

**DELEGATIONS OF AUTHORITY
CALIFORNIA STATE UNIVERSITY,
NORTHRIDGE**

**Audit Report 11-26
June 8, 2011**

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**BOARD OF TRUSTEES
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ABBREVIATIONS

AB	Assembly Bill
BOT	Board of Trustees
CO	Office of the Chancellor
CSU	California State University
CSUN	California State University, Northridge
DMV	Department of Motor Vehicles
DVBE	Disabled Veteran Business Enterprise
EC	Education Code
EO	Executive Order
EPN	DMV Employer Pull Notice
GC	Government Code
ICSUAM	Integrated California State University Administrative Manual
PMCP	Policy Manual for Contracting and Procurement
SB	Senate Bill

EXECUTIVE SUMMARY

The Board of Trustees, at its January 2011 meeting, directed that Delegations of Authority be reviewed. The Office of the University Auditor had previously reviewed Delegations of Authority in 2006.

We visited the California State University, Northridge campus from March 21, 2011, through April 22, 2011, and audited the procedures in effect at that time.

Our study and evaluation did not reveal any significant internal control problems or weaknesses that would be considered pervasive in their effects on delegated activities related to procurement and contracting, motor vehicle inspections, and personal property transactions. However, we did identify other reportable weaknesses that are described in the executive summary and body of this report. In our opinion, the operational and administrative controls for delegated activities in effect as of April 22, 2011, taken as a whole, were sufficient to meet the objectives stated in the “Purpose” section of this report.

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

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

PROCUREMENT AND CONTRACTING ACTIVITIES [6]

The campus failed to conduct Disabled Veteran Business Enterprise solicitation and participation in accordance with systemwide requirements.

MOTOR VEHICLE INSPECTIONS AND USE [7]

The campus delegation of authority for implementation of the motor vehicle inspection program was not in place during fieldwork and was not completed until April 5, 2011. Additionally, the campus did not always perform preventive maintenance inspections on university-owned vehicles in accordance with campus maintenance schedules. Further, the campus motor vehicle inspection program did not ensure compliance with all campus and California State University policies and procedures for use of university-owned vehicles.

LEASE ADMINISTRATION [11]

Campus lease agreements were not always current.

INTRODUCTION

BACKGROUND

In 1986, Senate Bill (SB) 1828 indefinitely extended California State University (CSU) delegations of authority concerning certain procurement and contracting activities, motor vehicle inspections, and real and personal property transactions. The bill's intent was to promote greater economy and efficiency in CSU operations and was expanded by Assembly Bill (AB) 1191 in 1993. SB 1828 also added section 89045(d) to the Education Code (EC):

(d) In addition, the internal audit staff shall perform audits, at least once every five years, of the activities of the CSU pursuant to Sections 89031.5, 89036, 89046, and 89048 of the EC and Section 11007.7 of the Government Code (GC).

EC §89031.5 requires the inspection of all motor vehicles owned by the CSU. Executive Order (EO) 691, *Motor Vehicle Inspections*, dated November 23, 1998, directs each campus to implement a motor vehicle inspection program, specifies eight guidelines that should be included, directs the president to assign the function to an individual, and requires the campuses to notify the Office of the Chancellor (CO) of the individual assigned to the function. CSU policy concerning the use of motor vehicles is codified in *CSU Use of University and Private Vehicles Policy Guidelines*, dated March 2002, issued via Technical Letter 2002-16 from the CO Human Resources department.

EC §89036 grants the CSU authority over certain procurement and contracting activities. EO 775, *Acquisition of Personal Property and Services*, dated June 6, 2001, updates and supersedes prior EOs dating back to 1994 and delegates the procurement authority granted to the CSU under AB 1191 to campus presidents, within the provisions of the *CSU Policy Manual for Contracting and Procurement* (PMCP). EO 760, *Procurement Cards*, dated October 16, 2000, delegates authority for the use of procurement cards to campus presidents.

PMCP, last updated on April 28, 2008, was recently codified in the *Integrated California State University Administrative Manual* (ICSUAM), Section 5000, *Contracts and Procurement*. The ICSUAM establishes systemwide contracting and procurement policy and provides guidance on general procurement practices, along with specific requirements relating to the procurement of goods, services, and information technology resources. Any future updates to contracting policy will be incorporated into the ICSUAM.

EC §89046 granted the CSU the authority to lease state university property for purposes consistent with the functions of the CSU. EO 669, *Leases*, dated May 1, 1997, supersedes an EO issued in 1983. It delegates to campus presidents the authority to execute leases of real property as either lessor or lessee without approval by the CO, subject to certain limitations. The EO requires the use of standard provisions from model lease agreements, an assessment of liability risk for each lease agreement, a competitive process for leasing state university property to for-profit enterprises, an accounting of leases in the campus financial records, and maintenance of a central repository for all current lease agreements.

EC §89048 addresses a number of areas, including certain real property transactions and the sale or exchange of personal property. State University Administrative Manual §9018, *Acquisition and Granting of Easements and Acceptance of Quitclaims*, sets forth processing guidelines and responsibilities for such

real property transactions by the campuses and by the land records staff in the CO Capital Planning, Design and Construction department.

EO 409, *Purchase, Sale, Lease, and License of Personal Property*, dated January 5, 1983, delegates to campus presidents the authority to sell or exchange personal property and has been superseded except for Item B, which permits the sale or exchange of personal property when the campus president determines that it is in the best interest of the CSU and the transaction is based on fair market value.

GC §11007.7 addresses the procurement of insurance or official bonds. However, this section is not applicable to insurance procured by the CSU. CSU policy for insurance is codified by EO 849, *CSU Insurance Requirements*, dated February 5, 2003. It sets forth minimum insurance limits and holds harmless provisions for agreements, contracts, and purchases.

PURPOSE

Our overall audit objective was to ascertain the effectiveness of delegated activities related to procurement and contracting, motor vehicle inspections, and real and personal property transactions and to determine the adequacy of controls over related processes to ensure compliance with relevant governmental regulations, Trustee policy, Office of the Chancellor directives, and campus procedures.

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

- ▶ Administration of procurement activities incorporates effective internal controls, adequate local policies and operational procedures, current written delegations, and observance of good business practices in compliance with CSU policy.
- ▶ CSU competitive bidding requirements are adhered to in the procurement of goods and services, and CO approval is received prior to the purchase of restricted items.
- ▶ The responsibility for the execution of low-value purchases is properly delegated and methods for such execution are adequately controlled, and campus use of procurement cards is appropriate.
- ▶ Efforts are made to meet Small Business, Disabled Veteran Business Enterprise (DVBE), and Buy Recycled goals; purchasing preferences are properly granted; and Small Business, DVBE, and Buy Recycled reporting is timely, accurate, and supportable.
- ▶ Purchase agreements are properly executed and include required conditions, provisions, certifications, and insurance requirements, and Department of Fair Employment and Housing contract notification requirements are met.
- ▶ The campus motor vehicle inspection program and the use of CSU-owned vehicles comply with CSU policies, and a vehicle inspector has been designated.
- ▶ Leasing activities are adequately controlled and comply with CSU policy and state regulations, and leases are properly executed.
- ▶ Easements, rights-of-way, and quitclaims have been correctly acquired, and the sale or exchange of personal property complies with CSU policy and the EC.

SCOPE AND METHODOLOGY

The proposed scope of the audit as presented in Action Item, Agenda Item 2 of the January 25 and 26, 2011, meeting of the Committee on Audit stated that a review of Delegations of Authority would include, but was not limited to, a review of certain purchasing and contracting activities; motor vehicle inspections and use; agreements and leases; easements, rights-of-way, and quitclaim transactions; and the sale and exchange of personal property. Delegations of Authority is a mandated audit and is required by the EC at least once every five years.

Our study and evaluation were conducted in accordance with the *International Standards for the Professional Practice of Internal Auditing*, issued by the Institute of Internal Auditors, and included the audit tests we considered necessary in determining whether operational and administrative controls are in place and operative. This review emphasized, but was not limited to, compliance with state and federal laws, Board of Trustee policies, and Office of the Chancellor and campus policies, letters, and directives. The audit focused on procedures in effect from July 1, 2009, through December 31, 2010.

We focused primarily upon the internal administrative, compliance, and operational controls over delegation of authority and contracting activities, motor vehicle inspection, and real and personal property transactions. Specifically, we reviewed and tested:

- ▶ Specific purchasing and contracting activities, delegations, and limitations.
- ▶ Bidding procedures and exceptions.
- ▶ Low-value purchase methods and controls.
- ▶ Granting of purchase preferences.
- ▶ Preparation of Small Business, DVBE, and Buy Recycled reports and goal attainment.
- ▶ Execution of lease agreements.
- ▶ Motor vehicle inspection and use policies and controls.
- ▶ Easements, rights-of-way, and quitclaims and the sale or exchange of personal property.

OBSERVATIONS, RECOMMENDATIONS, AND CAMPUS RESPONSES

PROCUREMENT AND CONTRACTING ACTIVITIES

The campus failed to conduct Disabled Veteran Business Enterprise (DVBE) solicitation and participation in accordance with systemwide requirements.

We found that:

- ▶ Of the 50 procurement transactions we reviewed, six competitive solicitations did not include language to recruit DVBE vendor participation. Also, in nine transactions, DVBE waivers were not documented in cases where the campus had determined that DVBE participation was not required.
- ▶ The campus was unable to provide supporting documentation to show evidence of review and confirmation of DVBE and/or Small Business status for nine of ten vendors included in the 2009/10 DVBE and Small Business contracting activity report.

Integrated California State University Administrative Manual (ICSUAM) §5215.0, *DVBE Participation Goals*, states in part that the state has established a DVBE contracting participation goal of three percent and that this goal applies to the total contract dollars expended each year, including all contracts, purchase orders, and procurement card orders. It further states that DVBE participation applies to all competitive solicitations regardless of solicitation format or dollar value, and that the DVBE advocate, campus DVBE coordinator, or designee has the responsibility to evaluate requests for DVBE waivers for solicitations.

The acting manager of purchasing and contract administration stated that significant management and staff turnover during the past 18 months had contributed to inconsistencies in the application of procedures.

Failure to properly solicit and document DVBE and Small Business participation requirements increases the risk of non-compliance with applicable regulations, and failure to correctly document DVBE and Small Business certification status increases the risk of reporting errors.

Recommendation 1

We recommend that the campus:

- a. Include language to recruit DVBE vendor participation in all competitive procurement transactions, and document DVBE waivers when it is determined that DVBE participation is not required.
- b. Maintain supporting documentation showing evidence of review and confirmation of DVBE and/or Small Business status for all vendors included in the DVBE and Small Business contracting activity report.

Campus Response

We concur.

- a. The campus will include language to recruit DVBE vendor participation in all competitive procurement transactions, and document DVBE waivers when it is determined that DVBE participation is not required.

Expected implementation date: September 1, 2011

- b. The campus will maintain supporting documentation showing evidence of review and confirmation of DVBE and/or Small Business status for all vendors included in the DVBE and Small Business contracting activity report.

Expected implementation date: September 1, 2011

MOTOR VEHICLE INSPECTIONS AND USE

DELEGATION OF AUTHORITY

The campus delegation of authority for implementation of the motor vehicle inspection program was not in place during fieldwork and was not completed until April 5, 2011.

Executive Order (EO) 691, *Motor Vehicle Inspections – Delegation of Authority*, dated November 2, 1998, states that the campus president is responsible for the implementation of a campus motor vehicle inspection program and shall ensure that all aspects of the vehicle inspection program guidelines are followed. It further states that the campus president shall assign this function to an individual on campus and notify the chancellor's office of that individual.

The associate vice president of facilities development and operations stated that responsibility for the program had been clearly established, but the campus had overlooked the requirement for a specific delegation.

Failure to maintain current written delegations of authority results in ambiguity in the responsibility for the motor vehicle inspection program and increases the risk of misunderstandings of the expectations relating to proper performance of motor vehicle inspections and maintenance.

Recommendation 2

We recommend that the campus maintain a current delegation of authority for implementation of the motor vehicle inspection program.

Campus Response

We concur. The campus president sent a letter on April 5, 2011, to the assistant vice chancellor, Systemwide Risk Management, documenting delegation of authority to the associate director and fleet manager for the motor vehicle inspection program.

MOTOR VEHICLE INSPECTIONS

The campus did not always perform preventive maintenance inspections on university-owned vehicles in accordance with campus maintenance schedules.

We reviewed 25 vehicles and found that three had not been inspected within the timeline established by the campus.

California State University, Northridge (CSUN) Policy 450-01, *Vehicle Usage*, dated November 8, 2004, provides a preventive maintenance schedule with frequency based on the age of the vehicle and states that the campus vehicle inspector ensures the university vehicle is properly maintained or removed from service if deemed unsafe.

EO 691, *Motor Vehicle Inspections – Delegation of Authority*, dated November 23, 1998, states that the campus president is responsible for the implementation of a campus motor vehicle inspection program that shall include maintenance, repair, and replacement policies supported by detailed procedures.

The associate director of engineering services stated that some departments are not compliant with maintenance policies despite tracking and notification from physical plant management. He further stated that, given the decentralized nature of the vehicle fleet, his enforcement authority is limited if an owner-department fails to bring the vehicle in for maintenance.

Failure to follow California State University (CSU) and campus policies for repairs and maintenance of state-owned vehicles increases the risk of unnecessary repair costs and unauthorized activities, can result in premature deterioration in the asset's value and usage, and negatively impacts driver safety.

Recommendation 3

We recommend that the campus perform preventive maintenance inspections on all university-owned vehicles in accordance with campus maintenance schedules.

Campus Response

We concur. The campus will perform preventive maintenance inspections on all university-owned vehicles in accordance with campus maintenance schedules.

Expected completion date: September 1, 2011

VEHICLE USE CONTROLS

The campus motor vehicle inspection program did not ensure compliance with all campus and CSU policies and procedures for use of university-owned vehicles.

We found that:

- ▶ Authorization forms that included a required certification statement regarding the employee's driving record and possession of a valid driver's license were either missing or improperly completed for 4 of 11 driver records reviewed.
- ▶ Campus policy regarding enrollment in the Department of Motor Vehicles (DMV) Employer Pull Notice (EPN) program was inconsistent with CSU systemwide policy, as it allowed some university drivers to be excluded from DMV record monitoring based on their vehicle-use frequency.
- ▶ Three of the eleven drivers we reviewed had not been enrolled in the DMV EPN program.
- ▶ Campus policies and procedures regarding the control and monitoring of vehicle use were unclear, and the methods that departments used to control vehicle use were inconsistent. Further, there was no centralized enforcement control in place to ensure that departments were abiding by campus and CSU policies.

CSUN *DMV EPN Program* states that employees who drive on university business three or more times a month are required to enroll in the EPN program. The policy also states that employees must complete the university's enrollment form, which is the form that includes a section for authorization, the required employee certification and a summary of other driver requirements as noted in the *CSU Use of University and Private Vehicle Policy Guidelines*.

CSUN Policy 450-01, *Vehicle Usage*, dated November 8, 2004, states that user departments have operational responsibility for vehicles and must maintain monthly travel logs to monitor vehicle usage.

CSU Use of University and Private Vehicle Policy Guidelines, dated March 2002, states that university vehicles shall only be used in the conduct of university business, and that the campus must establish one point of control to control usage in accordance with federal, State of California, CSU, and campus laws, regulations, policies, and procedures. In addition, these guidelines set criteria for usage of state-owned vehicles, including a requirement that written approval of the usage has been given by an individual authorized by the president to grant such approval, employee certification regarding possession of a valid driver's license and driving record is obtained, and the campus has requested a copy of the person's driving record from the DMV at least once every four years.

The associate director of engineering services stated that the responsible departments were not in compliance with vehicle use requirements because policies were at times ambiguous, and clarification and training would be required. The chief of police stated that when responsibility for the DMV pull notification program was transferred to police services in 2004, the vice president for administration

and finance at that time directed police services to initially enroll only departments where drivers use vehicles routinely as part of their jobs, thereby excluding occasional drivers.

Failure to adequately control the use of university-owned vehicles increases the risk of exposure to unforeseen liabilities, unqualified drivers, and the use of vehicles for unauthorized activities.

Recommendation 4

We recommend that the campus:

- a. Ensure that authorization forms that include the required driver certification statements are properly completed and retained by campus departments.
- b. Revise campus policy for enrollment in the DMV EPN program so that it is consistent with CSU systemwide policy.
- c. Ensure that drivers of university-owned vehicles are enrolled in the DMV EPN program in accordance with campus policy.
- d. Update campus policies and procedures to clarify approved methods for controlling vehicle use and to assign central responsibility for enforcement.

Campus Response

We concur.

- a. The campus will reiterate the requirement that authorization forms that include the required driver certification statements are properly completed and retained by campus departments.

Expected implementation date: September 1, 2011

- b. The campus policy for enrollment in the DMV EPN program has been revised to be consistent with the *CSU Use of University and Private Vehicles and Policy Guidelines*.
- c. The campus will inform all departments that have university-owned vehicles that employees who drive university-owned vehicles must be enrolled in the DMV EPN program.

Expected implementation date: September 1, 2011

- d. The campus will update policies and procedures to clarify methods for controlling vehicle use and to assign responsibility for enforcement.

Expected completion date: September 1, 2011

LEASE ADMINISTRATION

Campus lease agreements were not always current.

We reviewed eight long-term leases and found two instances in which the campus, as the lessee, was operating with expired lease agreements.

EO 669, *Leases*, dated April 21, 1997, states that the campus president or designee has the authority to execute leases of real property and requires maintenance of a central repository for all current leases and related attachments to which the campus is a party.

The acting purchasing and contract administration manager stated that the department was in the process of renegotiating the leases, but significant management and staff turnover during the past 18 months resulted in delays in the renegotiation process.

Failure to negotiate terms of expiring leases in a timely manner exposes the university to financial and legal liability.

Recommendation 5

We recommend that the campus ensure that all lease agreements are current.

Campus Response

We concur. The campus will implement procedures to ensure that all lease agreements are current.

Expected implementation date: September 1, 2011

APPENDIX A: PERSONNEL CONTACTED

<u>Name</u>	<u>Title</u>
Jolene Koester	President
Jessica Ash	Business Analyst
Robert Barker	University Controller and Associate Vice President of Financial and Accounting Services
Joey Blanco	Buyer I
Heather Cairns	Administrative Services Manager, The University Corporation
Eliza Cholakian	Buyer I
Annie Dang	Accounts Payable Manager
Colin Donahue	Associate Vice President of Facilities Development and Operations
Kit Espinosa	Emergency Preparedness and Management Coordinator
William Fairchild	Capital Program Manager, Facilities Planning, Design and Construction
Alfredo Fernandez	Captain, Department of Police Services
Deborah Flugum	Purchasing and Contract Administration Manager
Sylvia Freiberg	Assistant to the Director, Medical Withdrawal Coordinator, Klotz Student Health Center
Chet Galland	Associate Director for Engineering Services
Anne Glavin	Chief of Police, Director of Police Services
John Griffin	Chief Financial Officer, The University Corporation
Charles Hughes	Acting Manager of Purchasing and Contract Administration
Anita Kaiserman	Buyer III
Reka Kiss	Assistant to the Director, Administrative Services Coordinator, Student Housing and Conference Services
William Krohmer	Manager of Technical Services and Safety
David Liggett	Instructional Support Technician III
Howard Lutwak	Director of Internal Audit
Tom McCarron	Vice President, Administration and Finance
Christine Plasting	Buyer II
Ellen Steinberg	Administrative Support Coordinator II
Annie Tan	Buyer III
Scott VanScoy	Captain, Police Operations
Bruce Weinstein	Director of Logistical Service
Lynn Wiegers	Interim Executive Director of Facilities Management

California State University
Northridge

Office of the Vice President
Administration and Finance

July 13, 2011

Mr. Larry Mandel, University Auditor
Office of the University Auditor
The California State University
401 Golden Shore, 4th Floor
Long Beach, CA 90802

RECEIVED
UNIVERSITY AUDITOR

JUL 14 2011

THE CALIFORNIA STATE
UNIVERSITY

Subject: Campus Response to Recommendations of Audit Report Number 11-26,
Delegations of Authority at California State University, Northridge

Dear Larry:

Enclosed please find the California State University, Northridge (CSUN) response to the recommendations of the audit, as requested in your email of June 16, 2011.

We have read the report including the observations and recommendations, and agree with them. Corrective action to implement all of the recommendations has been taken. By separate correspondence, the applicable documents evidencing completion of our implementation process and corrective action for each recommendation will be provided.

Should there be questions regarding the contents of the response, they may be addressed to Howard Lutwak, CSUN Internal Audit Director at (818) 677-2333.

We appreciate the recommendations to improve CSUN's systems of internal control.

Sincerely,



Tom McCarron
Vice President Administration and Finance and CFO

TM:mh

Enclosures

CC: Jolene Koester, President
Howard Lutwak, Director, Internal Audit

**DELEGATIONS OF AUTHORITY
CALIFORNIA STATE UNIVERSITY,
NORTHRIDGE**

Audit Report 11-26

PROCUREMENT AND CONTRACTING ACTIVITIES

Recommendation 1

We recommend that the campus:

- a. Include language to recruit DVBE vendor participation in all competitive procurement transactions, and document DVBE waivers when it is determined that DVBE participation is not required.
- b. Maintain supporting documentation showing evidence of review and confirmation of DVBE and/or Small Business status for all vendors included in the DVBE and Small Business contracting activity report.

Campus Response

We concur.

- a. The campus will include language to recruit DVBE vendor participation in all competitive procurement transactions, and document DVBE waivers when it is determined that DVBE participation is not required. Expected implementation date: September 1, 2011.
- b. The campus will maintain supporting documentation showing evidence of review and confirmation of DVBE and/or Small Business status for all vendors included in the DVBE and Small Business contracting activity report. Expected implementation date: September 1, 2011.

MOTOR VEHICLE INSPECTIONS AND USE

DELEGATION OF AUTHORITY

Recommendation 2

We recommend that the campus maintain a current delegation of authority for implementation of the motor vehicle inspection program.

Campus Response

We concur.

The campus president sent a letter on April 5, 2011 to the Assistant Vice Chancellor, Systemwide Risk Management, documenting delegation of authority to the Associate Director and Fleet Manager for the motor vehicle inspection program.

MOTOR VEHICLE INSPECTIONS**Recommendation 3**

We recommend that the campus perform preventive maintenance inspections on all university-owned vehicles in accordance with campus maintenance schedules.

Campus Response

We concur.

The campus will perform preventive maintenance inspection on all university-owned vehicles in accordance with campus maintenance schedules. Expected completion date: September 1, 2011.

VEHICLE USE CONTROLS**Recommendation 4**

We recommend that the campus:

- a. Ensure that authorization forms that include the required driver certification statements are properly completed and retained by campus departments.
- b. Revise campus policy for enrollment in the DMV EPN program so that it is consistent with CSU systemwide policy.
- c. Ensure that drivers of university-owned vehicles are enrolled in the DMV EPN program in accordance with campus policy.
- d. Update campus policies and procedures to clarify approved methods for controlling vehicle use and to assign central responsibility for enforcement.

Campus Response

We concur.

- a. The campus will reiterate the requirement that authorization forms that include the required driver certification statements are properly completed and retained by campus departments. Expected implementation date: September 1, 2011.

- b. The campus policy for enrollment in the DMV EPN program has been revised to be consistent with the *CSU Use of University and Private Vehicles and Policy Guidelines*.
- c. The campus will inform all departments that have University owned vehicles that university employees that drive University owned vehicles must be enrolled in the DMV EPN program. Expected implementation date: September 1, 2011.
- d. The campus will update policies and procedures to clarify methods for controlling vehicle use and to assign responsibility for enforcement. Expected completion date: September 1, 2011.

LEASE ADMINISTRATION

Recommendation 5

We recommend that the campus ensure that all lease agreements are current.

Campus Response

We concur.

The campus will implement procedures to ensure that all lease agreements are current. Expected implementation date: September 1, 2011.

THE CALIFORNIA STATE UNIVERSITY
OFFICE OF THE CHANCELLOR

BAKERSFIELD

CHANNEL ISLANDS

August 5, 2011

CHICO

MEMORANDUM

DOMINGUEZ HILLS


EAST BAY

TO: Mr. Larry Mandel
University Auditor

FRESNO

FULLERTON

FROM: Charles B. Reed
Chancellor



HUMBOLDT

SUBJECT: Draft Final Report 11-26 on *Delegations of Authority*,
California State University, Northridge

LONG BEACH

LOS ANGELES

In response to your memorandum of August 5, 2011, I accept the response as submitted with the draft final report on *Delegations of Authority*, California State University, Northridge.

MARITIME ACADEMY

MONTEREY BAY

NORTHRIDGE

POMONA

CBR/amd

SACRAMENTO

SAN BERNARDINO

SAN DIEGO

SAN FRANCISCO

SAN JOSÉ

SAN LUIS OBISPO

SAN MARCOS

SONOMA

STANISLAUS