

**FISMA**  
**CALIFORNIA STATE UNIVERSITY,**  
**SACRAMENTO**

**Report Number 00-08**  
**May 7, 2001**

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**BOARD OF TRUSTEES**  
**THE CALIFORNIA STATE UNIVERSITY**

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## **ABBREVIATIONS**

CSU	California State University
CTO	Compensatory Time Off
FISMA	Financial Integrity and State Manager's Accountability Act
INS	Immigration and Naturalization Service
SAM	State Administrative Manual
SUAM	State University Administrative Manual

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## INTRODUCTION

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### PURPOSE

The principal audit objective was to assess the adequacy of controls and systems to ensure that:

- ▶ Cash receipts are processed in accordance with laws, regulations, and management policies.
- ▶ Receivables are promptly recognized and balances are periodically evaluated.
- ▶ Purchases are made in accordance with laws, regulations, and management policies.
- ▶ Revolving fund disbursements are authorized and processed in accordance with laws, regulations, and management policies.
- ▶ Cash disbursements are properly authorized and made in accordance with established procedures and adequate segregation of duties exists.
- ▶ Payroll/personnel criteria for hiring employees, establishing compensation rates, and authorizing disbursements are controlled and access to personnel and payroll records and processing areas are restricted.
- ▶ Purchase and disposition of fixed assets are controlled and assets are promptly recorded in the subsidiary records.
- ▶ Physical computer controls are in place and functioning.
- ▶ Investments are adequately controlled and securities are safeguarded.
- ▶ Trust funds are established in accordance with State University Administrative Manual guidelines.

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### SCOPE AND METHODOLOGY

The management review emphasized, but was not limited to, compliance with state and federal laws, Board of Trustee policies, and Office of the Chancellor policies, letters, and directives. For those audit tests that required annualized data, fiscal year 1998-99 was the primary period reviewed. In certain instances, we were concerned with representations of the most current data—in such cases, the test period was 1999-2000 year-to-date. Our primary focus was on internal controls. Specifically, we reviewed and tested:

- ▶ Procedures for receipting and storing cash, segregation of duties involving cash receipting, and recording of cash receipts.

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## INTRODUCTION

- ▶ Establishment of receivables and adequate segregation of duties regarding billing and payment of receivables.
- ▶ Approval of purchases, receiving procedures, and reconciliation of expenditures to State Controller's balances.
- ▶ Limitations on the size and types of revolving fund disbursements.
- ▶ Use of petty cash funds, periodic cash counts, and reconciliation of bank accounts.
- ▶ Authorization of personnel/payroll transactions and accumulation of leave credits in compliance with state policies.
- ▶ Posting of the property ledger, monthly reconciliation of the property to the general ledger, and physical inventories.
- ▶ Access restrictions to automated accounting systems and proper documentation of the systems.
- ▶ Procedures for initiating, evaluating, and accounting for investments.
- ▶ Establishment of trust funds, separate accounting, adequate agreements, and annual budgets.

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. Since the purpose of our comments is to suggest areas for improvement, comments on favorable matters are not addressed.

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## BACKGROUND

In 1983, the California Legislature passed the Financial Integrity and State Manager's Accountability Act of 1983 (FISMA). This act required state agencies to establish and maintain a system of internal accounting and administrative control. To ensure that the requirements are fully complied with, the head of each agency is required to prepare and submit a report on the adequacy of the system of internal accounting and administrative control following the end of each odd-numbered fiscal year. The Office of the University Auditor of the California State University (CSU) is currently responsible for conducting such audits within the CSU. This report represents our biennial review.

## OPINION

We visited the CSU Sacramento campus from October 23, 2000, through December 15, 2000, and made a study and evaluation of the accounting and administrative control in effect as of December 15, 2000. Our study and evaluation were conducted in accordance with the *Standards for the Professional Practice of Internal Auditing*, issued by the Institute of Internal Auditors, and included the audit tests we considered necessary in determining that accounting and administrative controls are in place and operative.

CSU Sacramento's management is responsible for establishing and maintaining adequate internal control. This responsibility, in accordance with Government Code, Sections 13402 et seq., includes documenting internal control, communicating requirements to employees, and assuring that internal control is functioning as prescribed. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of control procedures.

The objectives of accounting and administrative control are to provide management with reasonable, but not absolute, assurance that:

- ▶ Assets are safeguarded against loss from unauthorized use or disposition.
- ▶ Transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of reliable financial statements.
- ▶ Financial operations are conducted in accordance with policies and procedures established in the State Administrative Manual, Education Code, Title 5 and Trustee policy.

Our study and evaluation did not reveal any significant internal control problems or weaknesses that would be considered pervasive in their effects on the accounting and administrative controls. However, we did identify other reportable weaknesses that are described in the executive summary and in the body of the report.

In our opinion, the accounting and administrative controls at CSU Sacramento in effect as of December 15, 2000, taken as a whole, were sufficient to meet the objectives stated above.

As a result of changing conditions and the degree of compliance with procedures, the effectiveness of controls change over time. Specific limitations that may hinder the effectiveness of an otherwise adequate system of controls include, but are not limited to: resource constraints, faulty judgments, unintentional errors, circumvention by collusion, and management overrides. Establishing controls that would prevent all these limitations would not be cost-effective; moreover, an audit may not always detect these limitations.

## **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.

### **CASH RECEIPTS [6]**

Checks received in admission and records were not always endorsed. Adequate controls related to endorsements reduce the risk of loss due to inappropriate actions.

### **CASH DISBURSEMENTS [6]**

Invoices were not always promptly paid. In addition, vendor data records were incomplete in certain instances. Adequate controls over cash disbursements reduce the risk of noncompliance with the *Prompt Payment Act*, misappropriation of funds, and inefficiencies related to disbursement procedures.

### **PAYROLL AND PERSONNEL [7]**

#### **FORM I-9 [7]**

I-9 forms were oftentimes incomplete. Adequate controls over I-9 forms reduce the risk of noncompliance with Immigration and Naturalization Service requirements and fines associated with noncompliance.

#### **SEPARATION PROCEDURES [8]**

Separation procedures for part-time faculty employees were inadequate. Adequate separation procedures reduce the risk of loss associated with employees not returning university assets.

#### **COMPENSATORY TIME OFF [9]**

Some employees were not paid for compensatory time off (CTO) in accordance with their respective bargaining unit contracts. Adequate controls over CTO reduce the risk of noncompliance with bargaining unit contracts and limit liability due to breach of contract.

## **TRUST FUNDS [10]**

### **TRUST AGREEMENTS [10]**

Trust agreements did not contain all the required information. Adequate documentation of trust agreements reduces the risk of inappropriate disposition of funds.

### **TRUST BALANCES [11]**

Based on our review of 19 trust project balances, one was noted as having a negative balance of \$11,812 as of June 30, 2000. Adequate controls and documentation over trust projects reduce the risk of monetary loss and noncompliance with state rules and regulations.

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## OBSERVATIONS, RECOMMENDATIONS, AND CAMPUS RESPONSES

### CASH RECEIPTS

Checks received in admission and records were not always endorsed. Four of nine checks reviewed were not endorsed at the end of day.

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

SAM §8034.1, *General Endorsement Instructions*, state, in part, that agencies will endorse checks, warrants, money orders, and other negotiable instruments on the day they are received. Timely endorsements serve to discourage the use of lost or stolen negotiable instruments by someone other than the state agency.

The registrar indicated that checks were not endorsed due to staff members failing to follow established procedures.

Inadequate controls related to endorsements increase risk of loss due to inappropriate actions.

#### **Recommendation 1**

We recommend that the campus strengthen procedures to ensure that all checks are endorsed timely.

#### **Campus Response**

Admissions and Records issued a revised procedure to reinforce the check endorsement requirement. This procedure was distributed to Admissions and Records staff in November 2000. To clear this finding, we will provide a copy of the procedure with the transmittal memo to the staff.

### CASH DISBURSEMENTS

Invoices were not always promptly paid. In addition, vendor data records were incomplete in certain instances.

Based on our review of 30 vendors, the following were noted:

- ▶ Three invoices were paid 34, 53, and 56 days past the due date.
- ▶ Vendor residency status was not noted on three vendor data records.

Government Code §927.1(a), *Prompt Payment Act*, states, in part, that a state agency that acquires property or services pursuant to a contract with a business, including any approved change order or contract amendment, shall make payment to the person or business on the date required by the contract.

SAM §20050 states, in part, that elements of a satisfactory system of internal accounting and administrative control shall include, but are not limited to, system of authorization and record-keeping procedures adequate to provide effective accounting control over assets, liabilities, revenues, and expenditures.

The accounts payable supervisor indicated that the late payments resulted from invoices and change orders not being submitted from campus departments to accounts payable in time for prompt payment. He also stated that the vendor address is utilized when processing payments rather than the box checked on the vendor data form.

Inadequate controls over cash disbursements increase the risk of noncompliance with the *Prompt Payment Act*, misappropriation of funds, and inefficiencies related to disbursement procedures.

### **Recommendation 2**

We recommend that the campus strengthen procedures to comply with the *Prompt Payment Act* and to completely document vendor data records.

### **Campus Response**

By the end of the summer, Accounts Payable will reinforce the need for the staff to comply with procedures regarding prompt vendor payments and completion of vendor data records. To clear this finding, we will provide copies of the documentation that reinforces compliance with these procedures.

## **PAYROLL AND PERSONNEL**

### **FORM I-9**

I-9 forms were oftentimes incomplete.

An examination of six I-9 forms indicated the following:

- ▶ The date that an employee began working was not noted on five I-9 forms.
- ▶ The signature of the employer or authorized representative was not noted on one form.
- ▶ Resident status (e.g., citizen, permanent resident) was not checked on one form.

Immigration Reform and Control Act of 1986 requires that an Immigration and Naturalization Service (INS) Form I-9 be used by employers as a record of their basis for determining eligibility of an employee to work in the United States, and employers must complete and maintain Form I-9 for each and every employee.

The payroll manager indicated that the incomplete I-9 forms were due to the high turnover of payroll staff and training issues.

Incomplete I-9 forms increase the risk of noncompliance with INS requirements and fines associated with noncompliance.

### **Recommendation 3**

We recommend that the campus strengthen procedures to complete INS I-9 forms.

### **Campus Response**

By the end of the summer, Payroll Services will reinforce the need for the staff to accurately complete all INS I-9 forms. To clear this finding, we will provide copies of the documentation that reinforces compliance with this process.

## **SEPARATION PROCEDURES**

Separation procedures for part-time faculty employees were inadequate.

Checkout and clearance forms were not noted on four of nine personnel files reviewed. The four were part-time faculty employees.

SAM §8580.4 describes the need for adequate separation procedures, including preparation of a clearance form that includes clearance of revolving fund advances (travel and salary), return of keys, equipment, credit cards, etc.

The university budget officer indicated that the checkout process related to part-time faculty was the responsibility of the departments, and not the payroll office. However, there is a need to reinforce department compliance with this checkout process.

Inadequate separation procedures increase the risk of loss associated with employees not returning university assets.

### **Recommendation 4**

We recommend that the campus strengthen separation procedures for part-time faculty employees.

### **Campus Response**

By the end of the calendar year, the university will revise the process for part-time faculty checkout. This information will be distributed to all academic departments. To clear this finding, we will provide a copy of the revised process.

### **COMPENSATORY TIME OFF**

Some employees were not paid for compensatory time off (CTO) in accordance with their respective bargaining unit contracts.

Our review of 15 employee files indicated that:

- ▶ One employee, formerly in bargaining unit R08, accrued 530 CTO hours as of June 30, 2000, (currently, the employee belongs to management M80).
- ▶ One employee in technical and support services, bargaining unit R09, accrued 135.50 CTO hours as of December 30, 1999.
- ▶ One employee in skilled craft, bargaining unit R06, accrued 251.96 CTO hours as of June 30, 2000.

Fair Labor Standards Act states, in part, that a public safety employee (bargaining unit R08) may not accrue more than 480 CTO hours. Once such an employee accrues 480 hours, he/she should be paid overtime in cash until the accrued CTO balance falls below 480.

Bargaining unit contract (R09) states, in part, that CTO should be taken within the year it is earned whenever possible. If an employee has been unable to take his/her CTO and has a CTO balance in excess of one hundred twenty (120) hours as of December 31, he/she shall be paid in cash for all hours in excess of one hundred twenty (120). Such payment shall be made by February 1 of each year.

Bargaining unit contract (R06) states, in part, that overtime worked beyond the accrual of two hundred and forty (240) hours of compensatory time shall be paid in cash, and overtime for which cash compensation will be paid should be scheduled for payment in the pay period following the pay period in which the overtime was worked.

The payroll manager indicated that payroll reports generated from the chancellor's office did not identify exempt employees with excess CTO hours.

Inadequate controls over CTO increase the risk of noncompliance with bargaining unit contracts and increase liability due to breach of contract.

### **Recommendation 5**

We recommend that the campus:

- a. Consult with the chancellor's office on requirements for paying CTO for employees moving from represented to exempt positions.
- b. Strengthen its procedures to ensure excess CTO hours are paid in accordance with respective bargaining unit contracts.

### **Campus Response**

By the end of the summer, Payroll Services will reinforce the need for the staff to review CTO balances to ensure compliance with applicable bargaining unit contracts. To clear this part of the finding, we will provide copies of the documentation that reinforces compliance with this process.

By the end of the calendar year, Payroll Services, with approval from the appropriate administrator, will arrange payment of the excess CTO for the employees identified in the audit. To clear this part of the finding, we will provide payroll reports that reflect payment for the excess CTO.

## **TRUST FUNDS**

### **TRUST AGREEMENTS**

Trust agreements did not contain all the required information.

Instructions for closing an account, disposition on any unexpended balance, administrative costs, and effective date were not documented on 4 of 11 trust agreements reviewed.

SAM §19440.1 states, in part, that each trust account established shall be supported by documentation as to the type of trust; donor or source of trust monies; purpose of the trust; time constraints; persons authorized to withdraw or expend funds; specimen signatures; reporting requirements; instructions for closing the account; disposition of any unexpended balance; and restrictions on the use of monies for administrative or overhead costs. This documentation will be retained until the trust is dissolved.

The university cash accountant indicated that the number of trust accounts and amount of activity processed against these accounts precludes the unit from conducting periodic documentation reviews.

Inadequately documented trust agreements increase the risk of inappropriate or untimely disposition of funds.

### **Recommendation 6**

We recommend that the campus strengthen procedures to ensure that trust agreements are in compliance with state requirements.

### **Campus Response**

By the end of summer, Accounting Services will reinforce the need for the staff to properly document trust account specification sheets. In addition, Accounting Services will update all current trust account specification sheets to reflect all required information. To clear this finding, we will provide copies of the documentation that reinforces compliance with these procedures.

## **TRUST BALANCES**

Based on our review of 19 trust project balances, one was noted as having a negative balance of \$11,812 as of June 30, 2000.

State University Administrative Manual (SUAM) §3710.01 states, in part, that each trust project must maintain a positive cash balance and a positive fund balance. Income collected in advance should not be used when evaluating resources available for current operations.

The associate vice president of finance stated that the campus was aware of the negative balance and verbally authorized using funds from other accounts within the subfund to cover expenses while collecting outstanding receivables.

Inadequate controls and documentation over trust projects increase the risk of monetary loss and noncompliance with state rules and regulations.

### **Recommendation 7**

We recommend that the campus strengthen procedures to ensure positive balances are maintained in trust projects and document all borrowings and repayment schedules from other project accounts.

### **Campus Response**

By the end of summer, Business Affairs will reinforce the need for the staff to obtain proper authorization regarding transactions that will result in a negative trust account balance. To clear this finding, we will provide copies of the documentation that reinforces compliance with these procedures.

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## APPENDIX A: PERSONNEL CONTACTED

<u>Name</u>	<u>Title</u>
Donald R. Gerth	President
Denny Allison	Property Clerk, Procurement and Contract Services
Ken Barnett	Director, Public Safety
Jennifer Barrett	Accounting Technician, Accounting Services
Jan Berger	Manager, Faculty Records and Compensation
Karin Brown	Office Manager, University Transportation and Parking Services
Michael Cooling	Manager, Operating Systems and Network Support
Justine Crossno	University Financial Accountant, Accounting Services
Edward Del Biaggio	Vice President, Administration
Nancy Fox	Manager, University Transportation and Parking Services
La Tina Gago	Administrative Support Coordinator, Research and Graduate Studies
Anita Hall	Registrar, Admissions and Records
Clint Lee	Business Systems Manager, Management Services
Jim Lindburg	Interim Supervisor, Accounts Payable
Stewart McConnell	Management Auditor, Auditing Services
Kathi McCoy	Manager, Auditing Services
Teresa Mills	Manager, Payroll
Debbie Mincks	Office Manager, Housing and Residential Life
Staci Overman	Records Supervisor, Public Safety
Karen Peterson	Counter Supervisor, Student Financial Services Center
Carolyn Pittman	University Budget Officer, Planning and Administration
Rosemary Quinn	University Cash Accountant, Accounting Services
Lynda Reposa	Billings Supervisor, Student Financial Services Center
Carol Reynolds	Accounting Technician, Accounting Services
Pat Robson	Accounting Technician, Accounts Payable
Bonnie Samuel	Operations Manager, Admissions and Records
Darlene Scates	User Services Consultant, Management Services
David Shannon	Manager, Procurement and Contract Services
Gabrielle Self	Office Supervisor, Student Financial Services Center
Jon Self	Associate Vice President, Finance
Mary Weber	Payroll Technician, Payroll Services
Russell Wyatt	Database Coordinator, Management Services

## **STATEMENT OF INTERNAL CONTROLS**

### **A. INTRODUCTION**

Internal accounting and related operational controls established by the State of California, the CSU Board of Trustees, and the Office of the Chancellor are evaluated by the University Auditor, in compliance with professional standards for the conduct of internal audits, to determine if an adequate system of internal control exists and is effective for the purposes intended. Any deficiencies observed are brought to the attention of appropriate management for corrective action.

### **B. INTERNAL CONTROL DEFINITION**

Internal control, in the broad sense, includes controls which may be characterized as either accounting or operational as follows:

#### **1. Internal Accounting Controls**

Internal accounting controls comprise the plan of organization and all methods and procedures that are concerned mainly with, and relate directly to, the safeguarding of assets and the reliability of financial records. They generally include such controls as the systems of authorization and approval, separation of duties concerned with record keeping and accounting reports from those concerned with operations or asset custody, physical controls over assets, and personnel of a quality commensurate with responsibilities.

#### **2. Operational Controls**

Operational controls comprise the plan of organization and all methods and procedures that are concerned mainly with operational efficiency and adherence to managerial policies and usually relate only indirectly to the financial records.

### **C. INTERNAL CONTROL OBJECTIVES**

The objective of internal accounting and related operational control is to provide reasonable, but not absolute, assurance as to the safeguarding of assets against loss from unauthorized use or disposition, and the reliability of financial records for preparing financial statements and maintaining accountability for assets. The concept of reasonable assurance recognizes that the cost of a system of internal accounting and operational control should not exceed the benefits derived and also recognizes that the evaluation of these factors necessarily requires estimates and judgment by management.

**D. INTERNAL CONTROL SYSTEMS LIMITATIONS**

There are inherent limitations that should be recognized in considering the potential effectiveness of any system of internal accounting and related operational control. In the performance of most control procedures, errors can result from misunderstanding of instruction, mistakes of judgment, carelessness, or other personal factors. Control procedures whose effectiveness depends upon segregation of duties can be circumvented by collusion. Similarly, control procedures can be circumvented intentionally by management with respect to the executing and recording of transactions. Moreover, projection of any evaluation of internal accounting and operational control to future periods is subject to the risk that the procedures may become inadequate because of changes in conditions and that the degree of compliance with the procedures may deteriorate. It is with these understandings that internal audit reports are presented to management for review and use.



# CALIFORNIA STATE UNIVERSITY, SACRAMENTO

OFFICE OF THE VICE PRESIDENT FOR ADMINISTRATION

June 14, 2001

Larry Mandel  
University Auditor  
The California State University  
401 Golden Shore  
Long Beach, CA 90802-4210

**RECEIVED**  
University Auditor

JUN 18 2001

**The California State  
University**

Dear Mr. Mandel:

We submit the following as our response to audit report #00-08 concerning fiscal controls in our campus operations.

- Recommendation 1: "We recommend that the campus strengthen procedures to ensure that all checks are endorsed timely."
- Campus Response: Admissions and Records issued a revised procedure to reinforce the check endorsement requirement. This procedure was distributed to Admissions and Records staff in November 2000. To clear this finding, we will provide a copy of the procedure with the transmittal memo to the staff.
- Recommendation 2: "We recommend that the campus strengthen procedures to comply with the Prompt Payment Act and to completely document vendor data records."
- Campus Response: By the end of the summer, Accounts Payable will reinforce the need for the staff to comply with procedures regarding prompt vendor payments and completion of vendor data records. To clear this finding, we will provide copies of the documentation that reinforces compliance with these procedures.
- Recommendation 3: "We recommend that the campus strengthen procedures to complete the INS I-9 form."
- Campus Response: By the end of the summer, Payroll Services will reinforce the need for the staff to accurately complete all INS I-9 forms. To clear this finding, we will provide copies of the documentation that reinforces compliance with this process.
- Recommendation 4: "We recommend that the campus strengthen separation procedures for part-time faculty employees."
- Campus Response: By the end of the calendar year, the university will revise the process for part-time faculty checkout. This information will be distributed to all academic departments. To clear this finding, we will provide a copy of the revised process.
- Recommendation 5: "We recommend that the campus:
- a. Consult with the Chancellor's Office on requirements for paying CTO for employees moving from represented to exempt positions.
  - b. Strengthen its procedures to ensure excess CTO hours are paid in accordance with respective bargaining unit contracts."

6000 J Street, Sacramento, California 95819-6038 • (916) 278-6312 • (916) 278-5783 FAX

Campus Response: By the end of the summer, Payroll Services will reinforce the need for the staff to review CTO balances to ensure compliance with applicable bargaining unit contracts. To clear this part of the finding, we will provide copies of the documentation that reinforces compliance with this process.

By the end of the calendar year, Payroll Services, with approval from the appropriate administrator, will arrange payment of the excess CTO for the employees identified in the audit. To clear this part of the finding, we will provide payroll reports that reflect payment for the excess CTO.

Recommendation 6: "We recommend that the campus strengthen procedures to ensure that trust agreements are in compliance with state requirements."

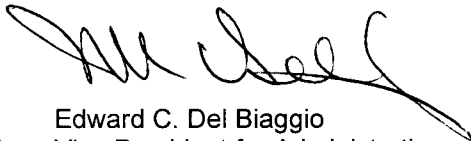
Campus Response: By the end of summer, Accounting Services will reinforce the need for the staff to properly document trust account specification sheets. In addition, Accounting Services will update all current trust account specification sheets to reflect all required information. To clear this finding, we will provide copies of the documentation that reinforces compliance with these procedures.

Recommendation 7: "We recommend that the campus strengthen procedures to ensure positive balances are maintained in trust projects and document all borrowings and repayment schedules from other project accounts."

Campus Response: By the end of summer, Business Affairs will reinforce the need for the staff to obtain proper authorization regarding transactions that will result in a negative trust account balance. To clear this finding, we will provide copies of the documentation that reinforces compliance with these procedures.

If you have any questions or require additional information, please contact Kathi McCoy at 916 278-7439.

Sincerely,



Edward C. Del Biaggio  
Vice President for Administration

cc: D. Gerth  
K. McCoy  
J. Self

THE CALIFORNIA STATE UNIVERSITY  
OFFICE OF THE CHANCELLOR

BAKERSFIELD

CHANNEL ISLANDS

July 2, 2001

CHICO

**MEMORANDUM**

DOMINGUEZ HILLS

TO: Larry Mandel  
University Auditor

FRESNO

FULLERTON

FROM: Charles B. Reed  
Chancellor

HAYWARD

HUMBOLDT

SUBJECT: Draft Final Report Number 00-08 on *FISMA*,  
California State University, Sacramento

LONG BEACH

LOS ANGELES

In response to your memorandum of July 2, 2001, I accept the response as submitted with the draft final report on *FISMA*, California State University, Sacramento.

MARITIME ACADEMY

MONTEREY BAY

NORTHRIDGE

LM:amd

POMONA

Enclosure

SACRAMENTO

cc: Dr. Donald R. Gerth, President

SAN BERNARDINO

SAN DIEGO

SAN FRANCISCO

SAN JOSE

SAN LUIS OBISPO

SAN MARCOS

SONOMA

STANISLAUS