

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

July 29, 2021

Dr. Saúl Jiménez-Sandoval, President
California State University, Fresno
5241 N. Maple Avenue
Fresno, CA 93740

Dear Dr. Jiménez-Sandoval:

**Subject: Audit Report 20-24, Faculty Assigned Time and Additional Employment,
California State University, Fresno**

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

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**FACULTY ASSIGNED TIME
AND ADDITIONAL EMPLOYMENT**

California State University, Fresno

Audit Report 20-24
July 29, 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 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 and administrative controls for additional employment (AE) assignments, faculty assigned time (AT) work, and sabbatical leaves (SL) as of April 5, 2021, taken as a whole, provided reasonable assurance that risks were being managed and objectives were met.

Overall, we found that AE records were not consistently maintained or provided. In addition, AE assignments did not comply with the Unit 3 Collective Bargaining Agreement (CBA), were not approved before the work started, and were not tracked by faculty affairs. We also found that faculty workload was not adequately monitored to ensure that faculty members did not exceed 25 percent of their normal full-time workload due to AE assignments. In addition, we found that AT 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. Moreover, after-the-fact evaluations for indirect AT work assignments were not performed, and the campus did not comply with requirements related to excess enrollment. Further, management of the SL process needed improvement related to obtaining required approval, documenting consultation to resolve differences in ranking for SL requests, 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.
- AE assignments did not comply with the Unit 3 CBA related to timely approval and special consultant (SC) requirements and job codes.
- 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 \$363,575 and \$319,754 for AE to 148 and 154 faculty members, respectively. For the spring and fall 2020 semesters, the campus paid approximately \$375,100 and \$210,138 for AE to 156 and 105 faculty members, respectively. For each AE assignment requested, an Additional Employment Agreement form must be completed, and this form must be approved by the college dean and faculty affairs department. Faculty affairs is responsible for ensuring that AE does not exceed 25 percent of a faculty member's normal full-time workload. The agreement is sent to the human resource management (HRM) and payroll departments for processing.

We reviewed 66 AE assignments for 36 faculty members from all eight campus colleges, and we found that:

- Three faculty members were paid a total of \$24,474 for four AE assignments and were concurrently granted 9.0 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 different from the member's primary work assignment. According to the Unit 3 CBA, faculty members cannot receive AE for work that is part of their primary work assignment.
- We were not provided sufficient AT documentation to determine whether four faculty members were paid for AE assignments for which they were concurrently granted AT. These four faculty members were paid a total of \$31,100 for six AE assignments and granted 23.0 WTUs of AT.
- For 42 AE assignments for 23 faculty members, AE agreements were not approved before the faculty member started the work. Instead, the agreements were approved an average of 93 days late, with one approved 363 days after the AE assignment started. In addition, for six AE assignments for three faculty members, the agreement or supporting records did not include approval of the college dean and faculty affairs department.

- For 23 AE assignments for 13 faculty members, the work was not different from the faculty member’s primary work assignment. Descriptions of the work were general, labeling the work as research, class course workshops, single-subject advising, and online course development, without further detail and explanation.
- In one instance, a faculty member received an AE assignment during SL, which is not permitted per the Unit 3 CBA and was not approved in advance by the campus president. The faculty member was compensated \$20,100 for this AE assignment.
- In one instance, a faculty member received an AE assignment while on unpaid leave. The faculty member was compensated \$6,170 for this AE assignment.
- Six faculty members exceeded the 25 percent limit of their normal full-time workload a total of 15 times, ranging between 27 and 59 percent.
- Two AE assignments were not included on the faculty affairs tracking tool, and thus were not monitored.
- In five instances for three faculty members, a copy of the AE agreement was not provided to us, and as such, we could not verify the AE assignment.
- Three faculty members who received five AE assignments did not have full-time status and therefore were not eligible for an AE assignment.
- Faculty members compensated for AE assignments were incorrectly processed using job code 2359, which is for special consultants and casual workers, instead of job code 2403, which is for AE for full-time faculty unit employees, as required by Technical Letter HR/Salary 2015-22, *New Classification for Faculty Additional Employment*.

Additionally, the AE agreement, which applies only to AE assignments, does not require the faculty member to disclose whether they had received other assignments, including AT work. The AE form is initially reviewed and approved by the college dean; however, the college does not always know whether the requesting faculty member has already received other assignments because there is no process for informing the college about these assignments. In addition, approval requirements were inconsistent; AE assignments are approved only by the college dean, while AT work is approved by the department chair and college dean.

Also, for the spring 2019 through fall 2020 semesters, the campus paid \$552,100 to 108 SC and two faculty members. The SC classification is used for projects that will last no more than three consecutive months at a time, and the SC agreement must be approved by the appropriate vice president. Additionally, the Special Consultant Voucher must be completed and approved by the supervisor before it is forwarded to the payroll office for processing to certify that the designated work has been completed.

Management of the SC process needed improvement. Specifically, we found that:

- In 12 instances, SC projects lasted longer than three months. Specifically, the projects lasted from six months to one year. Two consultants were paid for approximately two years, for a total of about \$52,100 and \$127,500, respectively.

- In five instances, SC agreements for work ranging between \$2,000 and \$27,520 were not approved by the vice president. In addition, in four instances, vouchers ranging between \$500 and \$15,000 were not approved by the supervisor.

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 assignments, assess whether an AE assignment is different from the faculty member's primary assignment, ensure that all required approvals are obtained before the work begins, and ensure that all AE assignments are monitored and tracked by faculty affairs.
- b. Review and update the current process for monitoring AE assignments to ensure that they comply with the Unit 3 CBA and systemwide and campus policies and that all supporting records are maintained.
- c. Review and update the current policies and procedures for the engagement of SC, including hiring practices if applicable, and reiterate these updated policies to all appropriate personnel.
- 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

We concur.

- a. Faculty affairs will convene a lean process team with colleagues from faculty affairs, Foundation human resources, school/college dean's offices, and the provost's office to document the current process and workflow for approval of AE assignments in accordance with CSU and campus policies, including the Unit 3 CBA, to ensure that all required approvals are obtained in advance, along with supporting documentation for AE assignments.
- b. Faculty affairs will annually review all AE assignments to ensure that they are in compliance with CSU and campus policies, including the Unit 3 CBA, and that all supporting records are maintained.

- c. The policy for special consultants will be revised by university human resources. The university human resources website will be revised to include instructions for hiring of special consultants. An agreement will be created for special consultants in DocuSign. The new revised policy and new agreement will be communicated to all managers on campus.
- d. Faculty affairs will send out an annual reminder to school/college deans and department chairs about the importance of compliance with CSU and campus policies regarding approval of AE assignments. Training will be provided as needed.

Date of completion: December 1, 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.
- After-the-fact evaluations were not performed for indirect AT assignments, and the campus did not always comply with the requirements related to excess enrollment.

Tenure-track faculty and lecturers are eligible for AT for indirect instructional activities or for teaching courses with excess enrollment. Normal faculty workload consists of 12 WTU of direct instructional assignments, such as classroom and laboratory instruction and instructional supervision, and three WTU of indirect instructional activity, such as student advisement, curriculum development and improvements, and committee assignments.

For the spring and fall 2019 semesters, the campus granted 357 and 325 AT work assignments totaling 1,070 and 935 WTU for 302 and 269 faculty members, respectively. For the spring and fall 2020 semesters, the campus granted 321 and 264 AT work assignments totaling 982 and 777 WTU for 269 and 232 faculty members, respectively.

We reviewed the process for administering AT work assignments at eight colleges and found that supporting records were not consistently maintained or provided to us. 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 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 WTUs for AT work assignments are subject to review.

We reviewed records of 110 AT work assignments, of which 88 were indirect AT assignments, totaling nearly 401 WTU for 45 faculty members. We found that:

- For 28 AT work assignments for 10 faculty members, records were not consistently maintained or the college did not provide documents we requested to show a complete description of the task, the number of WTU assigned, formal approval, and an after-the-fact evaluation of the completed assignment.
- For 71 AT work assignments for 27 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, the correct assignment code in APDB, or an after-the-fact evaluation.
- For 81 of the 88 indirect AT work assignments (92 percent), an after-the-fact-evaluation was not completed.
- For 10 AT work assignments, the job code assigned and entered into APDB was incorrect.
- In two instances, the Faculty Activity Detail (FAD) report showed more WTUs than the amount of AT approved.

With regard to excess enrollment, per EP&R 76-36, *Faculty Workload Policies and Procedures*, a faculty member may be assigned a graduate student or student assistant for classes with student enrollment between 75 and 120. For classes with more than 120 enrolled students, a faculty member may be assigned either a graduate assistant or student assistant or be granted an additional three WTUs. Faculty can take advantage of these accommodations for no more than one class with excess enrollment per semester. However:

- In our review of all AT work assignments granted from spring 2019 to fall 2020, we found that 17 faculty members were granted between four and six WTUs for excess enrollment in a single course. Of these 17 faculty members, six were granted excess enrollment for more than one course per semester.
- In our detailed review of 45 faculty members noted above, we found that three 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 a single section with excess enrollment; and three faculty members were granted AT work assignments but did not have 120 students enrolled in the course. We also noted that colleges were using two different revised enrollment standards to determine excess enrollment, one of which set the standard lower than 120 students.
- In two instances, a faculty member was granted two WTU and assigned a student assistant for a single class with excess enrollment.

We noted that AT has historically been managed either centrally or at the college level. In fall 2019, faculty affairs began to evaluate the process for reviewing and approving AT in consultation with the college deans, department chairs, and faculty members. The new AT process, which the campus anticipates implementing by fall 2021, will be centralized within faculty affairs and will require completion of an AT request form, various level of approvals, and required deliverables, as appropriate to the specific type of AT.

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 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. 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

We concur.

- a. Faculty affairs will convene a lean process team with colleagues from faculty affairs, Foundation sponsored program/post award administration, school/college dean’s offices, and the provost’s office (graduate studies and research) to document the current process and workflow for approval of AT 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, proper coding is utilized in PeopleSoft, and after-the-fact evaluations are performed. This process revision is already under way as noted in the audit report.
- b. Faculty affairs will send out an annual reminder to school/college deans and department chairs about the importance of compliance with CSU and campus policies regarding AT work. Training will be provided as needed.

Date of completion: December 1, 2021

3. SABBATICAL LEAVE

OBSERVATION

Management of the SL process needed improvement related to evaluating the quality of SL proposals, obtaining completed review forms, maintaining records of faculty notifications, documenting statements of effect on the curriculum, submitting timely post-SL written reports, and submitting consistent evidence of work performed during SL.

Faculty members who request SL must submit an SL application that includes a statement of purpose for the leave; a brief description of the proposed project; a list of campus resources necessary to carry out the SL, if any; and a statement of time requested, which should not exceed one academic year. In addition to the basic application information, the written request should also include a professional leave proposal. Applications are reviewed and evaluated by a department-level professional leave committee (PLC) and college PLC before being submitted for review to the dean, who makes the final decision on which SL proposals are approved. If the dean disagrees with the PLC's recommendation to grant SL to a faculty member, the faculty member may appeal to the provost within 60 days of the dean's decision.

Faculty members approved for SL must submit an acceptable bond settlement, provide a list of assets, or sign a promissory note equal to the amount of the faculty member's salary paid during the SL and are not allowed to accept AE assignments during the SL without prior approval of the provost. Additionally, upon return from SL, faculty members must render service to the California State University (CSU) at the rate of one semester of service for each semester of leave. Further, faculty members who take SL must submit a written report of the leave's activities to the provost, via faculty affairs, within ten weeks of the completion of the SL.

For the spring and fall 2019 semesters, six and 17 faculty members were approved for SL by faculty affairs, respectively. For the spring 2020 semester, 12 faculty members were granted SL. In addition, two faculty members were granted a one-year SL for the 2019/20 academic year. We reviewed the SL records for 15 faculty members and found that:

- In 12 instances in which reviews of SL proposals were performed at the college level, there was no documented process, such as a rubric, for ranking the quality of the proposed SL projects. Although the campus has a policy that includes criteria for evaluating SL proposals, in these 12 instances, the colleges did not use ranking sheets to show the justification for awarding SL. Only one of the eight colleges used a rubric to evaluate SL proposals. Sound business practice recommends a written record of rankings to support the outcome of the application review process.
- In 12 instances, SL applications were incomplete and did not include a faculty signature, committee signature, or ranking. The primary missing element was the faculty signature. Additionally, in one instance, the campus did not maintain or provide to us a copy of the complete SL application.
- In 12 instances, the campus had not maintained a copy of the notification sent to faculty members regarding the department PLC's or college PLC's recommendations regarding SL proposals, and therefore, we could not verify whether the notification had been sent. Faculty affairs indicated that faculty members were notified, but documentation was not maintained.
- In eight instances, SL applications did not include the possible effect on the curriculum and operations of the department should the SL be granted, as required by policy.
- In 13 instances, faculty members' post-SL written reports were either submitted late or we were unable to verify whether they were timely submitted because the submission date or received date was not included on the report. The reports that did include a date

were submitted on average 65 days late, with one submitted 193 days after the report was due. In two instances, there was no evidence that a post-SL written report was completed.

- Documentation submitted with a faculty member's written report at the conclusion of a SL to show the work that was performed was inconsistent, and we noted that the campus process did not require faculty members to submit a tangible deliverable. During our initial review of SL, we noted that five of 15 SL projects did provide documentation of the actual deliverable submitted by the faculty member.

Proper administration of SL, including obtaining required approval and maintaining records to provide documentation 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 SL process to address the issues noted above, including the requirement to obtain completed review forms and SL applications, document the ranking of SL proposals, maintain the notification sent to faculty members regarding the PLC's recommendations regarding SLs and other necessary documents, and submit consistent evidence of work performed during SL.
- b. Communicate 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, the SL review process, SL evaluations, and evidence of work performed during SL, and provide training as needed.

MANAGEMENT RESPONSE

We concur.

- a. Faculty affairs will document the current process and workflow for approval of SL. The process will ensure that required information and signatures are provided, completed review forms and SL applications are obtained, ranking of SL proposals is documented, notifications to faculty members regarding PLC recommendations regarding SLs and other necessary documents are maintained, and consistent evidence of work performed during SLs is submitted.
- b. Faculty affairs will send out an annual reminder to school/college deans and department chairs about the importance of compliance with CSU and campus policies regarding SLs. Training will be provided as needed.

Date of completion: December 1, 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 AT, or non-instructional time, for professional responsibilities other than teaching. Although there are some specific requirements for determining AT, 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 Educational Programs and Resources (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 APDB, and the information is compiled and analyzed by the Academic Human Resources department at the CO.

Article 27 of the CBA, *Sabbatical Leaves*, allows for paid leave for purposes that benefit the 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 AE 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 data compiled from APDB reporting, as summarized by the CO Academic Human Resources department, California State University, Fresno (Fresno State) had 615 tenure-track faculty, 804 lecturers and one visiting lecturer, eight counselors, 33 coaches, and 19 librarians in 2019, for a total of 1,480 Unit 3 members. The average WTU workload for 2019 was 8.56 WTU, compared to the systemwide average of 8.53 WTU. CO Academic Human Resources reported AT as the number of full-time equivalent positions (FTE) the time represented and broke the time into direct and indirect WTU assignments. At Fresno State, AT for 2019 was 11.3 FTE in direct WTUs and 55.9 FTE in indirect WTUs, with indirect time comprising 83.2 percent of the assigned WTUs. The systemwide percentage of indirect WTUs for AT was 85.7 percent.

At Fresno State, AE is managed and approved at the college level and through faculty affairs, and AT is managed and approved by both the department chair and college dean. SL is managed by department and college PLCs and approved by the college dean.

SCOPE

Due to temporary operating procedures and limitations resulting from the COVID-19 public health emergency, we performed fieldwork remotely from January 18, 2021, through April 5, 2021. 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 April 5, 2021.

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 AT.
- 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 SL, including any requirements for a post-leave presentation or other deliverable.
- Procedures to review, approve, and monitor approvals for AE, 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 AT, SL, and AE, 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
- Fresno State Academic Policy Manual (APM) 337, *Faculty Workload: Policies and Procedures*
- Fresno State APM 354, *Policy on Assigned Time*
- Fresno State APM 355, *Policy on Assigned Time for Exceptional Levels of Service*
- Fresno State APM 360, *Policy on Sabbatical and Difference-in-Pay (DIP) Leaves*

- Fresno State APM 507, *Policy on the Assigned Time for Research Programs*
- Fresno State *Additional Employment Faculty Guide*
- Fresno State *Special Consultant Classification Policy*

AUDIT TEAM

Senior Audit Manager: Joanna McDonald
Senior Auditors: Alexandra Gonzalez and Anthony Milan