

CONTINUING EDUCATION
CALIFORNIA STATE UNIVERSITY,
NORTHRIDGE

Report Number 99-13
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ABBREVIATIONS

AS	Associated Students
CE	Continuing Education
CERF	Continuing Education Revenue Fund
CEU	Continuing Education Unit
CSU	California State University
CSUN	California State University, Northridge
EE	Extended Education
EO	Executive Order
ExL	College of Extended Learning
IEP	Intensive English Language Program
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 policies and procedures related to the administration of Continuing Education programs, determine the adequacy of controls over Continuing Education Revenue Fund (CERF) operations, and verify whether continuing education trust accounts have been properly established.

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.

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, Northridge, the College of Extended Learning (ExL) Office manages the Continuing Education program.

OPINION

We visited the California State University, Northridge campus from March 1, 1999 through April 9, 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 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 [6]

FISCAL SERVICES [6]

Continuing education retained earnings were being maintained in the CSU Northridge (CSUN) Corporation and Foundation rather than in the continuing education revenue fund (CERF) or state trust account. Maintaining continuing education funds in the Continuing Education Revenue Fund (CERF) or in local trust accounts decreases the risk of inappropriate management of state funds.

PROGRAM ADMINISTRATION [7]

Campus procedures did not include a formalized review process to determine which department sponsored activities, such as conferences and workshops, should be managed by the College of Extended Learning (ExL) and operated through the continuing education revenue fund (CERF) or state trust. Establishing a formalized review process for department sponsored activities ensures that they are placed under appropriate management.

POLICY AND PROCEDURES MANUAL [8]

The College of Extended Learning (ExL) had not fully developed a policy and procedures manual to communicate control requirements to all ExL personnel. Internal controls are strengthened when policies and procedures are documented and communicated to employees.

REVENUE DISTRIBUTION AND RETAINED EARNINGS [9]

GENERAL FUND REIMBURSEMENT [9]

General fund reimbursements for support services provided by campus administrative and academic departments to the College of Extended Learning (ExL) were not properly documented. Documenting

general fund reimbursement procedures ensures that the general fund is fully compensated for support services provided to ExL.

REVENUE SHARING [11]

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

EXPENDITURES [12]

Continuing education revenue fund (CERF) monies were not always used for self-supporting instructional programs. Adequately controlling CERF disbursements and maintaining funds in state accounts decreases the risk of inappropriate expenditures.

COURSE SELECTION AND MANAGEMENT [13]

Medical fitness statements regarding the ability of students to participate in a foreign study program and evidence of insurance coverage were not consistently obtained. Obtaining the required medical statement and insurance coverage helps to ensure that students participating in a foreign study program are medically fit and adequately insured.

ENROLLMENT AND STUDENT RECORDS [14]

A non-discrimination statement and information regarding the disabled students services office were not included in the majority of individual continuing education program brochures. Including the required statements in all catalogs ensures compliance with federal regulations and provides disabled students with information regarding required assistance.

FEE SETTING, COLLECTION AND RECONCILIATION [15]

Tuition fees for the College of Extended Learning (ExL) non-credit extension courses were not properly approved. Internal controls over tuition fees are strengthened when changes in the fee structure are supported by appropriate written approval.

OBSERVATIONS, RECOMMENDATIONS, AND CAMPUS RESPONSES

CONTINUING EDUCATION PROGRAMS AND ADMINISTRATION

FISCAL SERVICES

Continuing education retained earnings were being maintained in the CSU Northridge (CSUN) Corporation and Foundation rather than in the continuing education revenue fund (CERF) or state trust account. We noted that:

- □ The College of Extended Learning (ExL) previously used the CSUN Corporation to provide fiscal services for various programs. Although these programs are no longer operated through the corporation, corresponding retained earnings continued to be maintained in the corporation. The funds were being used for various ExL program expenses and totaled \$593,193 as of March 31, 1999. The corporation assesses a \$36,000 annual maintenance fee.
- □ Retained earnings from the Seoul Conservatory of Music workshop were being maintained in the CSUN Foundation, and ExL management was not able to specifically identify their source. Retained earnings as of March 31, 1999, totaled \$11,336.

Education Code §89704 states that, notwithstanding any other provision of law to the contrary, revenues from CSU extension programs, special sessions, 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.

The ExL dean stated that the corporation originally provided fiscal services for the programs, but she stopped that practice about a year ago to comply with CSU and state policies. She further stated that she did not know why the Seoul Conservatory of Music funds remained in the foundation or to whom the funds belonged.

Maintaining continuing education funds in an auxiliary increases the risk of inappropriate expenditures of state funds and loss of interest and other revenues that are based on auxiliary charges.

Recommendation 1

We recommend that the campus transfer balances from the CSUN Corporation and Foundation accounts to the CERF or state trust account.

Campus Response

Agree. College of Extended Learning is analyzing the old accounts with remaining retained earnings balances in the CSUN Corporation, CSUN Foundation, and Associated Students to identify the appropriate amounts to transfer to the CERF or state trust accounts. The transfers are in process and will be completed by September 30, 1999.

PROGRAM ADMINISTRATION

Campus procedures did not include a formalized review process to determine which department sponsored activities, such as conferences and workshops, should be managed by the College of Extended Learning (ExL) and operated through the continuing education revenue fund (CERF) or state trust.

A review of academic department agency accounts maintained at the CSUN Corporation, Foundation, and Associated Students (AS) disclosed a number of instances where the accounts contained revenue from self-supporting conferences and workshops.

Education Code §89704 states that revenues from CSU extension programs, special sessions, 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.

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 ExL dean stated that departments conducting continuing education programs through the corporation usually do so without ExL involvement.

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

Recommendation 2

We recommend that the campus:

- a. establish procedures to ensure that all department sponsored self-supporting instructional programs, including workshops and conferences, are managed in accordance with CSU directives and the Education Code;
- b. analyze all department accounts having continuing education activity maintained at the CSUN Corporation, Foundation and Associated Students and transfer balances from all department sponsored instructional activities to the CERF or into state trust accounts; and
- c. deposit and retain all future revenue from department sponsored self-supporting instructional programs directly into the CERF or into state trust accounts.

Campus Response

Agree. The campus will ensure that procedures are implemented to appropriately manage sponsored self-supporting instructional programs, including workshops and conferences, at each department. The campus is informing appropriate management in the departments, CSUN Corporation, CSUN Foundation, and Associated Students of the necessary analysis of continuing education activity and implementing a workable solution to complete the review. All department accounts located in the CSUN Corporation, CSUN Foundation, and Associated Students will be analyzed to identify continuing education activities and balances. Balances for continuing education activities will be transferred to the CERF or into state trust accounts. All future revenue from departmental sponsored self-supporting instructional programs will be deposited and retained in CERF or state trust accounts. The corrective action is in process and will be fully implemented by March 31, 2000.

POLICY AND PROCEDURES MANUAL

The College of Extended Learning (ExL) had not fully developed a policy and procedures manual to communicate control requirements to all ExL personnel.

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

The ExL dean recognized the need for internal policy and procedures due to new operating structures and employees.

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

Recommendation 3

We recommend that ExL establish and disseminate written policies and procedures to all ExL personnel.

Campus Response

Agree. College of Extended Learning will implement written policies and procedures and inform appropriate personnel of all new guidelines. The corrective action is in process with completion scheduled by March 31, 2000.

REVENUE DISTRIBUTION AND RETAINED EARNINGS

GENERAL FUND REIMBURSEMENT

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

- General fund reimbursement for campus administrative support services is provided via a 4% allocation of ExL gross revenue from extension programs. An additional allocation of about 3% is made to the Provost's office. Total reimbursement exceeds CSU directive requirements. However, no written agreement existed between the campus and ExL to outline the basis and rationale for the valuation of services provided.
- General fund reimbursement for summer session support services is provided via an allocation of 12.5% of ExL summer session revenue. Total reimbursement exceeds CSU directive requirements. However, no written agreement existed between the campus and ExL to define the basis and rationale for the valuation of services.
- ExL allocates 50% of concurrent enrollment revenue to academic schools to support the general fund. However, there was no documentation to support the allocation method 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 CSUN

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.

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.

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.

The ExL dean stated that the agreements were made many years ago with the campus business office and academic affairs and were not formally documented.

A lack of documentation for reimbursement procedures could result in the general fund not being fully compensated for support provided to ExL 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 ExL 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

Agree. The campus will ensure that procedures are implemented to determine the amount of services provided to the College of Extended Learning by each campus service provider. Procedures will include appropriate CSU policy and agreements will be documented and approved with the basis and rationale for the valuation of services on an annual basis before June 1 or prior to the next fiscal year. The approved written agreements will be retained in the Controller's Office. The corrective action is in process and will be implemented by September 30, 1999.

REVENUE SHARING

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

The College of Extended Learning (ExL) shares revenue with academic colleges and academic departments using various allocation methods. However, there were no formalized written agreements between the service providers and ExL 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 memo 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 ExL interim executive director of academic support and finance stated that the only agreements were either verbal or through corresponding e-mails.

Not documenting academic school revenue sharing procedures could result in academic departments not being fully compensated for costs incurred in support of ExL programs and misunderstandings between academic departments and ExL.

Recommendation 5

We recommend that the campus:

- a. establish formalized procedures for determining academic department revenue sharing rates;

- b. prepare appropriate written documentation containing the basis and rationale for the valuation; and
- c. maintain the written documentation on file in the campus business office.

Campus Response

Agree. College of Extended Learning will ensure that formalized procedures are implemented to determine academic department revenue sharing rates. Procedures will include appropriate CSU policy and will be documented and approved with the basis and rationale for the valuation on an annual basis before June 1 or prior to the next fiscal year. The approved written documentation will be retained in the Controller's Office. The corrective action is in process and will be implemented by September 30, 1999.

EXPENDITURES

Continuing education revenue fund (CERF) monies were not always used for self-supporting instructional programs. We noted that:

- □ \$40,000 had been allocated to the campus president for international travel. \$26,427 was expensed for travel to South Africa to attend the "World Congress of Comparative Education Societies" and to China for the "40th Anniversary Reception in China." No documentation was available to support how self-supporting instructional programming benefited from these trips.
- □ \$9,809 was disbursed for travel to South America for Intensive English Language program personnel, which included business class air travel rather than economy.
- □ \$55 was disbursed from the ExL CSUN Corporation account to pay the parking violation for a visiting instructor.
- □ \$841 was disbursed from the ExL CSUN Corporation account to pay for an employee retirement reception.

Education Code §89704 states that all revenues received from extension programs, special sessions, and other self-supporting instructional programs are appropriated for the support and development of self-supporting instructional programs of the CSU.

CSU directive BA 91-13, *Revised Policy on the Management of the Continuing Education Revenue Fund*, dated August 7, 1991, includes specific criteria for the expenditure of CERF monies. This directive states that funds used to support a project that will benefit both continuing education and state

support program students must have continuing education benefits commensurate with the level of CERF expenditures.

SAM §20003 states that a good system of internal control includes a system of authorization and recordkeeping procedures adequate to provide effective accounting control over assets, liabilities, revenues, and expenditures.

The ExL dean stated that a number of the expenditures identified were either from past practices of the previous dean, not known to be out of policy, or not brought to her attention until after the fact.

Not maintaining continuing education monies in state accounts increases the risk of inappropriate expenditures.

Recommendation 6

We recommend that that campus:

- a. strengthen procedures to ensure that CERF expenditures are made for appropriate purposes only, and
- b. reimburse the CERF for the funds allocated for the president's foreign travel account.

Campus Response

Agree. College of Extended Learning will ensure that procedures are implemented to review and monitor CERF expenditures appropriately. Applicable campus management and personnel will be informed of the updated review procedures. CERF funds will be reimbursed. The corrective action is in process and will be implemented by September 30, 1999.

COURSE SELECTION AND MANAGEMENT

Medical fitness statements regarding the ability of students to participate in a foreign study program and evidence of insurance coverage were not consistently obtained.

A medical fitness statement was not obtained for eleven of the nineteen students reviewed. Further, evidence of insurance coverage was not obtained for any of the nineteen participants.

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 health and accident insurance covering foreign travel.

The academic program specialist indicated that the original medical fitness documents were given to the professor sponsoring the program, and most were misplaced. No evidence of insurance coverage was obtained to her knowledge.

Not obtaining the required medical statement and proof of insurance coverage could result in increased health and program risks.

Recommendation 7

We recommend that the campus strengthen procedures to ensure that medical fitness statements and evidence of insurance coverage are obtained from all participants in foreign study programs.

Campus Response

Agree. College of Extended Learning will ensure that procedures are implemented to obtain the medical fitness statement and evidence of insurance coverage from each participant in foreign study programs as part of the application process. The corrective action is in process and will be implemented by September 30, 1999.

ENROLLMENT AND STUDENT RECORDS

A non-discrimination statement and information regarding the disabled students services office were not included in the majority of individual continuing education program brochures.

CSU memo EE 81-25/SA 81-46, *Disabled Persons Enrolled in Summer Session, Special Session, and Extension Programs*, dated August 6, 1981, states that all extension program bulletins should contain a non-discrimination statement as required by federal regulations. All applications and registration forms should contain contact information for the disabled student services office.

The ExL dean stated that they were not aware of the requirement to include the non-discrimination statement and contact information for the disabled student services office.

Failure to include the disclosures increases the risk of non-compliance with federal regulations and hinders disabled students in obtaining required assistance.

Recommendation 8

We recommend that the campus ensure that a non-discrimination statement and information regarding the disabled students services office are included in all CES catalogs.

Campus Response

Agree. College of Extended Learning is reviewing catalogs, and the Internet, to ensure applicable non-discrimination statement and information is included. All future catalogs will have appropriate disclosures. In addition, the campus will ensure that appropriate disclosure of non-discrimination statement and information is included in campus materials, both paper and Internet. The corrective action is in process and will be implemented and effective with campus materials generated after September 30, 1999.

FEE SETTING, COLLECTION AND RECONCILIATION

Tuition fees for College of Extended Learning (ExL) non-credit extension courses were not 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 in campus user fees to the campus president.

The ExL interim executive director for academic support and finance stated that ExL was not aware of the requirement for presidential approval for non-credit fees.

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 by proper written approval.

Campus Response

Agree. College of Extended Learning will ensure that procedures are implemented to obtain proper written review and approval for fees in compliance with Campus Fee Policy - Executive Order No. 661 and applicable interpretation, including any review by the campus fee advisory committee and approval by the President or delegated authority as determined necessary. Procedures for compliance, reviews, and approvals are in process and will be implemented by September 30, 1999.

APPENDIX A: PERSONNEL CONTACTED

<u>Name</u>	<u>Title</u>
Blenda Wilson	President
Michelle Barker	Disbursement Coordinator, Student Financial Services
Richard Barrett	Accounting Technician, ExL
Spero Bowman	Director, Academic Resources
Robert Brocklehurst	Interim Associate Dean, ExL
Ronald Clouse	Director, Budget Planning and Management
Rosario Cuevas	Client Services Specialist, ExL
John Darakjy	Manager, Accounts Receivable
Jim Dole	Department Chair, Biology
Anne Evaniuk	Academic Program Specialist, ExL
Joyce Feucht-Haviar	Dean, ExL
Jennifer Gausman	Disbursement Technician, Student Financial Services
Teri Gustafson	Academic Support Specialist
Judy Keyes	Accounts Payable Supervisor
Robert Kiddoo	University Controller
Valari Kirkbride	Senior Program Coordinator, ExL
Mayumi Kowta	Associate Executive Director, ExL Academic Support
Gale LaFreniere	International Student Services Coordinator, ExL
Alice Lu	Academic Program Specialist, ExL
Paula Lumowa	Supervisor, Student Accounting
John Mason	Associate Vice President, Faculty Affairs
Thomas McCarron	Executive Director, University Corporation
Donald Miller	Associate Director, University Corporation
Marilyn Mindoro	Controller, University Foundation
Wilfredo Miranda	Compliance Officer, Financial & Accounting Services
Stephen Montgomery	Director, Human Resource Services
Andrea Polk	Manager, Employment Development
Delia Mackey Rudiger	Executive Assistant to the Provost
Sari Small	Director, ExL Summer Session/Intersession
Michael Stevenson	Senior Director, ExL Technology
James Sullivan	Interim Vice President, Administration and Finance
Debra Volker	Interim Registration Coordinator, ExL
Glen Winans	Interim Executive Director, ExL Academic Support and Finance
Peter Dinauer	Internal Auditor