



Item: AC: I-1

AUDIT AND COMPLIANCE COMMITTEE
Tuesday, February 16, 2021

**SUBJECT: REVIEW OF AUDITS: FAU 20/21-1, PERFORMANCE BASED FUNDING
DATA INTEGRITY AS OF NOVEMBER 30, 2020**

PROPOSED COMMITTEE ACTION

Acceptance of the audit as a basis of support for certification representations requested of the president and BOT chair by the Florida Board of Governors and fulfillment of the BOG's request for an audit of the completeness, accuracy and timeliness of data submissions.

BACKGROUND INFORMATION

The integrity of data provided to the Board of Governors is critical to the performance based funding decision-making process. The BOG has requested that an audit be conducted to evaluate the controls and processes established by state universities as part of its Strategic Plan and governance responsibilities. In addition, the BOG has requested that a data integrity certification form be signed by the president and BOT chair and submitted by March 1, 2021.

There were no reportable findings as a result of this audit.

IMPLEMENTATION PLAN/DATE

Not applicable

FISCAL IMPLICATIONS

University data integrity is foundational to fiscal accountability and critical to future BOG performance based funding of Florida's public universities.

Supporting Documentation: OIG Report FAU 20/21-1, Performance Based Funding Data
Integrity as of November 30, 2020

Presented by: Ms. Stacy Volnick, VP of Administrative Affairs
And Chief Administrative Officer

Phone: 561-297-3450

FLORIDA ATLANTIC

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Office of Inspector General

Audit Report: *Performance Based Funding Data Integrity*

As of November 30, 2020

Use of Report

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REPORT ON THE AUDIT OF PERFORMANCE BASED FUNDING DATA INTEGRITY

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2020 Performance-Based Funding Model Final Metric Score Sheet											
Metric	FAMU	FAU	FGCU	FIU	FSU	NCF	UCF	UF	UNF	USF	UWF
1	6	8	8	9	7	10	8	9	9	9	10
2	10	9	9	9	9	10	9	10	9	9	10
3	10	10	10	10	10	10	10	10	10	10	10
4	10	7	10	7	10	10	7	10	10	10	7
5	3	1	5	8	10	10	10	10	4	8	2
6	9	10	10	8	7	10	10	10	10	10	10
7	10	10	7	10	6	7	9	6	7	9	9
8.a	6	10	10	8	9		10	10	7	10	8
8.b						0					
9	4	10	9	9	10	10	9	10	10	10	10
10.a	5										
10.b		10									
10.c			10								
10.d				10							
10.e					7						
10.f						10					
10.g							7				
10.h								5			
10.i									7		
10.j										9	
10.k											6
Total Score	73	85	88	88	85	87	89	90	83	94	82

- Metric 1 - Percent of Bachelor's Graduates Employed and/or Continuing their Education Further 1 Yr after Graduation
- Metric 2 - Median Average Wages of Undergraduates Employed 1 Yr after Graduation
- Metric 3 - Net Tuition & Fees per 120 Credit Hours
- Metric 4 - Four Year Graduation Rates (Full-time FTIC)
- Metric 5 - Academic Progress Rate (2nd Year Retention with GPA above 2.0)
- Metric 6 - Bachelor's Degrees Awarded in Areas of Strategic Emphasis (includes STEM)
- Metric 7 - University Access Rate (Percent of Undergraduates with a Pell Grant)
- Metric 8a - Graduate Degrees Awarded in Areas of Strategic Emphasis (includes STEM)
- Metric 8b - Freshmen in Top 10% of Graduating High School Class
- Metric 9 - Board of Governors' Choice (Percentage of Bachelor's Degrees Awarded Without Excess Hours)
- Metric 10 - Board of Trustees' Choice (see detailed sheets)

MEMORANDUM

TO: Dr. John Kelly
President

FROM: Stacy Volnick
Interim Chief Audit Executive



DATE: December 11, 2020

SUBJ: PERFORMANCE BASED FUNDING DATA INTEGRITY AUDIT

In accordance with the University's Internal Audit Plan for fiscal year 2020-21, and at the request of the Florida Board of Governors (BOG), we have conducted an audit of the processes and controls that Florida Atlantic University has in place related to data submissions in support of the BOG performance based funding metrics as of November 30, 2020. The report contained herein presents our scope and objectives and provides comments and conclusions resulting from procedures performed. We have provided management with three comments we believe going forward will be helpful.

Please call me if you have any questions.

cc: University Provost
Vice Presidents
University Chief Information Officer
University Data Administrator
FAU Board of Trustees
Inspector General, Florida Board of Governors
Florida Auditor General

Executive Summary

In accordance with the University's Internal Audit Plan for fiscal year 2020-21, and at the request of the Florida Board of Governors (BOG), we have conducted an audit of the University's processes and controls, which support data submitted to the BOG for its performance, based funding (PBF) metrics. This audit was part of a system-wide examination of data integrity based on data due to be submitted to the BOG as of November 30, 2020.

The primary objectives of this audit were to:

- Evaluate controls and processes established by the Office of Institutional Effectiveness and Analysis and primary data custodians to ensure completeness, accuracy, and timeliness of data submitted to the BOG; and,
- Provide a reasonable basis of support for the Performance Based Funding Data Integrity Certification statement that is required to be signed by the University president and Board of Trustees chair.

Audit procedures included, but were not limited to, the evaluation of internal controls as those controls relate to the accomplishment of the foregoing audit objectives. Additionally, limited compliance testing was conducted on data elements comprising the *Student Instruction Final* data file used in computations for Metrics 5 and 7, as well as elements of the *Student Financial Aid* data file also used for calculation of Metric 7.

Based on our observations and tests performed, we are of the opinion that the University's processes and internal controls for data compilation and reporting to the BOG are adequate. There were no findings or recommendations as a result of this audit.

December 11, 2020

Dr. John Kelly
President
Florida Atlantic University
Boca Raton, Florida

Dear President Kelly:

SCOPE AND OBJECTIVES

At the request of the Florida Board of Governors, we have conducted an audit of the processes used by the University to ensure the completeness, accuracy, and timeliness of data submissions to the BOG. As part of this system-wide audit, we chose to focus on data elements supporting Metric #5: *Academic Progress Rate – Second Year Retention with GPA above 2.0*, and Metric #7: *University Access Rate – Percent of Undergraduates with a Pell-grant*.

The primary objectives of this audit were to:

- Evaluate controls and processes established by the Office of Institutional Effectiveness and Analysis and primary data custodians to ensure completeness, accuracy and timeliness of data submitted to the BOG; and,
- Provide a reasonable basis of support for the Performance Based Funding Data Integrity Certification statement that is required to be signed by the University president and Board of Trustees chair.

Our audit covered data submissions to the BOG through November 30, 2020. Detailed testing of data submitted to the BOG was limited to information found in the *Student Instruction Final (SIF)* file used for calculations of Metrics 5 and 7, and the *Student Financial Aid (SFA)* file data also used for computation of Metric 7. Elements located in data tables of these two files were tested on a sample basis for validation with information primarily recorded in the Banner Student System and other records such as scanned documents maintained in the University's virtual imaging system - VIP. Other relevant information reviewed for the audit included BOG narratives on PBF metric derivations, BOG data definitions, minutes of the University's data integrity committee, and documentation related to controls over centralized and decentralized data validation, compilation and submission protocols.

Our audit was conducted in accordance with the Institute of Internal Auditors' International Standards for the Professional Practice of Internal Auditing.

BACKGROUND

The Florida Board of Governors has broad governance responsibilities affecting administrative and budgetary matters for Florida's 12 public universities. In January 2014, the BOG approved a performance funding model for the State University System of Florida (SUS) based on ten metrics, the first eight of which are common to all institutions and the last two reflecting the choices of the BOG and each university's board of trustees respectively. Listed below are the 10 performance based funding metrics, which are applicable to Florida Atlantic University for the 2020/21 scoring cycle:

- 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 FTIC)**
- 5. Academic Progress Rate (Second Year Retention Rate with GPA Above 2.0)**
- 6. Bachelor's Degrees Awarded in Areas of Strategic Emphasis**
- 7. University Access Rate (Percent of Undergraduates with a Pell grant)**
- 8. Graduate Degrees Awarded in Areas of Strategic Emphasis**
- 9. Percent of Baccalaureate Degrees Awarded Without Excess Hours**
- 10. Total Research Expenditures**

The BOG performance-funding model has four guiding principles: 1) use metrics that align with SUS Strategic Plan goals, 2) reward Excellence or Improvement, 3) have a few clear, simple metrics, and 4) acknowledge the unique mission of the different SUS institutions.

Controls over Data Validation, Compilation, and Submission

The Florida Board of Governors maintains a student unit record database titled the State University Database System (SUDS). This database contains over 400 data elements about students, faculty and programs at SUS institutions. SUDS is part of a web-based portal developed by the BOG for the SUS to report data, and has centralized security protocols for access, data encryption, and password controls. Initial input of data files supporting PBF metrics is the responsibility of primary data custodians, such as the Admissions Office, Office of the Registrar, and Student Financial Aid, and is scheduled to be uploaded to SUDS based on the BOG's *Due Date Master Calendar*. Data uploaded to SUDS by various departments are subject to edit checks to help ensure propriety, consistency with BOG-defined data elements, and accuracy of information submitted. Once satisfied that any edit errors have been fully addressed, official submission of data files to the BOG is managed by the Office of Institutional Effectiveness and Analysis (IEA), a unit within the Office of Information Technology.

Each file submission by IEA is subject to an affirmation statement in SUDS, which declares that data submitted for approval "represents electronic certification of this data per Board of Governors Regulation 3.007". The University also requires an internal certification by departments when they upload data to SUDS. The internal certification is an email notification to IEA from the departmental data custodian manager, which states, "I certify that the approved business process for submission of the data file(s) has been followed and that the data submission is free from any major errors and accurate to the best of my knowledge."

Board of Governors acceptance of data submissions is a formal process which is documented in SUDS, and if a submission is rejected it will be subject to resubmission protocols established by the BOG.

Student Instruction and Student Financial Aid data submissions

As part of the audit, we chose to focus on Metrics 5 and 7. The BOG recently revised the methodology for Metric #5, cohort adjustment section, to simplify the difference between cohort removals and adjustments. The BOG made no methodology changes for Metric #7.

COMMENTS AND RECOMMENDATIONS

Current Findings and Recommendations

No findings were noted as a result of this audit.

Other Comments

- Our audit included compliance testing of 35 sampled students included in the most current (fall 2019) SIF (*Student Instruction Final*) data file submission for Metric 5 (Academic Progress Rate). The metric includes the student's cumulative institution GPA (grade point average) at the beginning of the second year (fall term), excluding GPA points from postsecondary transfer credits. Only students with a beginning of second year (fall term) GPA of at least 2.0 are included in the calculations. Results revealed two instances where the GPA data elements for two students incorrectly included GPA data from the spring 2020 intersession term (December 14, 2019 - January 3, 2020). Management explained the GPA data element error was due to an error within the programming logic, which caused spring intersession grades to be included in the preceding fall SIF Enrollments Table. At our request, management recalculated the fall 2019 GPA data by excluding the spring 2020 intersession GPA data elements for all (42-total) students including our 2 sampled students who had their GPA data fields affected by the intersession term. After excluding the intersession GPA data, none of the students' GPAs dropped below Metric 5's critical GPA threshold of 2.0. As a result, we concluded that the programming logic error had no material impact on the University's 2020-21 PBF Metric 5 calculations. According to management, the spring 2020 intersession GPA data has been properly reported in the students' cumulative institutional GPA elements of the summer 2020 and fall 2020 SIF (at the beginning of the reporting term) Enrollments Tables. Management also indicated programming for Metric 5 would be revised in January 2021 to ensure spring intersession grades are excluded from the preceding fall term SIF Enrollments Table.
- In July 2020, Senate Bill 72 created two new metrics: a two-year graduation rate for Florida College System associate in arts transfer students and a six-year graduation rate for students who are awarded a Pell Grant in their first year. However, the BOG decided not to take into account the two new metrics to determine performance improvement and achievement ratings until the beginning of fiscal year 2021-2022. The BOG has set the data elements parameters for the two new metrics, but the methodologies had not been finalized for our current 2020-2021 audit. According to management, given there were no data submissions relative for our current audit, we will consider reviewing the two new metrics next year during our 2021-22 Performance Based Funding Data Integrity audit.

- Each university that has been approved by the Board as a Preeminent Research University, or an emerging Preeminent Research University, is required to conduct, and submit, an annual audit to the BOG Office of Inspector General to verify that relevant data complies with the definitions and methodology for 12 Preeminence metrics. Florida Atlantic University was not classified as one of these designations; therefore, a Preeminence or Emerging Preeminence Data Integrity audit is not required.

Prior Audit Recommendations

Our examination generally includes a follow-up on findings and recommendations of prior internal audits, where the subjects of such findings are applicable to the scope of the current audit being performed.

Within the past three years, our office has conducted data integrity audits related to the BOG performance based funding model. There were no reportable findings in the prior year's audit and any audit recommendations reported in similar audits completed during the last three fiscal years were satisfactorily addressed with appropriate corrective action.

CONCLUSION

Based on our audit, we have concluded that the controls and processes that Florida Atlantic University has in place to ensure the accuracy and completeness of data submitted to the Board of Governors in support of performance based funding are adequate.

We believe our audit can be relied upon by the University Board of Trustees and president as a basis for certifying representations to the Board of Governors related to the integrity of data required for its performance based funding model.

We wish to thank the staffs of the Office of Institutional Effectiveness and Analysis, Office of the Registrar, and other primary data custodians for their cooperation and assistance, which contributed to the successful completion of this audit.



Stacy Volnick
Interim Chief Audit Executive

Audit performed by: Ben Robbins, CPA (N.C.)
Allaire Vroman

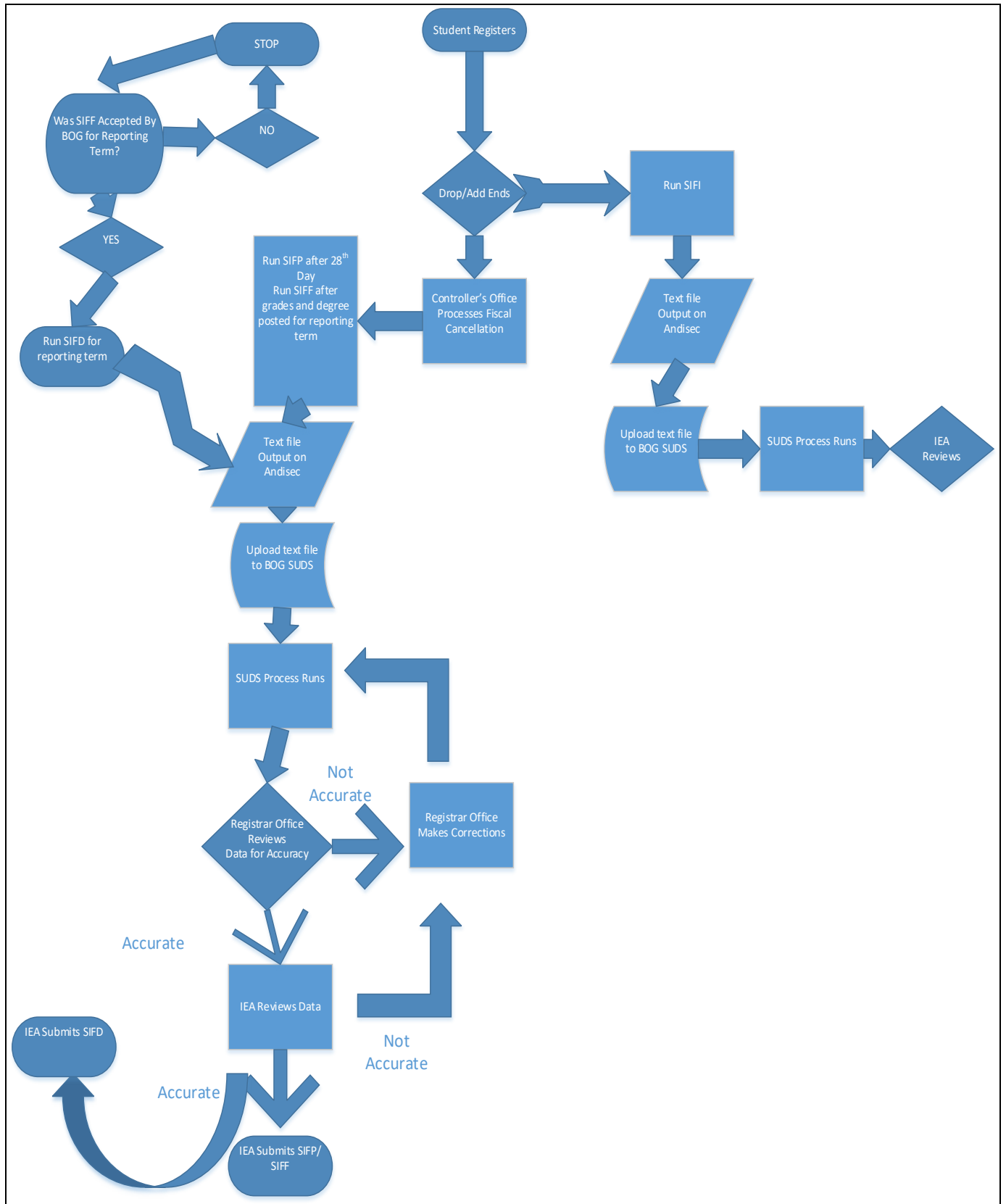


Performance Based Funding Data Integrity Audit
11/30/2020

LIST OF REPORT APPENDICES

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Typical Process Flow for Data Integrity and Submission to the Florida Board of Governors Appendix A
-Office of the Registrar-



Performance Funding Metrics

METHODOLOGY AND PROCEDURES

Retention and Graduation Rates

For FTICs and FCS AA Transfer Cohorts

REVISED 09/01/2020



STATE UNIVERSITY SYSTEM *of* FLORIDA
Board of Governors



Background

The national standard graduation rate was created by the Student Right to Know Act of 1990, which required institutions of higher education receiving federal financial assistance to report graduation rates to current and prospective students via the US Department of Education's Integrated Postsecondary Education Data System (IPEDS). This act established the graduation rate for first-time in college (FTIC) students based on 150% of the normal time for completion from the program - which is six years for a four-year program.

In 2011, the Board of Governors included retention and graduation rate metrics in its 2012-2025 System Strategic Plan.

In 2014, the importance of the retention and graduation rate data was further elevated by their inclusion of the following two metrics in a new Performance-Based Funding (PBF) Model:

- Six-Year Graduation Rate for First-time-in-College (FTIC) Students
- Second Fall Retention Rate for Full-time, FTIC with At Least a 2.0 GPA

In 2018, the Florida Legislature changed the FTIC graduation rate metric included in PBF from a six-year to a four-year measure.

- Four-Year Graduation Rate for Full-time, First-time-in-College (FT-FTIC) Students

The 2019 Florida Legislature added the following two new graduation rate metrics to the PBF model:

- Two-year Graduation Rates for Florida College System AA Transfers
- Six-Year Graduation Rate for First-time-in-College (FTIC) Students with a Pell Grant

This document provides details on the methodology and procedures used by Board of Governors staff during the analysis and production of the four PBF metrics related to retention and graduation rates that are reported in the annual Accountability Plans.



1. Overview of Data Sources & Procedure

The State University System of Florida Board of Governors maintains a student unit record database titled the State University Database System (SUDS). Retention and graduation rate data are finalized using the Retention submission, which differs from other submissions as the Board’s Office of Data & Analytics (ODA) staff builds the initial Retention data using previously accepted Student Instruction File (SIF) and the Degrees Awarded (SIFD) data.

Retention Submission Process

1	ODA staff build the initial Retention datasets for each institution.
2	Institutional Data Administrators (IDAs) review ODA’s initial Retention build and make cohort adjustments, make ID changes, and report late degrees that haven’t previously been reported on the SIFD. After the IDAs have made these adjustments, they then officially submit the Retention submission. **Important note: these changes only apply to the Retention submission and are <u>not</u> incorporated into the underlying SIF or SIFD tables. So, any student type or ID changes or late degrees reported on the Retention submission is not added to the related SIF or SIFD tables.**
3	SUDS software executes scripts that require two overnight processes to update person ID data and run the SQL and SAS reports. Once IDs and reports have been updated, sometimes the IDAs need to make additional cohort adjustments and resubmit the Retention submission again.
4	ODA staff review and approve the Retention submissions.
5	ODA staff provide preliminary retention and graduation rates to the IDAs for their review and approval prior to the data being shared with, and approved by, each university Board of Trustees and the Board of Governors as part of the annual Accountability Plan process.

2. Defining the Cohort

A cohort is composed of students who were all admitted to the university during the same year. The number of students who are assigned to a cohort serves as the denominator in the calculation of retention and graduation rates. Institutional Data Administrators classify students based on the following components which ODA staff use to determine student cohorts:

A. Student Level:

Only the students who meet the following criteria are included in the cohort.

- STUDENT CLASS LEVEL [#1060] is either L (lower division undergraduate) or U (upper division undergraduate).
- DEGREE HIGHEST HELD [#1112] must be less than a Bachelor’s.
- FEE CLASSIFICATION KIND [#1107] must equal 'G' (general instruction).

B. Cohort Year:

A retention cohort year is defined as the summer, fall, and spring terms when DATE MOST RECENT ADMISSION [#1420] equals REPORTING TIME FRAME [#2001].

COHORTS	RECENT ADMIT DATE		
	SUMMER	FALL	SPRING
2017-18	201705	201708	201801
2018-19	201805	201808	201901
2019-20	201905	201908	202001



C. Cohort Types:

The COHORT TYPE [#1429] is a derived element that is built by ODA staff and is based on the TYPE OF STUDENT AT TIME OF MOST RECENT ADMISSION [#1413] as reported by institutions in the SIF submissions.

- First-Time in College Students include two types of students:
 - Students who are admitted into a university for the first time and who have earned less than 12 credit hours after high school graduation [#1413= 'B'].
 - Students who are considered 'Early Admits' because they have been officially admitted and are seeking a degree at the university prior to their high school graduation [#1413= 'E'].
- Transfer Students from the Florida College System with an Associate in Arts degree are based on the following criteria:
 - TYPE OF STUDENT AT TIME OF MOST RECENT ADMISSION [#1413] is Florida College System ['J'].
 - HIGHEST DEGREE HELD [#1112] during their first term enrolled as a Florida College System transfer [#1413='J'] is an Associate's degree ['A'].
 - INSTITUTION GRANTING HIGHEST DEGREE [#1411] during their first term enrolled as a Florida College System transfer [#1413='J'] is a Florida College System institution.
- Note: A small number (less than 0.001) of students are found in both the FTIC and FCS AA Transfer cohorts in different cohort years.

D. Student Right to Know Flag:

The STUDENT RIGHT TO KNOW (SRK) FLAG [#1437] is an entry status indicator that is a 'Yes/No' flag based on the term (Summer, Fall, or Spring) that a student is first admitted.

- YES: If a student enters the institution in the fall term the SRK flag will be set to 'Yes'. If a student enters the institution in the summer term and progresses to fall term, the SRK flag will be set to 'Yes'.
- NO: If a student enters in the summer term and does not progress to the fall term; or, if a student enters in the spring term the SRK flag will be set to 'No'.

E. Full-Time / Part-Time Indicator:

The FULL-TIME / PART-TIME INDICATOR [#1433] is an indicator based on the number of credit hours attempted (not earned) during their first fall term. A student entering in the fall and taking 12 or more credit hours will remain in the full-time category regardless of the number of credits taken in subsequent terms.

- This indicator is based on the CURRENT TERM COURSE LOAD [#1063] which is the number of hours enrolled/attempted during a term. This excludes courses that are audited and all credits awarded during the term through 'Credit by Examination'. Students completing prior term incompletes are not included unless they have registered and paid fees for the credits they are completing.
- This indicator is used in reporting retention and graduation data to the federal government - to IPEDS.



F. Cohort Adjustments:

Institutional Data Administrators use the Cohort Adjustment Flag [#1442] on the Retention Cohort Changes (RETC) table to make cohort adjustments. The US Department of Education allow institutions to exclude students from cohorts for a few select reasons – these are known as ‘IPEDS exclusions’. In addition, ODA staff allow Institutional Data Administrators to make other cohort adjustments to reflect better information that has become available since the underlying data was first reported to SUDS. The ten types of cohort adjustments that are used to calculate PBF metrics are shown in the table below.

Historically, these adjustments were only made for students in the upcoming six-year cohort, but with the new focus on four-year graduation, several institutions have started identifying cohort adjustments for multiple cohorts in a single retention submission. **It is important to know that the Retention software does not enable an IDA to re-insert a student who was previously excluded from a cohort.** This is especially important for the students who have been identified as having been officially admitted to an Advanced Graduate program (classified as ‘P’ or ‘T’) without earning a bachelor's degree. Since these students will not earn a bachelor’s degree, they can be removed from the FTIC cohort for the calculation of graduation rates. Because the cohort adjustment cannot be undone, it is important to stress that this adjustment cannot be used for students who are just *seeking* an Advanced Graduate degree – only students who have been formally admitted to the program and will not be earning a bachelor’s degree can have this designation. The SUDS database does not yet collect which students are enrolled in an Advanced Graduate program, so ODA does not know who should be removed from the cohort for this reason. The students who are identified as being in these advanced graduate programs should be carefully reviewed by university audit staff.

- It is also important to note that these Advanced Graduate students will not be removed from the Academic Progress Rate or Retention Rate calculations, as there is no reason why entry into an accelerated graduate program would prohibit enrollment during the second fall term. Therefore, ODA cautions that universities should not apply the Advanced Graduate (‘P’ or ‘T’) adjustment to any student in their first year (when COHORT YEAR equals REPT_TIMEFRAME).
- Information Adjusted by Correction (I) is used to adjust a student’s information (e.g., cohort type, SRK flag, or full/part-time indicator) which potentially moves a student from one cohort to another, but this adjustment does not remove/exclude the student from all cohorts.

COHORT ADJUSTMENTS USED IN PBF METRICS

CATEGORIES	RETENTION & APR	GRAD RATES
Death (A)*	Removed	Removed
Totally/Permanently Disabled (D)*	Removed	Removed
Left to Serve in Armed Forces (F)*	Removed	Removed
Left to serve in the Federal Foreign Aid Service (G)*	Removed	Removed
Left to serve an Official Church Mission (M)*	Removed	Removed
Registered but never attended (B)	Removed	Removed
Multiple Cohorts (Q)	Removed	Removed
Pharmacy doctoral program (P)	Not used	Removed
Advanced Graduate Program (T)	Not used	Removed
Information Adjusted by Correction (I)	Adjustment	Adjustment

Note: The IPEDS exclusions are identified with an asterisk (*). There are other values included in the Cohort Adjustment Flag [#1442] that are not listed here because they are not included in the PBF methodology.



3. Calculating the Number Retained or Graduated

A. Academic Progress Rates (Second Fall Retention Rates)

- **Cohorts:** The number of students in the cohort serves as the denominator for the retention rate, and is based on the following rules:
 - Cohort Type= 'FTIC'; Student Right to Know (SRK)= 'Yes'; FT/PT Indicator= 'Full-time'.
 - Cohort Adjustments – excludes: Death (A), Registered but never attended (B), Totally/Permanently Disabled (D), Serve in Armed Forces (F), Federal Foreign Aid Service (eg, Peace Corps) (G), Official Church Mission (M), Multiple Cohorts (Q).
 - Note: Effective with the 2020 Accountability Plans, ODA decided not to revise historical retention (PBF and KPI) cohort counts based on subsequent cohort adjustments. The rationale for this recognizes that actions in subsequent years should not impact the fact that a student was retained into their second fall term. This decision means that the SQL reports in the Retention submission will remain the official record for retention rates.
 - The Retention Rate reported in the annual Accountability Plans is different from what is reported to the U.S. Department of Education’s Integrated Postsecondary Education Data System (IPEDS). The primary difference is due to timing – the retention rate that is reported to IPEDS is based on preliminary, beginning-of-term (SIFP) enrollment data; whereas the retention rate in the annual Accountability Plan is based on final, end-of-term (SIF) enrollment data.
- **Retained or Graduated:** The numerator for the standard retention rate includes two components: (1) the number of students in the cohort who are still enrolled during the second fall term, and (2) those students who graduated in their first year - prior to the start of the second fall term.
- **Grade Point Average:** The Academic Progress Rate PBF metric includes the student’s cumulative ‘institution GPA’ at the beginning of the second year (BEG_YR2). This excludes GPA points from postsecondary transfer credits. Only students with a BEG_YR2 GPA of at least 2.0 are included in the numerator. This GPA threshold aligns with a criterion for Satisfactory Academic Progress that is a standard eligibility threshold for financial aid eligibility. The addition of the GPA criterion makes this metric a more powerful leading indicator for a timely graduation.
 - Effective with the 2019 Accountability Plan¹, ODA calculates each student’s first-year college GPA based on the data provided in the enrollment table of the Fall term SIF submissions during the student’s second Fall term. This GPA calculation for each student is included in the SQL report in the Retention submission. The formula used for calculating GPA is provided below:

BEGINNING-OF-YEAR2 (BEG_YR2) METHODOLOGY

$$\frac{\text{GPA_INST_GRADE_PTS} \text{ [#1086]}}{\text{GPA_INST_HRS} \text{ [#1085]}}$$

¹ Historically, the end of the first year cumulative GPA was based on data that was submitted prior to the second fall term. This process was complicated by timing issues due in large part to the fact that many grades were still incomplete during the summer term before the second fall term (usually due in mid-September). In order to create a smoother procedural flow, and fix timing issues caused by incomplete grades, the Board’s Office of Data & Analytics worked with the Council of Data Administrators to revise the methodology to instead use the beginning of term data as reported in the second fall enrollment table (due late January).



B. Four Year FTIC Graduation Rates

- **Cohorts:** The number of students in the cohort serves as the denominator for the graduation rate. The denominator used in the calculation of the four-year FTIC graduation rate is based on the following:
 - Cohort Type= 'FTIC' ('B' and 'E').
 - SRK= 'Yes' – includes fall entrants and summer-to-fall entrants.
 - FT/PT Indicator= 'Full-time' only – based on attempted hours in the first fall term.
 - Cohort Adjustments – excludes: Death (A), Registered but never attended (B), Totally/Permanently Disabled (D), Serve in Armed Forces (F), Federal Foreign Aid Service (eg, Peace Corps) (G), Official Church Mission (M), Multiple Cohorts (Q), Pharmacy doctoral program (P), Advanced Graduate Program (T).
- **Graduated:** The number of students in the cohort who graduated within four years (by the fourth summer term after entry) from the same institution serves as the numerator for the graduation rate.
- **Late degrees and Historic Grad Rates.** It is important to note that degrees included in the graduation rate calculation can differ from those included in the calculation for degrees awarded because the calculation for graduation rates can include more terms than the degrees awarded calculation. Degrees can be reported to SUDS after the degree was awarded – these are called 'late' degrees and 'late-late' degrees. The table below shows the difference in which terms are included when reporting academic year degree counts and graduation rates. DEG_TERM (rows) indicates when the degree was awarded to the student and REPT_TIME_FRAME (columns) indicates when the institution reported that degree to the Board office.
 - The **red box** shows which terms are used to report degrees awarded during the 2019-20 academic year. It includes three DEG_TERMS (summer, fall, and spring) that spans four REPT_TIME_FRAME terms to allow for 'late' and a few select 'late-late' degrees.
 - Alternatively, the yellow highlighted cells shows which terms are used to initially report the 2016-20 FTIC graduation rates. As you can see, the calculation for graduation rates includes many more terms than the degrees awarded calculation. This is because the methodology for calculating graduation rates does not include REPT_TIME_FRAME and only considers DEG_TERM. As a result, each year historical graduation rates can change as newly reported 'late-late' degrees are included. The green highlighted cells shows the additional REPT_TIME_FRAME terms that will be included the subsequent year when the 2016-20 graduation rates are recalculated. These 'late-late' degrees are not a large number but can potentially change rates that are reported into the decimals.
 - It is important to note that late degrees that haven't already been submitted on the SIFD must be submitted on the Retention submission to be included in the graduation rates.

DEG_TERM	REPT_TIME_FRAME															
	201605	201608	201701	201705	201708	201801	201805	201808	201901	201905	201908	201901	202005	202008	202001	202105
201605	ONTIME	LATE	LATELATE	LATELATE	LATELATE	LATELATE	LATELATE	LATELATE	LATELATE	LATELATE	LATELATE	LATELATE	LATELATE	LATELATE	LATELATE	LATELATE
201608	.	ONTIME	LATE	LATELATE	LATELATE	LATELATE	LATELATE	LATELATE	LATELATE	LATELATE	LATELATE	LATELATE	LATELATE	LATELATE	LATELATE	LATELATE
201701	.	.	ONTIME	LATE	LATELATE	LATELATE	LATELATE	LATELATE	LATELATE	LATELATE	LATELATE	LATELATE	LATELATE	LATELATE	LATELATE	LATELATE
201705	.	.	.	ONTIME	LATE	LATELATE	LATELATE	LATELATE	LATELATE	LATELATE	LATELATE	LATELATE	LATELATE	LATELATE	LATELATE	LATELATE
201708	ONTIME	LATE	LATELATE	LATELATE	LATELATE	LATELATE	LATELATE	LATELATE	LATELATE	LATELATE	LATELATE	LATELATE
201801	ONTIME	LATE	LATELATE	LATELATE	LATELATE	LATELATE	LATELATE	LATELATE	LATELATE	LATELATE	LATELATE
201805	ONTIME	LATE	LATELATE	LATELATE	LATELATE	LATELATE	LATELATE	LATELATE	LATELATE	LATELATE
201808	ONTIME	LATE	LATELATE	LATELATE	LATELATE	LATELATE	LATELATE	LATELATE	LATELATE
201901	ONTIME	LATE	LATELATE	LATELATE	LATELATE	LATELATE	LATELATE	LATELATE
201905	ONTIME	LATE	LATELATE	LATELATE	LATELATE	LATELATE	LATELATE
201908	ONTIME	LATE	LATELATE	LATELATE	LATELATE	LATELATE
202001	ONTIME	LATE	LATELATE	LATELATE	LATELATE
202005	ONTIME	LATE	LATELATE	LATELATE
202008	ONTIME	LATE	LATELATE
202101	ONTIME	LATE
202105	ONTIME



C. Two Year FCS-AA Transfer Graduation Rates

- **Cohorts:** The number of students in the cohort serves as the denominator for the graduation rate. The cohort used in the calculation of the two-year FCS AA Transfer graduation rate is based on the following:
 - Cohort Type= 'A' (Florida College System Transfer with an AA Degree),
 - FT/PT Indicator= 'Full-time' only – based on attempted hours in the first fall term,
 - SRK= 'Yes' – includes fall entrants and summer-to-fall entrants,
 - Cohort Adjustments – excludes: Death (A), Registered but never attended (B), Totally/Permanently Disabled (D), Serve in Armed Forces (F), Federal Foreign Aid Service (eg, Peace Corps) (G), Official Church Mission (M), Multiple Cohorts (Q), Pharmacy doctoral program (P), Advanced Graduate Program (T).
- **Graduated:** The number of students in the cohort who graduated within two years (by the second summer term after entry) from the same institution serves as the numerator for the graduation rate.

D. Six Year FTIC Pell Graduation Rates

- **Cohorts:** The number of students in the cohort serves as the denominator for the graduation rate. The cohort for the six-year FTIC Pell graduation rate is based on the following:
 - Cohort Type= 'FTIC' ('B' and 'E'),
 - Pell_FY='Yes' – flags students who received a Pell grant anytime during their first year (summer, fall, spring terms). The ODA Retention build uses AWARD PAYMENT TERM (#02040) data from the SFA submissions to derive this field. For example, the 20182019 cohort will use AWARD PAYMENT TERM between 201805 and 201901 terms.
 - SRK= 'Yes' – includes fall entrants and summer-to-fall entrants,
 - Cohort Adjustments – excludes: Death (A), Registered but never attended (B), Totally/Permanently Disabled (D), Serve in Armed Forces (F), Federal Foreign Aid Service (eg, Peace Corps) (G), Official Church Mission (M), Multiple Cohorts (Q), Pharmacy doctoral program (P), Advanced Graduate Program (T).
 - FT/PT Indicator is not used for this metric, so both Full- and Part-time students are included.
- **Graduated:** The number of students in the cohort who graduated within six years (by the sixth summer term after entry) from the same institution serves as the numerator for the graduation rate.

Performance Funding Metrics

University Access Rate

(Percent of Undergraduates with a Pell Grant)

OVERVIEW OF METHODOLOGY AND PROCEDURES

REVISED 06/08/2016



STATE UNIVERSITY SYSTEM *of* FLORIDA
Board of Governors



The State University System of Florida included the University Access Rate in the Performance-Based Funding model to help preserve access for students from low-income families. This document provides details on the methodology and procedures used by Board of Governors staff to calculate the percentage of undergraduates with a Pell-Grant as reported in the annual Accountability Report and used in the Performance Based Funding model.



BOG Analysis of State University Database System (SUDS) Data

The State University System of Florida Board of Governors maintains a student unit record database titled the State University Database System (SUDS). This database contains over 400 data elements about students, faculty and programs at SUS institutions. The University Access Rate is based on data from the enrollment table on the Student Instruction File (SIF), and the Awards table on the Student Financial Aid (SFA) file.

- a. **Numerator**: Board staff query the Financial Aid Awards table within SUDS to identify the students who received a Pell Grant (award_prog_id='001') during the Fall term (award_payment_term= 'yyyy08').
 - In addition to demonstrating financial need, the US Dept. of Education considers other factors when determining eligibility for a federal Pell grant. For example, students must be a US citizen or an eligible noncitizen¹. The US Dept. of Education does provide a few exceptions whereby non-resident aliens can receive a Pell grant. SUDS does not collect information to allow Board staff to determine the Pell-eligibility for non-resident aliens; therefore, Board staff exclude non-resident aliens (#2043 = 'Y') from both the numerator and denominator for this metric.
- b. **Denominator**: Board IR staff identify all degree-seeking undergraduate (both lower and upper divisions) students enrolled in the Fall term. In addition, Board staff exclude unclassified students (student_class_level='N') and post-baccalaureate students (stu_recent_adm_typ= 'P') from the denominator because these students are not eligible for a Pell grant.

Note on US Dept. of Education Pell Data

The US Dept. of Education reports data for the 'Percent of Undergraduate Students Receiving Pell Grants' online at the Integrated Postsecondary Education Data System (IPEDS) website. However, Board staff decided not to use the IPEDS data for this metric for the following reasons:

- Since there is funding attached to the data, Board staff felt it was preferable to calculate the percentage of undergraduates receiving Pell grants using the student level data that is available in SUDS rather than simply using the data that universities report to IPEDS.
- Board staff also felt that the methodology that is used by IPEDS to generate their percentage of undergraduates who received a Pell grant is flawed. In IPEDS, the numerator is based on the number of students who received a Pell grant anytime during a particular academic year. Alternatively, the denominator is only based on the students enrolled during the Fall term – including unclassified students who are not seeking a degree and therefore not eligible for financial aid. Furthermore, the IPEDS Financial Aid survey imports the total headcount denominator from their Fall Enrollment survey. Due to the IPEDS schedule for data submissions, the State University System of Florida institutions use the *preliminary* Student Instruction File (SIFP) data when reporting the total Fall enrollment counts on the Fall Enrollment survey, so the denominator that IPEDS uses to calculate the percentage of undergraduates who received a Pell grant is based on preliminary data.

¹ For more information about eligibility requirements for the federal Pell grant, see: <https://studentaid.ed.gov/sa/eligibility/basic-criteria>.



Data Integrity Certification

March 2021

University Name: Florida Atlantic University

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>	
Certification: _____ President	Date _____
<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>	
Certification: _____ Board of Trustees Chair	Date _____