

CONTINUING EDUCATION
CALIFORNIA STATE UNIVERSITY,
CHICO

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CONTENTS

INTRODUCTION

Purpose.....	1
Scope and Methodology.....	2
Background	3
Opinion.....	3
Executive Summary.....	4

OBSERVATIONS, RECOMMENDATIONS, AND CAMPUS RESPONSES

Continuing Education Programs and Administration.....	7
Academic Credit.....	7
Research Foundation Operating Lease and Agreement.....	8
Academic Departments.....	8
Revenue Distribution and Retained Earnings	10
General Fund Reimbursement	10
Revenue Sharing.....	11
Expenditures	14
Faculty Selection and Salaries.....	14
Fee Setting, Collection and Reconciliation.....	15
Fee Approval.....	15
Cash Receipts	16
Fee Reconciliation	16

APPENDICES

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

ABBREVIATIONS

ALCI	American Languages and Culture Institute
CE	Continuing Education
CERF	Continuing Education Revenue Fund
CSU	California State University
CSUC	California State University, Chico
EE	Extended Education
EO	Executive Order
MOU	Memorandum of Understanding
NIC/Japan	Nevada/California International Consortium of Universities and Colleges
RCE	Regional and Continuing Education
SAM	State Administrative Manual
SCU	Student Credit Unit
SEN	Satellite Education Network
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, shall be transmitted to the Treasurer and shall be deposited by that officer in the State Treasury to the credit of the State University Continuing Education Revenue Fund".

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, discussed the report at the Executive Council meeting on February 11, 1997, and indicated that the campuses would be expected to abide by the recommendations contained therein.

In addition, the CSU Commission on the Extended University hired a consultant to clarify the implications of the March 1996 State Bureau of Audit report on continuing education. In September 1997, the consultant issued a report titled "Managing Continuing Education Fiscal Accounts" to the members of the commission. The consultant report was subsequently distributed to the various CSU EE/CE Deans and Directors by the State University Dean of Extended Education.

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 State University, Chico, the Regional and Continuing Education (RCE) Office manages the Continuing Education program.

OPINION

We visited the California State University, Chico campus from November 16, 1998, through December 18, 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 CREDIT [7]

The CSU Chico Research Foundation inappropriately sponsored programs that offered academic credit through the university. Sponsoring programs that award academic credit through the campus ensures that the programs are properly managed and ensures compliance with accreditation requirements.

RESEARCH FOUNDATION OPERATING LEASE AND AGREEMENT [8]

A general operating lease and agreement between the campus/trustees and the CSU Chico Research Foundation had not been executed. Written agreements reduce the potential for misunderstandings between the Research Foundation and the campus.

ACADEMIC DEPARTMENTS [8]

Campus procedures did not include a formalized review process to determine which academic department sponsored activities, such as conferences and workshops, should be managed by Regional and Continuing Education (RCE) and operated through the continuing education revenue fund (CERF) or a state trust account. Establishing a formalized review process for academic department sponsored activities ensures that they are placed under appropriate management.

REVENUE DISTRIBUTION AND RETAINED EARNINGS

GENERAL FUND REIMBURSEMENT [10]

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

REVENUE SHARING [11]

Revenue sharing rates for special session programs were not properly documented. Proper documentation of revenue sharing rates not only ensures that academic departments are fully compensated for costs incurred in support of special session programs, but it also reduces the risk of misunderstandings concerning revenue allocations.

EXPENDITURES [14]

A deviation from CSU travel policy was not properly approved. Adequately controlling foreign travel expenses reduces the risk of inappropriate expenditures.

FACULTY/INSTRUCTOR SELECTION AND SALARIES [14]

Campus procedures did not include a formalized review process to determine compliance with the CSU additional employment policy. Adequately monitoring faculty workload helps ensure compliance with the CSU additional employment policy.

FEE, SETTING COLLECTION AND RECONCILIATION

FEE APPROVAL [15]

Tuition fees for Regional and Continuing Education (RCE) non-credit extension courses had not been properly approved. Internal controls over tuition fees are strengthened when changes in the fee structure are supported by appropriate written approval.

CASH RECEIPTS [16]

Internal controls over cash receipts in The Office of Sponsored Projects were not adequate. Adequately controlling cash receipts reduces exposure to loss from inappropriate acts.

FEE RECONCILIATION [16]

Regional and Continuing Education (RCE) was not reconciling tuition fees received for both credit and non-credit extension courses to revenue recorded in the continuing education revenue fund (CERF). Maintaining adequate controls over revenue reconciliation helps to ensure that errors or misappropriations are detected and that all continuing education revenues are recorded in Regional and Continuing Education (RCE) revenue accounts.

OBSERVATIONS, RECOMMENDATIONS, AND CAMPUS RESPONSES

CONTINUING EDUCATION PROGRAMS AND ADMINISTRATION

ACADEMIC CREDIT

The CSU Chico (CSUC) Research Foundation inappropriately sponsored programs that offered academic credit through the university.

Academic credit was offered as a contract credit option by the CSUC Research Foundation for the Chico Computer Science program and Nevada/California International Consortium of Universities and Colleges (NIC/Japan).

While Title 5 allows an auxiliary to administer workshops, conferences, institutes, and instructionally related programs, it does not provide the authority to offer credit instruction, contracted or otherwise.

The campus Regional and Continuing Education (RCE) dean stated that the campus has a goal of clarity for all clientele; therefore, since the auxiliaries exist exclusively to serve the university, all courses offered are considered university programs. He further stated that, while some fees may be initially processed by the Research Foundation, the university offers all credit.

Allowing credit-granting programs to be sponsored by an auxiliary results in non-compliance with Title 5 and brings into question certain accreditation issues.

Recommendation 1

We recommend that the campus transfer sponsorship of the Chico Computer Science and NIC/Japan programs to the campus and establish procedures to ensure that the campus sponsors all future credit-granting programs.

Campus Response

The campus will transfer sponsorship of the Chico Computer Science and NIC/Japan programs to CSU, Chico and establish procedures to ensure that the campus sponsors all future credit-granting programs. Anticipated Completion Date: January 1, 2000

RESEARCH FOUNDATION OPERATING LEASE AND AGREEMENT

A general operating lease and agreement between the campus and the CSU Chico (CSUC) Research Foundation had not been executed.

The CSUC Research Foundation was created over a year ago to serve the campus/trustees and maintain all agency accounts. However, no agreement had been executed between the campus and the newly created Research Foundation.

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 administrative director of the CSUC Research Foundation stated that the agreement had not been completed due to some wording changes requested by the foundation.

Failure to execute written agreements can result in misunderstandings between the campus and foundation management.

Recommendation 2

We recommend that the campus promptly execute a general operating lease and agreement between the campus and the CSUC Research Foundation.

Campus Response

The campus will execute a general operating lease and agreement between CSU, Chico and the CSU, Chico Research Foundation. Anticipated Completion Date: January 1, 2000

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 by Regional and Continuing Education (RCE) and operated through the continuing education revenue fund (CERF) or state trust account.

A review of academic department agency accounts maintained at the CSUC Research Foundation disclosed a number of instances where the accounts contained revenue from self-supporting conferences and workshops. In addition, a number of these courses granted academic credit.

Education Code §89704 states that, notwithstanding any other provision of law to the contrary, revenues from CSU 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 into 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 RCE associate dean stated that academic departments usually conduct continuing education programs directly through the Research Foundation. RCE and CERF are involved to the extent that special session credit is often contracted.

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

Recommendation 3

We recommend that the campus:

- a. establish procedures to ensure that all credit granting and other academic department sponsored self-supporting instructional programs, including workshops and conferences, are managed in accordance with CSU directives and the Education Code;
- b. analyze all academic department accounts maintained at the CSUC Research Foundation and transfer balances from all credit granting and campus sponsored continuing education activities to the CERF or into trust accounts as permitted by Education Code §89721; and
- c. deposit and retain all future revenue from credit granting and other campus sponsored self-supporting instructional programs directly into the CERF or into trust accounts as permitted by Education Code §89721.

Campus Response

The campus will develop procedures for determining ownership and management of continuing education programs, analyze all CSU, Chico Research Foundation accounts, transfer credit balances as appropriate, and deposit future revenue from campus sponsored programs into the CERF or into trust accounts. Anticipated Completion Date: January 1, 2000

REVENUE DISTRIBUTION AND RETAINED EARNINGS

GENERAL FUND REIMBURSEMENT

General fund reimbursements for support services provided by campus administrative and academic departments to Regional and Continuing Education (RCE) were not properly documented. We noted that:

- ▶ General fund reimbursement for campus administrative support services is provided via a 2% allocation and other support for general fund programs operated through RCE. We confirmed that total reimbursement meets and exceeds CSU directive requirements. However, there was no written agreement between the campus and RCE containing the basis and rationale for the valuation of services.
- ▶ RCE allocates \$50 per Student Credit Unit (SCU) to the academic departments from concurrent enrollment revenue. However, there was no documentation to support the concurrent allocation method being used.

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.

Executive Order No. 298, *Regulations Governing Extension Student Enrollment in Regular Session Offerings*, dated August 1, 1978, states that the allocation of concurrent enrollment revenue shall be determined by the campus president following consultation with appropriate faculty representatives.

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 CSU Chico summer session revenue, a minimum of 12% 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.

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 a 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 RCE dean stated that RCE supports the campus philosophy of melding resources and being proactive with gentlepersons' agreements to serve students regardless of the funding base, particularly since RCE operates both general fund and CERF programs. Long-standing practices and experience serve to document historical actions.

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

Recommendation 4

We recommend that the campus:

- a. determine the amount of services provided to RCE 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

The campus will document the allocation methodologies for reimbursements to the general fund, prepare written agreements documenting the valuation of services provided, and maintain copies of those agreements in the Office of the Vice President for Business and Finance. Anticipated Completion Date: January 1, 2000

REVENUE SHARING

Revenue sharing rates for other special session programs were not properly documented.

Using various allocation methods, Regional and Continuing Education (RCE) shares revenue with corresponding colleges or academic departments for numerous other special session programs. However, there were no formalized written agreements between the majority of the service providers and RCE containing the basis and rationale for the allocations.

With the exception of summer session programs, CSU policy does not address revenue sharing to academic departments for costs incurred in support of other special session programs.

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 a recovery of the cost of such support. In the absence of a specific CSU policy, recovery for the cost of support shall include the incremental costs of providing the support. 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 RCE dean stated that RCE supports the campus philosophy of melding resources and being proactive with gentlepersons' agreements to serve students regardless of the funding base, particularly since RCE operates both general fund and CERF programs. Long-standing practices and experience serve to document historical actions.

Not documenting academic school revenue sharing rates could result in academic departments not being fully compensated for costs incurred in support of RCE special session programs. It could also result in misunderstandings between academic departments and RCE.

Recommendation 5

We recommend that the campus:

- a. establish formalized procedures for determining special session revenue sharing rates;
- b. prepare appropriate written agreements containing the basis and rationale for the valuation; and
- c. maintain the written agreements on file in the campus business office.

Campus Response

The campus will develop additional formalized procedures for determining special session revenue sharing rates, prepare written agreements documenting the basis and rationale for the valuation, and maintain copies of those agreements in the Office of the Vice President for Business and Finance. Anticipated Completion Date: January 1, 2000

EXPENDITURES

A deviation from CSU travel policy was not properly approved.

The CSUC Research Foundation pays American Language and Culture Institute (ALCI) travel claims from a Regional and Continuing Education (RCE) account maintained at the foundation. Foreign travel subsistence is reimbursed at actual expenses incurred instead of established rates per CSU travel policy. However, the campus president or designee had not approved the policy deviation.

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.

CSU Policy and Procedures Governing Travel and Relocation Expense Reimbursement. §105 B.1. *Out-of-Country Subsistence Allowance* states that when an employee is authorized to travel outside the United States, reimbursement of subsistence expenses may exceed established rates only upon prior approval of the specific rates by the President or designee, in consultation with the Chancellor's Office.

The RCE dean indicated that, to his knowledge, there was no approval from the President's office.

Not obtaining proper approval for deviations from CSU travel policy increases the risk of inappropriate expenditures.

Recommendation 6

We recommend that the campus obtain proper approval from the campus president or designee for any deviations from CSU travel policy and maintain the written approval on file.

Campus Response

The campus will obtain approval from the CSU, Chico president for deviations from the CSU travel policy and maintain written approval on file with the CSU, Chico Research Foundation. Anticipated Completion Date: August 2, 1999

FACULTY SELECTION AND SALARIES

Campus procedures did not include a formalized review process to determine compliance with the CSU additional employment policy.

CSU directive HR 97-07, *Revised Additional Employment Policy*, dated September 22, 1997, limits additional employment to 25% of a full-time position calculated as a percentage of full-time workload or full-time time base. The policy applies to the assignment of additional employment to CSU

employees in any regular CSU program or auxiliary organization. Each campus is responsible for determining the extent of an employee's CSU workload prior to appointment to any position.

The Collective Bargaining Agreement between the CSU Board of Trustees and the California Faculty Association, for October 4, 1995 through June 30, 1998, Article 36.1 states that additional employment shall refer to any employment compensated by CSU, funded by general or non-general funds including CSU auxiliaries, that is in addition to the primary or normal employment of a faculty unit employee. The total additional employment of a faculty unit employee shall not exceed a total of 25% overage.

The vice-provost for academic human resources indicated that the campus monitors workload compliance for general fund program instructors through use of appointment letters. However, there was no mechanism in place to monitor other teaching assignments not related to state-supported courses.

Not adequately monitoring faculty workload increases the risk of non-compliance with the CSU additional employment policy.

Recommendation 7

We recommend that the campus develop procedures to monitor faculty workload to ensure compliance with the CSU additional employment policy.

Campus Response

The campus will develop and implement procedures to monitor faculty workload to help ensure compliance with the CSU additional employment policy. Anticipated Completion Date: January 1, 2000

FEE SETTING, COLLECTION AND RECONCILIATION

FEE APPROVAL

Tuition fees for Regional and Continuing Education (RCE) non-credit extension courses had not been properly approved.

Executive Order No. 661, *Fees, Rates, and Charges*, dated August 23, 1996, delegates to the campus president the authority to approve adjustments in campus user fees.

The RCE dean stated that sound fiscal management has guided all fee setting but formal, documented presidential authority was never sought due to the lack of understanding this requirement.

Internal controls over tuition fees are compromised when changes in the fee structure are not supported by appropriate written approval.

Recommendation 8

We recommend that the campus strengthen procedures to ensure that fees are properly supported by proper written approval.

Campus Response

The campus will strengthen procedures to ensure that fees are supported by proper written approval. Anticipated Completion Date: August 2, 1999

CASH RECEIPTS

Internal controls over cash receipts in the Office of Sponsored Projects were not adequate.

Checks received from Satellite Education Network (SEN) programs were not maintained in an adequate safekeeping facility.

SAM §8032.1 states that agencies that do not have a safe, vault, or money chest that is adequate to safeguard cash will accumulate collections until they amount to \$250 in cash or \$10,000 in cash, checks, money orders, and warrants (excluding state warrants and state checks), whichever occurs first. When such funds are not in use, they will be locked in a desk, file cabinet, or other mechanism providing comparable safekeeping.

SAM §20003 requires the campus to develop internal controls that limit access to state agency assets to authorized personnel who require these assets in the performance of their assigned duties.

The associate director for the Office of Sponsored Projects stated that the checks were previously stored in an adequate facility and that, henceforward, these checks will be properly secured.

Inadequate controls over cash receipts increases the risk of loss and inappropriate acts.

Recommendation 9

We recommend that the Office of Sponsored Projects properly store all cash receipts in an adequate safekeeping facility.

Campus Response

Normally, all checks are taken to the Associated Students office where the checks are stored in a locked vault. However, there have been times when Specialists may have a check on their desk at the end of

the day. The Office of Sponsored Projects, therefore, is now using a locked file to house all checks that are left in the office at the end of each day. Anticipated Completion Date: Complete

FEE RECONCILIATION

Regional and Continuing Education (RCE) was not reconciling tuition fees received for both credit and non-credit extension courses to revenue recorded in the continuing education revenue fund (CERF).

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

The RCE associate dean stated that there was not an effective mechanism to compare revenues posted to revenues received for the same period.

Not reconciling revenues received to those recorded in the CERF increases the risk of errors and misappropriations.

Recommendation 10

We recommend that the campus develop procedures to reconcile revenues received for both credit and non-credit extension courses to the revenues recorded in the CERF or trust accounts.

Campus Response

The campus will develop procedures to reconcile credit revenues received for credit courses with credit revenues recorded in the CERF or trust accounts and non-credit extension revenues received for non-credit courses with non-credit extension revenues recorded in the CSU, Chico Research Foundation. Anticipated Completion Date: January 1, 2000

APPENDIX A: PERSONNEL CONTACTED

<u>Name</u>	<u>Title</u>
Manuel Esteban	President
Devona Abelar	Receptionist
Debra Barger	Associate Dean, RCE
Michael Biechler	Vice Provost for Human Resources
Cindy Cleland	Accounting Manager
Stacie Corona	Accounting Manager, Research Foundation
Karen Emerson-Navaro	Clerical Assistant
Dennis Graham	Vice President, Business and Finance
Barbara Heidinger	Program Assistant
Gail Hildebrand	Management Specialist, Office of Sponsored Projects
Richard Jackson	Administrative Director, Research Foundation
Sue Jergentz	Management Assistant, Office of Sponsored Projects
George Johnson	Vice Provost-Operations
Lou Kelly	Buyer, Procurement Services
Michele Korte	External Reporting and Audits
Bill Lerch	Director, Experiential Education
Doreen Mendes	Accounting Technician
Ralph Meuter	Dean, RCE
Ginny Neilsen	Accounting Technician
Keith Olson	Management Specialist, Office of Sponsored Projects
Jill Roberts	Accounting Technician
Clare Roby	Director, Extension & Summer Session
Sandy Sample	Accounts Payable Supervisor
Bob Sneed	Director, Operations
Kathy Sheley	Accounting Technician
Virginia Sturr	Associate Director, Office of Sponsored Projects
Peggy Tindle	Buyer, Procurement Services
George Wellman	Director, Financial Services, Business and Finance
Leslie Wright	Associate Dean, RCE
Connie Zimmerman	Contracting Supervisor