

CONTINUING EDUCATION
CALIFORNIA POLYTECHNIC STATE UNIVERSITY,
SAN LUIS OBISPO

Report Number 98-23
January 27, 1999

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ABBREVIATIONS

CERF	Continuing Education Revenue Fund
CSU	California State University
CPSUSLO	California Polytechnic State University, San Luis Obispo
EE	Extended Education
EO	Executive Order
EUPS	Extended University Programs & Services
SAM	State Administrative Manual
SUAM	State University Administrative Manual

INTRODUCTION

PURPOSE

Our overall audit objective was to ascertain the effectiveness of existing policies and procedures related to the administration of Continuing Education programs and to determine the adequacy of controls over Continuing Education Revenue Fund (CERF) operations.

Within the overall audit objective, specific goals included determining whether:

- ▶ the campus maintains a clear distinction between campus owned and auxiliary owned programs and has written agreements with auxiliary organizations for the administration and management of Continuing Education programs;
- ▶ technology delivered distance education controls are similar to those maintained over traditionally delivered education;
- ▶ budgeting procedures include all course costs and revenues to identify potential course losses in advance and ensure that course selection and management are in accordance with CSU policies and state regulations;
- ▶ the CSU additional employment policy regarding the faculty selection process is complied with, faculty payments are made in accordance with CSU directives, and written agreements stipulate set fees when independent contractors are used as instructors;
- ▶ enrollment procedures and maintenance of student records adequately meet accounting, academic and informational needs;
- ▶ cash receipts, refunds, dishonored checks and other debts are adequately controlled and properly accounted for;
- ▶ cash disbursements are adequately controlled and made solely for the support and development of self-supporting CSU programs;
- ▶ the general fund is reimbursed for all supplies, services and overhead expenses related to extended education programs; and
- ▶ continuing education activity is accurately reported, and the CERF contingency reserve balance is maintained in compliance with CSU directives.

SCOPE AND METHODOLOGY

This review emphasized but was not limited to compliance with state laws, Board of Trustee policies, and Office of the Chancellor and campus policies, letters and directives.

The analyses and recommendations outlined by the CSU Task Force Report on Continuing Education, dated December 16, 1996, were used to evaluate the documentation of business activities between the campus and such non-state auxiliary organizations as the foundation.

A key issue for this review involves compliance with California Education Code § 89704, State University Continuing Education Revenue Fund (CERF), which states in part "...revenues received by the Trustees of the California State University from extension programs, special sessions, and other self-supporting instructional programs, including but not limited to, fees and charges required by the trustees, may be transmitted to the Treasurer and, if transmitted, shall be deposited by that officer in the State Treasury to the credit of the State University Continuing Education Revenue Fund". Prior to January 1, 1999, the revenues were required to be transmitted to the Treasurer.

June 1997 to date was the primary period of review.

Our focus involved a wide variety of issues dealing with CERF operations as a self-supporting entity. Specifically, we reviewed and tested:

- ▶ use of the foundation for the administration and management of Continuing Education programs;
- ▶ budgeting procedures, fee authorization, and the selection and management of courses including technology delivered distance education;
- ▶ management of faculty workload and payments to faculty and other instructors;
- ▶ enrollment procedures and maintenance of student records;
- ▶ procedures for controlling and processing cash receipts, refunds, dishonored checks, and other debts;
- ▶ procedures for controlling and processing cash disbursements, reimbursements to the general fund and revenues shared with academic departments; and
- ▶ reporting of continuing education activity and the maintenance of the CERF contingency reserve.

BACKGROUND

In response to the systemwide risk assessment conducted during 1996, which included input from officers representing the chancellor's office and each CSU campus, this review of Continuing Education was directed by the Board of Trustees at its January 1998 meeting. Continuing Education was previously audited in 1984.

In March 1996, the Bureau of State Audits issued a report of the Continuing Education program at one of our CSU campuses. This report raised a number of issues that have systemwide policy implications. The primary audit findings addressed operational relationships between the campus and its foundation and various non-compliance issues with CSU policy. A CSU task force was subsequently established in May 1996 to review the audit findings and policies and statutes impacting the Continuing Education program. In February 1997, the senior vice chancellor, business and finance, issued the "CSU Task Force Report on Continuing Education" to all campus presidents and later discussed the report at the Executive Council meeting on February 11, 1997.

Some CSU campuses refer to the Continuing Education program as Extended Education or other similar titles. Throughout this report, we will refer to the program as continuing education. At California Polytechnic State University, San Luis Obispo, the Extended Education (EE) Office manages the Continuing Education program and is part of Extended University Programs & Services (EUPS).

OPINION

We visited the California Polytechnic State University, San Luis Obispo campus from October 13, 1998, through November 13, 1998, and audited the procedures in effect at that time.

We found that, with the exception of the items noted in the Executive Summary and in the details of the report, compliance with state, CSU and campus policies and procedures was satisfactory.

The objective of this report is to identify and mitigate issues that affect the administration of Continuing Education programs and CERF operations. If such issues are not corrected, the effectiveness of policies and procedures may be negatively impacted.

EXECUTIVE SUMMARY

The purpose of this section is to provide 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.

CONTINUING EDUCATION PROGRAMS AND ADMINISTRATION

ACADEMIC DEPARTMENTS [6]

Campus procedures did not include a formalized review process to determine which academic department sponsored activities, such as conferences and workshops, should be managed in cooperation with Extended Education (EE) and operated through the continuing education revenue fund (CERF). Establishing a formalized review process for academic department sponsored conferences, workshops, and other self-supporting instructional activity ensures that they are placed under appropriate management.

FOUNDATION OPERATING AGREEMENT AND SUPPORT SERVICE LEASE [8]

The sponsored projects and related activities operating agreement and support service lease between the campus and the foundation was in hold-over status. The risk of misunderstandings and inconsistencies in the application of contract provisions is reduced when agreements do not remain in hold-over status for an extended period.

REVENUE DISTRIBUTION AND RETAINED EARNINGS

GENERAL FUND REIMBURSEMENT [8]

General fund reimbursements for support services provided by campus administrative and academic departments to Extended Education (EE) were not properly documented. Documenting general fund reimbursement procedures ensures that the general fund is fully compensated for support services provided to continuing education.

CONTINGENCY RESERVE [10]

The continuing education revenue fund (CERF) contingency reserve was not maintained in compliance with CSU policy. Maintaining the CERF contingency reserve in compliance with CSU policy ensures

proper management of CERF funds and reduces the risk of funds being transferred from the campus to the systemwide reserve.

FEE SETTING, COLLECTION AND RECONCILIATION [11]

Internal controls over revenue reconciliation, vendor invoices, and refunds were not adequate. Maintaining adequate controls over revenue reconciliation, vendor invoices, and refunds helps to ensure that all continuing education revenues are recorded in the continuing education revenue fund (CERF) and errors or misappropriations are detected.

EXPENDITURES [12]

Extended Education (EE) utilized the Cal Poly Foundation, rather than the campus purchasing office, to purchase two computers. Making acquisitions through the campus purchasing office ensures compliance with state and CSU system purchasing procedures.

COURSE SELECTION AND MANAGEMENT

REVENUE PROJECTIONS [13]

Extended Education (EE) did not have formalized procedures for either accepting or canceling courses for which losses were projected. Documenting the benefits of offering a course at a financial loss helps to ensure that the overall program is self-supporting.

FOREIGN STUDY PROGRAM [13]

Medical fitness statements regarding the ability of students to participate in a foreign study program were not being obtained from a licensed medical doctor. Obtaining the required medical statement helps to ensure that students participating in foreign study programs are medically fit.

ENROLLMENT AND STUDENT RECORDS [14]

Information regarding the disabled students services office was not included on the Extended Education (EE) application and/or registration forms or in extension program catalogs. Including a statement about the disabled student services office provides students with information regarding required assistance.

OBSERVATIONS, RECOMMENDATIONS, AND CAMPUS RESPONSES

CONTINUING EDUCATION PROGRAMS AND ADMINISTRATION

ACADEMIC DEPARTMENTS

Campus procedures did not include a formalized review process to determine which academic department sponsored activities, such as conferences and workshops, should be managed in cooperation with Extended Education (EE) and operated through the continuing education revenue fund (CERF).

Academic department sponsored activities are coordinated through Conference Services, which is part of Extended University Programs & Services (EUPS), or within the department. In each instance, the Cal Poly Foundation is used to provide fiscal services. Our review of academic department accounts maintained at the Cal Poly Foundation disclosed the following:

- ▶ several instances where the accounts contained revenue from self-supporting conferences and workshops.
- ▶ one program account, the Lompoc Training Program, offered academic credit.

Education Code §89704 states that, notwithstanding any other provision of law to the contrary, revenues received by the Trustees of the CSU from extension programs, special sessions, and other self-supporting instructional programs may be deposited in the CERF. Prior to January 1, 1999, such revenues were required to be deposited in the CERF.

Education Code §89721 states that, effective January 1, 1999, notwithstanding any other provision of law to the contrary, fees for extension programs, special sessions, and other self-supporting instructional programs shall be deposited into and maintained in local trust accounts or in trust accounts in accordance with Sections 16305 to 16305.7 of the Government Code, or in the California State University Trust Fund.

The CSU Task Force Report on Continuing Education recommends that ownership of a given program be clearly defined. If it is a campus-owned program, funds must be deposited in the CERF. Any services provided by an auxiliary should be properly documented in a contract. The report also stated that, due to accreditation issues and the lack of Title 5 authority to offer credit instruction, auxiliaries should not be engaging in “credit” courses.

SAM §20003 states that one of the elements of a satisfactory system of internal accounting and administrative control shall include an effective system of internal review.

The associate executive director for the Cal Poly Foundation stated that there is no clear definition of what constitutes “other self-supporting instructional programs”. The director for fiscal services stated

that the campus should not be held accountable to the CSU Task Force Report on Continuing Education because the Board of Trustees never adopted the report.

Not establishing a formalized review process for academic department sponsored conferences, workshops, and other self-supporting instructional programs increases the risk that activities will be improperly managed.

Recommendation 1

We recommend that the campus:

- a. establish procedures to ensure that all credit granting and other campus sponsored self-supporting instructional programs, including conferences and workshops, are managed in accordance with CSU directives and the Education Code;
- b. analyze all academic department accounts maintained at the foundation and transfer balances from all credit granting and campus sponsored self-supporting instructional activities to the CERF (e.g., the Lompoc Training Program, London Study Program, etc.); and
- c. deposit and retain all future revenue from credit granting and other campus sponsored self-supporting instructional activities directly into the CERF or into local trust accounts with identification as continuing education related revenues.

Campus Response

- a. We concur with the need for the campus to establish procedures to ensure that all credit granting and other campus sponsored self-supporting instructional programs, including conferences and workshops, are managed in accordance with CSU policy and the Education Code. It is our understanding that the recommendations in the CSU Task Force Report on Continuing Education that do not restate present law, regulations or policy do not require strict campus procedural compliance.
- b. A thorough analysis of these accounts is underway. The balances of all credit granting instructional activities will be transferred to the CERF. However, other instructional activities will be reviewed and transferred to the CERF if it is determined, based on documented procedures (see #a above), to be a CERF Program. Instructional activities not considered to be CERF will continue to be managed by the campus Foundation (*Education Code* Section 89904.5; *Manual of Policies and Procedures for Auxiliary Organizations* Section 4.1.1).
- c. When an instructional activity is determined to be a CERF program, based on documented procedures, the revenue will be deposited and retained into CERF or into local trust accounts with identification as continuing education related revenues. Anticipated Date of Completion: October 15, 1999.

FOUNDATION OPERATING AGREEMENT AND SUPPORT SERVICE LEASE

The sponsored projects and related activities operating agreement and support service lease between the campus and the Cal Poly Foundation was in hold-over status.

The agreement and lease has been in a month-to-month hold-over status since June 30, 1996.

Title 5 §42501 states that a written agreement between the CSU and the auxiliary is required for the performance of any function listed in Title 5 §42500.

The associate director for budget & analytical business services stated that the agreement had not been renewed because discussions regarding the indemnification clause were continuing with the foundation.

Failure to maintain current written agreements can result in misunderstandings and inconsistencies between existing contract language and the intentions of both campus and foundation management.

Recommendation 2

We recommend that the campus promptly revise and renew the sponsored projects and related activities operating and support service lease agreement between the campus and the Cal Poly Foundation.

Campus Response

We concur. This agreement has been in holdover status, as provided for in the agreement, while issues of indemnification were discussed. However, the parties to the agreement understood that the existing contract language continued to be in effect. Anticipated Date of Completion: June 30, 1999.

REVENUE DISTRIBUTION AND RETAINED EARNINGS

GENERAL FUND REIMBURSEMENT

General fund reimbursements for support services provided by campus administrative and academic departments to Extended Education (EE) were not properly documented.

General fund reimbursement for campus administrative services, including summer session, is provided via an allocation of 3½% of EE revenue and a contribution to a computer lab project. Total reimbursement meets CSU directive requirements. However, there was no written agreement between the campus and EE containing the basis and rationale for the 3½% valuation of services.

CSU directive BP 67-73, *Reimbursement for State Services Rendered Extension Program Activities*, dated November 28, 1967, attached schedule and SUAM §1508.02.04 state that 4% of total extension program revenues should be reimbursed to the general fund for support services. Support services

include accounting, personnel, cashiering, budgeting, payroll, purchasing, the records area of admissions and records, and administrative computing support.

CSU directive BA 73-13, *Support Services in Summer Session Budget*, dated April 13, 1973, and SUAM §1508.02.03 state that, depending on the amount of revenues generated, 8% to 12% of summer session revenue should be reimbursed to the general fund for support services. Based on Cal Poly, SLO summer session revenue, a minimum of 8% of revenue should be reimbursed to the general fund. Support services include all personal services, operating expenses, and equipment included in academic support, student services, and institutional support, and all personal services for administration at the department and school level.

Policy attachment item 4 of CSU directive BA 83-30, *Policy on Chargeable Services to Self-Supporting Operations*, dated December 28, 1983, states that funds provided from the general fund may be used to provide support for continuing education if there is recovery of the cost of such support. In the absence of specific CSU policy, recovery for the cost of support shall include the incremental costs of providing the support. If trade-offs are appropriate, they shall be clearly documented, valued in accordance with supportable cost studies, and otherwise not in conflict with state, system or campus regulations. Consensus should be reached between service provider and recipient as to the service levels and method of calculation. Support provided shall be in accordance with appropriate written agreements that include the basis and rationale for the valuation. The agreements should be on file in the campus business office and available for audit.

The associate director for budget & analytical business services stated that this methodology has been used for a number of years. She further stated that the requirements of CSU directive BA 83-30 had not been considered.

Not documenting general fund reimbursement procedures could result in the general fund not being fully compensated for support provided to EE in addition to reducing working capital available to the campus.

Recommendation 3

We recommend that the campus:

- a. determine the amount of services provided to EE by each campus service area provider, taking into consideration any specific CSU policy;
- b. prepare appropriate written agreements containing the basis and rationale for the valuation of services; and
- c. maintain the written agreements on file in the campus business office.

Campus Response

We concur. We will review the services provided to Extended Education by each campus service provider and will prepare a memorandum of understanding based on the results of this review for the 1999/2000 fiscal year. That MOU will be reviewed annually and renewed with adjustments as appropriate. Anticipated Date of Completion: June 30, 1999.

CONTINGENCY RESERVE

The continuing education revenue fund (CERF) contingency reserve was not maintained in compliance with CSU policy.

An analysis of the CERF contingency reserve as of July 1, 1998, in conjunction with the 1998/99 Extended Education (EE) approved budget, showed that the contingency reserve exceeded CSU policy by \$215,415 after the 15% maximum contingency reserve allocation and program development projects.

CSU directive BA 91-13, *Revised Policy on the Management of the Continuing Education Revenue Fund*, dated August 7, 1991, states that the contingency reserve balance is limited to one hundred and fifty thousand dollars (\$150,000) or fifteen percent (15%) of the prior year program revenue, whichever is greater. The amount of the contingency reserve exceeding this limit on March 15 of each year will be transferred to the systemwide reserve.

The associate director for budget & analytical business services stated that since EE underwent a change in leadership effective with the Fall Quarter, the Provost's Office wanted to give the new dean an opportunity to review the program prior to committing funds for a particular purpose. She further stated that the intent is to commit the funds prior to March 15, 1999.

Not maintaining the campus CERF contingency reserve within CSU policy could result in excess funds being transferred from the campus to the systemwide continuing education reserve.

Recommendation 4

We recommend that the campus develop procedures to monitor the CERF contingency reserve to ensure that the contingency reserve is maintained within CSU policy.

Campus Response

We concur. The status of the contingency reserve is currently monitored via the CERF financial reports that are published following the second, third and fourth quarters of each fiscal year. The reserve requirements are articulated in the cover memo for each of those reports whenever the undesignated reserves exceed the authorized amount. We will place additional emphasis on this area by requesting action to designate such balances within a specified period of time (e.g. 30 days) and following up if action is not taken within the specified time period. The Extended Education Office will

designate the reserves that currently exceed the authorized amount. Anticipated Date of Completion: June 30, 1999.

FEE SETTING, COLLECTION AND RECONCILIATION

Internal controls over revenue reconciliation, vendor invoices, and refunds were not adequate. We noted that:

- ▶ Extended Education (EE) was not reconciling tuition fees received for credit extension courses to revenue recorded in the continuing education revenue fund (CERF). Effective fiscal year 1998/99, the campus began processing deposits for credit extension courses through the campus billing and receivable system.
- ▶ EE was not reviewing their log of vendor invoice requests on a timely basis. A review of the log as of November 6, 1998 showed four open items that were outstanding from six to seventeen weeks. (Subsequent investigation showed that they had been processed.)
- ▶ EE had not established procedures to verify refunds recorded to the CERF.

SAM §20003 requires a system of record keeping procedures adequate to provide effective accounting control over revenues and expenditures.

The EUPS accountant stated that he has not had an opportunity to analyze reconciliation procedures for the new deposit processing method due to his workload. He further stated that his workload had affected his review of the invoice log. The EE director stated that, because reports of processed refunds are not received from the campus, verification of refunds had not been considered. Inadequate controls over revenue reconciliation, vendor invoices, and refunds could prevent errors or misappropriations from being detected.

Recommendation 5

We recommend that the campus:

- a. develop procedures to both reconcile revenue received for credit extension courses to the revenues recorded in the CERF accounting records and verify refunds; and
- b. establish procedures to ensure that the vendor invoice request log is reviewed on a timely basis.

Campus Response

We concur with recommendation 5a. Appropriate procedures are being developed to reconcile revenue received for credit extension courses to the revenue recorded in the CERF accounting records. The process of reconciling the Billing/Receivable Systems (BRS) to the Financial Accounting System (FAS) will be accomplished with data from the SIS database captured through a FOCUS report. Completion is targeted for February 28, 1999. Procedures are now in place to verify refunds recorded to the CERF.

We concur with recommendation 5b. Appropriate review of vendor invoice log on a bimonthly basis is now in place. Anticipated Date of Completion: February 28, 1999.

EXPENDITURES

Extended Education (EE) utilized the Cal Poly Foundation, rather than the campus purchasing office, to purchase two computers.

At the request of EE, the foundation purchased two computers using EE discretionary funds maintained in the foundation and invoiced EE for the purchase. EE subsequently processed the invoice through campus accounts payable to reimburse the EE discretionary foundation account.

SUAM §2410 states that the purchasing authority for the purchase, sale, or exchange of personal property granted to the Trustees has been delegated to the campus presidents. It further provides that the purchasing policies and procedures are applicable to all purchases, leases, and licenses of personal property administered by the campus purchasing office regardless of the source of funds.

The EUPS accountant stated that, on rare occasions, EE uses the foundation to expedite the purchase of some items.

Utilizing the foundation for equipment purchases circumvents state and CSU system purchasing procedures and increases the risk of inappropriate expenditures.

Recommendation 6

We recommend that the EE use the campus purchasing office for its purchasing needs.

Campus Response

We concur with this recommendation. The process of purchasing identified in this recommendation was an unusual occurrence (one purchase order). Prior to the audit, the purchasing procedure utilized in this occurrence had been noted and the appropriate campus entities had been instructed as to the appropriate procedures to utilize. Effective immediately all purchases will be submitted through the

campus purchasing office. The purchasing policies and procedures of the campus purchasing office will be followed in all future procurement activities. Anticipated Date of Completion: Completed.

COURSE SELECTION AND MANAGEMENT

REVENUE PROJECTIONS

Extended Education (EE) did not have formalized procedures for either accepting or canceling courses for which losses were projected.

The CSU Task Force Report on Continuing Education recommended that, if a specific course is not self-supporting, the benefits of offering a course at a financial loss should be documented.

Education Code §89708 requires special session and other instructional programs to be self-supporting.

The EE director stated that the benefits of offering a course with a projected loss were discussed with the course coordinator but not documented.

Not documenting the benefits of offering a course at a financial loss may have an impact on whether a program is self-supporting. The lack of formal review procedures increases the risk that a course that should be canceled is offered.

Recommendation 7

We recommend that the campus develop a policy for evaluating the financial success of a program, including the criteria used to determine whether to offer courses at a financial loss and documentation of the justification for offering a course at a financial loss.

Campus Response

We concur with this recommendation. A procedure is in place. Target date for implementation begins with Spring Quarter 1999 course offerings. Anticipated Date of Completion: Complete.

FOREIGN STUDY PROGRAM

Medical fitness statements regarding the ability of students to participate in a foreign study program were not being obtained from a licensed medical doctor.

Executive Order #165, *Foreign Study Program Policies and Procedures of the California State University and Colleges*, dated November 10, 1972, states that the institution shall require a current statement from a licensed medical doctor as to the ability of the student to participate in the Foreign Study Program.

The EE director stated that she was not aware of the requirement.

Not obtaining the required medical statement could result in both increased health and program risks.

Recommendation 8

We recommend that the campus obtain medical fitness statements from all participants in foreign study programs.

Campus Response

Our legal counsel has requested a review by General Counsel of the requirement for a medical doctor's statement. It is unclear as to whether the medical certification required pursuant to Executive Order No. 165 is permissible under the ADA. Anticipated Date of Completion: April 15, 1999.

ENROLLMENT AND STUDENT RECORDS

Information regarding the disabled students services office was not included on the Extended Education (EE) application and/or registration forms or in extension program catalogs.

CSU directive EE 81-25/SA 81-46, *Disabled Persons Enrolled in Summer Session, Special Session, and Extension Programs*, dated August 6, 1981, states that all applications and registration forms should contain contact information for the disabled student services office.

The EE director stated that she was not aware of the CSU directive.

Failure to include the disclosure hinders disabled students in obtaining required assistance.

Recommendation 9

We recommend that the campus ensure that information regarding the disabled students services office is included in all EE catalogs, applications, and registration forms.

Campus Response

We concur with this recommendation. The information is now included in the Winter Quarter 1999 catalog and will continue. Anticipated Completion Date: Completed.

APPENDIX A: PERSONNEL CONTACTED

<u>Name</u>	<u>Title</u>
Warren J. Baker	President
Alfred Amaral	Executive Director, Cal Poly Foundation
Irma Arellano	EE Computer Support
Carol Barnes	Advancement Director, University Center for Teacher Education
David Conn	Vice Provost for Academic Programs & Undergraduate Education
Scott Cooke	Assistant Director for Financial Reporting
Robert Dignan	Director for Fiscal Services
Natalie Gilbert	EE Student Assistant
Robert Griffin	Associate Executive Director, Cal Poly Foundation
Kimi Ikeda	Academic Resources Planning Officer
Sheri Jacobson	EE Supervisor Program Support
Frank Lebens	Vice President, Administration & Finance
Dario Luis	EUPS Accountant
Rick Ramirez	Associate Vice President for Finance
Nancy Reynolds	Assistant Director for Accounts Management
Stan Rosenfield	Assistant Director for Payments Management
Harry Sharp	Senior University Associate Dean, EUPS
Donald Shemenske	Director of Administration & Planning, Cal Poly Foundation
Patricia-Ann Stoneman	EE Director
Vicki Stover	Associate Vice President, Administration & Finance
Dale Texter	Director of Financial Services, Cal Poly Foundation
Karen Webb	Associate Director, Budget & Analytical Business Services