



## Office of Internal Audit

**Date:** February 1, 2021

**To:** Hiselgis Perez, Associate Vice President, Office of Analysis and Information Management

**From:** Trevor L. Williams, CPA, Chief Audit Executive 

**Subject:** **Audit of Performance Based Funding and Emerging Preeminent Metrics Data Integrity, Report No. 20/21-06**

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While conducting the subject audit, the following matters came to our attention in connection with our testing related to Performance Based Funding Metric 9 – Percent of Bachelor's Degrees without Excess Hours. Although these items did not impact the metric calculation, we believe they suggest the need for process improvements to some ancillary university processes that could impact the integrity of some data maintained in PantherSoft and have so stated in our report dated February 1, 2021. We are providing you, as the University's Data Administrator, with the details pertaining to the specific matters for your consideration and follow up.

1. For element 2065 "Excess Hour Exclusion," one student was incorrectly identified as being active in the military for eight courses taken during Spring, Summer, and Fall 2018. The element states that only the credit hours attempted while on active duty should be identified here. If a student's military status is reclassified as inactive, then the credit hours attempted are no longer exempt from the excess hours calculation. We reviewed the student military certificate (via a Federal database) and noted that the student was on active military duty from September 7, 1997, through January 28, 2018. Therefore, the eight courses taken by the student after this period should not have reflected the student as being on active duty. However, we noted that even when all credits earned by the student were summed, the total credits were within 110% of the credit hours required for a degree as stated in the metric's data definition for determining excess credit hours. Moreover, the student had eight additional courses that were taken while properly in active-duty status that could have been used to offset any excess credit. Therefore, the Excess Hour threshold was not reached, and the misclassification of the student's military status did not impact the metric calculation.

A student reports his/her military status to the University's Office of Veteran and Military Affairs ("Veteran Affairs"). The information provided by the student is then validated by Veteran Affairs and entered in PantherSoft. Changes to the student's status in PantherSoft are made when a student reports any change in benefits or if a student leaves the University and returns. Veteran Affairs informed us that after their

validation of the information originally entered in PantherSoft, they do not periodically review and reconcile student's military status in PantherSoft to the military database to ensure the student's military status is properly reflected in PantherSoft.

AIM explained that they rely on two sources for students' military information—the Student Instruction (SIF) enrollment file and the military search database. If the student record is found in the SIF enrollment file, they rely on that information. However, if the student is not found in the SIF file, then they search the military database. In this case, the student was found on the SIF enrollment file. AIM indicated that they rely on data owners, such as Veteran Affairs, to validate the information reported within the SIF file.

Additionally, we reviewed the crosswalk that is currently in place to convert the PantherSoft military values to the BOG enrollment file and noted that two of the descriptors in place—"Active Duty/Campaign Badge Vet" and "Separated/Srvc Medal/Active"—report the students as "A-Active duty." These indicators were last updated in 2017, are contradictory, and may lead to confusion when entering a military student's status.

AIM should work with Veteran Affairs to assist them in achieving any needed improvements to their process to address the conditions described above.

2. For element 1459 "Section Credit," one student's record contained three courses that reflected different numbers of credit hours earned for the courses when compared to the student's transcript. The transcript reflected the three courses at five credits each while the HTD file reflected the courses at four credits per course. The credits were transferred from another institution and our review of the *Transfer Credit Summary* report found the one credit not included in the HTD file was transferred in FIU's records as a lab course. According to AIM, even though the one-credit lab courses were not in the file, the student had the maximum amount of transferred credits, therefore, the credits would not have been counted towards the student's degree. AIM further explained that in the case of a student who would be short credits to earn 120 credits because of a condition of this nature, the file would be corrected by a student-specific script after visual validation (for documentation purpose). Nevertheless, AIM should further investigate the cause for the noted condition.

Additionally, we found another student whose transcript reflected a three-credit course and the HTD file reflected the course as a six-credit course. We reviewed the *Transfer Credit Summary* report and found that two three-credit courses (MATH 103 and MATH 104) were combined into one course (MAC 1105 at six credits) when transferred. However, MAC 1105 is a three-credit course for University and state equivalency; therefore, we questioned why SUDS permitted the transfer of six credits for this course. AIM should consult the BOG for guidance on how to navigate the complexity of these types of issues involving transfer credit courses.

We are happy to assist you in your efforts of effecting any needed process improvements. Should you have any questions, please feel free to contact us.

C: Mark B. Rosenberg, University President  
Kenneth G. Furton, Provost, Executive Vice President, and Chief Operating Officer  
Kenneth A. Jessell, Senior Vice President and Chief Financial Officer  
Javier I. Marques, Vice President and Chief of Staff, Office of the President