

MEMORANDUM OF UNDERSTANDING FOR ADMINISTRATIVE SERVICES
CALIFORNIA STATE UNIVERSITY, STANISLAUS
and
CSU STANISLAUS UNIVERSITY STUDENT CENTER

This memorandum of understanding is made and entered into by and between the University Student Center (SC) and California State University, Stanislaus (University). The services under this Agreement shall commence on July 1, 2023 and terminate on June 30, 2024. This agreement may be extended at the beginning of each fiscal year by written agreement signed by all parties.

Auxiliary organizations achieve and maintain a good standing status by working cooperatively with the campus and the chancellor's office to integrate their specific operations with those of the whole campus community as established by the campus president. Basic criteria for good standing status encompass compliance with campus and system wide policy, fiscal responsibility, social responsibility, good business practices, an understanding of risk management and compliance with applicable statutes. Within these parameters SC is responsible for the operational internal controls for activities and services which they provide.

EXPLANATORY STATEMENTS

- A. The University has fiscal and operational oversight responsibilities to assure that campus auxiliary organizations operate within University and Trustees' policy, and under generally accepted accounting practices and financial standards.
- B. The distinguishing characteristic of an auxiliary organization is that it is managed on an essentially self-supporting basis. The California Code of Regulations Title 5, Section 42500 and the California Education Code, 89904 requires the California State University (CSU) to implement policies concerning certain aspects of the expenditure of auxiliary organization funds. A CSU policy entitled "Policy on Expenditures of Funds for California State University Auxiliary Organizations" responds to the code requirement.
- C. The University has concluded an analysis of the service need assumptions, managerial conditions, resource requirements, and likely costs to adequately assume, on a support basis, the business services to SC.

University agrees:

- 1. To provide administrative management, security and security related training, accounting, and financial systems access to PeopleSoft reporting tools and data warehouse applications, along with online access to entity owned bank, checking, and LAIF accounts, as specified in the Assignment of Services Area (Exhibit A) and Financial Systems Access (Exhibit B). The services to be provided shall be administered in compliance with SC, University, and Trustees' policies and procedures, as well as in conformity to applicable Federal and State laws and regulations, and with generally accepted accounting practices and financial standards. The University Administrative Services shall establish necessary internal controls and practices in providing the service under this Memorandum of Understanding.
- 2. The charges for providing administrative management, accounting and financial systems access should be reasonable and audited within the scope of the University financial audit. The University Administrative Services will provide the basis for charges. By April 15th of each year Business & Finance will provide the list of services (Exhibits A and B) for the next fiscal year. The estimated costs of such services will be provided by April 15 for the upcoming year Fees for Services (Exhibit C). SC will be invoiced monthly for cost of services.

University Student Center agrees:

1. SC is responsible for operational internal controls for the activities and services not managed by University Administrative Services. The University Administrative Services is acting solely as a business services agent relative to the services provided to the SC, and it assumes no management responsibility for day-to-day operations pertaining to SC executive decisions.
2. The Executive Director of SC will review and approve, or delegate for approval, all transactions impacting the general ledger of SC including invoices for administrative services. In addition, the Executive Director of SC will review and approve bank account reconciliations and bank account transfer of funds
3. Individuals employed by the SC are employees of the SC and are not considered to be employees of the University. In this regard, the SC agrees to indemnify, hold harmless, and defend the State, the Trustees of the California State University, Chancellor, California State University, Stanislaus, their officers, agents and employees of each of them (all of which are hereinafter referred to as "State") and the State assumes no responsibility or obligation for any and all loss, damage, or liability that may be suffered or incurred by State, caused by, arising out of, or in any way connected with the operation of SC. State assumes no responsibility or obligation for any and all loss, damage, or liability that may be suffered or incurred that may be caused by any SC employment or personnel policies, practices, or services, including but not limited to hiring, recruitment, verification of employment, development and implementation of personnel policies, compliance reporting, employee complaints, discipline, investigation, termination of employment, or any responsibilities or obligations arising from the employment of any employee of the SC. The SC may, at its option, obtain independent counsel and advice, as to compliance with its requirements and obligations to its employees.
4. The SC shall approve in writing at the beginning of each fiscal year the services to be provided by University Administrative Services (Exhibit A and B) and agree to pay the University monthly for invoiced service costs (Exhibit C). SC will approve and pay all invoices within 30 days from receipt.
5. To pay all costs for supplemental services as agreed upon.

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be executed as of the date first set forth above.

By: 
Anahi Lopez (Jun 21, 2023 14:07 PDT)


Date: Jun 21, 2023

SC Board of Directors Chair

By: 
Cesar Rumayor (Jun 21, 2023 14:40 PDT)

Date: Jun 21, 2023

SC Executive Director

By: 
Rose McAuliffe (Jun 23, 2023 13:18 PDT)

Date: Jun 23, 2023

Vice President, Business and Finance

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 EXHIBIT A - ASSIGNMENT OF SERVICE AREAS

Budgeting	Business & Finance (B&F)	University Student Center
· Program and capital project budget development, including establishing reserves		x
· Budget analysis and department support		x
· Input to financial system (UNIVERSITY format)	x	x
· Expenditure control	x	x
· Cost projections and financial proforma		x
· Annual Budget submission to Chancellor	x	
· Preparation of annual cost of business and financial services	x	
Accounting & Financial Management	Business & Finance (B&F)	University Student Center
<u>Financial management:</u>		
· Preparation of journals	x	
· Authorization of transactions including transfers between checking account and Local Area Investment Fund	x	x
· Student fee monthly billings for reimbursement of related student organization expenses	x	
· Bank reconciliation	x	
· Account analysis & reconciliation	x	
<u>Financial reporting:</u>		
· Monthly income and expense operating reports	x	x
· Monthly Balance sheet report, reconciliation	x	x
· Quarterly report of LAIF reserve funds including interest	x	
· Quarterly report of SWIFT reserve funds including interest	x	
· Financial analysis by administrative management	x	x
Banking & Cash Management	Business & Finance (B&F)	University Student Center
· Cash and check deposits & receipt issuance	x	x
· Posting cash and checks to system	x	
· Investment decisions of surplus funds	x	x
· Investment implementation based upon Board approval	x	
· Bank account reconciliation & balancing	x	
· Bank account reconciliation review and approval	x	x
Accounts Receivable	Business & Finance (B&F)	University Student Center
· Billing	x	
· Account analysis & aging	x	
· Write off authorizations based upon established policy	x	

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 EXHIBIT A - ASSIGNMENT OF SERVICE AREAS

P&CS / Accounts Payable	Business & Finance (B&F)	University Student Center
· Payment authorization for disbursement of funds		x
· Payment processing for vendor payments	x	
· Check production and distribution	x	
· Accounts payable data entry into PeopleSoft	x	
· Aging report	x	
· Travel claim processing	x	
· Payment of employee portion of benefits to providers	x	x
· Storage of financial documents	x	x
· Check signing control	x	
· Contract preparation	x	x
· Contract review	x	
· Contract issuance	x	
Risk Management	Business & Finance (B&F)	University Student Center
· Property insurance		x
· Liability, PAI, ID Fraud, Crime & Cyber insurances		x
· Risk assessment management and business continuity planning		x
· Event insurance		x
· Safety inspection and training		x
· Emergency management	x	
Annual Financial Audit	Business & Finance (B&F)	University Student Center
· Prepare FASB & GASB statements and audit package, respond to requests from auditors, make adjustments to financial statements and account records	x	
· Review preliminary audit findings and develop audit response, if needed	x	x
· Accept audit reports, review management letter, identify/adopt operational/policy changes if any, in consultation with Business & Finance.	x	x
· Implement Board adopted operational and policy changes	x	x
· Auditor selection process	x	x
Program Audits (Auxiliary Internal Control & Compliance)	Business & Finance (B&F)	University Student Center
· Prepare audit package, respond to requests from auditors, meet with auditors to discuss audit questions	x	x
· Review preliminary audit findings and develop audit responses	x	x
· Identify/adopt operational/policy changes	x	x
Fixed Asset Reporting	Business & Finance (B&F)	University Student Center
· Fixed asset recording, reconciliation, and reporting	x	
· Physical inventory and reconciliation	x	x

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 EXHIBIT A - ASSIGNMENT OF SERVICE AREAS

University Police Department	Business & Finance (B&F)	University Student Center
· Conduct criminal Investigations, arrest persons for violations of the law when required and provide overall security for all campus employees	x	
· Respond to daily calls for service which include public assistance, sick and injured persons, suspicious persons, alarms and emergency calls for service 24/7/365	x	
· Assist with campuswide policy violations regarding student discipline issues	x	
· Provide directed patrols for campus related events	x	
· Provide training to departments and divisions for safety related issues, i.e., RAD/Active Shooter	x	
Student Affairs	Student Affairs	University Student Center
· Leadership oversight, board and committee work	x	
Human Recsures	Human Resources	University Student Center
· CSU Learn	x	
· Title IX	x	
· HR administration costs	x	

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EXHIBIT B - FINANCIAL SYSTEMS ACCESS

Financial System Support	Office of Information Technology (OIT)	University Student Center
· Systems support on reporting tools & data warehouse applications	x	
· On-line connection	x	
· On-line training	x	x
· Daily use of finance data		x

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 EXHIBIT C - FINANCIAL SYSTEMS ACCESS

	FY2023-2024	FY2022-2023
EXPENSES		
University Police Department	\$ 21,932	\$ 30,226
Human Resources	4,770	200
Student Affairs	5,744	1,875
Safety & Risk Management	-	-
Office of Information Technology:		
OIT Technical Support	57,195	51,393
OIT Programs (CFS, Acquia, Veritas, Blackboard, LanSweeper, Spirion, CarbonBlack) and System Storage/Support	8,349	11,277
Budget	225	-
Financial Services:		
General Accounting, A/P, Travel, Mgt Oversight	14,769	24,648
Cashier's/SARC/Accounts Receivable	22,812	18,681
Information Technology Finance	3,110	8,244
Procurement & Contract Services (includes Commercial Operations)	4,922	2,261
Management Support VPBF	3,678	-
Auxiliary Accounting & Mgt Oversight	113,779	70,709
Support Services:		
Mail, Shipping/Receiving, Property Control, Records Management	1,599	2,939
Program licensing fees (Concur, CashNet), Operating Supplies (Check stock, ink, printing costs)	2,093	3,349
TOTAL EXPENSES	\$ 264,977	\$ 225,802