

FISMA
CALIFORNIA STATE UNIVERSITY,
LOS ANGELES

Report Number 02-02
September 13, 2002

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THE CALIFORNIA STATE UNIVERSITY

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ABBREVIATIONS

CSU	California State University
CSU Los Angeles	California State University, Los Angeles
DRP	Disaster Recovery Plan
EO	Executive Order
IRM	Information Resource Management
IT	Information Technology
FISMA	Financial Integrity and State Manager's Accountability Act
SAM	State Administrative Manual

INTRODUCTION

PURPOSE

The principal audit objective was to assess the adequacy of controls and systems to ensure that:

- ▶ Cash receipts are processed in accordance with laws, regulations and management policies.
- ▶ Receivables are promptly recognized and balances are periodically evaluated.
- ▶ Purchases are made in accordance with laws, regulations and management policies.
- ▶ Revolving fund disbursements are authorized and processed in accordance with laws, regulations, and management policies.
- ▶ Cash disbursements are properly authorized and made in accordance with established procedures, and adequate segregation of duties exists.
- ▶ Payroll/personnel criteria for hiring employees, establishing compensation rates and authorizing disbursements are controlled, and access to personnel and payroll records and processing areas are restricted.
- ▶ Purchase and disposition of fixed assets are controlled and assets are promptly recorded in the subsidiary records.
- ▶ Physical computer controls are in place and functioning.
- ▶ Investments are adequately controlled and securities are safeguarded.
- ▶ Trust funds are established in accordance with State University Administrative Manual guidelines.

SCOPE AND METHODOLOGY

The management review emphasized, but was not limited to, compliance with state and federal laws, Board of Trustee policies, and Office of the Chancellor policies, letters, and directives. For those audit tests that required annualized data, fiscal year 2000-2001 was the primary period reviewed. In certain instances, we were concerned with representations of the most current data—in such cases, the test period was January 1, 2001, to December 31, 2001. Our primary focus was on internal controls. Specifically, we reviewed and tested:

- ▶ Procedures for receipting and storing cash, segregation of duties involving cash receipting and recording of cash receipts.
- ▶ Establishment of receivables and adequate segregation of duties regarding billing and payment of receivables.

INTRODUCTION

- ▶ Approval of purchases, receiving procedures and reconciliation of expenditures to State Controller's balances.
- ▶ Limitations on the size and types of revolving fund disbursements.
- ▶ Use of petty cash funds, periodic cash counts, and reconciliation of bank accounts.
- ▶ Authorization of personnel/payroll transactions and accumulation of leave credits in compliance with state policies.
- ▶ Posting of the property ledger, monthly reconciliation of the property to the general ledger, and physical inventories.
- ▶ Access restrictions to automated accounting systems and proper documentation of the systems.
- ▶ Procedures for initiating, evaluating, and accounting for investments.
- ▶ Establishment of trust funds, separate accounting, adequate agreements, and annual budgets.

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. Since the purpose of our comments is to suggest areas for improvement, comments on favorable matters are not addressed.

BACKGROUND

In 1983, the California Legislature passed the Financial Integrity and State Manager's Accountability Act of 1983 (FISMA). This act required state agencies to establish and maintain a system of internal accounting and administrative control. To ensure that the requirements are fully complied with, the head of each agency is required to prepare and submit a report on the adequacy of the system of internal accounting and administrative control following the end of each odd-numbered fiscal year. The Office of the University Auditor of the California State University (CSU) is currently responsible for conducting such audits within the CSU.

This report represents our biennial review.

OPINION

We visited the California State University, Los Angeles (CSU Los Angeles) campus from January 22, 2002, through March 1, 2002, and made a study and evaluation of the accounting and administrative control in effect as of March 1, 2002. Our study and evaluation were conducted in accordance with the 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 that accounting and administrative controls are in place and operative.

CSU Los Angeles' management is responsible for establishing and maintaining adequate internal control. This responsibility, in accordance with Government Code, Sections 13402 et seq., includes documenting internal control, communicating requirements to employees, and assuring that internal control is functioning as prescribed. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of control procedures.

The objectives of accounting and administrative control are to provide management with reasonable, but not absolute, assurance that:

- ▶ Assets are safeguarded against loss from unauthorized use or disposition.
- ▶ Transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of reliable financial statements.
- ▶ Financial operations are conducted in accordance with policies and procedures established in the State Administrative Manual, Education Code, Title 5 and Trustee policy.

Our study and evaluation did not reveal any significant internal control problems or weaknesses that would be considered pervasive in their effects on the accounting and administrative controls. However, we did identify other reportable weaknesses that are described in the executive summary and body of this report.

In our opinion, the accounting and administrative control at CSU Los Angeles in effect as of March 1, 2002, taken as a whole, was sufficient to meet the objectives stated above.

As a result of changing conditions and the degree of compliance with procedures, the effectiveness of controls change 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.

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.

SATELLITE CASHIERING [5]

Checks received in extended education were not restrictively endorsed by the end of the working day. Adequate control over cash receipts reduces campus exposure to loss from inappropriate acts.

PURCHASING [5]

Campus procurement card controls did not ensure that procurement card statements were timely reviewed and that adequate supporting documentation was secured. In addition, the procurement card manual did not define the role of the approving official. Adequate procurement card controls reduce the risk of loss from inappropriate acts.

INFORMATION TECHNOLOGY [7]

DISASTER RECOVERY PLAN [7]

The information technology (IT) disaster recovery plan (DRP) did not contain sufficient information to demonstrate that data processing services could be recovered in a timely manner. A detailed IT DRP and corresponding business continuation procedures improve the ability of the campus to restore computer operations within a reasonable time frame.

MAINFRAME SECURITY [8]

Some mainframe security (RACF) parameters and sensitive libraries were not set to provide the most effective protection. Security parameters set to provide effective protection reduce the risk of unlimited access to system resources obtained through inappropriate access to sensitive libraries.

DATA CENTER POWER GENERATOR [9]

The campus did not have a backup generator to provide an alternative source of electrical power. A sufficient alternative power source reduces the possibility that the campus may lose data processing services for an extended period of time, which improves the campus' ability to provide student and administrative services.

OBSERVATIONS, RECOMMENDATIONS, AND CAMPUS RESPONSES

SATELLITE CASHIERING

Checks received in extended education were not restrictively endorsed by the end of the working day.

State Administrative Manual (SAM) §8023 and §8034.1 require that checks and negotiable instruments be restrictively endorsed for deposit as soon as possible after receipt, but no later than the end of the working day.

The dean of extended education stated that the checks were not restrictively endorsed at the extended education satellite cashiering location because the main cashiering office had not issued them an endorsement stamp.

Inadequate control over cash receipts increases campus exposure to loss from inappropriate acts.

Recommendation 1

We recommend that the campus provide extended education with an endorsement stamp and ensure that checks are restrictively endorsed by the end of the day.

Campus Response

Extended education updated its check handling procedure to specifically include restrictive endorsement of all incoming checks by the end of the day. The new procedure was implemented on October 9, 2002.

PURCHASING

Campus procurement card controls did not ensure that procurement card statements were timely reviewed and that adequate supporting documentation was secured. In addition, the procurement card manual did not define the role of the approving official.

We found that:

- ▶ Our review of 12 procurement card statements from November and December 2001 disclosed that the preparer and approving official did not document the preparation/approval dates in three instances and supporting documentation was missing in two instances.
- ▶ The California State University, Los Angeles (CSU Los Angeles) *Procurement Express Visa Card Handbook* did not define the role of the approving official to insure that a cardholder's subordinate or peer was not designated as an approving official or that approving officials were not approving their own purchases.

Executive Order (EO) No. 760, *Procurement Cards*, dated October 16, 2000, states, in part, that campus procurement card policies and procedures must include card usage controls that define the role of the approving official to insure that a cardholder's subordinate or peer is not designated as approving official. Approving officials should not approve their own purchases.

The CSU Los Angeles *Procurement Express Visa Card Handbook* includes, in part, requirements for the timely submittal of paperwork and itemized purchase receipts.

SAM §20050 states that the elements of a satisfactory system of internal accounting and administrative controls include a system of authorization and record-keeping procedures adequate to provide effective accounting control over assets, liabilities, revenues, and expenditures.

The director of procurement and contracts stated that the procurement card statement errors were due to procedural oversights and that he was not aware that the specific language concerning the role of the approving official was missing from the campus manual. He added, however, that the campus was complying with this requirement in practice.

Failure to maintain adequate procurement card controls increases the risk of loss from inappropriate acts.

Recommendation 2

We recommend that the campus:

- a. Strengthen enforcement of procurement card policies and procedures to ensure timely review and adequate supporting documentation.
- b. Update the CSU Los Angeles *Procurement Express Visa Card Handbook* to define the role of the approving official to insure that a cardholder's subordinate or peer is not designated as an approving official and to specifically prohibit approving officials from approving their own purchases.

Campus Response

- a. During the audit test period, the procurement buyer responsible for procurement card review separated from the University, resulting in a delay of reviews. A new buyer has since joined the staff, and the reviews are back on schedule.
- b. The university's procurement card manual has been updated to include strengthened controls over approving officials, and the new procedures were implemented effective November 1, 2002.

INFORMATION TECHNOLOGY

DISASTER RECOVERY PLAN

The information technology (IT) disaster recovery plan (DRP) did not contain sufficient information to demonstrate that data processing services could be recovered in a timely manner.

Specifically, we noted that a written operating and recovery procedures manual had not been developed for either information resource management (IRM) or for business units to address the recovery of lost data and procedures for entering manually collected data during a prolonged system outage.

SAM §4843.1 requires each state agency to establish and maintain both an operational recovery plan to protect its information assets in the event of a disaster or serious disruption to its operations and a plan to resume operation following a disaster affecting those applications.

EO No. 696, *Implementation of The California State University Emergency Preparedness Program*, dated January 29, 1999, states, in part, that each campus president is delegated the responsibility for the implementation of an emergency management system program on campus and shall ensure that management activities, including, but not limited to, maintenance and regular updating of the institutional emergency management system plan and determination, acquisition, and maintenance of facilities, equipment, and related supplies required for emergency preparedness are accomplished.

The IRM operations manager stated that plans were in place to acquire the necessary hardware. He further indicated that data recovery procedures were documented, but comprehensive, detailed recovery policies and procedures had not been completed.

Without a detailed IT DRP and corresponding business continuation procedures, the campus may not be able to restore computer operations within a reasonable time frame, which could severely impact the ability of the campus to conduct normal business operations.

Recommendation 3

We recommend that the campus:

- a. Enhance the IT DRP by adding detailed procedures for all sections outlined in SAM; develop campus business continuity plans to sustain operations during an extended outage of data processing services; and add an assumptions list that should be shared with the business users to enhance their understanding of what services will and will not be restored as part of the IT recovery plan. The assumptions list should also reflect the status of data files at the time of restoration.

- b. Conduct a business impact assessment to determine the maximum length of time that the departments could operate without data processing services, and identify the equipment and information that would be needed to sustain operations during an outage of data processing services.
- c. Develop a written operating and recovery procedures manual for business units to assist operations during an extended outage of data processing services, including procedures for the recovery of lost data and entering manually collected data during a prolonged system outage.

Campus Response

The campus will:

- a. Update and maintain the disaster recovery plan. In cooperation with the chief financial officer's organization, IRM will review and appropriately update the plan to address SAM guidelines. Anticipated completion date is June 2003.
- b. Conduct a business operations impact assessment coordinated by IRM. Assessment results will require functional department review and, upon approval, will be included in the business continuity plan for the campus. Anticipated completion date is June 2003.
- c. Coordinate through IRM to develop written procedures for the recovery of all mission-critical systems. Anticipated completion date is June 2003.

MAINFRAME SECURITY

Some mainframe security (RACF) parameters and sensitive libraries were not set to provide the most effective protection.

SAM §4841 requires state agencies to provide for the proper use and protection of its information assets by establishing appropriate policies and procedures for preserving the integrity and security of automated files and databases.

The IRM operations manager stated that the procedures for maintaining parameter settings had been in place for several years.

Without set security parameters to provide effective protection, programs or data files could be created that would not be protected by RACF; information stored on magnetic tape would not be protected; and unlimited access to system resources could be obtained through inappropriate access to sensitive libraries.

Recommendation 4

We recommend that the campus:

- a. Change the RACF settings to strengthen security.
- b. Restrict the assignment of RACF special privileges to only those individuals that require such access to perform their job duties.
- c. Change the universal access code setting for sensitive system libraries to reduce the risk of unauthorized disclosure.

Campus Response

The campus has implemented all of these recommendations to strengthen security, restrict access, and reduce risk of unauthorized disclosure.

DATA CENTER POWER GENERATOR

The campus did not have a backup generator to provide an alternative source of electrical power.

SAM §4842.2 states that physical security measures must provide for management control of physical access to information assets by agency staff and outsiders; prevention, detection, and suppression of fires; prevention, detection, and minimization of water damage; and protection, detection, and minimization of loss or disruption of operational capabilities due to electrical power fluctuations or failure.

The IRM operations manager stated that a capital outlay project for a backup generator has been included in the next fiscal budget but has not yet been approved.

Lack of an alternative power source could cause the campus to lose data processing services for an extended period of time, adversely affecting the ability to provide student and administrative services.

Recommendation 5

We recommend that the campus obtain and use backup power generating equipment to mitigate the impact of a prolonged outage of electrical power.

Campus Response

The campus is committed to acquiring and installing a backup generator. Due to IRM's physical location on campus, the chief financial officer initiated a feasibility study to determine necessary requirements for proper installation and use of a backup power generator. Assuming favorable study results and availability of funding, the projected completion date for generator acquisition and installation are June 2003.

APPENDIX A: PERSONNEL CONTACTED

<u>Name</u>	<u>Title</u>
James M. Rosser	President
Cynthia Burks	General Accounting Supervisor
Linda Chow	Accounts Payable Supervisor
Lee De Leon	Assistant Director of Finance, Division of Intercollegiate Athletics
Joanne Disney	Collections Analyst
Ed Feighery	Director of Student Financial Services
Steve Garcia	Vice President of Administration and Finance
Silvia Gonzalez	Human Resource Manager
Ann Harris	Accounts Receivable Supervisor
Patricia Higuchi	Director of Administrative Technology
Bob Hoffmann	Operations Manager, Information Resource Management
Thomas Johnson	Director of Procurement and Contracts
Brian Le Blond	System Technician, Administrative Technology
Yuet Lee	Assistant Vice President of Administration and Finance
Cindy Leiby-Smith	Admissions Officer
Thomas Leung	University Controller
Jorge Lomeli	System Technician, Administrative Technology
Tina Mimiaga	Student Loan Services and Collections Supervisor
Joseph F. Mitchell	Material Management Manager
Mirjana Muzar	Document Coordinator, Admissions
Mitra Nasri	Property Supervisor
Tom O'Neil	Dean of Extended Education
Blanca Rodriguez	Payroll Manager
Mae Santos	Manager of Budget Administration
Linda P. Shaffer	University Internal Auditor
Henry Soto	Director of University Budgets
Paula Tcheng	Auxiliary Accounting Supervisor
Daniel Thomas	Human Resource Coordinator
Bryon Wada	Registration Supervisor, Extended Education
Ronnie Wills	Operations Supervisor, Cashier's Office
Adrienne Yamagishi	Fiscal/Administrative Operations Specialist, Extended Education

STATEMENT OF INTERNAL CONTROLS

A. INTRODUCTION

Internal accounting and related operational controls established by the state of California, the CSU Board of Trustees, and the Office of the Chancellor are evaluated by the University Auditor, in compliance with professional standards for the conduct of internal audits, to determine if an adequate system of internal control exists and is effective for the purposes intended. Any deficiencies observed are brought to the attention of appropriate management for corrective action.

B. INTERNAL CONTROL DEFINITION

Internal control, in the broad sense, includes controls, which may be characterized as either accounting or operational as follows:

1. Internal Accounting Controls

Internal accounting controls comprise the plan of organization and all methods and procedures that are concerned mainly with, and relate directly to, the safeguarding of assets and the reliability of financial records. They generally include such controls as the systems of authorization and approval, separation of duties concerned with record keeping and accounting reports from those concerned with operations or asset custody, physical controls over assets, and personnel of a quality commensurate with responsibilities.

2. Operational Controls

Operational controls comprise the plan of organization and all methods and procedures that are concerned mainly with operational efficiency and adherence to managerial policies and usually relate only indirectly to the financial records.

C. INTERNAL CONTROL OBJECTIVES

The objective of internal accounting and related operational control is to provide reasonable, but not absolute, assurance as to the safeguarding of assets against loss from unauthorized use or disposition, and the reliability of financial records for preparing financial statements and maintaining accountability for assets. The concept of reasonable assurance recognizes that the cost of a system of internal accounting and operational control should not exceed the benefits derived and also recognizes that the evaluation of these factors necessarily requires estimates and judgment by management.

D. INTERNAL CONTROL SYSTEMS LIMITATIONS

There are inherent limitations that should be recognized in considering the potential effectiveness of any system of internal accounting and related operational control. In the performance of most control procedures, errors can result from misunderstanding of instruction, mistakes of judgment, carelessness, or other personal factors. Control procedures whose effectiveness depends upon segregation of duties can be circumvented by collusion. Similarly, control procedures can be circumvented intentionally by management with respect to the executing and recording of transactions. Moreover, projection of any evaluation of internal accounting and operational control to future periods is subject to the risk that the procedures may become inadequate because of changes in conditions and that the degree of compliance with the procedures may deteriorate. It is with these understandings that internal audit reports are presented to management for review and use.

CALIFORNIA STATE UNIVERSITY, LOS ANGELES



5151 STATE UNIVERSITY DRIVE, LOS ANGELES, CA 90032-8500

OFFICE OF THE PRESIDENT

(323) 343-3030 FAX: (323) 343-3039 <http://www.calstatela.edu>

November 4, 2002

Mr. Larry Mandel, University Auditor
Office of the University Auditor
Office of the Chancellor – The California State University
401 Golden Shore, 4th Floor
Long Beach, CA 90802-4210

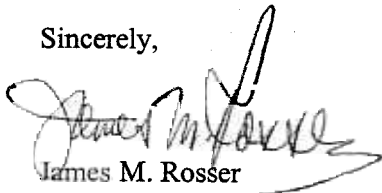
Re: University's Response to Recommendations Contained In Report Number 02-02
FISMA - CSULA

Dear Larry:

Attached are the University's responses to recommendations contained in Report Number 02-02, *FISMA*. As indicated therein, the campus has implemented three of the five recommendations. The remaining two recommendations have been initiated and will be implemented by June 2003.

Please contact Ms. Linda Shaffer, Campus Internal Auditor, at (323) 343-5102, if you wish to discuss any matter contained herein.

Sincerely,


James M. Rosser
President

Attachment

cc: (with attachments)
Steven N. Garcia, Campus CFO/VPAF
Peter Quan, AVP – Information Resources Management
Yuet K. Lee, AVP – Administration & Finance – Financial Services
Linda Shaffer, Campus Internal Auditor

The California State University

Bakersfield • Channel Islands • Chico • Dominguez Hills • Fresno • Fullerton • Hayward • Humboldt • Long Beach • Los Angeles • Maritime Academy
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CALIFORNIA STATE UNIVERSITY,
LOS ANGELES

FISMA
AUDIT REPORT NO. 02-02

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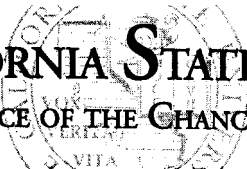
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THE CALIFORNIA STATE UNIVERSITY
 OFFICE OF THE CHANCELLOR

BAKERSFIELD

November 21, 2002

CHANNEL ISLANDS

CHICO

MEMORANDUM

DOMINGUEZ HILLS

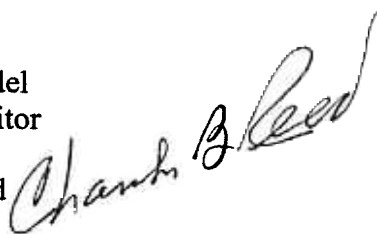
FRESNO

TO: Mr. Larry Mandel
University Auditor

FULLERTON

HAYWARD

FROM: Charles B. Reed
Chancellor



HUMBOLDT

LONG BEACH

SUBJECT: Draft Final Report Number 02-02 on *FISMA*,
California State University, Los Angeles

LOS ANGELES

MARITIME ACADEMY

In response to your memorandum of November 21, 2002, I accept the response as submitted with the draft final report on *FISMA*, California State University, Los Angeles.

MONTEREY BAY

NORTHRIDGE

POMONA

CBR/amd

SACRAMENTO

Enclosure

SAN BERNARDINO

SAN DIEGO

cc: Dr. James M. Rosser, President

SAN FRANCISCO

SAN JOSE

SAN LUIS OBISPO

SAN MARCOS

SONOMA

STANISLAUS