

PUBLIC SAFETY
CALIFORNIA STATE UNIVERSITY,
FRESNO

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ABBREVIATIONS

ABS	Auxiliary and Business Services – Office of the Chancellor
BA	Business Affairs – Office of the Chancellor
BP	Budget Planning – Office of the Chancellor
CBA	Collective Bargaining Agreement
CCR	California Code of Regulations
CLETS	California Law Enforcement Telecommunications System
COPS	Community Oriented Policing Services
CORI	Criminal Offender Record Information
CPR	Cardiopulmonary Resuscitation
CRU	Critical Response Unit
CSU	California State University
CTO	Compensatory Time Off
EMS	Emergency Medical Services
EO	Executive Order
IACLEA	International Association of Campus Law Enforcement Administrators
OP&T	Office of Parking and Transportation
POST	Commission on Peace Officer Standards & Training
PS	Public Safety
PSA	Public Service Assistant
SAM	State Administrative Manual
SUPA	Statewide University Police Association
TDS	Turbo Data Systems
UBC	University Business Center
UCR	Uniform Crime Reporting
UPD	University Police Department
VCCA	Violent Crime Control and Law Enforcement Act

INTRODUCTION

PURPOSE

The overall audit objective was to ascertain the effectiveness of existing policies and procedures related to the administration of Public Safety (PS) police activities and law enforcement, and to determine the adequacy of controls over parking revenues and citations, and crime reporting.

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

- ▶ administration and management of the PS program provide an effective internal control environment, clear lines of authority and responsibility, comprehensive policies and procedures, and self-evaluation techniques to measure program and management effectiveness;
- ▶ staffing and scheduling provide appropriate coverage, effective use of overtime and compliance with the collective bargaining agreement (CBA);
- ▶ PS participation in campus disaster planning and the CSU Critical Response Unit (CRU) is clearly defined and communicated, and includes appropriate training;
- ▶ budgeting procedures adequately address PS funding and include procedures to monitor budget versus actual expenses;
- ▶ chargebacks and Peace Officer Standards and Training (POST) reimbursements are adequately controlled and properly valued, and grants are administered in accordance with grant requirements;
- ▶ the dispatch function is properly controlled, and daily activity logs/records are comprehensive and permit measurement of the effectiveness and efficiency of police operations;
- ▶ police activities are adequately documented, and access to PS records, investigative files and criminal offender record information is sufficiently restricted and safeguarded;
- ▶ crime reporting procedures are well controlled and in accordance with federal and state regulations, and relationships with outside agencies comply with the Kristen Smart Campus Security Act;
- ▶ hiring, certification, and training policies comply with POST, performance evaluation administration is consistent and timely, stipends and CTO are administered in compliance with the CBA, and internal investigations are handled in accordance with state regulations, CSU policy and the CBA;
- ▶ crime scene evidence, weapons and other PS equipment are properly handled, accounted for, and safeguarded, and weapon issuance and use comply with state regulations and CSU policy; and
- ▶ parking revenues are adequately controlled, properly accounted for, and used in accordance with CSU policy and state regulations, and parking citation issuance, processing and administration are adequately controlled and in accordance with the Vehicle Code.

SCOPE AND METHODOLOGY

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. June 1999 to date was the primary period of review.

Our primary focus involved the internal administrative, compliance and operational controls over policing activities, crime reporting and parking operations. Specifically, we reviewed and tested:

- ▶ procedures for communicating systemwide/campus specific policies, rules and regulations;
- ▶ staffing, scheduling and internal investigation procedures;
- ▶ budgeting procedures, chargeback and stipend processing, POST reimbursements, and the management of grants;
- ▶ dispatch operations, field reporting requirements, and case monitoring procedures;
- ▶ procedures for maintaining and securing public safety records, files and information;
- ▶ procedures for accumulating and reporting crime statistics;
- ▶ hiring, certification and training compliance;
- ▶ procedures for controlling evidence, weapons and other public safety equipment;
- ▶ procedures for controlling and processing parking revenues, parking citations and parking funds; and
- ▶ data security, disaster recover and backup procedures.

BACKGROUND

As a result of a systemwide risk assessment conducted by the Office of the University Auditor during the last quarter of 1999, the Board of Trustees, at its January 2000 meeting, directed that *Public Safety* be reviewed.

The proposed scope of such audits, as presented in Attachment B, Agenda Item 3 of the January 25-26, 2000 meeting of the Committee on Audit, stated that *Public Safety* includes primarily police activities and law enforcement including parking/citations and crime reporting. The proposed audit scope would include the reliability and integrity of information; compliance with laws, policies, plans, procedures and regulations; the safeguarding of assets; the economical and efficient use of resources; and the accomplishment of objectives and goals. *Public Safety* was previously audited in 1992.

The California State University Public Safety Program was developed in 1974, commencing with a two-year pilot project on the Northridge Campus. A systemwide committee subsequently forwarded recommendations regarding a “public safety approach” for CSU campuses to the Chancellor. The Chancellor’s Council of Presidents endorsed the recommendations as an appropriate program for the CSU, and then Chancellor Dumke issued a directive in 1977 stating that the necessary actions should be taken to bring the program to fruition.

Throughout the 1980’s, the CSU residence population increased greatly, and the problems associated with this growth were similar to those experienced by small municipal police departments. Sexual assaults, alcohol, drugs and vandalism increased; and legislation mandated more involvement by university police officers in the investigation and prevention of crimes, as well as care for the victims. As a result, public safety departments created policing programs and preventive patrols to deter crime. The growth of on-campus housing also increased the complexity of emergency planning. Parking structures were built on campuses, and an increase in auto burglaries and theft necessitated the need for increased patrols.

The Crime Awareness and Campus Security Act of 1989 became Title II of Public Law 101-542, *The Student Right-to-Know and Campus Security Act of 1990*. President George Bush signed the Act into law on November 8, 1990. The Act amended section 485 of the Higher Education Act of 1965 by adding campus crime statistic and security policy disclosure provisions for colleges and universities. This law (now known as the *Jeanne Clery Act*) applies to all institutions of higher education, both public and private, which participate in any federal student aid programs and requires schools to publicly disclose three years of campus crime statistics and basic security policies. In 1992, the *Campus Sexual Assault Victims’ Bill of Rights* was incorporated into the *Jeanne Clery Act*. In 1998, the *Jeanne Clery Act* was further amended to expand the scope of campus crime statistic reporting, ensure crime statistics are reported in accordance with the FBI’s Uniform Crime Reporting (UCR) program, and require the maintenance of a public police log of all reported crimes as well as a policy to issue timely warnings when a crime, reportable in the annual statistics, is known to the school and poses an ongoing threat to the campus.

In California, the *Kristen Smart Campus Safety Act of 1998* was signed into law on August 11, 1998. This act requires California colleges to promulgate rules requiring each of their respective campuses to enter into written agreements with local law enforcement agencies which will: (1) designate which law enforcement agency has operational responsibility for the investigation of violent crimes occurring on campus, and (2) delineate the specific boundaries of each agency’s operational responsibility.

In the 1990’s, campus police administrators, complying with increased training standards from the Commission on Peace Officer Standards and Training (POST), increased legislation and governmental reporting, crime trends and sophistication, and the need to upgrade and continue the professionalism of campus police agency response, collectively tried to upgrade Campus Public Safety Department to Professional Police Departments. This included uniform standards, vehicles, equipment, training, emergency preparedness, the development of Critical Response Units (CRU), semi-annual meetings between police chiefs, working closely within the Chancellor’s Human Resources Division, collective bargaining, and updating inadequate polices.

Additionally, the Violent Crime Control and Law Enforcement Act of 1994 (VCCA), which authorized

grants to law enforcement agencies to add community policing officers to the streets and advance community policing, was signed into law on September 13, 1994 and led to the creation of the Community Oriented Policing Services (COPS) Office. The measure authorized \$8.8 billion over six years for grants to policing agencies to add 100,000 community-policing officers to the nation's streets. Several CSU campuses have received COPS grants, and the CSU Police Departments are committed to community policing.

The CSU parking program is a self-supported program financed through the collection of parking fees, fines and forfeitures. Historically, parking fees were remitted to the Dormitory Revenue Fund – Parking to meet the covenants of bond resolutions. These bonds were retired as of July 1, 1995, and the program was decentralized to the campuses as part of the Chancellor's initiative to improve the alignment of responsibility and authority for university programs. Campuses now have a greater role in planning and managing parking resources and must develop local strategies to deal with their parking needs, which could include the issuance of new debt. However, debt issuance remains under the direct authority and approval of the trustees, with campuses individually responsible for the repayments relating to specific projects. The Office of Financing and Treasury coordinates the issuance of parking bonds. In the absence of outstanding bonds and related covenants, two statutes govern the permitted uses of parking revenue funds: Education Code §89701 and §89701.5.

Throughout this report, we will refer to the program as Public Safety (PS). At California State University, Fresno (CSUF), The University Police Department (UPD) manages the PS program. CSUF parking operations are managed by the Office of Parking and Transportation (OP&T), which reports to the UPD.

OPINION

We visited the California State University, Fresno campus from March 13, 2000, through April 15, 2000, and audited the procedures in effect at that time.

In our opinion, the administration and management of the University Police Department (UPD) was adequate to meet campus law enforcement needs, ensure compliance with crime reporting disclosures, and operate a viable parking program. However, our review disclosed certain conditions that could result in errors and irregularities if not corrected. Specifically, the campus did not maintain adequate control over the following areas: the allocation and use of parking monies, chargebacks for services provided to special events, weapons and evidence.

These conditions, along with other weaknesses, are described in the executive summary and in the body of the report.

EXECUTIVE SUMMARY

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

PARKING PROGRAM [8]

ALLOCATION OF PARKING FUNDS [8]

The allocation of parking funds to other campus departments was not substantiated, and parking monies were not always used for permitted purposes. Adequate documentation of parking fund allocations and controls over the use of parking monies ensures that parking monies are used for permitted purposes and may increase the amount of funds available for the parking program.

SPECIAL EVENT PARKING [10]

Parking fees were not being charged for all special event parking. Charging for such events ensures compliance with state regulations and increases funds available for parking operations.

CITATION PROCESSING CONTROLS [11]

Internal controls over parking citation processing were not adequate. Adequate internal controls over citation processing maximizes the collection of parking fine revenue and ensures accurate efficient citation processing in compliance with the vendor agreement.

PUBLIC SAFETY FISCAL ADMINISTRATION [13]

CHARGEBACK CONTROLS [13]

Procedures regarding reimbursement (chargebacks) to the University Police Department (UPD) for security services provided to special events were unsatisfactory. Adequate controls over chargebacks ensure accurate, complete, and timely reimbursements, and increase the funds available for law enforcement activities.

FISCAL SERVICES [14]

Reimbursements for services provided by the University Police Department (UPD) were inappropriately deposited and managed in the CSU Fresno Association. Maintaining funds in state accounts ensures appropriate management of state funds and compliance with state policy, and reduces lost interest.

TRUST ACCOUNTS [15]

Controls over two University Police Department (UPD) trust accounts needed to be improved. Adequate accounting and control over trust accounts reduces the risks of misappropriated or lost funds and inappropriate expenditures.

EXPENSE REVIEW [17]

Administrative personnel had not been able to effectively review police and parking expense data since the implementation of PeopleSoft in 1999. Adequate financial information results in sound management, efficient operations, and effective expense control.

EVIDENCE, WEAPONS, AND EQUIPMENT CONTROLS [18]

WEAPONS AND RETIREE GUN PERMITS [18]

Controls over weapons qualifications and record keeping, and retiree gun permits were unsatisfactory. Satisfactory controls over weapons ensure weapon proficiency, use of authorized and properly maintained weapons, compliance with retiree gun permits, and reduce the risk of lost or stolen weapons/ammunition.

EVIDENCE AND CONFISCATED WEAPONS [20]

Evidence and confiscated weapons were not adequately controlled. Adequate controls over evidence ensure the acceptability of evidence at trial, timely return of property to rightful owners, and compliance with confiscated weapons requirements.

EQUIPMENT [22]

University Police Department (UPD) equipment was not properly authorized and controlled. Proper internal controls and accountability ensure the approval of non-standard equipment and reduce the risk of stolen assets.

PUBLIC SAFETY PROGRAM ADMINISTRATION [25]

POLICIES AND PROCEDURES [25]

Written policies and procedures had not been fully developed for the University Police Department (UPD), and controls over the distribution and maintenance of the UPD policy and procedure manual needed improvement. Maintenance of a comprehensive policies and procedures manual and controlled distribution reduces misunderstandings of the constraints and expectations related to the performance of duties and functions.

KEY CONTROL [26]

Key control for the Public Safety (PS) building did not provide adequate security over University Police Department (UPD) records and facilities. Adequate control over PS building keys ensures the confidentiality of data and reduces the risk of unauthorized access to UPD facilities and equipment.

DATA BACKUP [27]

Backup procedures had not been implemented for various data maintained on personal computers. Data backup procedures ensure operational efficiency and reduce the risk that important data will be lost in the event of a disaster or personal computer theft.

POLICE ACTIVITIES AND CRIME REPORTING [28]

CLETS ACCESS [28]

Access controls to the California Law Enforcement Telecommunications System (CLETS) and criminal offender record information (CORI) needed improvement. Adequate access controls prevent unauthorized access to restricted records.

POLICE ACTIVITY OVERSIGHT [29]

Oversight over University Police Department (UPD) activities needed improvement. Implementation of an effective system to record public safety activities ensures the economical and efficient use of resources.

PERSONNEL ADMINISTRATION AND TRAINING [30]

CPR TRAINING [30]

Police officer first aid and cardiopulmonary resuscitation (CPR) training certifications expired in November 1999. Maintenance of current first aid and CPR certifications ensures compliance with state regulations and increases the ability of police officers to administer life saving aid.

COMPENSATORY TIME OFF [31]

Monitoring of employee compensatory time off (CTO) needed improvement. Maintaining CTO balances at reasonable levels reduces expenses upon employee termination or retirement and avoids cash payment of CTO hours in excess of the Fair Labor Standards Act maximum.

OBSERVATIONS, RECOMMENDATIONS, AND CAMPUS RESPONSES

PARKING PROGRAM

ALLOCATION OF PARKING FUNDS

The allocation of parking funds to other campus departments was not substantiated, and parking monies were not always used for permitted purposes.

Parking monies were maintained in two trust accounts because the Education Code mandates specific uses for each source of revenue. Parking revenue from the sale of parking passes and daily-parking receipts was deposited to the Parking Fees trust account, and revenue from parking fines was deposited to the Parking Fines and Forfeitures trust account. Our review of trust account activity disclosed the following:

- ▶ No documentation was available to support the following payments from parking funds:
 - Relief dispatchers from the parking fee trust fund.
 - Four and one-half plant operations personnel from the parking fee trust fund.
 - Two accounting technicians from the parking fee trust fund.
 - Full or partial payment of five police personnel from the two parking funds.

- ▶ Parking funds were used for non-approved purposes in the following instances:
 - Leasing, repair and fuel expenses of leased police vehicles.
 - Car washes for all police vehicles (leased or not).
 - An administrative support coordinator was paid from parking funds even though at least 50% of his time was spent on police administrative duties.
 - The parking administrator and his assistant were paid 100% from the parking fines trust fund even though their responsibilities included the total parking program.
 - Two officers were paid 100% from the parking fees trust fund even though they were responsible for parking enforcement.
 - A campus guard was paid 50% from the parking fines trust fund even though he was not responsible for enforcement.

Education Code §89701 states, in part, that all revenues received from parking facilities, to the extent not pledged in connection with bonds or notes issued pursuant to the CSU Revenue Bond Act of 1947, are appropriated for the acquisition, construction, operation, and maintenance of parking facilities, and for the study development, enhancement operation, and maintenance of alternate methods of transportation.

Education Code §89701.5 states, in part, that monies received as parking fines and forfeitures shall be used exclusively for the development, enhancement, and operation of alternate methods of transportation programs for students and employees, for the mitigation of the impact of off-campus

student and employee parking in university communities, and for the administration of the parking fines and forfeitures programs.

CSU directive BA 83-30, *Policy on Chargeable Services to Self-Supporting Operations*, dated December 28, 1983, states that funds provided from the general fund may be used to provide support for ancillary operations if there is recovery of the cost of such support. In the absence of specific CSU policy, recovery for the cost of support shall include the incremental costs of providing the support. Support provided shall be in accordance with appropriate written agreements that include the basis and rationale for the valuation.

The parking administrator acknowledged the need for documentation of parking allocations and the proper use of parking funds and stated that most of these practices were in place when he joined the department.

Inadequate documentation of parking fund allocations and controls over the use of parking monies increases the risk of inappropriate expenditures and reduces the amount of funds available for the parking program.

Recommendation 1

We recommend that the campus:

- a. strengthen procedures to ensure that expenditures of parking funds are in compliance with the Education Code;
- b. analyze parking fund disbursements for FY 1999/2000 and reimburse the appropriate parking trust fund for the aforementioned non-permitted expenses;
- c. determine the amount of services provided to parking operations by each campus provider, taking into consideration the specific Education Code restrictions;
- d. prepare appropriate written agreements containing the basis and rationale for the valuation of services; and
- e. maintain copies of these agreements on file in the campus business office.

Campus Response

We concur with the recommendation and are taking the following corrective actions:

- a. In order to strengthen controls over parking funds, the campus has taken steps to educate those individuals responsible for parking funds as to the allowable uses of those funds. In addition, we have revised the trust account agreements and expanded the expenditure review process.

As part of the education process, the Office of Parking and Transportation has forwarded a memorandum to Lynn Button, (Police Chief), Steven Katz, (University Controller), and Robert Boyd (Director of Plant Operations) in regard to the Education Code and the authorized uses of parking funds. A copy of the memorandum is attached.

Trust Fund Agreement forms for Parking Fees and Parking Fines & Forfeitures have been revised to include references to the respective Education Code sections. Copies of these agreements are filed with the Director of Accounting Services. A copy of each agreement is attached.

The Parking Administrator, the Police Chief and the University Controller now review all purchase requisitions involving the expenditure of parking funds before being processed by the procurement office.

- b. We will complete the analysis of Parking Fund disbursements by November 1, 2000. In addition, by November 1, 2000, we will reimburse the Parking Fund the appropriate amount based on this analysis.
- c. This analysis of services provided by parking operations will be completed by November 1, 2000.
- d. The appropriate written agreements will be prepared by November 1, 2000.
- e. Copies of the written agreements will be filed in the campus business office by November 1, 2000.

SPECIAL EVENT PARKING

Parking fees were not being charged for all special event parking.

Although certain athletic events were charged for parking, various/numerous activities were held on campus for which attendees were not charged for parking, and the event sponsor was not required to pay the campus for the use of the lots. This practice was accomplished via "relaxed parking" whereby parking enforcement was suspended for designated lots for a designated period of hours, which permitted event attendees to enter the lots without a daily fee permit or the required permit for the lot. No parking tickets were written during these times. Our review of relaxed parking for the months of February and March 2000 disclosed that parking was relaxed an average of 58 hours per day among the various parking lots. In addition, the University Business Center (UBC) had specific parking lot spaces designated for its exclusive use but was not required to pay for their use. As a result, parking fee and citation revenues were lost.

CSU directive ABS 87-36, *Parking Fee Increase and Revised Refund Schedule*, dated December 10, 1987, states that regulations require that the fee schedule be in effect every day and during all hours for both regular daily parking and for parking related to special events. The campus president may

temporarily discontinue enforcement of the fee schedule only when it can be clearly demonstrated that collection of the fee for a special event is uneconomical.

CCR Title 5 §42201 (a) states that permission of the president of a campus to stop, park or leave standing a vehicle on property of a campus may be granted to persons who have paid a parking fee. The fee shall be in accordance with schedules approved by the Trustees.

CCR Title 5 §42201 (b)(2) states that the payment of a fee shall not be required of persons, not employed by the campus, visiting the campus for the purpose of transacting state business with the campus.

The parking administrator stated that the practice of relaxing parking has been in place for many years as a service to constituents.

Failure to charge for all special event parking increases the risk of non-compliance with state regulations and reduces the amount of funds available for parking operations.

Recommendation 2

We recommend that the campus establish procedures to comply with all applicable guidelines for all special event parking.

Campus Response

We concur with the recommendation. The campus will develop procedures related to special event parking. These procedures should be in effect by November 1, 2000.

CITATION PROCESSING CONTROLS

Internal controls over parking citation processing were not adequate.

We noted that:

- ▶ A parking citation receivable control account total had not been established on the campus accounting records. Parking fine revenue for FY 1999/2000 was estimated to be \$500,000. Such an account would serve as a crosscheck for verifying the accuracy of subsidiary records maintained by the Office of Parking and Transportation (OP&T).
- ▶ OP&T used Phoenix Group Information Systems (The Phoenix Group) for parking citation processing until April 3, 2000 and was scheduled to convert to Turbo Data Systems (TDS) on April 24, 2000, which was after the completion of audit fieldwork. However, we found that procedures had not been developed to control, monitor and reconcile parking citation processing and system access for the TDS system to ensure that the system operates as intended and the

vendor complies with the vendor agreement. In addition, procedures had not been developed to ensure that the conversion from the previous citation-processing vendor is complete and accurate.

SAM §20003 states that the elements of a satisfactory system of internal administrative control include, but are not limited to, an effective system of internal review and record keeping procedures adequate to provide effective control over assets, liabilities, revenues, and expenditures. The elements are expected to provide internal checks and balances.

The parking administrator stated that the establishment of a receivable control account had never been considered. He further stated that procedures for the review of citation processing would be established once TDS has installed their equipment and the system is functional; however, he has been in constant contact with The Phoenix Group to ensure that all files were transferred and all terms of the contract were followed.

The lack of adequate internal controls could result in reduced parking fine revenue, inaccurate and inefficient citation processing, and non-compliance with the vendor agreement.

Recommendation 3

We recommend that the campus:

- a. record outstanding parking citation receivables on the campus accounting records and regularly reconcile subsidiary detail records to that control total;
- b. establish formalized procedures to control, monitor and reconcile parking citation processing and system access to ensure that the system is operating as intended and complies with the vendor agreement; and
- c. prepare appropriate analyses to ensure that the system conversion to the new TDS system was complete and accurate.

Campus Response

We concur with the recommendation and are taking the following corrective actions:

- a. Parking citation receivables will be recorded in the general ledger by September 30, 2000. Parking citations and collections will be recorded monthly, creating a receivable control account for parking operations to reconcile to their subsidiary records.
- b. Formalized procedures to control, monitor and reconcile parking citation processing and access will be implemented by November 1, 2000.
- c. We will verify that all receivables recorded at April 1, 2000, by Phoenix Group Information Systems, the prior processor, have been recorded by Turbo Data Systems, the current processor. We anticipate that this analysis will be complete by December 1, 2000.

PUBLIC SAFETY FISCAL ADMINISTRATION

CHARGEBACK CONTROLS

Procedures regarding reimbursement (chargebacks) to the University Police Department (UPD) for security services provided to special events were unsatisfactory.

We noted that:

- ▶ Formalized written procedures had not been established for special event payroll processing and event sponsor billing to ensure that payroll and chargebacks are processed in a timely and accurate manner for all labor provided to special events (i.e., police officers and public service assistants) and corresponding reimbursements are received.
- ▶ A review of 15 billings for police officer coverage disclosed that all supporting documentation was not intact for 14 of the 15 billings (i.e., the billings were not supported by the event schedule and overtime sheets).
- ▶ Although the billings for police officers were to non-general operations, all employee benefits were not included as required.
- ▶ No supporting documentation was available to substantiate the 15% overhead rate applied to police officer billings. In addition, no definable overhead was being applied to PSA billings. PSA's were being billed to event sponsors at \$10.00/hour, but were only paid \$7.00/hour. No one could substantiate use of the \$3.00/hour additional charge.

SAM §8752 indicates that state policy is for departments to recover full costs whenever goods or services are provided to others.

CSU systemwide directive BP 86-69, *Staff Benefits – Billing Rates for Services of General Fund Employees*, dated September 29, 1986, states that campuses will be responsible for the derivation of benefit rates applicable to the campus and compliance with SAM §8740.

SAM §8740 establishes the formula for determining hourly rates including staff benefits for the billing of services of employees paid on a monthly basis.

SAM §20003 states that a satisfactory system of internal accounting and administrative control shall include a system of record keeping procedures adequate to provide effective accounting control over assets, liabilities, revenues, and expenditures.

The parking administrator stated that the billing problems were the result of a personnel issue. He further stated that the overhead rate being used was in effect when he joined the department.

Inadequate controls over chargebacks increase the risk of inaccurate, incomplete, and untimely reimbursement to the UPD and reduce funds available for law enforcement activities.

Recommendation 4

We recommend that the campus:

- a. establish formalized procedures for special event payroll and chargeback processing that ensure all payroll and chargebacks are processed in a timely and accurate manner for police officers and PSA's, and corresponding reimbursements are received;
- b. substantiate the validity if the overhead rate applied to police officer billings and apply an appropriate definable overhead rate to PSA billings; and
- c. strengthen procedures to include employee benefits for police officer chargebacks to non-general fund operations.

Campus Response

We concur with the recommendation and are taking the following corrective actions:

- a. We had established procedures for special event payroll and chargeback processing in April 2000. However, those procedures need to be revised consistent with Recommendation #5. We anticipate that the revised procedures will be in place by November 1, 2000.
- b. We will finalize a definable overhead rate for police officer and PSA services by November 1, 2000.
- c. As noted in our response to Recommendation #1, we are conducting an analysis of chargebacks to non-general fund operations. Included in this analysis will be employee benefits for Police Officers. Once the analysis is complete, we will implement new chargeback procedures by November 1, 2000.

FISCAL SERVICES

Reimbursements for services provided by the University Police Department (UPD) were inappropriately deposited and managed in the CSU Fresno Association.

We noted that:

- ▶ Public service assistants (PSA's) were used to provide security services for special events in addition to police officers. These PSA's were recruited, supervised and evaluated by the UPD. However, the CSU Fresno Association was utilized to process payments to the PSA's via temporary help vouchers and generate corresponding billings to event sponsors for services rendered. Revenues received in excess of payments to PSA's were retained in the association. As of March 30, 2000, the account balance totaled \$6,253.98.
- ▶ The CSU Fresno Association was also responsible for accounts receivable collection of PSA billings. As of June 30, 2000, the accounts receivable balance totaled \$15,331.09 with the oldest receivable dating back to January 1996.

Government Code §16305.2 states that all money in the possession of or collected by any state agency or department is subject to the provisions of Sections §16305.3 to §16305.7, inclusive and is hereafter referred to as state money.

The chief of police stated that the Fresno Association account was established before he joined the department, and it was not clear as to why this account was created. The vice president for administration also stated that he did not know why the account was originally established.

Maintaining funds in the Fresno Association increases the risk of non-compliance with state policy, inappropriate expenditures of state funds, and loss of interest.

Recommendation 5

We recommend that the campus close the account maintained at the CSU Fresno Association, work with the association for collection and/or settlement of old outstanding accounts receivable, and process future PSA payroll and corresponding billings through state accounts.

Campus Response

We concur with the recommendation. We will close the account maintained by the California State University Fresno Association, and any remaining funds will be transferred to a State account. We will work with the Association accountant on the collection and/or settlement of old outstanding accounts receivables, and process future PSA billings and payroll through a State account. These actions will be completed by November 1, 2000.

TRUST ACCOUNTS

Controls over two University Police Department (UPD) trust accounts needed to be improved.

We noted that:

- ▶ The Records Trust account agreement stated that the source of funds originated from criminal report and fingerprinting fees. However, the fingerprinting fees were deposited into another trust account entitled crime prevention. In addition, authorized expenditures from the records trust account were being paid from the crime Prevention account.
- ▶ Two checks had been disbursed from the records trust account to return money found in lost wallets. The maintenance of lost funds was not an authorized purpose for this account.
- ▶ The same individual who received funds pertaining to the trust accounts prepared the deposit, forwarded it to campus cashiering, and reconciled the deposit to the cashiering receipt. This did not represent a proper segregation of duties.

SAM §8032.3 requires that the person supervising the person depositing cash to verify that receipts have been deposited intact.

SAM 20003 states that a satisfactory system of internal accounting and administrative control shall include segregation of duties appropriate for proper safeguarding of assets and a system of record keeping procedures adequate to provide effective accounting control over assets, liabilities, revenues, and expenditures.

The chief of police stated that the funds for fingerprinting services had inadvertently been placed in the incorrect account, and the cash was deposited into a trust account before the administrative assistant was made aware of department protocol for securing “found” monies. He further stated that he was not aware of the SAM requirement concerning deposit verification.

Inadequate accounting and control over trust accounts increase the risks of misappropriations or loss of funds and inappropriate expenditures.

Recommendation 6

We recommend that the campus:

- a. analyze the activity in the two trust accounts and make appropriate accounting entries to correct the erroneous deposits and expenditures;
- b. strengthen procedures to ensure that account activity is appropriately recorded; and
- c. establish procedures for supervisor verification of the deposit of receipts.

Campus Response

We concur with the recommendation and have taken the following corrective actions:

- a. We have consolidated the two trust accounts into one account for both activities. This should negate the need to analyze prior year expenditures in the two accounts. Attached is supporting documentation from the accounting office.
- b. With the consolidation of the two trust accounts, all cash collected by the Police Department will be deposited into one trust account. In addition, the revised Trust Account Agreement Form clearly indicates what sources of revenue can be deposited into the account.
- c. Written procedures have been established and implemented to ensure that cash receipts are properly handled. The new procedures include a provision for supervisor verification of deposits, to address the segregation of duties issue noted by the auditors.

EXPENSE REVIEW

Administrative personnel had not been able to effectively review police and parking expense data since the 1999 implementation of PeopleSoft.

The administrative analyst/specialist for the police department and the parking administrator indicated that, since the implementation of PeopleSoft, they have had difficulty retrieving specific details of expenses posted to their respective accounts.

SAM §20003 states that a satisfactory system of internal accounting and administrative control shall include a system of record keeping procedures adequate to provide effective accounting control over assets, liabilities, revenues, and expenditures.

The parking administrator and the administrative analyst/specialist stated that additional training was needed to enable staff to adequately work with the new methods of performing data inquiries.

The lack of adequate financial information could result in management ineffectiveness, operational inefficiencies, and poor expense control.

Recommendation 7

We recommend that the University Police Department participate in additional training and/or request specific training to enable them to effectively review departmental expenses, which may include the establishment of customized user reports.

Campus Response

We concur with the recommendation. We have identified the information that we regularly need from the PeopleSoft system and have contacted the appropriate office for assistance in developing reports that will provide this information. We have requested individual training for the administrative assistant and the Parking and Transportation administrator, to enable them to effectively review departmental expenses. We anticipate that this process will be completed by November 1, 2000.

EVIDENCE, WEAPONS, AND EQUIPMENT CONTROLS

WEAPONS AND RETIREE GUN PERMITS

Controls over weapons qualifications and record keeping, and retiree gun permits were unsatisfactory.

We noted that:

- ▶ The University Police Department (UPD) firearm policy did not require officers to register off-duty weapons with the department and meet regular qualifications with the off-duty weapons as required by CSU policy.
- ▶ Permanent and verifiable records of firearm qualifications prior to January 1, 2000 were not available. As a result, we were unable to determine whether minimum weapon qualifications were being met. In addition, the chief had not qualified with his weapon since he joined the department in 1997.
- ▶ No records were maintained to indicate when training in the moral & legal aspects of firearms was performed and who attended. In addition, the training was only being performed annually even though CSU policy required semi-annually.
- ▶ A comprehensive list of department weapons was not maintained. The existing list did not include unassigned weapons and shotguns, a serial number was missing for one assigned weapon, and one officer was using a weapon that was not on the list. In addition, no records were maintained of periodic weapon maintenance.
- ▶ Ammunition was not always properly controlled and safeguarded. Rifle ammunition was being stored under a sergeant's desk, and a log for shotgun ammunition was not available when requested, although one was immediately prepared.
- ▶ Procedures had not been established to ensure that retirees with gun permits qualify at least once every twelve months at their own expense. Failure to qualify as required may result in revocation of the retiree gun permit. In addition, signed copies of the Retired Officer Declaration form were on file for only one of the six retirees.

Executive Order No. 228, *Campus Peace Officer Firearms Policy for the CSU and Colleges*, dated October 28, 1975, states that peace officers who are armed shall periodically receive training in the legal, moral and operational aspects of firearms.

CSU directive, BA 77-5, *Implementation of Executive Order No. 228: Campus Peace Officer Firearms Policy for the CSU and Colleges*, dated February 23, 1977, states, in part, that:

- operational training and qualification must be accomplished with on-duty weapons;
- permanent and verified records should be maintained regarding the performance and qualifications of peace officers;
- legal and moral training regarding firearms must be accomplished at least semi-annually;
- where shotguns are authorized, all peace officers must qualify at least semi-annually;
- off-duty weapons should be approved by the senior campus law enforcement officer and be registered with the campus law enforcement unit;
- regular qualification with off-duty weapons should be considered; and
- procedures should be established relative to the preventive maintenance, authorized repair, and modification of weapons.

Penal Code §12027 states, in part, that any peace officer as described in the code who has been honorably retired shall be issued an identification certificate by the law enforcement agency from which the officer retired. The certificate shall include an endorsement stamp indicating whether the issuing agency approves of the retiree carrying a concealed firearm (CCW) and the date the endorsement is to be renewed.

CSU policy, *Retired Officers' Identification Card*, requires retired officers who wish to carry a firearm to complete a Retired Officer Declaration form, which requires that a weapons proficiency course be completed at least every twelve months and the retiree to petition the public safety department for renewal of the CCW endorsement every five years. The original copy of the declaration is to be retained in the public safety department.

SAM §20003 states that the elements of a satisfactory system of internal administrative control include, but are not limited to, an effective system of internal review and record keeping procedures adequate to provide effective control over assets.

The chief of police acknowledged the need for improvement over weapon controls and stated that he has been working on department standards since his appointment. He further stated that records for retired officers were not maintained prior to his appointment.

Inadequate controls over weapons increase the risks of poor weapon proficiency, unauthorized and poorly maintained weapons, lost or stolen weapons/ammunition, and non-compliance with retiree gun permit requirements.

Recommendation 8

We recommend that the campus:

- a. establish procedures for the registration of off-duty weapons with the UPD;
- b. establish procedures to ensure that all sworn personnel meet minimum weapons qualifications with on-duty weapons, off-duty weapons and shotguns, if used, and the availability of permanent and verifiable firearm qualification records;
- c. establish procedures to conduct training in the moral and legal aspects of firearms on a semi-annual basis and maintain records of the training dates and attendance;
- d. develop comprehensive records of all UPD weapons, including corresponding periodic maintenance, and strengthen controls over ammunition; and
- e. establish procedures to ensure compliance with retiree gun permit requirements.

Campus Response

We concur with the recommendation. In response, we have issued to all peace officers in the department a set of policies and procedures regarding police equipment. This document includes the following procedures:

- Registration of off-duty weapons
- Minimum weapons qualifications with on-duty weapons, including shotguns, and off-duty weapons.

We have also implemented new procedures addressing the following issues:

- Semi-annual training in the moral and legal aspects of firearms
- Retiree Gun Permits

We have contacted all the retired university police officers who have expressed an interest in carrying a concealed weapon. The retired officers have completed Retired Officer Declarations and have passed the range qualifications. Their paperwork has been submitted to the Chancellor's Office for approval.

Regarding Recommendation 8d, we are currently developing comprehensive record keeping systems for weapons training, weapons maintenance and ammunition storage. These records systems will be operational by November 1, 2000.

EVIDENCE AND CONFISCATED WEAPONS

Evidence and confiscated weapons were not adequately controlled.

We noted that:

- ▶ No written procedures had been established for collecting, processing and preserving of evidence; preservation and documentation of chain of custody; or the review and disposition of old evidence.
- ▶ A review of 15 items in evidence disclosed problems in 5 (33%) instances. One item could not be located, one evidence log description was incorrect, one item broke in transit to storage, and two items had been returned/turned over but no notations were made in the evidence log.
- ▶ Twenty-six confiscated weapons were found for cases dating back to 1984 thru 1987. Case files were not available in 15 instances, persons had been sentenced in five instances, three case files showed no disposition, one case was closed but showed no disposition, one weapon did not have a case file tag and one case file had a court order for destruction dated September 25, 1996.

Penal Code §12032 states, in part, that, notwithstanding any provision of law or of any local ordinance to the contrary, when any firearm is in the possession of any officer of the California State University, and the firearm is an exhibit filed in any criminal action or proceeding which is no longer needed or is unclaimed or abandoned property, which has been in the possession of the officer for at least 180 days, the firearm shall be sold, or destroyed, as provided for in Penal Code §12028.

SAM §20003 states that a satisfactory system of internal administrative control shall include, but not be limited to, an established system of practices to be followed in performance of duties and functions. Further, the nonexistence of policy and procedural or operational manuals is a danger signal of a vulnerable control system.

The IACLEA Manual, *Standards for Campus Law Enforcement, Public Safety, and Security Agencies*, Chapter 22, states that the agency should establish written guidelines and procedures for collecting, processing, and preserving of physical evidence in the field as well as documenting the transfer of custody of physical evidence.

The IACLEA Manual, *Standards for Campus Law Enforcement, Public Safety, and Security Agencies*, Chapter 23, states that the agency should establish written procedures for receiving all in-custody and evidentiary property into agency control. The manual further states that records should reflect the status of all property held by the agency, and final disposition of found, recovered, and evidentiary property should be accomplished within six months after legal requirements have been satisfied.

The chief of police stated that the department has written procedures in draft form pending finalization of a systemwide procedures manual. He further stated that plans for a proper evidence/property room have been in process for over one year and that, due to limited personnel, confiscated weapons as well as other property and evidence have not been handled in accordance with applicable codes.

Inadequate controls over evidence increase the risks of unacceptable evidence at trial, untimely return of property to its rightful owners, and non-compliance with confiscated weapons requirements.

Recommendation 9

We recommend that the campus:

- a. establish formalized procedures for collecting, processing and preserving of evidence; chain of custody; and disposition of old evidence; and
- b. review the status of the 26 confiscated weapons and take appropriate actions as provided in the Penal Code.

Campus Response

We concur with the recommendation and have taken the following corrective actions:

- a. The Chief of Police has approved adoption of new procedures for collecting, processing and preserving evidence, chain of command, and disposition of old evidence. These procedures have been distributed to all officers.
- b. The status and documentation of 40 confiscated weapons were reviewed (including the 26 weapons referred to in the recommendation). As a result, two weapons were returned to the rightful owners, and 38 weapons were destroyed in accordance with Penal Code Section 12028.

EQUIPMENT

University Police Department (UPD) equipment was not properly authorized and controlled.

We noted that:

- ▶ Written authorization on the use of shotguns, gas masks, pepper spray, and riot helmet/visor had not been issued by the campus president.
- ▶ A comprehensive listing of standard and non-standard equipment issued to each officer was not maintained. The list maintained by the department did not include gas masks, pepper spray, riot helmet/visor, body armor, and rain gear.
- ▶ Five (50%) of ten items selected from campus property records for the UPD could not be located.

Article 10.6 of the Collective Bargaining Agreement (CBA) between the CSU Board of Trustees and the Statewide University Police Association (SUPA), for July 1, 1998 through June 30, 2001, states that the following equipment, when required by the president, shall be available in each public safety department: mace and holder, shotgun, riot helmet and visor, gas mask and cartridge, and coveralls.

Executive Order (EO) No. 228, *Campus Peace Officer Firearms Policy for the CSU and Colleges*, dated October 28, 1975, states that all presidents will ensure that campus peace officers are armed with side arms only, and that law enforcement service requiring further armament will be sought from local law enforcement agencies. The EO further states that all presidents will ensure that campus peace officers are sufficiently armed to protect themselves and the community from violent actions.

SAM §3520.5 states that a properly executed property survey report must be executed when disposing of state-owned property.

SAM §20003 states that the elements of a satisfactory system of internal administrative control include, but are not limited to, an effective system of internal review and record keeping procedures adequate to provide effective control over assets.

The chief of police stated that campus administration was not aware of the requirement for presidential approval to issue equipment as delineated in EO No. 228 and the CBA. He further stated that the lack of equipment lists and non-compliance with disposal procedures for the old computers were oversights.

Internal controls over UPD equipment are compromised when the use of non-standard equipment is not properly approved, and the risk of loss increases when accountability is not maintained over UPD equipment.

Recommendation 10

We recommend that the campus:

- a. strengthen procedures to ensure that the use of non-standard is properly approved;
- b. develop comprehensive records of all standard and non-standard equipment issued to police officers; and
- c. strengthen procedures to ensure that property records are accurate and property survey reports are prepared as required.

Campus Response

We agree with the recommendation and have taken the following corrective actions:

- a. We have developed a policy concerning presidential approval of non-standard police equipment. We have also secured authorization from the university president to issue the following non-standard equipment to police officers at California State University, Fresno:
 - mace and holder
 - shotgun
 - riot helmet and visor

- gas mask and cartridge

Coveralls were not authorized and body armor has been listed as equipment that the university must supply in section 10.5 of the current SUPA contract.

- b. Each officer has completed a record of standard and non-standard equipment that they have been issued. This information has been placed in each officer's personnel file. A weapon inventory by serial number is maintained by the lieutenant.
- c. The University Police Department will comply with university regulations regarding State Property Accounting and Disposition, as follows:
 - The department will designate one employee to be responsible for property and equipment control.
 - A current inventory log of all State equipment assigned to the University Police Department, and tagged with a State property control number, will be maintained by the University Police Department.
 - A memorandum will be distributed to all University Police Department personnel specifying requirements related to State property dispositions and the appointment of an employee responsible for the control of department property and equipment.

These procedures will be implemented by November 1, 2000.

PUBLIC SAFETY PROGRAM ADMINISTRATION

POLICIES AND PROCEDURES

Written policies and procedures had not been fully developed for the University Police Department (UPD), and controls over the distribution and maintenance of the UPD policy and procedure manual needed improvement.

We noted that:

- ▶ Written policies and procedures were not developed for the following areas:
 - chain of command;
 - reporting of off-duty incidents to department management;
 - use and care of mounted units;
 - communications/dispatcher operations and training;
 - monthly verification of campus special assignment stipends; and
 - monitoring the number and status of open cases assigned to the investigator.

- ▶ Written acknowledgement of receipt was not consistently obtained to document receipt of the UPD policy and procedure manual. Our review of files for police officers hired since January 1998 disclosed that written acknowledgement was not on file for 6 (86%) of 7 officers. In addition, UPD members were not required to turn in their manuals for verification of completeness and condition as required by UPD policy.

SAM §20003 states that a satisfactory system of internal administrative control shall include, but not be limited to, an established system of practices to be followed in performance of duties and functions. Further, the nonexistence of policy and procedural or operational manuals is a danger signal of a vulnerable control system.

Specific CSUF UPD policy does not address written acknowledgement of receipt for UPD policy and procedure manual distribution. However, it has been a UPD practice to obtain such acknowledgement. Further, the UPD Policy and Procedure Manual, *Procedure Manual Introduction*, states that, at periodic intervals, each member, employee, division, and section will be required to turn in the Procedure Manual to the office where it shall be checked for completeness and condition.

The IACLEA Manual, *Standards for Campus Law Enforcement, Public Safety, and Security Agencies*, Chapter 4, states that the agency should establish a formal written directives system to provide employees with a clear understanding of the constraints and expectations relating to the performance of their duties. This formal written directives system should include, in part, procedures for indexing, purging, updating, and revising directives. The Manual further states that the agency should establish a written directive for command protocol.

The chief of police stated that, in certain instances, the department has been awaiting the completion and distribution of the systemwide manual, which will address the concerns. He further stated that, in one instance, a policy had been completed but could not be located at the time of the audit, and not obtaining written acknowledgements of manual receipts and performing verification of manual completeness were oversights.

Failure to maintain a comprehensive policies and procedures manual and acknowledgement of manual distribution could compromise internal controls and result in misunderstandings of the constraints and expectations related to the performance of duties and functions.

Recommendation 11

We recommend that the campus:

- a. develop and distribute formalized policies and procedures for chain of command, reporting of off-duty incidents, use and care of mounted units, communications/dispatch operations and training, verification of campus special assignment stipends, and monitoring of cases assigned to the investigator; and
- b. strengthen procedures over the distribution and maintenance of the UPD policies and procedures manual.

Campus Response

We concur with the recommendation and have taken the following corrective actions:

- a. Policies and procedures have been developed for chain of command, reporting of off-duty incidents, use and care of mounted units, a communications manual, verification of campus special assignment stipends and monitoring cases assigned to the investigator. The Dispatch Training Manual will be completed by November 1, 2000. The completed procedures are being maintained in the Policies and Procedures Manual.
- b. The Policy and Procedures Manual is provided as standard issue equipment. Procedures are in place covering the distribution and maintenance of the Policy and Procedures Manual.

KEY CONTROL

Key control for the Public Safety (PS) building did not provide adequate security over University Police Department (UPD) records and facilities.

We noted that:

- ▶ Nine Environmental, Health & Safety employees, one Parking employee and one former dispatcher (now police officer) possessed keys that allowed them entry into the UPD dispatch office, the office

in which all case files were maintained. In addition, the door to the UPD dispatch office was never closed and locked to prevent unauthorized access, and Parking employees entered the dispatch office on numerous occasions.

- ▶ The former parking administrator who transferred to Plant Operations, the utility manager who previously had an office in the PS building, and a former Parking employee still had keys checked out to them that allowed access to the PS building.

Civil Code §1798.1 (c), Information Practices Act of 1977, states, in order to protect the privacy of individuals, it is necessary that the maintenance and dissemination of personal information be subject to strict limits.

SAM §20003 states that the elements of a satisfactory system of internal administrative control include, but are not limited to, a plan that limits access to assets to authorized personnel who require these assets in the performance of their assigned duties.

The chief stated that the keys in question were issued before the PS building was remodeled in 1996.

Not maintaining adequate control over PS keys increases the risk of unauthorized disclosure of confidential data and access to PS equipment that includes weapons.

Recommendation 12

We recommend that the campus:

- a. review and modify key assignments and access to the UPD dispatch office as appropriate to ensure adequate safeguards and controls over confidential data; and
- b. strengthen procedures over the retrieval of keys when employees are transferred or leave the campus.

Campus Response

We concur with the recommendation and have taken the following corrective actions.

- a. The Communication Center has been rekeyed and access has been restricted to authorized personnel only. The University key policy has been observed and keys for authorized personnel have been obtained through Key Control.
- b. Procedures concerning the return of campus keys are covered in Policy/Procedures for Equipment. In addition, department keys have been added to the inventory of Personnel Equipment. This ensures that University Police Department keys are properly returned to Key Control.

DATA BACKUP

Backup procedures had not been implemented for various data maintained on personal computers.

Data, such as a database of case files from which the Daily Incident Report is generated, weapons qualification records, the lost and found log, and citizen complaint log, were maintained on individual personal computers. However, procedures had not been developed to backup such data on a periodic basis.

SAM §4989.7, *Security of Workgroup Computing Configurations*, states that there should be agency policies in operation, which mandate standards for the regular backup of all data; the method and frequency depend on the nature of the data. Additionally, adherence to the policies should be periodically checked.

The chief of police stated that he agrees that backup procedures should be in place, but such procedures have never been considered.

In the event of a disaster or personal computer theft, the University Police Department (UPD) could lose important data that could affect operating capacity and efficiency.

Recommendation 13

We recommend that the campus review the importance of various data maintained on UPD personal computers and establish appropriate backup procedures.

Campus Response

We concur with the recommendation. Procedures for the backup of computer data have been adopted.

POLICE ACTIVITIES AND CRIME REPORTING

CLETS ACCESS

Access controls to the California Law Enforcement Telecommunications System (CLETS) and criminal offender record information (CORI) needed improvement.

We noted that:

- ▶ Written procedures had not been established that require each CLETS terminal operator to enter their own operator ID when accessing the CLETS terminal.
- ▶ Our review of the list of authorized users obtained from the Fresno Sheriff's Office disclosed that individual operator identifications had not been obtained for all University Police Department (UPD) authorized CLETS terminal operators. As a result, the CLETS terminal was routinely operated using another operator's identification. Of the 24 UPD authorized CLETS operators, only 14 had their own operator identifications. In addition, four individuals no longer with the

UPD had active operator identifications per the Sheriff's Office list of authorized users. (The approved operator identifications list was updated prior to the end of audit fieldwork.)

- ▶ Our review of 23 CORI information requests since January 1, 2000 showed that one request form was missing, one request form was not approved, and two request forms had the same person (a sergeant) signing as both requester and approver, which yields a 17% exception rate. Although policy did not specifically prohibit a sergeant from being requester and approver, it did not meet the spirit of the process.

CCR Title 11 §707 states that automated systems handling CORI and the information derived therefrom shall be secure from unauthorized access, alteration, deletion, or release. Each authorized agency shall keep a record of each release of CORI from the automated system that shall contain the date of release, the requesting terminal identifier, the receiving terminal identifier, and the information given.

Penal Code §11142 and §11143 provide for criminal penalties for the release of CORI to unauthorized individuals.

University Police Department (UPD) memo, *CLETS Access*, dated June 7, 1996, requires that all CLETS criminal history inquiries be approved by the watch commander and supported by a signed authorization form, which should be maintained on file.

The chief of police stated that, prior to the audit notification, a communication manual to address these concerns was under development.

Not maintaining adequate controls over the CLETS and CORI could allow unauthorized users to gain access to restricted records and result in criminal penalties.

Recommendation 14

We recommend that the campus establish formalized procedures for the assignment, maintenance and use of operator identifications for the CLETS terminal and strengthen procedures over the request for CORI.

Campus Response

We concur with the Recommendation. Procedures for assignment, maintenance and use of operator identification for the CLETS terminal have been developed and distributed. Procedures relating to the request and maintenance of criminal history information have been implemented

POLICE ACTIVITY OVERSIGHT

Oversight over University Police Department (UPD) activities needed improvement.

Due to the lack of an automated dispatch/record keeping system, officer productivity, response times, calls for service, etc., could not be readily determined to measure the effectiveness and efficiency of UPD operations.

SAM §20003 states that a satisfactory system of internal administrative control shall include an effective system of internal review.

The chief of police stated that automation of communications has been in process, but delays resulted from Y2K issues with the Fresno County Sheriff's Office and incompatible communications equipment.

The lack of an effective system to record public safety activities could result in the non-economical and inefficient use of resources.

Recommendation 15

We recommend that the campus complete development and implementation of an automated dispatch/record keeping system, including the development of appropriate reports to review and monitor the effectiveness and efficiency of UPD operations.

Campus Response

We concur with the recommendation. Resources have been identified for the development and implementation of an automated dispatch/record keeping system. Three vendors specializing in this type of automation for police departments have been contacted and are submitting proposals. Members of the University Police Department will work with Business Information Technology Services in selecting the most effective system. Implementation should be completed by March 1, 2001.

PERSONNEL ADMINISTRATION AND TRAINING

CPR TRAINING

Police officer first aid and cardiopulmonary resuscitation (CPR) training certifications expired in November 1999.

Penal Code §13518 states, in part, that every police officer, except those whose duties are primarily clerical or administrative, shall meet the training standards prescribed by the Emergency Medical Services (EMS) Authority for the administration of first aid and CPR. In addition, satisfactory completion of periodic refresher training or appropriate testing in CPR and other first aid as prescribed by the EMS Authority shall also be required.

The chief of police stated that not all employees were out of compliance with first aid and CPR refresher training, but approximately seven employees were in need of first aid training.

Not maintaining current certification in CPR and first aid increases the risk of non-compliance with state regulations and reduces a police officer's ability to administer life saving aid.

Recommendation 16

We recommend that the campus obtain current certification in CPR and first aid for all police officers as specified by the Penal Code and establish procedures to maintain the certifications on a current basis.

Campus Response

We concur that first aid and CPR certifications should be reviewed on a regular basis. As noted in the audit report finding, Penal Code Section 13518 states that police officers shall meet the training standards prescribed by the Emergency Medical Services (EMS) Authority for the administration of first aid and CPR. The EMS training requirements are outlined in the California Code of Regulations, Title 22, Division 9. The regulations dictate that officers must receive the specified training every three years. University Police Department officers received CPR certification in 1998, and were thus not out of compliance with the Penal Code with respect to such training. University Police department personnel who needed first aid training have obtained first aid certification.

In spite of the above, procedures for first aid and CPR training have been established to require annual certification in CPR and first aid, even though Title 22 specifies re-certification once every three years.

COMPENSATORY TIME OFF

Monitoring of employee compensatory time off (CTO) needed improvement.

As of the end of February 2000, three of seven employees had CTO balances greater than 200 hours, ranging from 436 to 472 hours.

Article 13.11 of the Collective Bargaining Agreement between the CSU Board of Trustees and the Statewide University Police Association (SUPA), for July 1, 1998 through June 30, 2001, states that in cases where an employee has accumulated more than 200 hours of CTO and the parties are unable to reach mutual agreement on dates to take CTO, the chief of police may, upon reasonable notice to the employee, specify a date(s) on which the employee shall take earned CTO.

The chief of police stated that the problem is related to limited personnel with a 24-hour 7-day a week operation.

Not maintaining CTO balances at reasonable levels increases expenses upon termination or retirement. CTO payouts are calculated at current salary rates and could result in cash payments once accumulated CTO exceeds the 480 hours maximum limit for public safety employees as specified in the Fair Labor Standards Act.

Recommendation 17

We recommend that the campus strengthen procedures to monitor CTO and develop a plan of action to maintain CTO balances at a reasonable level.

Campus Response

We do not concur with this finding. The number of hours accrued by each employee for vacation, CTO, sick leave and personal holiday time is posted on the monthly payroll attendance sheets. These figures are readily available to employees and supervisors and are regularly reviewed. Periodically, a summary of accrued time for each employee is sent to each administrator.

In December 1998 a review was made of the 836.5 CTO hours accumulated by police dispatchers. At that time it was determined that there was no misuse of time taken or time accrued.

In March 1999, another review was made to identify options for reducing the accumulation of CTO by Unit 7 employees. That study concluded that a reduction in CTO could be effected through the establishment of a part-time dispatcher pool. One part-time dispatcher was hired.

In February 2000 another CTO reduction plan was considered. At that time two additional part-time dispatchers were hired.

The above reflects the considerable time and effort that have gone into monitoring, and attempting to reduce, the accumulation of CTO time. The steps we have taken have reduced, but not stopped, the rate of CTO accumulation. The fact is, when one dispatcher is ill or on vacation, another dispatcher must come in to cover. If a part-time dispatcher is not available, a full-time dispatcher must work overtime, generating additional CTO time. This is a chronic problem endemic to all small law enforcement agencies operating 24 hours per day, seven days per week.

APPENDIX A: PERSONNEL CONTACTED

<u>Name</u>	<u>Title</u>
John D. Welty	President
Gary Beddingfield	Parking Administrator
Lynn Button	Chief of Police
Marcy Gatzman	Administrative Support Coordinator
John Hernandez	Property Clerk
David Jensen	Sergeant/Range Master
Steven Katz	University Controller
Fred Martinez	Parking Coordinator
Russell Marzette	Clerical Assistant IV
Pam Mighaccio	Environmental Health & Safety Support Coordinator
Chris Robinson	Internal Auditor
Benjamin Quillian	Vice President for Administration
Linda Sabbatini	Accounting Supervisor, CSUF Auxiliary Corporations
Isabel Santos	Dispatcher
Sergio Silva	Lieutenant
Linda Stephens	Administrative Analyst/Specialist
Ruby Thakur	Administrative Support Assistant
Andy Washington	Corporal/Investigator
Pat Work	Manager, Accounts Payable & Non-Student Accounts Receivable



CALIFORNIA
STATE
UNIVERSITY,
FRESNO

September 8, 2000


RECEIVED
University Auditor

SEP 14 2000

**The California State
University**

Memorandum

To: Larry Mandel
University Auditor
The California State University

From: John D. Welty 
President

Subject: **Campus Response to Audit Report Number 00-38,
Public Safety at California State University, Fresno**

My staff and I have reviewed the findings of the above captioned report. Enclosed is the Campus Response addressing specific recommendations contained in the audit report.

Please feel free to contact me if you should have any questions.

JDW:cr
Enclosures

C: Benjamin F. Quillian, Vice President
Lynn Button, Police Chief
Gary Beddingfield, Parking Administrator
Chris Robinson, Internal Auditor

**Office of
the President**

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California State University, Fresno
Campus Response to Trustee Audit of
Public Safety
Audit Report 00-38

Recommendation #1

We recommend that the campus:

- a. strengthen procedures to ensure that expenditures of parking funds are in compliance with the Education Code;
- b. analyze parking fund disbursements for FY 1999/2000 and reimburse the appropriate parking trust fund for the aforementioned non-permitted expenses;
- c. determine the amount of services provided to parking operations by each campus provider, taking into consideration the specific Education Code restrictions;
- d. prepare appropriate written agreements containing the basis and rationale for the valuation of services; and
- e. maintain copies of these agreements on file in the campus business office.

Campus Response

We concur with the recommendation and are taking the following corrective actions:

- a. In order to strengthen controls over parking funds, the campus has taken steps to educate those individuals responsible for parking funds as to the allowable uses of those funds. In addition, we have revised the trust account agreements and expanded the expenditure review process.

As part of the education process, the Office of Parking and Transportation has forwarded a memorandum to Lynn Button, (Police Chief), Steven Katz, (University Controller), and Robert Boyd (Director of Plant Operations) in regard to the Education Code and the authorized uses of parking funds. A copy of the memorandum is attached.

Trust Fund Agreement forms for Parking Fees and Parking Fines & Forfeitures have been revised to include references to the respective Education Code sections. Copies of these agreements are filed with the Director of Accounting Services. A copy of each agreement is attached.

The Parking Administrator, the Police Chief and the University Controller now review all purchase requisitions involving the expenditure of parking funds before being processed by the procurement office.

- b. We will complete the analysis of Parking Fund disbursements by November 1, 2000. In addition, by November 1, 2000, we will reimburse the Parking Fund the appropriate amount based on this analysis.
- c. This analysis of services provided by parking operations will be completed by November 1, 2000.
- d. The appropriate written agreements will be prepared by November 1, 2000.
- e. Copies of the written agreements will be filed in the campus business office by November 1, 2000.

Recommendation #2

We recommend that the campus establish procedures to comply with all applicable guidelines for all special event parking.

Campus Response

We concur with the recommendation. The campus will develop procedures related to special event parking. These procedures should be in effect by November 1, 2000.

Recommendation #3

We recommend that the campus:

- a. Record outstanding parking citation receivables on the campus accounting records and regularly reconcile subsidiary detail records to that control total;
- b. establish formalized procedures to control, monitor and reconcile parking citation processing and system access to ensure that the system is operating as intended and complies with the vendor agreement; and
- c. prepare appropriate analyses to ensure that the system conversion to the new TDS system was complete and accurate.

Campus Response

We concur with the recommendation and are taking the following corrective actions:

- a. Parking citation receivables will be recorded in the general ledger by September 30, 2000. Parking citations and collections will be recorded monthly, creating a receivable control account for parking operations to reconcile to their subsidiary records.
- b. Formalized procedures to control, monitor and reconcile parking citation processing and access will be implemented by November 1, 2000.
- c. We will verify that all receivables recorded at April 1, 2000, by Phoenix Group Information Systems, the prior processor, have been recorded by Turbo Data

Systems, the current processor. We anticipate that this analysis will be complete by December 1, 2000.

Recommendation #4

We recommend that the campus:

- a. establish formalized procedures for special event payroll and chargeback processing that ensure all payroll and chargebacks are processed in a timely and accurate manner for police officers and PSA's, and corresponding reimbursements are received;
- b. substantiate the validity of the overhead rate applied to police officer billings and apply an appropriate definable overhead rate to PSA billings; and
- c. strengthen procedures to include employee benefits for police officer chargebacks to non-general fund operations.

Campus Response

We concur with the recommendation and are taking the following corrective actions:

- a. We had established procedures for special event payroll and chargeback processing in April 2000. A copy of those procedures is attached. However, those procedures need to be revised consistent with Recommendation #5. We anticipate that the revised procedures will be in place by November 1, 2000.
- b. We will finalize a definable overhead rate for police officer and PSA services by November 1, 2000.
- c. As noted in our response to Recommendation #1, we are conducting an analysis of chargebacks to non-general fund operations. Included in this analysis will be employee benefits for Police Officers. Once the analysis is complete, we will implement new chargeback procedures by November 1, 2000.

Recommendation #5

We recommend that the campus close the account maintained at the CSU Fresno Association, work with the association for collection and/or settlement of old outstanding accounts receivable, and process future PSA payroll and corresponding billings through state accounts.

Campus Response

We concur with the recommendation. We will close the account maintained by the California State University Fresno Association, and any remaining funds will be transferred to a State account. We will work with the Association accountant on the collection and/or settlement of old outstanding accounts receivables, and process future PSA billings and payroll through a State account. These actions will be completed by November 1, 2000.

Recommendation #6

We recommend that the campus:

- a. analyze the activity in the two trust accounts and make appropriate accounting entries to correct the erroneous deposits and expenditures;
- b. strengthen procedures to ensure that account activity is appropriately recorded; and
- c. establish procedures for supervisor verification of the deposit of receipts.

Campus Response

We concur with the recommendation and have taken the following corrective actions:

- a. We have consolidated the two trust accounts into one account for both activities. This should negate the need to analyze prior year expenditures in the two accounts. Attached is supporting documentation from the accounting office.
- b. With the consolidation of the two trust accounts, all cash collected by the Police Department will be deposited into one trust account. In addition, the revised Trust Account Agreement Form clearly indicates what sources of revenue can be deposited into the account.
- c. Written procedures have been established and implemented to ensure that cash receipts are properly handled. The new procedures include a provision for supervisor verification of deposits, to address the segregation of duties issue noted by the auditors. Attached are the procedures for this process.

Recommendation #7

We recommend that the University Police Department participate in additional training and/or request specific training to enable them to effectively review departmental expenses, which may include the establishment of customized user reports.

Campus Response

We concur with the recommendation. We have identified the information that we regularly need from the PeopleSoft system and have contacted the appropriate office for assistance in developing reports that will provide this information (see attached listing). We have requested individual training for the administrative assistant and the Parking and Transportation administrator, to enable them to effectively review departmental expenses (see memorandum attached). We anticipate that this process will be completed by November 1, 2000.

Recommendation #8

We recommend that the campus:

- a. establish procedures for the registration of off-duty weapons with the UPD;

- b. establish procedures to ensure that all sworn personnel meet minimum weapons qualifications with on-duty weapons, off-duty weapons and shotguns, if used, and the availability of permanent and verifiable firearm qualification records;
- c. establish procedures to conduct training in the moral and legal aspects of firearms on a semi-annual basis and maintain records of the training dates and attendance;
- d. develop comprehensive records of all UPD weapons, including corresponding periodic maintenance, and strengthen controls over ammunition; and
- e. establish procedures to ensure compliance with retiree gun permit requirements.

Campus Response

We concur with the recommendation. In response, we have issued to all peace officers in the department a set of policies and procedures regarding police equipment. This document includes the following procedures:

- Registration of off-duty weapons
- Minimum weapons qualifications with on-duty weapons, including shotguns, and off-duty weapons.

We have also implemented new procedures addressing the following issues:

- Semi-annual training in the moral and legal aspects of firearms
- Retiree Gun Permits

We have contacted all the retired university police officers who have expressed an interest in carrying a concealed weapon. The retired officers have completed Retired Officer Declarations and have passed the range qualifications. Their paperwork has been submitted to the Chancellor's Office for approval.

Copies of all the procedures noted above are attached.

Regarding Recommendation 8d, we are currently developing comprehensive record keeping systems for weapons training, weapons maintenance and ammunition storage. These records systems will be operational by November 1, 2000.

Recommendation #9

We recommend that the campus:

- a. establish formalized procedures for collecting, processing and preserving of evidence; chain of custody; and disposition of old evidence; and
- b. review the status of the 26 confiscated weapons and take appropriate actions as provided in the Penal Code.

Campus Response

We concur with the recommendation and have taken the following corrective actions:

- a. The Chief of Police has approved adoption of new procedures for collecting, processing and preserving evidence, chain of command, and disposition of old evidence. These procedures (attached) have been distributed to all officers.
- b. The status and documentation of 40 confiscated weapons were reviewed (including the 26 weapons referred to in the recommendation). As a result, two weapons were returned to the rightful owners, and 38 weapons were destroyed in accordance with Penal Code Section 12028 (see attachments).

Recommendation #10

We recommend that the campus:

- a. strengthen procedures to ensure that the use of non-standard equipment is properly approved;
- b. develop comprehensive records of all standard and non-standard equipment issued to police officers; and
- c. strengthen procedures to ensure that property records are accurate and property survey reports are prepared as required.

Campus Response

We agree with the recommendation and have taken the following corrective actions:

- a. We have developed a policy concerning presidential approval of non-standard police equipment (attached). We have also secured authorization from the university president to issue the following non-standard equipment to police officers at California State University, Fresno (attached):

- mace and holder
- shotgun
- riot helmet and visor
- gas mask and cartridge

Coveralls were not authorized and body armor has been listed as equipment that the university must supply in section 10.5 of the current SUPA contract.

- b. Each officer has completed a record of standard and non-standard equipment that they have been issued (example for Officer Stephens attached). This information has been placed in each officer's personnel file. A weapon inventory by serial number is maintained by the lieutenant (copy attached).
- c. The University Police Department will comply with university regulations regarding State Property Accounting and Disposition, as follows:

- The department will designate one employee to be responsible for property and equipment control.
- A current inventory log of all State equipment assigned to the University Police Department, and tagged with a State property control number, will be maintained by the University Police Department.
- A memorandum will be distributed to all University Police Department personnel specifying requirements related to State property dispositions and the appointment of an employee responsible for the control of department property and equipment.

These procedures will be implemented by November 1, 2000.

Recommendation #11

We recommend that the campus:

- a. develop and distribute formalized policies and procedures for chain of command, reporting of off-duty incidents, use and care of mounted units, communications/dispatch operations and training, verification of campus special assignment stipends, and monitoring of cases assigned to the investigator; and
- b. strengthen procedures over the distribution and maintenance of the UPD policies and procedures manual.

Campus Response

We concur with the recommendation and have taken the following corrective actions:

- a. Policies and procedures have been developed for chain of command, reporting of off-duty incidents, use and care of mounted units, a communications manual, verification of campus special assignment stipends and monitoring cases assigned to the investigator. The Dispatch Training Manual will be completed by November 1, 2000. The completed procedures (attached) are being maintained in the Policies and Procedures Manual.
- b. The Policy and Procedures Manual is provided as standard issue equipment. Procedures are in place (see attached) covering the distribution and maintenance of the Policy and Procedures Manual.

Recommendation #12

We recommend that the campus:

- a. review and modify key assignments and access to the UPD dispatch office as appropriate to ensure adequate safeguards and controls over confidential data; and
- b. strengthen procedures over the retrieval of keys when employees are transferred or leave the campus.

Campus Response

We concur with the recommendation and have taken the following corrective actions.

- a. The Communication Center has been rekeyed and access has been restricted to authorized personnel only. The University key policy has been observed and keys for authorized personnel have been obtained through Key Control.
- b. Procedures concerning the return of campus keys are covered in Policy/Procedures for Equipment (see attachments for Recommendation #8). In addition, department keys have been added to the inventory of Personnel Equipment (See attachments for Recommendation #10). This ensures that University Police Department keys are properly returned to Key Control.

Recommendation #13

We recommend that the campus review the importance of various data maintained on UPD personal computers and establish appropriate backup procedures.

Campus Response

We concur with the recommendation. Procedures for the backup of computer data have been adopted, and are attached.

Recommendation #14

We recommend that the campus establish formalized procedures for the assignment, maintenance and use of operator identifications for the CLETS terminal and strengthen procedures over the request for CORI.

Campus Response

We concur with the Recommendation.

Procedures for assignment, maintenance and use of operator identification for the CLETS terminal have been developed and distributed. Procedures relating to the request and maintenance of criminal history information have been implemented. Both procedures are attached.

Recommendation #15

We recommend that the campus complete development and implementation of an automated dispatch/record keeping system, including the development of appropriate reports to review and monitor the effectiveness and efficiency of UPD operations.

Campus Response

We concur with the recommendation. Resources have been identified for the development and implementation of an automated dispatch/record keeping system. Three vendors specializing in this type of automation for police departments have been contacted and are submitting proposals. Members of the University Police Department will work with Business Information Technology Services in selecting the most effective system. Implementation should be completed by March 1, 2001.

Recommendation #16

We recommend that the campus obtain current certification in CPR and first aid for all police officers as specified by the Penal Code and establish procedures to maintain the certifications on a current basis.

Campus Response

We concur that first aid and CPR certifications should be reviewed on a regular basis. As noted in the audit report finding, Penal Code Section 13518 states that police officers shall meet the training standards prescribed by the Emergency Medical Services (EMS) Authority for the administration of first aid and CPR. The EMS training requirements are outlined in the California Code of Regulations, Title 22, Division 9. The regulations dictate that officers must receive the specified training every three years. University Police Department officers received CPR certification in 1998, and were thus not out of compliance with the Penal Code with respect to such training. University Police department personnel who needed first aid training have obtained first aid certification (see attached documentation).

In spite of the above, procedures for first aid and CPR training have been established (copy attached) to require annual certification in CPR and first aid, even though Title 22 specifies re-certification once every three years.

Recommendation #17

We recommend that the campus strengthen procedures to monitor CTO and develop a plan of action to maintain CTO balances at a reasonable level.

Campus Response

We do not concur with this finding. The number of hours accrued by each employee for vacation, CTO, sick leave and personal holiday time is posted on the monthly payroll attendance sheets. These figures are readily available to employees and supervisors and are regularly reviewed. Periodically, a summary of accrued time for each employee is sent to each administrator.

In December 1998 a review was made of the 836.5 CTO hours accumulated by police dispatchers. At that time it was determined that there was no misuse of time taken or time accrued.

In March 1999, another review was made to identify options for reducing the accumulation of CTO by Unit 7 employees. That study concluded that a reduction in CTO could be effected through the establishment of a part-time dispatcher pool. One part-time dispatcher was hired.

In February 2000 another CTO reduction plan was considered. At that time two additional part-time dispatchers were hired.

The above reflects the considerable time and effort that have gone into monitoring, and attempting to reduce, the accumulation of CTO time. The steps we have taken have reduced, but not stopped, the rate of CTO accumulation. The fact is, when one dispatcher is ill or on vacation, another dispatcher must come in to cover. If a part-time dispatcher is not available, a full-time dispatcher must work overtime, generating additional CTO time. This is a chronic problem endemic to all small law enforcement agencies operating 24 hours per day, seven days per week.

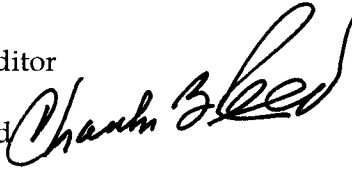
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SAN MARCOS
SONOMA
STANISLAUS

September 20, 2000

MEMORANDUM

TO: Larry Mandel
University Auditor

FROM: Charles B. Reed 

SUBJECT: Draft Final Report Number 00-38 on *Public Safety*,
California State University, Fresno

In response to your memorandum of September 20, 2000, I accept the response as submitted with the draft final report on Public Safety, California State University, Fresno.

CBR/cw

Enclosure

cc: Dr. John D. Welty, President