

DEVELOPMENT

**CALIFORNIA POLYTECHNIC STATE UNIVERSITY,
SAN LUIS OBISPO**

**Report Number 95-17
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ABBREVIATIONS

- ASI Associated Students, Inc.
- CASE Council for Advancement and Support of Education
- CFAE Council for Aid to Education
- CSU California State University
- SAM State Administrative Manual
- VSE Voluntary Support of Education

INTRODUCTION

PURPOSE

Our overall audit objectives were to review: reliability, confidentiality and integrity of information; compliance with relevant federal and state law, trustee policy and Chancellor's Office directives; effectiveness, efficiency and economy of operations; and attainment of established objectives and goals.

Within the overall audit objectives, specific goals included:

- ▶ to determine if internal controls provide adequate assurance that gifts were properly recorded and subject to reasonable accountability;
- ▶ to determine compliance with relevant tax laws regarding the handling of gifts;
- ▶ to determine if cash and negotiable items were adequately controlled and properly accounted for;
- ▶ to determine if nonpayroll operating expenditures were reasonable, complied with University policies, were properly authorized, and were adequately documented;
- ▶ to evaluate compliance with donor intentions;
- ▶ to determine if access to gift records was properly controlled with reasonable confidentiality of donor information;
- ▶ to verify that development activity was accurately reported; and
- ▶ to provide assurances that specific risks/concerns were addressed by reasonable mitigation measures.

SCOPE AND METHODOLOGY

In *Educational Fund Raising - Principles and Practices*, institutional advancement is described as a broad function of "all activities and programs undertaken by an institution to develop understanding and support from all its constituencies in order to achieve its goals in securing such resources as students, faculty and dollars" including, for example, alumni affairs, internal and external communications, government and public relations, fund raising, and enrollment management. Educational fund raising is characterized as only one important element of institutional advancement. The author indicates that the term "development" is frequently used

interchangeably with "fund raising." This usage was adopted for audit purposes and used throughout this report.

This book also establishes fund raising as a less sophisticated process than development. According to this model, some initial development activities (identification of prospects and cultivation of interest in the institution) need to be completed before the institution is ready for fund raising. Other development activities are carried on after the gift is received to assure that the funds are used for the purpose intended (stewardship). Fund raising is simply asking for the gift. Other distinguishing features are embodied in the following quotation:

Fund raising is episodic; development is continuous. Fund raising is focused on a particular objective or set of goals; development is a generic and long term commitment to the financial and physical growth of the institution.

Although terminology was used interchangeably, for purposes of this audit, development was considered in the broader concept indicated above—more than just asking for the gift but less than university advancement. For example, the alumni of the campus represent an important development resource, but alumni affairs was not emphasized. However, affiliated alumni organizations as separate 501(c)(3) corporations could be involved in fund raising in addition to their membership program. The fund raising component was included in the audit scope.

Most of the audit was focused in the central development function under the auspices of the campus vice president for university advancement. However, we also interviewed personnel and reviewed procedures related to fund-raising in four colleges (Agriculture, Architecture, Business, and Engineering) as well as the Alumni Association, Associated Students, Athletics and Cal Poly Foundation.

The 1994/95 fiscal year was the primary period reviewed. We interviewed campus personnel and tested records pertaining to this period such as: cash receipts; bank deposits; non cash (property) gift acceptance and valuation documents; donor acknowledgments; financial ledgers; endowment investments; expenditure transactions; information data bases on prospects, donors, and donations; and inventory of contributed property.

Within university advancement, there were a number of different initiatives underway that have not matured or progressed to the point when, in our opinion, audit would be worthwhile. We did not pursue audit activity in these areas. Examples include the relatively new area for major gifts and planned giving, capital campaign, evaluation of performance against a cohort of comparison institutions, and positioning of development officers within additional colleges/schools.

We have not performed any auditing procedures beyond the date of our report. Accordingly, our comments are based on our knowledge as of that date and should be read with that understanding. Since the purpose of our comments is to suggest areas for improvement, comments on favorable matters are not discussed.

BACKGROUND

A pivotal point in the maturation of the development function in the CSU occurred at the January 1991 Board of Trustees meeting. At this meeting and immediately thereafter, a series of actions were put into motion which initially called for implementation of comprehensive institutional advancement programs. Subsequently, the CSU contracted for help in evaluating institutional advancement activities with a consultant—Ketchum, Inc.—which began work in March 1993. The consultant issued two reports in July 1993 and January 1994. Both reports were presented to the Board of Trustees in early 1994. In accepting these reports, certain goals were established so that, over time, the CSU would phase in a base of voluntary support summarized as 10/3/1—10 percent above net General Fund in private sector giving, 30 percent of the 10 percent in unrestricted operating funds, and 10 percent of the 10 percent in endowments. Net General Fund was described as excluding fees and other income.

Based on the above timing, 1993/94 was a base year for measurement of performance against systemwide fund raising goals. In terms of the 10 percent goal, recent history for California Polytechnic State University, San Luis Obispo is recapped as follows:

Table 1
Voluntary Giving as a Percent of
Net General Fund

YEAR	*NET GENERAL FUND	VOLUNTARY GIVING	PERCENT
1990/91	110,419,430	5,383,768	4.88
1991/92	100,663,133	10,479,929	10.41
1992/93	92,759,285	10,970,700	11.83
1993/94	88,881,209	38,951,366	43.82
1994-95	91,604,166	11,478,704	12.53

* = As printed in the Final Budget at the beginning of each respective fiscal year.

On a systemwide basis, twelve campuses reported increased giving in 1994/95 but, overall, there was a decline of approximately 8.5 percent attributed in part to several outstanding 1993/94 gifts. In 1994/95, California Polytechnic State University, San Luis Obispo was ranked fourth highest among the campuses in both voluntary giving and the percent of voluntary giving to net general fund appropriation.

The Chancellor's Office has collected special revenue statistics for the last two years—1993/94 and 1994/95—and presented the information to the Board of Trustees at their January 1996

meeting. California Polytechnic State University, San Luis Obispo has reported special revenues in the following categories:

Table 2
Special Revenues

	1993-94	1994-95
Sponsorships	\$47,123	\$68,142
Multi-year Pledges	6,520	350,000
Grants	8,779,930	4,650,000
Bequests and Revocable Trusts	1,000,000	40,000
Endowments and Other Income	*	2,441,254
Total	9,833,573	7,549,396

* = Not reported in 1993-94

The market value of all endowments and similar funds at the campus as of June 30, 1995 totaled \$29,573,355.

OPINION

We visited California Polytechnic State University, San Luis Obispo from May 28, 1996 to June 25, 1996, and audited the structure in effect at that time.

In our opinion, there were reasonable internal controls in place and they were operating satisfactorily to assure that gifts were properly recorded, cash and negotiable gift instruments were properly controlled, donor records were secure and kept confidential, and development activity was accurately reported. However, some additional attention is warranted in areas mentioned below in the executive summary including acknowledging, receipting, processing, and reporting of gifts.

EXECUTIVE SUMMARY

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

SYSTEM CONTROLS AND SECURITY

ACKNOWLEDGING AND RECEIPTING GIFTS [7]

Gifts were not acknowledged and receipted in accordance with current Title 5 requirements. Properly acknowledging donors reduces the possibility of misunderstandings occurring.

GIFT DEPOSITS [8]

Negotiable instruments made payable to the university were not deposited into trust accounts managed and controlled by the campus. To assure compliance with donor intentions, donated funds must be deposited, managed, and controlled according to donor instructions.

INTERNAL CONTROL PROCEDURES [8]

Internal control procedures over gift checks were inadequate. Timely endorsements serve to discourage the negotiation of lost or stolen instruments by other than state departments.

RECONCILIATION OF GIFT AND ACCOUNTING RECORDS [9]

Advancement office records of cash contributions were not reconciled monthly with bank deposits and accounting records of the foundation and university accounting. Timely preparation of cash reconciliations and prompt clearance of unreconciled items enhances campus accountability for donor contributions.

GIFTS-IN-KIND

INVENTORY - PROPERTY GIFTED TO THE CAMPUS [10]

Gift-in-kind contributions to the campus were not tagged and placed on the campus inventory in a timely manner. Strengthening internal controls to assure timely recording and tagging of gifts decreases the possibility of loss from improper acts and strengthens accountability.

INVENTORY - PROPERTY GIFTED TO STUDENT CLUBS [12]

Gift-in-kind contributions to student clubs were not posted to ASI inventory records. Establishing internal control procedures to assure timely recording and tagging of gifted property decreases the possibility of loss from improper acts and strengthens accountability.

REPORTING OF GIFT DATA

ALUMNI MEMBERSHIPS FEES AND DISTRIBUTIONS [13]

Alumni membership fees and annual distributions from irrevocable trusts established in prior years were erroneously counted as contributions in the 1994-95 CFAE Report. The reported market value of endowments for CFAE purposes disagrees with other internal reports. Properly reporting gift and endowment information assures that the campus will receive appropriate credit for fund-raising efforts and gifts received.

QUID PRO QUO GIFTS [14]

Quid pro quo gift reporting was not consistent, while donor acknowledgment letters were incomplete. Proper valuation of quid pro quo gifts will improve both annual CFAE Reporting and reports made to the Office of the Chancellor. Including the IRS disclosure statements in donor acknowledgments will reduce the campus risk of federal fines and penalties.

OBSERVATIONS, RECOMMENDATIONS, AND CAMPUS RESPONSES

SYSTEM CONTROLS AND SECURITY

ACKNOWLEDGING AND RECEIPTING GIFTS

Gifts were not acknowledged and receipted in accordance with current Title 5 requirements.

Campus policy requires all cash gifts of \$1,000 or more to be acknowledged in a letter signed by the President. Acknowledgment responsibility for some non-cash gifts below \$1,000 was delegated by the president to selected executive level campus personnel. With nine noted exceptions, the University Advancement Policy Manual states that all cash gifts of less than \$1,000 are acknowledged by Advancement Records and Systems and cash gifts of less than \$100 are acknowledged via pre-printed card. Multiple gift acknowledgment letters can be initiated by different levels such as faculty members, department chairs, and college deans.

Title 5, Section 42300 of the California Code of Regulations provides that donations of personal property other than an automobile, truck, or bus will be acknowledged in writing by the president.

The advancement office management and staff indicated that they were not aware of the Title 5 requirement.

Improperly acknowledging donors can result in misunderstandings and/or misinterpretations of gift intent.

Recommendation 1

We recommend that the campus acknowledge and receipt gifts in accordance with current Title 5 requirements.

Campus Response

The Title 5 requirement is restrictive and places an unfair burden on the president of the university. It is our understanding that a revision to the Title 5 requirement will be proposed to the Board of Trustees in the next few months.

We suggest that the university policy, indicated above, provides for compliance with the intent of the Title 5 requirement and the absence of a personal acknowledgment by the president has not caused misunderstandings or misinterpretations. Donors are receiving the proper acknowledgment and tax receipt letters from other appropriate personnel on campus. Individual and corporate tax receipt letters are in accordance with current Federal Tax Laws.

GIFT DEPOSITS

Negotiable instruments made payable to the university were not deposited into trust accounts managed and controlled by the campus.

Education Code Section 89721 states that each campus of the California State University shall deposit into and maintain in local trust accounts moneys received in connection with gifts, bequests, devices, and donations.

The campus has established the practice of forwarding all gifts to the Cal Poly Foundation for receipt, deposit, investment, and expenditure control. The interim associate vice president for university advancement stated that more effort is needed to educate donors in this area.

The campus risks not complying with donor intentions and/or the Education Code by forwarding all donations to the Cal Poly Foundation for deposit.

Recommendation 2

We recommend that all donations made payable to the campus be deposited into a local campus trust account, except in instances of documented donor error.

Campus Response

The campus policy is for donations to be made to the Cal Poly Foundation, unless specifically designated by the donor. Donor error has been a major contributor to donations being made payable to the university.

Additional procedures to educate donors were put into place as of fall 1996. University Advancement revised the Cal Poly Fund direct mail and phonathon reply card to clearly state that the donor should make his/her check payable to the Cal Poly Foundation. In addition, the Cal Poly Fund has been completely centralized. One of the outcomes of the centralization is that information being provided in the various department/college/units mailings is standardized and instructions to the donor regarding payment consistent.

INTERNAL CONTROL PROCEDURES

Internal control procedures over gift checks were inadequate.

In a sample selection review of twenty gift deposit transactions, we found processing delays of ninety days in two instances, thirty days in five instances, and sixty days in one instance.

SAM Section 8034 requires that checks be endorsed as soon as they are received and certainly no later than the end of the business day.

Advancement management indicated that turnover contributed to delays in processing donor gifts. In some instances, schools and departments were untimely in forwarding checks to the advancement records office for processing. In addition, campus procedures prescribe seven to ten days processing time for checks, except when the amount is \$250 or greater. Checks of \$250 and upward plus all cash gifts require immediate processing.

Delays in processing gift checks results in loss of investment earnings and potential fund losses from mishandling of contributions.

Recommendation 3

We recommend that the campus assure that checks are restrictively endorsed and deposited in a more timely manner.

Campus Response

We concur. By reorganizing and cross-training personnel, utilizing resources in a more efficient manner, streamlining operations and centralizing the Cal Poly Fund, the average gift processing time frame has decreased from six weeks to forty-eight hours.

In addition, a comprehensive check log system has been implemented to ensure the proper handling and processing of all checks received by the division. We can now exactly determine on a daily basis the number of checks that have been delivered (by hand or by mail), where each check is in the processing system, and what is our current backlog of unprocessed gifts. Personnel resource allocations can then be made on a daily basis to match the processing backlog need.

RECONCILIATION OF GIFT AND ACCOUNTING RECORDS

Advancement office records of cash contributions were not reconciled monthly with bank deposits and accounting records of the foundation and university accounting.

Although the advancement office generally receives notification of cash contributions, we found instances of direct deposit of trust earnings and cash contributions without notifying the advancement records office. At the time of our review, the most recently completed reconciliation contained an difference of \$988,381.

State University Administrative Manual (SUAM) Section 3821 states that the chief business office shall establish control procedures to ensure that all monies due are collected and are safeguarded, deposited, reconciled, remitted, and invested in a timely manner.

State Administrative Manual Section 7900 states that all reconciliations will be prepared monthly within 30 days of the preceding month.

Advancement office management stated that during peak periods of gift giving, gift processing receives priority. During these periods, the advancement office does not perform

some internal control functions including reconciling cash receipts and deposit to the accounting records of the foundation and the campus accounting office.

Errors in cash accountability can occur and go undetected for extended periods if reconciliations are untimely and unreconciled items not cleared.

Recommendation 4

We recommend that the campus reconcile cash contributions on a monthly basis and unreconciled items be cleared in a timely manner.

Campus Response

We concur. University Advancement currently reconciles with the foundation on a monthly basis and will be implementing a similar system of checks and balances with the appropriate state offices this spring.

Since University Advancement's system is based upon gift credit, and not financial accounting, there will continue to be reconciliation's items. For example: Most gifts of services are not tax-deductible and would not be entered into the foundation or state books as an asset. However, University Advancement would recognize the value of the service (as estimated by the donor) on our system and would provide the appropriate amount of stewardship, gift club membership and recognition to the donor.

GIFTS-IN-KIND

INVENTORY - PROPERTY GIFTED TO THE CAMPUS

Gifts-in-kind over \$500 were not tagged and placed on the campus inventory in a timely manner. Out of a sample selection of seven gift-in-kind items received at the campus during 1994-95, we found only one item recorded on the campus inventory.

SAM Section 8650 requires departments to keep records of all property when acquired. SAM Section 8651 requires the tagging of all state property as soon as practical. Campus policy also addresses recording of property items valued at more than \$500, as well as theft sensitive items of lesser amounts.

The campus property officer stated that documentation on gifted property was not always forwarded to him and that he only became aware of some items when taking inventory. In addition, campus procedures direct all non-cash gifts to the Cal Poly Foundation for receiving.

When property items are not tagged and placed on the inventory in a timely manner, control over the property and the accuracy of the accounting records is reduced along with an understated inventory value.

Recommendation 5

We recommend that the campus establish procedures to ensure the timely recording of gifted property to the property inventory records.

Campus Response

We concur. We will take the following actions to strengthen the procedures for recording gifted property in the property inventory records:

The property accounting office will be added to the distribution list for the Gift-in-Kind Acceptance Form to ensure that each such gift is reviewed by property accounting at the time of acceptance and added to our property inventory records, if appropriate.

We will review the gift acceptance process with regard to obtaining an assigned value for donated property to support each Gift-in-Kind Acceptance Form that is processed. Currently the total value of the gift is usually provided by the donor, but this value may not indicate a specific value for each item. In cases where a gift includes a diverse collection of items, assistance of campus departmental staff will be requested to review the items, determine which ones should be inventoried, and for the assignment of value.

We will also look at the process of determining which organization should be considered the recipient of in-kind gifts (e.g., state, foundation, ASI). In general, this should be determined by the intended use of the gift.

Of the seven gift-in-kind items identified in the audit, we were able to determine the following:

The chromatograph, the form fill and seal machine, and the measurement equipment are state property and have now been tagged and added to the state inventory. In the future items such as this will be identified at the time of acceptance by review of the acceptance form by property accounting.

The Power Mac and the Laser Printer were originally designated as gifts to the foundation. It has since been determined that the Mac should be state equipment, and it has been tagged and added to the state inventory. In the future items such as this will be identified at the time of acceptance by the review of the acceptance form by property accounting.

The Hobi Cat sailboat and trailer was a gift to the ASI. ASI's current policy does not allow acceptance of sailing vessels except for disposal by sale. This item is still under review by ASI. In the future we will identify the proper recipient organization and ensure that gift items are added to property records if they meet the criteria for property accounting.

The “perishable tools” have not been reviewed in detail. This item actually includes a large number of items, many of which are clearly not appropriate for property inventory accounting (e.g., glass jars). We will work with the department to identify items that should be added to inventory. As soon as such items have been identified, they will be tagged and added. In the future we will create a process for the review, classification and valuation of assortments of gifted property.

INVENTORY - PROPERTY GIFTED TO STUDENT CLUBS

Gift-in-kind donations to student clubs, a part of the annual campus report of contributions, were not posted to inventory records of the Associated Students Incorporated (ASI). The gifts included items such as horses, sailing equipment, welders and generators.

SAM Section 8650 requires departments to keep records of all property when acquired. SAM Section 8651 requires the tagging of all state property as soon as practical. While these two sections are directed at campus property, it is clear that the ASI, for purposes of internal control, and consistency with campus practices, should have similar requirements.

The ASI Executive Director’s office accepts and acknowledges/receipts all gifts to student clubs. The executive director stated that the ASI had not established written procedures to guide student clubs in inventory accountability for gifted property items.

When property items are not tagged and placed on the inventory in a timely manner, control over the property and the accuracy of the accounting records is reduced along with an understated inventory value.

Recommendation 6

We recommend that the ASI establish written inventory accountability procedures for gifts-in-kind and annually distribute these procedures to recognized student clubs.

Campus Response

We concur. The ASI Board of Directors is currently reviewing a draft of the proposed ASI Gift Acceptance Policy and approval of this policy is expected in the spring quarter 1997.

The new policy requires that:

- The executive director approve (by signature on the gift Acceptance form) acceptance of any gift made to ASI.
- The executive director reserves the right to refuse any gift that may impose a financial or liability exposure burden on ASI.
- The donor will be responsible for providing a valuation of any non-expendable gift accepted by ASI.
- Any gift accepted by ASI with an appraised value of \$2,500 or greater will be recorded as an ASI asset at the appraised value and depreciated accordingly.

ASI staff will work closely with University Advancement to ensure that ASI policies and procedures for accepting and recording gifts comply with university and CSU policies and procedures.

In response to the need for additional support in this area, ASI recently hired an accounting technician who is responsible for processing, recording, and tracking gifts.

Club treasurers and presidents will be educated in gift acceptance procedures in the fall at the annual club officers orientation sponsored by the Student Life and Activities Department and in the spring at one of the open house meetings.

REPORTING OF GIFT DATA

ALUMNI MEMBERSHIP FEES AND ANNUAL DISTRIBUTIONS

Alumni membership fees and annual distributions from irrevocable trusts established in prior years were erroneously counted as contributions in the 1994-95 CFAE Report. The reported market value of endowments for CFAE purposes disagrees with other campus reports.

The Council For Aid to Education (CFAE) instructions for reporting voluntary support states that non-gift revenue earned by fund-raising function, e.g., alumni membership fees or dues should not be included as voluntary support. Likewise, the standards require that the market value of irrevocable trusts be recorded as gifts in the year established with no recognition of the annual trust earnings distribution as gifts in the year received.

The vice president for university advancement stated that the campus had not recorded some endowments as a gift in the year received and therefore decided to count the annual investment earnings as gift income. He also stated that membership fees were fully counted

in the annual CFAE Report because alumni receive minimal benefits in return for their contributions.

The market value of campus endowments as stated on the 1994-95 CFAE Report was \$36,592,471. An internal campus memorandum separates this figure between the state (\$7,305,889) and the foundation (\$29,286,582). In contrast, the foundation's annual investment report states the market value of their endowment investment pools at 6/30/95 as \$22,267,466—a \$7,019,116 difference.

Following the completion of fieldwork, we were advised by the interim associate vice president for university advancement that there was an error of approximately seven million dollars in the 1994-95 CFAE reported total for endowment funds.

Improperly reporting gift and endowment data reduces the ability of the campus to receive appropriate credit for fund-raising efforts and gifts received.

Recommendation 7

We recommend that the campus:

- a) discontinue counting alumni membership fees and the annual distributions from irrevocable endowments established in prior years; and
- b) accurately report the market value of endowments.

Campus Response

We concur. As of July 1, 1996, University Advancement eliminated the practice of counting alumni memberships and the annual distributions from externally managed irrevocable endowments as gifts.

The misstatement of the combined university/foundation endowment fund pool occurred on the 1994-95 CFEA Report. The endowment figure provided for the 1995-96 CFEA Report was calculated using end-of-year reports provided by the foundation and the state.

QUID PRO QUO GIFTS

Quid pro quo gift reporting was not consistent, while donor acknowledgment letters were incomplete.

The value of certain quid pro quo gifts (courtesy car usage vs. advertising/signage) was not excluded from the annual CFAE Report. However, the campus did not include the value of contributions in excess of benefits (cost of banquet meals) within the report. In addition, donor acknowledgment letters for the banquet “contributions” did not include the required Internal Revenue Service disclosure statements.

Beginning with the 1994 tax year, the Internal Revenue Service requires non-profit organizations to provide donors with a good faith estimate of the value of any benefits received as a result of their gifts. The value of any benefits (quid pro quo) must be subtracted from the amount of the contribution.

As to the value of signage, the campus advancement office staff stated that they had not considered the quid pro quo implications associated with these gifts. However, non-gift donors must pay for signage and advertising at the campus. Donor acknowledgment letters for banquet contributions indicated that the entire amount was tax deductible without subtracting the quid pro quo value of benefits (meals) provided.

Improper valuation of quid pro quo gifts led the campus to incorrectly report its annual contributions on the CFAE Report and to the Office of the Chancellor for 1994-95. The campus also subjected itself to possible IRS penalties for failure to make the required disclosures.

Recommendation 8

We recommend that the campus:

- a) comply with IRS requirements on quid pro quo contributions; and
- b) incorporate the required Internal Revenue Service disclosure statement in acknowledging all quid pro quo contributions.

Campus Response

We concur. As of July 1, 1996, the university’s central gift clubs were modified and some of the benefits were eliminated in order to comply with the quid pro quo rules. Any benefits that the university’s central gift club donors currently receive are insubstantial and non-exclusive. The college/unit staff have restructured their independent gift clubs accordingly.

For those few gift clubs that do not involve a quid pro quo situation (such as the Mustang Stampede Club), University Advancement has directed that all marketing material be reviewed and approved by foundation legal counsel prior to any solicitation. The material must contain appropriate language to specifically notify the donor how much will be considered as a gift and how much will be a purchase of benefits (i.e., tickets, diners). University Advancement will utilize this information to provide each donor with an accurate tax receipt.

APPENDIX A PERSONNEL CONTACTED

Name	Title
Warren J. Baker	President
Al Amaral	Executive Director, Cal Poly Foundation
Michael Barr	Advancement Director, College of Agriculture
William Boldt	Vice President for University Advancement
Karen Brown	Supervising Accountant, Cal Poly Foundation
Dean Bruno	Interim Associate Vice President for University Advancement
Scott Cooke	Assistant Director-Financial Reporting, Fiscal Services
Laura Dimmitt	Scholarship Program Manager, Financial Aid
Robert Dignan	Director, Fiscal Services
Eric Doepel	Director, Annual Giving
Linda Emmick	Advancement Director, College of Business
Allen Haile	Director, Government and Corporate Relations
Polly Harrigan	Executive Director, Associated Students
Linda Kristenson	Advancement Director, College of Engineering
Frank Lebens	Vice President for Administration and Finance
Ray Macias	Director, Support Services
Denise Mendonca	Director, Advancement Records and Systems
Roberta Minkler	Advancement Director, College of Architecture
Stan Rosenfield	Assistant Director, Fiscal Services
Don Shemenske	Director, Finance and Administration, Cal Poly Foundation
Steve Shockley	Director, Alumni Relations
Chuck Sleeper	Advancement Director, Athletics
Fred Strasser	Property Officer
Vicki Stover	Associate Vice President for Administration and Finance
Dale Texter	Assistant Director of Financial Services, Cal Poly Foundation
Jonelle Thomson	Constituent Records Specialist
Kathy Wiebe	Administrative Analyst