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January 15, 2020

Mr. Framroze M. Virjee, President
California State University, Fullerton
800 N. State College Boulevard
Fullerton, CA 92834

Dear Mr. Virjee:

Subject: Audit Report 19-22, Associated Students Inc., California State University, Fullerton

We have completed an audit of *Associated Students* as part of our 2019 Audit Plan, and the final report is attached for your reference. The audit was conducted in accordance with the Institute of Internal Auditors' *International Standards for the Professional Practice of Internal Auditing*.

I have reviewed the management response and have concluded that it appropriately addresses our recommendations. The management response has been incorporated into the final audit report, which has been posted to Audit and Advisory Services' website. We will follow-up on the implementation of corrective actions outlined in the response and determine whether additional action is required.

Any observations not included in this report were discussed with your staff at the informal exit conference and may be subject to follow-up.

I wish to express my appreciation for the cooperation extended by the campus personnel over the course of this review.

Sincerely,



Larry Mandel
Vice Chancellor and Chief Audit Officer

c: Timothy P. White, Chancellor

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The California State University
Audit and Advisory Services

**ASSOCIATED STUDENTS INC.,
CALIFORNIA STATE UNIVERSITY, FULLERTON**

**California State University,
Fullerton**

Audit Report 19-22
November 18, 2019

EXECUTIVE SUMMARY

OBJECTIVE

The objectives of the audit were to confirm compliance with regulatory requirements for the establishment and governance of auxiliary organizations; ascertain the effectiveness of operational, administrative, and financial controls for the activities conducted by the Associated Students Inc., California State University, Fullerton (ASI); evaluate adherence to auxiliary policies and procedures and applicable Integrated California State University Administrative Manual (ICSUAM) policies, or, where appropriate, to an industry-accepted standard; and to ensure compliance with relevant governmental regulations, Trustee policy, Office of the Chancellor directives, and campus procedures.

CONCLUSION

Based upon the results of the work performed within the scope of the audit, except for the weaknesses described below, the operational, administrative, and financial controls for ASI as of October 2, 2019, taken as a whole, provided reasonable assurance that risks were being managed and objectives were met.

In general, we noted that ASI had an appropriate framework for the administration of the auxiliary; however, we identified a few areas needing improvement. We found that ASI did not have written policies and procedures for on-campus ASI student events, cash disbursements, and accounts receivable, and that these areas also did not always maintain required documents to support their activities. In addition, administration of certain ASI personnel and payroll areas needed improvement, including review and approval of overtime (OT) and double-time (DT), separation, vacation accrual, and payroll register. We also found that required forms were not always completed for some Children's Center student files, and student research grant awards were not reported to the campus financial aid office. Recordkeeping of student recreation center membership needed improvement, and ASI did not have an established whistleblower policy. Further, the ASI reserve policy needed updating to align with current practices, and administration of Titan Student Center (TSC) reserves needed improvement. Additionally, management review of certain fiscal accounts was not documented, and conflict-of-interest statements were not obtained for all board members.

Specific observations, recommendations, and management responses are detailed in the remainder of this report.

OBSERVATIONS, RECOMMENDATIONS, AND RESPONSES

1. STUDENT EVENTS

OBSERVATION

ASI did not have written policies and procedures for ASI student events and did not always maintain required documentation for student events.

We noted that ASI's program team organized various on-campus student events and activities. Although it had forms related to planning for student events, we found that ASI did not have written policies and procedures for on-campus events.

We reviewed ten student events to verify compliance with current practices, including risk management, approval, and budget requirements. We found that:

- In nine instances, the ASI Event Proposal and/or the Leader and Program Development Request Template was not completed, and no additional documentation was provided to show approval of the student event.
- In three instances, some vendors or performers were missing a completed Standard Agreement, which includes the indemnification clause, and/or did not have the required additional insurance.
- In at least one instance, ASI's liability waiver form (Informed Consent, Release of Liability, Promise Not to Sue, Assumption of Risk and Agreement to Pay Claims for Participation in Today's Activity) was not completed by student attendees.

Clear and documented policies and procedures, and maintenance of ASI student event forms and risk management documents, helps to reduce the risk of error, misappropriation of funds, and auxiliary exposure to potential litigation.

RECOMMENDATION

We recommend that the campus, in conjunction with ASI:

- a. Develop comprehensive ASI student event policies and procedures.
- b. Complete and retain documentation showing approval of ASI student events.
- c. Collect and retain required risk management forms from third-party vendors and performers, including a completed Standard Agreement, and proof of the required additional insurance.
- d. Collect and retain the appropriate release or waiver from all student attendees for applicable student events.

MANAGEMENT RESPONSE

We concur. The campus, in conjunction with ASI, will:

- a. Develop comprehensive ASI student event policies and procedures.
- b. Complete and retain documentation showing approval of ASI student events as established in ASI student event policies and procedures.
- c. Collect and retain required documentation for third-party vendors and performers as established in the ASI student event policies and procedures.
- d. Collect and retain the appropriate required forms from student attendees for applicable events in accordance with the established ASI student event policies and procedures.

The anticipated completion date is May 18, 2020.

2. CASH DISBURSEMENTS

OBSERVATION

ASI did not have written policies and procedures for cash disbursements related to travel and corporate credit card activity, and disbursements did not always have adequate supporting documentation on file.

We reviewed disbursement policies and procedures and a sample of documents for the period between July 2017 and September 2019, and we found that:

- ASI did not have current travel policies and procedures that addressed pre-approval of travel, approved rates for lodging, meals and transportation, and missing receipts.

In four of the ten travel expense claims we reviewed, students traveling by air did not sign release forms or waivers as required by Executive Order (EO) 1041, *California State University Student Travel Policy*. This is a repeat observation from the 2015 Auxiliary Organizations audit.

In two instances, employees approved their own Check Request Form to request a refund of travel expenses.

We noted that pre-approval of travel was documented when requesting an advance. However, in six instances in which an advance was not requested by the traveler, documentation was not provided showing pre-approval of travel.

- ASI procurement practices, including the use of corporate credit cards, were addressed on two separate documents: the *Business Activities Manual*, which was last updated in 2012 and approved by a prior executive director, and the *Policy Concerning Corporate Procurement*, which was created in May 2018. We also found that there was no

comprehensive policy providing guidance to all assigned cardholders, such as appropriate use, specific limitations, and reconciliation.

For nine of the ten individual corporate credit cards we reviewed, there were no records documenting the request and approval of a new account or the cardholder's purchase limit.

In three instances, the cardholder exceeded the purchase limit, and there was no documentation showing approval for the temporary increase of the purchasing limit.

In four instances, credit card purchases were hospitality-related, and the campus Directive 11 form was not completed. This form requires a description of the event and a listing of attendees and official guests.

- In eight of the ten hospitality expenses that were reimbursed via check order request, the Directive 11 form was not completed.

Clear and documented policies and procedures and maintenance of required disbursement forms and records, including travel approval or advance, release forms or waivers, and appropriate supporting records, helps to reduce the risk of errors, misappropriation of funds, and auxiliary exposure to potential litigation.

RECOMMENDATION

We recommend that the campus, in conjunction with ASI:

- a. Develop comprehensive disbursement policies and procedures for travel and corporate credit cards, and communicate these policies and procedures to key ASI personnel.
- b. Complete and retain required disbursement documents for travel, including release or waiver forms for students traveling by air and travel authorizations.
- c. Confirm that travel expense claims are approved by the employee's supervisor or the designated approver before processing the reimbursement.
- d. Complete and retain required disbursement forms for corporate credit cards, including approval of new accounts and approval of temporary increases in cardholder purchasing limits.
- e. Complete and retain required Directive 11 forms for hospitality-related charges.

MANAGEMENT RESPONSE

We concur. The campus, in conjunction with ASI, will:

- a. Develop comprehensive disbursement policies and procedures for travel and corporate credit cards, and communicate these policies and procedures to key ASI personnel.

- b. Complete and retain required disbursement documents for travel, including release or waiver forms for students traveling by air and travel authorizations.
- c. Confirm that travel expense claims are approved by the employee's supervisor or the designated approver before processing the reimbursement.
- d. Complete and retain required disbursement forms for corporate credit cards, including approval of new accounts and approval of temporary increases in cardholder purchasing limits.
- e. Complete and retain required Directive 11 forms for hospitality-related charges.

The anticipated completion date is May 18, 2020.

3. PERSONNEL AND PAYROLL

OBSERVATION

Administration of some ASI personnel and payroll activities needed improvement, including review and approval of OT and DT, separation, vacation accrual, and payroll register.

We reviewed a sample of employee files for the period between July 2017 and September 2019, and we found that:

- For eight of the ten employees who reported OT and DT, the authorization section of the Staff Personnel/Payroll Action Form or Salary Adjustment Student Payroll Action Form documenting the hourly rate of the employee was not completed. Also, in two instances, the paid OT/DT amount did not agree with our recalculation.
- In three of the nine employee separation files we reviewed, the Staff/Personnel Payroll Action Form was missing a supervisor approval signature.
- In one of the five vacation accruals we reviewed, the employee's vacation accrual rate per the ASI *Staff Employee Handbook* was not properly calculated in the payroll system.
- Management review of payroll register reports was not documented. Documents provided were not signed and dated to show proof of management review.

There were prior personnel and payroll observations related to timesheets, vacation accrual, and management review of payroll reports in the 2015 Auxiliary Organizations audit.

Proper administrative oversight of personnel and payroll helps to ensure compliance with legal requirements and reduces the risk of errors, improper payments, and auxiliary exposure to potential litigation.

RECOMMENDATION

We recommend that the campus, in conjunction with ASI:

- a. Complete all sections of ASI personnel and payroll forms as noted above to document appropriate review and approval.
- b. Calculate OT and DT payments properly.
- c. Review vacation accruals of all employees to ensure accrual rates are in accordance with ASI policy.
- d. Document management review of the payroll register report.

MANAGEMENT RESPONSE

We concur. The campus, in conjunction with ASI, will:

- a. Inform and train key ASI personnel on the completion of all sections of ASI personnel and payroll forms as noted above.
- b. Perform a review of the payroll register each pay period to verify the proper calculation of OT and DT payments.
- c. Perform periodic reviews of employee vacation accruals to ensure accrual rates are in accordance with ASI policy.
- d. Document management’s review of the payroll register report for each pay period.

The anticipated completion date is May 18, 2020.

4. ACCOUNTS RECEIVABLE

OBSERVATION

ASI written policies and procedures for accounts receivable (AR) did not reflect current processes, and certain AR accounts were missing necessary documentation regarding the establishment of an AR account, billing, and follow-up on outstanding balances.

We found that the AR procedures in the *Business Activities Manual* that was last updated in 2012 and approved by a prior executive director did not reflect current processes, such as collection efforts of long-outstanding receivables.

We also reviewed ten outstanding AR, and found that:

- In two instances, separate ARs of \$2,368 and \$2,479 were outstanding for more than a year, and there was no documentation showing that ASI performed sequential collection

efforts. In addition, supporting records were insufficient to verify that ASI established the ARs for the correct amount and billed customers timely.

- In two instances, AR credits of \$1,650 and \$839 were applied to the wrong customer accounts.
- In one instance, there was no supporting documentation for an outstanding AR of \$702.

Complete documented policies and procedures and proper administration and recordkeeping for AR activities improves the likelihood of collection, positively impacts cash flow, and helps reduce the risk of errors.

RECOMMENDATION

We recommend that the campus, in conjunction with ASI:

- a. Update AR policies and procedures to reflect current processes, such as collection efforts of long-outstanding receivables.
- b. Review the outstanding ARs above and determine whether they are collectible. If so, perform collection and follow-up activities; if not, write them off.
- c. Correct the credit amounts applied to the wrong customer accounts.
- d. Maintain all necessary AR-related documentation.

MANAGEMENT RESPONSE

We concur. The campus, in conjunction with ASI, will:

- a. Update AR policies and procedures to reflect current processes, such as collection efforts of long-outstanding receivables.
- b. Review the outstanding ARs above and determine whether they are collectible. If so, the campus and ASI will perform collection and follow-up activities; if not, we will write them off.
- c. Correct the credit amounts applied to the wrong customer accounts.
- d. Maintain necessary AR-related documentation as established by AR policies and procedures.

The anticipated completion date is May 18, 2020.

5. CHILDREN’S CENTER STUDENT FILES

OBSERVATION

Required forms were not always completed for Children’s Center student files.

We reviewed 15 files for students enrolled at the Children’s Center in July 2019, and we found that:

- In two instances, the ASI Children's Center Release Agreement was signed during fieldwork.
- In seven instances, the ASI Children’s Center Confirmation of Receipt of the parent handbook was signed during fieldwork.

Timely completion of required forms helps to reduce auxiliary exposure to potential claims and litigation.

RECOMMENDATION

We recommend that the campus, in conjunction with ASI, remind Children’s Center personnel to timely obtain required forms from students’ parents, including the Children's Center Release Agreement and Children’s Center Confirmation of Receipt of the parent handbook.

MANAGEMENT RESPONSE

We concur. The campus, in conjunction with ASI, will remind Children’s Center personnel to timely obtain required forms from students’ parents, including the Children's Center Release Agreement and Children’s Center Confirmation of Receipt of the parent handbook.

The anticipated completion date is May 18, 2020.

6. STUDENT RESEARCH GRANT AWARD

OBSERVATION

ASI student research grant awards were not reported to the campus financial aid office.

We reviewed five ASI student research grant awards for fiscal years (FY) 2017/18 and 2018/19, and in all instances, the campus financial aid office was not notified, as required by California Code of Regulations Title 5, §42500(d), *Functions of Auxiliary Organizations*, and coded memorandum Academic and Student Affairs 2016-28, *Coordination of External Grant/Scholarships with Financial Aid*.

Reporting student research grant awards to the campus financial aid office helps to ensure compliance with regulatory requirements.

RECOMMENDATION

We recommend that the campus, in conjunction with ASI, report all research grant awards made to students to the campus financial aid office.

MANAGEMENT RESPONSE

We concur. The campus, in conjunction with ASI, will report all grant awards to the financial aid office as noted above.

The anticipated completion date is May 18, 2020.

7. STUDENT RECREATION CENTER MEMBERSHIP

OBSERVATION

Student recreation center (SRC) recordkeeping for some membership activities needed improvement.

We reviewed ten SRC fitness memberships, and we found that:

- In one instance, the Student Recreation Use Agreement form and Release of Liability, Waiver of Right to Sue, Assumption of Risk and Agreement to Pay Claims forms were not provided for an active member. ASI indicated that the forms were in storage.
- In one instance, requested documentation was not provided to support the marital status shown on the application, as required by the *Student Recreation Center Operating Policies*.

Proper administration and recordkeeping of SRC membership activities helps to ensure that required records are maintained and reduces auxiliary exposure to potential claims and litigation.

RECOMMENDATION

We recommend that the campus, in conjunction with ASI, collect and retain required SRC membership documents.

MANAGEMENT RESPONSE

We concur. The campus, in conjunction with ASI, will retain documentation to evidence the verification of marital status for applicable memberships, and Student Recreation Use Agreement forms and Release of Liability, Waiver of Right to Sue, Assumption of Risk and Agreement to Pay Claims forms will be retained electronically as part of the membership activation process.

The anticipated completion date is May 18, 2020.

8. WHISTLEBLOWER POLICY

OBSERVATION

ASI did not have an established whistleblower policy addressing employee complaint procedures for making protected disclosures of improper activities and/or conditions.

A documented and clear whistleblower policy encourages employees to report improper activities and reduces reputational and financial risk.

RECOMMENDATION

We recommend that the campus, in conjunction with ASI, establish a whistleblower policy and communicate it to all ASI personnel.

MANAGEMENT RESPONSE

We concur. The campus, in conjunction with ASI, has updated the *ASI Policy Concerning Professional Employee Conduct* to establish whistleblower procedures. This policy will be communicated to all ASI personnel.

The anticipated completion date is May 18, 2020.

9. RESERVES

OBSERVATION

The ASI reserve policy needed to be updated to align with current practices, and overall administration of Titan Student Center (TSC) reserves needed improvement.

We noted that in addition to ASI's working capital and the Children's Center reserves, the auxiliary had three TSC reserve accounts: revenue, repair and replacement, and catastrophic funds. During our review of ASI's reserve policy and current budget, we found that:

- The *ASI Policy Concerning Reserves and Investments* did not explicitly address TSC reserves. Rather, they were addressed in the ASI and TSC budget.
- The funding levels outlined in the ASI and TSC budget for all TSC reserves conflicted with ASI's practice. We noted that ASI indicated funding levels of 15 percent of the operating budget of combined activity fees and program revenues for all TSC reserve accounts. However, the ASI and TSC budget listed specific funding levels for each fund. Specifically, the funding level for the revenue fund was an amount equal to one semester of student body center fee revenue. The funding level for repair and replacement, allocated by the TSC board of trustees in 2018, was \$7 million. The funding level for the catastrophic fund was an amount equal to approximately 10 percent of the value of ASI facilities.

- We could not recalculate and confirm that actual TSC reserve balances matched ASI documented funding levels because we were not provided with sufficient information.
- There was no established process to document periodic monitoring and reconciliation of budget-to-actual TSC reserve amounts or to make adjustments as necessary, along with sufficient explanation.

A comprehensive reserve policy and proper administration of reserves helps to ensure that financial activities are carried out consistently.

RECOMMENDATION

We recommend that the campus, in conjunction with ASI:

- a. Review and update the ASI reserve policy to include requirements for the TSC reserve categories noted above.
- b. Review funding levels outlined in the ASI and TSC budget for all TSC reserves and determine whether they are appropriate. If so, ensure that TSC reserves are adequately funded or sufficiently document the reason for all exceptions; if not, revise the funding levels outlined in the budget.
- c. Perform periodic documented reconciliations of TSC reserves.

MANAGEMENT RESPONSE

We concur. The campus, in conjunction with ASI, will:

- a. Review and update the ASI reserve policy to outline funding requirements for TSC reserves.
- b. Review TSC reserve funding levels to ensure compliance with the established funding levels outlined in the updated ASI reserve policy and, if needed, make any necessary adjustments and/or document the reasons for any deviations from the updated ASI reserve policy.
- c. Perform periodic documented reconciliations of TSC reserves.

The anticipated completion date is May 18, 2020.

10. RECONCILIATION

OBSERVATION

ASI did not document management review and reconciliation of fiscal accounts, including accounts receivables, property and equipment, and investments.

Specifically, we found that ASI documents were not signed and dated to show management's review and reconciliation.

Documented review and reconciliation of fiscal accounts helps to ensure that errors are detected and corrected promptly to prevent further loss.

RECOMMENDATION

We recommend that the campus, in conjunction with ASI, document its review and reconciliation of fiscal accounts.

MANAGEMENT RESPONSE

We concur. The campus, in conjunction with ASI, will ensure that ASI management documents its review and reconciliation of fiscal accounts monthly.

The anticipated completion date is May 18, 2020.

11. CONFLICT OF INTEREST

OBSERVATION

ASI did not obtain annual conflict-of-interest (COI) statements from all board members.

We found that two designated voting directors, the campus president representative and the academic senate representative, had not signed a COI statement for FY 2018/19.

Completion of COI statements by all board members provides greater assurance of transparency and ethical behavior on the part of the board of directors.

RECOMMENDATION

We recommend that the campus, in conjunction with ASI, obtain and maintain the annual COI statements from all board members.

MANAGEMENT RESPONSE

We concur. The campus, in conjunction with ASI, will remind key ASI personnel to ensure all board members complete the annual COI statements. Additionally, ASI has obtained all FY 2019/20 board member COI statements.

The anticipated completion date is May 18, 2020.

GENERAL INFORMATION

BACKGROUND

Auxiliary organizations are separate business and legal entities that perform activities essential to the educational program of a campus that cannot be legally or effectively administered using state funding. California Code of Regulations (CCR) Title 5, §42401, states that auxiliary organizations provide the fiscal means and the management procedures that allow the campus to carry on activities providing those instructional and service aids not normally furnished by the state budget.

Education Code §89900 states, in part, that the operation of auxiliary organizations shall be conducted in conformity with regulations established by the Trustees, and CCR Title 5, §42402, confirms the campus president's authority and responsibility for auxiliary organization operations. Campus management is responsible for establishing and maintaining an adequate system of internal compliance/internal control and assuring that each of its auxiliary organizations similarly establishes such a system.

Education Code §89904 states, in part, that the Trustees of the California State University (CSU) and the governing boards of the various auxiliary organizations shall:

- Institute a standard systemwide accounting and reporting system for businesslike management of the operation of auxiliary organizations.
- Implement financial standards that will assure the fiscal viability of auxiliary organizations. Such standards shall include proper provision for professional management, adequate working capital, adequate reserve funds for current operations and capital replacements, and adequate provisions for new business requirements.
- Institute procedures to assure that transactions of auxiliary organizations are within the educational mission of the state colleges.
- Develop policies for the appropriation of funds derived from indirect cost payments.

EO 1059, *Utilization of Campus Auxiliary Organizations*, dated June 6, 2011, represents Trustee policy addressing appropriate use of CSU auxiliary organizations. This EO requires CSU auxiliary organizations to operate within the regulations and oversight of the campus. The EO reiterates that the campus president is responsible for ensuring the fiscal viability of auxiliary organizations and their compliance with applicable CSU policies, and it further designates the campus chief financial officer as the individual responsible for administrative compliance and fiscal oversight of auxiliary organizations.

California State University, Fullerton (CSUF) contracts with three separate auxiliary organizations, each of which provides a function that contributes to the educational mission of the university. ASI is a nonprofit corporation and operates as an auxiliary organization and the student government of CSUF. ASI provides the campus community with social, cultural, educational, and entertainment opportunities, and all regularly matriculated CSUF students are members. A board of directors governs ASI and is responsible for setting policy for ASI,

approving all funding allocations to programs and services, and advocating for student interests on committees and boards. In addition, an executive director oversees daily ASI operations with about 60 professional and 400 student staff positions. ASI is charged with operating the accredited Children’s Center, as well as the TSC, which includes the Titan Student Union, Student Recreation Center, and Irvine Campus Fitness Center and Lounge. A student-majority board of trustees governs the TSC and is responsible for establishing policies for the TSC related to operations and services.

SCOPE

We visited the CSUF campus and ASI from August 19, 2019, through October 2, 2019. Our audit and evaluation included the audit tests we considered necessary in determining whether operational, administrative, and financial controls are in place and operative at the ASI. The audit focused on procedures in effect from July 1, 2017, to October 2, 2019.

Specifically, we reviewed and tested:

- Timely and proper execution of agreements, contracts, and memoranda of understanding.
- Fiscal, operational, and program compliance, such as reserve provisions, unrelated business income tax, conflicts of interest, and risk management practices, as applicable.
- Internal controls and segregation of duties over fiscal administration of areas such as cash receipts, accounts receivables, property and equipment, procurement, disbursements, and personnel and payroll, as applicable.
- Auxiliary enterprise unit administration, including, but not limited to, the Titan Recreation Center, University Conference Center, Children’s Center, and Information and Services (discounted ticket sales program), and a limited review of on-campus student events.

As a result of changing conditions and the degree of compliance with procedures, the effectiveness of controls changes 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.

Our testing and methodology, which was designed to provide a review of key operational, administrative, and financial controls, included interviews, walkthroughs, and detailed testing of certain aspects of ASI operations. Our review was limited to gaining reasonable assurance that essential elements of ASI operations were in place and did not examine all aspects of the program.

CRITERIA

Our audit was based upon standards as set forth in CSU Board of Trustee policies; Office of the Chancellor policies, letters, and directives; campus procedures; and other sound administrative practices. This audit was conducted in conformance with the Institute of Internal Auditors’ *International Standards for the Professional Practice of Internal Auditing*.

This review emphasized, but was not limited to, compliance with:

- Education Code §89720
- Education Code §89756
- Education Code §89900
- Education Code §89904
- CCR Title 5 §42401, *Declaration of Policy*
- CCR Title 5 §42402, *Authority of Campus President*
- CCR Title 5 §42500, *Functions of Auxiliary Organizations*
- RFIN 7-81-4
- EO 1041, *California State University Student Travel Policy*
- EO 1059, *Utilization of Campus Auxiliary Organizations*
- EO 1115, *Complaint Procedures for Protected Disclosure of Improper Governmental Activities and/or Significant Threats to Health or Safety*
- *CSU Auxiliary Organizations Compliance Guide*
- *CSU Auxiliary Organizations Sound Business Practices Guidelines*
- ICSUAM §1301.00, *Hospitality, Payment or Reimbursement of Expenses*
- ICSUAM §8000.00, *Information Security*
- Coded memorandum ASA 2016-28 *Coordination of External Grant/Scholarships with Financial Aid*
- *ASI Business Activities Manual*
- *ASI Children’s Center Parent Handbook*
- *ASI Policy Concerning Corporate Procurement*
- *ASI Policy Concerning Reserves and Investments*
- *ASI Staff Employee Handbook*
- *ASI Student Recreation Center Operating Policies*
- *CSUF Administrative Guidelines for Implementing CSU Hospitality Policy*

AUDIT TEAM

Audit Manager: Joanna McDonald
Senior Auditor: May Flores