

FISMA

SAN DIEGO STATE UNIVERSITY

Report Number 05-03

July 25, 2005

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THE CALIFORNIA STATE UNIVERSITY

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ABBREVIATIONS

CSU	California State University
FISMA	Financial Integrity and State Manager's Accountability Act
HR	Human Resources
SAM	State Administrative Manual
SDSU	San Diego State University

EXECUTIVE SUMMARY

The California Legislature passed the Financial Integrity and State Manager's Accountability Act (FISMA) of 1983. 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 biennial internal control audits (covering accounting and fiscal compliance practices) in accordance with the *International 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.

San Diego State University (SDSU) 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.

We visited the SDSU campus from February 28, 2005, through April 29, 2005, and made a study and evaluation of the accounting and administrative control in effect as of April 29, 2005. This report represents our biennial review.

Our study and evaluation did not reveal any significant internal control problems or weaknesses that would be considered pervasive in their effects on 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, SDSU's accounting and administrative control in effect as of April 29, 2005, 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 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 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.

CASH RECEIPTS [5]

Cash control weaknesses were found at two satellite cashiering areas. Cash and checks received at the test office were accessible to multiple staff members during the business day and a single password was utilized to process transactions. In addition, at the library, there was no written record of individuals with the safe combination and the date when the combination was last changed.

PAYROLL AND PERSONNEL [6]

Certain activities that impact the control environment for payroll and personnel needed improvement. Personnel and payroll functions were not appropriately segregated because the same individuals who processed payroll also entered employee salaries and hours into the payroll system, and reviewed payroll warrant registers for irregularities. In addition, employee separation procedures did not ensure complete clearance documentation and timely payment of wages, and verification of employment eligibility information was not always timely. Further, personnel and payroll transactions were not always timely approved. Seven of eleven salary adjustments reviewed were approved subsequent to their effective dates.

FIXED ASSETS [9]

Fixed asset disposals were not recorded into accounting records in a timely manner. A review of property accounting records between September 2003 and January 2005 disclosed that property dispositions were recorded from two to six months subsequent to disposal.

INFORMATION TECHNOLOGY [9]

Although the campus had a comprehensive disaster recovery plan, it lacked certain essential elements for successful recovery of data processing services and had not been tested. The existing plan did not specify a timeline for equipment and service restoration to satisfy the stated recovery time frame, did not provide for a written agreement for an alternate processing facility, and did not include formal testing plans with specific scenarios and regularly scheduled tests.

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.
- ▶ Fiscal information systems are adequately controlled and safeguarded, and adequate segregation of duties exists.
- ▶ 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 *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 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 2003/04 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 2004 to December 2004. Our primary focus was on internal controls. Specifically, we reviewed and tested:

INTRODUCTION

- ▶ 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.
- ▶ 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 accounting systems and related computer facilities/equipment, and administration of information technology operations.
- ▶ 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 April 29, 2005. 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

CASH RECEIPTS

Cash control weaknesses were found at two satellite cashiering areas.

The satellite cashiering locations reviewed included the College of Extended Studies, test office, and student health services. In addition, we reviewed safe access and combination change documentation for all satellite locations.

At the test office, the cash drawer was shared and a single password was utilized to process transactions. At the library, there was no written record of individuals with the safe combination and the date when the combination was last changed.

State Administrative Manual (SAM) §8021 requires that a separate series of transfer receipts be used to localize accountability for cash or negotiable instruments to a specific employee from the time of its receipt to its deposit.

The California State University (CSU) *Information Security Policy*, dated August 2002, states that campus policies and procedures should provide for individual unique user ID/passwords (no shared IDs).

SAM §8024 requires changing safe combinations when employees leave a department and retaining a record listing the names of individuals with knowledge of a department's safe combination and the date the combination was last changed.

The manager of the university cashier's office stated that local accountability was not established because test office personnel were unaware of the requirements. The manager of student financial services stated that due to a sudden change in library management, the current circulation desk unit head was not informed of the SAM requirement to maintain records of individuals with knowledge of the safe combination and the date the combination was last changed.

Inadequate control and segregation of duties over cash receipts increase campus exposure to loss from inappropriate acts.

Recommendation 1

We recommend that the campus:

- a. Localize accountability for cash receipts and implement the use of unique passwords at the test office.
- b. Update records to show the date the safe combination was last changed and the individuals who have knowledge of the combination at the library.

Campus Response

We concur.

- a. Changes have been made to localize accountability for cash receipts and implement unique passwords at the test office.
- b. Information was received in May 2005 from the library to show the date the safe combination was last changed and the individuals who have knowledge of the combination.

PAYROLL AND PERSONNEL

SEGREGATION OF DUTIES

The campus did not appropriately segregate certain personnel and payroll functions.

We found that the same individuals who processed payroll also entered employee salaries and hours into the payroll system, and reviewed payroll warrant registers for irregularities.

SAM §20050 states that the elements of a satisfactory system of internal accounting and administrative controls shall include a plan of organization that provides segregation of duties appropriate for proper safeguarding of state assets.

The compensation and payroll manager stated that the State Controller's payroll system did not include a second level of input to control salary or other personnel assignment factors.

Inadequate segregation of duties increases the risk that errors and irregularities will not be detected in a timely manner.

Recommendation 2

We recommend that the campus segregate personnel and payroll functions or institute mitigating procedures approved by the chief financial officer.

Campus Response

We concur. Mitigating procedures have been instituted and approved by the chief financial officer.

EMPLOYEE SEPARATION

Employee separation procedures did not ensure complete clearance documentation and timely payment of wages due.

Our review of ten employee separations between July 2003 and December 2004 disclosed that:

- ▶ In five instances, the campus clearance form was not on file.
- ▶ In three instances, the final salary payment was not completed within 72 hours after the effective separation date.

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

CSU directive HR 2003-15, Attachment B, states that Labor Code §201 and §202 require the CSU to pay separating employees in a specified time frame. Payment of owed wages to discharged and resigned employees is treated differently in the Labor Code. An employee who is discharged must immediately be paid wages earned. An employee who resigns from employment must be paid wages earned no later than 72 hours from the date of separation. However, if the employee provides the employer at least 72 hours notice of his/her impending separation, he/she is entitled to wages owed at the time of separation.

The compensation and payroll manager stated that the office was undergoing a change in clearance processes, which resulted in compliance gaps. She further stated that in the instances where final payment was not paid within 72 hours after separation date, payroll had not been notified in time to meet this requirement in two instances, and the employee verbally requested the payment be delayed into the new tax year as allowed by CSU procedure in the third instance.

Insufficient control over employee separations increases the risk of late wage payments, loss of state funds, and inappropriate use of state resources.

Recommendation 3

We recommend that the campus strengthen employee separation procedures to ensure complete clearance documentation and timely payment of wages.

Campus Response

We concur. Procedures have been revised to ensure complete clearance documentation and the timely payment of wages.

EMPLOYMENT ELIGIBILITY VERIFICATION

Federal Form I-9, Employment Eligibility Verification, was not always timely completed.

Our review of ten new hires between July 2003 and December 2004 disclosed that the campus did not complete employment eligibility verification for two employees within the required time frame.

The Immigration Reform and Control Act of 1986 states that all employees, citizens, and non-citizens are required to complete Form I-9, Employment Eligibility Verification, at the time of hire, which is the actual beginning of employment. The act requires employers to examine evidence of identity and employment eligibility within three business days of the date employment begins.

The compensation and payroll manager stated that when individuals began employment just before the start of the fall or spring semester, classroom priorities took precedence over new hire paperwork.

Untimely completion of employment eligibility verification increases the risk of non-compliance with federal employment regulations.

Recommendation 4

We recommend that the campus strengthen procedures to ensure that I-9 forms are completed within three business days of the date of employment.

Campus Response

We concur. Procedures have been revised to ensure that I-9 forms are completed timely.

PERSONNEL TRANSACTION APPROVALS

Personnel and payroll transactions were not timely approved.

During our review of 11 salary adjustments, we noted that approval dates were subsequent to effective dates in seven instances.

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

The compensation and payroll manager stated that delays could occur as authorizations move from the department level to budgetary approval and then to central divisions coordinating these programs.

Inadequate administration of compensation actions increases the risk of unauthorized payments or irregularities.

Recommendation 5

We recommend that the campus strengthen personnel and payroll procedures to ensure timely authorization of personnel transactions.

Campus Response

We concur. Procedures have been revised to ensure timely authorization of personnel transactions.

FIXED ASSETS

Fixed asset disposals were not recorded into accounting records in a timely manner.

Our review of property accounting records between September 2003 and January 2005 disclosed that property dispositions were recorded from two to six months subsequent to disposal.

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

The director of business services stated that asset deletion was a time-consuming, manual process that was being performed by a retired annuitant who only worked part-time, which severely limited the ability to do related data entry on a timely basis.

Insufficient control over property accounting increases the risk of misstated property records.

Recommendation 6

We recommend that the campus strengthen controls to ensure the timely recording of property transactions.

Campus Response

We concur. The campus has strengthened controls to ensure the timely recording of property transactions.

INFORMATION TECHNOLOGY

Although the campus had a comprehensive disaster recovery plan, it lacked certain essential elements for successful recovery of data processing services and had not been tested.

Specifically, we noted that:

- ▶ The existing plan did not specify a timeline for equipment and service restoration to satisfy the stated recovery time frame.
- ▶ The plan did not include a written agreement for an alternate processing facility.
- ▶ The plan did not include formal testing plans with specific scenarios and regularly scheduled tests.

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.

The CSU *Information Security Policy*, dated August 2002, states that campuses must have plans and procedures for the protection of data against natural, accidental, and intentional disasters, which include disaster recovery planning.

The director of university computer operations stated that verbal agreements were in place for an alternate processing site, and that testing equipment was in place for simulating recovery of some systems but that a restoration timeline and test plan with specific scenarios and objectives had not yet been created.

Without a detailed information technology disaster recovery plan that addresses all significant components required for recovery, the campus may not be able to restore computer operations within a reasonable time frame.

Recommendation 7

We recommend that the campus update its disaster recovery and business continuity plans to include the following:

- a. A timeline for equipment replacement and service restoration to satisfy the stated recovery time frame.
- b. Execution of a written memorandum of understanding regarding use of alternate processing facilities.
- c. Formal testing plans and scenarios for disaster recovery, including establishing a test schedule and testing the plan.

Campus Response

We concur.

- a. A timeline for equipment replacement and service restoration will be included in the disaster recovery plan by November 30, 2005.
- b. A written memorandum of understanding regarding use of alternate processing facilities will be executed by November 30, 2005.
- c. Formal testing plans and scenarios, including a test schedule will be completed by November 30, 2005.

APPENDIX A: PERSONNEL CONTACTED

<u>Name</u>	<u>Title</u>
Stephen L. Weber	President
Cathleen Austin	Manager, Accounts Payable
Paul Carlisle	Administrator, OneCard
Valerie Carter	Manager, Tax and Audit
Leslie Chase	Manager, Financial Reporting
Chris Collins	Associate Director, Financial Aid
David Del Rio	Supervisor, Receiving
Norma Fields	Manager, University Collections
Cathy Garcia	Manager, Contract and Procurement Management
Ellene Gibbs	Associate Vice President, Financial Operations
Javier Gudino	Director, Web Systems Group
Scott Horvath	Information Technology Consultant, Business Services
Lorretta Leavitt	University Controller
Liz Lockwood	Accounting Technician
Edmund Lucas	Manager, Materials Management
Dana McCoy	Manager, Accounting Services
Judi Mitchell	Manager, Compensation and Payroll
Marsha Morgan	Manager, Pharmacy Operations
Jeanette Nevandro	Operations Supervisor, College of Extended Studies
Bob Newhouse	Director, University Computer Operations
Cindy Ormsby	Accounting Technician
Mary Ann Patty	Manager, University Cashier's Office
Lawrence Peralez	Director, Business Services
Jan Pierce	Administrative Support Coordinator
Deborah Quiett	Manager, Student Financial Services
Kim Reilly	Systems Coordinator, Student Financial Services
Destiny Roelofsz	Accountant
Donna Roelofsz	Administrative Analyst/Specialist
Sally Roush	Vice President for Business and Financial Affairs
Raul Ruiz	Receiving
Felicia Vlahos	Information Security Officer
Jeff Wal	Accountant
Phyllis White	Manager, Test Office

STATEMENT OF INTERNAL CONTROLS

A. INTRODUCTION

Internal accounting and related operational controls established by the State of California, the California State University 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.



San Diego State University
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San Diego, CA 92182-8000
Tel: 619 594-5201
Fax: 619 594-8894

THE PRESIDENT

September 1, 2005

RECEIVED
UNIVERSITY AUDITOR

SEP 8 2005

THE CALIFORNIA STATE
UNIVERSITY

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

Dear Mr. Mandel:

Attached is San Diego State University's response to Report No. 05-03, *FISMA*.

Should you have any questions or require additional information, please contact Valerie Carter, Audit and Tax Manager, at 619-594-5901.

Sincerely,

A handwritten signature in black ink, appearing to read "Stephen L. Weber", written over a horizontal line.

Stephen L. Weber
President

Attachment

- c: Sally F. Roush, Vice President for Business and Financial Affairs
- Ellene J. Gibbs, Associate Vice President for Financial Operations
- Sue Blair, Associate Vice President for The Center of Human Resources
- Lorretta Leavitt, University Controller
- Valerie J. Carter, Audit and Tax Manager

**FISMA
SAN DIEGO STATE UNIVERSITY
Report Number 05-03**

CASH RECEIPTS

Recommendation 1

We recommend that the campus:

- a. Localize accountability for cash receipts and implement the use of unique passwords at the test office.
- b. Update records to show the date the safe combination was last changed and the individuals who have knowledge of the combination at the library.

Campus Response

We concur.

- a. Changes have been made to localize accountability for cash receipts and implement unique passwords at the test office.
- b. Information was received in May 2005 from the Library to show the date the safe combination was last changed and the individuals who have knowledge of the combination.

PAYROLL AND PERSONNEL

SEGREGATION OF DUTIES

Recommendation 2

We recommend that the campus segregate personnel and payroll functions or institute mitigating procedures approved by the chief financial officer.

Campus Response

We concur. Mitigating procedures have been instituted and approved by the chief financial officer.

EMPLOYEE SEPARATION

Recommendation 3

We recommend that the campus strengthen employee separation procedures to ensure complete clearance documentation and timely payment of wages.

Campus Response

We concur. Procedures have been revised to ensure complete clearance documentation and the timely payment of wages.

EMPLOYMENT ELIGIBILITY VERIFICATION

Recommendation 4

We recommend that the campus strengthen procedures to ensure that I-9 forms are completed within three business days of the date of employment.

Campus Response

We concur. Procedures have been revised to ensure that I-9 forms are completed timely.

PERSONNEL TRANSACTION APPROVALS

Recommendation 5

We recommend that the campus strengthen personnel and payroll procedures to ensure timely authorization of personnel transactions.

Campus Response

We concur. Procedures have been revised to ensure timely authorization of personnel transactions.

FIXED ASSETS

Recommendation 6

We recommend that the campus strengthen controls to ensure the timely recording of property transactions.

Campus Response

We concur. The campus has strengthened controls to ensure the timely recording of property transactions.

INFORMATION TECHNOLOGY

Recommendation 7

We recommend that the campus update its disaster recovery and business continuity plans to include the following:

- a. A timeline for equipment replacement and service restoration to satisfy the stated recovery time frame.
- b. Execution of a written memorandum of understanding regarding use of alternate processing facilities.
- c. Formal testing plans and scenarios for disaster recovery, including establishing a test schedule and testing the plan.

Campus Response

We concur.

- a. A timeline for equipment replacement and service restoration will be included in the disaster recovery plan by November 30, 2005.
- b. A written memorandum of understanding regarding use of alternate processing facilities will be executed by November 30, 2005.
- c. Formal testing plans and scenarios, including a test schedule will be completed by November 30, 2005.

THE CALIFORNIA STATE UNIVERSITY
OFFICE OF THE CHANCELLOR



BAKERSFIELD

September 19, 2005

CHANNEL ISLANDS

CHICO

MEMORANDUM

DOMINGUEZ HILLS

EAST BAY

FRESNO

TO: Mr. Larry Mandel
University Auditor

FULLERTON

FROM: Charles B. Reed
Chancellor

A handwritten signature in black ink that reads "Charles B. Reed".

HUMBOLDT

LONG BEACH

SUBJECT: Draft Final Report Number 05-03 on *FISMA*,
San Diego State University

LOS ANGELES

MARITIME ACADEMY

MONTEREY BAY

In response to your memorandum of September 19, 2005, I accept the response as submitted with the draft final report on *FISMA*, San Diego State University.

NORTHRIDGE

POMONA

CBR/jt

SACRAMENTO

Enclosure

SAN BERNARDINO

cc: Ellene J. Gibbs, Associate Vice President, Financial Operations
Dr. Stephen L. Weber, President

SAN DIEGO

SAN FRANCISCO

SAN JOSE

SAN LUIS OBISPO

SAN MARCOS

SONOMA

STANISLAUS