ACCESSIBLE TECHNOLOGY

CALIFORNIA STATE UNIVERSITY,
SAN MARCOS

Audit Report 14-34
October 20, 2014

Members, Committee on Audit

Lupe C. Garcia, Chair
Adam Day, Vice Chair
Rebecca D. Eisen  Steven M. Glazer
Hugo N. Morales

Staff

Vice Chancellor and Chief Audit Officer: Larry Mandel
Senior Director: Mike Caldera
IT Audit Manager: Greg Dove
Senior Auditor: Linda Rathfelder

BOARD OF TRUSTEES
THE CALIFORNIA STATE UNIVERSITY
CONTENTS

APPENDICES

APPENDIX A: Personnel Contacted
APPENDIX B: Campus Response
APPENDIX C: Chancellor’s Acceptance

ABBREVIATIONS

AA Academic Affairs
ADA Americans with Disabilities Act
AT Accessible Technology
ATI Accessible Technology Initiative
CSU California State University
CSUSM California State University, San Marcos
DACC Disability Access and Compliance Committee
OAAS Office of Audit and Advisory Services
SAM State Administrative Manual
EXECUTIVE SUMMARY

As a result of a systemwide risk assessment conducted by the Office of Audit and Advisory Services (OAAS) during the last quarter of 2013, the Board of Trustees, at its January 2014 meeting, directed that Accessible Technology (AT) be reviewed. The OAAS has never reviewed AT as a stand-alone audit, but some aspects of AT were examined during the Americans with Disabilities Act compliance audit in 2011.

We visited the California State University, San Marcos campus from June 6, 2014, through July 18, 2014, and audited the procedures in effect at that time.

In our opinion, except for the effect of the weaknesses described below, the fiscal, operational, and administrative controls for AT activities as of July 18, 2014, taken as a whole, were sufficient to meet the objectives stated in the “Purpose” section of this report. An area of concern is governance.

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.

The following summary provides management with an overview of conditions requiring attention. Areas of review not mentioned in this section were found to be satisfactory. Numbers in brackets [ ] refer to page numbers in the report.

GOVERNANCE [6]

The campus did not have an Accessible Technology Initiative (ATI) steering committee, a repeat finding from the prior Americans with Disabilities Act audit. Also, administration of the campus ATI plan needed improvement. For example, the campus did not perform self-assessments on current accessible technology services, policies, or practices, and the ATI plan was not reviewed annually by the executive sponsor and ATI steering committee. In addition, the status indicators in the ATI annual report did not accurately reflect actual progress toward ATI objectives. Further, the campus web accessibility policy had not been reviewed since 2007 and did not reflect current practices.
INTRODUCTION

BACKGROUND

In 1973, Congress adopted the Rehabilitation Act, prohibiting discrimination on the basis of disability and ensuring equal opportunity for people with disabilities at any federal agency, including any program or institution that receives federal funds. Section 504 of the Rehabilitation Act ensures certain civil rights for people with disabilities, including access to federally funded programs or activities. In June 1977, the federal government issued regulations implementing Section 504, and in response, California State University (CSU) campuses prepared self-evaluations identifying the steps that would ensure that students with disabilities had equal access to educational opportunities.

In 1990, the federal government enacted the Americans with Disabilities Act (ADA), which reaffirmed Section 504 of the Rehabilitation Act of 1973 and extended the discrimination prohibition to businesses and organizations that do not receive federal funds. The ADA also detailed additional criteria in the areas of employment, new construction or renovation, transportation, and telecommunications; and for public entities that employ 50 or more people; it required the appointment of an ADA coordinator, a self-evaluation, and a transition plan to itemize compliance steps.

In August 1998, President Bill Clinton signed into law the Rehabilitation Act Amendments of 1998. Among other things, the law requires federally funded programs and services to provide people with disabilities access to electronic and information technology. It also strengthened Section 508 of the Rehabilitation Act, which was enacted to eliminate barriers in information technology, make new opportunities available for people with disabilities, and encourage development of technologies that will help achieve these goals. The law applies to all federal agencies, which must ensure that any electronic and information technology that is developed, procured, maintained, or used is accessible to employees and members of the public with disabilities. Section 508 also describes various means for disseminating information, including computers, software, and electronic office equipment. It applies to, but is not solely focused on, federal web pages on the Internet. The law does not apply to private industry or state and local government, but those entities must comply with the law if they are receiving federal funds or under contract with a federal agency. Government Code §11135 requires the CSU and other state governmental entities to comply with the accessibility requirements of Section 508 of the Rehabilitation Act of 1973, as amended.

In 2004, the CSU implemented Executive Order 926, Policy on Disability Support and Accommodations, to make information technology resources and services accessible to all CSU students, faculty, and staff, as well as the general public. Concurrently, the CSU developed the Center for Accessible Media to help expedite the delivery of electronic instructional texts to eligible CSU students with disabilities. In January 2006, the CSU launched its Accessible Technology Initiative (ATI) in order to develop the work plan, guidance, and resources to assist campuses in carrying out the accessible technology (AT) provisions of its revised Policy on Disability Support and Accommodations. CSU ATI plans are continuously developing and were revised and extended through policy every year from 2007 to 2014 based on experiences reported by the campuses and the understanding that ATI requirements and milestones should be flexible, allowing campuses to follow different plans for accomplishing them. It is anticipated that the ATI will continue to evolve as new needs are identified.
In January 2013, the CSU issued Coded memorandum Academic Affairs 2013-3, *Accessible Technology Initiative*, to provide campuses with guidance for implementing AT. The memorandum establishes responsibilities and outlines overall governance, specified project planning, and established implementation timelines.
Our overall audit objective was to ascertain the effectiveness of existing policies and procedures related to compliance with the CSU ATI and to determine the adequacy of controls over related processes to ensure compliance with relevant governmental regulations, Trustee policy, Office of the Chancellor directives, and campus procedures.

Within the audit objective, specific goals included determining whether:

- Administration of AT compliance incorporates a defined mission, stated goals and objectives, and clear lines of organizational authority and responsibility, as well as formation of an ATI Steering Committee.

- Policies and procedures are current and comprehensive, and distribution procedures are effective.

- The adequacy of and satisfaction with the ATI program are consistently monitored and assessed.

- Campus notification and complaints processes ensure appropriate compliance with regulatory requirements, as well as timely and adequate resolution of noted disability-related issues.

- Reasonable access and accommodations are provided to applicants and employees in compliance with Title I of the ADA, and student disability services comply with state law, as well as CSU and campus policies.

- Campus technology programs, services, and activities are readily accessible to all people, and auxiliary aids and other equipment for people with disabilities are properly maintained and safeguarded.

- The campus has developed and documented an ATI implementation plan, including ongoing updates and monitoring through self-assessments.

- Equally effective alternative access to programs and facilities is developed, documented, and communicated.

- Procedures to ensure compliance with the accessible electronic and information technology procurement program are adequate.

- Campus training for AT is adequate.
INTRODUCTION

SCOPE AND METHODOLOGY

The proposed scope of the audit as presented in Audit Agenda Item 4 of the January 28 and 29, 2014, meeting of the Committee on Audit stated that AT compliance includes compliance with federal, state, and local rules and regulations that relate to the ADA of 1990, Title 42, Section 504 as it applies to accessible technology requirements and program access. Of primary concern is appropriateness of systemwide guidance, management culture, program access considerations, and compliance with reporting standards and requirements. Proposed audit scope would include review of Trustee policy, systemwide directives, and campus policies and procedures; examination of management compliance efforts; analysis of reported campus and systemwide statistics; and testing of reasonable accommodation efforts.

Our study and evaluation were conducted in accordance with the International Standards for the Professional Practice of Internal Auditing issued by the Institute of Internal Auditors and included the audit tests we considered necessary in determining whether fiscal, operational, and administrative controls are in place and operative. This review emphasized, but was not limited to, compliance with federal and state regulations and guidance, Board of Trustee policies, and Office of the Chancellor and campus policies, letters, and directives. The audit focused on procedures in effect from January 1, 2012, through July 18, 2014.

We focused primarily on the internal administrative, compliance, and operational controls over AT activities. Specifically, we reviewed and tested:

- Monitoring of the quality and effectiveness of campus ATI program services.
- Resolution of complaints and grievances relating to program accessibility.
- Qualifications of services to students with disabilities staff and campuswide training practices.
- Provision of reasonable technology access and accommodations to applicants and employees.
- Provision of programs, services, and activities that are readily accessible to disabled individuals.
- Ongoing updates and monitoring of the ATI implementation plan.
- Prioritization of ATI implementation tasks and plans.
- Development, documentation, and communication of equally effective alternative access.
- Adequacy of ATI training.
- Compliance with the accessible electronic and information technology procurement program.
GOVERNANCE

STEERING COMMITTEE

The campus did not have an Accessible Technology Initiative (ATI) steering committee. This is a repeat finding from the prior Americans with Disabilities Act audit.

We found that although ATI issues were included in some of the Disability Access and Compliance Committee (DACC) 2013/14 minutes, the campus had not established a separate ATI steering committee that focused solely on ATI-related issues. In addition, not all of the stakeholder groups required to participate in the ATI steering committee were part of the DACC. Specifically, the Academic and Faculty Senate and the Centers for Faculty Development were not represented.

Coded memorandum Academic Affairs (AA) 2013-3, Accessible Technology Initiative, dated January 29, 2013, states that the campus ATI steering committee is responsible for overseeing ATI implementation. It further states that the campus executive sponsor should conduct regular ATI steering committee meetings no less than twice per year and ensure that the committee membership is comprised of all key stakeholder groups. The members should have appropriate experience and expertise to inform decision-making.

State Administrative Manual (SAM) §20050 indicates that lines of organizational authority and responsibility that are not clearly articulated or are nonexistent are symptoms of control deficiencies.

The associate vice president of student affairs stated that the campus discontinued separate steering committee meetings for DACC and ATI because they considered two committees with duplicate charges and memberships to be redundant and that currently, ATI-related issues are reviewed in the DACC meetings.

The absence of a dedicated ATI steering committee increases the risk that the program will not be administered effectively.

Recommendation 1

We recommend that the campus establish an ATI steering committee.

a. Clearly define the responsibilities of the ATI steering committee and strengthen the ATI committee’s oversight role in developing plans, setting priorities, developing timelines, and tracking or removing barriers to achieving program goals.

b. Ensure that all required stakeholders are included on the ATI steering committee.
Campus Response

We concur. An ATI steering committee will be established with all required stakeholders. The committee’s responsibilities and oversight role will be clearly defined.

Anticipated completion date: March 31, 2015

ACCESSIBLE TECHNOLOGY PLAN

Administration and implementation of the campus ATI plan needed improvement.

We found that:

- The campus did not perform self-assessments on current accessible technology services, policies, or practices, and the ATI plan was not reviewed annually by the executive sponsor and ATI steering committee.
- The procurement and instructional material (IM) plans were not updated annually.
- The procurement and IM plans did not include current measurable milestones or target dates and did not describe activities that were not being addressed.

Coded memorandum AA 2013-03, Accessible Technology Initiative, dated January 29, 2013, states that the campus executive sponsor should engage in a periodic administrative review process with the ATI steering committee regarding challenges, milestones, resources, and documenting ongoing progress. The executive sponsor working with the campus ATI steering committee will review and update the ATI campus plan to guide implementation. The plan will indicate the specific success indicators on which the campus will focus its efforts across the three priority areas. It also states that when developing the plan, campuses should consider current campus progress as described in the campus annual report with particular attention to success indicators with a status level of “Not Started” or “Initiated.”

The dean of instructional and information technology services stated that the DACC reviewed ATI-related issues, including policies, practices, and the ATI plan; however, a formal, documented self-assessment had not been completed. The interim director of procurement, contracts, and support services stated that the procurement and IM plans, including measurable milestones and target dates, were discussed, and changes were implemented but not formally documented.

Lack of a clear plan with targets or measurable milestones increases the risk that the campus ATI implementation will not be followed and campus goals and objectives will not be reached.
Recommendation 2

We recommend that the campus:

a. Perform self-assessments on current accessible technology services, policies, and practices and obtain annual review of the ATI plan from the executive sponsor and ATI steering committee.

b. Annually update the procurement and IM plans.

c. Include current measurable milestones or target dates and describe activities that are not being addressed in the procurement and IM plans.

Campus Response

We concur. We will perform self-assessments on current accessible technology services, policies, and practices and obtain annual review of the ATI plan from the executive sponsor and ATI steering committee. We will annually update the procurement and IM plans. We will include measurable milestones or target dates of activities that are not being addressed in the procurement and IM plans.

Anticipated completion date: March 31, 2015

ACCESSIBLE TECHNOLOGY REPORTING

The status indicators in the ATI annual report did not accurately reflect actual progress toward ATI objectives.

We found that reported status levels were not always accompanied by supporting documentation or did not align with the specific activities required in the reporting guidance to move to the next level. Some goals were listed as “established,” but the success indicators were listed as “not started,” “initiated,” or “defined.”

Coded memorandum AA-2013-03, Accessible Technology Initiative, dated January 29, 2013, states that each year the campus will review and update the ATI campus plan to guide implementation. The plan will indicate the specific success indicators on which the campus will focus its efforts across the three priority areas.

The interim director of procurement, contracts, and support services stated that annual report status indicators were not updated correctly due to confusion over the document instructions regarding alignment of subgoals and summaries.

Inaccurate annual reports increase the risk that the accessible technology plan will not be followed and campus goals and objectives will not be reached.
Recommendation 3

We recommend that the campus accurately reflect actual progress toward ATI objectives in future ATI annual reports.

Campus Response

We concur. We will review the annual ATI plan and accurately reflect annual progress toward ATI objectives.

Anticipated completion date: March 31, 2015

POLICIES

The campus web accessibility policy had not been reviewed since 2007 and did not reflect current practices.

Specifically, we found that the policy stated that the chief information officer would provide the results of compliance monitoring to the DACC, but this information was not being communicated.

SAM §20050 indicates that nonexistent or outdated policies are a symptom of a control deficiency.

The dean of instructional and information technology services stated that the initial policy was written to stand for multiple years and was not reviewed because limited resources were used on other ATI priorities.

Outdated policies increase the risk that the campus ATI implementation plan will not be followed and campus goals and objectives will not be reached.

Recommendation 4

We recommend that the campus review the web accessibility policy and update it to reflect current practices.

Campus Response

We concur. We will review the web accessibility policy and make necessary updates.

Anticipated completion date: March 31, 2015
# APPENDIX A: PERSONNEL CONTACTED

<table>
<thead>
<tr>
<th>Name</th>
<th>Title</th>
</tr>
</thead>
<tbody>
<tr>
<td>Karen S. Haynes</td>
<td>President</td>
</tr>
<tr>
<td>Candace Bebee</td>
<td>Audit Coordinator, Office of the Vice President, Finance and</td>
</tr>
<tr>
<td></td>
<td>Administrative Services</td>
</tr>
<tr>
<td>Bridget Blanshan</td>
<td>Associate Vice President, Student Affairs</td>
</tr>
<tr>
<td>Linda Hawk</td>
<td>Vice President, Finance and Administrative Services</td>
</tr>
<tr>
<td>Teresa Macklin</td>
<td>Associate Dean, Information Security and Technology Infrastructure</td>
</tr>
<tr>
<td>Lisa McLean</td>
<td>Human Resources Manager, Human Resources and Equal Opportunity</td>
</tr>
<tr>
<td></td>
<td>Instructional Developer and Americans with Disabilities Act Consultant,</td>
</tr>
<tr>
<td>Jay Rees</td>
<td>Academic Technology Services</td>
</tr>
<tr>
<td>John Segoria</td>
<td>Director, Disabled Student Services, Student Academic Support Services</td>
</tr>
<tr>
<td>Barbara Taylor</td>
<td>Instructional Developer, Academic Technology Services</td>
</tr>
<tr>
<td>David Taylor</td>
<td>Interim Director, Procurement, Contracts and Support Services</td>
</tr>
<tr>
<td>Amanda Umphrey</td>
<td>Accessibility Technology Consultant, Academic Technology Services</td>
</tr>
<tr>
<td>Bill Ward</td>
<td>Dean Instructional and Information Technology Services, and CIO</td>
</tr>
</tbody>
</table>
October 27, 2014

Mr. Larry Mandel  
Vice Chancellor and Chief Audit Officer  
The California State University  
401 Golden Shore  
Long Beach, CA 90802

Subject: Campus Response to Audit Report 14-34, Accessible Technology  
California State University San Marcos

Dear Mr. Mandel:

Enclosed is our campus response to the four recommendations in Audit Report 14-34, Accessible Technology. We anticipate sending our supporting evidence no later than March 31, 2015.

Please let us know if you have any questions or need additional information.

Sincerely,

[Signature]

Linda Hawk  
Vice President

Enclosures
GOVERNANCE

STEERING COMMITTEE

Recommendation 1

We recommend that the campus establish an ATI steering committee and:

a. Clearly define the responsibilities of the ATI steering committee and strengthen the ATI committee’s oversight role in developing plans, setting priorities, developing timelines and tracking or removing barriers to achieving program goals.

b. Ensure that all required stakeholders are included on the ATI steering committee.

Campus Response

We concur. An ATI steering committee will be established with all required stakeholders. The committee’s responsibilities and oversight role will be clearly defined.

Anticipated completion date: March 31, 2015

ACCESSIBLE TECHNOLOGY PLAN

Recommendation 2

We recommend that the campus:

a. Perform self-assessments on current accessible technology services, policies, practices and obtain annual review of the ATI plan from the executive sponsor and ATI steering committee.

b. Annually update the procurement and IM plans.

c. Include current measurable milestones or target dates and describe activities that are not being addressed in the procurement and IM plans.

Campus Response

We concur. We will perform self-assessments on current accessible technology services, policies and practices and obtain annual review of the ATI plan from the executive sponsor and ATI steering
committee. We will annually update the procurement and IM plans. We will include measurable milestones or target dates of activities that are not being addressed in the procurement and IM plans.

Anticipated completion date: March 31, 2015

ACCESSIBLE TECHNOLOGY REPORTING

Recommendation 3

We recommend that the campus accurately reflect actual progress toward ATI objectives in future ATI annual reports.

Campus Response

We concur. We will review the annual ATI plan and accurately reflect annual progress towards ATI objectives.

Anticipated completion date: March 31, 2015

POLICIES

Recommendation 4

We recommend that the campus review the web accessibility policy and update it to reflect current practices.

Campus Response

We concur. We will review the web accessibility policy and make necessary updates.

Anticipated completion date: March 31, 2015
December 2, 2014

MEMORANDUM

TO: Mr. Larry Mandel
    Vice Chancellor and Chief Audit Officer

FROM: Timothy P. White
      Chancellor

SUBJECT: Draft Final Report 14-34 on Accessible Technology,
         California State University, San Marcos

In response to your memorandum of December 2, 2014, I accept the response
as submitted with the draft final report on Accessible Technology, California
State University, San Marcos.

TPW/amd