



FLORIDA A&M UNIVERSITY
DIVISION OF AUDIT

Report No. 25-26-0002
Assurance Services Report
Performance-Based Funding Data Integrity Audit



ACCOUNTABILITY • INTEGRITY • EFFICIENCY

January 26, 2026



FY 25-26 Performance-Based Funding Data Integrity Audit

EXECUTIVE SUMMARY

We verified the data submitted for Fall 2024, Spring 2025, and Summer 2025 (and Summer 2024 where required) academic semesters that supports the University's performance-based funding metrics 1, 2, 3, and 7; evaluated the University's processes for completeness, accuracy, and timeliness of performance-based funding data submissions; and reviewed other University actions that impact the University's Data Integrity Certification required by Florida Statutes, and the Florida Board of Governors (FLBOG).

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



Data Administrator Processes and Procedures



The Data Administrator, in collaboration with data custodians, had established processes, controls, and procedures to provide assurance that the data submitted to FLBOG was accurate and complete. Since the last audit, there were no changes in FAMU's Data Administrator responsibilities. However, on February 19, 2025, FAMU notified the FLBOG that effective February 19, 2025, Dr. Roddrick Jones would assume the role of Data Administrator.



Testing of Metric Data and Review of Internal Controls



- The University provided accurate data to the FLBOG, as evidenced by our testing of file data used to support metrics 1, 2, 3, and 7.

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



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BACKGROUND

Florida Board of Governors: Performance-Based Funding Overview

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

2025 Florida Agricultural & Mechanical University Performance-Based Funding Metrics

1	Percent of Bachelor's Graduates Employed (Earning \$40,000+) 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 (2nd Year Retention with Grade Point Average Above 2.0)
6	Bachelor's Degrees Awarded in Areas of Strategic Emphasis (PSE)
7	University Access Rate (Percent of Undergraduates with a Pell-grant)
8	Graduate Degrees Awarded in Area of Strategic Emphasis (PSE)
9a	Three-Year Graduation Rate for Florida College System (FCS) Associate in Arts (AA) Transfer Student
9b	Six-Year Graduation Rate for Students who are Awarded a Pell Grant in their First Year
10	FAMU Board of Trustees Choice - Number of Bachelor's Degrees Awarded to Transfers with AA Degrees from FCS

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

² https://www.flbog.edu/wp-content/uploads/2024/08/2024_PBF_METRIC_DEFINITIONS.pdf

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



Florida Board of Governors Audit and Certification Directives for FY 2025-2026

Florida Statutes 1001.706⁴ – Powers and duties of the Board of Governors, requires Florida A&M University to conduct an annual audit of data submitted to the FLBOG. On June 23, 2025, Florida Board of Governors Inspector General and Director of Compliance, Julie Leftheris, 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, 2026. 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 *Global Internal Auditing Standards* as published by the Institute of Internal Auditors, Inc.

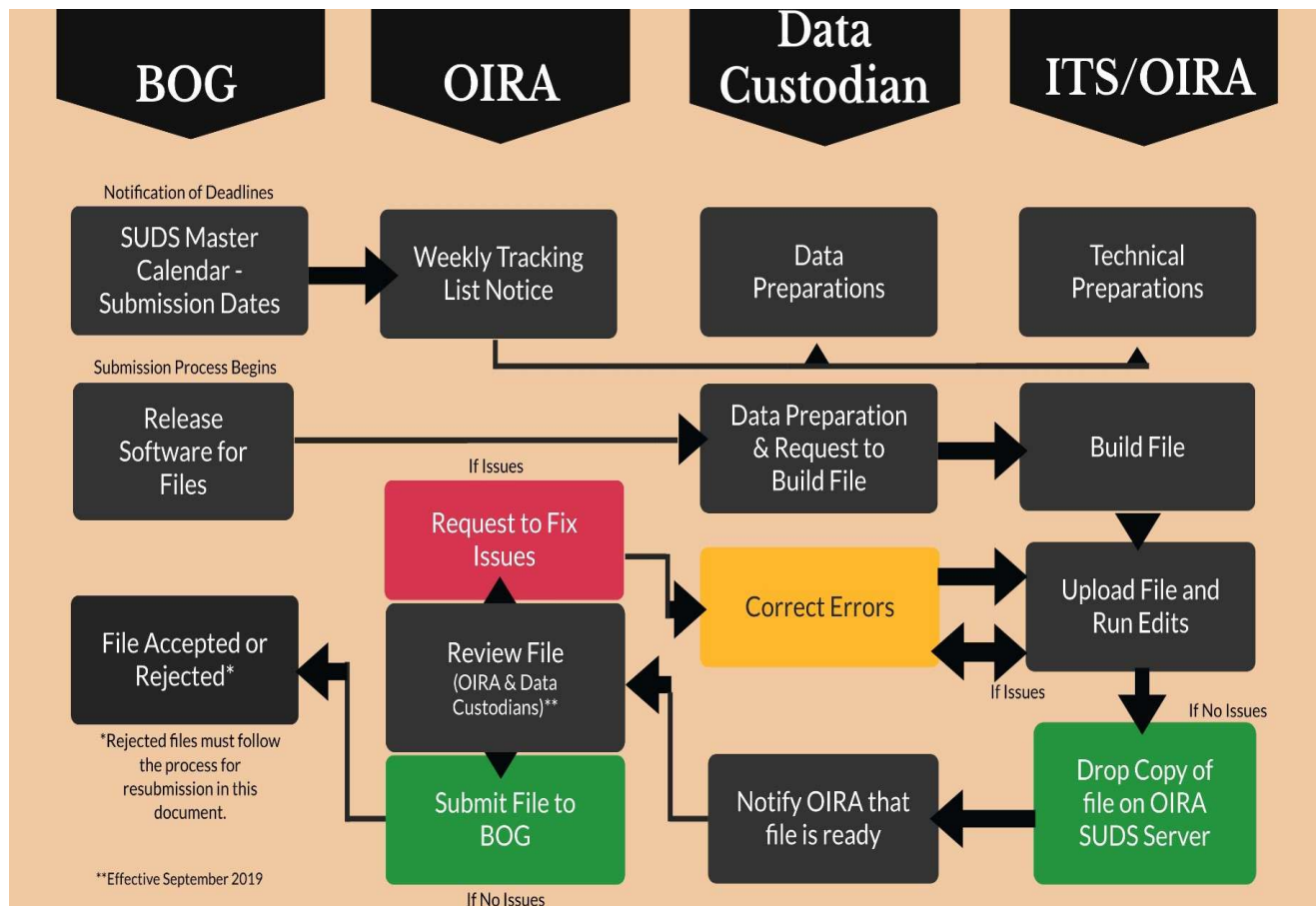
Using the results of the audit, each University President was instructed to complete the Data Integrity Certification, evaluate the nine (9) prepared representations, and affirm or modify, in the space provided, if needed. The audit results, corrective action plans (as needed), and Data Integrity Certifications are required to be submitted to the FLBOG Office of Inspector General and Director of Compliance no later than March 1, 2026.

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



FAMU STATE FILE PROCESS OVERVIEW

The Office of Institutional Research & Analytics (OIRA), led by the Vice President for Strategic Planning Analysis & Institutional Effectiveness and University Data Administrator, is charged with ensuring the completeness, timeliness, and accuracy of State University Database System (SUDS) files submission. The chart below illustrates the general workflow between FAMU OIRA and FAMU functional units including data custodians and Information Technology Services (ITS) for data file submission⁵.



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



PERFORMANCE –BASED FUNDING DATA INTEGRITY REVIEW OUTCOMES

This report provides an objective basis of support for the Board of Trustees Chair and the University President to sign the representations made in the FLBOG’s Data Integrity Certification. Our audit confirmed that FAMU has processes and controls in place for maintaining and reporting performance metrics data and that the system functions in a reliable manner.



Data Administrator Processes and Procedures

The Division of Audit verified with Data Administrator, Dr. Roddrick Jones that there were no changes in FAMU’s Data Administrator responsibilities since the last audit. However, there was a change in the individual serving in the role. On February 19, 2025, FAMU notified the FLBOG of the appointment of Dr. Roddrick Jones as the new Data Administrator. There were no changes in governance procedures, internal controls, processes, and procedures that direct the Data Administrator in the performance of his obligation to ensure the data submitted to the FLBOG is accurate, timely, and complete. Our review determined that the Data Administrator effectively carried out his responsibilities related to the oversight and management of the data file submission process to the FLBOG.



Testing of Metric Data Files

The Division of Audit assessed the accuracy and integrity of data submitted to the FLBOG Office. The following table summarizes our observations for each metric where data was tested:

Review Area	Observations
Metric 1 Percent Bachelor’s Degree Grads earning \$40k+ and Metric 2 Median Wages	<u>Data Integrity and Calculation Accuracy</u> <ul style="list-style-type: none">A systematic sampling of 25 students determined University student information was entered accurately into PeopleSoft and transferred correctly to the Degrees Awarded file (SIFD) in the Student University Database System (SUDS).
Metric 3 Average Cost to the Student (Net Tuition per 120 Credit Hours)	<u>Data Integrity and Calculation Accuracy</u> <ul style="list-style-type: none">Our review of a statistical sample of data contained within the Student Financial Aid Awards (SFA) file, Student Instruction (SIF) Enrollment file, and Hours to Degree (HTD) file support Metric 3 calculations, as outlined in the FLBOG methodology guidance, and did not reveal any



Review Area	Observations
	material differences from the data contained within iRattler's Student Financials, FAMU's student ERP system.
Metric 7 University Access Rate (Percent of Undergraduates with a Pell-Grant)	<u>Data Integrity and Calculation Accuracy</u> <ul style="list-style-type: none">Our review of a statistical sample of the University's Pell Grant recipients contained within the SFA file, as outlined in the FLBOG methodology guidance, did not reveal any material differences from the data contained within iRattler Campus Solutions, FAMU's student ERP system.

DRAFT



APPENDIX A: PURPOSE, SCOPE, AND METHODOLOGY

Purpose and Scope

The purpose of this audit was to:

- Verify the accuracy and integrity of data submitted for the Summer 2024, Fall 2024, Spring 2025, and Summer 2025 academic semesters that supports the University's performance funding metrics 1, 2, 3, and 7;
- Evaluate the university's processes for completeness, accuracy, and timeliness of performance-based funding data submissions; and
- Review other University actions that impact the University's Data Integrity Certification required by the FLBOG.

Methodology

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

- Detailed testing of performance funding metrics 1, 2, 3, and 7 to ensure the data within the file matched the University system data.
- Walk-throughs of processes for data file submission, compiling data files, inputting data into the system, and University processes upon which the data is generated; and
- Interviews with key staff regarding processes, data integrity and responsibilities for data.



APPENDIX B: FLBOG JUNE 23, 2025 LETTER TO FAMU



Florida Board of Governors
State University System of Florida
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Tallahassee, FL 32399
Phone 850.245.0466
Fax: 850.245.9685
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MEMORANDUM

TO: University Chief Audit Executives

FROM: Julie Leftheris, Inspector General and Director of Compliance

DATE: June 23, 2025

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

The following are the data integrity audit and certification requirements for the March 2026 reporting to the Board of Governors.

As required by Florida Statutes,¹ university boards of trustees shall direct the university's chief audit executive to perform, or cause to have performed by an independent audit firm, an annual audit of the university's processes that ensure the completeness, accuracy, and timeliness of data submissions. These audits should also include testing of data that supports performance funding metrics, as well as preeminence or emerging preeminence metrics for those universities so designated. Testing is essential in determining that processes are in place and working as intended. The audits may be conducted as joint or separate engagements.

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 conformance with the Institute of Internal Auditors' *Global Internal Audit Standards*.

University presidents should use the results from the data integrity audit(s) to complete the Data Integrity Certification and evaluate each of the nine (9) prepared representations to affirm or modify them, if needed, in the space provided. It is important that representations be modified to reflect significant or material audit findings noted in the audit report. The certification document shall be signed by the university president and board of trustees' chair after being approved by the board of trustees.

¹ Florida Statutes, sections 1001.706(5)(e), *Powers and Duties of the Board of Governors*; 1001.7065, *Preeminent State Research Universities Program*; and 1001.92, *State University System Performance-based Incentive*



University Chief Audit Executives
June 23, 2025
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The audit results and any corrective action plans shall be provided to the Board of Governors after being accepted by the university's board of trustees. 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, 2026**, via the Chief Audit Executives Reporting System (CAERS). Please ensure they are ADA compliant in accordance with Section 508 of the Rehabilitation Act prior to submission.

Please consider the March 1st deadline in planning your audit to allow sufficient time for presenting the results to the university's board of trustees. We will need final audit reports and certifications by that date to be included in our March Board of Governors' meeting materials.

On behalf of the Board of Governors Chair and Chancellor, we 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.

If you have questions regarding these requirements, please do not hesitate to contact my office at BOGInspectorGeneral@flboq.edu or 850-245-0466.

JML/lc

Attachment: Data Integrity Certification Form, March 2026

C: Aubrey Edge, Chair, Board of Governors Audit and Compliance Committee
Raymond Rodrigues, Chancellor



APPENDIX C: DATA INTEGRITY CERTIFICATION



Data Integrity Certification March 2026

In accordance with Board of Governors Regulation 5.001(8), university presidents and boards of trustees are to review, accept, and use the annual data integrity audit to verify that the data submitted for implementing the Performance-based Funding model complies with the data definitions established by the Board of Governors.

Given the importance of submitting accurate and reliable data, boards of trustees for those universities designated as preeminent or emerging preeminent are also asked to review, accept, and use the annual data integrity audit of those metrics to verify that the data submitted complies with the data definitions established by the Board of Governors.

Applicable Board of Governors Regulations and Florida Statutes: Regulations 1.001(3)(f), 3.007, and 5.001; Sections 1001.706(5)(e), 1001.7065, and 1001.92, Florida Statutes.

Instructions: To complete this certification, university presidents and boards of trustees are to review each representation in the section below and confirm compliance by signing in the appropriate spaces provided at the bottom of the form. *Should there be an exception to any of the representations, please describe the exception in the space provided.*

Once completed and signed, convert the document to a PDF and ensure it is ADA compliant. Then submit it via the Chief Audit Executives Reports System (CAERS) by close of business on March 1, 2026.

University Name: Click or tap here to enter text.

Data Integrity Certification Representations:

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.
2. 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.
3. In accordance with Board of Governors Regulation 3.007, my university provided accurate data to the Board of Governors Office.



Data Integrity Certification, March 2026

4. 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. The due diligence includes performing tests on the file using applications, processes, and data definitions provided by the Board Office. A written explanation of any identified critical errors was included with the file submission.
5. 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.
6. I am responsible for taking timely and appropriate preventive/ corrective actions for deficiencies noted through reviews, audits, and investigations.
7. 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.
8. 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.
9. 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.

Exceptions to Note: [Click or tap here to enter text.](#)



Data Integrity Certification, March 2026

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: _____
University President

Date: _____

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: _____
University Board of Trustees Chair

Date: _____



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Marva B. Johnson, J.D., President

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



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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 engagement in accordance with the Global Internal Audit Standards of The Institute of Internal Auditors. Those standards require we plan and perform the assurance services to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our engagement objectives. We believe the evidence obtained provides a reasonable basis for our conclusions based on our objectives.

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

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