

DEVELOPMENT

**CALIFORNIA STATE POLYTECHNIC UNIVERSITY,
POMONA**

**Report Number 95-13
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Abbreviations

- CFAE Council for Aid to Education**
- CSU California State University**
- CSPU California State Polytechnic University**
- CASE Council for Advancement and Support of Education**
- SAM State Administrative Manual**
- SHRM School of Hotel and Restaurant Management**
- SUAM State University Administrative Manual**

PURPOSE

Our overall audit objectives were to review: reliability, confidentiality and integrity of information; compliance with relevant federal and state law, Trustee policy and Chancellor's Office directives; effectiveness, efficiency and economy of operations; and attainment of established objectives and goals.

Within the overall audit objectives, some specific goals included:

- **to determine if internal controls provide adequate assurance that gifts are properly recorded and subject to reasonable accountability;**
- **to determine compliance with relevant tax laws regarding the handling of gifts;**
- **to determine if cash and negotiable items are adequately controlled and properly accounted for;**
- **to determine if nonpayroll operating expenditures are reasonable, comply with University policies, are properly authorized, and are adequately documented;**
- **to evaluate compliance with donor intentions;**
- **to determine if access to gift records is properly controlled with reasonable confidentiality of donor information;**
- **to verify that development activity is accurately reported; and**
- **to provide assurances that specific risks/concerns are addressed by reasonable mitigation measures.**

SCOPE AND METHODOLOGY

In *Educational Fund Raising - Principles and Practices*, institutional advancement is described as a broad function of "all activities and programs undertaken by an institution to develop understanding and support from all its constituencies in order to achieve its goals in securing such resources as students, faculty and dollars" including, for example, alumni affairs, internal and external communications, government and public relations, fund-raising, and enrollment management. Educational fund-raising is characterized as only one important element of institutional advancement. The author indicates that the term "development" is frequently used interchangeably with "fund-raising." This usage was adopted for audit purposes and used throughout this report.

This book also establishes fund-raising as a less sophisticated process than development. According to this model, some initial development activities (identification of prospects and cultivation of interest in the institution) need to be completed before the institution is ready for

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fund-raising. Other development activities are carried on after the gift is received to assure that the funds are used for the purpose intended (stewardship). Fund-raising is simply asking for the gift. Other distinguishing features are embodied in the following quotation:

Fund-raising is episodic; development is continuous. Fund-raising is focused on a particular objective or set of goals; development is a generic and long term commitment to the financial and physical growth of the institution.

Although terminology was used interchangeably, for purposes of this audit, development was considered in the broader concept indicated above - more than just asking for the gift but less than university advancement. For example, the alumni of the campus represent an important development resource, but alumni affairs was not emphasized. However, affiliated alumni organizations as separate 501(c)(3) corporations could be involved in fund-raising in addition to their membership program. The fund-raising component was included in the audit scope.

Most of the audit was focused in the central development function under the auspices of the campus vice president for university advancement. However, the campus was in the process of implementing a decentralized model which provides for fund-raising to take place in the various colleges. In order to gain the proper prospective of development functions campuswide and to complete review procedures related to fund-raising, we also interviewed key personnel in the seven colleges and other areas including the library, student affairs, athletics and alumni affairs as well as the Cal Poly Pomona Foundation.

The 1994/95 fiscal year was the primary period reviewed. We interviewed campus personnel and tested records pertaining to this period such as: cash receipts; bank deposits; non cash (property) gift acceptance and valuation documents; donor acknowledgments; financial ledgers; endowment investments; expenditure transactions; information data bases on prospects, donors, and donations; and inventory of contributed property.

Within university advancement, there were a number of different initiatives underway that had not matured or progressed to the point when, in our opinion, audit would be worthwhile. We did not pursue audit activity in these areas.

We have not performed any auditing procedures beyond the date of our report. Accordingly, our comments are based on our knowledge as of that date and should be read with that understanding. Since the purpose of our comments is to suggest areas for improvement, comments on favorable matters are not discussed.

BACKGROUND

A pivotal point in the maturation of the development function in the CSU occurred at the January 1991 meeting of the Board of Trustees. At this meeting and immediately thereafter, a series of actions were put into motion which initially called for implementation of comprehensive institutional advancement programs. Subsequently, the CSU contracted for help in evaluating institutional advancement activities with a consultant - Ketchum, Inc. which began work in March

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1993. The consultant issued two reports in July 1993 and January 1994. Both reports were presented to the Board of Trustees in early 1994. In accepting these reports, certain goals were established so that, over time, the CSU would phase in a base of voluntary support summarized as 10/3/1 - 10% above net General Fund in private sector giving, 30% of the 10% in unrestricted operating funds, and 10% of the 10% in endowments. Net General Fund was described as excluding fees and other income.

Based on the above timing, 1993/94 could be considered somewhat of a base year for measurement of performance against systemwide fund raising goals. In terms of the General Fund standard, recent history for CSPU, Pomona is recapped below as follows:

Table 1
Voluntary Giving as a Percent of
Net General Fund

YEAR	NET GENERAL FUND *	VOLUNTARY GIVING	PERCENT
1990/91	\$ 95,538,129	\$ 7,118,959	7.45
1991/92	88,708,550	5,007,284	5.64
1992/93	81,319,066	5,511,680	6.78
1993/94	77,952,522	7,041,304	9.03
1994/95	79,548,859	3,492,427	4.39

*= As printed in the Final Budget at the beginning of each fiscal year.

On a systemwide basis, twelve campuses reported increased giving in 1994/95 but, overall, there was a decline of approximately 8.5 percent attributed in part to several outstanding 1993/94 gifts.

In 1993/94, Cal Poly, Pomona ranked eight highest among the campuses in voluntary giving and seventh in terms of the percent of voluntary giving to net general fund appropriation.

The Chancellor's Office has collected special revenue statistics for the last two years- 1993/94 and 1994/95 and presented the information to the Board of Trustees at their January 1996 meeting. Cal Poly, Pomona has reported special revenues in the following categories:

**Table 2
Special Revenues**

	1993/94	1994/95
Sponsorships	\$ 215,928	\$ 7,300
Multi-Year Pledges	2,207,000	267,500
Grants and Contracts	6,151,252	6,357,912
Bequests and Revocable Trusts	0	100,000
	\$8,574,180	\$6,732,712
Endowment and Other Income	*	371,238
Total	\$8,574,180	\$ 7,103,950

*= Not reported in 1993-94

Endowment accounts at Cal Poly, Pomona were divided mainly between the Cal Poly Foundation and the campus accounting office as follows:

**Table 3
Endowments
as of 6/30/95**

	Amount	Percent
Cal Poly Foundation	\$ 1,548,335	94
University Accounting Office	102,032	6
	\$1,650,367	100

In May 1995, the campus implemented the Banner Alumni Development System data base for donor record keeping. This system is also used by several of the CSU campuses.

Effective April 1996, the campus vice president for student affairs assumed responsibility on an interim basis for university advancement.

OPINION

We visited the California State Polytechnic University, Pomona campus from February 12, 1996 to April 11, 1996 and audited the structure in effect at that time.

In our opinion, internal controls were adequate to assure that gifts were properly recorded, cash and negotiable gift instruments were properly controlled, donor intentions were followed, donor records were secure and kept confidential, and development activity was accurately reported. However, some additional attention is warranted in areas are mentioned in the executive summary below including the distribution of operating policies and procedures, security over donor data bases maintained by departments, reconciliation of donor records with accounting information, the timely transfer of restricted gifts and control over gifts-in-kind.

EXECUTIVE SUMMARY

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

SYSTEM CONTROLS AND SECURITY

POLICY/PROCEDURE MANUAL [8]

The campus did not complete a comprehensive policy and procedures manual for formal distribution of development control requirements to campus constituents. Misunderstandings and inconsistencies are reduced when written operating policies and procedures are properly distributed to campus constituents.

DONOR RECORDS [8]

Several campus departments did not implement the proper security procedures to restrict access to donor records maintained in their data bases. Implementing proper security procedures decreases the risk of unauthorized access to the department's donor records.

GIFT ACKNOWLEDGEMENTS [9]

The campus system for acknowledging and receipting gifts did not meet Title 5 requirements. Properly acknowledging donors reduces the possibility of misunderstandings occurring.

INTERNAL CONTROL PROCEDURES [10]

Internal control procedures over gift checks were inadequate. Properly addressing such issues as timely endorsement of checks, safeguarding of funds and forwarding of Acceptance of Gift forms decreases the risk of misuse of donated assets.

RECONCILIATION OF GIFT AND ACCOUNTING RECORDS [11]

A reconciliation of gifts/donations recorded in the Banner System and the campus and Foundation accounting records was not performed. The timely reconciliation of gifts/donations recorded in the Banner System database to the campus and Foundation accounting records reduces the risk of errors going undetected for long periods.

GIFTS-IN-KIND

VALUATION [11]

Gifts-in-kind valuation documentation and acknowledgement procedures were deficient. Retaining supporting documentation for gifts-in-kind valuation methodology reduces the possibility of overstating the campus inventory value and inaccurately reporting the financial statements. Omitting valuation amounts in acknowledgement letters for gifts-in-kind reduces misunderstandings as to the source of the valuation.

INVENTORY - GIFTED PROPERTY [12]

Gifts-in-kind, including furniture items received by campus departments, were not tagged and placed on the campus inventory in a timely manner. Affixing tags and placing property on the inventory in a timely manner increases control over property and properly states inventory value.

DISPOSAL OF GIFTS [13]

The campus system for tracking and disposing of gifts did not support a reasonable determination of compliance with IRS requirements on disposal of a gift or an aggregate of similar gifts over \$5,000 within two years of receipt. Submitting the required forms to the IRS will reduce campus exposure to fines and penalties.

RESTRICTED GIFTS [14]

Restricted gifts from donors solicited through the annual fund campaign were not transferred to department accounts in a timely manner. The timely transfer of restricted gifts to campus departments reduces the risk that funds may be used for other than what the donor requested.

It also provides the departments the opportunity to properly acknowledge and follow-up with the donors.

REPORTING OF GIFT DATA [15]

Gift data reporting by the campus for the 1994-95 year was incorrect as to matching gifts and valuation of endowment funds. In addition, corporate donor information in the Banner database, along with monthly gift statements, were not forwarded to campus departments. Properly reporting gift and endowment information assures that the campus will receive the appropriate credit for gifts received. Forwarding gift statements and matching gift data to campus departments in a timely manner assists with donor recognition and reduces the possible duplication of donor solicitations.

SYSTEM CONTROLS AND SECURITY

POLICY/PROCEDURES MANUAL

The campus did not complete a policy and procedures manual for formal distribution of development control requirements including a description of employee donations to campus constituents.

Education Code Section 89045 and State University Administrative Manual (SUAM) Section 2411.09 require written policies and procedures and descriptions of local control mechanisms to be developed to ensure compliance with applicable provisions of law and Trustee policy.

Development staff indicated that the policy and procedures manual had been a lower priority vis-a-vis the implementation of the Banner automated donor recordkeeping system. Employee donations were addressed only through payroll deduction.

When operating policies and procedures are either not in writing or policies and procedures that are in writing are obsolete, misunderstandings occur and inconsistencies in application of procedures develop.

Recommendation 1

We recommend that the campus complete and distribute a comprehensive development manual of policies and procedures.

Campus Response

Prior to the completion of this audit, efforts were underway in the office of University Development to initiate a collection and review of all existing policies and procedures related to the development effort. In addition to this review, new policies and procedures are being prepared for review by the respective directors of development (DOD) that serve the campus. It is anticipated this report will be ready for review by the vice president for Student Affairs and University Advancement shortly after the beginning of the new calendar year.

DONOR RECORDS

Several campus departments did not implement the proper security procedures to restrict access to donor records maintained in their data bases.

State Administrative Manual (SAM) Sections 4474 and 4841 require procedures to be implemented to protect the security and integrity of the data base and automated files in the custody of the system.

Department staff members believed that their donor information was safe through the regular back-up process. However, they were unaware of the requirement to implement proper security procedures to restrict access to the donor data base.

Not implementing proper security procedures increases the risk of unauthorized access to the department's donor records.

Recommendation 2

We recommend that the campus ensure that access to donor records is appropriately restricted.

Campus Response

Under the university's new record system being developed on the Banner system, there is a very workable process to restrict the access to any donor records. Each individual that has access capability, must receive an authorization clearance by the University Development Information Systems Department. In addition, each individual being given access is also encouraged to attend workshops on the use of the Banner system to insure their proper use of the system. As is customary in most computer controlled systems, each user is provided a secret personal access code for entry into the system. In addition, the university does not authorize the use of "shadow" databases that would contain sensitive donor record information.

GIFT ACKNOWLEDGEMENTS

The campus system for acknowledging and receipting gifts did not meet Title 5 requirements.

Official acknowledgement letters from the campus were issued to donors from various department staff members and/or college deans and notification was not provided to the central development office and the Office of the Chancellor.

Title 5, Section 42301 of the California Administrative Code indicates that all donations regardless of type or amount will be acknowledged in writing by the president using prescribed language with two copies of the acknowledgment sent to the Board of Trustees.

The development office staff indicated that they were unaware of the specific requirements for gift acknowledgements stipulated in Title 5.

Failure to acknowledge/improper acknowledgement of donors can result in misunderstandings and/or misinterpretations of gift intent.

Recommendation 3

We recommend that the campus adjust current gift acceptance procedures to assure compliance with the requirements of Title 5.

Campus Response

The acceptance and receipt of gifts by the university has often been delegated by the president to the respective development officer(s) performing the gift receipt process. We believe it is not the intent of Title V to produce copies of all donor receipts in duplicate individually signed by the president and forwarded to the Board of Trustees. This process is simply not possible considering the multiple thousands of gifts the university receives every year. In a discussion our review team had with the acting university auditor, there appears to be a concurrence that the existing policy requirement in Title V, Section 4201, is not feasible, and that an effort is being made by the chancellor's audit staff to adjust this section of Title V to accurately reflect the present receipting process.

INTERNAL CONTROL PROCEDURES

Internal control procedures over gift checks were inadequate.

Gift checks received in the College of Letters, Arts and Social Sciences (CLASS) and the College of Business were not restrictively endorsed and properly safeguarded. Checks remained unsecured several days in the departments and were not endorsed until received in the Cal Poly Foundation. Campus departments did not consistently forward Acceptance of Gift forms with their gift checks to the Cal Poly Foundation.

SAM Sections 8034, and 8030.1 address various aspects of internal control including timely endorsement and proper safekeeping of checks. In addition, campus policy requires an Acceptance of Gift form to be forwarded along with each gift check to the Cal Poly Foundation.

The development directors in the CLASS and the College of Business had not been provided with endorsement stamps and were unaware of the safekeeping requirements for checks. The director, Financial Affairs at the Cal Poly Foundation indicated that the Acceptance of Gift forms with checks requirement had been discussed and campus staff was continuously encouraged not to violate policy.

Inadequate separation of duties increases the risk of misuse of funds. Untimely endorsement of checks encourages the negotiation of lost or stolen instruments by other than state departments. Not safeguarding checks after collection and overnight increases the risk of misappropriation or theft.

Recommendation 4

We recommend that the campus improve procedures to assure:

- a. checks received in departments are restrictively endorsed as soon as they are received. If this is not practicable, we recommend that checks be restrictively endorsed by the end of the business day;
- b. a proper safekeeping for checks not in use or kept overnight; and,

- c. **an Acceptance of Gift form accompany all gift checks deposited with the Cal Poly Foundation.**

Campus Response

Steps have been taken to instruct those individuals responsible for opening gift/campaign mail in the respective college and school academic divisions to immediately endorse checks when received.

When not possible to deposit a gift check by the end of the business day, the checks will be placed into a locked drawer or safe box until ready for deposit on the next business day.

However, the majority of gifts received by the university generally come directly to the office of University Development. . . . an endorsement stamp . . . is used to endorse the check. In most cases, all checks are prepared for deposit by 2:00 P.M. on the business day of receipt . (see Attachment B)

An Acceptance of Gift (AG) form is required to be processed for every gift received, regardless of gift type (cash, check, securities, or property). . . .

RECONCILIATION OF GIFT AND ACCOUNTING RECORDS

A reconciliation of gifts/donations recorded in the Banner system and the campus and Foundation accounting records was not performed.

SAM Section 7900 requires a reconciliation to properly verify accounting records.

The development staff member who was assigned this responsibility had been on leave for part of the year.

A loss of funds could go undetected for an extended period of time when reconciliations are not prepared.

Recommendation 5

We recommend that a reconciliation of gift and accounting records be regularly performed for both the campus and the Cal Poly Foundation.

Campus Response

A new position, the gift administrator, has been recently added to the staff in the office of University Development. . . . to reconcile all gifts received on the Acceptance of Gift forms with the gift deposits that are recorded each month in both the university and foundation accounting offices. This information is then entered into the Banner system and appropriately coded to comply with the CFE reporting standards.

GIFTS-IN-KIND

VALUATION

Gifts-in-kind valuation documentation and acknowledgement procedures were deficient.

Campus departments did not always retain supporting documentation indicating the method of valuation for gifts-in-kind. Letters of acknowledgement, issued by the School of Hotel Restaurant and Management (SHRM), included a valuation established by the donor.

Entries into campus accounting/property records should always be supported by proper documentation. Values should not be included in acknowledgement letters.

The development officers indicated that campus departments were not always aware of the need to obtain/retain supporting documentation for gifts-in-kind during the valuation process. The director of Development for the SHRM indicated that donors appreciated a valuation amount included in their letters of acknowledgement, even though the campus policy normally precluded this practice.

Not retaining documentation in support of the valuation methodology for gifts-in-kind could result in the overstatement of the campus inventory and the inaccurate reporting of the financial statements. Including valuation amounts in acknowledgement letters for gifts-in-kind may create misunderstandings as to the source of the valuation.

One means of documenting the basis for gifts-in-kind exceeding \$5,000 is to request that the donor submit a copy of the appraisal required by the IRS.

Recommendation 6

We recommend that the campus:

- a. retain supporting documentation for the valuation methodology of gifts-in-kind; and,**
- b. ensure that valuation amounts of gifts-in-kind are not included in letters of acknowledgement issued to donors.**

Campus Response

Values are generally determined by making inquiries to the donor, or, where appropriate, by an individual at the university with specific expertise in the valuation of the gift-in-kind (GIK). . . .

The university's policy continues to exclude the listing of a dollar value of a gift in the receipt letter for any GIKs. . . . The incident referred to in this report where values were included in receipt letters . . . was clear by the content of the receipt that the university was not the one establishing the value. . . . (A sample copy . . . included . . .)

INVENTORY - GIFTED PROPERTY

Gifts-in-kind including furniture items received by campus departments were not tagged and placed on the campus inventory in a timely manner. Property identification procedures also did not include the tagging and capitalization of furniture items donated to the campus.

A sample selection of twenty four property items donated to the campus in 1994-95 indicated that twenty of the twenty-four items had not been tagged and placed on the inventory. The property records indicated further that there were property items dating back to 1991 in the amount of \$3,737,305 which had not been tagged or included on the inventory.

SAM Sections 8602, 8650 and 8651 require, when practical, that all state property will be tagged after acquisition. CSU Systemwide Memorandum AD 96-05 and State Management Memo 95-22 require inventory record keeping from \$500 to \$5,000. Executive Order 649 requires an inventory record keeping for theft sensitive items from \$50 to \$500.

The campus property officer indicated that expanded duties and responsibilities required of the property staff contributed to the inability of the property office to properly track gift items. The procurement officer also indicated that in 1984 campus management determined that the level of staff resources made it no longer practical to tag furniture items and telephone instruments.

When property items are not tagged and capitalized, control over property and the accuracy of the accounting records is reduced along with an understated inventory value.

Recommendation 7

We recommend that the campus improve procedures to tag and place donated items including furniture on the property inventory in a timely manner.

Campus Response

The campus office of Procurement and Support Services is reviewing its process of tagging gifted property. The director, Mr. Don Green, has also been working with Mr. Ellis Williams of the chancellor's internal audit staff on this particular issue as well the audit point covered in Number 8. Part of the problem that existed during the time of the audit was not the fault of the Procurement and Support Services office since they were not receiving timely notification that a gift of equipment had been received. Therefore, the office of University Development will incorporate into its new Gift Acceptance form a procedure to insure Procurement receives a hard copy of all gifts of property as received.

DISPOSAL OF GIFTS

The campus system for tracking and disposing of gifts did not support a reasonable determination of compliance with IRS requirements on disposal of a gift or an aggregate of similar gifts over \$5,000 within two years of receipt.

In a sample of twelve donated items surveyed from the property inventory during 1994/95, there was one instance of an item valued over \$5,000 that had not been held for two years before

disposal. When this item was received, the campus sent an acknowledgment letter apprising the donor of the need to file an IRS Form 8283. However, campus records could not confirm that the form had been filed.

The Internal Revenue Code (26USC6050L) requires a donee of any charitable deduction property that sells, exchanges or otherwise disposes of it within two years of receipt to file an information return, i.e., IRS Form 8282. In the Code of Federal Regulations (26CFR 1.6050L-1), the IRS has indicated that this requirement applies to any property in which the donee signs (or is presented for signature) an appraisal summary. The appraisal summary is Section B of IRS Form 8283 which has to be filed with the donor's tax return.

Technically, the necessity to file Form 8282 has not been engendered by the campus in apprising the donor of the need to file Form 8283. However, if Form 8283 was never prepared, the donor's tax deduction would have been jeopardized and it would have harmed the campus in cultivating donor relationships. Failure to file the Form 8282 would expose the campus to the risk of fines and penalties.

Recommendation 8

We recommend that the campus ensure that all donated items with a value over \$5,000 and retained for less than two years be properly reported to the IRS.

Campus Response

. . . To ensure the university continues to comply with this [IRS] regulation, a tickler system will be initiated in the University Development office to check on the disposition of all gifts covered by an IRS 8283 declaration.

RESTRICTED GIFTS

Restricted gifts from donors solicited through the annual fund campaign were not transferred to department accounts in a timely manner.

Annual fund restricted gift donations of \$38,109, received in 1994-95, were transferred to campus departments more than a year after receipt.

Prudent business practice allows for the timely transfer to the user department of all restricted funds.

Discussions with the annual fund staff indicated that the hiring of new staff during 1994-95 while some changes in procedures were occurring contributed to the untimely transfer of restricted funds.

Untimely transfer of restricted gifts to campus departments increases the risk that the funds may be used for other than that which the donor requested. Timely transfer provides the departments the opportunity to properly acknowledge and follow-up with the donors.

Recommendation 9

We recommend that the campus improve current procedures to assure that departments receive annual fund restricted gift solicitations and applicable supporting documentation as soon as practicable after receipt.

Campus Response

A new procedure has been implemented by the office of University Development to ensure restricted gifts are now distributed on a quarterly basis with a corresponding report to indicate the donor source of the gift as well as the related restriction.

REPORTING OF GIFT DATA

Gift data reporting by the campus for the 1994-95 year was incorrect as to matching gifts and valuation of endowment funds. In addition, corporate donor information in the Banner database, along with monthly gift statements, were not forwarded to campus departments.

The total matching gift category on the 1994-95 CFAE report was understated since gift data reported by campus departments was not included. Endowment funds were also not reported at market value for fiscal 1995 as required on the CFAE report.

CSU and the CFAE require an annual complete and accurate reporting of gift data.

The director, Information Systems indicated that during the initial stages of implementation of the Banner system, there were technical problems that affected data entry to the central database and the computer center did not respond in a timely manner. He also indicated that he was reluctant to provide reports to the campus departments which may have included inaccurate data.

The director, Financial Affairs at the Cal Poly Foundation indicated that endowment funds were not reported at market value because at the time the investment strategy for these funds was being revised.

Improperly reporting gift and endowment information does not assure that the campus will receive the appropriate credit for gifts received. Timely forwarding of gift statements and matching gift data to campus departments assists with donor recognition and reduces the possible duplication of donor solicitations.

Recommendation 10

We recommend that the campus assure that gift data reporting is accurate and that matching donor information and gift statements recorded in the central data base be forwarded to campus departments in a timely manner.

Campus Response

The responsibility for ensuring matching gifts be accurately recorded has been transferred to the university's new gift administrator in the office of University Development. This individual routinely checks all matching gifts as received and matches them with the corresponding donor file. As was the case in item Number 9, a new procedure has been implemented to generate a report from the university Banner system showing all matching gifts, which are in turn delivered to the respective academic divisional leader for dissemination where needed.

**APPENDIX A:
PERSONNEL CONTACTED**

<u>Name</u>	<u>Title</u>
Bob Suzuki	President
Arla Altman	Director of Development, University Advancement
Gene I. Awakuni	Vice President for Student Affairs and University Advancement
Ken Bonner	Information Systems Analyst, University Advancement
Brenda Briggs	Director, Financial Affairs, Cal Poly Foundation
Luz Castillo	Development Support, Office of Development
Cora Culla	Executive Director, Associated Students
Hamid Etesamnia	Acting Director, Computing Resources Center
Pat Farris	Vice President, Administrative Affairs
Linda Getting	Director of Development, College of Engineering
James Glass	Vice President, University Advancement
Gene Graham	Interim Director, Equine Science Programs
Edward Hohmann	Vice President, Academic Affairs
Sharon Joyce	Administration and Budget, University Advancement
Jack Kropf	Director of Development, College of Agriculture
Patricia Linn	Director of Development, College of Environmental Design
Rachiel Lucero	Program Coordinator, Alumni Affairs
Cheryl Meaux	Director of Development, University Library
Marilyn Mehaffie Ray	Director of Development, College of Business
Marge Melendez	Scholarship Administrator, Office of Financial Aid
Cindy Mosser	General Accounting Manager, Cal Poly Foundation
Beverly Rouse	Director of Development, School of Hotel/Restaurant Management
Dana Reedy	Prospect Research Coordinator, Office of Development
Carrie Rohlving	Director, Alumni Affairs
Glenn Shenker	Director of Development, Athletics
Ronald Simons	Executive Director of Development for Student Affairs and University Advancement
Pam Shinogle	Property and Records Management Officer
Mitchell Spann	Director, Annual Fund
Regina Webster	Director of Development, College of Letters, Arts and Sciences