

**CONTINUING EDUCATION**  
**CALIFORNIA STATE UNIVERSITY,**  
**SACRAMENTO**

**Report Number 99-12**  
**June 24, 1999**

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## **ABBREVIATIONS**

CE	Continuing Education
CERF	Continuing Education Revenue Fund
CEU	Continuing Education Unit
CSU	California State University
CSUS	California State University, Sacramento
EE	Extended Education
EO	Executive Order
MOU	Memorandum of Understanding
RCE	Regional and Continuing Education
SAM	State Administrative Manual
SUAM	State University Administrative Manual

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## INTRODUCTION

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### 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 and the establishment of continuing education trust accounts.

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;
- ▶  fund integrity is maintained between continuing education, state and auxiliary funds;
- ▶ 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
- ▶  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, were 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 "...Notwithstanding any other provision of law to the contrary, revenues from extension programs, special sessions, and other self-supporting instructional programs, including but not limited to, fees and charges required by the trustees, may be transmitted to the Treasurer and, if transmitted, shall be deposited by that officer in the State Treasury to the credit of the State University Continuing Education Revenue Fund ...." Prior to January 1, 1999, the revenues were required to be transmitted to the Treasurer.

In late 1998, the 1998 Higher Education Omnibus Act (AB 2812) was enacted. AB 2812 permitted continuing education revenues to be deposited in trust accounts instead of the CERF. The legislation amended Education Code § 89704 as mentioned above and Education Code § 89721 as follows:

The California Education Code § 89721 states in part that, effective January 1, 1999, "... Notwithstanding any other provision of law to the contrary, revenues received for extension programs, special sessions, and other self-supporting instructional programs shall be deposited into and maintained in local trust accounts or in trust accounts in accordance with Sections 16305 to 16305.7, inclusive, of the Government Code, or in the California State University Trust Fund...."

June 1998 to date was the primary period of review.

Our focus involved a wide variety of issues dealing with continuing education 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;
- ▶  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.

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## 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, discussed the report at the Executive Council meeting on February 11, 1997, and indicated that the campuses would be expected to abide by the recommendations contained therein.

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, Sacramento, the Regional and Continuing Education (RCE) Office manages the Continuing Education program.

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## OPINION

We visited the California State University, Sacramento campus from February 15, 1999, through March 19, 1999 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 adversely impacted.

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## **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 [6]**

#### **FISCAL SERVICES [6]**

The Department of Foreign Languages utilized the CSU Sacramento (CSUS) Foundation to provide fiscal services without proper written authority. Maintaining continuing education funds in the continuing education revenue fund (CERF) or in local trust accounts and ensuring that written agreements define services authorized between the Department of Foreign Languages and the CSUS Foundation reduces the risk of inappropriate management of state funds.

#### **CONTINUING EDUCATION UNITS [7]**

The College of Engineering and Computer Sciences awarded continuing education units (CEU's) for water quality programs that were operated through the CSUS Foundation. Operating programs that award CEU's through the CERF or local trust account ensures that the programs are properly managed.

#### **POLICY AND PROCEDURES MANUAL [8]**

Regional and Continuing Education (RCE) had not fully developed a policy and procedures manual to communicate control requirements to RCE personnel. Internal controls are strengthened when policies and procedures are documented and communicated to employees.

### **REVENUE DISTRIBUTION AND RETAINED EARNINGS [8]**

#### **GENERAL FUND REIMBURSEMENT [8]**

General fund reimbursements for support services provided by campus administrative and academic departments to Regional and Continuing Education (RCE) were not properly documented. Documenting general fund reimbursement procedures ensures that the general fund is fully reimbursed for costs associated with continuing education.

### **REVENUE SHARING [11]**

Revenue sharing rates to academic schools were not properly documented. Proper documentation of revenue sharing rates not only ensures that academic departments are fully compensated for costs incurred to support RCE programs, but also reduces the risk of misunderstandings concerning revenue allocations.

## **FEE SETTING, COLLECTION AND RECONCILIATION [12]**

### **FEE RECONCILIATION AND REFUNDS [12]**

Regional and Continuing Education (RCE) was not reconciling fees to enrollments and verifying refunds recorded in the continuing education revenue fund. Maintaining adequate controls over revenue reconciliation and refunds helps to ensure that all continuing education revenues are recorded in the continuing education revenue fund (CERF) and errors or misappropriations are detected.

### **DISHONORED CHECKS [13]**

Controls over the collection of dishonored checks for non-credit courses were not adequate. Adequately controlling the collection of dishonored checks increases the probability of collection.

### **FEE APPROVAL [14]**

Regional and Continuing Education (RCE) tuition fees were not submitted to the campus fee advisory committee and properly approved. Internal controls over fees are strengthened when they are properly reviewed and approved.

## **COURSE SELECTION AND MANAGEMENT [14]**

Medical fitness statements regarding the ability of students to participate in a foreign study program were not always obtained, and written contracts between the CSU and each participant were not properly executed. Obtaining the required medical statement and fully executed written contract helps to ensure that students participating in foreign study programs are medically fit and reduces program risks.

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## OBSERVATIONS, RECOMMENDATIONS, AND CAMPUS RESPONSES

### CONTINUING EDUCATION PROGRAMS AND ADMINISTRATION

#### FISCAL SERVICES

The Department of Foreign Languages utilized the CSU Sacramento (CSUS) Foundation to provide fiscal services without proper written authority. We found that:

- Revenue from foreign study programs was deposited into five Department of Foreign Languages accounts maintained in the foundation to facilitate the payment of travel expenses and faculty salaries. As of March 31, 1999, balances in these accounts totaled \$43,652.
- There was no written agreement between the Department of Foreign Languages and the CSUS Foundation that defined the services to be provided and corresponding fees.

Education Code §89704 requires that revenues received from CSU extension programs, special session, and other self-supporting instructional programs may be deposited in the CERF. Prior to January 1, 1999, such revenues were required to be deposited in the CERF.

Education Code §89721 states that, effective January 1, 1999, notwithstanding any other provision of law to the contrary, fees for extension programs, special sessions, and other self-supporting instructional programs shall be deposited into and maintained in local trust accounts or in trust accounts in accordance with Sections 16305 to 16305.7 of the Government Code, or in the California State University Trust Fund.

Pursuant to Title 5 §42500 and §42501, an auxiliary may administer workshops, conferences, institutes, and instructionally related programs. However, any services required from an auxiliary should be properly documented in a contract.

The RCE dean stated that the services of the foundation were only for fiscal administration of the programs.

Maintaining continuing education funds in the foundation without having a written agreement that clearly defines the services to be provided increases the risk of inappropriate expenditures of state funds.

#### **Recommendation 1**

We recommend that the campus:

- a. transfer balances from Department of Foreign Languages foundation accounts to the CERF or into local trust accounts; and

- b. establish a written agreement between the Department of Foreign Languages and the CSUS Foundation for any services required in the future.

### **Campus Response**

We agree to transfer any remaining balances in the Foreign Language accounts from the CSUS Foundation to the CSU Trust Fund at the close of the current summer programs. To support our corrective action, we will provide a copy of the CSUS Foundation check validating the fund transfer.

Additionally, RCE will revise its procedures to include a policy that written agreements for support services will be executed as necessary. To support our corrective action, we will provide a copy of the revised procedures by October 31, 1999.

### **CONTINUING EDUCATION UNITS**

The College of Engineering and Computer Sciences awarded continuing education units (CEU's) for water quality programs that were operated through the CSUS Foundation.

Executive Order No. 255, *Provisions Governing Implementation of the Continuing Education Unit Within the CSU and Colleges*, states that non-credit continuing education programs and activities for which CEU's are to be awarded shall be operated in accordance with the policies and procedures governing the CERF. Revenues derived from such programs and activities shall be deposited in the CERF in accordance with existing procedures for revenues derived from self-supporting instructional programs.

While Title 5 allows an auxiliary to administer workshops, conferences, institutes, and instructionally related programs, it does not provide the authority to offer credit instruction.

The associate vice president, research and graduate studies, indicated that this program was not included in the process of closing and transferring RCE foundation accounts to the CERF.

Not operating courses that award CEU's through the CERF or local trust accounts results in non-compliance with CSU policy and accreditation issues.

### **Recommendation 2**

We recommend that the campus ensure that all non-credit programs involving the award of CEU's are operated through the CERF or local trust accounts.

### **Campus Response**

We agree to operate all CEU programs through the university. Any remaining balances in the CEU portion of the Water Program will be deposited in a CSU trust fund, by September 1, 1999. To support our corrective action, we will provide a copy of the CSUS Foundation check validating the fund transfer.

Additionally, RCE will revise its procedures to include a policy that all courses offering CEU's will be operated through the university. To support our corrective action, we will provide a copy of the revised procedures by October 31, 1999.

## **POLICY AND PROCEDURES MANUAL**

Regional and Continuing Education (RCE) had not fully developed a policy and procedures manual to communicate control requirements to all RCE personnel.

SAM §20003 states that the nonexistence of policy and procedural or operational manuals is a danger signal of a vulnerable control system.

The RCE dean recognized the need for a manual and indicated that a draft of comprehensive policies and procedures was in the process of being completed.

Internal controls can be compromised if they are not properly documented and communicated to campus employees.

### **Recommendation 3**

We recommend that RCE complete and distribute written policies and procedures to all RCE personnel.

### **Campus Response**

RCE will complete its manual of policies and procedures by October 31, 1999. To support our corrective action, we will send a copy of a memo distributed to all RCE staff informing them of the availability of the manual, and a copy of the manual's table of contents.

## **REVENUE DISTRIBUTION AND RETAINED EARNINGS**

### **GENERAL FUND REIMBURSEMENT**

General fund reimbursements for support services provided by campus administrative and academic departments to Regional and Continuing Education (RCE) were not properly documented. We noted that:

- ▶ □ General fund reimbursement for campus administrative services, including summer session, is provided via an allocation of 5% of total RCE revenues. Although total reimbursement meets and exceeds CSU directive requirements, there was no written agreement between the campus and RCE containing the basis and rationale for the 5% valuation of services.
- ▶ □ RCE allocates 12% of concurrent enrollment revenue to the general fund for campus support services with a 5% offset for distance learning, and 60% of the net revenue to academic departments. 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.

CSU directive BA 73-13, *Support Services in Summer Session Budget*, dated April 13, 1973, and SUAM §1508.02.03 state that, depending on the amount of revenues generated, 8% to 12% of summer session revenue should be reimbursed to the general fund for support services. Based on CSU Sacramento summer session revenue, a minimum of 12% of revenue should be reimbursed to the general fund. Support services include all personal services, operating expenses, and equipment included in academic support, student services, and institutional support, and all personal services for administration at the department and school level.

Executive Order No. 298, *Regulations Governing Extension Student Enrollment in Regular Session Offerings*, dated August 1, 1978, 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 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 associate vice president for finance indicated that the campus considered the requirements of the systemwide directive and determined that the current methodology, which has been in use for years, exceeded Chancellor's Office requirements.

Undocumented 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 4**

We recommend that the campus:

- a. determine the amount of services provided to RCE 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 the written agreements on file in the campus business office.

#### **Campus Response**

We will conduct a review of general fund services provided to RCE. From this review, we will document the amount of reimbursement and the rationale for that amount. We will complete this effort by the end of the calendar year for implementation at the beginning of the 2000/2001 fiscal year. To support our corrective action, we will send a copy of the reimbursement documentation.

#### **REVENUE SHARING**

Revenue sharing rates to academic schools were not properly documented.

Regional and Continuing Education (RCE) shares various percentages of revenue with academic departments. Although the rates are approved via the annual budgeting process, there were no formalized written agreements between the service providers and RCE containing the basis and rationale for the allocations.

Except for summer session programs, CSU policy does not address revenue sharing to academic departments for costs incurred in support of continuing education 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 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 RCE dean indicated that revenue sharing rates were individually assigned to each academic department based on actual budget experience. However, she agreed that written agreements in support of these rates would be appropriate.

Lack of documentation for academic school revenue sharing rates could result in academic departments not being fully compensated for costs incurred in support of RCE programs and misunderstandings between academic departments and RCE.

**Recommendation 5**

We recommend that the campus:

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

**Campus Response**

We will include revenue sharing in the review and documentation referenced in observation #4.

**FEE SETTING, COLLECTION AND RECONCILIATION**

**FEE RECONCILIATION AND REFUNDS**

Regional and Continuing Education (RCE) was not reconciling fees to enrollments and verifying refunds recorded in the continuing education revenue fund (CERF).

SUAM §3821 requires that the chief business officer shall establish control procedures to ensure that all monies due are collected and are safeguarded, deposited, reconciled, remitted, and invested in a timely manner.

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

The RCE associate director stated that RCE did not have access to all of the required information, including access to the appropriate campus on-line data tables, in order to complete an accurate reconciliation and review of refunds posted in the CERF.

Inadequate controls over revenue reconciliation and refunds could prevent errors or misappropriations from being detected.

**Recommendation 6**

We recommend that the campus develop procedures to reconcile revenues received to enrollments and verify refunds.

**Campus Response**

We will insure complete reconciliations are performed for all special sessions and extension within 60 days of the close of the session. RCE will verify refunds by periodically reviewing reports itemizing the refunds issued for a given period. To support our corrective actions, we will provide a copy of the summer 1999 reconciliation and one of the refund reports by October 31, 1999.

**DISHONORED CHECKS**

Controls over the collection of dishonored checks for non-credit courses were not adequate. We noted that:

- ▶  Although Regional and Continuing Education (RCE) was responsible for collecting the dishonored checks, collection procedures did not include the use of tax offset, local write-off and relief from accountability methods.
- ▶  There were no procedures for turning over dishonored checks declared uncollectible to the campus accounting office.

SAM §8776.6 establishes procedures for the collection of outstanding accounts receivable. If all reasonable collection procedures do not result in payment, the campus may request, from the State Board of Control, relief from accountability of uncollectible amounts.

Executive Order No.616, *Discharge of Accountability*, dated April 19, 1994, delegates authority to the campuses for local adjustments up to \$1,000.

The RCE financial services coordinator stated that RCE was in the process of reviewing the tax offset and write-off options for uncollectible accounts and no consideration had been given to forwarding uncollectible dishonored checks to the campus accounting office because all of the required information and data was maintained by RCE.

The failure to maintain adequate collection and write-off procedures for dishonored checks reduces the university's ability to pursue collection of outstanding accounts in a timely manner.

**Recommendation 7**

We recommend that the campus develop procedures to ensure the proper collection and write-off of RCE dishonored checks.

**Campus Response**

We will revise our existing collection procedures for non-credit courses to include the forwarding of dishonored checks to the university for handling. This process will be implemented by August 31, 1999. To support our corrective action, we will provide a copy of the revised procedures.

### **FEE APPROVAL**

Regional and Continuing Education (RCE) tuition fees were not submitted to the campus fee advisory committee and properly approved.

Executive Order No. 661, *Fees, Rates, and Charges*, dated August 23, 1996, requires each campus to establish a fee advisory committee to provide advice to the campus president regarding proposed fee actions and delegates the authority to approve adjustments to campus user fees to the campus president.

The RCE dean stated that the campus president had delegated the authority to establish and maintain RCE fees to the prior dean. The vice president for administration stated that this was an oversight on the part of the campus fee advisory committee.

Internal controls over course fees are compromised when fee actions are not properly reviewed and approved.

### **Recommendation 8**

We recommend that the campus establish procedures to ensure that RCE fees are submitted to the fee advisory committee and properly approved.

### **Campus Response**

RCE will insure that all applicable fee adjustments are submitted in accordance with Executive Order 661. To support our corrective action, we will provide a copy of the relevant section in the policy manual, by October 31, 1999.

## **COURSE SELECTION AND MANAGEMENT**

Medical fitness statements regarding the ability of students to participate in a foreign study program were not always obtained, and written contracts between the CSU and each participant were not properly executed.

A sample selection of twenty Foreign Study Program agreements indicated that fourteen items did not contain a certification by a licensed physician and in three additional instances, the agreements were not signed by a RCE staff member or other campus official.

Executive Order #165, *Foreign Study Program Policies and Procedures of the California State University and Colleges*, dated November 10, 1972, states that the institution shall require a current statement from a licensed medical doctor as to the ability of the student to participate in the Foreign Study program and a written contract between the institution and each participant.

The RCE dean indicated that oversight and new personnel contributed to these deficiencies.

Not obtaining the required medical statement and fully executed written contract could result in increased health and program risks.

### **Recommendation 9**

We recommend that the campus strengthen procedures to ensure that medical fitness statements and fully executed written contracts are obtained for all participants in foreign study programs.

### **Campus Response**

RCE will, by September 1, 1999, revise its procedures to ensure that all relevant forms are obtained and are properly executed. To support our corrective action, we will provide a copy of the revised procedures.

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## APPENDIX A: PERSONNEL CONTACTED

<u>Name</u>	<u>Title</u>
Donald R. Gerth	President
Mary Susan Barbosa	Specialist, Grants and Contracts, CSUS Foundation
Jacquelyn Blackwelder	Director, Contract Services, CSUS Foundation
Jacqueline Branch	Program Specialist, Regional & Continuing Education
Donna Brougher	Manager, Accounting Services
Ric Brown	Associate Vice President, Research & Graduate Studies
Edward Del Biaggio	Vice President for Administration
Felice Dinsfriend	Coordinator of Financial Services, Regional & Continuing Education
Angela Dunkle	Coordinator, Registration/Records (Non-Credit)
Spencer Freund	Associate Vice President, Academic Affairs/Telecommunications
Cristina Galeste	Associate Director, Regional & Continuing Education
Babette Jimenez	Coordinator, Registration/Records (Credit)
Georgina Kiss	Lead Buyer, Procurement Services
Jill Matsueda	Coordinator, Extension Programs
Kathi McCoy	Management Auditor
Teresa Mills	Supervisor, Accounts Payable
Donna Monsoor	Project Coordinator, Institutional Studies
Donna Parenti	Controller, CSUS Foundation
Karen Peterson	Supervisor, Cashiering Services
Rosemary Quinn	University Accounting Supervisor
Veronica Reid	Assistant Coordinator, Registration/Records (Credit)
Gabrielle Self	Supervisor, Accounts Receivable
Jonathan Self	Associate Vice President for Finance
Colleen Shaw	Personnel Analyst, Faculty and Staff Affairs
Andrea Speir	Payroll Coordinator
Craig Tapella	Manager, Administrative Services
Alice Tom	Dean, Regional & Continuing Education
Debbie Wong	Customer Service Representative