The California State University
OFFICE OF THE CHANCELLOR

Vlad Marinescu
Vice Chancellor and
Chief Audit Officer
562-951-4430
vmarinescu@calstate.edu

Audit and Advisory Services
401 Golden Shore
Long Beach, CA 90802-4210

May 3, 2021

Dr. William A. Covino, President
California State University, Los Angeles
5151 State University Drive
Los Angeles, CA 90032

Dear Dr. Covino:

Subject: Audit Report 20-21, *Faculty Assigned Time and Additional Employment*,
California State University, Los Angeles

We have completed an audit of *Faculty Assigned Time and Additional Employment* as part of our 2020-2021 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 will be 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,

Vlad Marinescu
Vice Chancellor and Chief Audit Officer

c: Joseph I. Castro, Chancellor
    Adam Day, Chair, Committee on Audit
    Jane W. Carney, Vice Chair, Committee on Audit

CSU Campuses

Bakersfield • Channel Islands • Chico • Dominguez Hills • East Bay • Fresno • Fullerton • Humboldt • Long Beach • Los Angeles • Maritime Academy • Monterey Bay
Northridge • Pomona • Sacramento • San Bernardino • San Diego • San Francisco • San José • San Luis Obispo • San Marcos • Sonoma • Stanislaus

FACULTY ASSIGNED TIME
AND ADDITIONAL EMPLOYMENT

California State University, Los Angeles

Audit Report 20-21
May 3, 2021

EXECUTIVE SUMMARY

OBJECTIVE

The objectives of the audit were to ascertain the effectiveness of operational and administrative controls related to faculty assigned time and additional employment (FATAE), and to ensure compliance with relevant federal and state regulations, Trustee policy, Office of the Chancellor (CO) directives, and campus procedures.

CONCLUSION

Based upon the results of the work performed within the scope of the audit, the operational and administrative controls for faculty additional employment (AE) assignments, assigned time (AT) work, and sabbatical leaves (SL) as of January 15, 2021, were unlikely to provide reasonable assurance that risks were being managed and objectives were met.

Overall, we found that AE records were not consistently maintained or provided. AE assignments did not comply with the Unit 3 Collective Bargaining Agreement (CBA), were not approved before the work started, and were not entered into or were incomplete in PeopleSoft. We also found that data was not reconciled between systems and workload was not adequately monitored to ensure that faculty members did not exceed 25 percent of their normal full-time workload. For AT, we found that records were incomplete and did not include an appropriate description of the job to be performed, the number of weighted teaching units (WTU) assigned, and formal approval. AT work assignments were not reconciled, after-the-fact evaluations were not performed, and the campus did not comply with requirements related to excess enrollment. Also, the campus did not establish written procedures for AT work assignments. Management of the SL process needed improvement related to obtaining required approval, documenting consultation to resolve differences in ranking, monitoring compliance, performing SL evaluations, and submitting consistent evidence of work performed during SL.

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

OBSERVATIONS, RECOMMENDATIONS, AND RESPONSES

1. ADDITIONAL EMPLOYMENT

OBSERVATION

Administration of AE needed significant improvement.

Specifically, we found that:

- AE records were not consistently maintained or provided.

- AE assignments did not comply with the Unit 3 CBA, were not approved before the work started, were not entered into or were incomplete in PeopleSoft, and were not reconciled to PeopleSoft.

- Faculty workloads were not adequately monitored to ensure that AE assignments did not represent additional workload that would exceed 25 percent of a faculty member's normal full-time workload as outlined in the Unit 3 CBA and the CO *Additional Employment Policy*.

For the spring and fall 2019 semesters, the campus paid approximately $459,000 and $554,000 for AE to 216 and 174 faculty members, respectively. For the spring 2020 semester, about $339,000 for AE was paid to 152 faculty members. For each AE assignment requested, a faculty member must complete an Employee Transaction Form (ETF) to obtain approval from the department chair, college dean, faculty affairs department, and planning and budget department within the Academic Affairs office before the work is performed. The ETF is sent to the human resource management (HRM) and payroll departments for processing.

We reviewed 61 AE assignments for 40 faculty members from all six campus colleges and found that:

- Seven faculty members were paid a total of $93,072 for ten AE assignments and were concurrently granted 39.50 WTUs of AT for the same work. In addition, based on review of the supporting records provided by the campus, we noted that these assignments were not over and above (different) from the member's primary work assignment. According to the Unit 3 CBA, faculty members cannot be compensated for work that is part of their primary work assignment.

- For four AE assignments for four faculty members, the payment amount according to the State Controller's Office (SCO) did not match the amount shown on the corresponding ETF. We found three underpayments ranging from about $70 to $1,700 and one overpayment of about $2,800. These errors were caused in part by data entry error and lack of review. During the audit, the payroll department had submitted requests to the SCO to correct the underpayments but did not provide an update related to the potential overpayment.

- For 40 AE assignments for 26 faculty members, the ETFs were not approved timely and before the member started the work. Instead, the ETFs were approved an average of 120 days late, with one approved 338 days after the AE assignment started. In addition, for 26 AE assignments for 18 faculty members, the ETFs were missing one or more required approval.

- For seven AE assignments for five faculty members, the college did not maintain or provide the corresponding ETF that we requested. As such, we could not verify the AE assignment.

College personnel use various processes to manage AE assignments. We noted that designated staff enter AE assignments information into the PeopleSoft workload module, and each college is responsible for monitoring the workload to ensure that AE assignments do not exceed 25 percent of a faculty member's normal full-time workload. For the same sample noted above, we found:

- For 13 AE assignments for nine faculty members, the work was not different from the member's primary work assignment. The job descriptions were general in nature, including research, class course specialist, or online course development, and did not provide detailed information such as a course name.

- 23 faculty members were compensated for one or more AE assignments, yet reports from PeopleSoft indicated that these members did not exceed their normal full-time workload. In addition, for four faculty with a total of six AE assignments, we could not determine compliance with the 25 percent of a faculty member's normal full-time workload limit because the colleges did not provide the supporting records that we requested.

- AE assignments were not entered consistently in PeopleSoft, or the description field lacked sufficient detail. For some of these, staff had indicated that they were not informed when faculty were granted an AE assignment in another college or department, and we found that there was no established procedure for such notifications to ensure the faculty member's workload was properly accounted for.

- For the four of six colleges that used some method of monitoring AE assignments, such as a manual spreadsheet, we found 25 of 32 AE assignments were not included on the tracking tool, and thus were not monitored.

Furthermore, we found that the colleges did not have a process to reconcile AE assignments to ensure complete and accurate records, and that entries were correctly reported to PeopleSoft.

Proper administrative oversight of AE assignments, including timely approval, maintenance of support records, and monitoring of workloads, can help to ensure compliance with systemwide policy and Unit 3 CBA requirements, and can allow the campus to evaluate the operational and fiscal impact of noncompliance with AE assignment requirements and workload limits.

RECOMMENDATION

We recommend that the campus:

a. Develop and implement a process to improve the administration of AE assignments and address the issues noted above, including a thorough review to determine the appropriateness of AE, assess whether the job is a part of the faculty member's primary job, ensure that all required approvals are obtained before the work begins, and ensure that all AE assignments are reported in PeopleSoft, including AE assignments faculty members get from outside their college.

b. Review and update the current process to enhance monitoring of AE assignments for compliance with the Unit 3 CBA and systemwide and campus policies, and to ensure that all supporting records are maintained.

c. Develop and implement a process to perform periodic reconciliations of AE-related payments, including review of ETFs to payroll data.

d. Reiterate to all appropriate campus personnel the updated processes and the importance of complying with the requirements of the Unit 3 CBA and systemwide and campus policies regarding AE assignments, workload limits, and proper maintenance of records, and provide training as needed.

MANAGEMENT RESPONSE

The campus will:

a. Create uniform processes to be implemented across all departments/university auxiliary services/university hiring entities to review appropriateness for compliance with the Unit 3 CBA and systemwide and campus policies, obtain required preapprovals, and ensure accurate reporting in PeopleSoft for additional employment.

b. Create uniform processes to enhance monitoring of additional employment assignments for compliance with the Unit 3 CBA and systemwide and campus policies, and to ensure that all records are accurate and maintained.

c. Institute a uniform process to perform periodic reconciliation of additional employment-related payments, including review of ETFs to payroll data.

d. Reiterate to all appropriate campus personnel the updated processes and the importance of complying with the requirements of the Unit 3 CBA and systemwide and campus policies regarding additional employment assignments, workload limits, and proper maintenance of records. Training will be provided as needed.

Date of completion: December 31, 2021

2. ASSIGNED TIME

OBSERVATION

Administration of AT needed significant improvement.

Specifically, we found that:

- AT records were not consistently maintained or provided, or were incomplete and did not include an appropriate description of the job to be performed, the number of WTU assigned, and formal approval.

- AT work assignments were not reconciled, after-the-fact evaluations were not performed, and the campus did not comply with requirements related to excess enrollment.

- The campus had not established written procedures for AT work assignments.

Tenure-track faculty and lecturers are eligible for AT for indirect instructional activities in lieu of classroom teaching or to account for teaching courses with excess enrollment. For the spring and fall 2019 semesters, 447 and 490 AT work assignments were granted, totaling 1,196 and 1,202 WTUs for 340 and 356 faculty members, respectively. For the spring 2020 semester, 461 AT work assignments were granted, totaling 1,197 WTUs, for 357 faculty members.

We reviewed the process for administering AT work assignments at six colleges and found that supporting records were not consistently maintained or provided. As such, during this review, we could not verify, and the campus could not demonstrate, that the correct job codes for AT work assignments were used and correctly entered into the systemwide academic personnel database (APDB). We noted that records should be maintained to comply with Educational Programs and Resources (EP&R) 76-36, *Faculty Workload Policies and Procedures,* which states that records of all WTU for AT work assignments are subject to review.

Additionally, we reviewed the records of 162 AT work assignments, totaling nearly 525 WTUs, for 45 faculty members, and found that:

- For 38 AT work assignments for 18 faculty members, records were not consistently maintained, or the college did not provide documents requested by audit to show a complete description of the task, the number of WTUs assigned, formal approval, and an after-the-fact evaluation of the completed assignment.

- For 76 AT work assignments for 29 faculty members, records were incomplete and did not include one or more of the following requirements: a description of the job to be performed; the number of WTUs assigned; formal approval or approval before the start of the assignment; correct assignment code in APDB; or an after-the-fact evaluation. Also, for 64 of 76 AT work assignments (84 percent), an after-fact-evaluation was not completed.

- For 12 AT work assignments, data in the college report from PeopleSoft workload module did not match what was reported in APDB. Specifically, eight AT work assignments were

included in PeopleSoft but not APDB, and four AT work assignments were included in APDB but not PeopleSoft.

- In four instances, the job code assigned and entered into APDB was incorrect for the AT work assignment performed.

Per the EP&R, a faculty member may use a graduate student or student assistant for classes with student enrollment between 75 and 120. And for classes with more than 120 enrolled students, a faculty member may use either a graduate assistant or student assistant or be granted an additional three WTUs. In addition, these rules can be granted to no more than one class with excess enrollment per semester. However, we found that:

- Based on a review of all AT work assignments in spring and fall 2019 and spring 2020, we found noncompliance with the EP&R rules. Specifically, 26 faculty members were granted excess enrollment for more than one course per semester, including 20 who were granted more than three WTUs for more than one course, while another six were granted more than one course of excess enrollment. In addition to the 20 exceptions noted earlier, another 16 (for a total of 36) faculty members were granted more than three WTUs per semester for a single course.

- In addition, based on a review of the same 45 faculty members we reviewed above, we found noncompliance with the rules of excess enrollment. Specifically, seven faculty members were granted WTU for excess enrollment for more than one course per semester; three faculty members were granted more than three WTU for sections with excess enrollment; and two faculty members were granted AT work assignments but did not have the minimum number of students enrolled in the course. We also noted that in the six colleges on campus, three different revised enrollment standards were used, each of which used a standard lower than 120 students.

The colleges use various processes for managing AT work assignments and excess enrollments. Although campus leadership indicated that a documented process for managing AT work assignments had been put in place about ten years ago, we found that monitoring and administrative oversight was inconsistent and needed improvement. Specifically, we found that:

- Two colleges require the completion of an AT form to request and obtain approval for all AT work assignments, another college requires the use of a form only for certain types of AT work assignments, and the remaining three colleges use email for the process. In addition, some college deans indicated that the common practice for requesting AT work assignments was informal and often made through verbal discussions.

- For the three colleges that used some method of tracking, we found that five of 28 AT work assignments were not monitored.

- The campus had not established written procedures for the general administration of AT work assignments, including review and approval.

Proper administration of AT work assignments, including maintaining complete and accurate records to support all activities of AT work assignments and excess enrollment, obtaining

required approvals; monitoring and reconciling AT assignments; and performing after-the-fact evaluations can help to ensure compliance with systemwide policy and Unit 3 CBA requirements, and can help the campus evaluate the operational and fiscal impact of indirect instructional activities.

RECOMMENDATION

We recommend that the campus:

a. Develop and implement a process to improve the administration of AT work assignments and ensure that a full description of the job to be performed is provided, all required approvals are timely obtained, and after-the-fact evaluations are performed.

b. Review and update the current process to improve monitoring of AT work assignments and allocations for excess enrollment for compliance with the Unit 3 CBA and systemwide and campus policies, and ensure that all supporting records are maintained.

c. Develop and implement a process to document periodic reconciliations of data reported in PeopleSoft and the APDB, including actions taken to resolve discrepancies.

d. Reiterate to all appropriate campus personnel the updated processes and the importance of compliance with requirements of the Unit 3 CBA and systemwide and campus policies regarding AT work, allocations for excess enrollment, and maintenance of records, and provide training as needed.

MANAGEMENT RESPONSE

The campus will:

a. Create a uniform process for implementation across all departments/colleges/faculty to improve the administration of assigned time work assignments. The process will ensure that a description of the job to be performed is provided, all required approvals at the department and college-level are obtained in a timely manner, and after-the-fact evaluations are performed.

b. Update current processes to improve monitoring of assigned time work assignments and allocations for excess enrollment for compliance with the Unit 3 CBA and systemwide and campus policies, ensuring that supporting records are maintained.

c. Implement a uniform process to document periodic reconciliations against data reported in PeopleSoft and the APDB, including actions taken to resolve discrepancies.

d. Reiterate to all appropriate campus personnel the updated processes and the importance of compliance with requirements of the Unit 3 CBA and systemwide and campus policies regarding assigned time work, allocations for excess enrollment, and maintenance of records. Training will be provided as needed.

Date of completion: December 31, 2021

3. SABBATICAL LEAVE

OBSERVATION

Management of the SL process needed improvement related to obtaining required approval, documenting consultation to resolve differences in ranking, monitoring compliance, performing SL evaluations, and submitting consistent evidence of work performed during SL.

Faculty members who request SL must submit a SL application, along with cover sheet and statement of purpose. The application requires a description of the proposed project; a list of campus resources necessary to carry out the SL, if any; a statement of the time requested, which should not exceed one academic year; and a vitae covering the applicant's background and experience. The college sabbatical leave committee (SLC) and college deans review the applications and provide a written evaluation and ranking of all SL applications that are recommended for approval. In addition, if the dean disagrees with the college SLC's recommendations, he or she must consult with them to resolve the difference. The provost makes the final decision and notifies the faculty members accordingly.

Faculty members approved for SL must submit a promissory note equal to the amount of the member's salary paid during the SL and are not allowed to accept AE assignments without prior approval of the campus president or designee. Additionally, faculty members must render service to the CSU upon return from an SL at the rate of one semester of service for each semester of leave. Further, faculty members must complete a Sabbatical/Difference-In-Pay Leave Report (DIP) form and submit it along with a written report of their SL activities to the Office of the Provost within one semester of returning from the SL.

For the spring and fall 2019 semesters, 11 and 15 faculty members were approved for SL by the Office of the Provost, respectively. For the spring 2020 semester, nine faculty members were granted an SL. We reviewed the SL records for 20 faculty members and found that:

- In 14 instances, the College Dean - Evaluation of Sabbatical and DIP Application form was not signed by the dean to show required approval. Also, in four instances, the College Sabbatical Leave Committee - Evaluation of Sabbatical Application form was not signed by the SLC member chair.

- In eight instances, where the ranking between the college SLC and the dean did not agree, there was no documented record to show a consultation was held to resolve the differences.

- In one instance, a faculty member engaged in an AE assignment during SL, which are not permitted per the Unit 3 CBA and was not approved in advance by the campus president. We noted that the faculty member was compensated about $1,400 for the AE assignment.

- The evaluation process completed by the SLC was inconsistent. One college had an evaluation completed by each member of the SLC, while five other colleges had one evaluation completed by the committee chair.

- Documents submitted with a faculty member's written report at the conclusion of the SL project to show the work that was performed were inconsistent, and we noted that the current process does not require a tangible deliverable be submitted, such as a copy of the book or drafts of chapters written, articles submitted for publication, or presentations. Although we reviewed whether a written report had been timely submitted, we did not initially require the campus to provide evidence of actual deliverables submitted by the faculty member, if any. However, we later obtained confirmation from faculty affairs staff that a deliverable had been obtained for 18 of 20 faculty members. In addition, we found these deliverables to sufficiently show the work performed by the faculty member during SL. In one instance, a faculty member's written report to the Office of the Provost was submitted one semester late.

Proper administration of SL , including obtaining required approval, documenting activities to resolve differences in ranking, performing evaluations, and maintaining records to provide evidence of work performed can help to ensure compliance with campus policy and CBA requirements, and can help the campus evaluate the comprehensive value from granting SL.

RECOMMENDATION

We recommend that the campus:

a. Review and update the current process to address the issues noted above and improve compliance with obtaining required approvals, documenting consultation to resolve differences in ranking, performing SL evaluations, and submitting consistent evidence of work performed during SL.

b. Reiterate to all appropriate campus personnel the updated processes and the importance of compliance with requirements of the Unit 3 CBA and systemwide and campus policies regarding SL applications, review process, evaluations, and evidence of work performed during SL, and provide training as needed.

MANAGEMENT RESPONSE

The campus will:

a. Create an updated and uniform process for sabbatical leaves to ensure that requisite information and signatures are provided, sabbatical leave evaluations are completed consistently, consultations to resolve differences in rankings are documented, and the processes for doing so are documented. A uniform process to collect and digitally archive evidence of completed work performed during sabbatical leave will be created.

b. Reiterate to all appropriate campus personnel the updated processes and the importance of compliance with requirements of the Unit 3 CBA and systemwide and campus policies regarding sabbatical leave applications, review processes, evaluations, and evidence of work performed during sabbatical leave. Training, FAQs, and updated applications will be provided as needed.

Date of completion: December 31, 2021

GENERAL INFORMATION

BACKGROUND

Substantially all elements of faculty employment are outlined in the Unit 3 CBA between the Board of Trustees of the California State University and the California Faculty Association, which was last approved November 12, 2014. The agreement covers the rights and responsibilities for contract negotiations and other employment-related topics, such as appointments, salaries, benefits, grievances, and the various categories of leave.

Article 20 of the CBA, *Workload*, states that the primary professional responsibilities of instructional faculty members are teaching, research, scholarship, creative activity, and service to the university, profession, and community. Article 20 discusses at length the parameters for determining the number of WTU to assign to each faculty member, allowing for assigned time, or non-instructional time, for professional responsibilities other than teaching. Although there are some specific requirements for determining assigned time, academic departments are given latitude in deciding what is appropriate. Article 20.2c states that the scheduling of academic leaves, sabbaticals, and other professional responsibilities will be determined by the appropriate administrator after consultation with the department chair or designee and/or the individual faculty member and that these decisions must be consistent with campus policies.

In 1976, the systemwide division of Academic Affairs issued EP&R 76-36, *Faculty Workload: Policies and Procedures*, addressing the allocation of workload. The coded memorandum acknowledges that variations in campus curricula require variations in the use of instructional faculty positions allocated to each campus, but also recognizes the need for a common frame of reference for faculty workload assignments. EP&R 76-36 continues to serve as a guideline and common standard, though it has been revised as CBAs have been renegotiated, mainly to add new categories of leave. An addendum in the current version of the CBA, *Memorandum of Understanding Article 20* Changes, dated October 1995, states that changes made to the article at that time were not undertaken for the purpose of changing current appointment practices on campuses or having faculty exceed the previous contractual workload requirements. It further states that the parties have agreed to continue measuring what constitutes unreasonable or excessive workload assignments by considering the past practices of the university, including the calculation of WTUs in prior years pursuant to EP&R 76-36. The memorandum ends by stating that it is the intention of the parties that teaching continue to be the primary responsibility of faculty.

EP&R 76-36 defines normal faculty workload as two components: 12 WTUs of direct instructional activity and three WTU of indirect instructional activity such as student advisement, curriculum development, or improvement and committee assignments, for a total of 15 WTUs. It also provides guidelines on assigning weight to teaching units, based on factors such as class size and supervisory requirements, as well as descriptions and specific codes for indirect instructional activities that can be assigned WTUs, such as new course preparation, curricular planning and studies, excessive advising responsibilities, and instructional research. The EP&R also states that WTU assignments for indirect instructional activities are subject to review and audit and should include a description of the specific tasks to be performed and the number of WTUs assigned, formal approval of the assignment, and an after-the-fact evaluation of the assignment.

EP&R 76-36 also requires campuses to prepare an annual report summarizing its use of assigned WTUs during the previous fiscal year that can serve as a basis for a campus administrative review of assigned WTU activities. These reports are submitted to the systemwide academic personnel database (APDB), and the information is compiled and analyzed by the Academic Human Resources department at the Office of the Chancellor (CO).

Article 27 of the CBA, *Sabbatical Leaves*, allows for paid leave for purposes that benefit the California State University (CSU), such as research, scholarly, and creative activity: instructional improvement; or faculty retraining. The article describes the eligibility and application requirements and requires that a professional leave committee of tenured faculty unit employees review the applications and advise the campus president on recommended leave approvals. The CBA stipulates that the campus shall grant sabbaticals in a number no less than 12 percent of faculty eligible to apply.

Article 36 of the CBA, *Additional Employment*, defines additional employment as any employment compensated by the CSU, funded by the General Fund or non-general funds such as CSU auxiliaries, that is in addition to the primary or normal employment of a faculty unit employee. The granting of this leave is subject to eligibility requirements, must be reported to the campus president, and is subject to a cap of 25 percent of the faculty member's full-time normal workload.

According to the data compiled from APDB reporting, as summarized by the CO Academic Human Resources department, California State University, Los Angeles (Cal State LA) had 552 tenure-track faculty, 1,163 lecturers and two visiting lecturers, 21 coaches, 10 counselors, and 14 librarians in 2019, for a total of 1,762 Unit 3 members. The average WTU workload for 2019 was 8.11 WTU, compared to the systemwide average of 8.53 WTU. CO Academic Human Resources reported assigned time as the number of full-time equivalent positions (FTE) the time represented and broke the time into direct and indirect WTU assignments. At Cal State LA, AT for 2019 was 17.4 FTE in direct WTUs and 43.8 FTE in indirect WTUs, with indirect time comprising 71.6 percent of the assigned WTUs. The systemwide percentage of indirect WTUs for AT was 85.7 percent.

Administration of FATAE at Cal State LA is decentralized on the college-level. Specifically, AT is allocated and approved by the college dean; AE (e.g., stipends for grants) is written into grant proposals, which are covered by the approval process laid out in the Faculty Handbook; and sabbaticals are recommended by a College Sabbatical Leave Committee (SLC) and the dean, reviewed by the AVP of faculty affairs, and approved by the provost as the president's designee.

SCOPE

Due to temporary operating procedures and limitations resulting from the COVID-19 public health emergency, we performed fieldwork remotely from October 5, 2020, through December 17, 2020. Our audit and evaluation included the audit tests we considered necessary in determining whether operational and administrative controls are in place and operative. The audit focused on procedures in effect from January 1, 2019, to December 17, 2020.

Specifically, we reviewed and tested:

- Administration and organization of areas responsible for assignment, monitoring, and reporting of faculty workload and leave time, indicating clear lines of responsibility and authority.

- Activities of the professional leave committee.

- Procedures to review, approve, and monitor requests or grants of faculty assigned time.

- Procedures to ensure that assignments of indirect instructional activities include a description of the specific tasks to be performed and the number of WTUs assigned, formal approval of the assignment, and an after-the-fact evaluation of the assignment, as required.

- Procedures to review, approve, and monitor the grants for sabbatical leaves, including any requirements for a post-leave presentation or other deliverable.

- Procedures to review, approve, and monitor approvals for additional employment, including a calculation to determine that the 25 percent cap is not exceeded.

- Controls for ensuring the accuracy of data reported in the CO APDB.

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 and administrative controls, included interviews and testing of a limited number of aspects of faculty workload assignments. Our review was limited to gaining reasonable assurance that controls were in place to capture and monitor assigned time, sabbatical leaves, and additional employment, but did not test other categories of faculty leave.

CRITERIA

Our audit was based upon standards as set forth in federal and state regulations and guidance; Trustee policy; Office of the Chancellor directives; and campus (and auxiliary, if applicable) procedures; as well as sound administrative practices and consideration of the potential impact of significant risks. 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:

- Unit 3 Faculty *California Faculty Association Collective Bargaining Agreement*, dated November 12, 2014
- EP&R 76-36, *Faculty Workload: Policies and Procedures*
- Coded memorandum Human Resources 2002-05, *Additional Employment Policy*
- Technical Letter HR/Salary 2015-22, *New Classification for Faculty Additional Employment*

- APDB *Data Dictionary*
- Government Code §13402 and §13403
- Cal State LA *Faculty Handbook*
- Cal State LA *Additional Employment Policy*

AUDIT TEAM

Senior Audit Manager: Joanna McDonald
Senior Auditors: Alexandra Gonzalez and May Flores