIR’S REPORT

Mr. Ed Burr, Chair

A. 2019-2020 President’s Evaluation
B. Board of Trustees Self-Evaluation
C. Presidential Search Committee Update

Trustee Buzzett, Chair of the Governance Committee and Presidential Search Committee, provided an update regarding both Committees. First he spoke on the trustee self-evaluations required for accreditation process. The self-evaluation are on a two-year cycle; therefore, expect notification in the near future for the evaluations.

Secondly, he provided an update regarding the Presidential Search Committee. At the previous Trustee meeting, the Chairman appointed a 15-member committee. The Search Committee recently met to interview and review four of the 10 search firms that responded to the RFQ. The Committee voted to secure Storbeck Pimentel who was involved in the last search for President.

Chair Burr indicated that the President’s six-year contract just ended at the end of the month and he is committed to staying through the transition of the new president knowing there is no timeframe. President Thrasher will continue to serve at the same capacity and salary that he’s been service. The trustees all submitted an evaluation on the President. Of 192 potential rating categories, President Thrasher was rated at 190. Chair Burr recommended and the Governance Committee approved a $350,000 bonus.

Trustee Alvarez moved to approve a $350,000 bonus for President John Thrasher. Trustee Duda seconded the motion and was approved unanimously.

VIII. OPEN FORUM FOR BOARD OF TRUSTEES

Mr. Ed Burr, Chair

IX. ADJOURNMENT

The meeting was adjourned at 12:05 pm.
CONSENT ITEM A
MEMORANDUM

TO: John Thrasher, President
FROM: Kyle Clark, Vice President for Finance & Administration
DATE: February 4, 2021
SUBJECT: Request for Approval of Amendment to Regulations
FSU-2.0249 Installment Tuition and Fee Contracts

Florida Statute and Board of Governors Regulations both permit universities to enter into payment arrangements with students; however, FSU Regulations were written within the constraints of a manual payment plan process and will not allow for the robust use of the University’s recently purchased CashNet payment solution.

The proposed revisions to FSU Regulation 2.0249 will simply reduce its scope to better align with BOG Regulations and remove matters that are related to processes rather than policy. The major benefits include:

- Automation of a currently manual application process for prior semester payment plans.
- Ability to establish payment plans for any semester.
- Flexibility of the amount required up front.
- Flexibility of when to assess the service fee.
- Flexibility of the payment for courses added after an installment plan is initiated.

The proposed changes were preliminary approved by the Finance and Business Committee at their November 2020 meeting and were then noticed in compliance with the BOG Regulation Development Procedure for State University Boards of Trustees. I recommend final approval and adoption of the proposed revisions to FSU Regulation 2.0249.

KC
Attachments
FSU-2.0249 Installment Tuition and Fee Contracts.

(1) Students incurring tuition and fees greater than $150.00 are eligible to execute an installment fee payment agreement for the Fall and Spring semesters only. The university president may establish a procedure for the payment of tuition and associated fees in installments.

(2) The following additional provisions apply to installment fee contracts:

The initial payment must be at least one half of the total tuition and fees due and is due by the tuition payment deadline.

(a) Failure to pay the balance of tuition and fees by the second installment deadline will result in the assessment of the late payment fee.

(b) All academic credit and records will be withheld if any remaining balance of tuition and fees are not paid by the end of the semester.

(c) An installment service fee will be assessed at the time of the first payment for the installment payment option.

(d) Once an installment contract is executed, any course added at a later date must be paid in full within five (5) calendar days from the date the course is added. It will not be covered under the previously executed tuition/fee deferment contract. Failure to pay tuition and fees in full for such a course(s) will result in the assessment of the late payment fee.

Specific Authority BOG Regulation 1.001(3) (j); Reg. Procedure July 21, 2005 Law Implemented 1001.74(1), 1009.24(13) (d), (e), (15) FS. History–New 5-5-03.
CONSENT ITEM B
MEMORANDUM

TO: John Thrasher, President
FROM: Kyle Clark, Vice President for Finance & Administration
DATE: February 4, 2021

SUBJECT: Request for Approval of Amendment to Regulations
FSU-2.02422 Special Fines, Fees, and Penalties

Florida Statute and Board of Governors Regulations both permit universities to enter into payment arrangements with students; however, FSU Regulations were written within the constraints of a manual payment plan process and will not allow for the robust use of the University’s recently purchased CashNet payment solution.

The proposed revision to FSU Regulation 2.02422 will increase the service charge for establishing a payment plan from $10 to $15. The fee increase is in accordance with BOG Regulations and will help offset the administrative costs for processing and managing the installment payment plans.

The proposed change was preliminary approved by the Finance and Business Committee at their November 2020 meeting and were then noticed in compliance with the BOG Regulation Development Procedure for State University Boards of Trustees. I recommend final approval and adoption of the proposed revision to FSU Regulation 2.02422.

KC
Attachments

The Board of Trustees must authorize all tuition and fees assessed. Accordingly, the specific fines, fees and penalties listed in this section, and the tuition and fees defined in Regulation FSU-2.024, are the only fees that may be charged without specific approval of the Board, except as authorized by Florida Statute:

(1) A nonrefundable application fee ................................................................. $30.00

(2) An orientation fee .................................................................................. $35.00

(3) A fee for security, access, or identification card:

   (a) Annual card fee ($5.00 each, Fall and Spring Semester) ....................... $10.00

   (b) Replacement card fee .......................................................................... $15.00

(4) A service charge for the payment of tuition in installments ................... $150.00

(5) A late registration fee to be assessed to students who fail to initiate registration during the regular registration period ................................................................. $100.00

(6) A late payment fee to be assessed to students who fail to pay tuition and fees or who fail to make appropriate arrangements to pay (by means of installment payment, deferment, or third-party billing) by the tuition and fee deadline set by the university ........................................................................................................... $100.00

(7) Materials and supply fee (lab fees) to offset the cost of materials and supplies consumed during the course of the student's instructional activities, excluding the cost of equipment replacement, repairs and maintenance ....................................................... Cost

(8) A fee for miscellaneous health-related charges for services provided at cost by the university health center which are not covered by the health fee set under Section 1009.24(11), F.S. ................................................................................................................. Cost

(9) Housing rental rates and miscellaneous housing charges for services provided by the university at the request of the student .................................................................................. Cost

(10) A charge to represent the reasonable efforts to collect overdue accounts ................................................................................................................................. Cost

(11) A service charge on university loans in lieu of interest and administrative handling charges .................................................................................................................. $5.00
(12) Library fines and charges, including:
   
   (a) Damaged and lost library materials, interlibrary loans, and literature searches...........................................................................................................Cost

   (b) Overdue per book or unit per day ..........................................................Not to exceed $2.00

   (c) Overdue Reserve Materials per book or unit per hour .................Not to exceed $4.00 ($40.00)

(13) Fees relating to duplicating, photocopying, binding, and microfilm services; copyright services, and standardized testing.................................................................Cost

(14) Fees and fines relating to the use, late return, and loss and damage of facilities and equipment............................................................................................................Cost

(15) Returned check fee for unpaid checks returned to the university..................................................As provided by Section 832.07, F.S.

(16) Traffic and parking fines, charges for parking decals or permits, and transportation access fee .................................................................As provided by FSU-2.009

(17) An Educational Research Center for Child development fee for child care and services offered by the center.................................................................Cost

(18) Fees for academic transcripts .............................................................................$10.00

(19) Diploma replacement ..........................................................................................$10.00

(20) Internet Payment Convenience Fee .....................................................................Cost

(21) Developmental Research School Fees: Activities Fee........................................Variable

(22) The university president will authorize additional fees in order to meet specific higher education needs of the State when special circumstances result in specific, identifiable increased costs to a university. These fees will be in addition to the regular Student Credit hour fees charged to students enrolling in these courses on-campus. The additional fees charged shall be sufficient to recover all increased costs. The university shall remit the regular Student Credit hour fees collected for these courses to the appropriated Student Fee Trust Funds. The university shall use the additional fees to cover the increased cost of these courses and reimburse the appropriate Educational and General fund, or the appropriate other fund if the costs are incurred in other than Educational and General funds.................................................................................Variable
(23) Each university president or president's designee will authorize additional fees for off-campus course offerings in order to meet specific higher education needs of the State when special circumstances result in specific, identifiable increased costs to the university. These fees will be in addition to the regular Student Credit hour fees charged to students enrolling in courses on campus. The additional fees charged shall be sufficient to recover all increased costs. The university shall retain the additional fees collected. The university shall use the additional fees collected to cover the increased cost of these courses and reimburse the appropriate Educational and General Fund, or the appropriate other fund if the costs are incurred in other than Educational and General funds-variable.

(24) Other miscellaneous fines, fees and penalties as approved by the Board of Trustees and authorized by state law.

(25) Each applicant to the university as a freshman (otherwise known as FTIC, First Time in College) or as a law or medical student shall submit a nonrefundable $200 admissions deposit upon the applicant's acceptance to the university. If the student enrolls, the deposit will be applied towards tuition. If the applicant does not enroll, the deposit will be used as specified in Section 1009.24(14), F.S. The deposit will be waived only upon demonstrated inability to pay.

(26) A technology fee of 5 percent of the tuition per credit hour, beginning with the fall term of the 2010-2011 academic year. The revenue from this fee shall be used to enhance instructional technology resources for students and faculty. The technology fee shall not be included in any award under the Florida Bright Futures Scholarship Program.

CONSENT ITEM C
MEMORANDUM

TO: John Thrasher, President

FROM: Kyle Clark, Vice President for Finance & Administration

DATE: February 4, 2021

SUBJECT: Request for Approval
          2021-2022 Budget Projections for Auxiliaries with Outstanding Revenue Bonds

The Board of Governors Regulation 9.008 “University Auxiliary Facilities with Outstanding Revenue Bonds” was amended effective June 22, 2017, to include additional language regarding maintenance and equipment reserves, as well as reporting requirement clarifications, for certain auxiliary revenue bond issues.

The university’s Housing System and Parking System auxiliary revenue bonds contain covenant language requiring an annual Income and Expenditure Statement be submitted to the Board of Governors for approval. The operating budgets for these auxiliary facilities must be approved by the University Board of Trustees in advance of submission to the Board of Governors. The Board of Governors is charged with approving the Income and Expenditure Statements as required by bond covenants that have been previously endorsed by the respective University Board of Trustees.

I recommend approval of the 2021-2022 Budget Projections for Auxiliaries with Outstanding Revenue Bonds.

KC

Attachments
CONSENT ITEM D
MEMORANDUM

TO: President John Thrasher

FROM: Sam M. McCall, Chief Audit Officer

Date: February 8, 2021

SUBJECT: Agenda Item for the February 19, 2021, BOT Meeting:

Revision to FSU Regulation 2.025, Direct Support Organizations

Request for Approval to be placed on the BOT Consent Agenda

Please find enclosed a request from the Chief Audit Officer and the Board of Trustees Audit and Compliance Committee to change the deadline for submission of Direct Support Organizations annual audits from four months after the end of the fiscal year for the organization to five months. I respectfully request this item to be included on the BOT Consent Agenda for the February 19, 2021, BOT meeting.

Thank you

Attachment
SUMMARY OF PROPOSED UNIVERSITY REGULATION AMENDMENT
FSU-2.025 Direct Support Organizations

The proposed amendment would change the deadline for submission to the Board of Trustees of the Direct Support Organization annual audits from four months after the end of the fiscal year for the organization to five months. This would allow more time for the individual DSO boards to review and approve their yearly audits prior to submission to the BOT. It is still well within the deadline provided by the statute, Section 1009.28, Florida Statutes.

AUTHORITY FOR THE PROPOSED UNIVERSITY REGULATION
The authority for the proposed regulation is as follows: BOG-1.001(3)(j); BOG Regulation Procedure July 21, 2005. Law Implemented 1004.28 F.S., BOG 9.011.

UNIVERSITY OFFICIAL INITIATING THE REGULATION
This proposed amendment has been initiated by Sam McCall, Chief Auditor and FSU BOT Audit Committee

PROCEDURE FOR PROVIDING COMMENTS ON THE PROPOSED UNIVERSITY REGULATION
Any person may submit written comments concerning the proposed regulation within 14 days of the date of this notice to:

Arthur R. Wiedinger Jr.
Office of General Counsel.
424 Westcott Building
Florida State University
Tallahassee, FL 32306-1400
Electronic address: awiedinger@fsu.edu
850-644-8973 (fax)
850-644-4440 (phone)
FSU-2.025 Direct Support Organizations.

(1) The President of the University may recommend to the Board of Trustees that an organization meeting the requirements of Section 1004.28(1)(a), F.S., be designated a Florida State University Direct Support Organization (“DSO”). Upon approval by the Board of Trustees (“BOT”), a DSO shall be considered to be certified and authorized to use the property, facilities and personal services of the University.

(a) All use of personal services must comply with s. 1012.976, F.S.

(b) All use of property, facilities or personal services must:

1. Be used in a manner of primary benefit to the university

2. Be used in a manner which protects the university asset and where the DSO remains ultimately liable for any damage to property or facilities caused by DSO use

3. Be used in a manner consistent with all university regulations and policies applicable to such assets.

4. Be documented by some writing outlining the nature and duration of the use of such asset.

(c) The DSO may not receive cash transfers of state appropriations from the BOT except for funds pledged for capital projects. Allowed transfers of non-appropriated funds to a DSO will be reported to the Florida Board of Governors as required.

(d) A DSO is prohibited from using state funds for travel expenses incurred by the DSO.

(e) All debt issued by a DSO is subject to the State University System Debt Management Guidelines and all public-private partnership transactions involving a DSO are subject to the State University System Public-Private Partnership Guidelines

(2) In order to be considered for certification as a DSO, an organization must fulfill the requirements of Section 1004.28(1)(a), F.S., and must have Articles of Incorporation
and Bylaws that together:

(a) Provide that any person employed by the organization shall not be considered to be an employee of the BOT by virtue of employment by the DSO.

(b) Provide that any chief executive officer of the DSO shall be selected as provided by DSO bylaws, with approval of the President of the University ("President"), and that the chief executive officer shall report to the President or a designee reporting directly to the President. (c) Provide that any amendments to the Articles of Incorporation or Bylaws be submitted by the President to the BOT for approval prior to becoming effective.

(c) Provide that the President shall have the following powers and duties:

1. Monitor and control the use of University resources by the organization.

2. Control the use of the University name by the DSO.

3. Monitor compliance of the organization with federal and state laws.

4. Recommend to the governing board of the board of trustees an annual budget.

5. Review and approve quarterly expenditure plans.

6. Approve contributions of funds or supplements to support intercollegiate athletics.

(d) Provide that the organization shall provide equal employment opportunities to all persons regardless of race, creed, color, sex, religion, age, disability, veteran status, marital status, sexual orientation, gender identity, gender expression, national origin or any other legally protected group status.

(e) Prohibit the giving, directly or indirectly, of any gift to a political committee or committee of continuous existence as defined in Section 106.011, F.S., for any purpose.

(f) The President of the University or a designee shall serve on the governing body and executive committee of each DSO. The Chair of the BOT shall appoint a representative to the board of directors and any executive committee of each DSO. All other DSO board member appointments must be approved by the BOT.
(4) Each DSO shall submit an annual budget, which has been approved by its governing board and recommended by the President of the University to the BOT for review. Such proposed budget shall be submitted no later than ninety (90) days after the first day of the fiscal year to which the proposed budget pertains. Each proposed budget shall include therein:

(a) Expenditures for the construction of physical facilities, and

(b) Salary supplements, compensation and benefits provided to the President, University faculty, and staff, and to DSO employees to be paid with assets of the DSO, which shall be specifically identified.

(5) Significant Expenditure Approval.

Unless specifically approved by the BOT in a DSO Budget, any purchase of goods or services, construction or renovation of facilities or acquisition of real property of $2 Million but less than $5 Million will be approved by the BOT Business and Finance Committee; such purchases of $5 Million or more will be approved by the BOT. No related purchases may be split to evade these threshold approvals and all purchases of $1 Million or more will be reported to the BOT at its next meeting.

(6) Each DSO shall prepare and submit to the President no later than the first day of each quarter of the organization’s fiscal year a quarterly expenditure plan that separately delineates planned actions which would cause a commitment of University resources or which represent a significant commitment of the resources of the DSO, including:

(a) Major fund-raising events and campaigns and their purpose.

(b) Compensation and benefits to University employees and employees of the organization.

(c) Capital projects, including land acquisition, construction, renovation or repair.

(d) Other major commitments of the resources of the organization.

(7) Each DSO shall cause a financial audit of its accounts and records to be conducted by an independent certified public accountant after the close of each fiscal year. The audit
report shall be submitted by the President of the University to the BOT Board of Trustees no later than the end of the fifth month following the close of the organization’s fiscal year. Annual audits shall be governed as provided in paragraph (9).

(a) Audits shall be conducted pursuant to Section 1004.28(5), F.S., and in accordance with rules adopted by the Auditor General pursuant to Section 11.45(8), F.S., and Florida State University regulations and policies.

(b) The President shall submit the annual audit report to the Auditor General no later than nine (9) months after the close of the organization’s fiscal year.

(8) The President may recommend to the BOT that an organization be decertified as a DSO if the President determines that the organization is no longer serving the best interest of the University. The recommendation for decertification shall include a plan for disposition of the organization’s assets and liabilities.

(9) Audit Firm Selection and Approval Process.

(a) Each DSO shall have an audit committee made up of at least three members. All members shall be financially literate and at least one member shall have strong professional working experience in accounting, business, finance, audit, and internal controls. No member of the audit committee may be a member of DSO management. In the event the DSO is unable to identify a qualified audit committee member, the DSO Board may request the BOT Finance, Business and Audit Committee to appoint a qualified person to the DSO audit committee.

(b) Each DSO audit committee shall have an audit charter that shall be approved by the respective DSO Board.

(c) Each DSO audit committee shall select the audit firm to perform the DSO financial statement audit. The DSO audit committee shall forward its selection to the DSO Board for their approval. The DSO Board shall then forward the name of the selected audit firm to the BOT for final approval.

(d) All new audit firm contracts will be for up to a five-year period. At the end of the period, the DSO may elect to extend the first contract for up to an additional five-year period or, at its option, issue another Request for Proposal (RFP) for the next period. If the
DSO chooses to issue an RFP for the second-period, the current audit firm may respond to the RFP for consideration for the additional period.

(e) An audit firm entering into a second contract shall designate a new lead audit partner for the second term.

(f) For current audit firms that have served more than five years but less than ten years, the DSO, at its option, may extend the current contract to a total of up to ten years to include the years previously served as the auditor.

(g) Unless approved by the BOT, no audit firm may have an audit contract for more than five continuous years.

(h) The RFP issued shall identify criteria for evaluation of audit firm proposals to include, for example, areas such as: experience and ability; understanding of applicable laws, rules, and regulations; familiarity auditing similar organizations; project requirements, approach and method; and fee proposal.

(i) The audit committee shall first give consideration to the quality of the audit proposal in terms of work to be performed and after such deliberation; the audit committee shall take into consideration the proposed fee. Weights and scoring processes shall be based on the priorities and needs of the DSO.

(j) Negotiations shall then be held with the first ranked audit firm to agree on a contract to include the audit fee and related expenses.

(k) If a contract cannot be agreed upon, negotiations shall be formally ended with that audit firm and negotiations shall be conducted with the second ranked firm and so on until a contract is agreed upon.

Specific Authority BOG-1.001(3) (j); B O G Reg. Procedure July 21, 2005. Law Implemented 1004.28 FS, BOG-9.011. History–New 4-21-03, Amended 9-13-07, 6-10-16, 6-7-19, ____________
AUDIT & COMPLIANCE

PERFORMANCE BASED FUNDING
METRICS DATA INTEGRITY
CERTIFICATION AUDIT AND THE
DATA INTEGRITY CERTIFICATION
MEMORANDUM

TO: President John Thrasher

FROM: Sam M. McCall, Chief Audit Officer

Date: February 8, 2021

SUBJECT: Agenda Item for the February 19, 2021, BOT Meeting:

Audit Report AR 21-03 – Performance Based Funding Metrics Data Integrity Certification Audit and the Data Integrity Certification

Please find enclosed Audit Report AR 21-03 Performance Based Funding Metrics Data Integrity Certification for fiscal year 2020-21 for acceptance and approval by the BOT, and the Data Integrity Certification form to be signed by the President and the BOT Chair after acceptance of the report by the BOT.

Thank you

Attachment
**Audit Report**

**Performance-Based Funding Metrics**
**Data Integrity Certification Audit**
**Fiscal Year 2020-21**

**February 8, 2021**

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**Summary**

Overall, we concluded the University has adequate processes for collecting and reporting Performance-Based Funding (PBF) Metrics data to the Board of Governors (BOG). In addition, we can provide an objective basis of support for the University’s President and Board of Trustees Chair to sign the Performance-Based Funding – Data Integrity Certification, which the BOG requested to be filed with it by March 1, 2021.

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**Scope, Objectives, and Methodology**

In his June 25, 2020, memorandum to University Boards of Trustees’ Chairs and University Presidents, the Chair of the State University System (SUS) of Florida Board of Governors (BOG) directed the President of each University to complete a Performance-Based Funding (PBF) Data Integrity Certification.

As required by Florida Statutes\(^1\), the BOG Chair instructed the University Board of Trustees of each University to:

> ...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, the BOG Chair asked 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, as testing is essential in determining that processes are in place and working as intended.

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\(^1\) Florida Statutes, sections 1001.7065, Preeminent State Research Universities Program, and 1001.92, State University System Performance-Based Incentive.
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 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 Compliance2 no later than March 1, 2021.

I ask that you consider the March 1st deadline when establishing dates for your 2021 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.

This is the seventh consecutive year the BOG has called for each university to conduct a data integrity audit for the Performance-Based Funding (PBF) Model. This is the second year the BOG has called for universities designated as preeminent, which includes Florida State University (FSU), or emerging preeminent to conduct a similar audit for the data and metrics used for preeminent status consideration. Our Office has decided to conduct this second required audit as separate from the Performance-Based Funding Model - Data Integrity Audit, and to issue a separate audit report for it.

Florida State University has decided upon the following scope and objectives for its Performance-Based Funding Model Data Integrity Audit that has been recurring now for seven years.

Scope:

The overall purpose of the audit is to report on the controls and processes established by the University to ensure the completeness, accuracy, and timeliness of data submissions to the BOG that support the University’s PBF Metrics, and to provide an objective basis of support for the University’s President and Board of Trustees Chair to sign the representations included in the Performance-Based Funding Metrics/Preeminent Research University Metrics - Data Integrity Certification, which will be submitted to the University’s Board of Trustees and filed with the BOG by March 1, 2021. This audit includes an evaluation of the key controls that support these processes, as well as testing of the actual data upon which the University’s PBF Metrics are based.

2 This is a reference to the BOG’s Office of Inspector General and Director of Compliance.
The Performance-Based Funding Metric Definitions in Florida State University’s 2020 Accountability Plan, approved by the FSU Board of Trustees on April 17, 2020, and approved by the Board of Governors in May 2020, include the following:

1. Percent of Bachelor’s Graduates Enrolled or Employed ($25,000+)\(^3\) One Year After Graduation;

2. Median Wages of Bachelor’s Graduates Employed Full-Time One Year After Graduation;

3. Cost to the Student (Net Tuition and Fees for Resident Undergraduates per 120 Credit Hours);

4. Four-Year First-Time-in-College (FTIC) Graduation Rate;

5. Academic Progress Rate (Second Year Retention with 2.0 Grade Point Average (GPA) or Above);

6. Bachelor’s Degrees within Programs of Strategic Emphasis;

7. University Access Rate (Percent of Undergraduates with a Pell Grant);

8. Graduate Degrees within Programs of Strategic Emphasis;

9. Percent of Bachelor’s Degrees without Excess Hours (Board of Governors Choice Metric for all SUS universities); and

10. Percent of Bachelor’s Graduates who took an Entrepreneurship Class (FSU’s Board of Trustees Choice Metric).

Exhibit A provides information on each of the Performance-Based Funding Metrics, as reported in the 2020 Accountability Plan.

During the 2019-20 Fiscal Year, the Florida Legislature added two new graduation rate metrics to the Performance-Based Funding Model. At the November 2020 board meeting, the BOG approved the replacement of Metric 9 (Percent of Bachelor’s Degrees without Excess Hours) with these two new metrics:

9a. Florida College System Associate in Arts Transfer Two-Year Graduation Rate (Full-Time Students)

9b. Pell Recipient Six-Year Graduation Rate (Full and Part-Time Students)

This audit solely addresses the integrity of the University’s data submissions to the BOG that support the University’s Performance-Based Funding Metrics for the 2021 Accountability Plan. In the event certain of these data are not yet available when we conduct testing, we plan to use the most recent data for the pertinent metrics. The BOG extracts data from the files provided by the University and performs additional calculations to derive the final PBF Metrics data published by the BOG. The University is not involved in these extractions or additional calculations by the BOG.

\(^3\) In October 2019, the BOG approved revisions to the System’s 2025 Strategic Plan, which revised the employment metric to include a $30,000+ wage threshold. At the November 2020 board meeting, the BOG approved the deferral of the wage threshold increase for at least one year due to potential impacts of data from the pandemic.
Objectives:

1. Determine if there were any changes since our conclusions in the 2019-20 PBF audit concerning the Data Administrator’s appointment and the duties and responsibilities in his official position description.

2. Determine the current status of processes used by the Data Administrator to ensure the completeness, accuracy, and timely submission of data to the BOG.

3. Determine the current status of available documentation including policies, procedures, and desk manuals of appropriate staff and assess their adequacy for ensuring data integrity for University PBF data submissions to the BOG.

4. Determine the current status since our conclusion in the 2019-20 PBF audit concerning system access controls and user privileges.

5. Determine the current status since our conclusion in the 2019-20 PBF audit concerning audit testing of data accuracy.

6. Determine the current status since our conclusion in the 2019-20 PBF audit concerning the consistency of data submissions with the data definitions and guidance provided by the BOG through the Data Committee and communications from data workshops.

7. Determine the current status since our conclusion in the 2019-20 PBF audit concerning the University Data Administrator’s data resubmissions to the BOG.

8. Provide an objective basis of support for the President and Board of Trustees chair to sign the representations made in the Performance-Based Funding - Data Integrity Certification.

Our detailed methodology for each of our eight objectives is included in the report section for each. In general, to complete the stated audit objectives, we conducted interviews and otherwise communicated with the Data Administrator and other key data managers, and analyzed supporting documentation related to the objectives. Such supporting documentation included available data and information related to:

- The Data Administrator’s appointment and position duties and responsibilities;
- Processes, policies, procedures, and desk manuals concerning data input, error identification and correction, compliance with the BOG guidance, etc., to determine whether these are adequate to provide reasonably sufficient internal control over data;
- Data file submissions by the University to the BOG, to determine whether they were made in a timely manner and included any resubmissions and the reasons for these;
- State University Database System (SUDS) and University systems access by individuals associated with the University, to determine if that access is appropriate;
- Written guidance from the BOG and the University’s related training and communications, to demonstrate the University’s efforts to attain agreement of its efforts with BOG expectations; and
- Latest data files submitted to the BOG that contained elements used in calculating Performance-Based Funding Metrics, and the University’s related source data, to ensure that data submitted to the BOG were consistent with University transactional data and the BOG requirements.
This audit was performed in conformance with the *International Standards for the Professional Practice of Internal Auditing*. Those standards require we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

**Background**

The Florida Board of Governors, created in 2002, is authorized in Article IX, Section 7(d), Florida Constitution to “operate, regulate, control, and be fully responsible for the management of the whole university system,” which consists of the state’s 12 public universities.

Beginning in fiscal year 2013-14, the BOG instituted a Performance-Based Funding Program based on 10 performance metrics used to evaluate the universities on a range of issues, including graduation rates, job placement, academic progress rate, etc. On June 18, 2019, Chapter 2019-103, Laws of Florida, Committee Substitute for Senate Bill No. 190, relating to higher education, was signed by the Governor. The act amended s. 1001.706, F.S., officially requiring in law that, among other things:

(5) **POWERS AND DUTIES RELATING TO ACCOUNTABILITY**

(e) The Board of Governors shall maintain an effective information system to provide accurate, timely, and cost-effective information about each university. The board shall continue to collect and maintain, at a minimum, management information as such information existed on June 30, 2002. 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.

According to information on the BOG’s website as of November 28, 2020, the BOG’s current Active Regulations include Chapter 5 Performance-Based Funding with one Section, BOG 5.001, which was most recently amended on September 16, 2020. As stated in BOG 5.001(1):

1) The Performance-Based Funding (PBF) is based upon four guiding principles:

   a) Align with State University System’s (SUS) Strategic Plan goals;
   b) Reward excellence and improvement;
   c) Have a few, clear, simple metrics; and
   d) Acknowledge the unique mission of the different SUS institutions.

BOG 5.001(2) and (3) provide further description of the BOG’s PBF initiative:

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4 Preeminent State Research Universities Program
5 State University System Performance-Based Incentive
2) The PBF model measures institutional excellence and improvement of performance using metrics adopted by the Board of Governors. The metrics include 4-year graduation rates for first-time-in-college students; 2-year graduation rates for associate in arts transfer students; retention rates; post-graduation education rates; degree production; affordability; post-graduation employment and salaries, including wage thresholds that reflect the added value of a baccalaureate degree; access; 6-year graduation rates for students who are awarded a Pell Grant in their first year; and other metrics that may be approved by the Board in a formally noticed meeting. Benchmarks and metrics may not be adjusted after university performance data has been received by the Board.

3) The performance of an institution is evaluated based on benchmarks adopted by the Board of Governors for each metric. For each fiscal year, the amount of funds available for allocation to SUS institutions shall consist of the state's investment, plus the institutional investment from each institution's base budget, as determined in the General Appropriations Act. The amount of institutional investment withheld from each SUS institution shall be a proportional amount based on each institution's recurring base state funds to the total SUS recurring base state funds (excluding special units).

To provide assurance that data submitted by the 12 state public universities to the BOG in support of their Performance-Based Funding Metrics are reliable, accurate, and complete, the BOG developed a Data Integrity Certification process. In line with Chapter 2019-103, Laws of Florida, BOG Regulation 5.001(8) include the following:

8) University chief audit executives shall conduct or cause to have conducted an annual data integrity audit to verify the data submitted for implementing the Performance-Based Funding Model complies with the data definitions established by the Board of Governors. The audit report shall be presented to the university's board of trustees for its review, acceptance, and use in completing the data integrity certification. The audit report and data integrity certification are due to the Board of Governors' Office of Inspector General by March 1 each year.

As mentioned, this is the seventh consecutive year Florida State University's Office of Inspector General Services has completed a PBF Data Integrity Certification audit and certification for the University's President and Board of Trustees Chair to sign after being approved by the FSU Board of Trustees. The audit and signed certification are both subsequently provided to the BOG.

Findings

Overall, we concluded that the University has adequate processes for collecting and reporting Performance-Based Funding Metrics data to the BOG. In addition, we can provide an objective basis of support for the University's President and Board of Trustees Chair to sign the Performance-Based Funding – Data Integrity Certification, which the BOG requested to be filed with it upon approval by the Board of Trustees, by March 1, 2021.

Objective #1: Determine if there were any changes since our 2019-20 PBF audit conclusions concerning the Data Administrator's appointment and the duties and responsibilities in his official position description.
In our 2019-20 PBF audit we concluded that:

Dr. Burnette has been officially appointed by the University President as the Data Administrator and his Position Description reflects this appointment and the related responsibility of preparing and submitting files as required by the BOG.

Current Findings:

The University’s current Data Administrator continues to be Richard R. (Rick) Burnette III, Ph.D. Dr. Burnette, Associate Vice President for Academic Affairs, assumed the University Data Administrator responsibilities effective May 13, 2013. Dr. Burnette’s appointment as University Data Administrator by the President was further and more officially documented on November 25, 2014, when President John Thrasher sent a letter to the BOG’s Chancellor Marshall Criser listing Dr. Burnette as the University’s Data Administrator in a list of University appointments.

We reviewed Dr. Burnette’s current Position Description, last updated July 1, 2016, and effective dated August 11, 2020, which listed among his responsibilities “Maintains the role of the University Data Administrator in accordance with Board of Governors Regulation 3.007, which states that the Data Administrator will ensure that the data file (prior to submission) is consistent with the criteria established by the Board of Governors Data Committee.”

Conclusion for Objective #1:

Dr. Burnette has been officially appointed by the University President as the Data Administrator and his Position Description reflects this appointment and the related responsibility of preparing and submitting files as required by the BOG.

Recommendations:

We have no recommendations for Objective #1.

Objective #2: Determine the current status of processes used by the Data Administrator to ensure the completeness, accuracy, and timely submission of data to the BOG.

In our 2019-20 PBF audit we concluded that:

...the processes used by the University Data Administrator and his staff in Institutional Research reasonably ensure the completeness, accuracy, and timely submission of data submitted to the BOG, including compliance with BOG criteria for the data. The most definitive evidence of the effectiveness of Institutional Research’s (IR) processes to ensure the completeness and accuracy of the University’s data submitted to the BOG, including criteria for the data, is presented in our positive conclusions pertaining to our Objective #5 concerning audit testing of PBF data accuracy.

Current Findings:

As we observed in our 2019-20 Performance-Based Funding Metrics Data Integrity Certification Audit, we continue to conclude the processes used by the University Data Administrator and his staff in IR reasonably ensure the completeness, accuracy, and timeliness of data submitted to the BOG, including compliance with BOG criteria for the data.
To better understand the organization of the current reporting process, the present chain of custody continues to be as follows:

- Student information necessary for reporting is captured in the University’s transactional systems, including Campus Solutions/PeopleSoft student information system and the Slate admissions platform.
- Data for most files are captured in the data warehouse on a nightly basis. These data cannot be edited by individual users and as such are “read only.” These transactional views are supplemented with an extract view that was created from external sources and parked in the data warehouse so it can be compared against warehoused transactional data.
- Over a month before the due date for a file, the reporting team consisting of IR, the functional office for the data, and the Campus Solutions reporting team begin extracting data and creating a draft file via Oracle Business Intelligence Enterprise Edition (OBIEE).
- OBIEE has data transformation logic in place to represent transactional data using BOG defined codes and to match BOG field names.
- In cases where external data must be merged with the file, the data are moved to Excel for the purpose of comparison.
- Once a file is sufficiently complete and formatted for submission, it is loaded to the BOG SUDS environment, for testing.
- After all files are added, the edits are run to generate the dynamic reports and frequency distributions.
- IR and functional users review the errors to determine whether there are simply translation errors or if data in the Student Information System are incorrect.
- Any necessary corrections are made to the transactional system so that the changes are permanent.
- The Data Administrator emails the BOG if there are any questions about interpretation that are not addressed in the BOG’s online SUDS Data Dictionary and SUS Master File Documentation, or the Annual Data Administrators’ Conference Proceedings.
- Corrected files are reloaded and the review process continues until all the errors have been cleaned up or explained.
- For each file, the final check is to compare data frequencies with those from the prior year using the Submission Summary feature on the SUDS submission page. Large differences are explained even if they do not generate any errors. Just prior to submission to the BOG, the Submission Summary is downloaded to Excel so that the FSU team can enter and retain their comments on errors that the BOG has defined as Level 9 (critical) errors, and for datapoints where there were meaningful changes from one year to the next. The comments are recorded in the Excel spreadsheet and saved on IR’s shared drive.
- Each file is then submitted to the BOG after all of the frequency explanations have been added by IR staff.

To test the timeliness of submissions of required files to the BOG that relate to FSU’s Performance-Based Funding Metrics, we used Submission History information from the BOG SUDS system. The following BOG-required files relate to the University’s Performance-Based Funding Metrics. For each of these required files, we reviewed the University’s current and historical submissions back to the third most recent submission.

The table below shows each file we reviewed to test timeliness of submissions, and the reporting period covered for each file.
<table>
<thead>
<tr>
<th>File</th>
<th>Campus Solutions—Reporting Period(s)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Admissions File (ADM)</td>
<td>Spring 2020 through Fall 2020</td>
</tr>
<tr>
<td>Student Instruction File (SIF)</td>
<td>Fall 2019 through Summer 2020</td>
</tr>
<tr>
<td>Hours to Degree (HTD)</td>
<td>2017-18 through 2019-20</td>
</tr>
<tr>
<td>Retention</td>
<td>2016-17 through 2018-19</td>
</tr>
<tr>
<td>Student Financial Aid (SFA)</td>
<td>2017-18 through 2019-20</td>
</tr>
<tr>
<td>Student Instruction File Degrees Awarded (SIFD)</td>
<td>Fall 2019 through Summer 2020</td>
</tr>
</tbody>
</table>

Since our previous audit report accepted by the Board of Trustees on February 12, 2020, nine files were submitted to the BOG SUDS system. Eight of these files were submitted on time, while one file was submitted late, but only by one day and due to a technical issue in the SUDS system. Please note in the table the three most recent submissions of each of the six required files that relate to FSU’s Performance-Based Funding Metrics. Timeliness of the University’s data submissions to the BOG is not a present concern.

<table>
<thead>
<tr>
<th>File</th>
<th>Term</th>
<th>SUDS Due Dates</th>
<th>Submission to BOG</th>
<th>Days Late</th>
</tr>
</thead>
<tbody>
<tr>
<td>Admissions File</td>
<td>Fall 2020</td>
<td>10/12/2020</td>
<td>10/12/2020</td>
<td>N/A – On Time</td>
</tr>
<tr>
<td>Hours to Degree</td>
<td>Annual 2019</td>
<td>11/09/2020</td>
<td>11/10/2020</td>
<td>1 day</td>
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<tr>
<td>Retention File</td>
<td>Annual 2018</td>
<td>1/31/2020</td>
<td>1/31/2020</td>
<td>N/A – On Time</td>
</tr>
<tr>
<td>Student Financial Aid File</td>
<td>Annual 2019</td>
<td>10/16/2020</td>
<td>10/15/2020</td>
<td>N/A – Early</td>
</tr>
<tr>
<td>Degrees Awarded File</td>
<td>Summer 2020</td>
<td>10/2/2020</td>
<td>10/2/2020</td>
<td>N/A – On Time</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>File</th>
<th>Term</th>
<th>SUDS Due Dates</th>
<th>Submission to BOG</th>
<th>Days Late</th>
</tr>
</thead>
<tbody>
<tr>
<td>Student Instruction File</td>
<td>Spring 2020</td>
<td>6/26/2020</td>
<td>6/26/2020</td>
<td>N/A – On Time</td>
</tr>
<tr>
<td>Hours to Degree</td>
<td>Annual 2018</td>
<td>11/15/2019</td>
<td>11/14/2019</td>
<td>N/A – Early</td>
</tr>
<tr>
<td>Retention File</td>
<td>Annual 2017</td>
<td>1/30/2019</td>
<td>1/30/2019</td>
<td>N/A – On Time</td>
</tr>
<tr>
<td>Degrees Awarded File</td>
<td>Spring 2020</td>
<td>7/10/2020</td>
<td>7/10/2020</td>
<td>N/A – On Time</td>
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</table>

<table>
<thead>
<tr>
<th>File</th>
<th>Term</th>
<th>SUDS Due Dates</th>
<th>Submission to BOG</th>
<th>Days Late</th>
</tr>
</thead>
<tbody>
<tr>
<td>Admissions File</td>
<td>Spring 2020</td>
<td>3/2/2020</td>
<td>3/2/2020</td>
<td>N/A – On Time</td>
</tr>
<tr>
<td>Student Instruction File</td>
<td>Fall 2019</td>
<td>1/17/2020</td>
<td>1/17/2020</td>
<td>N/A – On Time</td>
</tr>
<tr>
<td>Hours to Degree</td>
<td>Annual 2017</td>
<td>11/7/2018</td>
<td>11/7/2018</td>
<td>N/A – On Time</td>
</tr>
<tr>
<td>Degrees Awarded File</td>
<td>Fall 2019</td>
<td>1/27/2020</td>
<td>1/27/2020</td>
<td>N/A – On Time</td>
</tr>
</tbody>
</table>
Conclusion for Objective #2:

We concluded the processes used by the University Data Administrator and his staff in Institutional Research (IR) reasonably ensure the completeness, accuracy, and timely submission of data submitted to the BOG, including compliance with BOG criteria for the data. The most definitive evidence of the effectiveness of IR’s processes to ensure the completeness and accuracy of the University’s data submitted to the BOG, including criteria for the data, is presented in our positive conclusions pertaining to our Objective #5 concerning audit testing of PBF data accuracy.

Recommendations:

We have no recommendations for Objective #2.

Objective #3: Determine the current status of available documentation including policies, procedures, and desk manuals of appropriate staff and assess its adequacy for ensuring data integrity for University PBF data submissions to the BOG.

In our 2019-20 PBF audit we concluded that:

Institutional Research’s available documentation including policies, procedures, and desk manuals of appropriate staff were adequate for ensuring data integrity for University PBF data submissions to the BOG.

Current Findings:

The Office of Institutional Research, Enterprise Resource Planning (ERP), and the offices that act as primary custodians (and subject matter experts) for reported data have electronic records reflecting the policies and procedures necessary for producing the affected BOG files. IR has published a “BOG File Submission Policy” on its intranet wiki site and has shared the document with other offices in the University that help in the production of SUDS files. The documentation of the file build processes (i.e., desk manuals) is sufficient to allow an individual with appropriate context and knowledge of FSU systems to produce the SUDS files submitted to the BOG pertaining to the University’s PBF Metrics. The documentation generally includes data mapping and references to historical file submissions and edits.

Conclusion for Objective #3:

We concluded that Institutional Research’s available documentation including policies, procedures, and desk manuals of appropriate staff were adequate for ensuring data integrity for University PBF data submissions to the BOG.

Recommendations:

We have no recommendations for Objective #3.

Objective #4: Determine the current status since our conclusion in the 2019-20 PBF audit concerning system access controls and user privileges.
In our 2019-20 PBF audit we concluded that:

*System access controls and user privileges for the University's Campus Solutions and BOG SUDS systems are properly assigned and periodically reviewed to ensure only those authorized to make data changes can do so.*

**Current Findings:**

There are system access controls throughout the BOG data submission process. Florida State University has role-based and application-based security in its Oracle/PeopleSoft Campus Solutions student information system. The PeopleSoft role management process is an integrated online workflow that, at a minimum, depending on the sensitivity of the role, requires an employee’s direct supervisor and the functional owner of the application or module to approve each request. Additionally, there are sufficient automated safeguards to remove access when employees are terminated, and supervisors and subject-area owners are responsible for auditing access logs on at least a quarterly basis. This same role-based and reporting-subject-area-based protocol is used for the OBIEE access to the data in the data warehouse. Based on our review of IR staff’s security access to FSU systems, we concluded that IR employees do not have security to change transactional data in Campus Solutions or the data warehouse (which is read only), therefore adding an additional layer of control.

The address for the SUDS is a secure site and all communications are encrypted. This system was designed with redundant fail-over protections to assure against inappropriate access. FSU’s Data Administrator, Dr. Burnette, and its Director of Institutional Research, Dr James Hunt, are the University’s designated security managers for the SUDS database access. Institutional Data Administrators receive their passwords from a BOG System Administrator. The **Data Administrator** role is the highest level assignable at the institution level and is assigned to only one individual at each institution. Data Administrators, in turn, log into the system and have the authority to create users to process information for their universities. The Data Administrator role is authorized to process all data submissions to the BOG and includes the Submitter, Uploader, Validator, and Research roles.

Each user is assigned to a role and a set of authorized submissions, which defines the scope of that user’s authority in the SUDS system. The **Submitter** role allows the user to “officially” submit university files to the BOG; this role includes the Uploader, Validator, and Research roles. The **Uploader** role allows the user to upload files for editing/review. The user can initiate and review all edits and reports of the files for a submission. The Uploader role includes the Validator and Researcher roles. The **Validator** role allows the user to review edit reports for submissions that have already been uploaded and edited. This user is able to enter explanations and comments. The Validator role includes the Researcher role. The **Researcher** role is designed to be given to university researchers who want to do studies with system data and need access to the reporting view. The reporting view allows the researcher to identify students from within his/her own institution, follow them across the system, and do other kinds of system/school comparison research, without having to expose personally identifiable information regarding the students. Every time a user’s access or password is modified, the security manager receives an email indicating the change and the person who submitted it. SUDS passwords also must be changed every three months.
From our review of SUDS access, we found no inappropriate access. Finally, the access does not allow for the manipulation of previously submitted data. To change data, the University Data Administrator would have to submit a request with justification to the BOG to reopen the file for resubmission. Only at that time could someone submit a new table. However, the SUDS system captures his/her identity, a timestamp, and the name of the source file in a way that is visible to any user. The Institutional Data Administrator also receives an email every time a file is submitted, so he would be aware of any unauthorized access.

**Conclusion for Objective #4:**

System access controls and user privileges for the University’s Campus Solutions and BOG SUDS systems are properly assigned and periodically reviewed to ensure only those authorized to make data changes can do so.

**Recommendations:**

We have no recommendations for this Objective #4.

**Objective #5: Determine the current status since our conclusion in the 2019-20 PBF audit concerning audit testing of data accuracy.**

**In our 2019-20 PBF audit we concluded that:**

*Based on our continued review of the University’s internal controls as a whole over data pertaining to the University’s PBF Metrics and our data accuracy testing for the metrics, we determined the University’s data submitted to the BOG were complete and accurate, and in accordance with BOG guidance.*

The University’s 10 Performance-Based Funding Metrics are as follows.

Key Metrics Common to all Universities, with the exception of Metric 8 for which New College and Florida Polytechnic University have its own unique metric:

1. Percent of Bachelor’s Graduates Enrolled or Employed ($25,000+) One Year After Graduation
2. Median Wages of Bachelor’s Graduates Employed Full-Time One Year After Graduation
3. Cost to the Student (Net Tuition and Fees for Resident Undergraduates per 120 Credit Hours)
4. Four-Year First-Time-in-College (FTIC) Graduation Rate
5. Academic Progress Rate (Second-Year Retention with 2.0 Grade Point Average (GPA) or Above)
6. Bachelor’s Degrees within Programs of Strategic Emphasis
7. University Access Rate (Percent of Undergraduates with Pell Grants)
8. Graduate Degrees within Programs of Strategic Emphasis
9a. Florida College System Associate in Arts Transfer Two-Year Graduation Rate (Full-Time Students)
9b. Pell Recipient Six-Year Graduation Rate (Full and Part-Time Students)
Institution-Specific Metric for Florida State University:

10. Percent of Bachelor’s Graduates who took an Entrepreneurship Class (FSU’s Board of Trustees Choice Metric)

The State University System of Florida Board of Governors maintains a student unit record database titled SUDS. The database contains over 400 data elements about students, faculty, and programs at State University System institutions. The metrics are based on the data that universities submit to the BOG as part of various data tables and file submissions. We interviewed the Data Administrator, IR staff, and key departmental Data Managers to determine the primary sources of data used for the calculations of the metrics.

Current Findings:

Metric 1 - Percent of Bachelor’s Graduates Enrolled or Employed ($25,000 or More) One Year after Graduation. The calculation of this measure is to be done as follows, according to BOG definitions:

This metric is based on the percentage of a graduating class of bachelor’s degree recipients who are enrolled or employed (earning at least $25,000) somewhere in the United States. Students who do not have valid social security numbers and are not found enrolled are excluded. This data now includes: non-Florida employment data from 44 states and districts, including the District of Columbia and Puerto Rico; and military enlistment as reported by the institutions.

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

Metric 2 - Median Wages of Bachelor’s Graduates Employed Full-Time One Year after Graduation. The calculation of this measure is to be done as follows, according to BOG definitions:

This metric is based on annualized Unemployment Insurance wage data from the fourth fiscal quarter after graduation for bachelor’s recipients. This data does not include individuals who are self-employed, employed by the military, those without a valid social security number, or making less than minimum wage. This data now includes non-Florida data from 44 states and districts, including the District of Columbia and Puerto Rico.

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

FSU provides the SIFD Degrees Awarded Table in the SIFD File submission. This file identifies those students who have been awarded degrees and, for each, when the degree was awarded. The BOG uses information provided in the SIFD Degrees Awarded Table and included in the SUDS database to identify the students who were awarded degrees during the prior year. The cohort to be reported on for 2021 Performance-Based Funding includes those who graduated in the Summer 2018, Fall 2018, and Spring 2019 semesters. The BOG then uses demographic information from SUDS, along with external reporting sources, to determine these students’ outcomes one year later.
Social security numbers are provided as part of the SIFD Degrees Awarded Table and are used to match employment data and identify graduates who are continuing their education within the State University System (SUS). First, middle, and last names and date of birth are the demographic information fields used to identify graduates who are continuing their education outside of the SUS. These fields are not a part of the SIFD Degrees Awarded Table but are provided during different submissions to SUDS, primarily as part of original admissions records.

**SIFD File Testing**

An audit step in validating data for PBF Metrics 6 and 8 is determining whether SIFD Degrees Awarded data are complete and accurate. The SIFD Degrees Awarded Files for Summer 2018, Fall 2018 and Spring 2019, which define the cohort for this year’s Measures 1 and 2, were tested and validated as part of our prior year PBF audit in our testing of Metrics 6 and 8 for that audit. As reported in Audit Report AR20-04, the data were accurate and complete.

**Metric 3 – Cost to the Student (Net Tuition and Fees for Resident Undergraduates per 120 Credit Hours).** According to BOG definitions:

>This metric is based on resident undergraduate student tuition and fees, books and supplies as calculated by the College Board (which serves as a proxy until a university specific alternative is finalized), the average number of credit hours attempted by students who were admitted as First Time in College (FTIC) and graduated with a bachelor’s degree for programs that require only 120 credit hours, and financial aid (grants, scholarships, waivers, and third party payments) provided to resident undergraduate students during the most recent academic year.

*Source: State University Database Systems (SUDS), the Legislature’s annual General Appropriations Act, and university required fees as approved by the Florida Board of Governors.*

Data for this metric are based on the Florida Board of Governors’ (BOG’s) analysis of three different files: Hours to Degree (HTD) File, Student Instruction File (SIF), and Student Financial Aid (SFA) File. The HTD File provides the BOG with the number of credit hours each student completed towards his/her first baccalaureate degree for a 120-hour program. The SIF File provides the BOG with information on the student’s residency (i.e., must be a Florida resident) for tuition purposes, and any waivers the student received towards his/her tuition. The SFA File provides the BOG with information on any grants, scholarships, and/or third-party payments that the student received.

**Establishment of a Population of Students Who Were Awarded First Baccalaureate Degrees (Single Majors Only) During the Time Period under Review**

The Hours to Degree (HTD) File contains information about students who are awarded first baccalaureate degrees with a single major within the academic year. For each student, this information is reported during the term his/her degree was awarded (Summer, Fall, or Spring). The course information for students reported on the file includes all post-secondary course work and their course work taken in high school and accepted as post-secondary credit after high school. To build the HTD File, IR sends a listing of students who were awarded their first baccalaureate degrees (single major only) during the reporting period (HTD population file) to staff within the University’s Enterprise Resource Planning (ERP). (For purposes of this audit, the time period is Academic Year
2019-20 (Summer 2019, Fall 2019, Spring 2020), ERP staff uses this listing to build the HTD Table and the Courses Taken Table for the HTD File submission to the BOG. From an IR business analyst, we obtained the HTD Table that was submitted to the BOG, for our time period.

**Comparison of IR HTD Population File to the University's Campus Solutions System Records (Source Records) Based on Employee Identification (EMPLID).** We compared the EMPLID, Classification of Instructional Programs (CIP) code, and completed term records in the HTD Table submitted to the BOG (7,392 records) to the EMPLID, CIP code, and completed term records in our query results of degrees awarded during the Summer 2019, Fall 2019, and Spring 2020 terms from the University's source Campus Solutions system. We determined that the HTD Table reconciled to the University's Campus Solutions records in terms of validation of the students included in the HTD Table. Based on this analysis, we have assurance that the HTD Table submitted to the BOG is complete and correctly includes the population of students who were awarded first baccalaureate degrees (single majors only) during the time period under review.

**Testing of Students Included in the HTD Table Submitted to the BOG to Determine the Accuracy of Data Elements Used for Metric 3**

Having established that our population in the HTD Table submitted to the BOG was materially correct, we then tested the accuracy of the following data elements used for Metric 3: 1) term in which the student completed his/her degree, 2) course identification, 3) credit hours each student completed towards his/her first baccalaureate degree for a 120-hour program, 4) residency status (should be resident, for tuition purposes), 5) fee waivers, and 6) scholarships and/or grants awarded. For all of these six data elements, we took a random sample of 100 students from the HTD Table population.

**Term in Which the Student Completed His/Her Degree.** We confirmed that each of the 100 students in our sample received his/her baccalaureate degree in the term identified on the HTD Table (part of the HTD File submission to the BOG), and that this was the student's first baccalaureate degree (single major), based on our review of his/her Campus Solutions source documentation. We noted no exceptions.

**Course Identification.** According to the BOG Overview of Methodology and Procedures for this metric, certain courses are excluded from the cost to the student calculation. These courses include courses taken by active-duty military, dual enrollment courses, exam credit courses, graduate rollover courses, life experience courses, military courses, and courses where the student withdrew due to a personal hardship. We determined that these excluded courses were correctly identified in the Courses to Degree Table, based on our review of Campus Solutions source documentation.

**Credit Hours Each Student Completed Towards His/Her First Baccalaureate Degree for a 120-Hour Program.** We reviewed information on the Courses to Degree Table (part of the HTD File submission to the BOG) and noted that the column titled “Credit Hour Usage Indicator” identified whether or not a course was used towards the student's degree. There are various reasons why a course may not be used towards a degree. Some examples are if the student fails or withdraws from the class, if he/she repeats the class, or if the class is a remedial class. We reviewed our sample of 100 students and determined that none of the courses that were marked “D,” meaning the course counted towards the student's degree, had non-passing grades, were remedial courses, or had an “R” listed under the Repeated Indicator column. Thus, for all of the 100 students in our sample, we determined their courses classified as “D” were in accordance with instructions provided in the BOG's SUDS Data Dictionary. No exceptions were noted.
We also performed an analysis for any course numbers in our sample that were marked “D” more than once per student. In some cases, this is permissible. Generally, according to undergraduate academic regulations and procedures, students are not allowed additional credit for courses repeated in which the students originally made grades of a “C-” or better, except for courses specifically designated as repeatable to allow for additional credit. Repeatable courses may be taken to a maximum number of times or hours, as spelled out in the course descriptions. No exceptions were noted.

We also compared the total amount of native credit hours and non-native credit hours to source documentation in Campus Solutions. Native credit hours are all credit hours attempted at Florida State University. Non-native credit hours are hours transferred from other universities and colleges. No exceptions were noted.

We made a similar comparison, for all 100 students in our sample, of the total amount of credit hours, both native and non-native, that were marked “D” in the Credit Hour Usage Indicator column and found agreement in the data FSU submitted to the BOG and FSU source data. We concluded that the sum of these hours met the minimum number of hours for each student’s degree for this Metric 3 (i.e., 120 hours).

**Residency Status.** The HTD Table submitted to the BOG included 7,392 students, and we determined that 6,676 of these (90 percent) were considered resident students, for tuition purposes. For our sample of 100 students, we concluded that all had the correct residency classification (i.e., resident for tuition purposes), which information we obtained from the SIF Enrollment Table (part of the SIF File submission), based on our review of Campus Solutions source documentation. We noted no exceptions.

**Fee Waivers.** For the 100 students in our sample, we compared the amount of fee waivers awarded to them and reported on the Fee Waivers Table submitted to the BOG (part of the SIF File submission for the period of Summer 2019, Fall 2019, and Spring 2020), to their Campus Solutions source documentation. We noted no exceptions.

**Scholarships and/or Grants Awarded.** Finally, for the students in our sample of 100, we compared the amounts of scholarships and grants awarded to them and reported on the Financial Aid Awards Table (part of the 2019-20 SFA File submission to the BOG), to the Campus Solutions source documentation. For our sample of 100 students, we did note a discrepancy in a department billing payment, which is treated as an institutional waiver in Financial Aid, for one student. Department billings are payments made by a university department to Student Business Services to cover all or part of a student’s tuition and fee charges. Technically speaking, these payments are not waivers as the university is not waiving specific charges and because money is being transferred. Because department payments are not statutorily-defined waivers, they are not reported on the SIF Fee Waivers table. Though the department payments are not direct aid to students, a record of the payments is passed to Financial Aid data and categorized as a waiver because the payments impact the amount of aid a recipient is eligible to receive. Because the payments have been categorized as waivers in the Financial Aid system, the Office of Financial Aid has not reported them on the SFA file because waivers are typically reported on SIF. After discussion and a detailed review of the affected data, it has been determined that generally department billings should be reported on SFA as institutional grants, and athletic billings should be reported on SFA as institutional scholarships. Finally, we analyzed this issue further for the entire population of department and athletic billings and concluded that this discrepancy for resident undergraduates was approximately $1 million.
In addition, we noted a discrepancy in a Summer 2019 third-party payment to one student. This third-party payment was reported in both the 2018-19 and 2019-20 SFA files for the Summer 2019 term. We performed an additional analysis of the Summer term awards in the 2019-20 SFA File and compared it to the Summer term awards in the 2018-19 SFA File, as Summer term reporting is split based on fiscal year. Any awards disbursed prior to July 1, 2018 are supposed to be reported in the 2018-19 SFA File, and awards disbursed on July 1, 2018 and after are supposed to be reported in the 2019-20 SFA File. We found Bright Futures awards, Institutional Grants, Institutional Scholarships, Private Scholarships, and Third-Party Payments that were reported in both the 2018-19 SFA File and the 2019-20 SFA File. The total amount of financial aid for resident undergraduates used in the calculation for Metric 3 reported in both files was approximately $940,000.

We had a similar issue in our prior year audit and the ultimate outcome, at the recommendation of the OIGS and with the BOG’s approval, was for FSU to move to term-based reporting, which would eliminate this problem in the future. OFA began the process last Fall with the intent to change it for this year. However, IR has not received formal confirmation from the BOG to change from fiscal year reporting to term-based reporting, so they decided to report the 2019-20 SFA file on a fiscal year basis, as this was the documented standard. There was an issue with reverting back to fiscal year reporting, which created a query logic mismatch. This issue will be eliminated by the move to term-based reporting. The data administrator reportedly engaged with BOG staff to make the change effective Summer 2021.

The combined effect of these discrepancies is approximately $60,000 of underreported aid. The net effect of this unreported aid on Metric 3 is $10 per degree, therefore not having a material impact the calculation of Metric 3.

Based on our testing, the University’s data submitted to the BOG for Metric 3 Performance-Based Funding were materially complete and accurate, and in accordance with BOG guidance. For those minor exceptions noted above, we provided the details of such findings to the Data Administrator for his follow-up actions.

**Metric 4 – Four-Year Graduation Rate for First-Time-in-College (FTIC) Students.** According to the BOG definition for Metric 4, the calculation of this measure is performed as follows:

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

*Source: State University Database Systems (SUDS).*

The BOG’s Overview of Methodology and Procedures: Performance Funding Metrics – Retention and Graduation Rates indicates that this measure was originally based on the national standard graduation rate for FTIC students, which was created by the Student Right to Know Act of 1990. This Act established the graduation rate based on 150 percent of the normal time for completion of the program, which is six years for a four-year program. In 2018, the Florida Legislature changed the graduation rate metric included in the Performance-Based Funding model from a six-year to a four-year measure.
The BOG creates annual Retention Files on student cohorts by year of entry to the University (from the Summer semester through the Spring semester). These cohorts are identified from cumulative University SIF submissions, and include data needed for the four-year graduation rate metric, including degree information from cumulative University SIFD submissions. IR reviews the BOG-developed Retention File and provides any needed edits. To validate the data to be used for this metric, IR filters the cohort Retention File to identify FTIC students who were enrolled full time in their first semester and who are included in Student Right to Know Act reporting. The filtered data are reconciled to an independently developed IR database to identify any errors in the BOG’s FTIC cohort population and graduation data, and any needed corrections are submitted. The final approved file is submitted to the BOG by IR when its validations have been completed.

IR also develops the Retention Person Identification Change and Cohort Change Files, which it submits to the BOG. The Retention Person Identification Change File reports changes to the identification numbers for the cohort. We reviewed the most recent Retention Person Identification Change File, which was the 2018-19 file. This file reported identification changes to the 2013 through 2018 cohorts. The Retention Cohort Change File identifies students in a cohort who have since died, entered military service, had total and permanent disabilities, or left to serve with a Foreign Aid Service of the federal government (e.g., Peace Corps) or on religious missions. These adjustments are used by the BOG to exclude these individuals from the cohort. We reviewed the 2018-19 Retention Cohort Change file, which was the most recent file. There were six students listed in this file that were excluded from cohorts, ranging from 2013 to 2017 cohorts. We noted that the process for identifying these identification changes and adjustments to the cohort is consistent with prior years.

**Verification of the 2016 FTIC Cohort.** We reviewed the 2016-17 cohort detail records file, which was compiled by the BOG and downloaded from SUDS by IR staff, for validation. This file has records for each student enrolled during the 2016 academic year, with degrees awarded for each included student through Fall 2019. The Summer 2016 and Fall 2016 SIF File data provide the information needed to identify the 2016 FTIC cohort population for this PBF measure.

To validate the 2016 FTIC cohort used by the BOG for this measure, we first filtered the cohort detail records file to include only those students who: (1) started in the Fall (or Summer continuing to Fall) term, (2) were initially enrolled at the University immediately after their high school graduation or enrolled in a first-time-in-college, degree-seeking status having earned less than 12 hours of transferable college credit after their high school graduation, (3) were identified as being included in Student Right to Know reporting. This analysis returned 6,217 records. We used a query we developed in Campus Solutions and additional manual reconciliations and determined that all of these records identified using BOG selection criteria for this measure agreed with corresponding University records.

**Verification of Degree Earned.** We further filtered the BOG 2016 FTIC cohort data to identify only those individuals in the cohort who earned degrees. Since the cohort detail records only provided degrees awarded through Fall 2019, we joined data from the Summer 2019, Fall 2019, Spring 2020, and Summer 2020 SIFD Files, for any students included in the filtered cohort. We added degree information to our Campus Solutions query used to verify the 2016 FTIC cohort and reconciled the individual records in the BOG cohort file to our Campus Solutions query results. We concluded the difference of seven students who earned degrees, between the BOG cohort file and our Campus Solutions query results, is due to the timing of the awarding of the degrees.
Based on our analyses, we concluded that the data used by the BOG to develop the Four-Year Graduation Rate for First-Time-in-College (FTIC) students are accurate and complete.

**Metric 5 – Academic Progress Rate (Second Year Retention Rate with 2.0 Grade Point Average (GPA) or Above).** According to the BOG definition for Metric 5, the calculation of this measure is performed as follows:

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

*Source: State University Database System (SUDS).*

The calculation of this Performance-Based Funding metric uses two sets of enrollment data from sequential Fall SIF Files. The first year’s Fall SIF enrollment data are used to identify the first-year cohort of full-time Fall (or Summer semester continuing to Fall) FTIC students. The second year’s Fall SIF File enrollment data are used to determine whether those individuals continued to be enrolled one year later and had cumulative GPAs of at least 2.0.

We evaluated the most recent two years of Fall SIF File enrollment data submitted to the BOG, which were for Fall 2018 and Fall 2019. We filtered the University’s Fall 2018 SIF File submitted to the BOG to identify the University’s FTIC students who started in the Fall 2018 (or Summer continuing to Fall 2018) term and were enrolled full time in the Fall term. The filtered Fall 2018 SIF File contained 6,244 records of students who comprised the Fall 2018 FTIC cohort. To compare these data to the University’s source data, we developed a query in the University’s Campus Solutions system following the BOG’s criteria for this metric and reconciled the filtered Fall 2018 SIF File records to those in our Campus Solutions query results.

We compared student records in the Fall 2018 SIF File FTIC cohort to the 2019 unfiltered SIF File to determine the number of SIF File FTIC cohort students who continued their enrollment into a second year. We identified 5,794 of the 6,244 students (93 percent) from the Fall 2018 SIF File FTIC cohort who continued their enrollment in Fall 2019. We also identified 5,734 students (92 percent) from the 2018 cohort who had institutional GPAs of at least 2.0 at the beginning of the Fall 2019 term.

We compared all 5,794 students who were retained in 2019 to the results of a Campus Solutions query we developed that identified the 2018 Student Group, as well as the Summer 2019 term institutional hours and grade points, to determine whether the data in the Fall 2019 SIF File that were used in the BOG’s GPA calculation were in agreement with corresponding information in the University’s Campus Solutions system. There were 49 students whose hours and/or grade points in the SIF File FTIC Cohort differed from the information in Campus Solutions. In all but six of these cases, the calculated GPAs from the hours and grade points submitted to the BOG in the SIF File were less than the calculated GPAs in Campus Solutions. All six of these variances were timing issues due to subsequent grade changes or the students withdrawing.

Based on our analyses, we concluded that the data used by the BOG to develop the University’s academic progress rate (second year retention rate with GPA above 2.0) are accurate and complete.
Metric 6 - Bachelor's Degrees within Programs of Strategic Emphasis. The calculation of this measure is to be done as follows, according to BOG definitions:

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

Source: State University Database System (SUDS).

According to the BOG in its Overview of Methodology and Procedures: Performance Funding Metrics Methodology and Procedures - Percentage of Degrees Awarded in Programs of Strategic Emphasis document, the purpose of Metric 6 is to promote the alignment of the SUS degree program offerings with the economic development and workforce needs of the state. The list was originally created by an advisory group in 2001 and has been updated several times—most recently by the BOG in September 2020.

University SIFD data are used to identify the graduating cohort. The graduation year for this measure begins with the Summer semester and continues with Fall and Spring terms.

SIFD File Testing – Undergraduate Degrees Awarded

The SIFD File is used to identify the cohort of students who received degrees during a given semester and is submitted at the end of each semester. This file is used by the BOG in calculating both the post-graduation outcome and degrees awarded in programs of strategic emphasis measures. In the metrics related to degrees awarded in areas of strategic emphasis, final degree program information is also used.

Our testing population consisted of SIFD File submissions data for all undergraduate degrees awarded for the terms Summer 2019 (1,760 records), Fall 2019 (2,061 records), and Spring 2020 (6,000 records), for a total of 9,821 records.

To determine the validity of the SIFD File submissions data, we developed queries in the University’s Campus Solutions system to obtain degrees awarded data for academic year 2019-20. We reconciled the SIFD File data to the degrees awarded data from the University’s Campus Solutions system, to determine if the data submitted to the BOG were complete and valid.

Of the 9,821 undergraduate degrees awarded records submitted to the BOG for Summer 2019, Fall 2019, and Spring 2020, all of these records based on the student identification numbers were readily reconcilable to our query results using Campus Solutions source data. We noted one additional student from our query results who had received a degree but was not reported on the SIFD File. This difference was due to timing of the posting of the degree.

Classification of Instructional Programs (CIP) Testing

The Board of Governors maintains an inventory of State University System Academic Degree Programs, which identifies approved degree programs for each university within the SUS. The programs are listed based on the Classification of Instructional Programs (CIP) taxonomy.
We added CIP code data to the degrees awarded query in the University’s Campus Solutions System and used this data as source data to validate individual degrees awarded in submissions to the BOG. We did not identify any differences between the two files and concluded that records in the SIFD File were consistent with codes in effect at the time of submission. As we validated individually awarded degrees in the SIFD data, we can conclude that the CIP codes in programs of strategic emphasis included in the SIFD data were accurate.

Based on the results of our analysis of the University’s SIFD File submissions for Summer 2019, Fall 2019, and Spring 2020, we determined the data elements provided by the University for use in calculating Metric 6 to be complete and accurate and in accordance with BOG guidance. We found no significant differences between degrees awarded data submitted by the University to the BOG and source data in the University’s system of record. We concluded that the data provided to the BOG to be used in calculating the percentage of undergraduate degrees in programs of strategic emphasis are accurate and complete.

**Metric 7 - University Access Rate (Percent of Undergraduates with a Pell Grant).** The calculation of this measure is to be done as follows, according to BOG definitions:

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

*Source: State University Database System (SUDS).*

The calculation of this Performance-Based Funding metric uses enrollment data from the Fall SIF File and Pell Grant award data from the Student Financial Aid (SFA) File to determine all degree-seeking undergraduate students enrolled in the Fall term who received Pell Grant awards in the Fall term. Unclassified students and post-baccalaureate students are removed from the calculation because they are not eligible for Pell Grants. In addition, non-resident aliens are excluded from this metric because only a limited number of these students are eligible to receive Pell Grants and SUDS does not collect information that would allow Board staff to determine the Fell eligibility for non-resident aliens.

To validate the University’s processes for submitting the data that underlie this measure, we reviewed the 2019 Fall SIF File and the 2019-20 SFA File that were submitted to the BOG.

**SIF File Testing**

We evaluated the most recent Fall SIF File enrollment data submitted to the BOG, which was for the Fall 2019 term. We filtered the University’s Fall 2019 SIF File to identify undergraduates enrolled in the Fall 2019 term who were not unclassified, second-bachelor’s degree, or non-resident alien students. There were 32,003 records that met these criteria.

We developed a query in Campus Solutions to identify undergraduate students enrolled during the Fall 2019 term and used the results to validate information reported in the SIF Fall enrollment file. We determined that information reported in the SIF 2019 Fall enrollment file for this metric was accurate and complete.
SFA File Testing

The SFA File submitted to the BOG is generated by Office of Financial Aid (OFA) staff, in partnership with IR and Information Technology Services.

We evaluated the 2019-20 SFA File that was submitted to the BOG, which includes a line for each type of financial aid award—by student and by term—for all terms during the academic year. We filtered this data to identify Pell Grants awarded in the Fall 2019 term. There were 8,729 awards meeting this criterion.

We developed a query in Campus Solutions to identify all students who received Pell Grants during the Fall 2019 term and used the results to validate information reported in the 2019-20 SFA File. We determined that awards reported in the 2019-20 SFA File for this metric were correct.

We concluded that, based on our testing, the University’s data submitted to the BOG for Performance-Based Funding Metric 7 were accurate and complete and can be relied upon by the BOG to calculate the percentage of undergraduates with a Pell Grant.

Metric 8 - Graduate Degrees within Programs of Strategic Emphasis. The calculation of this measure is to be done as follows, according to BOG definitions:

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

Source: State University Database System (SUDS).

According to the BOG in its Overview of Methodology and Procedures: Performance Funding Metrics Methodology and Procedures - Percentage of Degrees Awarded in Programs of Strategic Emphasis document, the purpose of Metric 8 is to promote the alignment of the SUS degree program offerings with the economic development and workforce needs of the state. The list was originally created by an advisory group in 2001 and has been updated several times—most recently by the BOG in September 2020.

University SIFD data are used to identify the graduating cohort. The graduation year for this measure begins with the Summer semester and continues with Fall and Spring terms.

SIFD File Testing - Graduate Degrees Awarded

For our testing, the data used for the SIFD File submissions to the BOG resided in the University’s data warehouse, with reporting produced using OBIEE. Our testing population consisted of SIFD File submissions data for all graduate degrees awarded for the terms Summer 2019 (852 records), Fall 2019 (683 records), and Spring 2020 (1,586 records), for a total of 3,121 records.

To determine the validity of the SIFD File submissions data, we developed queries in the University’s Campus Solutions system, which is now the system of record, to produce degrees awarded data for academic year 2019-20. We reconciled the SIFD File data from OBIEE, which is sent to the BOG, to the degrees awarded data from the Campus Solutions system, to determine if the data submitted to the BOG were complete and valid.
Of the 3,121 graduate degrees awarded records submitted to the BOG for Summer 2019, Fall 2019, and Spring 2020, all 3,121 degrees awarded records based on the student identification numbers were readily reconcilable to our query results using Campus Solutions source data.

**Classification of Instructional Programs (CIP) Testing**

The Board of Governors maintains an inventory of State University System Academic Degree Programs, which identifies approved degree programs for each university within the State University System. The programs are listed based on the Classification of Instructional Programs (CIP) taxonomy.

We added CIP code data to the degrees awarded query in Campus Solutions and used this data as source data to validate individual degrees awarded in the submissions to the BOG. We did not identify differences between the two files and concluded that records in the SIFD data were consistent with codes in effect at the time of the submission of the file. As we validated individually awarded degrees in the SIFD data, we can conclude that the CIP codes in programs of strategic emphasis included in the SIFD data were accurate.

Based on the results of our analysis of the University’s SIFD File submissions for Summer 2019, Fall 2019, and Spring 2020, we determined the data elements provided by the University for use in calculating Metric 8 to be complete and accurate, and in accordance with BOG guidance. We found no significant differences between data submitted by the University to the BOG and source data in the University’s system of record. We concluded that the data provided to the BOG to be used in calculating the percentage of graduate degrees in programs of strategic emphasis are accurate and complete.

**Metric 9a – Florida College System (FCS) Associate of Arts (AA) Transfer Two-Year Graduation Rate (Full-Time Students).** The calculation of this measure is to be done as follows, according to BOG definitions:

This metric is based on the percentage of the initial cohort that has graduated from the same institution by the Summer term of their second academic year. The initial transfer cohort is defined as undergraduates entering in Fall term (or Summer continuing to Fall) from the Florida College System with an Associate in Arts (AA) degree. Full-time students are used in the calculation.

*Source: State University Database System (SUDS).*

The 2020 Florida Legislature added this new graduation rate metric to the PBF model.

The BOG’s Overview of Methodology and Procedures: Performance Funding Metrics – Retention and Graduation Rates provides details on the methodology and procedures used by BOG for this metric. The BOG creates annual Retention Files on student cohorts by year of entry to the University (from the Summer semester through the Spring semester). These cohorts are identified from cumulative University SIF submission, and include data needed for the two-year graduation rate metric, including degree information from cumulative University SIFD submissions. IR reviews the BOG-developed Retention File and provides any needed edits.
IR also develops the Retention Person Identification Change and Cohort Change Files, which it submits to the BOG. As part of our testing of Metric 4 – Four Year First Time in College Graduation Rate, we reviewed the most recent Retention Person Identification Change File and Cohort Change File. We had no issues in our testing of these files.

**Verification of the 2018 FCS AA Transfer Cohort.** We reviewed the 2018-19 cohort detail records file, which was compiled by the BOG and downloaded from SUDS by IR staff, for validation. This file has records for each student enrolled during the 2018 academic year, with degrees awarded for each included student through Fall 2019. The Summer 2018 and Fall 2018 SIF File data provide the information needed to identify the 2018 FCS AA Transfer Cohort for this PBF measure.

To validate the 2018 FTIC cohort used by the BOG for this measure, we first filtered the cohort detail records file to include only those students who: (1) started in the Fall (or Summer continuing to Fall) term, (2) were identified as an Associate of Arts Transfer from a Florida Public Community College, and (3) were identified as being full-time based on attempted hours in the first fall term.

This analysis returned 1,124 records. We ran a query in Campus Solutions based on BOG criteria and determined that these records were materially correct.

**Verification of Degree Earned.** The percentage of bachelor’s degree graduates for the most recent year is based on information provided in the SIFD Degrees Awarded Files. In this audit, an audit step in validating data is determining whether SIFD Degrees Awarded data are complete and accurate. The SIFD Degrees Awarded Files for Summer 2019, Fall 2019, and Spring 2020, which are the academic terms to be tested for this Metric 9a for FSU’s 2021 Accountability Plan, were tested and validated as part of our Metric 6 testing. As reported in that section, the data were accurate and complete. In addition, we reconciled the Summer 2020 SIFD file to Student Central records, as the metric calculation also includes this term. We noted that the data reported in the Summer 2020 SIFD file were accurate and complete.

Based on our analysis, we concluded that the data used by the BOG to calculate Metric 9a are materially correct and can be relied upon.

**Metric 9b – Pell Recipient Six-Year Graduation Rate (Full and Part-Time Students).** The calculation of this measure is to be done as follows, according to BOG definitions:

> This metric is based on the percentage of students who started in the Fall (or Summer continuing to Fall) term and were enrolled full-time or part-time in their first semester and who received a Pell Grant during their first year and who graduated from the same institution by the summer term of their sixth year.

*Source: State University Database System (SUDS).*

The 2020 Florida Legislature added this new graduation rate metric to the PBF model.
The BOG's Overview of Methodology and Procedures: Performance Funding Metrics – Retention and Graduation Rates provides details on the methodology and procedures used by BOG for this metric. The BOG creates annual Retention Files on student cohorts by year of entry to the University (from the Summer semester through the Spring semester). These cohorts are identified from cumulative University SIF submissions, and include data needed for the six-year graduation rate metric, including degree information from cumulative University SIFD submissions. IR reviews the BOG-developed Retention File and provides any needed edits.

IR also develops the Retention Person Identification Change and Cohort Change Files, which it submits to the BOG. As part of our testing of Metric 4 – Four Year First Time in College Graduation Rate, we reviewed the most recent Retention Person Identification Change File and Cohort Change File. We had no issues in our testing of these files.

The Pell Grant award data used in the calculation of this metric comes from the SFA File.

**Verification of the 2014 FTIC Cohort.** The cohort to be reported on for this year’s Measure 9b includes the 2014 FTIC Cohort. The 2014 FTIC Cohort was tested and validated as part of our prior year PBP audit in our testing of Metric 4 for that audit. As reported in Audit Report AR19-05, the data were accurate and complete.

**Verification of Pell Grants Awarded.** We evaluated the 2014-15 SFA File that was submitted to the BOG, which includes a line for each type of financial aid award—by student and by term—for all terms during the academic year. We filtered this data to identify Pell Grants awarded in the 2014-15 academic year. There were 9,709 students who received Pell Grants for the 2014-15 academic year.

We developed a query in Campus Solutions to identify all students who received Pell Grants during the 2014-15 academic year and used the results to validate information reported in the 2014-15 SFA File. We determined that awards reported in the 2019-20 SFA File for this metric were accurate and complete.

**Verification of Degree Earned.** The percentage of bachelor's degree graduates for the most recent year is based on information provided in the SIFD Degrees Awarded Files. In this audit, an audit step in validating data is determining whether SIFD Degrees Awarded data are complete and accurate. The SIFD Degrees Awarded Files for Summer 2019, Fall 2019, and Spring 2020, which are the academic terms to be tested for this Metric 9b for FSU’s 2021 Accountability Plan, were tested and validated as part of our Metric 6 testing. As reported in that section, the data were accurate and complete. In addition, we reconciled the Summer 2020 SIFD file to Student Central records, as the metric calculation also includes this term. We noted that the data reported in the Summer 2020 SIFD file were accurate and complete.

Based on our analysis, we concluded that the data used by the BOG to calculate Metric 9b are accurate, complete, and can be relied upon.

**Metric 10 – Percent of Bachelor’s Graduates who took an Entrepreneurship Class (FSU’s Board of Trustees Choice Metric).** The calculation of this measure is to be done as follows, according to the Accountability Plan Definitions:

*The percentage of Bachelor’s recipients who enrolled in one or more graded entrepreneurship courses before graduating.*
Source: State University Database System (SUDS).

This Metric 10 is based on the percentage of bachelor’s degree graduates from the most recent year who have taken at least one entrepreneurship course (as reported in the Student Instruction File) prior to graduation. Qualifying courses include all of those with the ENT prefix, those with Entrepreneurship or Innovation in the title, and those capstone projects that involve applied entrepreneurial projects as defined by the University. The list of courses may expand as the curriculum matures.

The purpose of our testing was to ensure the data in FSU’s SIF Courses Taken Files and SIFD Files submitted to the BOG for its calculations agree with source data in the University’s Campus Solutions system.

Verification of the Fall 2019 Courses Taken File. We ran a query in the University’s Campus Solutions Student Central system of all students who took one (or more) entrepreneurship class(es) through Spring 2020 and filtered these data for the Fall 2019 term. We compared this listing to the Fall 2019 SIF Courses Taken File to determine whether the entrepreneurship classes taken by students that were reported in this BOG file agreed with the University’s Campus Solutions source data. We were able to reconcile the query results with the filtered SIF Courses Taken File.

Verification of Degree Earned. The percentage of bachelor’s degree graduates for the most recent year is based on information provided in the SIFD Degrees Awarded Files. In this audit, an audit step in validating data is determining whether SIFD Degrees Awarded data are complete and accurate. The SIFD Degrees Awarded Files for Summer 2019, Fall 2019, and Spring 2020, which are the academic terms to be tested for this Metric 10 for FSU’s 2021 Accountability Plan, were tested and validated as part of our Metric 6 testing. As reported in that section, the data were complete and accurate.

Based on our analysis, we concluded that the data used by the BOG to calculate Metric 10 are accurate, complete, and can be relied upon to calculate the percent of bachelor’s graduates that took an entrepreneurial class.

Conclusion for Objective #5:

Based on our continued review of the University’s internal controls as a whole over data pertaining to the University’s PBF Metrics and our data accuracy testing for the metrics, we determined the University’s data submitted to the BOG were complete and accurate, and in accordance with BOG guidance.

Recommendations:

We have no recommendations for this Objective #5, which addresses the completeness and accuracy of data file submissions to the BOG for Performance-Based Funding Metrics.

Objective #6: Determine the current status since our conclusion in the 2019-20 PBF audit concerning the consistency of data submissions with the data definitions and guidance provided by the BOG through the Data Committee and communications from data workshops.
In the 2019-20 audit, we concluded that:

We found no evidence that the University’s data submissions to the BOG, specifically those pertaining to data elements germane to this audit, were inconsistent with BOG reporting requirements for these data elements, and no files were resubmitted to correct or change data in these fields.

Current Findings:

The University Data Administrator certifies each data submission into the BOG SUDS data system through a mechanism deployed by BOG staff on January 15, 2015. The BOG Information Resource Management staff updated the SUDS interface to include a statement that submitting the file “represents electronic certification of this data per Board of Governors Regulation 3.007.”

We determined there is ample evidence that University data are being mapped to the current BOG data elements as defined in the BOG’s SUDS Data Dictionary. The University Data Administrator demonstrated that sufficient personnel have been consistently attending the Annual Data Administrators’ Workshops. Additionally, FSU’s data administrator was instrumental in forming the Council of Data Administrators (CODA) to review and standardize reporting among SUS institutions. This group works with BOG staff when any institution forwards questions about interpretation of BOG policies. The FSU Office of Institutional Research has completed an institutional review of all the data elements from Campus Solutions that are required by the BOG for its reports. The scoping and mapping exercises usually involved more than one person from each of the key constituencies: IR, the data warehouse and reporting team, and the Campus Solutions technical and functional teams. These discussions frequently involved validating output data from sample cases with live transactional data. At all times, there was someone available in the room or via electronic media who was able to define the context and constraints of the data for each data element. Questions about BOG interpretations were discussed with the BOG staff, via the CODA listserv or with IR directors at other SUS institutions.

The University Data Administrator has previously provided evidence of requests sent to the BOG for clarification of BOG SUDS data elements and of requests sent to FSU subject-matter experts to reinforce BOG interpretations. He has indicated that process still continues and that he has been instrumental in coordinating the Council of Data Administrators (CODA) to meet this need. FSU’s University Data Administrator has also demonstrated a largely automated online (SharePoint – being transitioned to Microsoft Teams) tracking tool for data submissions and resubmissions. Using that information source, concerning data elements that are germane to this audit there was no evidence of inconsistency with BOG requirements in the reporting of these and no files were resubmitted to correct or change data materially in these fields due to FSU, as discussed in Objective #7, to follow. Finally, our testing of data accuracy for Objective #5 included certain tests of the University’s adherence to BOG guidance for the data, and we noted no inconsistencies.

Conclusion for Objective #6:

We concluded the University’s data submissions to the BOG, specifically those pertaining to data elements germane to this audit, were consistent with BOG reporting requirements for these data elements. We determined that, in general, resubmissions by the University have been rare, were made timely before the BOG’s need for the data, and did not affect the University’s performance towards achieving the Performance-Based Funding Metrics.
Recommendations:

We have no recommendations for this Objective #6.

Objective #7: Determine the current status since our conclusion in the 2019-20 PBF audit concerning the University Data Administrator’s data resubmissions to the BOG.

In our 2019-20 audit, we determined that:

...in general, resubmissions by the University have been very rare, are not attributable to the University, and did not affect the University’s performance towards achieving the Performance-Based Funding Metrics.

Current Findings:

According to the University Data Administrator, there are three triggers for resubmissions: 1) the BOG staff determines that the way the institution is interpreting or reporting data is either incorrect or inconsistent with the way most of the other institutions are interpreting the requirements; 2) University staff determines there are inconsistencies with data in a current file that have to be cross-validated with data on an earlier submission of a different file (e.g., SFA File cohort must match SIF File cohort for the same term), requiring resubmission of the earlier file; 3) University staff finds new ways to improve upon the granularity of data being submitted and they choose to apply the new understanding or method to a previously submitted file. Near the end of 2015, the BOG began requiring that a SUDS Data Resubmission Form be completed and submitted to the BOG for every resubmission, unless the resubmission was required for changes initiated because of agreed-upon system-wide criteria changes, or BOG programmatic changes. This form details the reason for the resubmission, indicates whether the resubmission impacts Performance-Based Funding Metrics, and is signed by the University Data Administrator.

From the BOG’s SUDS system, we searched for files that relate to FSU’s Performance-Based Funding Metrics with due dates between December 5, 2019 and November 23, 2020. We found that the University submitted 12 of these files to the BOG during this time and resubmitted only three of these files. The resubmitted files were the Fall 2019 Student Instruction File, Fall 2019 Degrees Awarded File, and Summer 2020 Student Instruction File.

The first resubmission, involving the Fall 2019 Student Instruction File, was due to student personal identification number (ID) changes. IR resubmitted these changes because the BOG asked them to provide personal ID changes for students whose IDs changed between the Fall 2019 SIFP and the Fall 2019 SIF. The resubmission occurred before the file was approved by the BOG and does not affect the PBF Metrics calculation.

The second resubmission, involving the Degrees Awarded File, was due to the BOG asking IR to resubmit the file in order to identify certain degrees from graduate market rate programs. The resubmission occurred before the file was approved by the BOG and does not affect the PBF Metrics calculation.

The third resubmission, involving the Summer 2020 Student Instruction File, was due to IR discovering that one student did not have a record on the person demo or enrollment tables. This resubmission was made in a timely manner, prior to the BOG’s need for the data for its PBF Metrics calculations.
Conclusion for Objective #7:

We determined that, in general, resubmissions by the University have been rare, were made timely before the BOG’s need for the data, and did not affect the University’s performance towards achieving the Performance-Based Funding Metrics.

Recommendations:

We have no recommendations for this Objective #7.

Objective #8: Provide an objective basis of support for the University’s President and Board of Trustees Chair to sign the representations made in the Performance-Based Funding - Data Integrity Certification.

Current Findings/Conclusion for Objective #8:

Overall, we concluded that the University has adequate processes for collecting and reporting Performance-Based Funding Metrics data to the Board of Governors. In addition, we can provide an objective basis of support for the University’s President and Board of Trustees Chair to sign the Performance-Based Funding – Data Integrity Certification, which the BOG requested to be filed with it by March 1, 2021.

Recommendations:

We have no recommendations for this Objective #8.

Acknowledgements

We would like to acknowledge the full and complete cooperation and support of all involved University faculty and staff, and especially the assistance of Dr. Richard R. Burnette III, the Florida State University Data Administrator, and Dr. James M. Hunt, Director of Institutional Research.

Respectfully submitted,

Sam M. McCall

Sam M. McCall, Ph.D., CPA, CGFM, CIA, CGAP, CIG
Chief Audit Officer
President’s Response

I would like to thank the staff of the Office of Inspector General Services for their hard work on this audit. I am very pleased that no issues requiring corrective action were identified in this audit, and I am comfortable that Chairman Burr and I can rely on these results and sign the Data Integrity Certification without reservation.

Audit conducted by: Heather Friend, CPA, CIA
Audit supervised by: Sam M. McCall, Ph.D., CPA, CGFM, CIA, CGAP, CIG
Exhibit A: Performance-Based Funding Metrics as Reported in the 2020 Accountability Plan

<table>
<thead>
<tr>
<th>Metric</th>
<th>Description</th>
<th>Data</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Percent of Bachelor’s Graduates Enrolled or Employed ($25,000+) One Year After Graduation</td>
<td>68%</td>
</tr>
<tr>
<td>2</td>
<td>Median Wages of Bachelor’s Graduates Employed Full-Time One Year After Graduation</td>
<td>$39,000</td>
</tr>
<tr>
<td>3</td>
<td>Cost to the Student (Net Tuition and Fees for Resident Undergraduates per 120 Credit Hours)</td>
<td>$3,340</td>
</tr>
<tr>
<td>4</td>
<td>Four-Year First-Time-in-College (FTIC) Graduation Rate</td>
<td>69.5%</td>
</tr>
<tr>
<td>5</td>
<td>Academic Progress Rate (Second Year Retention with 2.0 Grade Point Average (GPA) or Above)</td>
<td>91.6%</td>
</tr>
<tr>
<td>6</td>
<td>Bachelor’s Degree within Programs of Strategic Emphasis</td>
<td>43.1%</td>
</tr>
<tr>
<td>7</td>
<td>University Access Rate (Percent of Undergraduates with a Pell Grant)</td>
<td>27.8%</td>
</tr>
<tr>
<td>8</td>
<td>Graduate Degrees within Programs of Strategic Emphasis</td>
<td>58.4%</td>
</tr>
<tr>
<td>9</td>
<td>Percent of Bachelor’s Degree without Excess Hours</td>
<td>85.6%</td>
</tr>
<tr>
<td>10</td>
<td>Percent of Bachelor’s Graduates who took an Entrepreneurship Class</td>
<td>13.1%</td>
</tr>
</tbody>
</table>
**Exhibit B: Acronyms Used in This Report**

<table>
<thead>
<tr>
<th>AA</th>
<th>Associate of Arts</th>
</tr>
</thead>
<tbody>
<tr>
<td>ADM</td>
<td>Admissions</td>
</tr>
<tr>
<td>BOG</td>
<td>Board of Governors</td>
</tr>
<tr>
<td>CIP</td>
<td>Classification of Instructional Programs</td>
</tr>
<tr>
<td>CODA</td>
<td>Council of Data Administrators</td>
</tr>
<tr>
<td>EMPLID</td>
<td>Employee Identification</td>
</tr>
<tr>
<td>ERP</td>
<td>Enterprise Resource Planning</td>
</tr>
<tr>
<td>FCS</td>
<td>Florida College System</td>
</tr>
<tr>
<td>FSU</td>
<td>Florida State University</td>
</tr>
<tr>
<td>FTIC</td>
<td>First Time in College</td>
</tr>
<tr>
<td>GPA</td>
<td>Grade Point Average</td>
</tr>
<tr>
<td>HTD</td>
<td>Hours to Degree</td>
</tr>
<tr>
<td>ID</td>
<td>Identification Number</td>
</tr>
<tr>
<td>IR</td>
<td>Institutional Research</td>
</tr>
<tr>
<td>OBIEE</td>
<td>Oracle Business Intelligence Enterprise Edition</td>
</tr>
<tr>
<td>OFA</td>
<td>Office of Financial Aid</td>
</tr>
<tr>
<td>PBF</td>
<td>Performance-Based Funding</td>
</tr>
<tr>
<td>SFA</td>
<td>Student Financial Aid</td>
</tr>
<tr>
<td>SIF</td>
<td>Student Instruction File</td>
</tr>
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<td>SIFD</td>
<td>Student Instruction File Degrees Awarded</td>
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<tr>
<td>SUDS</td>
<td>State University Database System</td>
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<td>SUS</td>
<td>State University System</td>
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</table>
AUDIT & COMPLIANCE

PREEMINENT RESEARCH UNIVERSITY
METRICS DATA INTEGRITY
CERTIFICATION AUDIT AND DATA
INTEGRITY CERTIFICATION
MEMORANDUM

TO: President John Thrasher

FROM: Sam M. McCall, Chief Audit Officer

Date: February 8, 2021

SUBJECT: Agenda Item for the February 19, 2021, BOT Meeting:

Audit Report AR 21-04 – Preeminent Research University Metrics Data Integrity Certification Audit and the Data Integrity Certification

Please find enclosed Audit Report AR 21-04 – Preeminent Research University Metrics Data Integrity Certification for fiscal year 2020-21 for acceptance and approval by the BOT, and the Data Integrity certification form to be signed by the President and the BOT Chair after acceptance of the report by the BOT.

Thank you

Attachment
Audit Report

Preeminent Research University Metrics
Data Integrity Certification Audit
Fiscal Year 2020-21

February 8, 2021

Summary

Overall, we concluded the University has adequate processes for collecting and reporting Preeminent Research University Metrics data to the Board of Governors (BOG). In addition, we can provide an objective basis of support for the University’s President and Board of Trustees Chair to sign the Preeminent Research University Metrics – Data Integrity Certification, which the BOG requested to be filed with it by March 1, 2021.

Scope, Objectives, and Methodology

In his June 25, 2020, memorandum to University Boards of Trustees’ Chairs and University Presidents, the Chair of the State University System (SUS) of Florida Board of Governors (BOG) directed the President of each University to complete a Performance-Based Funding Metrics/Preeminent Research University Metrics - Data Integrity Certification.

As required by Florida Statutes\(^1\), the BOG Chair instructed the University Board of Trustees of each University to:

...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, the BOG Chair asked 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, as testing is essential in determining that processes are in place and working as intended.

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.

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\(^1\) Florida Statutes, sections 1001.7065, Preeminent State Research Universities Program, and 1001.92, State University System Performance-Based Incentive.
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 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\(^2\) no later than **March 1, 2021**.

I ask that you consider the March 1st deadline when establishing dates for your 2021 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.

This is the seventh consecutive year the BOG has called for each university to conduct a data integrity audit for the Performance-Based Funding (PBF) Model. This is the second year the BOG has called for universities designated as preeminent or emerging preeminent, which includes Florida State University (FSU), to conduct a similar audit for the data and metrics used for preeminent status consideration. Our Office has decided to conduct this second required audit as separate from the Performance-Based Funding Model - Data Integrity Audit, and to issue this separate audit report for it.

Florida State University has decided upon the following scope and objectives for its Preeminent Research University Metrics Audit that has been recurring now for two years.

**Scope:**

This audit will include a validation, through testing, of the actual data upon which the University’s Preeminent Research University Metrics are based. In addition, auditors will review timeliness of data submissions to the BOG and any resubmissions of the data, to establish causes. The overall purpose of the audit is to provide an objective basis of support for the University’s President and Board of Trustees Chair to sign the representations included in the Performance-Based Funding Metrics/Preeminent Research University Metrics - Data Integrity Certification, which will be submitted to the University’s Board of Trustees and filed with the BOG by March 1, 2021.

The Preeminent Research University Funding Metric Definitions in Florida State University’s 2020 Accountability Plan, approved by the FSU Board of Trustees on April 17, 2020, and approved by the Board of Governors in May 2020, include the following.

1. Average Grade Point Average (GPA) and SAT/ACT Score;

2. National Public University Rankings;

3. Freshman Retention Rate;

\(^2\)This is a reference to the BOG's Office of Inspector General and Director of Compliance.
4. Four-Year Graduation Rate;
5. National Academy Memberships;
6. Total Science and Engineering Research Expenditures;
7. Science and Engineering Research Expenditures in Non-Health Sciences;
8. National Ranking in Research Expenditures;
9. Patents Awarded;
10. Doctoral Degrees Awarded Annually;
11. Number of Post-Doctoral Appointees; and

Exhibit A provides information on each of the Preeminent Research University Metrics, as reported in the 2020 Accountability Plan.

This audit solely addresses the integrity of the University’s data submissions to the BOG that support the University’s Preeminent Research University Metrics for the 2021 Accountability Plan. In the event certain of these data are not yet available when we conduct testing, we plan to use the most recent data for the pertinent metrics.

Objectives:

1. Determine the current status since our conclusion in the 2019-20 Preeminent Research University Metrics audit concerning whether the University has timely submitted Preeminent Research University Metrics data to the BOG.

2. Determine the current status since our conclusion in the 2019-20 Preeminent Research University Metrics audit concerning audit testing of data accuracy.

3. Determine the current status since our conclusion in the 2019-20 Preeminent Research University Metrics audit concerning the University Data Administrator’s data resubmissions to the BOG.

4. Provide an objective basis of support for the President and Board of Trustees chair to sign the representations made in the Performance-Based Funding Metrics/Preeminent Research University Metrics - Data Integrity Certification.

Our detailed methodology for each of our four objectives is included in the report section for each. In general, to complete the stated audit objectives, we conducted interviews and otherwise communicated with the Data Administrator and other key data managers, and analyzed supporting documentation related to the objectives. Such supporting documentation included available data and information related to:

- Data file submissions by the University to the BOG, to determine whether they were made in a timely manner and included any resubmissions and the reasons for these; and
Latest data files submitted to the BOG that contained elements used in calculating Preeminent Research University Metrics Data, and the University’s related source data, to ensure that data submitted to the BOG were consistent with University transactional data and the BOG requirements.

This audit was performed in conformance with the International Standards for the Professional Practice of Internal Auditing. Those standards require we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

**Background**

The Florida Board of Governors, created in 2002, is authorized in Article IX, Section 7(d), Florida Constitution to “operate, regulate, control, and be fully responsible for the management of the whole university system,” which consists of the state’s 12 public universities.

On June 18, 2019, Chapter 2019-103, Laws of Florida, Committee Substitute for Senate Bill No. 190, relating to higher education, was signed by the Governor. The act amended s. 1001.706, F.S., officially requiring in law that, among other things:

**(5) POWERS AND DUTIES RELATING TO ACCOUNTABILITY**

(e) The Board of Governors shall maintain an effective information system to provide accurate, timely, and cost-effective information about each university. The board shall continue to collect and maintain, at a minimum, management information as such information existed on June 30, 2002. 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.

As mentioned, while this is the seventh consecutive year Florida State University’s Office of Inspector General Services has completed a PBF Metrics - Data Integrity Certification audit and certification for the University’s President and Board of Trustees Chair to sign after being approved by the FSU Board of Trustees, this is the second year the BOG has called for universities designated as preeminent or emerging preeminent, which includes Florida State University, to conduct a similar audit for the data and metrics used for preeminent status consideration. These audits and signed Performance-Based Funding Metrics/Preeminent Research University Metrics - Data Integrity Certification are subsequently to be provided to the BOG.

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3 Preeminent State Research Universities Program
4 State University System Performance-Based Incentive
Findings

Overall, we concluded that the University has adequate processes for collecting and reporting Preeminent Research University Metrics data to the BOG. In addition, we can provide an objective basis of support for the University’s President and Board of Trustees Chair to sign the Performance-Based Funding Metrics/Preeminent Research University Metrics – Data Integrity Certification, which the BOG requested to be filed with it upon approval by the Board of Trustees, by March 1, 2021.

Objective #1: Determine the current status since our conclusion in the 2019-20 Preeminent Research University Metrics audit concerning whether the University has timely submitted Preeminent Research University Metrics data to the BOG.

In our 2019-20 Preeminent Research University Metrics audit we concluded that:

...the processes used by the University Data Administrator and his staff in Institutional Research reasonably ensure the completeness, accuracy, and timely submission of data submitted to the BOG, including compliance with BOG criteria for the data.

Current Findings:

To test the timeliness of submissions of required files to the BOG that relate to FSU’s Preeminent Research University Metrics, we used Submission History information from the BOG State University Database System (SUDS) system. The following BOG-required files relate to the University’s Preeminent Metrics. For each of these required files, we reviewed the University’s current and historical submissions back to the third most recent submission.

The table below shows each file we reviewed to test timeliness of submissions, and the reporting period covered for each file.

<table>
<thead>
<tr>
<th>File</th>
<th>Campus Solutions—Reporting Period(s)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Student Instruction File (SIF)</td>
<td>Fall 2019 through Summer 2020</td>
</tr>
<tr>
<td>Retention</td>
<td>2016-17 through 2018-19</td>
</tr>
<tr>
<td>Student Instruction File Degrees Awarded (SIFD)</td>
<td>Fall 2019 through Summer 2020</td>
</tr>
<tr>
<td>Admissions File</td>
<td>Spring 2020 through Fall 2020</td>
</tr>
</tbody>
</table>

The three most recent submissions for each of these four files were submitted on time. Please note in the table the three most recent submissions of each of the four required files that relate to FSU’s Preeminent Research University Metrics. The University has continuously submitted the data in a timely manner, and timeliness of the University’s data submissions to the BOG is not a present concern.
### Most Recent Submission

<table>
<thead>
<tr>
<th>File</th>
<th>Term</th>
<th>SUDS Due Dates</th>
<th>Submission to BOG</th>
<th>Days Late</th>
</tr>
</thead>
<tbody>
<tr>
<td>Retention File</td>
<td>Annual 2018</td>
<td>1/31/2020</td>
<td>1/31/2020</td>
<td>N/A – On Time</td>
</tr>
<tr>
<td>Degrees Awarded File</td>
<td>Summer 2020</td>
<td>10/2/2020</td>
<td>10/2/2020</td>
<td>N/A – On Time</td>
</tr>
<tr>
<td>Admissions File</td>
<td>Fall 2020</td>
<td>10/12/2020</td>
<td>10/12/2020</td>
<td>N/A – On Time</td>
</tr>
</tbody>
</table>

### Second Most Recent Submission

<table>
<thead>
<tr>
<th>File</th>
<th>Term</th>
<th>SUDS Due Dates</th>
<th>Submission to BOG</th>
<th>Days Late</th>
</tr>
</thead>
<tbody>
<tr>
<td>Student Instruction File</td>
<td>Spring 2020</td>
<td>6/26/2020</td>
<td>6/26/2020</td>
<td>N/A – On Time</td>
</tr>
<tr>
<td>Retention File</td>
<td>Annual 2017</td>
<td>1/30/2019</td>
<td>1/30/2019</td>
<td>N/A – On Time</td>
</tr>
<tr>
<td>Degrees Awarded File</td>
<td>Spring 2020</td>
<td>7/10/2020</td>
<td>7/10/2020</td>
<td>N/A – On Time</td>
</tr>
</tbody>
</table>

### Third Most Recent Submission

<table>
<thead>
<tr>
<th>File</th>
<th>Term</th>
<th>SUDS Due Dates</th>
<th>Submission to BOG</th>
<th>Days Late</th>
</tr>
</thead>
<tbody>
<tr>
<td>Student Instruction File</td>
<td>Fall 2019</td>
<td>1/17/2020</td>
<td>1/17/2020</td>
<td>N/A – On Time</td>
</tr>
<tr>
<td>Degrees Awarded File</td>
<td>Fall 2019</td>
<td>1/27/2020</td>
<td>1/27/2020</td>
<td>N/A – On Time</td>
</tr>
<tr>
<td>Admissions File</td>
<td>Spring 2020</td>
<td>3/2/2020</td>
<td>3/2/2020</td>
<td>N/A – On Time</td>
</tr>
</tbody>
</table>

**Conclusion for Objective #1:**

We concluded the processes used by the University Data Administrator and his staff in Institutional Research (IR) reasonably ensure the completeness, accuracy, and timely submission of data submitted to the BOG, including compliance with BOG criteria for the data. The most definitive evidence of the effectiveness of IR's processes to ensure the completeness and accuracy of the University's data submitted to the BOG, including criteria for the data, is presented in our positive conclusions pertaining to our Objective #2 concerning audit testing of Preeminent Research University Metrics data accuracy, which immediately follows.

**Recommendations:**

We have no recommendations for this Objective #1.

**Objective #2: Determine the current status since our conclusion in the 2019-20 Preeminent Research University Metrics audit concerning audit testing of data accuracy.**

In our 2019-20 Preeminent Research University Metrics audit we concluded that:

...the University's data submitted to the BOG were complete and accurate, and in accordance with BOG guidance.

The University's 12 Preeminent Research University Metrics are as follows.

1. Average Grade Point Average (GPA) and SAT/ACT Score;
2. National Public University Rankings;
3. Freshman Retention Rate;
4. Four-Year Graduation Rate;
5. National Academy Memberships;
6. Total Science and Engineering Research Expenditures;
7. Total Science and Engineering Research Expenditures in Non-Health Sciences;
8. National Ranking in Research Expenditures;
9. Patents Awarded;
10. Doctoral Degrees Awarded Annually;
11. Number of Post-Doctoral Appointees; and

The State University System of Florida Board of Governors maintains a student unit record database titled SUDS. The database contains over 400 data elements about students, faculty, and programs at State University System institutions. The metrics are based on the data that universities submit to the BOG as part of various data tables and file submissions. We interviewed the Data Administrator, IR staff, and key departmental Data Managers to determine the primary sources of data used for the calculations of the Preeminent Research University Metrics.

**Current Findings:**

**Metric 1a and 1b (Average Grade Point Average (GPA) and SAT/ ACT Score)**

Metric 1a and 1b, Average GPA and SAT/ACT Score, are based on having an average weighted grade point average of 4.0 or higher on a 4.0 scale, and an average SAT score of 1200 or higher on a 1600-point scale or an average ACT score of 25 or higher on a 36-point scale, using the latest published national concordance table developed jointly by the College Board and ACT, Inc., for fall semester incoming freshmen, as reported annually.

According to the October 2020 Preeminent Metrics Methodology Document, the data is calculated by the BOG based on the Admissions file submission that is uploaded to the State University Database System (SUDS) by the University. The results of the BOG’s calculations are reviewed, and approved, by Institutional Data Administrators before being included in the Accountability Plans.

**Metric 1a. Average GPA**

To calculate the average GPA, the BOG filters the Admissions Applicants File to include only First-Time-In-College (FTIC) students who are newly admitted and registered. The BOG excludes student records who have non-traditional GPAs (e.g., 9.8) or when the student’s GPA was not available (i.e., 9.9).

We reviewed the Fall 2020 Admissions Applicants File that was submitted to the BOG and filtered the file based on the BOG’s criteria. This filter resulted in 3,802 students. We ran a query in Campus Solutions of Fall 2020 admitted and enrolled FTIC students and materially reconciled the two files.
We then ran a query in Slate, which houses most of the admissions data for the University, of Fall 2020 admitted and enrolled FTIC students and reconciled this to the BOG file and Campus Solutions query that was previously run. We compared the high school GPA reported in the Admissions Applicants File for FTIC students who are newly admitted and registered to the high school GPA listed in the Slate query and noted they agreed.

**Metric 1b. Average SAT/ACT Score**

To calculate the average SAT/ACT score, the BOG filters the Admissions Applicants File to include only FTIC students who are admitted or provisionally admitted and registered. The BOG uses the SAT and ACT subscores in their calculation for this metric. We combined the Test Requirements File of the Admissions Table to the Admission Applicants File of the Admissions Table based on the student identification number. We filtered the combined files based on the BOG Criteria (i.e., Type of Student, Final Admission Action, Registered, and Test or Requirement Type Code). There were 3,826 students that met this criteria with a total of 24,188 test scores reported. We ran a query in Campus Solutions of Fall 2020 applicants based on BOG criteria and reconciled the query results with the BOG filtered file. We then ran a query in Slate of Fall 2020 applicants based on BOG criteria and compared the ACT and SAT test scores reported in the filtered BOG Test Requirements File to the results in the Slate query and noted they were materially correct.

It should be noted that the BOG converts the ACT and Old SAT subscores to the redesigned SAT subscore scale based on the national concordance tables and then compares the converted scores to the redesigned SAT scores to determine if the scores will be used in the calculation of this metric. We did not audit the additional conversion and comparison calculations that the BOG performed for this metric.

Based on our analyses, we concluded that the data used to develop the Average GPA and Average SAT/ACT scores are materially correct and can be relied upon.

**Metric 2 (National Public University Rankings)**

According to the Florida Statutes 1001.7065 Preeminent State Research Universities Program and the October 2020 Preeminent Metrics Methodology Document, Metric 2 is based on a top-50 ranking on at least two well-known and highly respected national public university rankings, including, but not limited to, the U.S. News and World Report rankings, reflecting national preeminence, using most recent rankings. The Board of Governors approved the list of publications shown below during the November 2014 Board meeting, as part of the revisions to the 2025 System Strategic Plan. The requirement for Preeminence is a top-50 ranking on at least two of the following national publications: Princeton Review: Top 50 Colleges That Pay You Back, Fiske Guide, QS World University Ranking, Times Higher Education (THE) World University Ranking, Academic Ranking of World University, U.S. News and World Report National University, U.S. News and World Report National Public University, U.S. News and World Report Liberal Arts Colleges, Forbes ‘Top Public Universities’, Kiplinger, Washington Monthly Liberal Arts Colleges, Washington Monthly National University, and Center for Measuring University Performance.

These rankings are based on various criteria, such as admission rate, graduation rate, retention rate, cost and financial aid, faculty/student ratio, academic and employer reputation, alumni salary, student satisfaction, total research expenditures, endowment assets, faculty awards, number of alumni, number of Nobel Prize winning staff, and number of published articles in professional journals.
The table below shows the nine publications where the University received a top-50 public university ranking in the most recent publication at the time of our audit testing. While the metric only requires the University to be in the top-50 for two publication rankings, the University currently meets this requirement for nine publication rankings.

<table>
<thead>
<tr>
<th>Publication</th>
<th>Publication Year</th>
<th>National Public University Ranking</th>
</tr>
</thead>
<tbody>
<tr>
<td>2020 Academic Ranking of World Universities (ARWU)</td>
<td>2020</td>
<td>37</td>
</tr>
<tr>
<td>2019 Center for Measuring University Performance (TARU)</td>
<td>2020</td>
<td>Top 25</td>
</tr>
<tr>
<td>2019 Forbes – America’s Top Colleges (Public Colleges)</td>
<td>2019</td>
<td>43</td>
</tr>
<tr>
<td>2019 Kiplinger Best Value in Public Colleges (In-State Students)</td>
<td>2019</td>
<td>9</td>
</tr>
<tr>
<td>2021 QS World University Ranking</td>
<td>2020</td>
<td>45</td>
</tr>
<tr>
<td>2021 Times Higher Education (THE) World University Rankings</td>
<td>2020</td>
<td>41</td>
</tr>
<tr>
<td>2020 Washington Monthly – National Universities</td>
<td>2020</td>
<td>42</td>
</tr>
</tbody>
</table>

In sum for Metric 2, we reviewed the most recent national publications identified by the Board of Governors and at the time of our testing we identified Florida State University as receiving a top-50 ranking by the above nine publications.

**Metric 3 (Freshman Retention Rate)**

Metric 3, Freshman Retention Rate, is based on having a retention rate of 90 percent or higher for full-time, FTIC students.

According to the October 2020 Preeminent Metrics Methodology Document, the calculation of this Preeminent Research University Metric uses two sets of enrollment data from sequential Fall Student Instruction Files (SIF) Files. The first year’s Fall SIF enrollment data are used to identify the first-year cohort of full-time Fall (or Summer semester continuing to Fall) FTIC students. The second year’s Fall SIF File enrollment data are used to determine whether those individuals continued to be enrolled one year later.

We evaluated the most recent two years of Fall SIF File enrollment data submitted to the BOG, which were for Fall 2018 and Fall 2019. We filtered the University’s Fall 2018 SIF File submitted to the BOG to identify the University’s FTIC students who started in the Fall 2018 (or Summer continuing to Fall 2018) term and were enrolled full time in the Fall term. The filtered Fall 2018 SIF File contained 6,244 records of students who comprised the Fall 2018 FTIC cohort. To compare these data to the University’s source data, we developed a query in the University’s Campus Solutions system following the BOG’s criteria for this metric and reconciled the filtered Fall 2018 SIF File records to those students in our Campus Solutions query results.
We compared student records in the Fall 2018 SIF File FTIC cohort to the 2019 unfiltered SIF File to determine the number of SIF File FTIC cohort students who continued their enrollment into a second year. We identified 5,794 of the 6,244 students (93 percent) from the Fall 2018 SIF File FTIC cohort who continued their enrollment in Fall 2019.

Based on our analyses, we concluded that the data used by the BOG to develop the University’s freshman retention rate, are accurate and complete.

**Metric 4 (Four-Year Graduation Rate)**

Metric 4, Four-Year Graduation Rate, requires a rate of 60 percent or higher for full-time, FTIC students.

According to the October 2020 Preeminent Metrics Methodology Document, this metric is based on the percentage of first-time-in-college (FTIC) students who started in the Fall (or summer continuing to Fall) term and were enrolled full-time in their first Fall semester and had graduated from the same institution by the summer term of their fourth year. FTIC includes ‘early admit’ students who were admitted as degree-seeking students prior to high school graduation. Students who were enrolled in advanced graduate programs at the same institution during their 4th year were excluded.

The BOG creates annual Retention Files on student cohorts by year of entry to the University (from the Summer semester through the Spring semester). These cohorts are identified from cumulative University SIF submissions, and include data needed for the four-year graduation rate metric, including degree information from cumulative University SIFD submissions. IR reviews the BOG-developed Retention File and provides any needed edits. To validate the data to be used for this metric, IR filters the cohort Retention File to identify FTIC students who were enrolled full time in their first semester and who are included in Student Right to Know Act reporting. The filtered data are reconciled to an independently developed IR database to identify any errors in the BOG’s FTIC cohort population and graduation data, and any needed corrections are submitted. The final approved file is submitted to the BOG by IR when its validations have been completed.

IR also develops the Retention Person Identification Change and Cohort Change Files, which it submits to the BOG. The Retention Person Identification Change File reports changes to the identification numbers for the cohort. We reviewed the most recent Retention Person Identification Change File, which was the 2018-19 file. This file reported identification changes to the 2013 through 2018 cohorts. The Retention Cohort Change File identifies students in a cohort who have since died, entered military service, had total and permanent disabilities, or left to serve with a Foreign Aid Service of the federal government (e.g., Peace Corps) or on religious missions. These adjustments are used by the BOG to exclude these individuals from the cohort. We reviewed the 2018-19 Retention Cohort Change file, which was the most recent file. There were six students listed in this file that were excluded from cohorts, ranging from 2013 to 2017 cohorts. We noted that the process for identifying these identification changes and adjustments to the cohort is consistent with prior years.

**Verification of the 2016 FTIC Cohort.** We reviewed the 2016-17 cohort detail records file, which was compiled by the BOG and downloaded from SUDS by IR staff, for validation. This file has records for each student enrolled during the 2016 academic year, with degrees awarded for each included student through Fall 2019. The Summer 2016 and Fall 2016 SIF File data provide the information needed to identify the 2016 FTIC cohort population for this Preeminent measure.
To validate the 2016 FTIC cohort used by the BOG for this measure, we first filtered the cohort detail records file to include only those students who: (1) started in the Fall (or Summer continuing to Fall) term, (2) were initially enrolled at the University immediately after their high school graduation or enrolled in a first-time-in-college, degree-seeking status having earned less than 12 hours of transferable college credit after their high school graduation, (3) were identified as being included in Student Right to Know reporting. This analysis returned 6,217 records. We used a query we developed in Campus Solutions and additional manual reconciliations and determined that all of these records identified using BOG selection criteria for this measure agreed with corresponding University records.

**Verification of Degree Earned.** We further filtered the BOG 2016 FTIC cohort data to identify only those individuals in the cohort who earned degrees. Since the cohort detail records only provided degrees awarded through Fall 2019, we joined data from the Summer 2019, Fall 2019, Spring 2020, and Summer 2020 SIFD Files, for any students included in the filtered cohort. We added degree information to our Campus Solutions query used to verify the 2016 FTIC cohort and reconciled the individual records in the BOG cohort file to our Campus Solutions query results. We concluded the difference of seven students who earned degrees, between the BOG cohort file and our Campus Solutions query results, is due to the timing of the awarding of the degrees.

Based on our analyses, we concluded that the data used by the BOG to develop the Four-Year Graduation Rate for First-Time-in-College (FTIC) Students are accurate and complete.

**Metric 5 (National Academy Memberships)**

Metric 5, National Academy Memberships, is based on six or more faculty members at the state university who are members of a national academy.

According to the October 2020 Preeminent Metrics Methodology Document, once a year, in early February, the BOG Office of Data and Analytics (ODA) staff searches the online directories of the National Academies of Sciences, Engineering, and Medicine and provides member counts based on affiliation (including shared affiliation) and excludes deceased members. The results of ODA's research are reviewed, and approved, by Institutional Data Administrators, before being included in the Accountability Plans.

We reviewed the memberships as of February 2020, which was the most recent reporting period available. The total reported memberships for this period, which was reported in the 2020 Accountability Plan, were eight members. We reviewed the official membership directories of the National Academies of Science, Engineering, and Medicine, for any living members that were affiliated with the University. We found a total of eight living members, as of February 2020, from the three directories, which are detailed below. This is consistent with what was reported in the 2020 Accountability Plan.

<table>
<thead>
<tr>
<th>National Academy</th>
<th>Number of Living Members as of February 2020</th>
</tr>
</thead>
<tbody>
<tr>
<td>National Academy of Science</td>
<td>3</td>
</tr>
<tr>
<td>National Academy of Engineering</td>
<td>2</td>
</tr>
<tr>
<td>National Academy of Medicine</td>
<td>3</td>
</tr>
</tbody>
</table>
Based on our testing, we determined that the number of National Academy Memberships reported in the 2020 Annual Accountability Plan is accurate.

**Metrics 6 and 7 (Total Science and Engineering Research Expenditures and Science and Engineering Research Expenditures in Non-Health Sciences)**

The preeminence standard for Metric 6, Total Annual Research Expenditures (Science and Engineering Research Expenditures), is based on total annual research expenditures, including federal research expenditures, of $200 million or more. The preeminence standard for Metric 7, Total Annual Research and Development (R&D) Expenditures in Non-Health Sciences (Non-Medical Science and Engineering Research Expenditures), is based on total annual research expenditures in diversified nonmedical sciences of $150 million or more, based on data reported annually by the National Science Foundation (NSF).

According to the October 2020 Preeminent Metrics Methodology Document, once a year, the Office of Data and Analytics staff analyzes each institution’s response to the National Science Foundation’s annual Higher Education Research and Development (HERD) survey that is submitted to the Board office via the Data Request System. For Metric 6, ODA staff calculates the total expenditures for science and engineering disciplines by summing the total federal and non-federal expenditures and then subtracting all federal and non-federal expenditures for non-medical science and engineering disciplines. For Metric 7, ODA staff adds the total federal and non-federal medical science and research expenditures and then subtracts that sum from the science and engineering total that is calculated for Metric 6. The results of ODA’s research are reviewed, and approved, by Institutional Data Administrators, before being included in the Accountability Plans.

Staff within FSU’s Office of the Vice President for Research compiles the data from various sources within the University, which provides the aggregate amount of research expenditures listed in the survey. We reviewed the department’s procedures used to compile the information, as well as the source data. We reviewed the 2019 HERD Survey, which was the most recent survey available at the time of our audit testing. This survey was submitted in the beginning of 2020. The submitted total annual science and engineering research expenditures for fiscal year (FY) 2019 was $258 million, and the total annual non-medical science and engineering research expenditures for FY 2019 was $225 million. This is consistent with the amounts reported in the 2020 Accountability Plan. We were able to reconcile the source data to the amounts provided on the 2019 HERD survey.

Based on our analysis, we concluded the data used by the BOG for Metrics 6 and 7 are materially correct and can be relied upon.

**Metric 8 (University National Ranking in Research Expenditures)**

Metric 8, University National Ranking in Research Expenditures, is based on a top-100 university national ranking for research expenditures in five or more science, technology, engineering, or mathematics fields of study.

According to the October 2020 Preeminent Metrics Methodology Document, once a year, the Office of Data and Analytics staff downloads research expenditure data from the National Science Foundation’s annual Higher Education Research and Development (HERD) survey, using the National Science Foundation’s National Center for Science and Engineering Statistics (NCSES) online data tool.
The NSF identifies eight broad disciplines within Science and Engineering: 1) Computer Science, 2) Engineering, 3) Environmental Science, 4) Life Science, 5) Mathematical Sciences, 6) Physical Sciences, 7) Psychology, and 8) Social Sciences. ODA staff analyzes total research expenditures, by fiscal year, for each public and private four-year institution in the country, by broad discipline, and determines the rankings for each State University System institution for each of the broad disciplines. The results of ODA’s research are reviewed, and approved, by Institutional Data Administrators, before being included in the Accountability Plans.

The table below shows the eight disciplines and the University’s ranking among all national universities for FY 2018, which were the most recent data available at the time of our audit testing. The University had a top-100 national ranking for seven of the eight broad disciplines.

<table>
<thead>
<tr>
<th>Discipline</th>
<th>National University Ranking</th>
</tr>
</thead>
<tbody>
<tr>
<td>Computer Science</td>
<td>52</td>
</tr>
<tr>
<td>Engineering</td>
<td>58</td>
</tr>
<tr>
<td>Environmental Science</td>
<td>39</td>
</tr>
<tr>
<td>Life Science</td>
<td>132</td>
</tr>
<tr>
<td>Mathematical Science</td>
<td>38</td>
</tr>
<tr>
<td>Physical Science</td>
<td>20</td>
</tr>
<tr>
<td>Psychology</td>
<td>20</td>
</tr>
<tr>
<td>Social Sciences</td>
<td>36</td>
</tr>
</tbody>
</table>

The research expenditure amounts used for NSF’s rankings are based on data compiled by the Office of the Vice President for Research. As part of our audit testing for Metrics 6 and 7 in our prior year audit, AR20-04 Performance-Based Funding Metrics Audit, we reviewed the source data that was used to determine the 2018 rankings. As part of our audit testing for Metrics 6 and 7 of our current year audit, we reviewed the source data that will be used to determine the 2019 rankings. However, those rankings will not be released by the NSF until after our audit testing has been completed. Based on our analysis, we concluded the data used by the BOG for Metric 8 are correct and can be relied upon.

**Metric 9 – (Patents Awarded)**

Metric 9, Utility Patents Awarded, is based on 100 or more total patents awarded by the United States Patent and Trademark Office (USPTO) for the most recent three-year period.

According to the October 2020 Preeminent Metrics Methodology Document, once a year, ODA staff searches the online database for the USPTO for all utility patents awarded during the most recent three-year period. The results of ODA’s research are reviewed, and approved, by Institutional Data Administrators, before being included in the Accountability Plans.

We reviewed the number of utility patents awarded to the University during the period of January 1, 2017 through December 31, 2019, which was the most recent three-year reporting period available. The total reported utility patents for this period was 127 patents, which is consistent with the amount reported in the 2020 Accountability Plan.
Metric 10 (Doctoral Degrees Awarded Annually)

Metric 10, Doctoral Degrees Awarded Annually, involves having four hundred or more doctoral degrees awarded annually, including professional doctoral degrees awarded in medical and health care disciplines.

According to the October 2020 Preeminent Metrics Methodology Document, the data are calculated by the BOG based on the SIFD File submission. The reporting year for degrees includes the Summer, Fall, and Spring terms. This metric includes all doctoral research degrees, as well as health professional doctoral degrees with a Classification of Instructional Programs (CIP) code of 51.

SIFD File Testing

The SIFD File is used to identify the cohort of students who received degrees during a given semester and is submitted at the end of each semester. Our testing population consisted of SIFD File submissions data for degrees awarded for the terms Summer 2019, Fall 2019, and Spring 2020.

We determined there were 554 doctoral degrees awarded, as reported in the University’s SIFD Files for this time frame, that met the BOG’s criteria.

To determine the validity of the SIFD File submissions data, we developed queries in the University’s Campus Solutions system, which is the University’s system of record, to obtain degrees awarded data for academic year 2019-20. We reconciled the SIFD File data to the degrees awarded data from the University’s Campus Solutions system, by the student identification number and CIP code, to determine if the data submitted to the BOG were complete and valid.

Of the 554 degrees awarded records submitted to the BOG for Summer 2019, Fall 2019, and Spring 2020, all of these records were readily reconcilable to our query results using Campus Solutions source data. Based on our analysis, we concluded the data used by the BOG for this metric are correct and can be relied upon.

Metric 11 (Number of Post-Doctoral Appointees)

Measure 11, Number of Post-Doctoral Appointees, is based on having two hundred or more postdoctoral appointees annually.

According to the BOG October 2020 Preeminent Metrics Methodology Document, the ODA staff reviews National Science Foundation (NSF) summary reports for each institution’s response to the National Science Foundation/National Institutes of Health annual Survey of Graduate Students and Post-doctorates in Science and Engineering (GSS). The NSF summary reports ranks institutions by the total number of postdoctoral appointees in science, engineering, and health fields. For this preeminent metric, rank does not matter – only the total postdoctoral count is relevant. The results of ODA’s research are reviewed, and approved, by Institutional Data Administrators before being included in the Accountability Plans.
A postdoctoral scholar, as defined by the University, is an appointee who was awarded a Ph.D. or equivalent doctorate (e.g., Sc.D., M.D.) in an appropriate field, generally within five years prior to appointment. The appointment generally lasts four years. The NSF Survey stipulates that the counting period for the survey is any post-doctoral appointee in the Fall term. The range for the Fall 2019 count was from August 8, 2019 through December 20, 2019. The NSF Survey has specific terms of who can be counted and what broad fields they must be from (i.e., Science, Engineering, and Health). Only the following disciplines are included: agriculture sciences; biological and biomedical sciences; computer and information sciences; geosciences, atmospheric, and ocean sciences; mathematics and statistics; multidisciplinary and interdisciplinary studies; natural resources and conservation; physical sciences; psychology; social sciences, engineering; clinical medicine; and other health disciplines. The NSF has developed a crosswalk between the Classification of Instructional Programs (CIP) codes and the GSS codes, which is updated each year.

The Graduate School staff utilizes several methods to determine the number of post-doctoral appointees at the University. They begin with running two queries from Campus Solutions Human Resources of employees in particular job codes. Afterwards, they communicate with certain centers on campus about the names of current post-doctoral appointees in job codes not reported in the two queries. They will then perform a final review to confirm the post-doctoral appointee listing before submitting the NSF Survey, which is due near the end of February each year.

The Fall 2019 submission to the NSF included 254 post-doctoral appointees. We reviewed the Campus Solutions query results to review the information for the appointees included in submission to the NSF. There were 186 appointees included in the Campus Solutions queries. Of the 68 additional appointees, we took a sample of 15 and reviewed their information in Campus Solutions. We determined that all 201 appointees from the Campus Solutions queries and our additional sample had an appointment during the Fall 2019 term in an appropriate discipline.

Based on our analysis, we concluded that the data used by the BOG for this metric are correct and can be relied upon.

**Metric 12 (Endowment Size)**

Metric 12, Endowment Size, is based on an endowment of $500 million or more.

According to the October 2020 Preeminent Metrics Methodology Document, once a year, the BOG Office of Data and Analytics (ODA) staff reviews the National Association of College and University Business Officers (NACUBO) and Commonfund Institute’s annual online report of Market Value of Endowment Assets. The results of ODA’s research are reviewed, and approved, by Institutional Data Administrators before being included in the Accountability Plans.

We reviewed the FY 2019 Endowment Market Value reported by NACUBO, which was the most recent reporting period available. The University’s endowment size for this period, which was reported in the 2020 Accountability Plan, was $704 million. The University’s FY 2019 endowment size is made up of funds from The Florida State University Foundation, The Florida State University Research Foundation, Seminole Boosters, and The John and Mable Ringling Museum of Art Foundation. The table below details the funds from each of these entities.
<table>
<thead>
<tr>
<th>University Direct Support Organization</th>
<th>Total Amount of Endowment as of June 30, 2019</th>
</tr>
</thead>
<tbody>
<tr>
<td>The Florida State University Foundation</td>
<td>$509,372,067</td>
</tr>
<tr>
<td>The Florida State University Research Foundation</td>
<td>112,828,289</td>
</tr>
<tr>
<td>Seminole Boosters</td>
<td>79,782,212</td>
</tr>
<tr>
<td>The John and Mable Ringling Museum of Art Foundation</td>
<td>2,123,041</td>
</tr>
<tr>
<td>Total University Endowment</td>
<td>$704,105,609</td>
</tr>
</tbody>
</table>

We reviewed documentation from each of these entities to confirm the total University endowment size. Based on our testing, we determined that the University’s endowment size reported in the 2020 Annual Accountability Plan is materially correct and can be relied upon.

**Conclusion for Objective #2:**

Based on our data accuracy testing for the Preeminent Research University Metrics, we determined the University’s data submitted to the BOG were complete and accurate, and in accordance with BOG guidance.

**Recommendations:**

We have no recommendations for Objective #2.

**Objective #3: Determine the current status since our conclusion in the 2019-20 Preeminent Research University Metrics audit concerning the University Data Administrator’s data resubmissions to the BOG.**

In our 2019-20 Preeminent Research University Metrics audit, we concluded that:

...in general, resubmissions by the University have been rare, were made timely before the BOG’s need for the data and did not affect the University’s performance towards achieving the Preeminent Research University Metrics.

**Current Findings:**

According to the University Data Administrator, there are three triggers for resubmissions: 1) the BOG staff determines that the way the institution is interpreting or reporting data is either incorrect or inconsistent with the way most of the other institutions are interpreting the requirements; 2) University staff determines there are inconsistencies with data in a current file that have to be cross-validated with data on an earlier submission of a different file (e.g., Student Financial Aid File cohort must match SIF File cohort for the same term), requiring resubmission of the earlier file; 3) University staff finds new ways to improve upon the granularity of data being submitted and they choose to apply the new understanding or method to a previously submitted file. Near the end of 2015, the BOG began requiring that a SUDS Data Resubmission Form be completed and submitted to the BOG for every resubmission, unless the resubmission was required for changes initiated because of agreed-upon system-wide criteria changes, or BOG programmatic changes. This form details the reason for the resubmission, indicates whether the resubmission impacts Performance-Based Funding metrics, and is signed by the University Data Administrator.
From the BOG’s SUDS system, we searched for files that relate to FSU’s Preeminent Research University Metrics with due dates between December 5, 2019 and November 23, 2020. We found that the University submitted 10 of these files to the BOG during this time and resubmitted only three of these files. The resubmitted files were the Fall 2019 Student Instruction File, Fall 2019 Degrees Awarded File, and Summer 2020 Student Instruction File.

The first resubmission, involving the Fall 2019 Student Instruction File, was due to student personal identification number (ID) changes. IR resubmitted these changes because the BOG asked them to provide personal ID changes for students whose IDs changed between the Fall 2019 Student Instruction File Preliminary (SIFP) and the Fall 2019 SIF. The resubmission occurred before the file was approved by the BOG and does not affect the Preeminent Research University Metrics calculation.

The second resubmission, involving the Degrees Awarded File, was due to the BOG asking IR to resubmit the file in order to identify certain degrees from graduate market rate programs. The resubmission occurred before the file was approved by the BOG and does not affect the Preeminent Research University Metrics calculation.

The third resubmission, involving the Summer 2020 Student Instruction File, was due to IR discovering that one student did not have a record on the person demo or enrollment table. This resubmission was made in a timely manner, prior to the BOG’s need for the data for its Preeminent Research University Metrics calculations.

**Conclusion for Objective #3:**

We determined that, in general, resubmissions by the University have been rare, were made timely before the BOG’s need for the data and did not affect the University’s performance towards achieving the Preeminent Research University Metrics.

**Recommendations:**

We have no recommendations for Objective #3.

**Objective #4: Provide an objective basis of support for the University’s President and Board of Trustees Chair to sign the representations made in the Performance-Based Funding Metrics/Preeminent Research University Metrics - Data Integrity Certification.**

**Current Findings/Conclusion for Objective #4:**

Overall, we concluded that the University has adequate processes for collecting and reporting Performance-Based Funding Metrics/Preeminent Research University Metrics data to the Board of Governors. In addition, we can provide an objective basis of support for the University’s President and Board of Trustees Chair to sign the Performance-Based Funding Metrics/Preeminent Research University Metrics – Data Integrity Certification, which the BOG requested to be filed with it by March 1, 2021.
Recommendations:

We have no recommendations for this Objective #4.

Acknowledgements

We would like to acknowledge the full and complete cooperation and support of all involved University faculty and staff, and especially the assistance of Dr. Richard R. Burnette III, the Florida State University Data Administrator, and Dr. James M. Hunt, Director of Institutional Research.

Respectfully submitted,

Sam M. McCall

Sam M. McCall, Ph.D., CPA, CGFM, CIA, CGAP, CIG
Chief Audit Officer

President's Response

I would like to thank the staff of the Office of Inspector General Services for their hard work on this audit. I am very pleased that no issues requiring corrective action were identified in this audit, and I am comfortable that Chairman Burr and I can rely on these results and sign the Data Integrity Certification without reservation.

Audit conducted by: Heather Friend, CPA, CIA
Audit supervised by: Sam M. McCall, Ph.D., CPA, CGFM, CIA, CGAP, CIG
### Exhibit A: Preeminent Research University Metrics as Reported in the 2020 Accountability Plan

<table>
<thead>
<tr>
<th>Metric</th>
<th>Description</th>
<th>Data</th>
</tr>
</thead>
<tbody>
<tr>
<td>1a</td>
<td>Average Grade Point Average (GPA)</td>
<td>4.2</td>
</tr>
<tr>
<td>1b</td>
<td>Average SAT/ACT Score</td>
<td>1312</td>
</tr>
<tr>
<td>2</td>
<td>National Public University Rankings</td>
<td>8</td>
</tr>
<tr>
<td>3</td>
<td>Freshman Retention Rate</td>
<td>93%</td>
</tr>
<tr>
<td>4</td>
<td>Four-Year Graduation Rate</td>
<td>70%</td>
</tr>
<tr>
<td>5</td>
<td>National Academy Memberships</td>
<td>8</td>
</tr>
<tr>
<td>6</td>
<td>Total Science and Engineering Research Expenditures ($M)</td>
<td>$258</td>
</tr>
<tr>
<td>7</td>
<td>Science and Engineering Research Expenditures in Non-Health Sciences ($M)</td>
<td>$225</td>
</tr>
<tr>
<td>8</td>
<td>National Ranking in Research Expenditures</td>
<td>7 of 8</td>
</tr>
<tr>
<td>9</td>
<td>Patents Awarded</td>
<td>127</td>
</tr>
<tr>
<td>10</td>
<td>Doctoral Degrees Awarded Annually</td>
<td>560</td>
</tr>
<tr>
<td>11</td>
<td>Number of Post-Doctoral Appointees</td>
<td>242</td>
</tr>
<tr>
<td>12</td>
<td>Endowment Size ($M)</td>
<td>704</td>
</tr>
</tbody>
</table>
### Exhibit B: Acronyms Used in This Report

<table>
<thead>
<tr>
<th>Acronym</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>ARWU</td>
<td>Academic Ranking of World Universities</td>
</tr>
<tr>
<td>BOG</td>
<td>Board of Governors</td>
</tr>
<tr>
<td>CIP</td>
<td>Classification of Instructional Programs</td>
</tr>
<tr>
<td>FSU</td>
<td>Florida State University</td>
</tr>
<tr>
<td>FTIC</td>
<td>First Time in College</td>
</tr>
<tr>
<td>GPA</td>
<td>Grade Point Average</td>
</tr>
<tr>
<td>GSS</td>
<td>Survey of Graduate Students and Post-doctorates in Science and Engineering</td>
</tr>
<tr>
<td>HERD</td>
<td>Higher Education Research and Development Survey</td>
</tr>
<tr>
<td>ID</td>
<td>Personal Identification Number</td>
</tr>
<tr>
<td>IR</td>
<td>Institutional Research</td>
</tr>
<tr>
<td>ODA</td>
<td>BOG Office of Data and Analytics</td>
</tr>
<tr>
<td>NACUBO</td>
<td>National Association of College and University Business Officers</td>
</tr>
<tr>
<td>NCSES</td>
<td>National Center for Science and Engineering Statistics</td>
</tr>
<tr>
<td>NSF</td>
<td>National Science Foundation</td>
</tr>
<tr>
<td>PBF</td>
<td>Performance-Based Funding</td>
</tr>
<tr>
<td>R&amp;D</td>
<td>Research and Development</td>
</tr>
<tr>
<td>SIF</td>
<td>Student Instruction File</td>
</tr>
<tr>
<td>SIFD</td>
<td>Student Instruction File Degrees Awarded</td>
</tr>
<tr>
<td>SIFP</td>
<td>Student Instruction File Preliminary</td>
</tr>
<tr>
<td>SUDS</td>
<td>State University Database System</td>
</tr>
<tr>
<td>SUS</td>
<td>State University System</td>
</tr>
<tr>
<td>TARU</td>
<td>Center for Measuring University Performance for Top American Research Universities</td>
</tr>
<tr>
<td>THE</td>
<td>Times Higher Education</td>
</tr>
<tr>
<td>USPTO</td>
<td>United States Patent and Trademark Office</td>
</tr>
</tbody>
</table>
**Data Integrity Certification**  
March 2021

**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 audit findings.

<table>
<thead>
<tr>
<th>Data Integrity Certification Representations</th>
<th>Yes</th>
<th>No</th>
<th>Comment / Reference</th>
</tr>
</thead>
<tbody>
<tr>
<td>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.</td>
<td>☐</td>
<td>☐</td>
<td></td>
</tr>
<tr>
<td>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.</td>
<td>☐</td>
<td>☐</td>
<td></td>
</tr>
<tr>
<td>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.</td>
<td>☐</td>
<td>☐</td>
<td></td>
</tr>
<tr>
<td>4. In accordance with Board of Governors Regulation 3.007, my university provided accurate data to the Board of Governors Office.</td>
<td>☐</td>
<td>☐</td>
<td></td>
</tr>
<tr>
<td>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.</td>
<td>☐</td>
<td>☐</td>
<td></td>
</tr>
</tbody>
</table>
## Data Integrity Certification

<table>
<thead>
<tr>
<th>Representations</th>
<th>Yes</th>
<th>No</th>
<th>Comment / Reference</th>
</tr>
</thead>
<tbody>
<tr>
<td>6. In accordance with Board of Governors Regulation 3.007, I have tasked my</td>
<td></td>
<td></td>
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</tr>
<tr>
<td>Data Administrator to ensure the data file (prior to submission) is consistent</td>
<td></td>
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</tr>
<tr>
<td>with the criteria established by the Board of Governors Data Committee. The</td>
<td></td>
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<tr>
<td>due diligence includes performing tests on the file using applications,</td>
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<tr>
<td>processes, and data definitions provided by the Board Office.</td>
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<tr>
<td>7. When critical errors have been identified, through the processes identified</td>
<td></td>
<td></td>
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<tr>
<td>in item #6, a written explanation of the critical errors was included with</td>
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<tr>
<td>the file submission.</td>
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<tr>
<td>8. In accordance with Board of Governors Regulation 3.007, my Data</td>
<td></td>
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</tr>
<tr>
<td>Administrator has submitted data files to the Board of Governors Office in</td>
<td></td>
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<tr>
<td>accordance with the specified schedule.</td>
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<tr>
<td>9. In accordance with Board of Governors Regulation 3.007, my Data</td>
<td></td>
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<tr>
<td>Administrator electronically certifies data submissions in the State</td>
<td></td>
<td></td>
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</tr>
<tr>
<td>University Data System by acknowledging the following statement, “Ready to</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>submit: Pressing <strong>Submit for Approval</strong> represents electronic certification</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>of this data per Board of Governors Regulation 3.007.”</td>
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<td></td>
<td></td>
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<tr>
<td>10. I am responsible for taking timely and appropriate preventive/ corrective</td>
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<tr>
<td>actions for deficiencies noted through reviews, audits, and investigations.</td>
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<tr>
<td>11. I recognize that Board of Governors’ and statutory requirements for the</td>
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<tr>
<td>use of data related to the Performance-based Funding initiative and Preeminence</td>
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<tr>
<td>or Emerging-preeminence status consideration will drive university policy on</td>
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<tr>
<td>a wide range of university operations – from admissions through graduation.</td>
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</tr>
<tr>
<td>I certify that university policy changes and decisions impacting data used for</td>
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<tr>
<td>these purposes have been made to bring the university’s operations and</td>
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<tr>
<td>practices in line with State University System Strategic Plan goals and have</td>
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</tr>
<tr>
<td>not been made for the purposes of artificially inflating the related metrics.</td>
<td></td>
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</tr>
</tbody>
</table>

*Data Integrity Certification Form*
## Data Integrity Certification

### Data Integrity Certification Representations

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

### Data Integrity Certification Representations, Signatures

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.

Certification: _______________________________ Date________________________

President

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.

Certification: _______________________________ Date________________________

Board of Trustees Chair