July 27, 2016

Dr. Willie Hagan, President
California State University, Dominguez Hills
1000 East Victoria Street
Carson, CA 90747

Dear Dr. Hagan:

Subject: Audit Report 16-28, Academic Department Fiscal Review, California State University, Dominguez Hills

We have completed an Academic Department Fiscal Review as part of our 2016 Audit Plan, and the final report is attached for your reference. The audit was conducted in accordance with the Institute of Internal Auditors’ International Standards for the Professional Practice of Internal Auditing.

I have reviewed the management response and have concluded that it appropriately addresses our recommendations. The management response has been incorporated into the final audit report, which has been posted to the Office of Audit and Advisory Services’ website. We will follow-up on the implementation of corrective actions outlined in the response and determine whether additional action is required.

Any observations not included in this report were discussed with your staff at the informal exit conference and may be subject to follow-up.

I wish to express my appreciation for the cooperation extended by the campus personnel over the course of this review.

Sincerely,

Larry Mandel
Vice Chancellor and Chief Audit Officer

c: Timothy P. White, Chancellor
ACADEMIC DEPARTMENT FISCAL REVIEW

California State University,
Dominguez Hills

College of Health, Human Services, and Nursing

Audit Report 16-28
June 24, 2016
EXECUTIVE SUMMARY

OBJECTIVE

The objectives of the audit were to ascertain the effectiveness of college and academic department administrative and financial controls; to evaluate adherence to the Integrated California State University Administrative Manual (ICSUAM) financial policies; and to ensure compliance with relevant governmental regulations, Trustee policy, Office of the Chancellor directives, and campus procedures.

CONCLUSION

Based upon the results of the work performed within the scope for the audit, college and academic department administrative and financial controls in effect as of May 20, 2016, taken as a whole, were not sufficient to meet the objectives of this audit.

In general, the audit revealed that fiscal controls at the College of Health, Human Services and Nursing (CHHSN) require immediate attention. Specifically, the college had not established sufficient financial controls and oversight over the timely processing of employee salary changes, which resulted in numerous employee account receivable balances. In addition, the college did not have sufficient cash and cash equivalent policies, procedures and practices; and expenditures were not always processed in accordance with campus and systemwide policies. Additional issues identified included improperly established student fees, unclear processes for third-party billing, and inadequate tagging, accountability, and removal of sensitive equipment.

Specific observations, recommendations, and management responses are detailed in the remainder of this report.
OBSERVATIONS, RECOMMENDATIONS, AND RESPONSES

1. EMPLOYEE ACCOUNT RECEIVABLES

OBSERVATION

The campus did not have current policies and procedures for employee accounts receivable and was not performing collection efforts on these receivables.

We found that the campus did not have current policies and procedures that addressed the roles and responsibilities for processing employee salary and benefit changes, following up on employee overpayments, and reviewing and writing-off employee balances that were deemed uncollectible.

For the CHHSN, the total employee accounts receivable balance as of March 2016 was $33,587. This balance dated back to transactions from August 2011 and related to salary and benefit changes that resulted in overpayments for 45 current CHHSN employees. We reviewed six of these employees for a combined receivable balance of $24,139 and found that:

- Documentation used to process salary changes was not completed timely. Specifically, we noted delays in the submission of data from CHHSN to the human resources (HR) department and between the time that HR processed the change and payroll entered the information into the payroll system. We found that the time lapse between the date the salary change was effective and the date when the information was entered into the payroll system for the six employees we reviewed ranged from 38 days to 157 days.

- The campus had not engaged in collection efforts to recover the salary and benefit overpayments due from these six employees. As such, there were no notification or collection letters on file to indicate that these employees were notified of their outstanding obligations to the university.

Proper administration and oversight of employee account receivables, including defined policies and procedures, reduces the risk of overpayments and financial loss due to untimely processing and follow-up.

RECOMMENDATION

We recommend that the campus:

a. Update employee accounts receivable policies and procedures to address, at a minimum, the areas noted above.

b. Train key CHHSN, HR, and payroll personnel on the updated policies and procedures for employee accounts receivable, including information on each area’s role and responsibility in the process.

c. Determine whether the campus will pursue collection of CHHSN employee accounts receivable balances, and if so, engage in appropriate collection efforts.
MANAGEMENT RESPONSE

We concur.

a. The campus shall update employee accounts receivable policies and procedures to address, at a minimum, the areas noted.

b. The campus shall train key CHHSN, HR, and payroll personnel on the updated policies and procedures for employee accounts receivable, including information on each area’s role and responsibility in the process.

c. The campus shall determine whether it will pursue collection of CHHSN employee accounts receivable balances, and if so, engage in appropriate collection efforts.

Projected completion date: December 2016

2. CASH POLICIES AND PROCEDURES

OBSERVATION

Campus cash policies required updating and did not always align with California State University (CSU) systemwide requirements.

Specifically, we found that:

- The satellite cashiering policy did not require departments that were handling and depositing cash equivalents, such as checks and money orders, to be designated as official cash collection points by the chief financial officer (CFO) or designee, as required by ICSUAM §3102.03.

- The satellite cashiering policy did not address key cash-handling controls such as the reconciliation of deposits, segregation of cash-handling duties or establishment of compensating controls, or issuance of pre-numbered receipts for all in-person payments.

- The satellite cashiering policy deposit requirements were unclear and did not require deposits to be made weekly or when collections exceeded $500, as required by ICSUAM §3102.11. Additionally, one section of the cash management policy allowed departments to collect up to $250 in currency and coins, while another section of the same policy prohibited departments from collecting currency and coins.

- The petty cash and change fund policies were last updated in 2011 and did not reflect current practices.

These issues may have contributed to specific cash- and cash-equivalent-handling concerns noted in this report.

Current and complete policies and procedures for cash and cash-equivalent management improve accountability of funds and compliance with systemwide requirements.
RECOMMENDATION

We recommend that the campus:

a. Update its cash management policy to align with systemwide requirements and to address the issues identified above.

b. Update the petty cash and change fund policies to reflect current practices.

c. Communicate the updated policies and procedures to key college and department personnel involved in cash-handling processes.

MANAGEMENT RESPONSE

We concur.

a. The campus shall update its cash management policy to align with systemwide requirements and to address the issues identified.

b. The campus shall update the petty cash and change fund policies to reflect current practices.

c. The campus shall communicate the updated policies and procedures to key college and department personnel involved in cash-handling processes.

Projected completion date: November 2016

3. OFFICIAL CASH COLLECTION POINTS

OBSERVATION

The campus process to authorize and track locations that accept cash and cash equivalents was inadequate.

We found that:

- The director of accounting services was responsible for authorizing official cash collection points; however, there was no delegation of authority from the campus CFO giving the director this authority, as required by systemwide policy.

- The campus did not have an adequate process to identify departments that were collecting cash equivalents, and therefore none of three CHHSN locations we reviewed that collected and processed cash equivalents (the department of health sciences, the department of occupational therapy, and the School of Nursing) had been issued an endorsement stamp or had been designated as an official cash collection point.

- The campus did not track and monitor departments that had been issued an endorsement stamp.
Official designation and oversight of locations that accept cash and cash equivalents helps to ensure that cash and cash equivalents are appropriately processed and that employees are properly trained on cash-handling policies, which decreases the campus’s exposure to loss or liability.

RECOMMENDATION

We recommend that the campus:

a. Obtain a written delegation of authority from the CFO to the director of accounting to approve official cash-collection points.

b. Review the three locations identified above and determine whether they should be designated as official cash-collection points. If so, complete a written designation from the CFO or designee and provide the departments with an endorsement stamp.

c. Create a process to identify locations collecting cash equivalents, including tracking those departments that have been provided with an endorsement stamp, so that these locations can be evaluated to determine whether they should be designated as official cash-collection points.

MANAGEMENT RESPONSE

We concur.

a. The campus shall obtain a written delegation of authority from the CFO to the director of accounting to approve official cash-collection points.

b. The campus shall review the three locations and determine whether they should be designated as official cash collection points. A written designation from the campus CFO or designee shall be completed if they are deemed to be cash collection points, and the locations will be provided an endorsement stamp.

c. The campus shall create a process to identify locations that are collecting cash equivalents and track departments provided with an endorsement stamp so that these locations can be evaluated to determine whether they should be designated as official cash collection points.

Projected completion date: November 2016

4. CASH AND CASH-EQUIVALENT ACTIVITIES

OBSERVATION

Administration and oversight of CHHSN cash and cash-equivalent activities was inadequate.

We reviewed cash-equivalent-handling practices at the three locations identified above that deposited funds into accounts held by the campus and found that for all three locations:
• Checks were not always endorsed by the end of the business day on which they were collected.

• There was no secondary review/reconciliation of registration forms and commitment letters obtained from students to total payments collected and deposited.

• Cash equivalents were not always deposited timely, as checks and money orders were not always transferred for deposit weekly or when collections exceeded $500.

• In the dean’s office, deposits to the cashiering office were conducted by only one individual, rather than at least two people, as required by systemwide and campus policy.

• Pre-numbered receipts were not issued for all in-person payments.

Appropriate administration and oversight of cash and cash-equivalent activities decreases the campus’s exposure to loss or misappropriation of funds and ensures compliance with campus and systemwide requirements.

RECOMMENDATION

We recommend that the campus provide training to all key CHHSN personnel involved in cash- and cash-equivalent-handling activities. This training should emphasize, but not be limited to, the areas addressed above.

MANAGEMENT RESPONSE

We concur. The campus shall provide training to all key CHHSN personnel involved in cash- and cash-equivalent-handling activities. This training should emphasize, but not be limited to, the areas addressed.

Projected completion date: November 2016

5. STUDENT FEES

OBSERVATION

Student fees charged by the department of occupational therapy and the School of Nursing for materials/supplies and orientation had not been approved by the campus president, as required by campus and systemwide policy.

Appropriate approval of student fees ensures that fees are necessary and established in accordance with campus and systemwide policies.
RECOMMENDATION

We recommend that the campus:

a. Evaluate the student fees collected by the department of occupational therapy and the School of Nursing and, if applicable, process and approve these fees according to campus fee policy.

b. Remind key college and department personnel that student fees must be established in accordance with campus fee policy.

MANAGEMENT RESPONSE

We concur.

a. The campus shall evaluate the student fees collected by the department of occupational therapy and the School of Nursing and, if applicable, process and approve these fees according to campus fee policy.

b. The campus shall remind key college and department personnel that student fees must be established in accordance with campus fee policy.

Projected completion date: December 2016

6. REVENUE AGREEMENTS

OBSERVATION

Requirements for executing revenue agreements and collecting the related revenues needed improvement.

We found that CHHSN personnel were unaware of documented campus guidelines for billing third parties. In addition, we reviewed two CHHSN revenue agreements with external entities and found that:

- For one agreement, campus accounting only invoiced the third party for Fall 2015 and Spring 2016 fees after our inquiry because CHHSN had not notified them earlier that an invoice needed to be created.

- For the other agreement, fees for services rendered were improperly billed by the department of occupational therapy, rather than the campus accounting department, as required by campus policy. As a result, the associated accounts receivable balances were not recorded on the campus’ general ledger.

- Although both of the revenue agreements were signed by the contracts and procurement department, they were executed using a memorandum of understanding template instead of an appropriate standard contract agreement.
Clearly communicated requirements for revenue agreements and third-party billing ensure that contract terms and conditions are properly established and account receivable balances are timely collected and reflected in the campus’s financial statements.

RECOMMENDATION

We recommend that the campus:

a. Remind all key CHHSN personnel of billing requirements for third parties, including the use of proper forms and timely submissions.

b. Require that the department noted above discontinue its practice of directly billing third parties for services rendered, and require that it follow campus guidelines to request that the campus accounting department generate the appropriate invoices.

c. Review the process for executing revenue agreements, determine appropriate forms/templates to be used, and provide training on the process to all key personnel in the CHHSN and the contracts and procurement department.

MANAGEMENT RESPONSE

We concur.

a. The campus shall remind all key CHHSN personnel of billing requirements for third parties, including the use of proper forms and timely submissions.

b. The campus shall require that the department noted above discontinue its practice of directly billing third parties for services rendered and require that it follow campus guidelines to request that the campus accounting department generate the appropriate invoices.

c. The campus shall review the process for executing revenue agreements, determine appropriate forms/templates to be used, and provide training on the process to all key personnel in the CHHSN and the contracts and procurement department.

Projected completion date: November 2016

7. INDEPENDENT CONTRACTORS

OBSERVATION

Campus policies and procedures for processing independent contractor payments were unclear and needed improvement.

We found that the campus purchasing policy did not provide clear guidance on how to identify and engage independent contractors and process related payments. Additionally, we reviewed five expenditures for guest speakers that the campus categorized as independent contractors, and we found that:
For all five expenditures, independent contractor forms were either not executed, executed after services were rendered, or were not executed by appropriate personnel in the CHHSN or contracts and procurement department.

Proof of insurance or liability waivers were not obtained in the four instances when it was required.

Of the four items that were processed via the requisition and purchase-order process, two purchase requisitions were subsequently canceled and processed through a direct payment without an explanation, one purchase order was executed after the services were rendered, and one purchase order was not signed by the contracts and procurement department.

One payment was improperly made directly to a campus employee, rather than through payroll.

Clear and complete independent contractor policies and procedures ensure the proper processing of payments; decrease the risk of misunderstanding of agreement terms, responsibilities, and liabilities involved; and decrease campus exposure to financial loss.

RECOMMENDATION

We recommend that the campus:

a. Update policies and procedures to clarify the requirements for processing and paying independent contractors, including guest speakers. These should address, at minimum, the issues noted above, such as the forms and approvals required and proof of insurance or liability waivers for on-campus services.

b. Communicate the updated policies and procedures, including the requirement that payments made to campus employees be processed through payroll, to all key personnel in the CHHSN and contracts and procurement department.

MANAGEMENT RESPONSE

We concur.

a. The campus shall update policies and procedures to clarify the requirements for processing and paying independent contractors, including guest speakers. These shall address, at minimum, the issues noted, such as the forms and approvals required and proof of insurance or liability waivers for on-campus services.

b. The campus shall communicate the updated policies and procedures, including the requirement that payments made to campus employees be processed through payroll, to all key personnel in the CHHSN and contracts and procurement department.

Projected completion date: August 2016
8. SPECIAL CONSULTANT PAYMENTS

OBSERVATION

The campus did not have written policies and procedures for special consultant payments made to faculty.

We found that the campus had draft policies and procedures for special consultant payments; however, these policies and procedures had not been implemented and communicated to campus and college personnel.

We reviewed three special consultant payments made to CHHSN faculty and found that in two instances, special consultant appointment forms were not fully executed until after the commencement of work. Additionally, these two appointment forms were approved by a designee of the vice president of academic affairs, but there was no written documentation of this delegation of authority.

Clear and defined special consultant policies and procedures ensure the proper approval and monitoring of faculty additional employment and decrease the risk of noncompliance with systemwide requirements.

RECOMMENDATION

We recommend that the campus:

a. Finalize the special consultant policies and procedures and communicate them to the appropriate college and campus administrators responsible for processing special consultant payments, emphasizing the importance of executing special consultant forms before the commencement of work.

b. Determine whether a designee will be appointed on behalf of the vice president of academic affairs to approve the special consultant appointment forms, and if so, document a written delegation of authority.

MANAGEMENT RESPONSE

We concur.

a. The campus shall finalize the special consultant policies and procedures and communicate them to the appropriate college and campus administrators responsible for processing special consultant payments, emphasizing the importance of executing special consultant forms before the commencement of work.

b. The campus shall determine whether a designee will be appointed on behalf of the vice president of academic affairs to approve the special consultant appointment forms, and if so, document a written delegation of authority.

Projected completion date: December 2016
9. PROCUREMENT CARD ADMINISTRATION

OBSERVATION

Procurement card administration needed improvement.

We reviewed six procurement card expenditures and found that:

- Two procurement cardholders engaged in transaction splitting to circumvent the purchase monetary limit of $2,500.
- Three transactions did not have a clear and documented business purpose.
- One expenditure was improperly allocated to a fund that did not belong to the CHHSN; as such, the expenditure was not allowable per the fund agreement and was not approved by an appropriate individual.
- One non-campus catering service expenditure did not have an accompanying pre-approved catering exception form.

Additionally, we found that there was no signed acknowledgement on file to indicate that one procurement cardholder and one approving official completed procurement card training, as required by campus and systemwide policy. Training was provided and acknowledged by these two individuals during our fieldwork.

Proper administration of procurement card expenditures and training improves accountability and oversight of state funds and decreases the risk of non-compliance with systemwide and other governmental requirements.

RECOMMENDATION

We recommend that the campus:

a. Provide refresher training on appropriate procurement card policies and procedures, especially as they relate to the areas noted above, to procurement cardholders and approvers in the CHHSN.

b. Remind procurement card approvers in the CHHSN and the accounting department of the importance of detecting violations of procurement card policy such as those discussed above, and of notifying cardholders of any instances of noncompliance noted during the monthly procurement card reconciliation process.

c. Enforce the requirement that all procurement cardholders and approving officials sign documentation acknowledging that they have received training.
MANAGEMENT RESPONSE

We concur.

a. The campus shall provide refresher training on appropriate procurement card policies and procedures, especially as they relate to the areas noted above, to procurement cardholders and approvers in the CHHSN.

b. The campus shall remind procurement card approvers in the CHHSN and the accounting department of the importance of detecting violations of procurement card policy such as those discussed above, and of notifying cardholders of any instances of noncompliance noted during the monthly procurement card reconciliation process.

c. The campus shall enforce the requirement that all procurement cardholders and approving officials sign documentation acknowledging that they have received training.

Projected completion date: July 2016

10. FACULTY STIPENDS

OBSERVATION

The method for processing summer stipends for advising duties was inadequate.

We reviewed five faculty and staff stipends for advising duties and found that they were processed under an Earnings ID that was reserved specifically for research, scholarly, and creative activities. As such, the ID should not have been used for these payments. Earnings IDs are used to support salary-related provisions of a collective bargaining agreement and CSU policy and to control how payments are handled, including taxation, retirement withholding, and overtime calculations.

Further, one of the five summer stipends was not approved by faculty affairs.

Proper processing of summer faculty and staff stipends reduces the risk that the payments will be improperly classified in payroll, increases the transparency of the type of work to be performed, and ensures that the appropriate salary range is used.

RECOMMENDATION

We recommend that the campus:

a. Re-evaluate how summer faculty stipends for advising duties are processed and consider using alternative methods as recommended by systemwide HR.

b. Remind appropriate college and campus personnel of the requirement that summer faculty stipends must be properly approved by faculty affairs before being paid.
MANAGEMENT RESPONSE

We concur.

a. The campus shall re-evaluate how summer faculty stipends for advising duties are processed and consider using alternative methods as recommended by systemwide HR.

b. The campus shall remind appropriate college and campus personnel of the requirement that summer faculty stipends must be properly approved by faculty affairs before being paid.

Projected completion date: September 2016

11. SENSITIVE EQUIPMENT

OBSERVATION

Campus and college practices relating to the tagging, tracking, and disposition of sensitive equipment needed improvement.

Overall, we found that the CHHSN did not have an adequate method to internally track and account for all equipment items owned by the college. We reviewed 14 sensitive equipment items in CHHSN and found that:

- Three items, including one microscope and two panoptic devices, had not been tagged with a California State University, Dominguez Hills (CSUDH) property tag. Of these three items, two were not accounted for in campus inventory records.

- One laptop was used off-campus by a faculty member without a completed property loan form on file, as required by campus policy.

- Although one equipment item had been returned to a vendor for account credit, the documentation to remove the asset from the campus inventory was not provided to asset management.

Proper tagging, tracking, and disposition of sensitive equipment increases accountability and decreases the risk of inaccurate equipment records and misappropriation, theft, and loss of university-owned assets.

RECOMMENDATION

We recommend that:

a. The CHHSN develop a method to track and account for all equipment items owned by the college.

b. The campus and the CHHSN tag the three sensitive equipment items identified above, obtain a property loan form for the laptop that is used off-campus, and provide the
necessary information to asset management so it can remove the asset that was returned to the vendor.

c. The campus provide training to appropriate college and department personnel on campus policies and procedures for handling sensitive equipment, including the requirements to tag sensitive equipment when acquired, use property loan forms when property is taken off-campus, and inform asset management when sensitive equipment is to be removed from the campus.

MANAGEMENT RESPONSE

We concur.

a. CHHSN shall develop a method to track and account for all equipment items owned by the college.

b. The campus and CHHSN shall tag the three sensitive equipment items identified above, obtain a property loan form for the laptop that is used off-campus, and provide the necessary information to asset management so it can remove the asset that was returned to the vendor.

c. The campus shall provide training to appropriate college and department personnel on campus policies and procedures for handling sensitive equipment, including the requirements to tag sensitive equipment when acquired, use property loan forms when property is taken off-campus, and inform asset management when sensitive equipment is to be removed from the campus.

Projected completion date: September 2016
GENERAL INFORMATION

BACKGROUND

The CSU is the nation’s largest four-year public university system, with 23 campuses and eight off-campus centers. Additionally, the CSU awards nearly half of the state’s baccalaureate degrees. Campuses are generally organized into academic colleges that house schools, departments, and programs specific to an area of study. Each college is headed by a dean, who reports to the provost in the division of academic affairs. Colleges and academic departments may be responsible for a wide variety of financial activities, including, but not limited to, managing budgets; generating revenues through workshops, clinics, and other services; processing requisitions; and initiating disbursements. College funds may be held either in campus or auxiliary organization accounts. Funds held in campus accounts must follow ICSUAM requirements; funds in auxiliary organization accounts primarily follow requirements set forth in the Compilation of Policies and Procedures for CSU Auxiliary Organizations and Title 5 of the California Code of Regulations.

At CSUDH, the dean of each college has overall responsibility for oversight of financial administration within the college and is supported by the chair of each department. Additionally, each college has an academic resource manager (ARM) to ensure compliance with fiscal policies and procedures and to act as a liaison to the division of administration and finance. The ARM works under the direct authority of the dean and provides support to the various academic departments within the college. The division of administration and finance also provides centralized oversight over college financial activities.

The CHHSN consists of three divisions, two departments, and the School of Nursing. Each division houses a variety of programs such as clinical sciences, child development, kinesiology, and orthotics and prosthetics. The two departments in CHHSN are the department of occupational therapy and the department of social work. CHHSN offers both a master’s of science degree in occupational therapy and a master’s degree in social work.

SCOPE

We used financial and other factors to select one college and its various academic departments for review. Our review did not consider separate colleges of graduate studies, international education, or extended education. We used factors that we considered important to evaluate the risks in the overall college fiscal and administrative control environment to make our determination.

We visited the CSUDH campus from April 25, 2016, through May 20, 2016. Our audit and evaluation included the audit tests we considered necessary in determining whether administrative and financial controls are in place and operative at the CHHSN. The audit focused on procedures in effect from January 1, 2014, through May 20, 2016.

Specifically, we reviewed and tested:

- Processes to ensure that segregation of duties is adequate, accountability is maintained, and safeguarding is adequate for cash and cash equivalents.
• Processes to ensure that appropriate reviews and approvals are in place for contracting activities.
• Processes to ensure that expenditures are appropriate, properly authorized, and processed in accordance with CSU and campus policies.
• Identification, tracking, and tagging of sensitive equipment purchases.

As a result of changing conditions and the degree of compliance with procedures, the effectiveness of controls changes over time. Specific limitations that may hinder the effectiveness of an otherwise adequate system of controls include, but are not limited to, resource constraints, faulty judgments, unintentional errors, circumvention by collusion, and management overrides. Establishing controls that would prevent all these limitations would not be cost-effective; moreover, an audit may not always detect these limitations.

Our testing and methodology was designed to provide a review of key financial controls, which included detailed testing on a limited number of transactions. Our review did not examine all aspects of financial controls or encompass all areas within the college or academic departments where financial activities may have taken place.

CRITERIA

Our audit was based upon standards as set forth in CSU Board of Trustee policies; Office of the Chancellor policies, letters, and directives; campus procedures; and other sound administrative practices. This audit was conducted in conformance with the Institute of Internal Auditors’ International Standards for the Professional Practice of Internal Auditing.

This review emphasized, but was not limited to, compliance with:

• ICSUAM §1101.00, Delegation of Authority to Obligate the University
• ICSUAM §13680.00, Placement and Control of Receipts for Campus Activities and Programs
• ICSUAM §3000, General Accounting
• ICSUAM §5000, Contracts and Procurement
• ICSUAM §8000, Information Security
• Compilation of Policies and Procedures for CSU Auxiliary Organizations
• Government Code §13402 and §13403
• California Code of Regulations, Title 5
• CSUDH Satellite Cashiering/Departmental Deposit Policy
• CSUDH Petty Cash Reimbursement Funds Policy
• CSUDH Change Fund Policy
• CSUDH Student Fee Advisory Committee Policy
• CSUDH Request for Invoice Guidelines
• CSUDH Asset Management Policy
• CSUDH Purchasing Policy
• CSUDH Procurement Card Policy
AUDIT TEAM

Senior Director: Michelle Schlack
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