INTERCOLLEGIATE ATHLETICS
CALIFORNIA STATE UNIVERSITY,
EAST BAY

Audit Report 10-49
December 20, 2010

Members, Committee on Audit

Henry Mendoza, Chair
Raymond W. Holdsworth, Vice Chair
Nicole M. Anderson Margaret Fortune
George G. Gowgani Melinda Guzman
William Hauck

Staff

University Auditor: Larry Mandel
Senior Director: Michelle Schlack
Audit Manager: Jim Usher
Senior Auditor: Gordon Eng
Internal Auditor: Jennifer Leake

BOARD OF TRUSTEES
THE CALIFORNIA STATE UNIVERSITY
CONTENTS

Executive Summary ................................................................................................................................. 1

Introduction .............................................................................................................................................. 3
  Background ......................................................................................................................................... 3
  Purpose .............................................................................................................................................. 4
  Scope and Methodology ....................................................................................................................... 5

OBSERVATIONS, RECOMMENDATIONS,
AND CAMPUS RESPONSES

Control Environment ............................................................................................................................. 6
  Management Review of Intercollegiate Athletics .................................................................................. 6
  Budget Monitoring ............................................................................................................................... 6

Rules Compliance .................................................................................................................................... 7
  Compliance Policies and Procedures .................................................................................................... 7
  Documentation of Alleged Violations ................................................................................................... 8

Off-Campus Recruiting .......................................................................................................................... 8

Sports Camps/Clinics ............................................................................................................................... 10
  Background Check Requirements ....................................................................................................... 10
  Completion of Background Checks ..................................................................................................... 10
  Sports Camps Policies and Procedures ................................................................................................. 11

Program Revenues .................................................................................................................................. 12
APPENDICES

APPENDIX A: Personnel Contacted
APPENDIX B: Campus Response
APPENDIX C: Chancellor’s Acceptance

ABBREVIATIONS

AA  Academic Affairs
AD  Athletics Director
CFO Chief Financial Officer
CSU California State University
CSUEB California State University, East Bay
GC  Government Code
HR  Human Resources
IA  Intercollegiate Athletics
KPE Kinesiology and Physical Education
NAIA National Association of Intercollegiate Athletics
NCAA National Collegiate Athletic Association
OUA Office of the University Auditor
EXECUTIVE SUMMARY

As a result of a systemwide risk assessment conducted by the Office of the University Auditor during the last quarter of 2009, the Board of Trustees, at its January 2010 meeting, directed that Intercollegiate Athletics (IA) be reviewed. The Office of the University Auditor had previously reviewed IA activities as part of the 2006/07 audits of Athletics Administration on ten campuses.

We visited the California State University, East Bay (CSUEB) campus from October 11, 2010, through November 4, 2010, and audited the procedures in effect at that time.

Our study and evaluation revealed certain conditions that, in our opinion, could result in significant errors and irregularities if not corrected. Specifically, the campus did not maintain adequate control over the following areas: control environment, rules compliance, off-campus recruiting, sports camps, and program revenues. In our opinion, except for the effect of weaknesses described above, the operational and administrative controls for IA activities in effect as of November 4, 2010, taken as a whole, were sufficient to meet the objectives stated in the “Purpose” section of this report.

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

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

CONTROL ENVIRONMENT [6]

The campus did not conduct annual reviews of intercollegiate athletics management and fiscal policies and procedures for fiscal years 2008/09 and 2009/10. Also, the athletics department did not prepare a formal analysis of budgeted to actual revenues and expenditures on a monthly basis.

RULES COMPLIANCE [7]

The athletics department did not have written policies and procedures to address rules compliance and monitoring. In addition, the athletics department lacked sufficient procedures for documenting all alleged violations and their resolutions.

OFF-CAMPUS RECRUITING [9]

Monitoring and recordkeeping for off-campus recruiting activities needed improvement.
SPORTS CAMPS/CLINICS [10]

Neither the athletics department nor the campus had drafted policies and procedures for performing background checks. Also, background checks were not generally completed for individuals who staffed CSUEB sports camps/clinics. Finally, the athletics department lacked written policies and procedures for sports camps.

PROGRAM REVENUES [12]

The athletics department lacked written policies and procedures to address internal controls for ticketing and cash handling.
INTRODUCTION

BACKGROUND

The California State University (CSU) system supports a broad and diverse intercollegiate athletics (IA) program, with men’s and women’s teams in multiple sports at 22 of the 23 campuses. At the present, CSU, Channel Islands is still building an IA program.

Twenty of the twenty-two CSU campuses with IA programs are members of the National Collegiate Athletic Association (NCAA). Nine of these campuses compete at the Division I level in four different athletic conferences, and eleven are considered Division II programs and compete as members of the same athletic conference. The two campuses with athletics programs that are not members of the NCAA are affiliated with the National Association of Intercollegiate Athletics (NAIA).

According to the 2008/09 statistics in the Report on Voluntary Self-Monitoring of Equal Opportunity in Athletics for Women, as presented to the July 2010 meeting of the Board of Trustees’ Committee on Educational Policy, there were 4,165 women and 3,242 men participating in IA at the 20 NCAA campuses of the CSU. This same report indicated that cumulative expenditures for the IA programs at these 20 campuses were $191 million.

Beginning in calendar year 2010, the Office of the University Auditor (OUA) audit risk assessment methodology changed, based on a fiscal year 2009/10 systemwide risk assessment. Using the new procedure, the OUA worked with CSU campus executive management to identify high-risk areas on each campus. As a result of this change in risk assessment, IA was identified as an area for review.

In the Office of the Chancellor, IA is coordinated through student academic support, which reports through the assistant vice chancellor to the executive vice chancellor/chief academic officer. At California State University, East Bay, IA is administered by a director of athletics (commonly referred to as the athletics director), who reports to the vice president of administration and finance/chief financial officer.
Our overall audit objective was to ascertain the effectiveness of existing IA policies and procedures and to determine the adequacy of controls that ensure compliance with relevant rules and regulations, Trustee policy, Office of the Chancellor directives, and campus procedures.

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

- Accountability for the activities, responsibilities and monitoring of the athletics program has been clearly defined and documented.
- Goals, objectives, monitoring benchmarks, and performance measurement reporting tools have been established for certain athletic activities.
- IA is adhering to internal and external reviews and audits as required by the NCAA and NAIA legislation and CSU policies.
- IA revenues are accurately captured in financial systems and reports.
- The campus and athletic organizations have developed procedures to monitor compliance with NCAA legislation, including processes for reporting violations, performing investigations, and tracking remediation efforts.
- The campus performs appropriate IA rules education and monitors the individuals responsible for rules compliance.
- Off-campus recruiting activities are properly approved and documented.
- Coaches and staff participating in off-campus recruiting are certified.
- Off-campus recruiting activities occur within the guidelines established by NCAA and NAIA legislation and campus policies and procedures.
- The campus has adequate policies and procedures governing the operation of sports camps/clinics and the activities of athletics staff members and student-athletes involved in sports camps/clinics.
- Staff working or volunteering at sports camps/clinics have been screened and subjected to appropriate background checks.
SCOPE AND METHODOLOGY

The proposed scope of the audit as presented in Attachment A, Agenda Item 2 of the January 26 and 27, 2010, meeting of the Committee on Audit stated that IA includes a review of athletic governance and organization, admission procedures for student-athletes, student-athlete eligibility certifications, academic support systems for student-athletes and reporting of academic performance, recruiting of student-athletes, administration of athletic financial aid, conduct of camps and clinics, compensation and benefits for athletic coaches and staff, procurement/use of athletic apparel and equipment, team travel, athletic event ticketing, institutional control over representatives of the university’s athletic interests, and student-athlete extra benefits.

Our study and evaluation were conducted in accordance with the International Standards for the Professional Practice of Internal Auditing, issued by the Institute of Internal Auditors, and included the audit tests we considered necessary in determining whether operational and administrative controls are in place and operative. This review emphasized, but was not limited to, compliance with state and federal laws, Board of Trustee policies, and Office of the Chancellor and campus policies, letters, and directives. The audit focused on procedures in effect since the beginning of fiscal year 2009/10. In instances wherein it was necessary to review annualized data, calendar years 2008 and 2009 were the periods reviewed.

A preliminary risk assessment of campus IA operations was used to select for our audit testing those areas or activities with highest risk. This assessment was based upon a systematic process using prior audits, management’s feedback, and professional judgments on probable adverse conditions and other pertinent information, including prior audit history in this area. We sought to assign higher review priorities to activities with higher risks. As a result, not all risks identified were included within the scope of our review.

Based upon this assessment of risks, we specifically included within the scope of our review the following:

- Institutional control of IA programs.
- Compliance with NCAA and NAIA regulations regarding rules education.
- Compliance with NCAA and NAIA regulations regarding off-campus recruiting of prospective student-athletes.
- Background checking of staff at sports camps.
- Athletic program revenues.
OBSERVATIONS, RECOMMENDATIONS, AND CAMPUS RESPONSES

CONTROL ENVIRONMENT

MANAGEMENT REVIEW OF INTERCOLLEGIATE ATHLETICS

The campus did not conduct annual reviews of intercollegiate athletics (IA) management and fiscal policies and procedures for fiscal years 2008/09 and 2009/10.

California State University (CSU) directive Academic Affairs (AA) 2009-10, Revised Policy Statement: Intercollegiate Athletics, Governance and Athletic Financing, dated May 5, 2009, requires annual reviews of athletics management and fiscal policies and procedures. AA 2009-10 superseded a previous directive, Educational Planning and Resources 87-31, Policy Statement: Intercollegiate Athletic Governance and Athletic Financing, dated July 27, 1987, which also required an annual management review of intercollegiate athletics.

The vice president of administration and finance/chief financial officer (CFO) stated that the reviews were not performed because he was unaware of the requirement.

Failure to conduct systematic reviews of athletic management and fiscal policies and procedures may compromise the fiscal integrity of the CSU.

Recommendation 1

We recommend that the campus annually review IA management and fiscal policies and procedures.

Campus Response

We believe that we have met the intent of AA 2009-10 by completing the NCAA Institutional Self-Study Guide each of the past two years. The purpose of AA 2009-10 is to ensure management has reviewed the management and fiscal policies and procedures to ensure Intercollegiate Athletics has fiscal integrity. That is the exact purpose of the Self-Study guide.

BUDGET MONITORING

The athletics department did not prepare a formal analysis of budgeted to actual revenues and expenditures on a monthly basis.

We reviewed the fiscal year 2009/10 budget process for athletics, and we found that the athletic business manager’s budget status reports were informal and undated, and the campus could not document how frequently they were prepared.

CSU directive AA 2009-10, Revised Policy Statement: Intercollegiate Athletics, Governance and Athletic Financing, dated May 5, 2009, describes requirements related to budget administration,
including monthly preparation of revenue and expenditure statements, with projections to the end of the year.

The athletic business manager stated that although he did not prepare formal monthly budget reports, he regularly monitored the budget and met with the athletics director (AD) to discuss the status of the athletics budget, which the two of them deemed sufficient. Failure to formally review budgeted to actual revenues and expenditures may result in untimely identification of budget shortfalls and delay corrective action.

**Recommendation 2**

We recommend that the athletics department prepare a formal analysis of budgeted to actual revenues and expenditures on a monthly basis.

**Campus Response**

We concur. The athletic business manager and AD conduct weekly meetings where budget to actual is a standing topic. We will formalize this discussion by having the business manager put in written format the pertinent issues ascertained from the monthly analysis. This will be in the format of an e-mail from the business manager to the AD. The AD will maintain an electronic copy of the e-mail for proof of the communication. The anticipated completion date is no later than March 15, 2011.

**RULES COMPLIANCE**

**COMPLIANCE POLICIES AND PROCEDURES**

The athletics department did not have written policies and procedures to address rules compliance and monitoring.

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.

The senior associate AD/senior woman administrator stated that a compliance manual was being drafted, but it would not be completed until June 2011.

Lack of written policies and procedures for rules compliance and monitoring increases the risk that violations may occur and/or go unreported.

**Recommendation 3**

We recommend that the athletics department finalize written policies and procedures to address rules compliance and monitoring.
Campus Response

We concur. The senior associate athletic director will complete a policies and procedures manual addressing all rules compliance and monitoring by an anticipated date of June 30, 2011.

DOCUMENTATION OF ALLEGED VIOLATIONS

The athletics department lacked sufficient procedures for documenting all alleged violations and their resolutions.

We found that although records of actual violations reported to the NCAA and/or California Collegiate Athletic Association were maintained by the senior associate AD/senior woman administrator, no records were maintained to document alleged violations that, once investigated, were determined to be without merit.

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.

The senior associate AD/senior woman administrator stated her belief that formal tracking of non-violations was not a requirement and that non-violations tend to be simple in nature and are frequently resolved verbally. The vice president of administration and finance/CFO stated his belief that there was no risk associated with not recording non-violations.

Lack of sufficient procedures for documenting all alleged violations and their resolutions increases the risk of inadequate identification, monitoring, investigation, and reporting of violations.

Recommendation 4

We recommend that the campus develop procedures to document all alleged violations and their resolutions.

Campus Response

We concur. The senior associate athletic director will complete a policies and procedures manual, which will include the process for documenting all alleged violations and their resolutions, by June 30, 2011.

OFF-CAMPUS RECRUITING

Monitoring and recordkeeping for off-campus recruiting activities needed improvement.

We reviewed recruiting logs and found that:
Individuals responsible for reviewing recruiting logs had not documented their review.

For the sports reviewed (men’s basketball, women’s basketball, volleyball, and baseball), 15 of 17 off-campus recruiting trips selected for testing could not be traced back to the coaches’ recruiting logs. In addition, for women’s basketball, recruiting logs did not exist for the entire period tested.

NCAA Bylaw 2.8.1 states that an institution shall monitor its programs to assure compliance and to identify and report to the association instances in which compliance has not been achieved.

GC §13402 and §13403 state that management is responsible for establishing and maintaining a system of internal administrative controls, which include 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.

The senior associate AD/senior woman administrator stated that evidence of review was not documented because there was no procedure in place to do so. She further stated that coaches were instructed to record all recruiting activity in recruiting logs, but there was no procedure in place to independently verify the completeness of the logs. Finally, she stated that the women’s basketball logs, which were maintained electronically, may have been inadvertently deleted.

Failure to monitor and maintain adequate records for off-campus recruiting activities increases the risk that violations may occur and/or go unreported.

**Recommendation 5**

We recommend that the campus:

a. Document compliance reviews of recruiting logs.

b. Ensure that all coaches submit complete contact and evaluation logs at least monthly.

**Campus Response**

We concur.

a. The department will develop a system for regular review of recruiting logs by the compliance office and faculty athletic representative. The anticipated completion date is no later than June 1, 2011.

b. The department will automate the way we process recruiting logs by transitioning to an online system. All coaches will be required to do this on a monthly basis. The anticipated completion date is no later than May 1, 2011.
SPORTS CAMPS/CLINICS

BACKGROUND CHECK REQUIREMENTS

Neither the athletics department nor the campus had drafted policies and procedures for performing background checks.

CSU directive Human Resources (HR) 2005-10, *Background Checks*, dated March 1, 2005, states that presidents have delegated authority to establish campus requirements for background checks for applicants and university employees, as determined appropriate, to help protect the campus community and its assets.


The vice president of administration and finance/CFO stated that CSU directives conflicted with verbal advice he received from systemwide human resources, and as such, background check policies were not developed.

Failure to establish policies and procedures for performing background checks increases the risk that background checks will be improperly performed and/or not performed as required.

**Recommendation 6**

We recommend that the campus develop and document policies and procedures for performing background checks.

**Campus Response**

We concur. On October 1, 2010, we began conducting background checks for all individuals who participate in the running of camps or clinics for those under the age of 18. We will await the conclusion of the CSU system human resources review and a systemwide background check policy prior to creating any CSUEB athletic specific policy.

**COMPLETION OF BACKGROUND CHECKS**

Background checks were not generally completed for individuals who staffed California State University, East Bay sports camps/clinics.

We found that background checks were not performed for staff members at 20 of 21 camps conducted between June 27, 2009, and October 10, 2010.
CSU directive HR 2005-10, Background Checks, dated March 1, 2005, states that it is the campus’ responsibility to perform background checks for sensitive positions, which are defined to include persons with responsibility for the care, safety, and security of people, including children and minors.

CSU directive HR 2008-25, Background Checks: CSU Employees Working at Sports Camps and Clinics, dated December 24, 2008, states that background checks are required for all individuals at the time they are hired by a CSU campus to perform any work at a CSU sports camp/clinic operated by CSU, a CSU auxiliary, or an outside entity. This requirement also applies to CSU volunteers before they begin working and to all existing non-represented employees and CSU volunteers who perform any work at a CSU-hosted sports camp/clinic.

The associate AD of internal operations stated that background checks were not always conducted for sports camps because the athletics department was unaware of the requirement to do so.

Failure to perform background checks for staff working at sports camps/clinics increases the risk of liability to the CSU and the campus if inappropriate individuals have contact with minors.

**Recommendation 7**

We recommend that the campus ensure that background checks are completed for individuals who staff sports camps/clinics.

**Campus Response**

We concur. The athletic department is in the process of ensuring all necessary staff who conduct sports camps/clinics have received their proper background checks prior to their participation. This process began for all working camps and clinics on October 1, 2010.

**SPORTS CAMPS POLICIES AND PROCEDURES**

The athletics department lacked written policies and procedures for sports camps.

Specifically, we found that the department did not have documented procedures to address:

- The camps’ compliance with NCAA rules and regulations regarding activities of coaches and student-athletes at sports camps.

- The reporting and monitoring of financial results of each camp, as well as appropriate distribution of camp proceeds.

GC §13402 and §13403 state that management is responsible for establishing and maintaining a system of internal administrative controls, which include 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.
OBSERVATIONS, RECOMMENDATIONS, AND CAMPUS RESPONSES

The AD stated that required procedures for sports camps were communicated verbally and stated her belief that this was sufficient.

Failure to document policies and procedures for sports camps increases the risk that violations may occur and may compromise the fiscal integrity of the CSU.

Recommendation 8

We recommend that the campus develop and document policies and procedures for sports camps.

Campus Response

We concur. The athletic department will complete a policies and procedures manual regarding proper documentation and information dissemination for all sports camps/clinics on campus. The anticipated completion date is no later than March 30, 2011.

PROGRAM REVENUES

The athletics department lacked written policies and procedures to address internal controls for ticketing and cash handling.

We found that the athletics department had not documented procedures for safeguarding receipts and for establishing accountability for ticketing and cash handling, including separation of duties, transfer receipts, and independent reconciliation and review.

GC §13402 and §13403 state that management is responsible for establishing and maintaining a system of internal administrative controls, which include 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.

The vice president of administration and finance/CFO stated his belief that the size of ticketing operations and insignificant amount of cash collections did not warrant such policies and procedures.

Lack of policies and procedures for ticketing and cash handling increases the risk of misunderstandings related to the performance of job duties and increases campus exposure to loss from errors or inappropriate acts.

Recommendation 9

We recommend that the campus document policies and procedures to address internal controls for ticketing and cash handling.
Campus Response

We concur. The athletics department will assess all the current steps of ticketing and cash handling and create a policy and procedure manual reflecting all necessary steps, processes, and internal controls as required. The anticipated completion date is no later than May 1, 2011.
# Appendix A: Personnel Contacted

<table>
<thead>
<tr>
<th>Name</th>
<th>Title</th>
</tr>
</thead>
<tbody>
<tr>
<td>Mohammad Qayoumi</td>
<td>President</td>
</tr>
<tr>
<td>Darrell Bailey</td>
<td>Athletic Business Manager</td>
</tr>
<tr>
<td>Shawn Bibb</td>
<td>Vice President, Administration and Finance/</td>
</tr>
<tr>
<td></td>
<td>Chief Financial Officer</td>
</tr>
<tr>
<td>Debby De Angelis</td>
<td>Director of Athletics</td>
</tr>
<tr>
<td>Sara Judd</td>
<td>Senior Associate Director of Athletics/</td>
</tr>
<tr>
<td></td>
<td>Senior Woman Administrator</td>
</tr>
<tr>
<td>David Larson</td>
<td>Faculty Athletics Representative</td>
</tr>
<tr>
<td>Marissa Parry</td>
<td>Associate Athletic Director - Internal Operations</td>
</tr>
</tbody>
</table>
February 4, 2011

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

RE: Campus Responses to Recommendations: Audit Report Number 10-49  
Intercollegiate Athletics, California State University, East Bay

Dear Mr. Mandel,

Enclosed is our response to the recommendations in Audit Report Number 10-49, Intercollegiate Athletics Audit, at California State University, East Bay.

Upon acceptance of our response, we will follow up with your office, providing supporting documentation for the recommendations.

Please let us know if you have any questions or need additional information.

Sincerely,

Shawn Bibb  
Vice President, Administration & Finance, CFO

cc: Mohammad H. Qayoumi, President  
Debby De Angelis, Athletics Director
INTERCOLLEGIATE ATHLETICS
CALIFORNIA STATE UNIVERSITY, EAST BAY
Audit Report 10-49

CONTROL ENVIRONMENT

MANAGEMENT REVIEW OF INTERCOLLEGIATE ATHLETICS

Recommendation 1

We recommend that the campus annually review IA management and fiscal policies and procedures.

Campus Response

We believe that we have met the intent of AA 2009-10 by completing the NCAA Institutional Self Study Guide each of the past 2 years. The purpose of AA 2009-10 is to ensure management has reviewed the management and fiscal policies and procedures to ensure Intercollegiate Athletics has fiscal integrity. That is the exact purpose of the Self-Study guide.

BUDGET MONITORING

Recommendation 2

We recommend that the athletics department prepare a formal analysis of budgeted to actual revenues and expenditures on a monthly basis.

Campus Response

We concur.

The Athletic Business Manager and Athletic Director conduct weekly meetings where budget to actual is a standing topic. We will formalize this discussion by having the Business Manager put in written format the pertinent issues ascertained from the monthly analysis. This will be in the format of an e-mail from the Business Manager to the Athletic Director. The AD will maintain an electronic copy of the email for proof of the communication. Anticipated completion date is no later than March 15, 2011.
RULES COMPLIANCE

COMPLIANCE POLICIES AND PROCEDURES

Recommendation 3

We recommend that the athletics department finalize written policies and procedures to address rules compliance and monitoring.

Campus Response

We concur.

The Senior Associate Athletic Director will complete a policies and procedures manual addressing all rules compliance and monitoring by an anticipated date of June 30, 2011.

DOCUMENTATION OF ALLEGED VIOLATIONS

Recommendation 4

We recommend that the campus develop procedures to document all alleged violations and their resolutions.

Campus Response

We concur.

The Senior Associate Athletic Director will complete a policies and procedures manual, which will include the process for documenting all alleged violations and their resolution, by June 30, 2011.

OFF-CAMPUS RECRUITING

Recommendation 5

We recommend that the campus:

a. Document compliance reviews of recruiting logs.

b. Ensure that all coaches submit complete contact and evaluation logs at least monthly.

Campus Response

We concur.

a. The department will develop a system for regular review of recruiting logs by the compliance office and FAR. Anticipated completion date is no later than June 1, 2011.
b. The department will automate the way we process recruiting logs by transitioning to an online system. All coaches will be required to do this on a monthly basis. Anticipated completion date is no later than May 1, 2011.

SPORTS CAMPS/CLINICS

BACKGROUND CHECK REQUIREMENTS

Recommendation 6

We recommend that the campus develop and document policies and procedures for performing background checks.

Campus Response

On October 1, 2010, we began conducting background checks for all individuals who participate in the running of camps or clinics for those under the age of 18. We will await the conclusion of the CSU system human resources review and a system-wide background check policy prior to creating to any CSUEB athletic specific policy.

COMPLETION OF BACKGROUND CHECKS

Recommendation 7

We recommend that the campus ensure that background checks are completed for individuals who staff sports camps/clinics.

Campus Response

We concur.

The athletic department is in the process of ensuring all necessary staff who conducts sport camps/clinics has received their proper background checks prior to their participation. This process was begun for all working camps and clinics starting October 1, 2010.

SPORTS CAMPS POLICIES AND PROCEDURES

Recommendation 8

We recommend that the campus develop and document policies and procedures for sports camps.

Campus Response

We concur.

The athletic department will complete a policies and procedures manual regarding proper documentation and information dissemination for all sports camps/clinics on campus. Anticipated completion date of no later March 30, 2011.
PROGRAM REVENUES

Recommendation 9

We recommend that the campus document policies and procedures to address internal controls for ticketing and cash handling.

Campus Response

We concur.

The athletics department will assess all the current steps of ticketing and cash handling and create a policy and procedure manual reflecting all necessary steps, processes and internal controls as required. Anticipated completion date is no later than May 1, 2011.
February 23, 2011

MEMORANDUM

TO: Mr. Larry Mandel
    University Auditor

FROM: Charles B. Reed
      Chancellor

SUBJECT: Draft Final Report 10-49 on Intercollegiate Athletics,
         California State University, East Bay

In response to your memorandum of February 23, 2011, I accept the response
as submitted with the draft final report on Intercollegiate Athletics, California
State University, East Bay.

CBR/amd