

DEVELOPMENT

HUMBOLDT STATE UNIVERSITY,

Report Number 95-16

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Abbreviations

CASE Council for Advancement and Support of Education

CFAE Council for Aid to Education

CSU California State University

HSU Humboldt State University

IRS Internal Revenue Service

SAM State 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 makes a case to establish fund raising as a less sophisticated process than development. According to this model, some initial development activities (identification of

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prospects and cultivation of interest in the institution) need to be completed before the institution is ready for 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 somewhat 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 development and administrative services. In order to gain the proper perspective of development function operations campuswide and review procedures related to fund-raising at the same time we also interviewed key personnel in the four colleges and other areas including athletics, alumni affairs, radio station KHSU, and the university center as well as the Humboldt State University 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 development, there were a number of different initiatives underway that had not matured or progressed to the point when, in our opinion, an audit would be worthwhile. We did not pursue audit activity in these areas. Examples include the relatively new positions for major gifts and planned giving, capital campaign, and the positioning of development officers within the colleges.

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 Board of Trustees meeting. 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 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 percent above net General Fund in private sector giving, 30 percent of the 10 percent in unrestricted operating funds, and 10 percent of the 10 percent in endowments.

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 Humboldt is recapped as follows:

Table 1
Voluntary Giving as a Percent of
Net General Fund*

YEAR	NET GENERAL FUND *	VOLUNTARY GIVING **	PERCENT
1990/91	\$54,889,820	\$1,770,556	3.23
1991/92	52,173,273	1,585,536	3.04
1992/93	48,111,378	1,165,801	2.42
1993/94	46,120,367	3,347,647	7.26
1994/95	46,901,013	1,748,257	3.73

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

** = Per annual CFAE reports and CSU Board of Trustee presentations except for 1994/95 when \$1,805,995 was reported in error.

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 1994/95, Humboldt ranked sixteenth among the campuses in voluntary giving and fifteenth 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. Humboldt has reported special revenues in the following categories:

**Table 2
Special Revenues**

	1993/94	1994/95
Sponsorships	\$163,385	\$16,250
Multi-Year Pledges		10,000
Grants and Contracts	5,752,556	7,610,756
Bequests and Revocable Trusts	48,429	6,500,000
Endowment and Other Income	*	329,647
Total	\$5,964,370	\$ 14,466,653

*= Not Reported in 1993-94

Endowment accounts at Humboldt were divided mainly between the Humboldt State University Foundation and the campus accounting office as follows:

**Table 3
Endowments at Market Value
as of 6/30/95**

	Amount	Percent
HSU Foundation	\$3,484,943	72
University Accounting	1,355,767	28
T	\$4,840,710	100

The University Relations office currently uses Blackbaud's "Raisers Edge" data base software on a PC-based local area network system for donor record keeping purposes. This system stands alone and is not linked to the regular campus computer system.

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The vice president for Development and Administrative Services was responsible for university development activities.

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OPINION

We visited the Humboldt State University campus from May 13, 1996 to June 14, 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 from management is required for improvements in the areas mentioned in the executive summary below. These areas include system control and security; control over gifts-in-kind; reconciling donor records with accounting information; the reporting of endowment activity; updating the endowment policy; developing a formal disaster recovery plan and the testing of back-up recovery procedures.

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

POLICIES/PROCEDURES MANUAL [8]

The campus did not include control requirements for employee donations in the formal distribution of development policies and procedures to local constituents. Misunderstandings and inconsistencies are reduced when operating policies and procedures are reduced to writing.

SECURITY PROCEDURES [8]

The campus radio station (KHSU) did not implement proper security procedures to restrict access to its donor data base. Implementing proper security procedures reduces the risk of unauthorized access to donor records.

GIFT ACKNOWLEDGEMENTS [9]

The campus system for acknowledging and receipting gifts did not meet the requirements of Title 5. Properly informing donors as to the recipient of their gift checks reduces the possibility of misunderstandings occurring regarding the intent of their donations.

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GIFT DEPOSITS [10]

Gift checks made payable by donors to the campus were not properly deposited in a state trust account. Properly informing donors as to the recipient of their gift checks reduces the possibility of misunderstandings regarding the intent of their donations.

INTERNAL CONTROL PROCEDURES [11]

Internal control procedures over gift checks were inadequate. Timely endorsements serve to discourage the negotiation of lost or stolen instruments by other than state departments. Properly safeguarding checks after collection and overnight reduces the risk of misappropriation or theft.

RECONCILIATION OF GIFT AND ACCOUNTING RECORDS [12]

A reconciliation of gifts/donations in the Blackbaud system and the HSU Foundation accounting records was not performed. The timely reconciliation of gifts/donations received by University Relations to the HSU Foundation accounting records reduces the risk of errors going undetected for long periods.

FISCAL INFORMATION TECHNOLOGY [12]

The campus had not developed a formal information technology (IT) disaster recovery plan. In addition, back-up recovery procedures for the stand alone donor-based systems in the University Relations office, radio station KHSU and the athletic department had not been tested. Developing a formal disaster recovery plan and regularly testing the back-up recovery procedures for the computer system in University Relations will assure the campus that business operations will continue or return to normal operations after a disruptive event such as an earthquake, power outage, or computer virus so that a loss of donor records and/or donations would be avoided.

GIFTS-IN-KIND

VALUATION [13]

Gift-in-kind valuation documentation was deficient. Strengthening procedures to assure that Gift Proposal forms for gifts-in-kind are forwarded to University Relations to be properly entered into the central donor data base decreases the risk of misuse of donated assets.

INVENTORY-GIFTED PROPERTY [14]

Gifts-in-kind, including furniture items, were not always tagged and placed on the campus inventory in a timely manner. Tagging and capitalizing increases both the control over property and the accuracy of the accounting records.

REPORTING OF GIFT DATA [15]

Endowment funds were not reported at market value for fiscal 1995 as required on the annual CFAE report. In addition, the endowment category on the CFAE report also did not include endowment accounts maintained in 1994-95 by the campus accounting office. Properly reporting gift and endowment information assures that the campus will receive the appropriate credit for gifts received.

OBSERVATIONS, RECOMMENDATIONS, AND CAMPUS RESPONSES

SYSTEM CONTROLS AND SECURITY

POLICIES/PROCEDURES

The campus did not include control requirements for employee donations in the formal distribution of development policies and procedures to local 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.

The University Relations staff indicated that the current practice is to consider employee donations the same as all other campus donations although employees are informally cautioned regarding their personal donations.

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

Recommendation 1

We recommend that the campus include control requirements for employee donations as part of the comprehensive development policies and procedures distributed to local constituents.

Campus Response

We concur with the recommendation. Control requirements for employee donations have been incorporated as part of the comprehensive development policies and procedures distributed to faculty and staff.

SECURITY PROCEDURES

The campus radio station (KHSU) did not implement proper security procedures to restrict access to its donor data base.

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.

The KHSU general manager indicated that security measures were not seen as a high priority in the initial installation. However, a replacement system with added security features was under review.

Not implementing proper security procedures increases the risk of unauthorized access to KHSU donor records.

Recommendation 2

We recommend that the campus take the action required to ensure that access to donor records are appropriately restricted.

Campus Response

We concur. The focus of this recommendation was the security of donor information at the campus radio station, KHSU. Subsequent to the audit, KHSU purchased and installed a new data base system which is password protected. The work station is not networked or in a shared office space.

GIFT ACKNOWLEDGEMENTS

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

Official letters of acknowledgement were issued from the president to cash donors who donated a minimum of \$200. However, these letters did not contain the language prescribed in Title 5 and copies were not sent to the Trustees. In addition, gift donations to the athletics department and KHSU did not require an official acknowledgement from the president.

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

The director of University Relations was unaware of Title 5 gift acceptance requirements and he indicated that the campus decided instead to adopt IRS regulations regarding acknowledgement and receipting procedures.

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 Title 5 acknowledgement requirements.

Campus Response

We concur with the recommendation regarding Title 5, Section 42301 of the California Administrative Code. We recommend that the campus adjust current gift acceptance procedures that are more contemporary and commonly used by higher education institutions throughout the United States. Current Title 5 requirements were instituted at a time when CSU

campuses were not actively engaged in raising private funds. It is important to note that we acknowledge all gifts from donors and follow receipting procedures required by the Internal Revenue Service.

GIFT DEPOSITS

Gift checks made payable by donors to the campus were not properly deposited in state accounts.

Gift solicitation procedures required prospective donors to make their gift checks payable to Humboldt State University even though they were subsequently deposited into non-state accounts maintained by the foundation and university center.

Education Code, section 89721 requires the chief fiscal officer to deposit gifts and donations to the campus into local trust accounts.

The staff in the University Relations and athletics departments indicated that, while their gift checks were not deposited in campus accounts, the prospective donors were given verbal assurances regarding the intent of their donations.

Failure to properly inform donors as to the recipient of their gift checks increases the possibility of misunderstandings regarding the intent of their donations.

Recommendation 4

We recommend that the campus:

- a. deposit gift checks made payable to the campus into a local campus trust account; and,**
- b. adjust solicitation procedures to assure compliance with donor intent.**

Campus Response

We concur with the recommendation.

- a. During the audit we immediately began depositing checks made payable to *Humboldt State University* (vs. the *Humboldt State University Foundation*) as recommended by Associate Auditor Ellis Williams.**
- b. We implemented solicitation procedures to assure compliance with donor intent in July of 1995. The primary period of the audit was for fiscal year 1994/95.**

INTERNAL CONTROL PROCEDURES

Internal control procedures over gift checks were inadequate.

Gift checks received by the University Relations office were retained in the department for as long as four days without receiving a restrictive endorsement. In addition, checks retained overnight by radio station KHSU were neither restrictively endorsed nor properly safeguarded.

SAM Section 8034 requires that checks be endorsed as soon as they are received and certainly no later than the end of the business day.

Untimely endorsements encourage 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 5

We recommend that the campus improve procedures to assure:

- a. checks 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; and**
- b. checks kept overnight be properly safeguarded.**

Campus Response

We concur.

- a. During the audit, University Relations' personnel immediately began endorsing donor checks and delivering those checks by the end of each business day to either the Humboldt State University Foundation or Humboldt State University Fiscal Affairs. Authorized personnel in the Department of Athletics and KHSU have initiated endorsing donor checks and delivering those checks by the end of each business day to either the University Center or Humboldt State University Foundation.**
- b. During the audit University Relations' personnel immediately discontinued holding donor checks overnight. Current practice is to deliver all checks by the end of each business day to either the Humboldt State University Foundation or Humboldt State University Fiscal Affairs. It is important to underscore that University Relations has always secured donor checks in locked drawers prior to endorsement and transfer. Athletics and KHSU are currently securing checks in a locked drawer/file prior to daily endorsement and transfer.**

RECONCILIATION OF GIFT AND ACCOUNTING RECORDS

A reconciliation of gifts/donations in the Blackbaud system and the HSU Foundation accounting records was not performed by the University Relations office.

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

The director of University Relations indicated that this task had been given a low priority due to a loss of staff.

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

Recommendation 6

We recommend that University Relations regularly perform a reconciliation of gifts recorded in its donor system data base and foundation accounting records.

Campus Response

We concur. We plan to regularly reconcile gifts recorded in our donor system data base with the HSU Foundation accounting records.

FISCAL INFORMATION TECHNOLOGY

The campus had not developed a formal information technology disaster recovery plan. In addition, back-up recovery procedures for the stand alone donor-based systems maintained by the University Relations office, radio station KHSU and the athletic department had not been tested.

SAM Sections 4476 and 4843.1 require each campus and state agency to establish and maintain a disaster recovery plan and an operational recovery plan to protect its information assets in the event of a disaster or serious disruption to its operations. Also required are plans for resuming operations following a disaster affecting those applications.

The new director of Computing and Telecommunications Services indicated that staff turnover in key positions in the computer center was the main reason a formal plan had not been developed.

Without a disaster recovery plan and periodic testing of the back-up recovery procedures the campus cannot be assured that business operations could continue or return to normal operations after a disruptive event such as an earthquake, power outage, or computer virus so that a loss of donor records and/or donations would be avoided.

Recommendation 7

We recommend that the campus:

- a. develop a written disaster recovery plan; and,**
- b. periodically test the back-up recovery procedures established for the donor-based systems maintained by the University Relations office, radio station KHSU, and the athletic department.**

Campus Response

We concur.

- a. Humboldt State developed a strategic plan for information technology during academic year 1995/96. A new effort is presently underway to develop a campuswide tactical technology plan. One component of that plan is disaster recovery. In preparation for this planning effort, Computing and Telecommunications Services has been contacting consulting firms to identify costs for their assistance in developing and implementing plans. Also, an agreement has been reached with Sonoma State University to exchange backup tapes containing critical information.
- b. University Relations, KHSU, and the athletic program will periodically test their backup recovery procedures for their donor data bases. University Relations automatically conducts a backup of its entire data base on a daily basis with information stored on three rotating tape cartridges. One cartridge is stored off campus. Athletics and KHSU are in the process of purchasing hardware and software to make daily backups of data.

GIFTS-IN-KIND

VALUATION

Gifts-in-kind valuation documentation was deficient.

Campus departments did not always retain supporting documentation indicating the method of valuation for gifts-in-kind. Gift Proposal forms were not always submitted by campus departments to University Relations for a proper entry into the central donor data base.

Entries into campus accounting/property records should always be supported by proper documentation. In addition, campus policy requires the completion of a Gift Proposal form by campus departments prior to the acceptance of gifts-in-kind.

The development staff 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 University Relations also indicated that campus departments were continuously encouraged to follow campus policy.

Not retaining documentation from donors in support of the valuation for gifts-in-kind could result in the overstatement of the campus inventory and the inaccurate reporting of the financial statements. Strengthening procedures to assure that Gift Proposal forms for gifts-in-kind are forwarded to University Relations to be properly entered into the central donor data base decreases the risk of misuse of donated assets.

Recommendation 8

We recommend that the campus:

- a. retain supporting documentation for the valuation methodology of gifts-in-kind; and,**
- b. strengthen procedures to assure that Gift Proposal forms in support of gifts-in-kind are forwarded to University Relations for entry into the central donor data base.**

Campus Response

We concur.

- a. We will be more diligent in obtaining documentation used by donors for gifts-in-kind.**
- b. In April 1996 (prior to the audit) we strengthened our procedures to assure that Gift Proposal forms in support of gifts-in-kind were forwarded to University Relations for entry into the central donor data base. However, such procedures were not in evidence since the primary period of the audit was for fiscal year 1994/95.**

INVENTORY - GIFTED PROPERTY

Gifts-in-kind, including furniture items, were not always tagged and placed on the campus inventory in a timely manner.

Four of the gift-in-kind items in our sample of twelve were received by campus departments and were not tagged and placed on the campus inventory in a timely manner. In addition, one of the four gifts was a furniture item and campus property identification procedures did not include the tagging and capitalization of furniture.

SAM Sections 8650 and 8651 require, when practical, that all state property will be tagged after acquisition. SAM Sections 8602 and 8651 describe the requirements for tagging and capitalizing property items.

The campus property officer indicated that he had not been informed by the departments that these items had been received. He also believed that CSU systemwide policy did not require the tagging and capitalization of furniture items for identification/accountability purposes. However, there is no evidence of such a policy.

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 9

We recommend that the campus:

- a. Improve property identification procedures to assure that all property items are tagged and placed on the property inventory in a timely manner; and**
- b. Adjust the current property identification procedures to include the tagging and capitalization of furniture item donations.**

Campus Response

We concur.

- a. We will enhance our efforts to ensure that gifts-in-kind are placed on the property inventory in a timely manner as required by the State Administrative Manual for *Property Accounting* and State Department of Finance Management Memo 95-22: *Asset Capitalization Criteria*.**
- b. Furniture items will be identified according to procedures for tagging and capitalization as required by the State Administrative Manual for *Property Accounting* and State Department of Finance Management Memo 95-22: *Asset Capitalization Criteria*.**

REPORTING OF GIFT DATA

Gift data reporting by the campus for 1994-95 was incorrect as to the valuation and total number of endowment funds.

Endowment funds were not reported at market value for fiscal 1995 as required on the annual CFAE report. In addition, the endowment category on the 1994-95 CFAE report was also understated since endowment accounts maintained by the campus accounting office were not included.

CSU systemwide directives and CFAE reporting instructions require a complete and accurate annual reporting of gift data.

The director of University Relations indicated that the 1994-95 year was the first time his department was required to complete the CFAE report and he was uncertain what information/data should be included.

Reporting statistical data improperly will result in an inaccurate CFAE report which precludes the campus from being properly credited for gifts received during the year.

Recommendation 10

We recommend that the campus take the appropriate action to ensure that endowment funds are accurately reported on the annual CFAE report.

Campus Response

We concur and have taken action to ensure that all endowment funds are accurately reported on annual CFAE reports. With regard to 1994/95, the audited financial statement of the HSU Foundation reported an Endowment Fund market value of \$2.7 million. The CFAE report was \$3.4 million. It thus appeared that the higher market value had to have been reported. The issue became more confusing, however, because in 1994/95 the independent auditor had also reclassified a portion of the Plant Fund as endowment, and then had increased that valuation by a general appreciation factor. Those changes could have enabled the Foundation to report an increase of \$326,000; however, that increase was not claimed since the hydroelectric plant included in the market valuation increase was in the process of being decommissioned.

**APPENDIX A:
PERSONNEL CONTACTED**

<u>Name</u>	<u>Title</u>
Alistair McCrone	President
Pamela Allen	Director of Alumni Affairs
Beni Bennett	Clerical Assistant
William Cannon	Director, Computing and Telecommunications Services
Heidi Chien	Associate Director, University Center
Don Christensen	Vice President for Development and Administrative Services
Marty Coelho	Associate Director, Athletics
Doris Gunther	Accounting Supervisor
James Hamby	General Manager, HSU Foundation
Paul Meyer	University Property Supervisor
Jill Paydon	General Manager, KHSU
Jan Petranek	Director of Corporate and Foundation Relations
Susan Simon	Clerical Assistant, Athletics
J. Michael Slinker	Director of University Relations
Mary Wells	Director of Annual Fund