

11008.00 | Audit Monitoring & Resolution

Effective Date: 12/1/2011

POLICY OBJECTIVE

It is the policy of the California State University (CSU) to have a system for compliance assessment and audit that demonstrates that the institution complies with federal, state, institutional, and other sponsor regulations and policies.

POLICY STATEMENT

The campus President or designee must ensure that the campus:

- Has a procedure for ongoing review of its finances, compliance with its administrative directives, and conformance with governmental laws and regulations.
- Complies with government auditing requirements with respect to its federal programs or other sponsor requirements.
- Develops and implements corrective action plans in response to audit findings or recommendations.
- Alerts the Chancellor's Office Sponsored Programs Director of potential findings that challenge the adequacy of a system-wide policy or indicates a risk or concern that may have systemic implications.
- Submits to the Chancellor's Office findings or recommendations meeting the following criteria:
 - Challenges the adequacy of a system-wide policy.
 - Indicates a risk or concern that may have systemic implications.
- Submits the A-133 Single Audit Report to the Chancellor's Office on an annual basis and evidence of implementation of corrective action plans, if applicable.

Chancellor's Office Sponsored Programs Administration will maintain adequate procedures to:

- Monitor findings and recommendations submitted for review by campuses
 - Annual A-133/Single Audit: Review the implementation status of corrective action plans developed by campus management.
 - Systemwide Policy Issues: In consultation with campus sponsored programs administration office directors, coordinate the development and revision of sponsored programs policies and the development of tools and training materials to improve internal controls of systemwide sponsored programs.

APPLICABILITY AND AREAS OF RESPONSIBILITY

REVISION HISTORY

- February 28, 2014 (Annual Review conducted with no change to policy.)

RESOURCES AND REFERENCE MATERIALS

Useful Guidelines:

- N/A

Related Principles:

- Council on Governmental Relations (COGR) - Management Practices Document - Principles: <http://www.cogr.edu/> (some documents may require log-in)
- Committee of Sponsoring Organizations, Internal Control Framework (COSO) - www.coso.org
- National Association of College and University Business Officers (NACUBO) - www.nacubo.org
- National Science Foundation (NSF) - www.nsf.gov
- US Department of Health and Human Services (DHHS) - www.dhhs.gov

- National Institutes of Health (NIH) - www.nih.gov
- AOA – RAC Subcommittee – www.csuaoa.org (log-in required)

Sound Business Practices:

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Law, State Codes, Regulations and Mandates:

- Federal guidelines related to Audits of States, Local Governments, and Non-Profit Organizations, OMB Circular A-133 - http://www.whitehouse.gov/sites/default/files/omb/assets/a133/a133_revised_2007.pdf
- SAS 112 New Requirements from Control Deficiencies - http://www.nacubo.org/Business_Officer_Magazine/Magazine_Archives/April_2007/SAS_112_New_Requirements_for_Control_Deficiencies.html
- GC13402 - <http://www.leginfo.ca.gov/cgi-bin/displaycode?section=gov&group=13001-14000&file=13400-13407>

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