



## USF Board of Trustees

Monday, February 21, 2022  
Microsoft Teams Meeting @ 12pm

### A G E N D A

**I. Call to Order**

Chair Will Weatherford

**II. New Business – Action Item**

- a. **FL 101** – Acceptance of Performance-Based Funding (PBF) and  
Preeminence Data Integrity Audit &  
Approval of Data Integrity Certification

Virginia Kalil,  
Executive Director/Chief Internal Auditor

- b. **FL 102** - Ratification of MOU  
between USF and AFSCME

Liz Gierbolini, Senior Associate General Counsel

- c. **FL 103** – Ratification of MOU  
between USF and PBA

Craig Dawson, Senior Associate General Counsel

**III. Adjournment**

Chair Weatherford

**Agenda Item: FL 101**

**USF Board of Trustees**  
February 21, 2022

**Issue:** Board of Governors Performance-Based Funding and Preeminence Data Integrity Audits and Certification

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**Proposed action:** Acceptance of Performance-Based Funding (PBF) and Preeminence Data Integrity Audits and Approval of Data Integrity Certification

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**Executive Summary:** Pursuant to Florida Statute 1001.706(5)(e) and former Board of Governors Chair Kitson's letter to University Presidents and University Board of Trustees Chairs dated June 14, 2021, the USF Office of Internal Audit (IA) conducted internal audits of PBF and Preeminence Data Integrity. The primary audit objectives for both audits were to:

- Determine whether the processes and internal controls established by the university ensure the completeness, accuracy, and timeliness of data submissions which support the performance measures.
- Provide an objective basis of support for the President and Board of Trustees Chair to sign the representations included in the Data Integrity Certification.

The Board of Governors requires the acceptance of the audit results and the approval of the Data Integrity Certification by the Board of Trustees, with submittal to the Board of Governors by March 1, 2022.

The scope and objectives of both audits were set jointly and agreed to by the University's President, Board of Trustees Chair, Board of Trustees Audit and Compliance Committee Chair, and chief audit executive. IA followed its standard risk assessment, audit program, and reporting protocols.

**Conclusion:** IA's overall conclusion for both audits was that there was an adequate system of internal controls in place to meet the audit objectives.

**Financial Impact:** The University received \$73.0 million in PBF allocations for fiscal year 2021-2022, including a return of the institutional investment of \$38.5 million.

Regarding Preeminence, the Florida Legislature has not awarded any new funding in the last three years.

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**Strategic Goal(s) Item Supports:** To practice continuous visionary planning and sound stewardship throughout USF to ensure a strong and sustainable financial base, and to adapt proactively to emerging opportunities in a dynamic environment.

**BOT Committee Review Date:** Audit & Compliance - 02/24/2022

**Supporting Documentation Online (*please circle*):**  Yes  No

Data Integrity Certification  
Data Integrity Internal Audit Presentation  
22-010 Performance-Based Data Integrity Audit Report  
22-020 Preeminence Data Integrity Audit Report

**Prepared by:** Virginia Kalil, Executive Director/Chief Internal Auditor, USF Office of Internal Audit



# Data Integrity Certification

## March 2022

**University Name:** University of South Florida

**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 **material or significant** audit findings.

<b>Data Integrity Certification Representations</b>			
<b>Representations</b>	<b>Yes</b>	<b>No</b>	<b>Comment / Reference</b>
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 checked="" 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 checked="" 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 checked="" 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 checked="" 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 checked="" 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 checked="" 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 checked="" 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 checked="" 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 <b>Submit for Approval</b> represents electronic certification of this data per Board of Governors Regulation 3.007."	<input checked="" 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 checked="" 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 checked="" 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 checked="" 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 checked="" 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 _____  <div style="margin-left: 40px;">President</div></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 _____  <div style="margin-left: 40px;">Board of Trustees Chair</div></p>

# Performance Metrics Data Integrity Audits

**Virginia L. Kalil**  
**Executive Director/Chief Internal Auditor**

Audit & Compliance Committee | February 21, 2022



## Overall Objectives

- Determine whether the processes and internal controls established by the university ensure the completeness, accuracy, and timeliness of data submissions which support performance-based funding (PBF) and preeminence measures
- Provide an objective basis of support for the university President and Board of Trustees Chair to sign the representations included in the Board of Governors (BOG) Data Integrity Certification

## Scope

- Identifying and evaluating any material changes to the controls and processes, including:
  - *Prior year recommendations*
  - *BOG data definition changes*
  - *Data element, key personnel, and/or file submission changes*
- Reviewing data resubmissions
- Updating risk assessments, including fraud risks
- Verifying accuracy, completeness, and consistency with BOG expectations of data components, data metric methodologies, and data submitted through detailed testing

## Conclusion

- Adequate system of internal controls in place
- No reportable risks identified



**MEMORANDUM**

TO: Dr. Ralph Wilcox, Provost & Executive Vice President of Academic Affairs  
Dr. Terry Chisolm, Vice Provost for Strategic Planning, Performance & Accountability

FROM: Virginia L. Kalil, CIA, CISA, CFE, CRISC  
Executive Director/Chief Internal Auditor

DATE: February 3, 2022

SUBJECT: 22-010 Performance-Based Funding Data Integrity Audit

DocuSigned by:  
*Virginia Kalil*  
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The University of South Florida (USF) Office of Internal Audit (IA) performed an audit of the internal controls that ensure the completeness, accuracy, and timeliness of data submissions to the Board of Governors (BOG). These data submissions are relied upon by the board in preparing the measures used in the performance-based funding (PBF) process. This audit also provides an objective basis of support for the President and Board of Trustees (BOT) Chair to sign the representations included in the Data Integrity Certification to be filed with the BOG by March 1, 2022. This project is part of the approved 2021-2022 Work Plan.

The PBF measures are based on data submitted through the State University Database System (SUDS) utilizing a state-wide data submission process for BOG files. For additional information on data files included in this audit, see [Appendix A](#).

IA’s overall conclusion was that there was an adequate system of internal controls in place to meet the audit objectives.

<b>OVERALL CONCLUSION</b>	
<input checked="" type="checkbox"/> Adequate System of Internal Control	Findings indicate that, as a whole, controls are adequate. Identified risks, if any, were low-priority requiring timely management attention within 90 days.
<input type="checkbox"/> Adequate System of Internal Control – with reservations	Medium-priority risks are present requiring urgent management attention within 60 days.
<input type="checkbox"/> Inadequate System of Internal Control	High-priority risks are present requiring immediate management attention within 30 days.

The outstanding cooperation received throughout this audit was appreciated. Please contact IA at (813) 974-2705 if you have any questions.

cc: Richard Sobieray, Interim Senior Vice President for Financial Strategy  
Dr. Charles Lockwood, Senior Vice President, USF Health  
Dr. Karen Holbrook, Regional Chancellor, USF Sarasota-Manatee Campus  
Dr. Martin Tadlock, Regional Chancellor, USF St. Petersburg Campus  
Dr. Paul Dosal, Vice President, Student Success  
Nick Trivunovich, Vice President, Business and Finance and Chief Financial Officer  
Sidney Fernandes, Vice President and Chief Information Officer, Information Technology  
Dr. Allison Crume, Dean of Undergraduate Studies and Associate Vice President, Student Success  
Billie Jo Hamilton, Associate Vice President, Enrollment Planning & Management  
Nick Setteducato, Associate Vice President of Resource Management and Analysis  
Masha Galchenko, Director of Resource Management and Analysis  
Dr. Glen Besterfield, Dean of Admissions and Associate Vice President, Student Success

## **BACKGROUND**

In 2014, the BOG implemented the PBF Model which includes 10 metrics intended to evaluate Florida institutions on a range of issues (e.g., graduation and retention rates, average student costs). Nine of the metrics are common to all institutions, while the remaining one varies by institution and focuses on areas of improvement or the specific mission of the university.

The metric calculations are based on data submitted through the State University Database System (SUDS) utilizing a state-wide data submission process for BOG files. In order to ensure the integrity of the data being submitted to the BOG to support the calculation of the metrics, USF has established specific file generation, review, certification, and submission processes.

### **File Generation Process**

USF utilizes an automated process, Application Manager, to extract data files from the original systems of record and reformat and redefine data to meet the BOG data definition standards. The only data file that can be impacted outside the Application Manager process is the Hours to Degree submission. (See Hours to Degree File Generation Process below.)

This Application Manager process includes the following key controls:

- ✓ The Application Manager jobs can only be launched by authorized Data Stewards. In addition, individuals responsible for the collection and validation of the data have no ability to modify the Application Manager jobs.
- ✓ The Retention File generated by the BOG is downloaded from the BOG SUDS portal to HubMart by Resource Management & Analysis (RMA). The Data Stewards and Sub-certifiers cannot change the files.
- ✓ Corrections are made to the original systems of record and the Application Manager job is re-run until the file is free of material errors.
- ✓ Any changes to the data derivations, data elements, or table layouts in the Application Manager jobs are tightly controlled by RMA and Information Technology (IT) utilizing a formal change management process.
- ✓ There are IT controls designed to ensure that changes to the Application Manager jobs are approved via the standard USF change management process and that access to BOG submission-related data at rest or in transit is appropriately controlled.

### **Hours to Degree File Generation Process**

The Hours to Degree file submission has two primary tables: 1) Hours to Degree (HTD) that contains information regarding the students and the degrees issued and 2) Courses to Degree (CTD) that includes information regarding the courses taken and utilization of the courses to degree. The HTD file is derived based on data in HubMart (Degrees\_Submitted\_Vw) and data from the student records system, OASIS (Online Access Student Information System)-a Banner product. The CTD file is generated from a combination of OASIS data and data obtained from the degree certification and advising system (DegreeWorks).

While an Application Manager process is used to create the HTD file, the process utilizes a series of complex scripts to select the population, normalize the data fields to meet BOG data definition standards, and populate course attributes used by the BOG to identify excess hours exemptions. This includes deriving whether courses are “used to degree” or “not used to degree” from DegreeWorks.

The systematically-identified HTD population and CTD file are loaded into two custom Banner reporting tables for validation. Any necessary corrections are made manually by the Data Steward utilizing custom Banner forms.

### **BOG File Review and Certification Process**

USF utilizes a formal review process managed by RMA for all BOG file submissions. The review and certification process includes the following key controls:

- ✓ Data Stewards, Sub-certifiers and Executive Reviewers who had operational and/or administrative responsibility for the institutional data are assigned key roles and responsibilities. The [RMA website](#) defines each of these roles.
- ✓ A central repository (DocMart) contains detailed information regarding data elements for each BOG SUDS file.
- ✓ A secured file storage location (HubMart) provides read-only access and functionality to the data collected and extracted into the Data Warehouse from transactional source systems in order to allow Data Stewards and Sub-certifiers to review and validate data.
- ✓ A formal sub-certification and executive review process is in place to ensure that institutional data submitted to the BOG accurately reflects the data contained in the primary systems of record. No BOG file is submitted to the BOG by the Data Administrator until the Executive Reviewer(s) approves the file.
- ✓ A formal process for requesting and approving resubmissions includes a second executive review process.

### **BOG File Submission Process**

Once all data integrity steps are performed and the file is ready for upload to the SUDS portal, a secure transmission process is used by RMA to ensure data cannot be changed prior to submission.

Key controls within this process include:

- ✓ A dedicated transfer server is used to transmit the BOG SUDS files. Only RMA and IT server administrators have access to the transfer server.
- ✓ Only RMA staff can upload a file from the transfer server to SUDS, edit submissions, generate available reports, or generate reports with re-editing.
- ✓ Only the Data Administrator and Back-up administrator can submit the final BOG file.

## SCOPE AND OBJECTIVES

The audit focused on the internal controls established by USF as of September 30, 2021 to ensure the completeness, accuracy, and timeliness of data submissions to the BOG, which support the PBF measures.

The primary objectives of our audit were to:

- Determine whether the processes and internal controls established by the university ensure the completeness, accuracy, and timeliness of data submissions to the BOG which support the PBF measures.
- Provide an objective basis of support for the President and BOT Chair to sign the representations included in the Performance-Based Funding Data Integrity Certification, which will be submitted to the BOT and filed with the BOG by March 1, 2022.

The scope and objectives of the audit were set jointly and agreed to by the President, BOT Chair, the BOT Audit & Compliance Committee Chair, and the university's Chief Audit Executive. IA followed its standard risk assessment, audit program, and reporting protocols.

## PROCEDURES PERFORMED

We followed a disciplined, systematic approach using the *International Standards for the Professional Practice of Internal Auditing*. The information system components of the audit were performed in accordance with the *ISACA (Information Systems Audit and Control Association) Standards and Guidelines*. The COSO (Committee of Sponsoring Organizations of the Treadway Commission) and COBIT (Control Objectives for Information and Related Technologies) Control Frameworks were used to assess control structure effectiveness.

For term-based submissions, testing of the control processes was performed on the files covering the period Summer 2020 through Spring 2021. For files submitted annually, the current year file was selected for testing if available by November 12, 2021. Our testing focused on the tables and data elements in the files which were utilized by the BOG to compute the performance measure. For additional information on the files included in this review see [Appendix A](#).

Minimum audit guidelines were established by the BOG in year one which outlined eight key objectives. Although not required, these key objectives have been incorporated into the audit each subsequent year:

1. Verify the Data Administrator has been appointed by the university president and PBF responsibilities incorporated into their job duties.
2. Validate that processes and internal controls in place are designed to ensure completeness, accuracy, and timeliness of data submissions.
3. Determine whether policies, procedures, and desk manuals are adequate to ensure integrity of submissions.
4. Evaluate the adequacy of system access controls.
5. Verify data accuracy through sample testing of key files and data elements.
6. Assess the consistency of Data Administrator's certification of data submissions.

7. Confirm the consistency of data submissions with the BOG data definitions (files and data elements).
8. Evaluate the necessity and authorization of data resubmissions.

In year one, a comprehensive review (Audit 15-010) of processes and controls was conducted followed by a risk assessment. In each subsequent year, system process documentation was updated to reflect any material changes that took place; a new risk assessment was performed based on the updated system documentation and processes; and a new work plan was developed based on the updated risk assessment. Fraud-related risks, including the availability and appetite to manipulate data to produce more favorable results, was included as part of the risk assessment.

This year's audit included:

1. Identifying and evaluating any changes to key processes used by the Data Administrator and data owners/custodians to ensure the completeness, accuracy, and timeliness of data submissions to the BOG. This includes verifying new controls put in place to resolve deficiencies identified in the prior year's audit and identifying changes in key personnel performing these processes.
2. Reviewing 2020-21 metric definitions, benchmarks, and other key documents to identify any changes to the BOG PBF metrics and data definitions used for the BOG PBF metrics.
3. Reviewing all requests to modify data elements and/or file submission processes to ensure they followed the standard change management process and are consistent with BOG expectations.
4. Reviewing the Data Administrator's data resubmissions to the BOG from January 1, 2021 to December 31, 2022 to ensure these resubmissions were both necessary and authorized, as well as evaluating that controls were in place to minimize the need for data resubmissions and were functioning as designed.
5. Updating the prior year risk assessment and fraud risk assessment to reflect changes identified.
6. Tracing samples from the Retention (RET), Student Instructional File (SIF), SIF – Degrees Awarded (SIFD), and Student Financial Aid (SFA) BOG files to OASIS (Online Access Student Information System), the system of record. The integrity of these files collectively impact metrics one through ten.
7. Verifying accuracy, completeness, and consistency with BOG expectations of the data submitted to the BOG for Measure Three - Net Cost to Student, via the Hours to Degree (HTD) file.

### **PRIOR AUDIT PROJECTS**

In FY 2020-2021, an audit of the controls established by the university to ensure the completeness, accuracy, and timeliness of data submissions to the BOG which supported the PBF metrics (Audit 21-010, issued February 15, 2021) was performed and there were no high or medium-priority risk recommendations reported.

## **CONCLUSION**

IA's overall conclusion was that there was an adequate system of internal controls in place to meet the audit objectives.

**APPENDIX A**

## PERFORMANCE MEASURES DATA SOURCES

Measure	Description	BOG File	Data Used/Created by the BOG
One	Percent of bachelor's graduates employed full-time in or continuing their education in the U.S. one year after graduation	SIFD	National Student Clearing house, Florida Education and Training Placement Information Program
Two	Median wages of bachelor's graduates employed full-time one year after graduation	SIFD	Unemployment Insurance wage data
Three	Net Cost to Student	SIF, SFA, HTD	College Board national average book cost
Four	Four year FTIC graduation rate	SIFP, SIF, SIFD, Retention Cohort Change File	BOG created Cohort and Retention File
Five	Academic progress rate	SIF	BOG created Cohort
Six	Bachelor's degrees awarded within programs of strategic emphasis	SIFD	
Seven	University access rate	SFA, SIF	
Eight	Graduate degrees awarded within programs of strategic emphasis	SIFD	
Nine <sup>1</sup>	a. Two-year Graduation Rates for Florida College System AA Transfers b. Six-Year Graduation Rate for First-Time-In-College Students with a Pell Grant	SIFP, SIF, SIFD, Retention Cohort Change File	
Ten	Six-year FTIC graduation rate	SIFP, SIF, SIFD, Retention Cohort Change File	BOG created Cohort and Retention File

<sup>1</sup> Metric replaced percent of bachelor's degrees without excess hours for 2021 cycle.

**BOG FILES REVIEWED**

Submission	System of Record	Table	Submission Reviewed
Hours to Degree (HTD)	OASIS, DegreeWorks	Hours to Degree Courses to Degree	2020-2021
Student Financial Aid (SFA)	OASIS	Financial Aid Awards	2020-2021
Student Instructional File - Degree (SIFD)	OASIS	Degrees Awarded	Summer 2020, Fall 2020, Spring 2021
Student Instructional File (SIF)	OASIS, GEMS	Person Demographics Enrollments	Summer 2020, Fall 2020, Spring 2021
Retention File (RET)	BOG	Retention Cohort Change	2019-2020



**MEMORANDUM**

TO: Dr. Ralph Wilcox, Provost & Executive Vice President of Academic Affairs  
Dr. Sylvia Wilson Thomas, Interim Vice President, Research and Innovation

FROM: Virginia L. Kalil, CIA, CISA, CFE, CRISC  
Executive Director/Chief Internal Auditor

DATE: February 3, 2022

SUBJECT: 22-020 Preeminence Data Integrity Audit

DocuSigned by:  
*Virginia Kalil*  
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The University of South Florida (USF) Office of Internal Audit (IA) performed an audit of the University’s processes and internal controls which ensure the completeness, accuracy, and timeliness of data submissions supporting the 12 preeminence metrics. These data submissions are relied upon by the Board of Governors (BOG) in assessing USF’s eligibility under [Florida Statute 1001.7065 Preeminent state research universities program](#). This audit also provides an objective basis of support for the President and Board of Trustees (BOT) Chair to sign the representations included in the Data Integrity Certification to be filed with the BOG. This project was included on the 2021-2022 Internal Audit Work Plan.

Data supporting these metrics comes from a variety of sources including data submitted to the BOG via routine and ad hoc requests, financial data submitted by the USF Foundation regarding endowments, data reported to external entities, and data created and reported by independent entities external to USF’s control. USF may assist the BOG’s Office of Data Analytics (BOG-ODA) by gathering the data or confirming the data. For additional information on metrics and data sources included in this review see [Appendix A](#).

IA’s overall conclusion was that there was an adequate system of internal controls in place over all 12 metrics (Metrics A- L).

<b>OVERALL CONCLUSION</b>	
<input checked="" type="checkbox"/> Adequate System of Internal Control	Findings indicate that, as a whole, controls are adequate. Identified risks, if any, were low-priority requiring timely management attention within 90 days.
<input type="checkbox"/> Adequate System of Internal Control – with reservations	Medium-priority risks are present requiring urgent management attention within 60 days.
<input type="checkbox"/> Inadequate System of Internal Control	High-priority risks are present requiring immediate management attention within 30 days.

The outstanding cooperation received throughout this review was appreciated. Please contact IA at (813) 974-2705 if you have any questions.

cc: Richard Sobieray, Interim Senior Vice President, Financial Strategy  
Dr. Charles J Lockwood, Senior Vice President, USF Health  
Dr. Dwayne Smith, Senior Vice Provost and Dean, Office of Graduate Studies  
Nick Trivunovich, Vice President, Business and Finance and Chief Financial Officer  
Robert Fischman, Vice President and Chief Financial Officer  
Sidney Fernandes, Vice President, Information Technology and Chief Information Officer  
Dr. Terry Chisolm, Vice Provost for Strategic Planning, Performance & Accountability  
Dr. Paul Dosal, Vice President for Student Success  
Nick Setteducato, Associate Vice President of Resource Management and Analysis  
Masha Galchenko, Director, University Budgets, Analytics and Data Administration

## BACKGROUND

### Regulatory Requirements

In 2013, the Legislature and Governor approved Senate Bill 10761, (see [Florida Statute 1001.7065](#)), creating the Preeminent State Research Universities Program, specifying 12 benchmarks and providing added resources and benefits to those eligible universities meeting six out of those 12 benchmarks for emerging preeminence and 11 out of 12 for preeminence. Florida Statute 1001.7065 established the academic and research excellence standards and data sources for the preeminent state research universities program. The university's performance results related to the preeminence metrics are reported to the BOG via the Accountability Plan, after review and approval by the USF BOT. The 2021 Accountability Plan was approved by the USF BOT, via consent agenda, on April 13, 2021. The BOG Strategic Planning Committee reviewed and approved the Accountability Plan on August 31, 2021.

The 2021 Accountability Plan was based on data for all USF campuses with the exception of Metric C (Freshman Retention Rate) and Metric D (4-year Graduation Rate) which were reported for the Tampa campus only at the determination of the BOG. Beginning with the 2022 Accountability Plan Metrics C and D will be based on data for all USF campuses.

[BOG regulation 2.002 University Accountability Plans](#) requires each university BOT to “prepare an accountability plan and submit updates on an annual basis for consideration by the Board of Governors. The accountability plan outlines the university's top priorities, strategic directions, and specific actions for achieving those priorities, as well as progress towards previously approved institutional and System-wide goals.”

[Florida Statute 1001.706 Section \(5\) \(e\)](#) requires the BOG to define the data components and methodology used to implement Florida Statute 1001.7065 and required each university to conduct an annual audit to verify that the data submitted pursuant to Florida Statute 1001.7065 complies with the data definitions established by the Board. The BOG updated the Preeminent Metrics Methodology Document in October 2020.

The data supporting preeminence metrics comes from a variety of sources including:

- Data reported to external entities, which is managed in accordance with [USF Policy 11-007](#).
- Data submitted to the BOG via routine and ad hoc requests, which is managed by Resource Management & Analysis' (RMA) Office of Data Administration & State Reporting (RMA-ODA).
- Financial data submitted by the USF Foundation (USFF) regarding endowments to the National Association of College and University Business Officers (NACUBO).
- Data that is created and reported by independent external entities outside of USF's control. USF may assist the BOG-ODA by gathering the data or confirming the data, but has no ability to impact the data.

## **USF Roles and Responsibility for External Data Requests**

In order to ensure the integrity of the data submitted to external agencies outside of the BOG process, USF promulgated [USF Policy 11-007 Data Submission to External Entities](#), effective August 24, 2018, which communicates “to USF, the roles and responsibilities for responding to requests from external entities that involve provision of institutional data.” “The policy applies to all units/offices across USF and provides guidelines for processing data requests by external entities.” External data requests not exempted from this policy, “must go through the USF’s Office of Decision Support (ODS) which has established procedures for processing those requests details of which may be accessed on the [ODS Data Request site](#).”

According to [USF Policy 11-007](#), institutional data is defined as “all data elements created, maintained, received, or transmitted as a result of business, educational or research activities of a USF unit or office.” External data requests include, but are not limited to, “publications by external entities (NSF, CUPA, ACT, etc.), ranking publications – international and domestic (U.S. News and World Report, Times Higher Education, etc.), surveys administered by or on behalf of external entities (NSSE, THE-WSJ, Princeton Review, etc.), other external reports available to the general public, and mandated reports (IPEDS, etc.)”.

### **ODS Validation Process**

There are three surveys used as data sources for the preeminence metrics: the NSF HERD Survey, the NSF/National Institutes of Health (NIH) Graduate Students and Post doctorates in Science and Engineering (GSS) Survey, and the NACUBO – TIAA Study of Endowments (NTSE) Survey. Due to the financial nature of the NTSE Survey, this survey follows the BOG ad hoc review process.

The external survey results reviewed by ODS are used in four metrics: Research Expenditures in Science & Engineering (Metric F), Research Expenditures in Non-Medical Science & Engineering (Metric G), Top 100 Rank in Research Funding (Metric H), and Post-doctoral appointees (Metric K).

### **BOG Submission Validation Process**

Specifically excluded from [USF Policy 11-007 Data Submission to External Entities](#) are requests from the BOG including official information requests, routine annual requests, and ad hoc special requests, which are managed by RMA-ODA. The Institutional Data Administrator manages the RMA process.

RMA-ODA is responsible for certifying and managing the submission of data to the BOG on behalf of USF pursuant to [BOG Regulation 3.007](#). RMA-ODA serves as a liaison between the BOG-ODA and USF regarding requests for information and coordinates the efforts of academic and administrative resources to ensure timely and accurate reporting. The RMA-ODA has established [roles and responsibilities](#) for those involved in maintaining institutional data, preparing required files for submission to the BOG, and validating the files are accurate and consistent with BOG data definitions. Each data submission is assigned to a primary executive reviewer who is responsible for the review and approval of the institutional data submission prior to the official submission to the

BOG. As an additional data integrity control the RMA-ODA collaborates with ODS, who services as a member of the executive review team, before submission to the BOG.

The process used to create standard BOG submissions, submitted via the State University Data System (SUDS), is audited each year by the IA. For more information on the control process, see Audit 22-010 Performance Based Funding (PBF) Data Integrity Audit.

The following BOG SUDS file submissions are utilized by the BOG to calculate or validate preeminence metrics:

- Admission file used to compute Average Grade Point Average and Average Scholastic Aptitude Test Score (Metric A).
- Student Instruction file used to generate the First Time in College cohort used in Metrics A, C (Retention Rate), and D (4-yr Graduation Rate) and calculate metrics.
- Degrees Awarded file used to compute Number of Doctoral Degrees Awarded Annually (Metric J) and Metric D (4-yr Graduation Rate).

### **BOG Adhoc Report Process**

The USFF is responsible for calculating and reporting the data for the NTSE Survey which is used for Metric L (Endowments  $\geq$  \$500 Million). The USFF utilizes the NACUBO definition of endowments to complete the survey. Once compiled, the endowment team reviews the data and the survey is approved by the Vice President for Business & Financial Services. The endowment team includes the Vice President and three additional USFF team members (Assistant Vice President, Senior Director of Investments, and USFF Accounting manager). The NTSE Survey is also subject to the RMA-ODA adhoc data executive review process.

All BOG ad hoc reports are assigned to a sub-certifier who has been given the responsibility to oversee the definition, management, control, integrity, and maintenance of institutional data. A formal executive review meeting may be held or an executive review is performed via email in which institutional data is reviewed and approved prior to submission to the BOG. Upon approval by the executive review team, the data is provided to ODS for inclusion in the Accountability Plan.

### **Process Used to Validate Metrics Using External Sources**

The results of three of the metrics are based on data maintained by external sources including: Public University National Ranking (Metric B), National Academy Memberships (Metric E), and Utility Patents Awarded (Metric I).

University ranking (Metric B) is tracked on an on-going basis by ODS. Annually, the BOG provides the rankings which is validated by ODS who validates the rank on the external entities' websites. USF does not submit the data to the BOG for Metric E or I, the BOG obtains the number of faculty members who are members of a National Academy by reviewing public data without the assistance of USF and obtains the number of patents directly from the United States Patent and Trademark Office ([uspto.gov](https://www.uspto.gov)). ODS (metric E) and the Office of Research & Innovation (Metric I) validate the BOG data.

## SCOPE AND OBJECTIVES

Our audit focused on the internal controls established by USF as of September 30, 2021 to ensure the completeness, accuracy, and timeliness of data submissions, which support the preeminence measures.

The primary objectives of our audit were to:

- Determine whether the processes and internal controls established by the university ensure the completeness, accuracy, and timeliness of data submissions which support the preeminence measures.
- Provide an objective basis of support for the President and BOT Chair to sign the representations included in the Data Integrity Certification, which will be submitted to the BOT and filed with the BOG.

BOG submission files are used in both PBF and Preeminence. As a result, our audit scope will exclude controls in place to produce the data files supporting the PBF metrics, which were reviewed during the PBF Data Integrity Audit (Audit 22-010).

The scope and objectives of the audit were set jointly and agreed to by the President, BOT Chair, the BOT Audit & Compliance Committee Chair, and the university's Chief Audit Executive. IA followed its standard risk assessment, audit program, and reporting protocols.

We followed a disciplined, systematic approach using the *International Standards for the Professional Practice of Internal Auditing*. The information system components of the audit were performed in accordance with the *ISACA (Information Systems Audit and Control Association) Standards and Guidelines*. The COSO (Committee of Sponsoring Organizations of the Treadway Commission) and COBIT (Control Objectives for Information and Related Technologies) Control Frameworks were used to assess control structure effectiveness.

## PROCEDURES PERFORMED

Although not required by the BOG, the following key objectives have been incorporated into the audit each year:

1. Evaluate key processes and controls used by the data owner to ensure the completeness, accuracy, and timeliness of data submission.
2. Validate all populations utilized and recalculate metrics using internal and external data sets, when available.
3. Verify data accuracy through sample testing of key files and data elements.
4. Review the processes used by the data administrators in ODS and RMA-ODA to ensure the completeness, accuracy, and timely submission of data supporting the metrics.
5. Confirm the consistency of data components and methodology with the BOG's expectations for the implementation of Florida Statute 1001.7065 (Preeminent state research universities program).
6. Determine the overall risk of a data submission being inaccurate or incomplete.
7. Recommend corrective actions where weaknesses were identified.

In 2019, as the initial year for the audit, a comprehensive review of processes and controls was conducted, followed by a risk assessment. Subsequently in 2020 and 2021, system process documentation was updated to reflect any material changes that took place; a new risk assessment was performed based on the updated system documentation and processes; and a new work plan was developed based on the updated risk assessment. Fraud-related risks, including the availability and appetite to manipulate data to produce more favorable results, were included as part of the risk assessment.

This year's audit also included:

1. Evaluating any changes to key processes used to ensure the completeness, accuracy, and timeliness of data submissions used in the metrics. This includes verifying new controls put in place to resolve deficiencies identified in the prior year's audit and identifying changes in key personnel performing these processes.
2. Validating the accuracy of the data submitted via external surveys: NACUBO NTSE Survey, NSF GSS Survey, and the NSF HERD survey.
3. Verifying data accuracy through sample testing of key files and data elements from the Admission (ADM) BOG files to OASIS (Online Access Student Information System), the system of record. The Admission file is not tested in the PBF audit and the integrity of this file affects Metric A.

### **PRIOR AUDIT PROJECTS**

IA's 2020-2021 Work Plan included an audit to assess the completeness, accuracy, and timeliness of data submissions that support the calculation of the 12 preeminence metrics as reported in the 2020 Accountability Plan. The 21-020 Preeminence Data Integrity Audit report was issued on February 15, 2021.

The report contained one high-risk issue. The recommendations related to the high-risk issue has been adequately implemented as confirmed through the follow-up work performed.

### **CONCLUSION**

IA's overall conclusion was that there was an adequate system of internal controls in place over all 12 metrics (Metrics A-L).

## APPENDIX A

### PREMINENCE DATA SOURCES

Metric	Description	Responsible Unit	Source	Data Used/Created by the BOG
A	Average Grade Point Average GPA and SAT score for incoming freshman in Fall semester.	BOG-ODA	BOG Submission File	BOG-ODA performs concordance of SAT scores and calculates averages based on the Admission (ADM) file tables provided by USF.
B	Top 50 in national public university rankings	ODS	External websites	List of acceptable organizations maintained by BOG-ODA. USF's performance for listed organizations is prepared by BOG. ODS validates using external websites.
C	Freshman retention rate (Full-time, FTIC)	ODS	BOG Submission Files	Data based on BOG Student Instruction Files (SIF, SIFP) used to calculate the FTIC Cohort and the retention rate.
D	Four-year FTIC graduation rate	ODS	BOG Submission File	Data based on BOG files SIF, SIFP used to calculate the FTIC cohort and Degrees Awarded file (SIFD). BOG computes graduation rates based on BOG files (SIF, SIFP, and SIFD).
E	National Academy memberships	BOG-ODA	Official membership directories	Calculated by BOG but validated by ORI using external websites. List of acceptable organizations maintained by BOG.
F	Total annual research expenditures: science & engineering only	ORI	NSF HERD Survey	Survey utilized GEMS, FAST, FAIR, and BANNER financial data, and R&D activities reported by DSO via manual survey tools.
G	Total annual research expenditures in diversified non-medical sciences	ORI	NSF HERD Survey	Same as Metric F
H	Top 100 national ranking in research expenditures in at least five STEM disciplines	ORI	NSF HERD Survey	Same as Metric F, except ORI utilizes department ID number to associate R&D activities with a discipline.
I	Patents awarded over three-year period	BOG-ODA	USPTO website	As reported by USPTO for the most recent three years.
J	Doctoral degrees awarded annually	BOG-ODA	BOG Submission File	BOG computes and ODS validates based on SIFD.
K	Number of post-doctoral appointees	OPA	NSF GSS Survey	Survey utilized GEMS, FAST, and FAIR.
L	Endowment size	USFF	NACUBO NTSE Survey	Survey utilized USFF financial records in BANNER <sup>1</sup> and external investment statements.

<sup>1</sup> NTSE included financial activity for 2019-2020. On July 1, 2020, USFF implemented a new financial system.

**APPENDIX A****KEY TERMS**

Term	Description
BANNER	Financial accounting system used by USF Foundation and USF Research Foundation
BOG-ODA	Florida Board of Governors' Office of Data Analytics
FAIR	Faculty Academic Information Reporting System used to obtain departmental funded research efforts
FAST	Financial Accounting System used by USF to manage contracts and grant activities
FTIC	First-time in College as defined by IPEDS and BOG
GEMS	Global Employment Systems used by USF to manage human resource and payroll activities.
NACUBO NTSE	National Association of College and University Business Officers TIAA Study of Endowments
NSF GSS	NSF/National Institutes of Health (NIH) Survey of Graduate Students and Post-doctorates in Science and Engineering
NSF HERD	National Science Foundation Higher Education Research & Development Survey
ODS	Office of Decision Support in the Office of the Provost
OPA	Office of Post-Doctoral Affairs in the Office of Graduate Studies
ORI	Office of Research & Innovation
PBF	Performance Based Funding
USFF	USF Foundation, direct support organizations of USF
USPTO	United States Patent & Trademark Office
R&D	Research & Development expenditures as defined by the HERD Survey

**Agenda Item: FL 102**

**USF Board of Trustees**  
February 21, 2022

**Issue:** American Federation of State, County and Municipal Employees (AFSCME)  
Collective Bargaining Agreement

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**Proposed action:** Ratify MOU between USF/BOT and AFSCME that extends the parties' current agreement. The agreement covers staff employees represented by AFSCME (approximately 1,559 employees are part of this unit)

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**Executive Summary:** The MOU is a one-year agreement extending the parties' contract through June 30, 2023. It limits the parties' negotiations for the year 2022-23 to the "Wages" article and up to two other articles of the parties' choice.

Summary of MOU substantive provisions:

**A. One-Time Lump Sum Bonus**

- USF will provide a pool sufficient to award a two percent (2%) one time, lump-sum, performance-based bonus to eligible employees, based on their current annual base wage.
- The one time bonuses will not be added to employees' base wage or otherwise constitute a recurring obligation.
- To be eligible for the bonus employees must meet all the eligibility criteria:
  - a. Employee must have been employed by March 13, 2020;
  - b. Employee must be actively employed on the effective date of the bonus;
  - c. Employee must not have an open Performance Improvement Plan (PIP);
  - d. Employee must not have an overall performance rating of "needs improvement" or "unsatisfactory" on most recent evaluation of record; and
  - e. Employee's supervisor must certify that the employee took on new or increased duties or responsibilities associated with responding to, or

otherwise ensuring continuity of operations during, the COVID-19 pandemic.

**B. 2021-22 Base Increase**

- A 1.5% merit base increase to bargaining unit employees who, since on or before July 1, 2021, have been continuously employed by the University in an established position and who are actively employed by the University at the time the merit base increase becomes effective.
- Employee eligibility criteria:
  - a. They do not have an overall rating of “Needs Improvement” on their evaluation of record; and
  - b. They do not have an open Performance Improvement Plan.

**C. Tuition Benefit Program**

- Section 18.2 of the CBA will be modified to allow eligible full-time bargaining unit employees to elect to transfer their tuition waiver eligibility, for up to six (6) undergraduate credit hours of instruction per term (Fall, Spring, or Summer), to a dependent child, spouse, or domestic partner at USF.
- Program definitions, details, operation, eligibility requirements, and funding levels shall be as determined by USF, and consistent with the requirements of Florida Statutes. The planned effective date would be beginning the Fall 2022 semester.

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**Financial Impact:** The cost of the 1.5% base wage increase is estimated at around \$1.1 million. The cost of the one-time 2% bonus is estimated at \$255,400.

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**Strategic Goal(s) Item Supports:** Goal Four: Sound financial management to establish a strong and sustainable economic base in support of USF’s continued academic advancement.

**BOT Committee Review Date:** Collective Bargaining Committee

**Supporting Documentation Online (please circle):**

Yes

No

**Prepared by:** Office of General Counsel, 813-974-1661

## MEMORANDUM OF UNDERSTANDING

This Memorandum of Understanding (“MOU”) is entered into this \_\_\_ day of January, 2022, by and between University of South Florida Board of Trustees (“USF” or “the University”), and Florida Public Employees Council 79, American Federation of State, County, and Municipal Employees, AFL-CIO (“AFSCME”) (collectively, the “Parties”), as follows:

**WHEREAS**, USF and AFSCME are parties to a Collective Bargaining Agreement (“the Agreement”), which is effective through June 30, 2022; and

**WHEREAS**, in recognition of the critical role performed by many of the bargaining unit employees covered by the Agreement throughout the Covid-19 pandemic, USF desires to award a one-time, lump sum bonus to said employees, subject to certain criteria and limitations agreed upon by the Parties; and

**WHEREAS**, USF desires to provide a merit base increase to eligible bargaining unit employees subject to certain eligibility criteria and limitations agreed upon by the Parties; and

**WHEREAS**, USF desires to enrich the current Tuition Benefit Program set forth in Section 18.2 of the Agreement by allowing eligible full-time employees to transfer unused credit hours of instruction referenced in said Section to a dependent, spouse, or domestic partner at the University without payment of tuition based upon program definitions, details, operation, eligibility requirements, and funding levels determined by the University, and consistent with the requirements of Florida Statutes; and

**WHEREAS**, The Parties desire to extend the term of the Agreement to midnight, June 30, 2023, and to limit collective bargaining negotiations for the 2022-2023 year of the Agreement to Article 21, “Wages,” and up to two (2) additional Articles of each Party’s choice;

**NOW, THEREFORE**, the Parties understand and agree as follows:

**A. One Time Lump Sum Bonus**

1. USF will provide a pool sufficient to award a two percent (2%) one-time, lump-sum, performance-based bonus based upon eligible employees’ current base annual wage rates, effective on the first pay period following the date of ratification of this MOU by USF;
2. The one-time bonuses authorized under this MOU shall not be added to employees’ base annual wages or otherwise constitute a recurring obligation;
3. In order to be eligible for the bonus referenced herein, the employee must meet all of the following criteria:
  - a. The employee must have been employed by March 13, 2020;

- b. The employee must be actively employed on the effective date of the bonus;
  - c. The employee must not have an open Performance Improvement Plan (PIP);
  - d. The employee must not have an overall performance rating of “needs improvement” or “unsatisfactory” on their most recent evaluation of record;
  - e. The supervisor must certify that the employee took on new or increased duties or responsibilities associated with responding to, or otherwise ensuring continuity of operations during, the COVID-19 pandemic; and
  - f. The bonus amount can be no more than 2% of the employee’s gross annual base wage rate.
4. The awarding of bonuses under this MOU is contingent upon positive funding, and availability of resources. In the event of a reduction, elimination, or other impact on the availability of these funds, USF shall have the sole discretion to determine whether to proceed with the bonuses described in this MOU. In the event USF does not proceed with the bonuses due to any of the above-referenced events, USF will notify AFSCME in writing of its decision.

**B. 2021-22 Merit Base Increase**

1. USF will provide a one and one-half (1 ½) percent merit base increase to eligible bargaining unit employees who since on or before July 1, 2021, have been continuously employed by the University in an established position and who are actively employed by the University at the time the merit base increase becomes effective following ratification by the Board of Trustees, and who meet all of the following criteria:
  - a. They do not have an overall rating of “Needs Improvement” on their evaluation of record; and
  - b. They do not have an open Performance Improvement Plan.
2. The merit base increase will be based upon the eligible employees’ current base wage rates and will commence for the first pay period following the date of ratification by the Board of Trustees.

**C. Tuition Benefit Program**

1. Following ratification of this MOU by USF, and with a planned effective date beginning the Fall 2022 semester, Section 18.2 of the Agreement will be modified to allow eligible full-time bargaining unit employees to elect to transfer their tuition waiver eligibility, for up to six (6) undergraduate credit hours of instruction per term (Fall, Spring, or Summer), to a dependent child, spouse, or domestic partner at USF.

2. Program definitions, details, and operation, eligibility requirements, and funding levels shall be as determined by USF, and consistent with the requirements of Florida Statutes.

D. Extension of Agreement and 2022-23 Bargaining

The Parties agree to Amend Article 27 of the Agreement (which is incorporated and attached hereto as "Exhibit A") by extending the term of the Agreement to midnight, June 30, 2023, and further agree that only Article 21 ("Wages"), and up to two (2) additional Articles of each Party's choice shall be subject to negotiation in 2022. In all other respects the Agreement shall remain in full force and effect, in its present form, as written, until midnight, June 30, 2023.

The Parties agree that this MOU is subject to the ratification requirements set forth in Section 447.309. Florida Statutes.

IN WITNESS WHEREOF, the Parties have caused this MEMORANDUM OF UNDERSTANDING to be signed by their respective representatives this \_\_\_ day of \_\_\_\_\_, 2022.

For:

**Florida Public Employees Council 79,  
American Federation of State, County,  
And Municipal Employees, AFL-C10**



Robert Chapman  
President



Hector Ramos  
Chief Negotiator

For:

**University of South Florida Board of  
Trustees**

Rhea F. Law  
Interim President, USF

John F. Dickinson  
Chief Negotiator

**Agenda Item: FL 103**

**USF Board of Trustees**  
February 21, 2022

**Issue:**

The University of South Florida and the West Central Florida Police Benevolent Association (“PBA”) have reached a tentative agreement on a Memorandum of Understanding (“MOU”) detailing a proposed bonus and dependent tuition waiver program. PBA notified the University on January 26, 2022, that it has ratified the MOU. Ratification by the Board is required for the MOU to go into effect.

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**Proposed action:**

Ratify the proposed MOU between the USF Board of Trustees and PBA.

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**Executive Summary:**

The MOU provides for a potential one-time bonus of up to 2 percent of the base annual wage rate of bargaining unit employees who took on new or increased duties or responsibilities associated with responding to, or otherwise ensuring continuity of operations during, the COVID-19 pandemic—as certified by the Chief of Police or designee—provided they meet certain eligibility criteria and are in good standing.

Consistent with pending amendments to USF Regulation 4.0108, which covers out-of-unit employees, the MOU also allows the transfer of an in-unit employee’s tuition waiver eligibility to a spouse, domestic partner, or dependent child for the purpose of enrolling in eligible undergraduate courses. The University will retain discretion with regard to program details and operation, eligibility requirements, selection, and funding levels. As such, this provision of the MOU does not entail any financial impact, though the University may adjust funding levels based on level of interest in the program and other factors, as appropriate.

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**Financial Impact:**

The MOU’s bonus provision has a maximum estimated financial impact of \$40,718.

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**Strategic Goal(s) Item Supports:** Goal 4: A diverse and inclusive community for learning and discovery; Goal Five: A strong, sustainable, and adaptable financial base.

**BOT Committee Review Date:** Governance Committee:

**Supporting Documentation Online (*please circle*):**

Yes

No

**Prepared by:** Craig Dawson, Office of the General Counsel, 813-974-4882

## MEMORANDUM OF UNDERSTANDING

This Memorandum of Understanding (“MOU”) is entered into this \_\_\_ day of \_\_\_\_\_, 2022, by and between the University of South Florida Board of Trustees (“USF” or “the University”), on behalf of its Police Department (the “Department”), and the West Central Florida Police Benevolent Association (“PBA”) (collectively, the “Parties”), as follows:

**WHEREAS**, USF and PBA are parties to a Collective Bargaining Agreement (“the Agreement”), which is effective through February 28, 2023;

**WHEREAS**, in recognition of the critical role performed by USF’s in-unit law enforcement officers (“employees”) throughout the Covid-19 pandemic, USF desires to award a one-time, lump sum bonus to officers, subject to certain criteria and limitations agreed upon by the Parties; and

**WHEREAS**, USF desires to enrich the current Tuition Benefit Program set forth in Section 18.2 of the Agreement by allowing eligible full-time employees to transfer their tuition waiver eligibility referenced in said Section to a dependent, spouse, or domestic partner at the University based upon program definitions, details, operation, eligibility requirements, and funding levels determined by the University, and consistent with the requirements of Florida Statutes; and

**NOW, THEREFORE**, the Parties understand and agree as follows:

A. One Time Lump Sum Bonus

1. The University will provide a bonus pool in the aggregate amount of two percent (2%) of the Department’s eligible employees’ current base annual wage rates, which will be distributed as a one-time, lump-sum, performance-based bonus to each eligible employee, effective on the first pay period following the date of ratification of this MOU by USF;
2. The one-time bonuses authorized under this MOU shall not be added to employees’ base annual wages or otherwise constitute a recurring obligation;
3. In order to be eligible for the bonus referenced herein, the employee must meet all of the following criteria:
  - a. The employee must have been employed as of March 13, 2020;
  - b. The employee must be actively employed on the effective date of the bonus;
  - c. The employee must not have an open Performance Improvement Plan (PIP);
  - d. The employee must not have an overall performance rating of “needs improvement” or “unsatisfactory” on their most recent evaluation of record;
  - e. The Chief of Police or designee must certify that the employee took on new or increased duties or responsibilities associated with responding to, or otherwise ensuring continuity of operations during, the COVID-19 pandemic;
  - f. The bonus amount can be no more than 2% of the employee’s gross annual base wage rate.

4. The awarding of bonuses under this MOU is contingent upon positive funding and availability of resources. In the event of a reduction, elimination, or other impact on the availability of these funds, the University shall have the sole discretion to determine whether to proceed with the bonuses described in this MOU. In the event the University does not proceed with the bonuses due to any of the above-referenced events, the University will notify PBA in writing of its decision (“Notice”).

**B. Tuition Benefit Program**

1. Following ratification of this MOU by USF and with a planned effective date beginning the Fall 2022 semester, Section 18.2 of the Agreement will be modified to allow eligible full-time bargaining unit employees to elect to transfer their tuition waiver eligibility, for up to six (6) undergraduate credit hours of instruction per term (Fall, Spring, or Summer), to a dependent, spouse, or domestic partner at the University.
2. Program definitions, details, operation, eligibility requirements, and funding levels shall be as determined by the University, and consistent with the requirements of Florida Statutes.

IN WITNESS WHEREOF, the Parties have caused this MEMORANDUM OF UNDERSTANDING to be signed by their respective representatives this \_\_\_ day of \_\_\_\_\_, 20\_\_.

**For:**

**West Central Florida Police Benevolent Association**

\_\_\_\_\_  
Jim Diamond  
Executive Director, WCFPBA

**For:**

**The University of South Florida Board of Trustees**

\_\_\_\_\_  
Rhea F. Law  
Interim President, USF

\_\_\_\_\_  
John Dickinson  
Chief Negotiator