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ABBREVIATIONS

CFO Chief Financial Officer
CSU California State University
EO Executive Order
ET Executive Travel
Foundation Cal Poly Pomona Foundation, Inc.
GC Government Code
ICSUAM Integrated California State University Administrative Manual
OAAS Office of Audit and Advisory Services
RM Risk Management
TEC Travel Expense Claim
EXECUTIVE SUMMARY

As a result of a systemwide risk assessment conducted by the Office of Audit and Advisory Services (OAAS) during the last quarter of 2013, the Board of Trustees, at its January 2014 meeting, directed that Executive Travel (ET) be reviewed. The OAAS has never reviewed ET as a stand-alone audit.

We visited the California State Polytechnic University, Pomona campus from September 29, 2014, through November 7, 2014, and audited the procedures in effect at that time.

In our opinion, except for the effect of the weaknesses described below, the fiscal, operational, and administrative controls for ET activities as of November 7, 2014, taken as a whole, were sufficient to meet the objectives stated in the “Purpose” section of this report. Areas of concern include: policies and procedures, and travel authorizations and expenditures.

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.

GENERAL ENVIRONMENT [6]

The Cal Poly Pomona Foundation, Inc. (Foundation) travel policy needed improvement. For instance, the Foundation travel policy did not reflect current practices for completing and submitting travel expense claims (TEC) that included travel expenditures incurred on a Foundation procurement card. In addition, the Foundation did not have written policies or procedures addressing the documentation and approvals required for payment or reimbursement of travel expenditures for the president’s spouse.

TRAVEL AUTHORIZATIONS AND EXPENDITURES [9]

Travel authorizations for executive travel funded by the Foundation were not always properly completed or approved prior to travel. For example, thirteen travel authorizations were not signed by the traveler and the approving official. Furthermore, TECs for both campus and Foundation funded executive travel were not always processed in accordance with applicable travel policies. For instance, eleven TECs paid by the campus and seven TECs paid by the Foundation included economy plus/economy comfort seating, business select or first class airfare without a documented explanation or justification on the TEC.
INTRODUCTION

BACKGROUND

The California State University (CSU) pays or reimburses travel-related expenses that are ordinary, reasonable, not extravagant, and necessary to conduct official university business. Official university business may include activities that contribute to any one of the university’s major functions of teaching, research, or public service, such as attendance at conferences, conventions, and business meetings; development activities; and recruitment of staff and students.

Executives at the CSU generally follow the same rules and regulations that govern the travel of other CSU employees. Executives, as defined in this report, include the president and all vice presidents/executive vice presidents at the campus level, and the chancellor and all vice chancellors/executive vice chancellors at the Office of the Chancellor.

The university delegation of authority process generally defines responsibility for approval of travel authorization forms and travel expense claims. Executive Order (EO) 688, Delegation of Authority – Approval of Travel Requests, dated September 16, 1998, delegates authority to each president to sub-delegate authority to approve travel requests for campus personnel.

The primary CSU policy and procedures governing travel are Integrated California State University Administrative Manual (ICSUAM) §3601.01, Travel Policy, and the related Travel Procedures and Regulations G-001, which were last revised April 1, 2013, and apply to all CSU employees, including CSU executives. The policy and related procedures require travelers to have documented authorization for travel prior to departure, require travel expense claims to be submitted in a timely manner after trip completion, and discuss the procedures and documents necessary to obtain approval for reimbursement of travel expenses. The policy and related procedures also define methods and types of travel expenses that are eligible or ineligible for reimbursement.

The CSU also has additional policies for international travel, in order to ensure the health and safety of university travelers. Coded memorandum Risk Management (RM) 2013-01, International Travel and Requirement to Purchase Insurance, dated March 25, 2013, requires all faculty, students, and staff to obtain foreign travel insurance through the California State University Risk Management Authority. It requires additional approvals for travel to high-hazard areas or countries on the U.S. State Department Travel Warning List.

Although the CSU does not have specific executive travel policies, certain aspects of existing travel policies relate to or pertain directly to executive travel, including the following:

- EO 688 requires a president’s international travel to be approved prior to departure by either the chancellor or executive vice chancellor. If the travel is to a high-hazard area or to a country on the U.S. State Department Travel Warning List, coded memorandum RM 2013-01 specifically requires that the chancellor provide the approval.

- Travel Procedures and Regulations G-001 state that in general, domestic travel expenses for each campus president, including a spouse or domestic partner, will be approved by the campus chief financial officer. Additionally, the president may designate a vice president, or another responsible
administrator, to approve travel expenses incurred by other campus vice presidents. The designated vice president’s travel expenses will be approved by the president or his/her designee, provided that the individual does not report to the vice president.

- *Travel Procedures and Regulations G-001* address spouse or registered domestic partner travel and allow expenses for such travel to be reimbursed provided it can be established that the travel serves a bona fide university business purpose.

Travel expenses for executives can be paid or reimbursed in a variety of ways. Campuses commonly pay for rental car and airfare expenses directly via a centralized travel agency or travel account, as well as for any expenses paid on a university-liability travel card. When the traveler pays his or her own expenses and must be reimbursed by the university, he or she submits a travel expense claim and supporting receipts and documents. Additionally, in some cases, auxiliary organizations may process or pay for travel expenses for executives.
PURPOSE

Our overall audit objective was to ascertain the effectiveness of existing policies and procedures related to executive travel and to determine the adequacy of controls that 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 the university business travel is well defined and includes clear lines of organizational authority and responsibility and documented delegations of authority.
- Campus travel policies and procedures are current, comprehensive, and consistent with CSU policy.
- Travel advances for executives are properly authorized, issued in compliance with campus and CSU policy, and appropriately accounted for.
- Funds used to pay for executive travel are appropriate.
- Administration of executive travel is sufficient to ensure that travel expenditures are properly authorized, incurred for appropriate business purposes, adequately documented, and in compliance with CSU and campus policy.
- International travel, including travel to high-hazard countries, is properly approved, and foreign travel insurance is obtained for any executive traveling out of the country.
- Payments or reimbursements for travel of executives’ spouses or domestic partners are appropriate and in compliance with CSU and campus policy.
- Retention and storage of travel records is adequate and consistent with CSU and campus policy.
The proposed scope of the audit as presented in Audit Agenda Item 4 of the January 28 and 29, 2014, meeting of the Committee on Audit stated that Executive Travel (ET) includes review of campus travel policies and procedures to ensure alignment and compliance with CSU requirements; review of internal campus processes for monitoring, reviewing, and approving travel expense claims; and examination of senior management travel and travel expense claims for proper approvals and compliance with campus and CSU travel policy.

Our study and evaluation were conducted in accordance with the *International Standards for the Professional Practice of Internal Auditing* issued by the Institute of Internal Auditors and included the audit tests we considered necessary in determining whether fiscal, operational, and administrative controls are in place and operative. This review emphasized, but was not limited to, compliance with federal and state regulations and guidance, Board of Trustee policies, and Office of the Chancellor and campus policies, letters, and directives. The audit focused on procedures in effect from January 1, 2012, through November 7, 2014.

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

- Administration of university business travel, including defined responsibilities, current policies and procedures, and adequate training.
- Processes to track and monitor travel advances.
- Payments or reimbursements of travel expenses for executives and their spouses or domestic partners, if applicable, for adherence to campus and CSU policy, including advance authorization, documented business purpose, and supporting receipts and documentation.

As defined in this audit, executives include the president and all vice presidents/executive vice presidents at the campuses, and the chancellor and all vice chancellors/executive vice chancellors at the Office of the Chancellor.
OBSERVATIONS, RECOMMENDATIONS, AND CAMPUS RESPONSES

GENERAL ENVIRONMENT

TRAVEL POLICY

The Cal Poly Pomona Foundation, Inc. (Foundation) travel policy needed improvement.

We found that the Foundation travel policy:

- Did not reflect current practices for completing and submitting travel expense claims (TEC) that included travel expenditures incurred on a Foundation procurement card. TECs that included such expenditures were not submitted within seven business days, as required by the travel policy.

- Did not address timely submission of TECs when all travel expenses were paid directly by the traveler or when travel expenditures paid by the Foundation were subsequently reimbursed by the campus. We noted that some travelers submitted their TECs to the Foundation more than eight months after the end of travel.

- Did not establish documentation requirements for the reimbursement or processing of airfare change fees or trip cancellations.

Government Code (GC) §13402 and §13403 state that management is responsible for establishing and maintaining a system of internal administrative controls, which includes documenting the system, communicating system requirements to employees, and assuring that the system is functioning as prescribed and is modified, as appropriate, for changes in conditions. It further states that administrative controls are the methods through which reasonable assurance can be given that measures adopted by state agency heads to safeguard assets and promote operational efficiency are being followed.

The Compilation of Policies and Procedures for California State University Auxiliary Organizations sets sound business practice guidelines for auxiliary organizations operating within the California State University (CSU) system. Section 9.7.1, Travel, states that because auxiliary organizations have a special relationship with the CSU, their travel reimbursement policies should generally parallel policies applicable to the CSU.

CSU Travel Procedures and Regulations, Sections III, IX, last revised April 2013, state that fees incurred as a result of canceling or changing a trip will be covered if the cancelation or change was work-related or due to unforeseen circumstances out of the control of the traveler. A business justification must be submitted and approved by the appropriate administrator. It further states that the TEC must be submitted to the accounts payable office within 30 days of the end of a trip unless there is recurrent local travel, in which case the TEC may be aggregated and submitted monthly.
The Foundation senior managing director/chief financial officer (CFO) stated that the Foundation travel policy did not reflect current expense report submission requirements or address airfare change fees and trip cancellations due to oversight.

An outdated and incomplete travel policy increases the risk of untimely TECs and the processing of unnecessary expenditures.

**Recommendation 1**

We recommend that the Foundation update its travel policy to:

a. Reflect current TEC submission requirements for travel expenditures incurred on a Foundation procurement card.

b. Address TEC submission requirements for travel expenses paid directly by the traveler and/or reimbursed by the campus.

c. Address documentation requirements for processing airfare change fees and trip cancellations.

**Campus Response**

We concur. The Foundation will update its travel policy to:

a. Reflect current TEC submission requirements for travel expenses incurred on the procurement card.

b. Address TEC submissions requirements for travel expenses paid directly by the traveler and/or reimbursed by the campus.

c. Address documentation requirements for processing airfare change fees and trip cancellations.

**Timeline: June 30, 2015**

**SPOUSAL TRAVEL**

The Foundation did not have written policies or procedures addressing the documentation and approvals required for payment or reimbursement of travel expenditures for the president’s spouse.

We reviewed seven business trips taken by the president’s spouse and funded by the Foundation, and we found that for all seven trips, travel authorization was not obtained, TECs were not completed and submitted by the traveler, and the business purpose for the travel was not adequately explained or documented.

GC §13402 and §13403 state that management is responsible for establishing and maintaining a system of internal administrative controls, which includes documenting the system, communicating system requirements to employees, and assuring that the system is functioning as prescribed and is
modified, as appropriate, for changes in conditions. It further states that administrative controls are the methods through which reasonable assurance can be given that measures adopted by state agency heads to safeguard assets and promote operational efficiency are being followed.

The *Compilation of Policies and Procedures for California State University Auxiliary Organizations* sets sound business practice guidelines for auxiliary organizations operating within the CSU system. Section 9.7.1, *Travel*, states that because auxiliary organizations have a special relationship with the CSU, their travel reimbursement policies should generally parallel policies applicable to the CSU.

CSU *Travel Procedures and Regulations*, Sections VII and X, dated April 2013, state that under Internal Revenue Service regulations, the travel expenses of a spouse or registered domestic partner are not taxable, provided it can be established that his/her presence serves a bona fide business purpose. The procedures further state that documentation should be provided with the TEC to show that the spouse or registered domestic partner’s attendance at the function meets the above conditions (e.g., an event or meeting agenda, or a letter of invitation requesting that the spouse or registered domestic partner attend the meeting or event). Additionally, the TEC should not be approved by a person who reports directly or indirectly to the traveler. The travel expense for each campus president, including a spouse, registered domestic partner, or associate of the president, will be approved by the campus CFO.

The Foundation senior managing director/CFO stated that the Foundation did not have written policies or procedures that addressed travel requirements for the president’s spouse due to oversight.

The lack of policies and procedures related to the payment or reimbursement of travel expenditures for the president’s spouse increases the risk of noncompliance with CSU and Internal Revenue Service requirements.

**Recommendation 2**

We recommend that the Foundation develop and implement written policies or procedures addressing the documentation and approvals required for payment or reimbursement of travel expenditures for the president’s spouse that, at a minimum, comply with CSU requirements.

**Campus Response**

We concur. The Foundation will develop and implement written policies or procedures addressing the documentation and approvals required for payment or reimbursement of travel expenditures for the president’s spouse in compliance with systemwide requirements.

Timeline: May 31, 2015
TRAVEL AUTHORIZATIONS AND EXPENDITURES

TRAVEL AUTHORIZATIONS

Travel authorizations for executive travel funded by the Foundation were not always properly completed or approved prior to travel.

We reviewed 188 business trips that were taken by executives between August 1, 2012, and July 31, 2014, and funded by the Foundation or the campus, and we found that for the trips funded by the Foundation:

- Forty-nine travel authorizations were not dated to show that they were executed prior to the commencement of travel, and two travel authorizations were obtained after travel.
- Thirteen travel authorizations were not signed by the traveler and the approving official, and two travel authorizations were not signed by the traveler.

Foundation Travel Policy states that the traveler is to obtain authorization to travel from the appropriate department head prior to travel. If an advance is not required, the form may be used and retained by the traveler until completion of the expense claim form. It further states that the Foundation does not require this form to be submitted prior to travel if no funds have been paid in advance. If a travel advance is required or charges have been made on a Foundation credit card, Section I of the Travel Authorization and Expense Report must be submitted to the Foundation Financial Services.

The Foundation senior managing director/CFO stated that travel authorizations were not always obtained, dated, or executed prior to travel due to oversight.

Inadequate travel approvals may increase the risk that employees will not be appropriately insured on trips and increase the risk of unapproved or unnecessary travel expenditures and noncompliance with Foundation and CSU policies.

Recommendation 3

We recommend that the Foundation remind executives, their travel authorization preparers, and their approving officials that travel authorizations are required to be signed, dated, and appropriately approved prior to travel.

Campus Response

We concur. The Foundation will remind executives, their travel authorization preparers, and their approving officials that travel authorizations are required to be signed, dated, and appropriately approved prior to travel.

Timeline: April 30, 2015
TRAVEL EXPENDITURES

TECs for both campus- and Foundation-funded executive travel were not always processed in accordance with applicable travel policies.

We reviewed 188 business trips that were taken by executives between August 1, 2012, and July 31, 2014, and funded by the campus or the Foundation, and we found that:

- In two instances, the traveler appeared to be on personal time but had not taken time off. For one of these instances, which was funded by the campus, the TEC did not adequately identify the number of personal days associated with the business travel.
- Six TECs paid by the campus included reimbursement for early flight check-in fees without a documented explanation or justification.
- Thirty TECs paid by the Foundation included mileage reimbursement at a different amount than what was specified as allowable per the Foundation travel policy.
- Nine TECs paid by the Foundation included reimbursements to the traveler that were made in error for expenditures such as pre-paid airfare and transportation fees, lodging and meal allowances that were not in accordance with the travel policy, and meals provided as part of the business event.
- Ten TECs paid by the Foundation did not have itemized receipts for hospitality expenditures incurred on a Foundation procurement card while traveling.

CSU Travel Procedures and Regulations, Sections II, IV, V, last revised April 2013, state that:

- When any personal leave is taken while on official travel status, the number of personal days must be specified on the claim. Also, when travel on state business is extended for personal reasons, the CSU will only reimburse the staff member for expenses during the time he or she would have been required to travel were the trip not extended for personal reasons.
- Travelers should make certain that the business-related expenses they incur are ordinary, reasonable, not extravagant, and necessary for the purpose of the trip.
- Transportation expenses shall be reimbursed based on the most economical mode of transportation and the most commonly traveled route consistent with the authorized purpose of the trip.

The Foundation Travel Policy states that:

- All transportation expenses will require full explanation, as well as paid vouchers for actual expenses. Expenses not at the lowest available rate must be documented and justified. It further states that scheduled airline travel is allowable at the lowest fare available. Advance approval by
the executive director is required for business-class air travel and is generally reserved for international travel requiring more than four hours of flight time.

- Mileage reimbursement must reflect the lesser of mileage from the residence or mileage from the university to the site visited.

- A person will be eligible to claim the appropriate allowance for lodging and meals for every 24-hour period on travel status. This applies only if the travel is more than 25 miles from the person’s headquarters. Otherwise, the partial-day travel allowance will apply.

- When a registration or other fee for a convention, conference, or workshop includes meals, claims for meal expenses cannot be reimbursed. In the event the employee must forgo the provided meal for health and business reasons, a receipt must be submitted for the meal that is purchased in lieu of the provided meal. An explanation for the purchase must accompany the claim.

Foundation *WellsOne Commercial Card Summary – Commercial Card Expense Reporting Policy* states that the cardholder is responsible for obtaining itemized receipts for each purchase.

The associate vice president of finance and administrative services stated that accounts payable relied on the information provided by the traveler or claims preparer, and that the accounts payable department had no information on whether personal days were included in business travel unless the traveler identified the information on the travel claim, as required by policy. He also stated that justification for expenditures such as early bird check-in fees and economy comfort/plus seating was not documented due to oversight. The Foundation senior managing director/CFO stated that travel expenditures did not always comply with Foundation policies due to oversight.

Inadequate completion and review of TECs increases the risk of unauthorized, unnecessary, or non-business travel expenditures and noncompliance with campus, CSU, and Foundation travel policies.

**Recommendation 4**

We recommend that the campus, in conjunction with the Foundation, reinforce the TEC requirements noted above with executives and their TEC preparers and with accounts payable staff responsible for reviewing and processing travel claims.

**Campus Response**

We concur. The campus and Foundation will reinforce the TEC requirements noted above with executives and their TEC preparers and with accounts payable staff responsible for reviewing and processing travel claims.

Timeline: April 30, 2015
# APPENDIX A: PERSONNEL CONTACTED

<table>
<thead>
<tr>
<th>Name</th>
<th>Title</th>
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<tbody>
<tr>
<td>J. Michael Ortiz</td>
<td>President (At time of review)</td>
</tr>
<tr>
<td>Pauline Anongdeth</td>
<td>Accounts Specialist, Foundation</td>
</tr>
<tr>
<td>Sue Chiazza</td>
<td>Director of Enterprise Accounting and Financial Reporting, Foundation</td>
</tr>
<tr>
<td>Steven N. Garcia</td>
<td>Vice President, Administrative Affairs and Chief Financial Officer</td>
</tr>
<tr>
<td>Laurie Hamilton</td>
<td>Accounts Payable Technician, University Accounting Services</td>
</tr>
<tr>
<td>Darwin Labordo</td>
<td>Associate Vice President, Finance and Administrative Services</td>
</tr>
<tr>
<td>Helen Lee</td>
<td>Accounts Payable Coordinator, University Accounting Services</td>
</tr>
<tr>
<td>Haleh Minakary</td>
<td>General Business Manager, Foundation</td>
</tr>
<tr>
<td>David Prenovost</td>
<td>Senior Managing Director and Chief Financial Officer, Foundation</td>
</tr>
<tr>
<td>Anna Raynor</td>
<td>Accounts Specialist, Foundation</td>
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<tr>
<td>Jane Self</td>
<td>Director, Payroll Services</td>
</tr>
<tr>
<td>Bridget Skvarna</td>
<td>Senior Accountant, University Accounting Services</td>
</tr>
<tr>
<td>G. Paul Storey</td>
<td>Executive Director, Foundation</td>
</tr>
<tr>
<td>Al Viteri</td>
<td>Director, University Accounting Services</td>
</tr>
<tr>
<td>Joice Xiong</td>
<td>Director of Internal Audit, President’s Office</td>
</tr>
</tbody>
</table>
February 4, 2015

Mr. Larry Mandel, Vice Chancellor and
Chief Audit Officer
The California State University
401 Golden Shore, Suite 210
Long Beach, CA 90802

Dear Mr. Mandel:

Subject: Campus Response to Executive Travel Audit 14-41

Enclosed is California State Polytechnic’s campus response to the Executive Travel Audit 14-41. We appreciate the effort you and your staff have made to indicate areas where our procedures or internal controls could be strengthened. We will take the necessary actions to address the report’s recommendations.

Please direct questions concerning the response to Darwin Labordo, Associate Vice President of Finance and Administrative Services and Associate Chief Financial Officer at 909-869-2008 or dlaborde@csupomona.edu.

Sincerely,

Steven N. Garcia,
Vice President for Administrative Affairs and Chief Financial Officer

Cc: Soraya M. Coley, President
    Al Viteri, Director, UAS
    Darwin Labordo, Associate Vice President, Finance & Administrative Services
    David Prenovost, CFO, Foundation Financial Services, Cal Poly Foundation
    Joice Xiong, University Auditor

Enclosure
EXECUTIVE TRAVEL
CALIFORNIA STATE POLYTECHNIC UNIVERSITY,
POMONA
Audit Report 14-41

GENERAL ENVIRONMENT

TRAVEL POLICY

Recommendation 1

We recommend that the Foundation update its travel policy to:

a. Reflect current TEC submission requirements for travel expenditures incurred on a Foundation procurement card.

b. Address TEC submission requirements for travel expenses paid directly by the traveler and/or reimbursed by the campus.

c. Address documentation requirements for processing airfare change fees and trip cancellations.

Campus Response

We concur. The Foundation will update its travel policy to:

a. Reflect current TEC submission requirements for travel expenses incurred on the procurement card.

b. Address TEC submissions requirements for travel expenses paid directly by the traveler and/or reimbursed by the campus.

c. Address documentation requirements for processing airfare change fees and trip cancellations.

Timeline: June 30, 2015

SPOUSAL TRAVEL

Recommendation 2

We recommend that the Foundation develop and implement written policies or procedures addressing the documentation and approvals required for payment or reimbursement of travel expenditures for the president’s spouse that, at a minimum, comply with CSU requirements.
Campus Response

We concur. The Foundation will develop and implement written policies or procedures addressing the documentation and approvals required for payment or reimbursement of travel expenditures for the president’s spouse in compliance with system wide requirements.

Timeline: May 31, 2015

TRAVEL AUTHORIZATIONS AND EXPENDITURES

TRAVEL AUTHORIZATIONS

Recommendation 3

We recommend that the Foundation remind executives, their travel authorization preparers, and their approving officials that travel authorizations are required to be signed, dated, and appropriately approved prior to travel.

Campus Response

We concur. The Foundation will remind executives, their travel authorization preparers, and their approving officials that travel authorizations are required to be signed, dated, and appropriately approved prior to travel.

Timeline: April 30, 2015

TRAVEL EXPENDITURES

Recommendation 4

We recommend that the campus, in conjunction with the Foundation, reinforce the TEC requirements noted above with executives and their TEC preparers and with accounts payable staff responsible for reviewing and processing travel claims.

Campus Response

We concur. The campus and Foundation will reinforce the TEC requirements noted above with executives and their TEC preparers and with accounts payable staff responsible for reviewing and processing travel claims.

Timeline: April 30, 2015
March 10, 2015

MEMORANDUM

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

FROM: Timothy P. White

SUBJECT: Draft Final Report 14-41 on Executive Travel,
         California State Polytechnic University, Pomona

In response to your memorandum of March 10, 2015, I accept the response
as submitted with the draft final report on Executive Travel, California State
Polytechnic University, Pomona.

TPW/amd