

FISMA

**CALIFORNIA STATE UNIVERSITY,
LONG BEACH**

**Report Number 03-11
June 10, 2004**

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THE CALIFORNIA STATE UNIVERSITY

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ABBREVIATIONS

AVP	Associate Vice President
CMS	Common Management System
CSU	California State University
CSULB	California State University, Long Beach
FISMA	Financial Integrity and State Manager's Accountability Act
HR	Human Resources
SAM	State Administrative Manual
SUAM	State University Administrative Manual

EXECUTIVE SUMMARY

In 1983, the California Legislature passed the Financial Integrity and State Manager's Accountability Act of 1983 (FISMA). This act requires state agencies to establish and maintain a system of internal accounting and administrative control. To ensure that the requirements of this act are fully complied with, state entities with internal audit units are to complete internal control audits (covering accounting and fiscal compliance practices) in accordance with the *Standards for the Professional Practice of Internal Auditing* (Institute of Internal Auditors) as required by Government Code Section 1236. The Office of the University Auditor of the California State University (CSU) is currently responsible for conducting such audits within the CSU.

We visited the California State University, Long Beach (CSULB) campus from January 20, 2004, through February 27, 2004, and made a study and evaluation of the accounting and administrative control in effect as of February 27, 2004. This report represents our biennial review.

CSULB 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, CSULB's accounting and administrative control in effect as of February 27, 2004, 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.

The following summary provides 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.

ACCOUNTS RECEIVABLE [5]

A delinquent accounts receivable was not pursued to ensure timely collection. We found outstanding billings to a local public radio station totaling \$137,967 as of February 27, 2004, were dated between January 13, 2003, and December 12, 2003.

PURCHASING [5]

Procurement card transactions were not always adequately documented, properly approved, and submitted on a timely basis. A review of ten procurement card statements disclosed that one corresponding credit card purchase report was submitted to accounts payable over one month late and was incomplete; prior approval had not been obtained for a sympathy gift; and one credit card purchase report was signed by an individual that did not have an authorization card on file.

REVOLVING FUND [6]

Certain change and purchase funds were not appropriately assigned. A review of ten change and petty cash funds disclosed that nine did not have a receipt of custody on file, and documented approval from the Department of Finance was not on file for two change funds that exceeded \$500.

PAYROLL/PERSONNEL [7]

Employee separation procedures did not ensure the completion of clearance forms and the recovery of outstanding payroll advances. A review of ten employee separations disclosed that two employees had separated without completion of a clearance form, and 3 of the 12 outstanding payroll advances reviewed were from employees who had separated with outstanding payroll advances.

FISCAL INFORMATION TECHNOLOGY [8]

Some individuals had Oracle IDs that allowed them to modify production PeopleSoft data. In addition, security administration procedures did not ensure the timely removal of PeopleSoft accounts for terminated employees and other employment changes.

TRUST FUNDS [10]

Trust fund expenditures were not always properly approved and appropriate. A review of 20 trust fund expenditures disclosed that an individual that was not authorized to approve expenditures from the account approved two expenditures, one expenditure was not approved, and one expenditure was not in accordance with the purpose of the trust agreement.

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

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. 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 2002/03 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 July 2003 to February 2004. 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.

INTRODUCTION

- ▶ Establishment of receivables and adequate segregation of duties regarding billing and payment of receivables.
- ▶ 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.

OBSERVATIONS, RECOMMENDATIONS, AND CAMPUS RESPONSES

ACCOUNTS RECEIVABLE

A delinquent accounts receivable was not pursued to ensure timely collection.

Our review disclosed outstanding billings to a local public radio station totaling \$137,967 at February 27, 2004, that were dated between January 13, 2003, and December 12, 2003.

State Administrative Manual (SAM) §8776.6 and State University Administrative Manual (SUAM) §3822 require prompt follow-up of receivables.

The associate vice president (AVP) of financial management stated that the delinquent receivables' condition with the radio station had been a continuous problem for several years. He further stated that the condition had been allowed to continue because it was viewed as being very low risk since the radio station was on the campus, the AVP sat on the board of the station, and there had never been a receivable write-off. He added that the radio station typically paid its total calendar year bills in December after it received money from pledge drives and donations, but acknowledged that as of February 27, 2004, the radio station had not paid its 2003 invoices.

Failure to properly manage receivables negatively impacts cash flow and reduces the likelihood that all monies owed will be collected.

Recommendation 1

We recommend that the campus meet with radio station management to develop a plan to better manage radio station receivables.

Campus Response

We concur. Campus financial management will meet with radio station management to develop and discuss a plan to better manage radio station receivables. Estimated date of completion is September 30, 2004.

PURCHASING

Procurement card purchases were not always adequately documented, properly approved, or submitted on a timely basis.

Our review of ten procurement card statements from December 2003 disclosed that one corresponding credit card purchase report was submitted to accounts payable over one month late and was incomplete; prior approval had not been obtained for a sympathy gift to be purchased from non-General Funds; and one credit card purchase report was signed by a supervisor that did not have the proper authorization on file to approve procurement card charges.

The California State University, Long Beach, (CSULB) *Procurement Card Manual*, dated July 7, 2003, states that:

- ▶ All original copies of invoices and other supporting documents must be attached to the monthly report and forwarded to accounts payable by the first of each month.
- ▶ A completed and signed Gifts to Employees Expenses form must be obtained prior to use of the card for gift or sympathy-related purchases. Such gifts would be purchased from non-General Funds.
- ▶ Accounts payable is responsible for ensuring that all credit card charges are properly approved.

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

The accounts payable manager stated that the lack of proper documentation and the late submittal of the credit card report were due to cardholder and approving official oversights. She further stated that accounts payable was aware of the situations noted, but the campus-wide credit card bill must be paid when due or the campus will incur significant late fees. She added that any procurement card procedure violations unresolved before payment of the bill were subsequently followed up with the appropriate individual.

Insufficient procurement card control increases the risk of loss from inappropriate acts.

Recommendation 2

We recommend that the campus strengthen procurement card procedures and controls to ensure adequate supporting documentation, proper approval, and timely submission of credit card reports.

Campus Response

We concur. Current procurement card procedures and controls will be strengthened by ensuring that all instances of non-compliance are reported by the accounts payable staff to the procurement card administrator to take action. Estimated date of completion is August 31, 2004.

REVOLVING FUND

Certain change and petty cash funds were not appropriately assigned.

Our review of ten change and petty cash funds disclosed that nine did not have a receipt of custody on file. In addition, documented approval from the Department of Finance was not on file for two change funds that exceeded \$500.

SAM §8111.2 requires personal responsibility for amounts advanced from the revolving fund. Transfers of funds will be accomplished only after a signed receipt has been issued and delivered to the accounting officer.

SAM §8111.1 states that change funds in excess of \$500 are permissible only after approval from the Department of Finance.

The general accounting manager stated that the individual responsible for the change and petty cash funds recently inherited the desk and was unaware of the SAM documentation requirements.

Inadequate administration of change and purchase funds increases the risk of loss and inappropriate use of state resources.

Recommendation 3

We recommend that the campus:

- a. Issue appropriate receipts of custody for the aforementioned change and petty cash funds and strengthen controls to ensure that receipts of custody are maintained for all such funds.
- b. Submit a request to the Department of Finance for approval of all change funds in excess of \$500 and any subsequent increases.

Campus Response

We concur. The campus will prepare receipt of custody forms and have these signed off by the applicable administrative services manager and the custodian. The campus will also submit a request to the Department of Finance for approval of all change funds in excess of \$500 and any subsequent increases. Estimated date of completion is August 31, 2004.

PAYROLL/PERSONNEL

Employee separation procedures did not ensure the completion of clearance forms and the recovery of outstanding payroll advances.

Our review of ten employee separations disclosed that two employees had separated without completion of a clearance form. In addition, we noted that 3 of 12 outstanding payroll advances reviewed were from employees who had separated with outstanding payroll advances.

CSULB Employee Clearance Procedures, dated June 3, 2002, require the proper completion of a clearance certificate prior to an employee's last day physically worked.

SAM §8580.4 describes the need for adequate separation procedures, including preparation of a clearance form that includes clearance of revolving fund advances.

The director of payroll and benefit services stated that the lack of legal authority to withhold payment of wages at separation limited the effectiveness of assuring that separating employees properly complete the certificate. She further stated that the employees that separated with outstanding payroll advances were isolated instances that her department was aware of and were attempting to resolve.

Insufficient control over employee separations increases the risk of loss of state funds.

Recommendation 4

We recommend that the campus increase efforts to ensure that clearance certificates are properly completed and employees do not separate with outstanding payroll advances.

Campus Response

We concur. The university's clearance process has been modified to clarify and strengthen the procedures. Our payroll office will continue to request a clearance document when an employee separates and follow up with a second request, if necessary. Since the state law and related CSU Coded Memo Human Resources (HR) 2001-07 requires payment within 72 hours for separating employees, the university can no longer withhold final paychecks until employees have complied with our clearance requirements. Nevertheless, the university understands our responsibility and will continue to do whatever we can to comply with the state's requirement. Corrective action on this recommendation is complete.

FISCAL INFORMATION TECHNOLOGY

PRODUCTION DATA ACCESS

Some individuals had Oracle IDs that allowed them to modify production PeopleSoft data.

SAM §4842.2 states that appropriate risk management procedures should be implemented to safeguard the integrity of data files, which includes effective account management. Effective account management is considered to include an appropriate authorization and monitoring of accounts that have access to production data files.

The director of financial management information systems stated that the campus had not been provided with the tools to monitor the use of production Oracle accounts.

Inadequate control over the use and monitoring of accounts with access to production data increases the risk of unauthorized and undetected modification of production data.

Recommendation 5

We recommend that the campus implement a process for authorizing and monitoring the use of IDs with access to production data to ensure that all such access is authorized and appropriate.

Campus Response

We concur. The campus has implemented a process for authorizing and monitoring the use of IDs with access to production data. Corrective action on this recommendation is complete.

COMPUTER ACCOUNT REMOVAL

Security administration procedures did not ensure the timely removal of PeopleSoft accounts for terminated employees and other employment changes.

We examined 20 accounts that had sensitive access privileges and identified two active accounts for terminated employees and another employee had two accounts due to a surname change.

SAM §8580.4 describes the need for adequate separation procedures, including preparation of a clearance form that includes clearance of revolving fund advances, return of keys, equipment, credit cards, etc.

The director of financial management information systems stated that these were relatively new employee changes and that the monthly removal process would correct this situation.

Leaving unused accounts on the system could lead to unauthorized or inappropriate access.

Recommendation 6

We recommend that the campus amend their computer access removal procedures to ensure that account deletions and employment changes are recorded in a timely manner.

Campus Response

We concur. CMS-Financial Information Systems has been added to the campus clearance form. All employees must contact Financial Management Information Systems and receive clearance prior to separation. The finance authority form has been amended to include a checkbox for name change. The name in the system will be changed, but we will not issue a second ID. Corrective action on this recommendation is complete.

TRUST FUNDS

Trust fund expenditures were not always properly approved and appropriate.

Our review of 20 trust fund expenditures disclosed that two expenditures were approved by an individual who was not authorized to approve expenditures from the account, one expenditure was not approved, and one expenditure was not in accordance with the purpose of the trust agreement.

SAM §19440.1 requires that only those persons whose signatures appear on the trust agreement make expenditures from trust accounts.

Education Code §89721(g) restricts disbursement of trust fund resources to purposes authorized in the trust fund agreements.

The general accounting supervisor stated that the lack of, or inappropriate, approvals may have been the result of the timing of updated trust fund documentation and purchases split between accounts, such that the approval may have been included with the other account's paperwork.

Failure to assure that all expenditures are properly approved and in accordance with trust agreements increases the risk of inappropriate expenditures and loss.

Recommendation 7

We recommend that the campus strengthen procedures to ensure that trust fund expenditures are appropriate and properly authorized.

Campus Response

We concur. Procedures will be strengthened by reminding the managers and supervisors within general accounting of their duties to ensure that all trust fund expenditures are appropriate and properly authorized without exceptions. The purpose statement on one of the trust fund agreements reviewed during the audit will be revised to include equipment purchases/repairs related to that department's facilities. Estimated date of completion is July 30, 2004.

APPENDIX A: PERSONNEL CONTACTED

<u>Name</u>	<u>Title</u>
Robert C. Maxson	President
Celia Afan	General Accounting Supervisor
Elizabeth Beall	Purchasing Manager
Maria D'Aloisio	Financial Reporting Supervisor
Nancy Eckhous	Bursar
Bob Escalante	Manager, Receiving/Property
Les Freeman	General Accounting Manager
Edward Garcia	Lead Cash Accountant
William Griffith	Vice President, Administration and Finance
Sandi Gunderson	Director, Payroll and Benefit Services
Martha Guzman	Senior Financial Reporting Analyst
Maria Haban	Accounting Technician III
Kathleen Hext	Director, Internal Audit Services (At time of review)
Susan Holt	Buyer III
Joseph Latter	Associate Vice President, Financial Management
Michael Markoski	Director, Administrative Computing
Virginia Martin	Financial Aid Business Officer
Marjorie Mashburn	Cashier Supervisor
Shawn McCown	Controller
Janet Parker	Director, Budget and Human Resources Information Systems
Lauri Reilly	Manager, Accounts Payable
Angelina Schultz	Manager, Student Accounts and Cashiering
Aysu Spruill	Interim Director, Internal Audit Services
Peter Thompson	Common Management System Student Administration Lead
Christine Welch	Director, Financial Management Information Systems

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 that 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 recordkeeping 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, LONG BEACH

DIVISION OF ADMINISTRATION AND FINANCE

RECEIVED
UNIVERSITY AUDITOR

JUL 26 2004

THE CALIFORNIA STATE
UNIVERSITY

July 26, 2004

Mr. Larry Mandel
University Auditor
California State University
401 Golden Shore
Long Beach, California 90802

Re: Response to FISMA Audit Report 03-11

Dear Larry:

Please find enclosed California State University, Long Beach's response to the above report. The campus is committed to addressing and resolving the issues identified in the audit report.

Please let me know if we can provide you with any additional information.

Sincerely,

A handwritten signature in black ink, appearing to read "William H. Griffith".

William H. Griffith
Vice President for Administration and Finance

Enclosure

cc:

Robert C. Maxson, President
Joseph P. Latter, Associate Vice President, Financial Management
Robyn R. Mack, Associate Vice President, Budget and Human Resource Management
Aysu Spruill, Interim Director, Internal Auditing Services

FISMA

CALIFORNIA STATE UNIVERSITY,
LONG BEACHReport Number 03-11
June 10, 2004**ACCOUNTS RECEIVABLE****Recommendation 1**

We recommend that the campus meet with radio station management to develop a plan to better manage radio station receivables.

Campus Response

We concur. Campus financial management will meet with radio station management to develop and discuss a plan to better manage radio station receivables. Estimated date of completion is September 30, 2004.

PURCHASING**Recommendation 2**

We recommend that the campus strengthen procurement card procedures and controls to ensure adequate supporting documentation, proper approval, and timely submission of credit card reports.

Campus Response

We concur. Current procurement card procedures and controls will be strengthened by ensuring that all instances of noncompliance are reported by the accounts payable staff to the procurement card administrator to take action. Estimated date of completion is August 31, 2004.

REVOLVING FUND**Recommendation 3**

We recommend that the campus:

- a. Issue appropriate receipts of custody for the aforementioned change and petty cash funds and strengthen controls to ensure that receipts of custody are maintained for all such funds.
- b. Submit a request to the Department of Finance for approval of all change funds in excess of \$500 and any subsequent increases.

Campus Response

We concur. The campus will prepare receipt of custody forms and have these signed off by the applicable administrative services manager and the custodian. The campus will also submit a request to the Department of Finance for approval of all change funds in excess of \$500 and any subsequent increases. Estimated date of completion is August 31, 2004.

PAYROLL/PERSONNEL**Recommendation 4**

We recommend that the campus increase efforts to ensure that clearance certificates are properly completed and employees do not separate with outstanding payroll advances.

Campus Response

We concur. The University's clearance process has been modified to clarify and strengthen the procedures. Our Payroll Office will continue to request a Clearance Document when an employee separates, and follow up with a second request if necessary. Since the State law and related CSU Coded Memo HR 2001-07 requires payment within 72 hours for separating employees, the University can no longer withhold final paychecks until employees have complied with our clearance requirements. Nevertheless, the University understands our responsibility and will continue to do whatever we can to comply with the State's requirement. Corrective action on this recommendation is complete.

FISCAL INFORMATION TECHNOLOGY**PRODUCTION DATA ACCESS****Recommendation 5**

We recommend that the campus implement a process for authorizing and monitoring the use of IDs with access to production data to ensure that all such access is authorized and appropriate.

Campus Response

We concur. The campus has implemented a process for authorizing and monitoring the use of IDs with access to production data. Corrective action on this recommendation is complete.

COMPUTER ACCOUNT REMOVAL**Recommendation 6**

We recommend that the campus amend their computer access removal procedures to ensure that account deletions and employment changes are recorded in a timely manner.

Campus Response

We concur. CMS-Financial Information Systems has been added to the campus clearance form. All employees must contact Financial Management Information Systems and receive clearance prior to separation. The finance authority form has been amended to include a checkbox for name change. The name in the system will be changed but we will not issue a second ID. Corrective action on this recommendation is complete.

TRUST FUNDS**Recommendation 7**

We recommend that the campus strengthen procedures to ensure that trust fund expenditures are appropriate and properly authorized.

Campus Response

We concur. Procedures will be strengthened by reminding the managers and supervisors within the general accounting on their duties to ensure that all trust fund expenditures are appropriate and properly authorized without exceptions. The purpose statement on one of the trust fund agreements reviewed during the audit will be revised to include equipment purchases/repairs related to that department's facilities. Estimated date of completion is July 30, 2004.

THE CALIFORNIA STATE UNIVERSITY
OFFICE OF THE CHANCELLOR

BAKERSFIELD

August 11, 2004

CHANNEL ISLANDS

CHICO

DOMINGUEZ HILLS

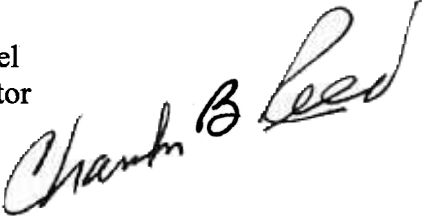
MEMORANDUM

FRESNO

FULLERTON

TO: Mr. Larry Mandel
University Auditor

HAYWARD

FROM: Charles B. Reed
Chancellor 

HUMBOLDT

LONG BEACH

SUBJECT: Draft Final Report Number 03-11 on *FISMA*,
California State University, Long Beach

LOS ANGELES

MARITIME ACADEMY

MONTEREY BAY

In response to your memorandum of August 11, 2004, I accept the response as submitted with the draft final report on *FISMA*, California State University, Long Beach.

NORTHRIDGE

POMONA

SACRAMENTO

CBR/al

SAN BERNARDINO

Enclosure

SAN DIEGO

cc: Mr. William H. Griffith, Vice President for Administration and Finance
Dr. Robert C. Maxson, President

SAN FRANCISCO

SAN JOSE

SAN JUAN OBISPO

SAN MARCOS

SONOMA

STANISLAUS