

**CONTINUING EDUCATION
CALIFORNIA STATE UNIVERSITY,
HAYWARD**

**Report Number 98-18
November 2, 1998**

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ABBREVIATIONS

ALP	American Language Program
CE	Continuing Education
CERF	Continuing Education Revenue Fund
CSU	California State University
CSUH	California State University, Hayward
DECE	Division of Extended and Continuing Education
DPA	Department of Personnel Administrative (Code)
EE	Extended Education
EO	Executive Order
GAAP	Generally Accepted Accounting Principles
MOU	Memorandum of Understanding
SAM	State Administrative Manual
SUAM	State University Administrative Manual

INTRODUCTION

PURPOSE

Our overall audit objective was to ascertain the effectiveness of existing policies and procedures related to the administration of Continuing Education programs and to determine the adequacy of controls over Continuing Education Revenue Fund (CERF) operations.

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

- ▶ the campus maintains a clear distinction between campus owned and auxiliary owned programs and has written agreements with auxiliary organizations for the administration and management of Continuing Education programs;
- ▶ technology delivered distance education controls are similar to those maintained over traditionally delivered education;
- ▶ budgeting procedures include all course costs and revenues to identify potential course losses in advance and ensure that course selection and management are in accordance with CSU policies and state regulations;
- ▶ the CSU additional employment policy regarding the faculty selection process is complied with, faculty payments are made in accordance with CSU directives, and written agreements stipulate set fees when independent contractors are used as instructors;
- ▶ enrollment procedures and maintenance of student records adequately meet accounting, academic and informational needs;
- ▶ cash receipts, refunds, dishonored checks and other debts are adequately controlled and properly accounted for;
- ▶ cash disbursements are adequately controlled and made solely for the support and development of self-supporting CSU programs;
- ▶ the general fund is reimbursed for all supplies, services and overhead expenses related to extended education programs; and
- ▶ continuing education activity is accurately reported and the CERF contingency reserve balance is maintained in compliance with CSU directives.

SCOPE AND METHODOLOGY

This review emphasized but was not limited to compliance with state laws, Board of Trustee policies, and Office of the Chancellor and campus policies, letters and directives.

The analyses and recommendations outlined by the CSU Task Force Report on Continuing Education, dated December 16, 1996, was used to evaluate the documentation of business activities between the campus and such non-state auxiliary organizations as the foundation.

A key issue for this review involves compliance with California Education Code § 89704, State University Continuing Education Revenue Fund (CERF), which states in part "...revenues received by the Trustees of the California State University from extension programs, special sessions, and other self-supporting instructional programs, including but not limited to, fees and charges required by the trustees, shall be transmitted to the Treasurer and shall be deposited by that officer in the State Treasury to the credit of the State University Continuing Education Revenue Fund".

June 1997 to date was the primary period of review.

Our focus involved a wide variety of issues dealing with CERF operations as a self-supporting entity. Specifically, we reviewed and tested:

- ▶ use of the foundation for the administration and management of Continuing Education programs;
- ▶ budgeting procedures, fee authorization, and the selection and management of courses including technology delivered distance education;
- ▶ management of faculty workload and payments to faculty and other instructors;
- ▶ enrollment procedures and maintenance of student records;
- ▶ procedures for controlling and processing cash receipts, refunds, dishonored checks, and other debts;
- ▶ procedures for controlling and processing cash disbursements, reimbursements to the general fund and revenues shared with academic departments; and
- ▶ reporting of continuing education activity and the maintenance of the CERF contingency reserve.

BACKGROUND

In response to the systemwide risk assessment conducted during 1996, which included input from officers representing the chancellor's office and each CSU campus, this review of Continuing Education was directed by the Board of Trustees at its January 1998 meeting. Continuing Education was previously audited in 1984.

In March 1996, the Bureau of State Audits issued a report of the Continuing Education program at one of our CSU campuses. This report raised a number of issues that have systemwide policy implications. The primary audit findings addressed operational relationships between the campus and its foundation and various non-compliance issues with CSU policy. A CSU task force was subsequently established in May 1996 to review the audit findings and policies and statutes impacting the Continuing Education program. In February 1997, the Senior Vice Chancellor, Business and Finance, issued the "CSU Task Force Report on Continuing Education" to all campus presidents.

In addition, the CSU Commission on the Extended University hired a consultant to clarify the implications of the March 1996 State Bureau of Audit report on continuing education. In September 1997, the consultant issued a report titled "Managing Continuing Education Fiscal Accounts" to the members of the commission. The consultant report was subsequently distributed to the various CSU EE/CE Deans and Directors by the State University Dean of Extended Education.

Some CSU campuses refer to the Continuing Education program as Extended Education or other similar titles. Throughout this report, we will refer to the program as continuing education. At California State University, Hayward, the Division of Extended and Continuing Education (DECE) manages the Continuing Education program.

OPINION

We visited the California State University, Hayward campus from July 6, 1998, through August 7, 1998, and audited the procedures in effect at that time.

We found that, with the exception of the items noted in the Executive Summary and in the details of the report, compliance with state, CSU and campus policies and procedures was satisfactory.

The objective of this report is to identify and mitigate issues that affect the administration of Continuing Education programs and CERF operations. If such issues are not corrected, the effectiveness of policies and procedures may be negatively impacted.

EXECUTIVE SUMMARY

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

CONTINUING EDUCATION PROGRAMS AND ADMINISTRATION [7]

Campus procedures did not include a formalized review process to determine which academic department sponsored activities, such as conferences and workshops, should be managed by the Division of Extended and Continuing Education (DECE) and operated through the continuing education revenue fund (CERF). Establishing a formalized review process for academic activities helps to ensure that they are placed under appropriate management.

EXPENDITURES [8]

Fund integrity was not maintained between the continuing education revenue fund (CERF) and the CSUH Foundation. Following procedures that adhere to generally accepted accounting principles (GAAP) provides greater fund integrity.

REVENUE DISTRIBUTION AND RETAINED EARNINGS

GENERAL FUND REIMBURSEMENT [9]

General fund reimbursements for support services provided by campus administrative and academic departments to the Division of Extended and Continuing Education (DECE) were not properly documented. Documenting general fund reimbursement procedures ensures that the general fund is fully compensated for support services provided to continuing education.

REVENUE SHARING [10]

Revenue sharing rates for special session programs were not properly documented. Proper documentation of revenue sharing rates ensures that academic departments are fully compensated for costs incurred in support of special session programs and reduces the risk of misunderstandings concerning revenue allocations.

COURSE SELECTION AND MANAGEMENT

REVENUE PROJECTIONS [11]

The Division of Extended and Continuing Education (DECE) did not have formalized procedures for either accepting or canceling courses for which losses are projected. Documenting the benefits of offering a course at a financial loss helps to ensure that the overall program remains self-supporting.

FOREIGN STUDY PROGRAMS [12]

Students participating in foreign study programs were not required to sign a Release and Hold-Harmless Statement. Requiring students to acknowledge and accept the risks of foreign travel reduces exposure to liability claims.

FEE SETTING, COLLECTION AND RECONCILIATION

CASH RECEIPTS [13]

Internal controls over cash receipts in the Division of Extended and Continuing Education (DECE) were not adequate. Adequately controlling cash receipts reduces exposure to loss from inappropriate acts.

REVENUE RECONCILIATION [14]

The Division of Extended and Continuing Education (DECE) was not reconciling tuition fees received for credit extension courses to revenue recorded in the continuing education revenue fund (CERF). Reconciliation of tuition fees received to revenue recorded in the CERF ensures that all continuing education revenues are recorded in the CERF

FEE APPROVAL [15]

Tuition fees for Division of Extended and Continuing Education (DECE) non-credit extension courses had not been properly approved. Internal control over tuition fees is strengthened when changes in the fee structure are supported by appropriate written approval.

DISHONORED CHECKS [15]

Dishonored checks for the Division of Extended and Continuing Education (DECE) were not charged to the continuing education revenue fund (CERF) when returned from the bank. Fund integrity is increased when accounting procedures adhere to generally accepted accounting principles (GAAP).

FACULTY/INSTRUCTOR SELECTION AND SALARIES

INSTRUCTOR PAYMENTS [16]

Additional faculty-pay had not been properly approved and contracts were not always executed with consultants. Internal controls over instructor payments are strengthened when faculty salaries and consultant fees are supported by appropriate written documentation.

ADDITIONAL EMPLOYMENT [17]

Campus procedures did not include a formalized review process to determine compliance with the CSU additional employment policy. Adequately monitoring faculty workload helps ensure compliance with the CSU additional employment policy.

OBSERVATIONS, RECOMMENDATIONS, AND CAMPUS RESPONSES

CONTINUING EDUCATION PROGRAMS AND ADMINISTRATION

Campus procedures did not include a formalized review process to determine which academic department sponsored activities, such as conferences and workshops, should be managed by the Division of Extended and Continuing Education (DECE) and operated through the continuing education revenue fund (CERF).

A review of academic department agency accounts maintained at the CSUH Foundation disclosed several instances where the accounts contained revenue from self-supporting conferences and workshops.

Education Code §89704 requires that revenues from CSU extension programs, special sessions, and other self-supporting instructional programs be deposited in the CERF.

The CSU Task Force Report on Continuing Education recommends that ownership of a given program be clearly defined. If it is a campus-owned program, funds must be deposited in the CERF. Any services provided by an auxiliary should be properly documented in a contract.

SAM §20003 states that one of the elements of a satisfactory system of internal accounting and administrative control shall include an effective system of internal review.

The DECE associate vice president stated that each such activity functions under the general supervision of an academic dean and that his involvement in the activity would not provide additional accountability.

Not establishing a formalized review process for academic department sponsored workshops and conferences increases the risk of improperly managed activities.

Recommendation 1

We recommend that the campus:

- a. establish procedures to ensure that all academic department sponsored activities, such as workshops and conferences, are appropriately managed;
- b. analyze all academic department accounts maintained at the foundation and transfer balances generated from continuing education activities to the CERF; and
- c. deposit and retain all future revenue from state sponsored self-supporting instructional programs directly into the CERF.

Campus Response

The campus will develop criteria and procedures for determining ownership and management of academic department sponsored activities, analyze CSUH Foundation accounts, transfer balances to the CERF where appropriate, and deposit future revenue from campus-owned programs into the CERF.

Anticipated Completion Date: June 30, 1999

EXPENDITURES

Fund integrity was not maintained between the continuing education revenue fund (CERF) and the CSUH Foundation. We noted that:

- ▶ \$37,713 was disbursed from an American Language Program (ALP) foundation account for CERF program expenses.
- ▶ \$213,368 was disbursed from the CERF for ALP program expenses.

Education Code §89761 requires CSU to adhere to Generally Accepted Accounting Principles (GAAP) which require a proper matching of revenues to expenses.

The DECE fiscal and program analyst stated that these funds should be reimbursed.

Fund integrity is compromised when accounting procedures do not adhere to GAAP.

Recommendation 2

We recommend that that campus strengthen procedures to assure appropriate fund integrity between the CERF and CSUH Foundation.

Campus Response

The campus will strengthen procedures to ensure that integrity is maintained between funds in the CERF and CSUH Foundation.

Anticipated Completion Date: June 30, 1999

REVENUE DISTRIBUTION AND RETAINED EARNINGS

GENERAL FUND REIMBURSEMENT

General fund reimbursements for support services provided by campus administrative and academic departments to the Division of Extended and Continuing Education (DECE) were not properly documented. We noted that:

- ▶ General fund reimbursement for campus administrative support services is provided via position support, lab fee support, gratis media production equipment, and campus business office charges. We confirmed that the total reimbursement meets and exceeds CSU directive requirements. However, there was no written agreement between the campus and the DECE containing the basis and rationale for the valuation of services.
- ▶ The DECE allocates a flat rate of \$160,360 of concurrent enrollment revenue to the campus business office and 62% of the net revenue to the colleges. However, there was no documentation to support the allocation method being used.

CSU directive BP 67-73, *Reimbursement for State Services Rendered Extension Program Activities*, dated November 28, 1967, attached schedule and SUAM §1508.02.04 state that 4% of total extension program revenues should be reimbursed to the general fund for support services. Support services include accounting, personnel, cashiering, budgeting, payroll, purchasing, the records area of admissions and records, and administrative computing support.

Executive Order No. 298, *Regulations Governing Extension Student Enrollment in Regular Session Offerings*, states that the allocation of concurrent enrollment revenue shall be determined by the campus president following consultation with appropriate faculty representatives.

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 continuing education if there is a 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. If trade-offs are appropriate, they shall be clearly documented, valued in accordance with supportable cost studies, and otherwise not in conflict with state, system or campus regulations. Consensus should be reached between service provider and recipient as to the service levels and method of calculation. Support provided shall be in accordance with appropriate written agreements that include the basis and rationale for the valuation. The agreements should be on file in the campus business office and available for audit.

The DECE associate vice president and the Assistant University Controller stated that there were no agreements to support these allocations.

Not documenting general fund reimbursement procedures could result in the general fund not being fully compensated for support provided to continuing education in addition to reducing working capital available to the campus.

Recommendation 3

We recommend that the campus:

- a. determine the amount of services provided to the DECE by each campus service area provider, taking into consideration any specific CSU policy;
- b. prepare appropriate written agreements containing the basis and rationale for the valuation of services; and
- c. maintain copies of these written agreements on file in the campus business office.

Campus Response

The campus will document the allocation methodologies for reimbursements to the general fund, prepare written agreements documenting the valuation of services provided, and maintain copies of those agreements in the campus business office.

Anticipated Completion Date: June 30, 1999

REVENUE SHARING

Revenue sharing rates for special session programs were not properly documented.

The Division of Extended and Continuing Education (DECE) shares revenue with corresponding colleges or academic departments for special session programs using several allocation methods. However, there were no formalized written agreements between any of the service providers and the DECE containing the basis and rationale for the allocations.

CSU policy does not address revenue sharing to academic departments for costs incurred in support of special session programs other than summer session.

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 continuing education if there is a recovery of the cost of such support. In the absence of a specific CSU policy, recovery for the cost of support shall include the incremental costs of providing the support. Consensus should be reached between service provider and recipient as to the service levels and method of calculation. Support provided shall be in accordance with appropriate written

agreements that include the basis and rationale for the valuation. The agreements should be on file in the campus business office and available for audit.

The DECE associate vice president stated that no written agreements had been established between the DECE and the academic departments for special session revenue sharing.

Not documenting academic school revenue sharing rates could result in academic departments not being fully compensated for costs incurred in support of DECE special session programs. It could also result in misunderstandings between academic departments and the DECE.

Recommendation 4

We recommend that the campus:

- a. establish formalized procedures for determining special session revenue sharing rates;
- b. prepare appropriate written agreements containing the basis and rationale for the valuation; and
- c. maintain copies of these written agreements on file in the campus business office.

Campus Response

The campus will develop procedures for determining special session revenue sharing rates, prepare written agreements documenting the basis and rationale for the valuation, and maintain copies of those agreements in the campus business office.

Anticipated Completion Date: June 30, 1999

COURSE SELECTION AND MANAGEMENT

REVENUE PROJECTIONS

The Division of Extended and Continuing Education (DECE) did not have formalized procedures for either accepting or canceling courses for which losses are projected.

The CSU Task Force Report on Continuing Education recommended that, if a specific course is not self-supporting, the benefits of offering a course at a financial loss should be documented.

Education Code §89708 requires special session and other instructional programs to be self-supporting.

The DECE associate vice president stated that there were no formalized documentation requirements for decisions regarding offering courses at a financial loss. He further stated that the program

administrators review these in their weekly meetings, and he is the final decision-maker on course cancellations.

Not documenting the benefits of offering a course at a financial loss may have an impact on whether a program is self-supporting. Lack of such documentation increases the risk that a course that should be cancelled is not.

Recommendation 5

We recommend that the campus develop a policy that identifies circumstances when a course may be offered at a financial loss which include documented approval of the DECE chief administrator.

Campus Response

The campus will develop a written policy that identifies circumstances when courses may be offered at a financial loss. The policy will provide for documented approval of the DECE chief administrator.

Anticipated Completion Date: March 31, 1999

FOREIGN STUDY PROGRAMS

Students participating in the foreign study programs were not required to sign a Release and Hold-Harmless Statement.

Executive Order No. 590, *Student Air Travel*, dated March 26, 1992, states that all students participating in CSU-affiliated programs which require air travel shall be required to sign a "Release and Hold-Harmless Statement" certifying that they have been informed of the risks of air travel and release and hold harmless the state of California, the California State University, the campus affiliated with the program, and each and every officer, employee and agent of each of them.

The DECE fiscal and program analyst indicated that the form was available for use, but she did not think it was necessary since there was an agreement that the students sign to participate in the program.

Failure to obtain student certification acknowledging the risks of air travel increases campus exposure to loss from liability claims.

Recommendation 6

We recommend that the campus strengthen procedures to ensure that release and hold-harmless statements are obtained from all students participating in programs that require air travel.

Campus Response

The campus will strengthen procedures to ensure that release and hold-harmless statements are obtained from students participating in programs that require air travel.

Anticipated Completion Date: June 30, 1999

FEE SETTING, COLLECTION AND RECONCILIATION

CASH RECEIPTS

Internal controls over cash receipts in the Division of Extended and Continuing Education (DECE) were not adequate. We noted the following:

- ▶ checks were retained in the DECE office for two months or more prior to transfer to the accounting department;
- ▶ checks were not immediately restrictively endorsed, and
- ▶ the key to the locked cabinet where the checks were maintained was easily accessible.

SAM §8030.1 requires cash collections in excess of \$50 to be deposited within five working days and all other collections no later than fifteen working days.

SAM §8023 requires that all checks, money orders, and warrants received for deposit will be restrictively endorsed for deposit as soon as practicable after receipt, but no later than the end of the working day.

SAM §20003 states, in part, that there should be an established system of authorization and record keeping procedures adequate to provide effective accounting control over assets, liabilities, revenues, and expenditures.

The University Controller and the DECE registration coordinator stated that the restrictive registration system was the underlying cause for some of the delay in processing extension payments. The capability to create new student records for payment posting was limited in the current system. Additionally, the DECE fiscal and program analyst stated that there was a safe in the department that could be used for the checks.

Inadequately controlling cash receipts increases campus exposure to loss from inappropriate acts.

Recommendation 7

We recommend that the campus ensure that all necessary internal controls are appropriately applied to DECE cashiering operations.

Campus Response

Internal controls over cash receipts will be enhanced to ensure that cash collections are deposited in a timely manner, checks are restrictively endorsed, and physical security over cash and checks is maintained.

Anticipated Completion Date: June 30, 1999

REVENUE RECONCILIATION

The Division of Extended and Continuing Education (DECE) was not reconciling tuition fees received for credit extension courses to revenue recorded in the continuing education revenue fund (CERF).

SAM §20003 requires a system of record keeping procedures adequate to provide effective accounting control over revenues.

According to the university controller, the delay in these reconciliations was due to staffing issues, which are in the process of being resolved.

When fees are not reconciled, errors or misappropriation of funds may remain undetected.

Recommendation 8

We recommend that the campus develop procedures to reconcile revenue received for credit extension courses to the revenues recorded in the CERF accounting records

Campus Response

The campus will strengthen procedures to ensure that reconciliations are performed in a timely manner.

Anticipated Completion Date: June 30, 1999

FEE APPROVAL

Tuition fees for Division of Extended and Continuing Education (DECE) non-credit extension courses had not been properly approved.

Executive Order No. 661, *Fees, Rates, and Charges*, dated August 23, 1996, delegates to the campus president the authority to approve adjustments in campus user fees.

The DECE associate vice president stated that he was not aware of any approval documentation from the president.

Internal controls over tuition fees are compromised when changes in the fee structure are not supported by appropriate written approval.

Recommendation 9

We recommend that the campus strengthen procedures to ensure that fees are properly supported in writing.

Campus Response

The campus will annually prepare a complete list of DECE fees that are approved by the president, a copy of which will be maintained in the campus business office.

Anticipated Completion Date: March 31, 1999

DISHONORED CHECKS

Dishonored checks for the Division of Extended and Continuing Education (DECE) were not charged to the continuing education and revenue fund (CERF) when returned by the bank.

Dishonored checks for extension students were held in the general fund and charged to CERF after they were written-off. The accounting office is responsible for collecting the dishonored checks.

Education Code §89761 requires CSU to adhere to Generally Accepted Accounting Principles (GAAP) which require a proper matching of revenues to expenses.

The general accounting and financial reporting manager stated that, in the past, continuing education dishonored checks were immediately charged to the CERF. She also stated that it would be ideal if that practice were re-instituted, since accounting is now tracking dishonored check activity for a number of departments.

Fund integrity is compromised when accounting procedures do not adhere to GAAP.

Recommendation 10

We recommend that the campus immediately charge DECE dishonored checks to the CERF instead of the campus general fund.

Campus Response

The campus will charge DECE dishonored checks to the CERF instead of the campus general fund.

Anticipated Completion Date: January 31, 1999.

FACULTY/INSTRUCTOR SELECTION AND SALARIES

INSTRUCTOR PAYMENTS

Additional faculty-pay had not been properly approved, and contracts were not always executed with consultants. We noted the following:

- The Division of Extended and Continuing Education (DECE) did not obtain campus president approval for additional pay offered to faculty to encourage their acceptance of additional student enrollments in credit extension courses.
- The DECE did not execute a contract with the Fairfax Group for instructional services.

Article 21.7 of the Collective Bargaining Agreement between the CSU Board of Trustees and the California Faculty Association for the period October 4, 1995 through June 30, 1998, states that the salary of a faculty unit employee appointed for summer and special sessions shall be determined by the President at a rate equal to or above that shown on the faculty salary schedule.

SAM §20003 states, in part, that there should be an established system of authorization and record keeping procedures adequate to provide effective accounting control over assets, liabilities, revenues, and expenditures.

The DECE associate vice president stated that he was not aware of any campus president authorization for the additional faculty pay. In addition, the DECE program administrator stated that no written contract was entered into with Fairfax Group because the DECE did not want to be tied into a contract with that company. She further stated that, based on a verbal agreement, the instructors were paid by the Fairfax Group, and the DECE paid the Fairfax Group directly.

Internal controls over instructor payments are compromised when faculty salaries and consultant fees are not supported by appropriate written documentation.

Recommendation 11

We recommend that the campus:

- a. obtain formal written approval from the campus president for the additional faculty pay, and
- b. strengthen procedures to ensure that contracts are executed whenever consultants are used for instructional services.

Campus Response

The campus will obtain written approval from the president for additional faculty pay and will execute written contracts with consultants when appropriate.

Anticipated Completion Date: June 30, 1999

ADDITIONAL EMPLOYMENT

Campus procedures did not include a formalized review process to determine compliance with the CSU additional employment policy.

CSU directive HR 97-07, *Revised Additional Employment Policy*, dated September 22, 1997, limits additional employment to 25% of a full-time position calculated as a percentage of full-time workload or full-time timebase. The policy applies to the assignment of additional employment to CSU employees in any regular CSU program or auxiliary organization. Each campus is responsible for determining the extent of an employee's CSU workload prior to appointment to any position.

Article 36.1 of the Collective Bargaining Agreement between the CSU Board of Trustees and the California Faculty Association, for October 4, 1995 through June 30, 1998, states that additional employment shall refer to any employment compensated by CSU, funded by general or non-general funds including CSU auxiliaries, that is in addition to the primary or normal employment of a faculty unit employee. The total additional employment of a faculty unit employee shall not exceed a total of 25% overage.

The DECE associate vice president stated that the DECE was aware of the workload issue, which was brought to their attention by the vice president of administration and business affairs. He also stated that the DECE had performed a compliance review, but no documentation was maintained to support this review.

Not adequately monitoring faculty workload increases the risk of non-compliance with the CSU additional employment policy.

Recommendation 12

We recommend that the campus develop procedures to monitor faculty workload to help ensure compliance with the CSU additional employment policy

Campus Response

The campus will document review of faculty workload to help ensure compliance with the CSU additional employment policy.

Anticipated Completion Date: June 30, 1999

APPENDIX A: PERSONNEL CONTACTED

<u>Name</u>	<u>Title</u>
Norma Rees	President
John Abbey	Assistant University Controller
Joe Andrews	Assistant Budget Officer
Yvonne Brandenburg	Accounts Receivables Manager
Daniel Broch	Special Assistant for International Programs
Maureen Cassingham	Executive Director, CSUH Foundation
Agnes Cruz	Accounting Technician
Linda Eick	DECE Fiscal and Program Analyst
Kris Erway	Budget Officer
Armando Gonzales	Associate Vice President, Academic Resources & Administration
Herbert Graw	Associate Vice President, DECE
Bonnie Guiomar	Payroll Supervisor
Mary Hootman	General Accounting and Financial Reporting Manager
Neal Hoss	University Controller
Lynn Julian	DECE Program Administrator
Charlene Keilough	Accounting Technician
Janet Lazaro	DECE Program Assistant
Frank Martino	Vice President, Academic Affairs
Richard Metz	Vice President, Administration and Business Affairs
Carlo Mintz	DECE Program Administrator
Leone Nidiffer	Assistant Vice President Institutional Research
Cheryl Suzuki	DECE Program Assistant
Eloise Thomas	Accounting Technician
Elizabeth Villalobos	DECE Office Manager
Clinton Walker	Accountant
Susan Wittler	Purchasing Manager
Gail Woods	DECE Registration Coordinator