



FLORIDA A&M UNIVERSITY
DIVISION OF AUDIT

Report No. 20-21-0002
Assurance Services Report
Performance-Based Funding Data Integrity Audit



ACCOUNTABILITY • INTEGRITY • EFFICIENCY

February 19, 2021



FY 20-21 Performance-Based Funding Data Integrity Audit

EXECUTIVE SUMMARY

WHAT WE DID

We performed an audit to verify the data submitted for Fall 2019, Spring 2020, and Summer 2020 academic semesters that supports the University's performance funding metrics 5, 6, 8, 9 and 10; evaluated the University's processes for completeness, accuracy, and timeliness of performance funding data submissions; and reviewed other University actions that impact the University's Data Integrity Certification required by the Florida Board of Governors (FLBOG).

WHAT WE FOUND

Our audit of file data, internal controls, and process supporting University performance-based funding metric data revealed that the University President and/or his management team had:

- Established effective internal controls and monitoring over the collection and reporting of data submitted. The Data Administrator, in collaboration with data custodians, had established reliable processes, controls, and procedures to ensure the data submitted to FLBOG was accurate and complete.
- Maintained all relevant data in Peoplesoft and ImageNow. The data contained in these two applications provide accurate information about the University that allowed the University to meet the FLBOG data and reporting requirements in a timely and cost-effective manner.
- Provided accurate data to the FLBOG, as evidenced by our testing of file data used to support Metrics 5, 6, 8, 9, and 10.
- Appointed, Khoi To, Assistant Vice President for Institutional Research and Analytics, as the University Data Administrator.
- Performed tests on submitted data files, prior to submission, to ensure data files were submitted consistent with criteria established by the FLBOG Data Committee. However, in any instance where an inconsistency was identified after initial file submission, the Data Administrator resubmitted the file to resolve the issue.
- Identified a critical error and addressed gap in logic for the ADM Fall 2019 file to correct information of 14 applicants.
- Submitted all data files in accordance with the FLBOG data file submission calendar.
- Electronically certified data submissions in the State University Data System.



As a result, we believe that our work provides a reasonable basis for the University President and FAMU Board of Trustees Chair to sign the Data Integrity Certification as prepared without modification.



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BACKGROUND

Florida Statutes

Florida Statutes 1001.92¹ – State University System Performance-Based Incentive governs the funding model under which state universities obtain state funding. Specifically:

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

Florida Statutes 1001.706(5)(e)² – Powers and duties of the Board of Governors requires Florida A&M University to conduct an annual audit of data submitted to the Florida Board of Governors. Specifically:

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

¹ Source: <https://www.flsenate.gov/Laws/Statutes/2020/1001.92>

² Source: <https://www.flsenate.gov/Laws/Statutes/2020/1001.706>



Florida Board of Governors: Performance-Based Funding Overview

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

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

Florida Board of Governors Audit and Certification Directives for FY 2020-2021

On June 25, 2020, Florida Board of Governors Chair, Sydney Kitson, sent a letter (Appendix B) highlighting each University's responsibilities for performing a performance-based funding data integrity audit along with instructions to submit the audit and revised Data Integrity Certification (Appendix C) to the FLBOG Office of Inspector General and Director of Compliance no later than March 1, 2021. The letter required each University to:

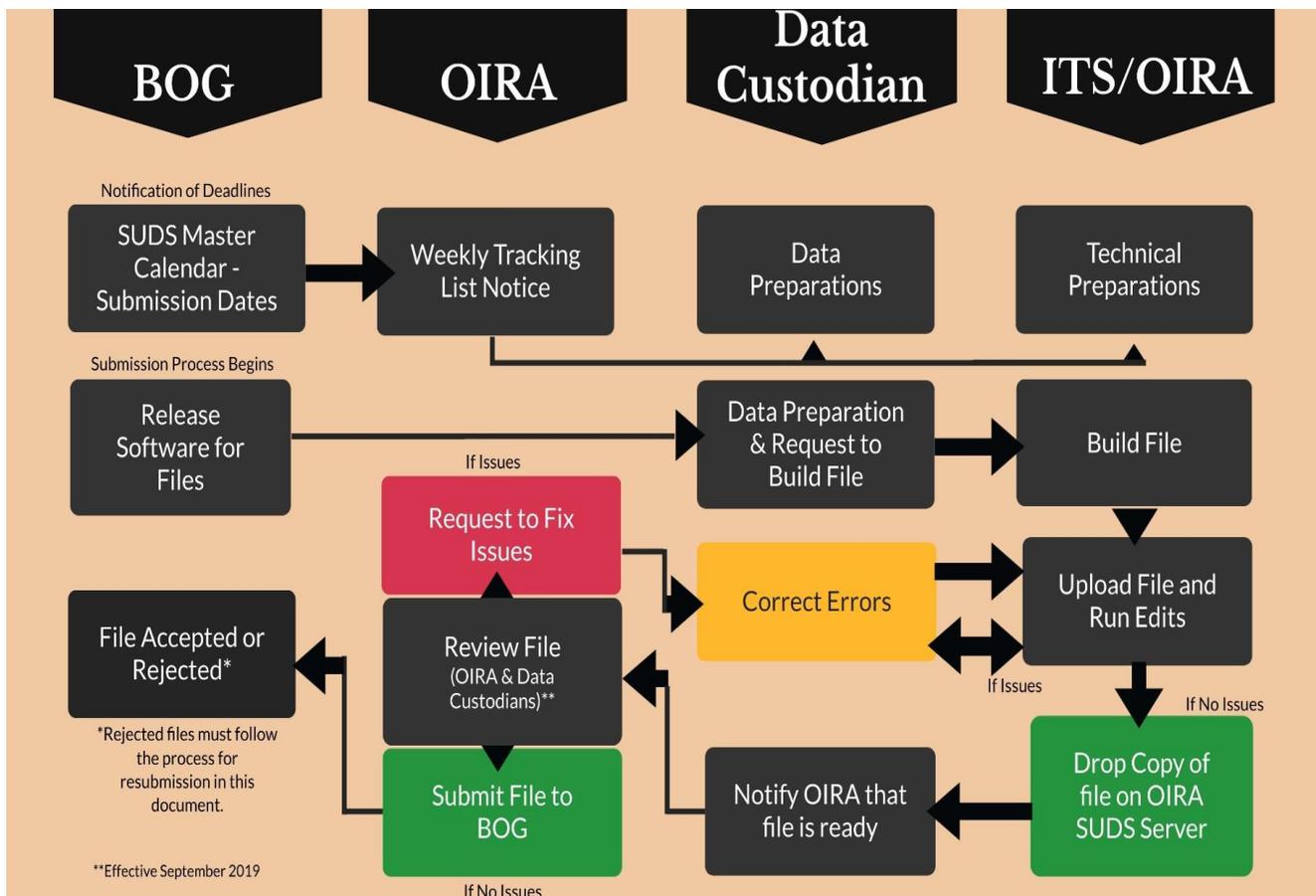
- Direct the university chief audit executive to perform an audit of the university's processes that ensure the completeness, accuracy, and timeliness of data submissions. Additionally, the audits must include testing of data that supports performance funding metrics, as well as preeminence or emerging preeminence metrics if applicable, as testing is essential in determining that processes are in place and working as intended;
- Establish the scope and objectives of the audit jointly between the chair of the university board of trustees and the university chief audit executive.
- Perform the audit in accordance with the current *International Standards for the Professional Practice of Internal Auditing* as published by the Institute of Internal Auditors, Inc.



Using the results of the audit, each University President was instructed to complete the Data Integrity Certification, evaluating the 13 prepared representations, and explain any modifications needed to reflect significant or material audit findings. The audit results, corrective action plans (as needed), and Data Integrity Certifications were required to be submitted to the Office of Inspector General and Director of Compliance no later than March 1, 2021.

FAMU State File Process Overview

The Office of Institutional Research & Analytics (OIRA), led by the University’s Data Administrator, is charged with ensuring the completeness, timeliness, and accuracy of State University Database System (SUDS) files submission. The chart below illustrates the general workflow of each data file submission³.



3 Source: FAMU Office of Institutional Research & Analytics (September 2019)



Performance-Based Funding Data Integrity Review Outcomes

This report provides an objective basis of support for the Board of Trustees Chair and the University President to sign the representations made in the FLBOG’s Data Integrity Certification, which FLBOG requested be filed with them by March 1, 2021. Our annual audit confirmed that FAMU has good process controls for maintaining and reporting performance metrics data and that the system continues to function in a reliable manner.

Timeliness of Data File Submission and Relevant Data Validation Issues

Our office conducted an evaluation and validation of University data file submissions to ensure that the files were submitted to the FLBOG Office in accordance with the specified schedule. Additionally, we verified that written explanations of identified critical errors were included within each file submission. The following table and related notes, where applicable, reflect our results that the files were timely submitted and identified data validation issues were adequately addressed:

SUDS File Summary			
SUDS Files	File Submitted Timely	Were Critical Errors ⁴ Identified in this File	Data Validation Issues
IRD: Instructional and Research 2019-2020	Yes	No	The IRD was resubmitted on 12/18/2020 to resolve course contact hour calculation issues in Fall 2019 and Spring 2020 to ensure alignment with FLBOG data definitions for contact hours. Course contact hours have a direct impact on the calculations used to determine whether the University is compliant with the Florida 12-hour rule ⁵ . This discovery resulted in the University having to also correct data in the SIF files for Fall 2019 and Spring 2020 related to study abroad courses.
ADM – Fall 2019	Yes	Yes	The ADM file was resubmitted to correct information related to dates within the admission process for 14 applicants. OIRA, admissions and

⁴ Critical Errors: major errors impacting the accuracy of the file data which could significantly impact metric calculations if file data was used without correction.

⁵ [F.S. 1012.945 Required number of classroom teaching hours for university faculty members](#)



SUDS File Summary			
SUDS Files	File Submitted Timely	Were Critical Errors ⁴ Identified in this File	Data Validation Issues
			ITS discovered this critical error and addressed the gap in the logic with certain data points. Additionally, steps were taken to eliminate the exposure in logic to ensure the issue does not happen in the future.
ADM – Spring 2020	Yes	No	None
ADM – Summer 2020	Yes	No	None
SIF – Fall 2019	Yes	No	FLBOG approved a 2-week extension for FAMU OIRA to work on the file to address data anomalies that needed to be investigated and fixed. The file was resubmitted to remove study abroad courses that were not taught by FAMU faculty which was generating error messages when working on the IRD file. The corrections were made to not only ensure that study abroad courses will be coded correctly in the system but also additional edit checks were made to detect and remove these courses if they remain in the SIF file prior to submission.
SIF – Spring 2020	Yes	No	Due to error messages that were generated when working on the IRD file (see explanation above), this file was resubmitted to remove study abroad courses that were not taught by FAMU faculty. The corrections were made to not only ensure that study abroad courses will be coded correctly in the system but also additional edit checks were made to detect and remove these courses if they remain in the SIF file prior to submission.
SIF – Summer 2020	Yes	No	None
SIFD – Fall 2019	Yes	No	None



SUDS File Summary

SUDS Files	File Submitted Timely	Were Critical Errors ⁴ Identified in this File	Data Validation Issues
SIFD – Spring 2020	Yes	No	None
SIFD – Summer 2020	Yes	No	None
SFA – 2019/2020	Yes	No	None
HTD/CTD – 2019/2020	Yes ⁶	No	None

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

Testing of Metric Data Files and University Internal Control Processes

Our office assessed the effectiveness of the University’s internal controls over the collection and reporting of data submitted to the FLBOG Office. Additionally, we validated the reliability of processes, and that procedures were adequately designed to ensure that data required in reports filed with the FAMU Board of Trustees and the FLBOG were recorded, processed, summarized, and reported in a manner which ensures its accuracy and completeness. The following tables and related notes, where applicable, summarizes the audit objectives and outcomes by metric:

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

Objective	Outcome
Assessed and evaluated the process utilized to calculate cumulative Grade Point Averages (GPA) and the internal controls in place to prevent grades from being altered once they have been entered into the system.	<p><u>GPA Calculations</u> FAMU’s cumulative GPA calculations are computed using iRattler. Calculations are computed automatically, based on final grades inputted by the professor. The Division of Audit validated these automatic computations as correct.</p> <p><u>Grade Change Process</u> Our review and validation revealed that FAMU has established a grade change process to ensure all grade changes are properly authorized, which subsequently would impact a student’s GPA. A grade change is allowed only if it is determined that a grade was recorded in error, or when removing "Incomplete (I)" or "Passing but Not Proficient (PN)" grades; or as a result of a</p>

⁶ Due to technical software issues at the BOG that took a few extra days to resolve, this file was submitted four days after the due date. Due to this not being due an institutional software issue, this file is deemed to have been submitted on time.



Review of Metric 5: Academic Progress Rate 2nd Year Retention with GPA Above 2.0	
Objective	Outcome
	<p>student’s successful appeal of a grade. A "Grade Change and Academic Record Update Form" must be submitted to the Registrar’s Office for processing. The form must contain the signature of the appropriate academic Dean in order to be processed. The Division of Audit validated that the internal controls for the grade change process as being in place and operating effectively. This provided further assurance that grades were not being changed fraudulently or without proper authorization.</p> <p><u>System Security</u> FAMU has implemented additional layers of security within iRattler to protect accounts with the ability to change grades. This enhances the reliability of the GPA calculations for institutional as well as administrative purposes.</p>

Review of Metric 6 & 8: Degrees Awarded in Programs of Strategic Emphasis	
Objective	Outcome
Metric 6 (Undergraduate): Determine if degrees were appropriately awarded based on graduation requirements	Our review of a sample set of 76 students from undergraduate of strategic emphasis, determined that all students satisfied the necessary curriculum requirements to be awarded their respective degree.
Metric 8 (Graduate): Determine if degrees were appropriately awarded based on graduation requirements.	Our review of a sample set of 14 students from graduate programs of strategic emphasis, determined that all students satisfied the necessary curriculum requirements to be awarded their respective degree.



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

Objective	Outcome
Determine if the Hours-To-Degree file contains accurate degree hours per student. Specifically, to validate use of Credit Hour Usage Indicator, Course Grouping Codes, and Excess Hours Exclusion within the HTD files.	Our review of a sample of 20 students from the HTD file, and related CTD file, revealed that student degree hours were accurately reported and reflected within the iRattler Campus Solutions where University student course and grade data is maintained.

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

Objective	Outcome
Determine if students coded as transferring from a Florida College System (FCS) institution with an AA degree, obtained their AA degree from an FCS institution.	Our review of a sample set of 32 students’ data within iRattler confirmed that all students who were coded as being awarded an AA degree from an FCS institution within the SIFD file had transferred from a FCS institution student and was awarded an AA degree by that institution.

Review of Data Administrator Processes and Procedures

The Division of Audit’s reviewed the governance procedures, internal controls, processes, and procedures that authorized and supported the Data Administrator in the performance of his obligation to ensure the veracity of the data submitted to the FLBOG was accurate, timely, and complete. Our review determined that the University had charged Dr. Khoi To as the University Data Administrator and Mr. To had effectively carried out his responsibilities related to the oversight and management of the data file submission process to the FLBOG as outlined in the table below:

Review of Data Administrator Processes

Objective	Outcome
Determine whether the appointment of the Data Administrator by the University president and that duties related to these responsibilities are incorporated into the Data Administrator’s official position description.	<p>On December 5, 2019, President Larry Robinson sent a letter to the State University System of Florida regarding a Data Administrator Change at Florida A & M University.</p> <p>Additionally, the Assistant Vice President for Institutional Research job description position was obtained, and it did specifically contain the data administrator job responsibility therein and Dr. To was fully aware of his responsibilities as it relates to the performance funding files.</p>



Review of Data Administrator Processes	
Objective	Outcome
Evaluate the processes, controls, and procedures used by the Data Administrator to ensure the completeness, accuracy, and timely submission of data to the FLBOG.	<p>The University Data Administrator has developed a documented procedure guide, “State File Submission Process,” that provides information regarding:</p> <ul style="list-style-type: none"> • weekly tracking of files for timeliness; • steps for identifying and resolving edits and errors within the files for accuracy and completeness, including resubmission; and • roles and responsibilities of OIRA staff, Information Technology Services staff, and data custodians to ensure the overall completeness, accuracy, and timeliness of each SUDS file.
Review data submissions for consistency with data definitions and guidance provided by the FLBOG. Specifically, for any files that were resubmitted, determine the cause for resubmission and document any process adjustments needed or that were made to prevent further resubmissions for the same cause.	<p>Our review revealed that all files were submitted through the SUDS submission process in accordance with FLBOG requirements.</p> <p>Additionally, the cause for file resubmissions were determined and adequately addressed to prevent further resubmission for the same cause.</p>
Verify that when critical errors have been identified, a written explanation of the critical errors was included with the file submission.	<p>The ADM Fall 2019 file had a critical error that required resubmission of the file. A written explanation of the critical error was included with the file submission as required by the FLBOG. The gap in the logic with certain data points were corrected within the file logic to prevent reoccurrence of the critical error in future submissions.</p>



Review of Data Administrator Processes	
Objective	Outcome
<p>Determine the veracity of the University Data Administrator’s data submission statements that indicate, “I certify that this file/data represents the position of this University for the term being reported.”</p>	<p>Based on our audit, we have concluded that FAMU’s controls and processes are adequate to ensure the completeness of data submitted to the FLBOG in support of performance-based funding. Our audit did not reveal any material errors within the data files submitted by FAMU that would impact FAMU’s overall ranking among State University System institutions. Therefore, we believe that the Data Administrator’s certification that the files/data represents the position of FAMU is accurate.</p>



APPENDIX A: PURPOSE, SCOPE, AND METHODOLOGY

Purpose and Scope

The purpose of this audit was to verify the data submitted for the Fall 2019, Spring 2020, and Summer 2020 academic semesters that supports the University's performance funding metrics 5, 6, 8, 9, and 10; evaluate the University's processes for completeness, accuracy, and timeliness of performance funding data submissions; and review other University actions that impact the University's Data Integrity Certification required by the FLBOG.

Methodology

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

- Detailed testing of performance funding metrics 5, 6, 8, 9 and 10 to ensure the data within the file matched the University system data. Additional testing was then conducted to test and evaluate veracity of the university system data, including reviews and testing of University processes, policies, and procedures.
- Walk-throughs of processes for data file submission, compiling data files, inputting data into the system, and University processes upon which the data is generated (i.e. graduation approval process).
- Interviews of key staff regarding processes and internal controls, data integrity and responsibilities for data.



APPENDIX B: FLBOG JUNE 25, 2020 LETTER TO FAMU



Florida Board of Governors
State University System of Florida
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Tallahassee, FL 32399
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www.flbog.edu

MEMORANDUM

TO: Chairs, University Boards of Trustees
University Presidents

FROM: Sydney Kitson, Chair 

DATE: June 25, 2020

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

Since the Board of Governors' January 2014 approval of the Performance-based Funding Model, the model has incentivized universities and their boards of trustees to achieve excellence and performance improvements in key areas aligned to the State University System of Florida Strategic Plan goals. The Performance-based Funding state investment demonstrates continued support for the System and is a testament to the value of the state university system to the educational and economic growth of our state. These investments have allowed the System to keep tuition stable for our students.

As we prepare for the 2020-2021 fiscal year, the economic impact of the coronavirus pandemic on our state is still being determined. Given the success of Performance-based Funding and return on investment for the additional state funds to the state's university system, we trust that the Legislature will view continued investment into Performance-based Funding positively.

Through Performance-based Funding, universities have demonstrated the ability to achieve excellence and improvements in the 10 key metrics, including graduation and retention rates. The U.S. News & World Report ranked Florida as the best state for higher education for three consecutive years, based on graduation rates, class size, student-faculty ratio, and the number of students on Pell Grants.

Key to the model's success is the ability of the Board of Governors to rely on the information you provide for performance-based funding decision-making. As now



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required by Florida Statutes,¹ university boards of trustees shall direct the university chief audit executive to perform, or cause to have performed by an independent audit firm, an audit of the university's processes that ensure the completeness, accuracy, and timeliness of data submissions. Additionally, I ask that these audits include testing of data that supports performance funding metrics, as well as preeminence or emerging preeminence metrics for those universities so designated, as testing is essential in determining that processes are in place and working as intended. This audit may be included with or separate from the Performance-based Funding Data Integrity Audit.

The scope and objectives of the audit(s) should be set jointly between the chair of the university board of trustees and the university chief audit executive. The audit(s) shall be performed in accordance with the current *International Standards for the Professional Practice of Internal Auditing* as published by the Institute of Internal Auditors, Inc.

Using the results from the data integrity audit(s), each university president should complete the attached Data Integrity Certification. When completing this certification, evaluate each of the 13 prepared representations. If you are able to affirm a representation as prepared, do so. If you are unable to affirm a representation as prepared, explain the modification in the space provided. It is important that representations be modified to reflect significant or material audit findings. The certification document shall be signed by the university president and board of trustees' chair after being approved by the board of trustees.

The audit results and corrective action plans as needed shall be provided to the Board of Governors after being accepted by the university's board of trustees. The audit results shall support the certification and include any noted audit findings. The completed Data Integrity Certification and audit report(s) shall be submitted to the Office of Inspector General and Director of Compliance no later than **March 1, 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.

I commend you, your data administrators, and the many university staff responsible for ensuring reliable, accurate, and complete information is timely submitted to the Board of Governors. I would also like to thank your chief audit executives for focusing a portion of their office's resources to auditing your university's data-related controls, processes,

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



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and submissions. Collectively, these efforts allow you to confidently certify the accuracy of data submissions to the Board of Governors and enhance public trust and confidence in this process. We appreciate your cooperation and assistance in ensuring the integrity of the performance funding and preeminence processes.

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

SK/jml

Attachment: Data Integrity Certification Form

C: Marshall Criser III, Chancellor
Tim Jones, Vice Chancellor, Finance/Administration and CFO
Julie Leftheris, Inspector General and Director of Compliance



APPENDIX C: DATA INTEGRITY CERTIFICATION



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.

Data Integrity Certification Representations			
Representations	Yes	No	Comment / Reference
1. I am responsible for establishing and maintaining, and have established and maintained, effective internal controls and monitoring over my university's collection and reporting of data submitted to the Board of Governors Office which will be used by the Board of Governors in Performance-based Funding decision-making and Preeminence or Emerging-preeminence Status.	<input type="checkbox"/>	<input type="checkbox"/>	
2. These internal controls and monitoring activities include, but are not limited to, reliable processes, controls, and procedures designed to ensure that data required in reports filed with my Board of Trustees and the Board of Governors are recorded, processed, summarized, and reported in a manner which ensures its accuracy and completeness.	<input type="checkbox"/>	<input type="checkbox"/>	
3. In accordance with Board of Governors Regulation 1.001(3)(f), my Board of Trustees has required that I maintain an effective information system to provide accurate, timely, and cost-effective information about the university, and shall require that all data and reporting requirements of the Board of Governors are met.	<input type="checkbox"/>	<input type="checkbox"/>	
4. In accordance with Board of Governors Regulation 3.007, my university provided accurate data to the Board of Governors Office.	<input type="checkbox"/>	<input type="checkbox"/>	
5. In accordance with Board of Governors Regulation 3.007, I have appointed a Data Administrator to certify and manage the submission of data to the Board of Governors Office.	<input type="checkbox"/>	<input type="checkbox"/>	



Data Integrity Certification

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



Data Integrity Certification

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

Data Integrity Certification Representations, Signatures
<p>I certify that all information provided as part of the Board of Governors Data Integrity Certification for Performance-based Funding and Preeminence or Emerging-preeminence status (if applicable) is true and correct to the best of my knowledge; and I understand that any unsubstantiated, false, misleading, or withheld information relating to these statements render this certification void. My signature below acknowledges that I have read and understand these statements. I certify that this information will be reported to the board of trustees and the Board of Governors.</p> <p>Certification: _____ Date _____ President</p>
<p>I certify that this Board of Governors Data Integrity Certification for Performance-based Funding and Preeminence or Emerging-preeminence status (if applicable) has been approved by the university board of trustees and is true and correct to the best of my knowledge.</p> <p>Certification: _____ Date _____ Board of Trustees Chair</p>



DISTRIBUTION

Responsible Manager

Larry Robinson, Ph.D., President

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



PROJECT TEAM

Engagement was conducted by:

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Lead Senior Auditor

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Director for Audit

Engagement was approved and distributed by:

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

STATEMENT OF ACCORDANCE

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

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

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

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