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THE CAL POLY POMONA FOUNDATION, INC.

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EXECUTIVE SUMMARY

In July 1981, the Board of Trustee policy concerning auxiliary organizations was adopted in the Resolution of the Committee on Finance (RFIN) 7-81-4. Executive Order 698, *Board of Trustees Policy for the California State University Auxiliary Organizations*, dated March 3, 1999, required that the Office of the University Auditor conduct internal compliance/internal control reviews of auxiliary organizations, and the Board of Trustees instructed that such reviews be conducted on a triennial basis pursuant to procedures established by the chancellor.

We visited the California State Polytechnic University, Pomona (CSPUP) campus and its auxiliary organizations from February 2, 2004, through March 5, 2004, and made a study and evaluation of the system of internal compliance/internal control in effect for the period January 2001 to March 2004. This report represents our triennial review.

CSPUP management is responsible for establishing and maintaining an adequate system of internal compliance/internal control and assuring that each of its auxiliary organizations similarly establishes such a system. This responsibility, in accordance with California Code of Regulations, Title 5, Section 42402 et seq. and Executive Order 698, *Board of Trustees Policy for the California State University Auxiliary Organizations et seq.*, includes requiring the documentation of internal control, communicating requirements to employees, and assuring that its system of internal compliance/internal control is functioning as prescribed. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of control procedures.

The objectives of a system of internal compliance/internal control are to provide management with reasonable, but not absolute, assurance that:

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

Our study and evaluation at *The Cal Poly Pomona Foundation, Inc.*, revealed certain conditions that, in our opinion, could result in errors and irregularities if not corrected. Specifically, the auxiliary did not maintain adequate control over the following areas: fiscal compliance, segregation of duties, petty cash and change funds, investments, commercial operations, auxiliary programs, and information technology. These conditions, along with other weaknesses, are described in the executive summary and in the body of the report. In our opinion, except for the effect of the weaknesses described above, accounting and administrative control in effect as of March 2004, taken as a whole, was sufficient to meet the objectives stated above.

Our study and evaluation at the *Cal Poly Pomona University Educational Trust* did not reveal any significant internal control problems or weaknesses that would be considered pervasive in their effects on the accounting and administrative controls. However, we did identify other reportable weaknesses that are described in the executive summary and in the body of the report. In our opinion, the accounting and

INTRODUCTION

BACKGROUND

Education Code §89900 states, in part, that the operation of auxiliary organizations shall be conducted in conformity with regulations established by the Trustees.

Education Code §89904 states, in part, that the Trustees of the California State University (CSU) and the governing boards of the various auxiliary organizations shall:

- ▶ Institute a standard systemwide accounting and reporting system for businesslike management of the operation of such auxiliary organizations.
- ▶ Implement financial standards that will assure the fiscal viability of such various auxiliary organizations. Such standards shall include proper provision for professional management, adequate working capital, adequate reserve funds for current operations and capital replacements, and adequate provisions for new business requirements.
- ▶ Institute procedures to assure that transactions of the auxiliary organizations are within the educational mission of the state colleges.
- ▶ Develop policies for the appropriation of funds derived from indirect cost payments.

The Board of Trustee policy concerning auxiliary organizations was originally adopted in July 1981 in the Resolution of the Committee on Finance (RFIN) 7-81-4. Executive Order 698, *Board of Trustees Policy for the California State University Auxiliary Organizations*, dated March 3, 1999, represents policy of the Trustees addressing CSU auxiliary organization activity and governing the internal management of the system. CSU auxiliary organizations are required to comply with Board of Trustee policy (California Code of Regulations, Title 5, Section 42402 and Education Code, Section 89900).

This executive order requires that the Office of the University Auditor will perform an internal compliance/internal control review of auxiliary organizations. The review will be used to determine compliance with law, including statutes in the Education Code and rules and regulations of Title 5, and compliance with policy of the Board of Trustees and of the campus, including appropriate separation of duties, safeguarding of assets, and reliability and integrity of information. According to Board of Trustee instruction, each auxiliary organization shall be examined on a triennial basis pursuant to procedures established by the chancellor.

OBSERVATIONS, RECOMMENDATIONS, AND CAMPUS RESPONSES

CAMPUS

CORPORATE GOVERNANCE

Campus auxiliaries' Articles of Incorporations did not specify that the net assets of the dissolved auxiliaries must be distributed to a successor approved by the campus president and the California State University (CSU) Trustees.

Title 5 §42600(b) states that upon dissolution of the organization, net assets, other than trust funds, shall be distributed to a successor approved by the president of the campus and by the Board of Trustees.

The associate vice president of finance and administrative affairs stated that the auxiliary organization dissolution clauses had been in place for several years and were assumed to be in compliance with regulatory requirements.

Failure to include a dissolution clause in accordance with Title 5 could result in net assets not being properly distributed in the event the corporations are dissolved.

Recommendation 1

We recommend that the campus ensure that each of its auxiliaries redraft its corporate dissolution clause in accordance with Title 5 and appropriately reflect this change in its Articles of Incorporation.

Campus Response

We concur.

The campus has asked all auxiliary organizations to review their respective dissolution clauses. As a result of the review, it was determined that Associated Students, Incorporated, California State Polytechnic University, Pomona (ASI) will revise their clause. In June 2004, ASI changed its dissolution clause to be verbatim with Title 5 §42600(b). The new dissolution clause was approved by both the ASI senate and university. In addition, the Articles of Incorporation were filed with the CSU Chancellor's Office Financing and Treasury Department and with the California Secretary of State.

Timeline: November 2004

APPENDIX A: PERSONNEL CONTACTED

Name

Title

CAMPUS

J. Michael Ortiz	President
Patricia Farris	Vice President, Finance and Administrative Affairs
Darwin Labordo	Associate Vice President, Finance and Administrative Affairs
Shelly Montoya	Accounts Payable Supervisor, University Financial Services
Francine Ramirez	Executive Assistant, University Advancement
Ron Simons	Associate Vice President, University Advancement

THE CAL POLY POMONA FOUNDATION, INC.

Clint Aase	General Merchandise Manager, Bronco Bookstore
Andy Abelman	Director, Kellogg West Conference Center and Lodge
Raul Castaneda	Accounting Specialist
Sharon Fradella	Payroll Manager
Art Haga	Executive Chef, Kellogg West Conference Center and Lodge
Anh Hoang-Chen	Systems Manager
Enerst Kawai	Associate Director
Tariq Marji	General Financial Manager
Haleh Minakary	General Business Manager
Beverly Perez	Conferences Coordinator, Kellogg West Conference Center and Lodge
Debra Poe	Accounting Specialist
David Prenovost	Chief Financial Officer
Anna Raynor	Accounting Specialist
Brett Roth	Associate Director, Foodservice Cash Operations
Debbie Schroeder-Linthicum	Grants and Contracts Manager
Carole Stephens	Accounts Payable Specialist, Bronco Bookstore
G. Paul Storey	Executive Director
Sam Tokatly	Management Information Systems Manager
Karen Ward	Director, Bronco Bookstore
Kristi Wood	Accounting Specialist, Bronco Bookstore

CAL POLY POMONA UNIVERSITY EDUCATIONAL TRUST

Ron Simons	Associate Vice President, University Advancement
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ASSOCIATED STUDENTS, INCORPORATED, CALIFORNIA STATE POLYTECHNIC UNIVERSITY, POMONA

Naomi Abesamis	Commercial Services and Staff Development Coordinator
Raamen Baas	Recreational Sports Coordinator
Ivonne Cabezas	Accounting Technician
Cora Culla	Executive Director
Linda Da Veiga	Accounting Coordinator
Sean Del Rossi	Bronco Fitness Center Manager
Jason Dyogi	President
Julie Gonzales	Accounts Payable Fund Specialist, Windows Cashier

STATEMENT OF INTERNAL CONTROLS

A. INTRODUCTION

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

B. INTERNAL CONTROL DEFINITION

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

1. Internal Accounting Controls

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

2. Operational Controls

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

C. INTERNAL CONTROL OBJECTIVES

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

D. INTERNAL CONTROL SYSTEMS LIMITATIONS

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



CALIFORNIA STATE POLYTECHNIC UNIVERSITY, POMONA

Office of the Vice President
for Administrative Affairs

RECEIVED
UNIVERSITY AUDITOR

OCT 22 2004

THE CALIFORNIA STATE
UNIVERSITY

October 21, 2004

Mr. Larry Mandel, University Auditor
Office of the Auditor
The California State University
400 Golden Shore, Suite 210
Long Beach, CA 90802

Dear Mr. Mandel

**Subject: Campus Response to Recommendations of
Auxiliary Organizations Audit Report 04-47**

Enclosed is California State Polytechnic's campus response to the Auxiliary Organizations Audit Report Number 04-47. We appreciate the effort you and your staff have made to indicate areas where our procedures or internal controls could be strengthened. We will take the necessary actions to address the report's recommendations.

Please direct questions concerning the response to Darwin Labordo, Associate Vice President of Finance and Administrative Services at 909-869-2008 or dlabordo@csupomona.edu.

Sincerely,

Patricia L. Farris, Vice President
Administrative Affairs

Cc: J. Michael Ortiz, President
Cora Culla, Executive Director, ASI
Darwin Labordo, Associate Vice President, Finance & Administrative Services
Paul Storey, Executive Director, Cal Poly Foundation, Inc.
Ronald R. Simons, Associate Vice President, University Development

Enclosure

3801 West Temple Avenue, Pomona, CA 91768 Telephone (909) 869-3020 Fax (909) 869-4541 E-mail plfarris@csupomona.edu

AUXILIARY ORGANIZATIONS

**CALIFORNIA STATE POLYTECHNIC UNIVERSITY,
POMONA**

**Report Number 04-47
October 20, 2004**

CAMPUS

CORPORATE GOVERNANCE

Recommendation 1

We recommend that the campus ensure that each of its auxiliaries redraft its corporate dissolution clause in accordance with Title 5 and appropriately reflect this change in its Articles of Incorporation.

Campus Response

We concur.

The campus has asked all auxiliary organizations to review their respective dissolution clauses. As a result of the review, it was determined that ASI will revise their clause. In June 2004, ASI changed its dissolution clause to be verbatim with Title 5 §42600(b). The new dissolution clause was approved by both the ASI Senate and University. In addition, the Articles of Incorporation were filed with the CSU Chancellor's Office Financing and Treasury Department and with the California Secretary of State. Documentation of these completion actions will be sent under separate cover.

Timeline: November 2004

PROGRAM COMPLIANCE

Recommendation 2

We recommend that the campus reestablish an independent review committee and develop a procedure to identify and resolve conflicts of interest relating to sponsored programs.

Campus Response

We concur.

The campus will reactivate the independent review committee. A procedure to address conflicts of interest relating to sponsored programs will be developed.

Timeline: March 2005

CAMPUS OVERSIGHT AND CONTROL

Recommendation 3

We recommend that the campus develop written copyright policies and procedures to address the sale of faculty-developed course materials.

Campus Response

We concur.

The campus will develop written copyright guidelines and procedures to address the sale of faculty-developed course materials.

Timeline: April 2005

THE CAL POLY POMONA FOUNDATION, INC.

OPERATING AND ADMINISTRATIVE AGREEMENTS

Recommendation 4

We recommend that Foundation business and operating arrangements with the campus be supported by written agreements.

Campus Response

We concur.

The Foundation will work with the Campus to develop an agreement for the One Card.

Timeline: December 2004

OPERATIONAL COMPLIANCE

RISK MANAGEMENT

Recommendation 5

We recommend that the Foundation ensure that agreements include indemnification clauses in accordance with EO 849.

Campus Response

We concur.

The Foundation will strive to ensure that agreements include the indemnification clauses in accordance with EO 849.

Timeline: November 2004

CONFLICT OF INTEREST

Recommendation 6

We recommend that the Foundation ensure that current conflict-of-interest statements are obtained from all board members.

Campus Response

We concur.

The Foundation will make every effort to ensure that current conflict-of-interest statements are obtained from all board members.

Timeline: October 2004

SEGREGATION OF DUTIES

Recommendation 7

We recommend that the Foundation properly segregate accounting functions over cash receipts, accounts receivable, and bookstore inventory or institute mitigating procedures approved by the campus CFO.

Campus Response

We concur.

The Foundation will segregate cash receipts, accounts receivable and bookstore inventory functions or develop mitigating procedures.

Timeline: December 2004

PETTY CASH AND CHANGE FUNDS

CHANGE FUND COUNTS

Recommendation 8

We recommend that the Foundation stratify its change funds to use as a basis for determining the appropriate frequency of periodic and independent, unannounced counts of such funds.

Campus Response

We concur.

The Foundation will update the change funds procedures and document periodic and independent, unannounced cash counts.

Timeline: December 2004

CHANGE FUND ADMINISTRATION**Recommendation 9**

We recommend that the Foundation:

- a. Discontinue “blind sweeps” of excess cash funds.
- b. Establish transfer accountability when change funds and cash deposits are forwarded to the Foundation cash office.
- c. Utilize a custody transfer log to establish responsibility for the custody of cash register change funds.
- d. Ensure accountability is localized when multiple persons have access to the same cash drawers and/or bags.
- e. Require cashiers to count and document the contents of their cash register drawers upon conclusion of their respective shift.

Campus Response

We concur.

The Bookstore will replace “blind” sweeps with secure sweeps documented by a log. The beginning register funds will be counted by the starting cashier and register readings will be taken each time there is a change in cashiering staff.

Timeline: January 2005

INVESTMENTS**Recommendation 10**

We recommend that the Foundation further document verification for its alternative investment of \$3.1 million in infrastructure improvements for the first phase of the Innovation Village project using funds from its general investment pool, including:

- a. Documentation of a detailed analysis of fund restrictions.

- b. Verification by independent experts of the soundness of choosing to put a large portion of endowment and other funds into an internal financing.
- c. Repayment schedule indicating interest rates, dates, and amounts to be paid monthly.

Campus Response

We concur.

The Foundation will further document support for the investment using funds from its general investment pool, including verification by independent experts of the soundness of choosing to put a portion into an internal financing and a monthly repayment schedule.

Timeline: December 2004

COMMERCIAL OPERATIONS

BOOKSTORE – ACCOUNTING

Recommendation 11

We recommend that the Foundation post bookstore sales and cash receipts to the general accounting records on a more frequent basis.

Campus Response

We concur.

The Foundation will develop additional procedures and work with the project directors in an effort to ensure that bookstore sales and cash receipts are posted timely to general accounting records.

Timeline: November 2004

DEBIT/GIFT CARD PROGRAMS

Recommendation 12

We recommend that the Foundation review its debit/gift card programs to ensure that:

- a. Policies and procedures are documented.
- b. Duties and responsibilities are appropriately segregated.
- c. Controls are established regarding stale accounts.
- d. Controls over the accountability of debit/gift card stock are established.
- e. System access capabilities are sufficiently limited and controlled.
- f. Terms and conditions for card usage and the disposition of unused funds are consistently and clearly articulated when cards are sold.

Campus Response

We concur.

We will conduct a review of the debit/gift card programs and develop policies and procedures to ensure that duties and responsibilities are properly segregated. Additionally, we will establish controls over system access capabilities, stale accounts, card stock, and terms and usage of the cards.

Timeline: January 2005

TRUSTS AND OTHER LIABILITIES**Recommendation 13**

We recommend that the Foundation:

- a. Establish procedures to ensure the proper segregation of restricted revenues.
- b. Coordinate with the campus to ensure that only appropriate funds, supported by a trust account agreement, are deposited with the Foundation and that the source of funds for such deposits coincide with that described in the said agreements.
- c. Continue with its efforts to review and update campus program custodial accounts on an ongoing basis.

Campus Response

We concur.

The Foundation will establish procedures to ensure the proper segregation of restricted revenues and work with campus administration to ensure appropriate funds supported by trust agreement coincide with the said agreements. The Foundation will continue to ensure trust/project agreement are complete and updated on an ongoing basis.

Timeline: December 2004

AUXILIARY PROGRAMS**Recommendation 14**

We recommend that the Foundation obtain documented legal guidance to justify its determination not to register its Kellogg West facility with Los Angeles County and collect the transient occupancy tax.

Campus Response

We concur.

The Foundation will retain the advice of legal counsel with respect to the collection of transient occupancy tax at Kellogg West.

Timeline: December 2004

INFORMATION TECHNOLOGY

ACCOUNTING SYSTEM SECURITY

Recommendation 15

We recommend that the Foundation:

- a. Discontinue the use of generic user IDs.
- b. Disable the vendor default ID.
- c. Limit access to the person/entity (vendor) master database to only those individuals requiring such access.
- d. Limit and control accounting management and information technology personnel access to application production environment.
- e. Limit and control non-management user access to system functionality.
- f. Prohibit bookstore cash office staff from having supervisory access capabilities to the point-of-sale system.
- g. Limit and control system access to the inventory management system by management-level personnel.

Campus Response

We concur.

Foundation will implement changes to discontinue the use of generic user IDs, disable the vendor default id, limit access to the person/entity (vendor) master database, limit and control accounting management and information technology personnel access to application production environment, limit and control non-management user access to system functionality.

Bookstore cash vault staff no longer have point-of-sale log-in access. The Bookstore will implement feasible segregation between the three managers on their system to limit universal access without compromising their ability to provide management coverage and to operate effectively.

Timeline: January 2005

ASSOCIATED STUDENTS, INCORPORATED,
CALIFORNIA STATE POLYTECHNIC UNIVERSITY, POMONA

OPERATIONAL COMPLIANCE

Recommendation 18

We recommend that the ASI obtain annual conflict-of-interest statements from all board members.

Campus Response

We concur.

The revised ASI By-Laws includes a section (Article XXVII, Section IV) on Conflict of Interest which provides that an ASI Senator or officer is required to sign a written agreement and make a full disclosure of any conflict of interest. Monitoring of the annual conflict of interest agreement is done through a checklist for elected and appointed board members. In May 2004, the Conflict of Interest Policy in the ASI Personnel Policies and Procedures Manual was updated to require that ASI management employees sign an annual conflict of interest agreement. We have assured that all applicable annual statements have been submitted. Documentation of these completion actions will be provided under separate cover.

Timeline: November 2004

SEGREGATION OF DUTIES

Recommendation 19

We recommend that the ASI segregate certain accounting functions for cash receipts, accounts receivable, and accounts payable or institute mitigating procedures approved by the campus CFO.

Campus Response

We concur.

Supporting documents for cash receipts, accounts receivable and accounts payable are reviewed by appropriate individuals at various stages within each process. The campus CFO has approved written and mitigating controls related to the accounts payable process in July 2004. In addition, the planned implementation of a check management system for accounts payable will address segregation issues related to the operation of a check-writing computer program.

Cash receipt procedures for one employee will be revised to deny “write access” to the general ledger accounting system and the capability to make adjustments to deposit batches without supervisory approval will be removed. Furthermore, accounts receivable procedures for one employee will be revised to deny “write access” to the general ledger accounting system. Invoices will be automated and initiated by another staff member not involved in the accounts receivable process.

The ASI business services structure and staffing of personnel will be assessed to ensure that duties are appropriately segregated and adequate support is provided to students, staff, faculty and the campus community.

Completion Date: January 2005

CASH RECEIPTS AND HANDLING

Recommendation 20

We recommend that the ASI update its armored car carrier listing whenever change in carrier occurs.

Campus Response

We concur.

Pictures of authorized armored car employees posted in the ASI cash vault have been updated and documented accordingly in cash handling procedures. Documentation of these completion actions will follow under separate cover.

Timeline: November 2004

PETTY CASH AND CHANGE FUNDS

Recommendation 21

We recommend that the ASI:

- a. Maintain a record of individuals with access to the safe and dates the safe combinations are changed for the box office and games room.
- b. Perform independent and unannounced petty cash and change/vault counts on a regular basis.
- c. Implement procedures to document daily vault cash counts.

Campus Response

We concur.

- a. Safe procedures for ASI Ticket Services have been revised to include individuals with access to the safe and dates the safe combinations were changed.
- b. Petty cash and change funds policy will be revised to count these funds on a quarterly or monthly basis, depending on the amount.
- c. Procedures will be revised to document and count vault cash on a daily basis. In addition, the ASI business services structure and level of staffing support will be assessed.

Completion Date: January 2005

PURCHASING AND ACCOUNTS PAYABLE

Recommendation 22

We recommend that the ASI:

- a. Develop written policies and procedures that require travel expense claims to be submitted after the travel date and with sufficient documentation evidencing payment for air tickets or proof of travel.
- b. Develop written policies and procedures that require supporting documentation, such as the purpose of the trip or event, the list of attendees, a signed agreement or contract, or proof of travel, to be submitted for reimbursements from agency accounts.
- c. Reiterate to staff existing cash disbursement policies and procedures regarding sufficient and appropriate supporting documentation and appropriate authorization.

Campus Response

We concur.

Disbursement request forms and instructions have been updated to include submission of sufficient documentation evidencing payment for air tickets or proof of travel. In addition, the purpose of the trip, list of attendees, signed agreement or proof of travel are included on the instructions sheet and revised disbursement request forms for reimbursements from agency accounts.

Information on travel procedures have been communicated to appropriate individuals during staff meetings and are available on the network for staff to review.

Documentation of these completion actions will be sent under separate cover.

Timeline: November 2004

INFORMATION TECHNOLOGY

ACCOUNTING SYSTEM SECURITY

Recommendation 23

We recommend that the ASI

- a. Limit access to the person/entity (vendor) master database to only those individuals requiring such access.
- b. Limit and control management and non-management personnel access to the application production environment.

Campus Response

We concur.

- a. Access to the master vendor database will be limited to staff whose job duties require such access.
- b. Access to the application production environment will be limited to certain personnel requiring such access.

Timeline: December 2004

OFF-SITE DATA STORAGE

Recommendation 24

We recommend that the ASI improve the security and availability of off-site storage of backup tapes.

Campus Response

We concur.

ASI has established and signed a Memorandum of Understanding with California State Polytechnic University, Pomona Foundation to provide off-site storage of computer back-up tapes in a fireproof safe located in the Foundation office building. Documentation of this completion action will be sent under separate cover.

Timeline: November 2004

THE CALIFORNIA STATE UNIVERSITY
OFFICE OF THE CHANCELLOR

BAKERSFIELD

November 17, 2004

CHANNEL ISLANDS

CHICO

MEMORANDUM

DOMINGUEZ HILLS

FRESNO

FULLERTON

TO: Mr. Larry Mandel
University Auditor

HAYWARD

FROM: Charles B. Reed
Chancellor

HUMBOLDT

LONG BEACH

SUBJECT: Draft Final Report Number 04-47 on *Auxiliary Organizations*,
California State Polytechnic University, Pomona

LOS ANGELES

MARITIME ACADEMY

In response to your memorandum of November 17, 2004, I accept the response as submitted with the draft final report on *Auxiliary Organizations*, California State Polytechnic University, Pomona.

MONTEREY BAY

NORTHRIDGE

POMONA

CBR/amd

SACRAMENTO

Enclosure

SAN BERNARDINO

SAN DIEGO

cc: Ms. Patricia L. Farris, Vice President, Administrative Affairs
Dr. J. Michael Ortiz, President

SAN FRANCISCO

SAN JOSE

SAN LUIS OBISPO

SAN MARCOS

SONOMA

STANISLAUS