

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

August 18, 2021

RADM Thomas A. Cropper, President
California State University Maritime Academy
200 Maritime Academy Drive
Vallejo, CA 94590

Dear Admiral Cropper:

**Subject: Audit Report 20-56, Service Learning and Internships,
California State University Maritime Academy**

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
Maritime Academy**

Audit Report 20-56
August 18, 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, the operational, administrative, and financial controls for SL and internships as of May 7, 2021, were unlikely to provide reasonable assurance that risks were being managed and objectives were met.

In general, we found that California State University Maritime Academy (Cal Maritime) had an appropriate framework for SL and academic internship opportunities, which were centrally managed within the Office of Community Engagement (OCE) and career services (CS), respectively. However, we found that the OCE and CS did not have documented policies or procedures for SL or internships, and the campus did not always collect, maintain, and retain required documentation to show that SL and internship opportunities were administered appropriately. Furthermore, we found that the OCE did not have a strategic plan to inform the CO of how the campus planned to sustain SL and comply with the requirement to have community engagement and an SL program for the students, faculty, and community at large.

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

OBSERVATIONS, RECOMMENDATIONS, AND RESPONSES

1. SERVICE-LEARNING STRATEGIC PLAN

OBSERVATION

The OCE did not have a strategic plan and had not provided a six-year strategic plan to the CO.

The CO Center for Community Engagement’s (CCE) California Call to Service (CCS) Initiative Statement of Intent Allocation Process for 2020/21 states that all SL and community engagement offices should have an active, updated plan that is linked to campus goals and the systemwide Graduation Initiative (GI) 2025 goals and describes how the office will guide the long-term growth and sustainability of SL.

Additionally, the Statement of Intent notes that campuses using CCS funds to pay for a full-time director position should plan to incrementally decrease the percentage requested annually for the position and submit a six-year plan to the CO outlining how they will institutionalize the position. Cal Maritime uses CCS funds to pay for a full-time director but had not submitted a plan to the CO.

Based on discussions with campus personnel, the campus has been met with many challenges over the past several years due to turnover in OCE management, the wildfires in Northern California in 2019, and the COVID-19 pandemic in 2020. As such, they had not yet focused their attention on creating a strategic plan for the OCE.

A strategic plan would help the CO understand how the campus will collaborate with the CCS Initiative and offer engaging SL opportunities that contribute to student success.

RECOMMENDATION

We recommend that the campus develop a strategic plan for the OCE that includes the information noted above and communicate the plan to the CO and all relevant campus personnel.

MANAGEMENT RESPONSE

We concur. The Office of the Community Engagement, in conjunction with the dean of students, will develop an SL strategic plan that aligns with the campus strategic plan and communicate the plan to the chancellor’s office and relevant campus personnel.

Estimated completion date: May 31, 2022

2. SERVICE-LEARNING POLICY

OBSERVATION

The campus did not have a documented policy for SL.

Although the campus uses the SL forms provided in the *CSU Resource Guide for Managing Risk in Service Learning*, it did not have a documented policy addressing the following elements:

- SL program creation and required due diligence to ensure that the SL program aligns with the academic course objectives.
- Academic curriculum policies regarding inclusion of SL in course curriculum.
- Required agreements, such as the SL Agreement and the Student Learning Plan Agreement.
- Orientations and participant timekeeping requirements.
- Risk management and the availability of California State University Risk Management Authority (CSURMA) programs (SAFECLIP/SPLIP).
- Program assessments, including site visits, risk evaluations, and performance evaluations from site representatives, faculty, and students.
- Systems the campus uses to track student involvement in SL programs, and who has access to those systems.
- Reporting to the CO on the strategic plans for the SL program, including the number of annual participating students, and other Call to Service reporting requirements.

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

RECOMMENDATION

We recommend that the campus develop and document a policy for SL to include the elements noted above and communicate the policy directly to all relevant campus constituents.

MANAGEMENT RESPONSE

We concur. The campus will develop and document its SL policies with support from the dean of students and Academic Affairs and communicate them to its campus constituents.

Estimated completion date: May 31, 2022

3. SERVICE-LEARNING ADMINISTRATION

OBSERVATION

Administration of the SL program needed improvement.

The OCE is responsible for overseeing all SL opportunities on campus, including tracking the participation of SL sites and students. In the 2019/20 academic year, the OCE supported the placement of 81 students in SL opportunities attached to two academic courses offered on campus.

According to the campus process, faculty administering SL programs are encouraged to develop a course syllabus detailing the academic learning objectives and requirements for the course. Additionally, the SL site is required to complete a self-assessment form and a site agreement executed by the procurement department. Per the CSU Resource Guide, the OCE coordinator is required to visit an SL site and complete an on-site assessment form before students are placed at the site. Students placed at an SL site are required to complete a learning agreement, liability waiver, time log, and reflection essay assignment and submit them to the instructor at the end of the course. Further, instructors are responsible for completing an evaluation of the student's performance by issuing an overall course grade.

We reviewed 20 students in two courses that had SL components, and we found that:

- For 17 students in one course with an SL component, the syllabus did not discuss the following elements: expectations or guidelines for the SL requirement, a list of possible community partners, and how service components will be assessed. These elements are required per the Cal Maritime *Components of a Service-Learning Syllabus*.
- For 16 SL sites, the on-site assessment form was not completed. In our discussion with the CE coordinator, we learned that she was unaware of the requirement to document the site assessment with this form until recently; therefore, the on-site assessment that was completed was unofficial and not documented. The coordinator stated that they would address any concerns directly with the community partner during the site visit.
- For five SL sites, the community partner did not complete the self-assessment form. Therefore, we could not verify whether any potential risks were addressed or whether the site met the academic requirements for the course.
- For one SL site, the campus did not have an agreement with the community partner, and the community partner was not required to complete the initial self-assessment form because the faculty instructor accompanied the students to the site when they performed their SL hours. However, the agreement should have been prepared and executed for liability purposes. Additionally, we could not verify that insurance and indemnification requirements were met for this site, and because there was no assessment form, we could not verify whether potential risks related to the site were addressed or whether the site met the academic requirements for the course.

- For one SL site, there was no evidence that the CE coordinator or faculty instructor visited the community site before students participated in the SL opportunity.
- For three SL sites, the SL agreement was not executed by campus personnel and/or the community partner due to campus oversight.
- For three students in one course with an SL component, the Student Learning Plan was completed after the student completed their SL hours at the SL site.
- For two SL sites, SL agreements were not prepared by the campus or the SL site.

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:

- a. Reinforce procedures for the establishment and administration of SL opportunities for the issues noted above, including requirements for course syllabuses, risk assessment forms, and SL site agreements.
- b. Provide training regarding these requirements to individuals responsible for implementing SL protocols.

MANAGEMENT RESPONSE

We concur.

- a. The dean of students, in conjunction with the Office of Community Engagement, will put in place measures to ensure compliance with system policies related to course syllabuses, risk assessment forms, and SL site agreements.
- b. The campus will provide training to individuals responsible for implementing SL protocols.

Estimated completion date: May 31, 2022

4. INTERNSHIP POLICY

OBSERVATION

The campus did not have a documented policy for academic internships as required by systemwide policy.

According to Executive Order (EO) 1064, “each campus is required to develop, implement, maintain, and publish a student internship policy governing internships where the university makes the placement.”

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

RECOMMENDATION

We recommend that the campus develop and document internship policies and procedures in accordance with EO 1064 and communicate the policy directly to all relevant campus constituents.

MANAGEMENT RESPONSE

We concur. The campus will develop and document internship policies and procedures in accordance with EO 1064 and communicate the policy directly to all relevant campus constituents.

Estimated completion date: May 31, 2022

5. INTERNSHIP ADMINISTRATION

OBSERVATION

Administration of the internship program needed improvement.

In the 2019/20 academic year, faculty supported the placement of 94 students in internship opportunities attached to six academic courses offered on campus. We reviewed 20 student placements for 20 internship sites across three schools, and the campus did not provide any supporting documentation for 14 of the selected internships because career services did not receive the documents from the faculty members. Therefore, our review below is based on the supporting documentation for six internships.

Orientations, Training Agreements, and Liability Waivers

Once students are enrolled in an internship course, they 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 expects the internship site to provide an orientation to students specific to the site requirements. Also, for each internship placement, students must complete a Cooperative Education Training Agreement with career services and the internship site supervisor. This agreement describes the rules and regulations, activities, learning process, and evaluation methods for the internship. Furthermore, students are required to complete liability waivers and an emergency contact form to help reduce the risk of legal exposure for

the campus. Also, due to the COVID-19 pandemic, the CO requires campuses to ensure that students participating in experiential learning opportunities receive adequate safety training specific to COVID-19, as well as sign acknowledgement waivers noting the health risks associated with participating in internships during the pandemic.

For the six internship placements we received documents for, we found that:

- None of the students were required to sign a waiver of liability or an emergency contact form, as required by EO 1064, *Student Internships*.
- The Cooperative Education Training Agreement was not signed by all the required parties, including the student, internship site supervisor, and career services, for any of the internships.
- For four internships, the orientation that was provided to students via the course syllabus and training agreement did not include health and safety instructions or emergency contact information.
- For two internships, the course syllabus was not provided; therefore, we could not determine the number of hours students were required to complete at the internship site. We also could not determine whether the students were provided with a sufficient orientation before beginning the internship.

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 an Internship Sponsor form is submitted to the site supervisor for completion. This form serves as the placement assessment form. Additionally, 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 six internships noted above, we found that:

- For three internships sites, the completed Internship Sponsor form did not include all the required elements, including identification of potential risks of the internship site; evaluation of the education environment; evaluation of the potential for student academic experience and its relationship to the student's academic study; and agreement of the internship site to meet campus expectations.
- For another three internship sites, the Internship Sponsor form was not provided.

Student Evaluations and Time Logs

The performance of students engaged in internships is evaluated by the faculty instructor at end of the semester, preferably with input from the internship site supervisor. Students' overall performance is evaluated by a letter grade or credit/no credit for the course. The faculty instructor is also responsible for collecting students' time logs noting hours worked to ensure that the required hours outlined in the course syllabus have been met.

For the sample noted above, we found that:

- An evaluation or annual review of the student’s performance was not provided for any of the internships.
- Evidence that the student completed the required number of hours was not provided for any of the internships.

Additionally, we noted that eight of the 20 internships we reviewed occurred after March 2020, and therefore, during the COVID-19 pandemic. However, it was unclear whether students were given an option to participate in a virtual internship program. Additionally, there was no documentation that the students received COVID-19 safety training or were required to sign an acknowledgement noting their understanding of the risks to their own health presented by COVID-19. In discussions with campus personnel, we noted that the entire campus community, including all students, were provided with COVID-19 safety training; however, we could not verify that this training related specifically to off-campus internships.

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. Reinforce procedures for the establishment and administration of internships, including requirements for course syllabuses; placement assessments; internship site agreements; internship learning plans; evaluations from faculty; and student time logs.
- b. Develop procedures to maintain internship documentation in accordance with campus and systemwide record retention policies.

MANAGEMENT RESPONSE

We concur. The campus will document its business processes to include the administration of internships, including requirements for course syllabuses; placement assessments; internship site agreements; internship learning plans; evaluations from faculty; student time logs; and retention of documents.

Estimated completion date: May 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 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 Cal Maritime, Student Affairs is responsible for oversight of the OCE and career services. The OCE and career services are responsible for supporting student learning through SL courses and community engagement programs and for administering academic internships in partnership with faculty members, respectively. The OCE, career services, and faculty develop reciprocal partnerships with community organizations, public agencies, and industry 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 March 15, 2021, through May 7, 2021. 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 July 1, 2019, to March 1, 2021.

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 service-learning 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 CICE program 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*
- CSU *Experiential Learning During the COVID-19 Pandemic Memo*
- Cal Maritime *Guiding Principles for Reducing Risk in Service Learning*
- Cal Maritime *Components of a Service-Learning Syllabus*
- Cal Maritime *Faculty Information Guidelines*
- Cal Maritime *Procurement Guidelines*

AUDIT TEAM

Audit Managers: Jennifer Rethwisch and Christina Chen
Senior Auditor: Christina Fennell