

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

August 4, 2021

Dr. Erika D. Beck, President
California State University, Northridge
18111 Nordhoff Street
Northridge, CA 91330

Dear Dr. Beck:

Subject: Audit Report 20-54, Service Learning and Internships, California State University, Northridge

We have completed an audit of *Service Learning and Internships* 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

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SERVICE LEARNING AND INTERNSHIPS

**California State University,
Northridge**

Audit Report 20-54
August 4, 2021

EXECUTIVE SUMMARY

OBJECTIVE

The objectives of the audit were to ascertain the effectiveness of operational, administrative, and financial controls related to service-learning (SL) and internship opportunities offered to students 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, except for the weaknesses described below, the operational, administrative, and financial controls for SL and internships as of March 5, 2021, taken as a whole, provided reasonable assurance that risks were being managed and objectives were met.

In general, we found that California State University, Northridge (CSUN) had an appropriate framework for SL opportunities, which were centrally managed by the campus. However, we found that required documents were not always maintained showing that SL opportunities were administered appropriately. Additionally, our review found that the administration of academic internships was highly decentralized and managed individually at the college department level; the campus internship policy was outdated and missing required elements; and college departments did not always collect, maintain, and retain the required documentation to show that internship opportunities were administered appropriately.

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

OBSERVATIONS, RECOMMENDATIONS, AND RESPONSES

1. INTERNSHIP ADMINISTRATION

OBSERVATION

Administration of the internship program needed improvement.

Although the campus had developed the *CSUN Academic Internship Policy* to establish guidelines for the risk assessment of internship opportunities and student placements, we found that procedures addressing pre-placement assessments of internship sites, student placements and orientations, and student evaluations were inconsistent and did not always adhere to the *CSUN Academic Internship Policy* or Executive Order (EO) 1064, *Student Internships*.

In the 2019/20 academic year, faculty supported the placement of 4,505 students in internship opportunities attached to 59 academic courses offered on campus. We reviewed a total of 37 student placements for 27 internship sites across six colleges. The results of our review are summarized below.

Student Screenings, Orientations, and Learning Plans

According to campus policy, academic internship courses are required to be designated as restricted so that students who have not completed pre-requisite courses cannot enroll. Once enrolled, students receive a comprehensive course syllabus created by the faculty member teaching the course; this syllabus details the conduct expectations, health and safety instructions, experiential learning concepts, and number of required hours for the internship. The syllabus can serve as an orientation; however, the campus also uses an Internship Orientation Confirmation form that is completed by students after they have participated in the orientation. The orientation confirms that students understand and accept the general risks and expectations associated with participation in the internship program. Also, for each internship placement, students must complete an Internship Learning Plan with the faculty member teaching the course and the internship site supervisor. The Internship Learning Plan describes the rules and regulations, activities, learning process, and evaluation methods for the internship.

For the sample noted above, we found that:

- For two courses within two colleges, there was no screening or selection procedure for students seeking to enroll in the internship course, as the course was not designated as restricted.
- For four students in three courses in two colleges, the syllabus did not include internship orientation information or we could not verify that the student participated in an orientation detailing the conduct expectations, health and safety instructions, experiential learning concepts, and number of required hours for the internship.
- We were unable to verify whether two students in two colleges received a course syllabus, or whether the syllabus existed, as it was not provided to us.

- The Internship Learning Plan was not properly executed for 12 students in four colleges. Specifically, for eight students, an agreement was not executed at all, and for four students, the agreement was not signed by the faculty course supervisor.

Request to Initiate Internships, Site Assessments, and Site Agreements

Depending on the course, faculty and/or students are responsible for initiating communication with the internship site for placements. The selected internship sites are then reviewed and approved by faculty, and a Request to Initiate Internship Agreement form is completed by the site representative. Additionally, the Internship Site Self-Assessment form is completed by the site representative or faculty course supervisor to assess the appropriateness of the internship site for student participation. Further, the internship site and the campus must enter into an Internship Site Agreement that addresses the roles and responsibilities of both parties and ensures an acceptable level of liability protection for the campus.

For the sample noted above, we found that:

- The Request to Initiate Internship Agreement and Internship Site Self-Assessment forms were not provided for 20 internship sites engaging with students in four colleges. Therefore, we could not determine whether the site met the initial campus requirements or whether the site assessment was completed.
- The campus did not properly enter into an Internship Site Agreement for 21 internship sites engaging with students in four colleges. Specifically, 19 sites did not have a formal agreement, one site did not have the required insurance and indemnification elements, and two agreements were not properly executed by the purchasing and contract administration office.

Student Evaluations and Time Logs

As required by the *CSUN Academic Internship Policy*, the performance of students engaged in internships is evaluated by the faculty course instructor at the middle and end of the semester, preferably with input from the internship site supervisor. Additionally, students are required to evaluate the quality of the field experience at the completion of the internship. Faculty are also responsible for collecting students' time logs noting hours worked to ensure that the required hours outlined in the Internship Learning Plan have been met. Further, the faculty course instructor evaluates students' overall performance by issuing a letter grade or credit/no credit for the course.

For the sample noted above, we found that:

- For 19 students in five colleges, the campus did not provide us with evidence of an evaluation of the student's performance from the internship site supervisor; therefore, we could not confirm whether an evaluation was completed.
- For 11 students in four colleges, the campus did not provide us with evidence that the faculty evaluated the student's progress at the middle and end of the semester; therefore, we could not confirm whether the student's progress was evaluated at the designated intervals.

- For 20 students in four colleges, the campus did not provide us with evidence that the student evaluated the quality of the field experience; therefore, we could not confirm whether the student performed the evaluation.
- For 17 students in five colleges, the campus did not provide us with internship time logs; therefore, we could not confirm that the student completed the required hours for the internship.

Many of the observations noted above were the result of the campus not providing documentation showing that required internship procedures occurred. Campus management stated their belief that due to the COVID-19 public health emergency, access to the campus and some documentation may have been impeded. We were unable to verify whether documentation existed or was unavailable due to lack of access.

Maintaining internship documentation and establishing and implementing comprehensive and consistent risk assessment procedures help to ensure that internship opportunities will be both safe and educational, and in compliance with campus and systemwide requirements.

RECOMMENDATION

We recommend that the campus:

- a. Revise the *CSUN Academic Internship Policy* to reinforce procedures for the establishment and administration of internships, including requirements for course syllabuses; initiation forms; placement assessments; internship site agreements; internship learning plans; evaluations from site supervisors, faculty, and students; and student time logs, and communicate the updated policy to those responsible for implementation of internship protocols.
- b. Maintain internship documentation in accordance with the updated *CSUN Academic Internship Policy*.

MANAGEMENT RESPONSE

We concur.

- a. The campus will revise the *CSUN Academic Internship Policy* to reinforce procedures for the establishment and administration of internships, including requirements for course syllabuses; initiation forms; placement assessments; internship site agreements; internship learning plans; evaluations from site supervisors, faculty, and students; and student time logs, and communicate the updated policy to those responsible for implementation of internship protocols.
- b. The campus will maintain internship documentation in accordance with the updated *CSUN Academic Internship Policy*.

Expected completion date: March 31, 2022

2. INTERNSHIP POLICY

OBSERVATION

The policy for internships was outdated and did not include all the required elements.

Although the campus had developed the *CSUN Academic Internship Policy* in 2008, we found that the following elements, as required by EO 1064, *Student Internships*, last revised in 2011, were not included in the policy:

- The individual to be responsible for the oversight of the policy.
- An accommodation plan for students with special needs.
- An emergency response plan.
- A discussion of student compensation.
- Minimum requirements for agreements between the internship site and campus.
- Placement assessment of internship sites prior to student placement.
- Criteria for when to conduct site visits.
- Student emergency contact form and/or liability waiver form requirements.
- A plan for annual review of internships.
- Document retention for each internship.

Complete policies and procedures addressing the requirements for administering an internship program help to ensure compliance with regulatory and systemwide requirements, promote safety and protection of students, and reduce the legal liability to the campus. Clear guidance also increases assurance that individual faculty who teach internship courses will be compliant with campus, systemwide, and other requirements.

RECOMMENDATION

We recommend that the campus update the internship policy to include the elements noted above and communicate the policy directly to all relevant campus constituents.

MANAGEMENT RESPONSE

We concur. The campus will update the internship policy to include the elements noted above and communicate the policy directly to all relevant campus constituents.

Expected completion date: March 31, 2022

3. SERVICE-LEARNING ADMINISTRATION

OBSERVATION

Administration of the SL program needed improvement.

The Office of Community Engagement (OCE) is responsible for the oversight of all SL opportunities on campus, including the tracking of participation of SL sites and students in the S4 system. S4 is a web-based system that is designed to collect data on SL activities and

manage risk concerns and requirements associated with off-campus placements. In the 2019/20 academic year, the OCE supported the placement of 1,832 students in SL opportunities attached to 101 academic courses offered on campus.

According to campus policy, faculty administering SL programs are required to develop a course syllabus detailing the academic learning objectives and requirements for the course. Additionally, the SL site is required to complete the Request to Initiate Campus Partnership form and a site agreement executed by purchasing. The Request to Initiate Campus Partnership site includes a self-assessment of potential inherent risks, and depending on the level of concern, the campus may elect to perform a site visit. Students placed at an SL site are required to complete a pre-evaluation, time log, and post-evaluation, which are provided to the faculty course instructor at the end of the course. Further, the SL site supervisor is responsible for completing an evaluation of the student's performance.

We reviewed 20 SL placements and found that:

- For three courses with an SL component, the syllabus was not provided; therefore, we could not determine whether the SL placement met all academic policies. Additionally, we could not determine whether the faculty course instructor required the SL site to evaluate students' performance.
- For four placements, the *Request to Initiate Campus Partnership* form was not provided; therefore, we could not determine whether a risk assessment had been performed.
- For three placements, the initial assessment and agreement for the SL site was completed more than ten years ago, and an additional or updated assessment or agreement had not been completed. Per the *CSU Resource Guide for Managing Risk in Service Learning*, agreements for SL sites that are more than five years old should be reviewed and updated accordingly.
- For two placements, an SL site agreement between the campus and the SL site was not created or provided; therefore, we could not verify that insurance and indemnification requirements were appropriately met.
- For three placements, the SL site agreement was not executed by the required personnel.
- For one placement, the SL supervisor site evaluation form was required by the faculty course instructor; however, the campus did not provide us with the form, and we could not verify that the evaluation had been completed.

Many of the observations noted above were the result of the campus not providing documentation to support that required SL procedures occurred. Campus management stated their belief that due to the COVID-19 public health emergency, access to the campus and some documentation may have been impeded. We were unable to verify whether documentation existed or was unavailable due to lack of access.

Maintaining SL documentation, establishing and implementing comprehensive SL procedures, and providing training to campus personnel help to ensure compliance with campus, systemwide, and legal requirements, and reduce the risk of exposure to potential litigation.

RECOMMENDATION

We recommend that the campus revise SL policies and procedures to reinforce the establishment and administration of SL opportunities, including requirements for course syllabuses, initiation forms, SL site agreements, and evaluations from faculty and students, and communicate the updated policies and procedures to individuals responsible for implementing SL protocols.

MANAGEMENT RESPONSE

We concur. The campus will revise SL policies and procedures to reinforce the establishment and administration of SL opportunities, including requirements for course syllabuses, initiation forms, SL site agreements, and evaluations from faculty and students, and communicate the updated policies and procedures to individuals responsible for implementing SL protocols.

Expected completion date: March 31, 2022

GENERAL INFORMATION

BACKGROUND

In April 1999, Governor Gray Davis called for a community service requirement for all students enrolled in California's public institutions of higher education. He formalized the initiative in a July 15, 1999, letter to each of the leaders of the public systems of higher education. In the letter, the governor stated that the initiative's primary purpose was to enable those in need and strengthen an ethic of service among graduates of California universities, and he requested that faculty members from the California State University (CSU), University of California, and California Community Colleges work through the Intersegmental Committee of Academic Senates to develop a community service requirement for graduation.

The CSU was the first to respond to the governor's call to service. The Academic Senate CSU, campus faculty senates, students, community partners, community service and service-learning coordinators, and CSU Advisory Group on Community Service participated in months of intensive dialogue around ways to strengthen and build upon the service initiatives that had been developed over past decades. The result was a resolution passed by the CSU Board of Trustees at its March 2000 meeting endorsing campus efforts to make community-based activities such as service learning an expectation, condition, or requirement for the undergraduate experience.

The Center for Community Engagement (CCE) office was established at the CO, and since fiscal year 2000/01, the CSU has received more than \$21 million to support and expand service learning throughout the 23 campuses. Call to Service funds have served as the foundation for the CSU campuses to build, expand, and ultimately sustain key partnership with nonprofits, campus members, businesses, local government, and funders to offer engaging service-learning experiences that contribute to student success and close the equity gap. In 2002, the CCE worked in conjunction with Systemwide Risk Management to develop guidance, *Community Service Learning in the California State University – Best Practices for Managing Risk in Service Learning*. In 2010, to address recommendations from an audit of off-campus activities, the CSU, through a series of meetings, peer review, and research, updated and renamed the guidance to *California State University Center for Community Engagement, A Resource Guide for Managing Risk in Service Learning*.

Recognizing that student internship experiences dovetail with the objectives of the service-learning initiative, many campuses have integrated the administration of internship placements into service-learning offices. Student internship placement is required to be administered in accordance with EO 1064, *Student Internships*.

At CSUN, the OCE, within the division of Academic Affairs, is responsible for supporting student learning through SL courses and community engagement programs. Furthermore, academic internships are administered by individual faculty members with some oversight by the department chair, college associate deans, and the procurement office. Faculty with internship courses are responsible for supporting student internship opportunities within the campus and third-party community. The OCE and faculty develop reciprocal relationships with community organizations, public agencies, and industry partners that offer opportunities for students to learn through SL and internship experiences relevant to their studies.

SCOPE

Due to temporary operating procedures and limitations resulting from the COVID-19 public health emergency, we performed fieldwork remotely from January 11, 2020, through March 5, 2020. Our audit and evaluation included the audit tests we considered necessary in determining whether operational, administrative, and financial controls are in place and operative. The audit focused on procedures in effect from January 1, 2019, to March 5, 2020.

Specifically, we reviewed and tested:

- Organizational roles and responsibilities for oversight of service learning and internship placements.
- Policies and procedures governing service learning and internship placements to ensure that all required provisions are included.
- Risk assessment planning, including initial site assessments and ongoing monitoring of programs.
- Agreements with service-learning and internship sites to ensure that all required information was captured and all parties signed the document.
- Learning plans developed by the academic areas to ensure that they establish the expectations and responsibilities of participants receiving credit for service learning and academic internship engagements.
- Proper implementation and oversight for tracking service hours, including the provision of a participant orientation.
- Proper stewardship of special fund allocations designated for the expansion of the service-learning initiative.
- Systems for administering the placement process and for collecting and compiling data for required CO reporting.

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 and testing of a limited number of SL opportunities and student placements. The audit did not include SL site visits or validation of the risk assessment information provided by staff in the course of the internal process. Our review was limited to gaining reasonable assurance that essential elements of the SL and academic internship programs were in place and did not examine all aspects of the program.

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 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:

- EO 1051, *Use of Approved Waiver of Liability*
- EO 1064, *Student Internships*
- EO 1069, *Risk Management and Public Safety*
- EO 1000, *Delegation of Fiscal Authority and Responsibility*
- CCE A *Resource Guide for Managing Risk in Service Learning*
- CCE *Allocation Process*
- CCE *Call to Service Initiative Statement of Intent Allocation Process*
- CSUN *Community Based Learning Student Handbook*
- CSUN *Community Based Learning Faculty Handbook*
- CSUN *Community Based Learning Policy*
- CSUN *Academic Internship Policy*

AUDIT TEAM

Audit Manager: Jennifer Rethwisch
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