INTERNATIONAL PROGRAMS

CALIFORNIA STATE UNIVERSITY, SACRAMENTO

Audit Report 13-21
July 3, 2013

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ABBREVIATIONS

AA	Academic Affairs
AVP	Associate Vice President
BMSS	Business Matters at Sac State
BOT	Board of Trustees
BPRT	Business Partners Round Table
CCE	College of Continuing Education
CO	Chancellor's Office
CSU	California State University
EO	Executive Order
OGE	Office of Global Education
OUA	Office of the University Auditor

EXECUTIVE SUMMARY

As a result of a systemwide risk assessment conducted by the Office of the University Auditor (OUA) during the last quarter of 2011, the Board of Trustees (BOT), at its January 2012 meeting, directed that *International Programs* be reviewed. Based on the results of the first cycle of these reviews and the systemwide risk assessment conducted by the OUA in the last quarter of 2012, the BOT directed at its January 2013 meeting that the OUA continue these reviews. The OUA had previously reviewed portions of international programs in the *Off-Campus Activities* audit in 2009.

We visited the California State University, Sacramento campus from March 25, 2013, through April 26, 2013, and audited the procedures in effect at that time.

In our opinion, except for the effect of the weaknesses described below, the fiscal, operational, and administrative controls for international programs as of April 26, 2013, taken as a whole, were sufficient to meet the objectives stated in the "Purpose" section of this report. Areas of concern include: general environment and study-abroad and exchange programs.

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.

The following summary provides management with an overview of conditions requiring attention. Areas of review not mentioned in this section were found to be satisfactory. Numbers in brackets [ ] refer to page numbers in the report.

GENERAL ENVIRONMENT [6]

Authority and responsibility for administration of international programs was not centralized under one area on campus.

STUDY-ABROAD AND EXCHANGE PROGRAMS [7]

Administration of international exchange programs needed improvement. For example, exchange agreements were not always properly approved and were missing required provisions. Additionally, short-term study-abroad programs were not always properly approved. Further, the campus did not always maintain evidence showing that all students participating in study-abroad programs had attended a pre-departure orientation and that required topics were covered.

FISCAL ADMINISTRATION [10]

The campus did not always obtain required authorizations for hospitality expenses.

INTRODUCTION

BACKGROUND

The Academic Council on International Programs, created by the Board of Trustees on July 9, 1969, as part of the Policy for the California State Colleges International Programs, promotes campus participation in international program policy development and ensures regular communication between campuses and the Office of International Programs at the chancellor's office (CO). The council is composed of one faculty representative appointed by each of the 23 campuses in a procedure established by the local academic senate and four student members who each serve a one-year term.

In December 2012, the CO issued three new executive orders (EO) that updated and augmented existing policies for the creation and proper administration of campus-based international programs.

EO 1080, *International Agreements*, dated December 6, 2012, establishes minimum requirements for campuses entering into agreements as a part of their international activity in state and self-support endeavors. Under the EO, only the campus president is authorized to sign an agreement in which the campus commits resources toward activities for international students, universities, or other people or entities doing business outside the United States. The EO also requires that all such agreements be reviewed and approved by the CO before the president signs them, and that international activities be managed centrally on the campus.

EO 1081, *Study Abroad and Exchange Programs*, dated December 6, 2012, supersedes several outdated EOs and establishes requirements for campuses to establish study-abroad and/or exchange programs as part of their international activities. EO 1081 delegates to the campus presidents the responsibility for the development, implementation, and oversight of international programs. The policy also describes the circumstances under which a campus president can waive tuition for an incoming foreign student and outlines requirements for use of non-CSU program providers for study abroad. The policy also reiterates that all exchange and/or study-abroad agreements are subject to the review and approval requirements of EO 1080.

EO 1082, *International Students*, dated December 6, 2012, establishes requirements for campuses enrolling nonresident international students as part of their international activities. The policy addresses confirmation of proper visa status and the campuses' responsibility to provide full-time course study in accordance with visa requirements; the establishment of adequate student services for international students and procedures to ensure the students obtain proper health insurance coverage; and acceptable evidence of English language competency. The policy also addresses international student recruitment, including the use of agents or other outside parties.

Access to Excellence, the strategic plan adopted by the CSU system in 2008, pledges to increase student access and success, meet state needs for economic and civic development, and sustain institutional excellence. As part of the plan, the CSU commits to enhancing opportunities for global awareness by building strong and effective international programs and supporting faculty work that internationalizes the curricula.

The accompanying *Access to Excellence Accountability Plan* includes broad commitments to support, encourage, and promote study-abroad programs and partnerships with international universities. It also

sets forth plans to provide a clear policy framework governing international programs and the creation of international partnerships, as well as appropriate indicators and metrics to gauge the progress of the system and the individual campuses toward the globalization goal.

Other CSU policies address the risks involved with student and other participant international travel. EO 1041, *California State University Student Travel Policy*, dated May 29, 2009; EO 1069, *Risk Management and Public Safety*, dated March 1, 2012; and EO 1051, *CSU Use of Approved Waiver of Liability*, dated September 1, 2010, include, among other things, guidelines for the selection of air or ground carriers for student travel, requirements for student travel-related insurance, and provisions for notifying participants of risks and obtaining waivers of liability.

Technical letters related to international programs include coded memorandum Academic Affairs (AA) 2007-25, *Third Party Program Provider Study Abroad and Administrative Safeguards*, dated September 24, 2007, which clarifies prohibited and acceptable activities related to the use of study-abroad program providers; and AA-2011-01, *Campus Compliance with Study Abroad Programs*, dated January 11, 2011, which clarifies the campus responsibility to define the terms in which value equivalence is achieved in exchange programs with foreign universities. Additionally, institutions that issue forms allowing foreign students (both matriculating and non-matriculating) in continuing education or extended education to obtain the appropriate visas are subject to Department of Homeland Security, Immigration and Customs Enforcement, or Department of State regulations.

In 2010, the Office of the University Auditor conducted an audit of *Off-Campus Activities* at nine campuses and issued a systemwide report. The report noted issues related to participant documentation, execution and maintenance of program agreements, exchange reciprocity, and student travel. Several of the recommendations from the resulting systemwide report were incorporated into AA 2011-01 and EO 1051, *CSU Use of Approved Waiver of Liability*, dated September 1, 2010.

PURPOSE

Our overall audit objective was to ascertain the effectiveness of existing policies and procedures related to international programs and to determine the adequacy of controls that ensure compliance with relevant governmental regulations, Trustee policy, Office of the Chancellor directives, and campus procedures.

Within the audit objective, specific goals included determining whether:

- Accountability for international programs has been clearly defined and documented, including delineation of roles and responsibilities, formulation of appropriate policies and procedures, and measurement of outcomes.
- The campus has established an adequate system for mitigating the risks in campus-based international programs.
- Study-abroad and exchange programs offered to students are selected, monitored, and administered according to CSU guidelines.
- Agreements with third-party providers of study-abroad and exchange programs and international student recruiters are investigated, reviewed, and approved according to CSU standards.
- Non-matriculating programs offered to international students meet regulatory and CSU requirements for scope, suitability, admissions, and administration.
- The campus is meeting the certification, programmatic, and record-keeping requirements of the Student and Exchange Visitor Program, Department of Homeland Security, and Department of State as a qualified institution for international students.
- Fiscal administration of international programs is in accordance with regulatory and CSU guidelines.
- Systems and applications administered by departments in charge of international programs are adequately controlled and secured, and access rights are granted on a need-to-know basis.

SCOPE AND METHODOLOGY

The proposed scope of the audit as presented in Action Item, Agenda Item 2 of the January 22 and 23, 2013, meeting of the Committee on Audit stated that *International Programs* includes a review of CSU students participating in instructional programs abroad and international students and visitors attending the CSU. Proposed audit scope would include, but was not limited to, review of program administration and approvals, fiscal administration, and controls; risk management processes; utilization of third-party providers; compliance with U.S. Department of State and other regulatory international travel requirements; and processes used to recruit international students.

Our study and evaluation were conducted in accordance with the *International Standards for the Professional Practice of Internal Auditing*, issued by the Institute of Internal Auditors, and included the audit tests we considered necessary in determining that fiscal, operational, and administrative controls are in place and operative. This review emphasized, but was not limited to, compliance with state and federal laws, Board of Trustee policies, and Office of the Chancellor policies, letters, and directives. The audit focused on procedures in effect from January 1, 2010, through April 26**,** 2013.

We focused primarily on the internal administrative, compliance, and operational controls over international programs. Specifically, we reviewed and tested:

- The development and maintenance of policies and procedures adequate to ensure compliance with CSU and regulatory requirements.

- Due diligence processes for study-abroad or exchange programs offered to students, both those established by the campus staff and those offered via third-party vendors.

- Methods by which the campus reviews student records to ensure that all required documentation, including emergency contacts and medical insurance, are obtained by and retained on the campus.

- Campus processes ensuring that outgoing study-abroad students and incoming foreign students participating in international programs are provided with crucial and required information at appropriate intervals.

- Procedures to ensure that the campus shows evidence of proper processing of foreign student visa form requirements.

- Budgets and financial records of self-support programs.

OBSERVATIONS, RECOMMENDATIONS, AND CAMPUS RESPONSES

GENERAL ENVIRONMENT

Authority and responsibility for administration of international programs was not centralized under one area on campus.

We found that international activities were managed under two separate divisions, without clear indication of who had central accountability for all international programs. Specifically, Student Affairs administered state-funded international student activities, while Academic Affairs administered both state-funded and self-supporting activities.

Executive Order (EO) 1080, *International Agreements*, dated December 6, 2012, states that international activities should be managed centrally on the campus.

EO 1081, *Study Abroad and Exchange Programs*, dated December 6, 2012, states that international activities shall be overseen centrally on the campus to ensure that: (i) there is a clear benefit to the CSU; (ii) they are a part of the university's overall mission to educate the citizens of California; and (iii) all study-abroad/exchange programs are being implemented and monitored consistently. It further states that international activities should be connected to the university mission, and this connection should be understood and coordinated among all of the university's stakeholders.

EO 1082, *International Students*, dated December 6, 2012, states that international activities should be managed centrally on the campus.

The interim assistant vice president (AVP) of academic programs and global engagement stated that the current administrative structure was not centralized because it had evolved over time, prior to the requirement for centralization.

Lack of centralized administration of international programs may result in failure to achieve institutional goals.

Recommendation 1

We recommend that the campus review the authority and responsibility for administration of international programs to ensure that it is centralized under one area on campus.

Campus Response

We concur. Sacramento State has been considering several options for the centralization of authority for international programs. Our campus will make final decisions and provide an organizational chart of the revised international programs administration by January 3, 2014.

STUDY-ABROAD AND EXCHANGE PROGRAMS

EXCHANGE PROGRAM ADMINISTRATION

Administration of international exchange programs needed improvement.

We reviewed six international exchange programs and found that:

- Three exchange agreements were approved by the contract administrator in procurement and contract services; however, she did not have written delegation of authority from the campus president to approve these types of agreements.
- Two exchange agreements did not include a sunset clause of five years or less.
- Three exchange agreements lacked the appropriate indemnification language.
- For all six programs, the exchange value-received reciprocity was out-of-balance, and the campus had not defined the period over which the exchanges must balance.

Coded memorandum Academic Affairs (AA) 2011-1, *Campus Compliance with Study Abroad Policy*, dated January 11, 2011, states that authority to enter into an agreement related to study-abroad and exchange is delegated to the campus president, and that any delegations of this authority should be in writing. While this requirement was in place during the period under audit, it should be noted that new requirements have since been issued in the form of EO 1080, *International Agreements*, dated December 6, 2012, which states that only the campus president can sign international agreements.

Coded memorandum AA 2011-1, *Campus Compliance with Study Abroad Policy*, dated January 11, 2011, further states that all agreements should have a sunset clause with a duration of no more than five years before review and renewal.

EO 605, *Delegation of Authority to Approve International Exchanges, Tuition Waivers for International Students, and Tuition Waivers for Nonresident U.S. Graduate Students*, dated July 21, 1993, gives the campus president authority to initiate and conclude international student exchange agreements and waive non-resident tuition for exchange students as long as, among other requirements, the agreements provide that comparable expenses are met or waived. Although EO 605 was superseded by EO 1081, *Study Abroad and Exchange Programs*, dated December 6, 2012, the requirements remain the same.

Coded memorandum AA 2011-1, *Campus Compliance with Study Abroad Policy*, dated January 11, 2011, states that campuses should maintain documentation and perform regular reviews of exchange reciprocity balances. It further encourages campuses to develop policies that define the equivalence between various term or session lengths and the period of time within which a balance will be achieved. EO 1081, *Study Abroad and Exchange Programs*, dated December 6, 2012, retained these requirements, stating that exchanges must balance over a documented period of time not longer than the term of the agreement.

EO 849, *California State University Insurance Requirements*, dated February 5, 2003, states that student-placement agreements must be in writing and shall specify minimum insurance requirements applicable to the contracting parties and appropriate hold harmless provisions based on the needs of the contracting parties.

The chief international officer and director of global education stated his belief that approval of exchange agreements by the contract administrator was appropriate based on her general delegation of authority for contracts and procurements. He further stated that exchange balances were monitored, but it was not possible to achieve an even balance at all times. In addition, he stated that several of the agreements were older agreements and therefore did not follow the more recent template, which includes indemnification and sunset clauses.

Inadequate administration of agreements with exchange partners increases the risk of misunderstandings and potential legal liabilities, and inequality in value-received reciprocity with exchange partners undermines the intent of the agreements and results in a financial imbalance between partners.

Recommendation 2

We recommend that the campus ensure that:

a. Exchange program agreements are approved by the president and include the proper indemnification and sunset clauses.

b. Exchange value-received reciprocity balance is defined and maintained.

Campus Response

We concur.

a. The university has revised internal procedures to comply with new EOs pertaining to international agreements, which now include proper indemnification and sunset clauses and require presidential approval. In addition, the current templates are CSU-approved, and each agreement is reviewed and approved via SharePoint by both CSU Academic Affairs and legal counsel to make sure the agreements meet all the CSU requirements. All international agreements executed after December 2012 comply with new EOs. Effective immediately, the university will review all international agreements executed before December 2012. Any international agreements that do not adhere to new policies and procedures will be renegotiated and submitted to the chancellor's office for review and approval.

b. Per Coded Memorandum AA 2011-1 and EO 1081, by January 3, 2014, a documented procedure will be developed to define exchange program reciprocity equivalence for a specified time period, no longer than the term of the agreement. The procedure will also require regular reviews of exchange reciprocity balances and maintain documentation of the review.

STUDY-ABROAD PROGRAM APPROVAL

Short-term study-abroad programs were not always properly approved.

We reviewed three short-term study-abroad trips and found that although they were approved by the department chair, college dean, and College of Continuing Education (CCE) dean in accordance with campus policy, these individuals did not have written delegation of authority from the campus president to approve the trips.

EO 745, *Self-Support Campus Based Study Abroad Programs,* dated June 7, 2000, states that the president of the campus or his/her designee may initiate self-supporting campus-based study-abroad programs that support, enrich, and/or broaden existing curricular offerings.

Coded memorandum AA 2011-1, *Campus Compliance with Study Abroad Policy*, dated January 11, 2011, states that the campus president is delegated authority to enter into agreements related to study-abroad and exchange, and that if someone other than the president is to sign, a written delegation of authority should be on file.

The dean of CCE stated that before he joined the campus, the responsibility for study abroad had been delegated to CCE by the provost, and he was unaware that delegation from the president had not occurred.

Inadequate approval of study-abroad programs increases the risk of misunderstandings and potential legal liabilities.

Recommendation 3

We recommend that the campus obtain proper approval for all study-abroad programs.

Campus Response

We concur. All study-abroad programs will have the president's approval going forward. If the president's office decides to delegate this authority, a written delegation of authority will be developed and kept on file. Written procedures will be developed and provided to document this process by January 3, 2014.

STUDY-ABROAD PROGRAM DOCUMENTATION

The campus did not always maintain evidence showing that all students participating in study-abroad programs had attended a pre-departure orientation and that required topics were covered.

We reviewed orientation documents for three short-term study-abroad trips and found that there was no procedure in place to document student attendance or participation. Additionally, orientation materials were not documented for the programs reviewed.

EO 998, *Study Abroad Programs*, dated January 25, 2007, states that all CSU study-abroad programs must include a pre-departure orientation about the destination including health, safety, security, legal exposures or political restrictions, financial information, and CSU or campus policies for study abroad.

Coded memorandum AA-2011-1, *Campus Compliance with Study Abroad Policy*, dated January 11, 2011, states that campuses must maintain all agreements and other documentation for all study-abroad and exchange programs.

The CCE academic programs director stated that attendance records for students were not always documented due to oversight and because different methods of orientation were used depending on the individual trip.

Lack of evidence that study-abroad students attended a pre-departure orientation increases the risk to the health and safety of campus participants and increases potential legal liabilities, and inadequate maintenance of orientation materials increases the risk that important information will not be completely or consistently communicated to students.

Recommendation 4

We recommend that the campus maintain evidence showing that all students participating in study-abroad programs have attended a pre-departure orientation and that required topics were covered.

Campus Response

We concur. Going forward, all study-abroad programs will maintain documentation of attendees of the pre-departure orientation and the topics covered. Written procedures will be developed and provided to document this process by January 3, 2014.

FISCAL ADMINISTRATION

The campus did not always obtain required authorizations for hospitality expenses.

We reviewed three expenditures from the Office of Global Education's TX009 trust, and we noted that one expense for hospitality was not approved by a supervisor or manager above the person receiving the benefit.

CSU Sacramento Business Related Hospitality Expenses Policy for University Payment and Reimbursement, dated July 1, 2007, states that the supervisor or other manager above the person being reimbursed for business-related hospitality expenses must approve the expenses.

Integrated California State University Administrative Manual §1301.800, *Hospitality, Payment or Reimbursement of Expenses*, revised December 15, 2011, states that each campus must develop and document appropriate approval processes, including requirements that individuals with delegated

approval authority may not approve their own expenses and individuals may not approve expenses of their supervisor.

The chief international officer and director of global education stated that he was unaware that a higher level of authorization was required because payment for the expense was made directly to the on-campus restaurant, rather than to any individual employee.

Lack of appropriate approvals for hospitality expenses increases the risk that trust funds will not be used as intended.

Recommendation 5

We recommend that the campus obtain required authorizations for hospitality expenses.

Campus Response

We concur. Sacramento State updated the campus hospitality expenses policy in 2012 to be in line with Integrated California State University Administrative Manual §1301.00, *Hospitality, Payment or Reimbursement of Expenses*, revised December 15, 2011. Financial services will provide a reminder of the required approvals for hospitality expenses at a Business Partners Round Table (BPRT), along with a Business Matters at Sac State (BMSS) document to all CFS users. The director of accounts payable and travel will provide refresher training to the accounts payable technicians. The BPRT agenda and BMSS document, with its distribution, and the sign-in sheet for the refresher training will be provided for evidence by December 6, 2013.

APPENDIX A:
PERSONNEL CONTACTED

Name	Title
Alexander Gonzalez	President
Peter Baird	Associate Professor, Bilingual Multicultural Education Department
Edward Baranowski	Professor, Foreign Languages Department
Karyl Burwell	Budget, Project and Personnel Analyst, Student Affairs
Tracey Culbertson	Coordinator of International Students and Scholars, Office of Global Education (OGE)
Felice Dinsfriend	Budget Analyst, College of Continuing Education (CCE)
Jack Godwin	Chief International Officer and Director, Global Education
Charles Gossett	Interim Provost, Academic Affairs
Yavette Hayward	Senior Management Auditor
Margaret Hwang	Program Manager, CCE
Guido Krickx	Dean, CCE
Monica Lam	Associate Dean, College of Business Administration, Graduate and External Programs
Chris Lee	Senior Director for Operations and Business Affairs, CCE
Ming-Tung "Mike" Lee	Vice President for Administration and Business Affairs/ Chief Financial Officer
Jill Matsueda	Academic Programs Director, CCE
Lori May	Senior Program Coordinator, CCE
Eric Merchant	Associate Director, Global Education
Kaye Milburn	Director, Auditing Services
Edward Mills	Associate Vice President for Enrollment Management, Student Affairs
Jill Peterson	University Counsel
Janis Silvers	Coordinator of Study Abroad, OGE
Kirtland Stout	Director of Risk Management and Business Continuity Planning, Risk Management Services
Suzanne Swartz	Contract Administrator, Procurement and Contract Services
Donald Taylor	Interim Assistant Vice President, Academic Programs and Global Engagement, Academic Affairs
Katie Walker	Coordinator of International Programs, CCE
Janie Xiong	Risk Management Analyst, Risk Management Services

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August 12, 2013

Larry Mandel
University Auditor
The California State University
401 Golden Shore
Long Beach, CA 90802-4210

SUBJECT: Campus Response to Recommendations of International Programs, #13-21

Dear Larry:

Please find enclosed California State University, Sacramento's response to the recommendations of the audit. The campus is committed to addressing and resolving the issues identified in the audit report.

If you have any questions or require additional information, please contact Kaye Milburn, Director of Auditing Services, at (916) 278-7439.

Sincerely,

Ming-Tung "Mike" Lee, Ph.D.
Vice President for Administration/CFO

MTL:kd

Enclosure

cc: Alexander Gonzalez, President
Charles Gossett, Interim Provost and Vice President
Lori Varlotta, Vice President, Student Affairs
Don Taylor, Interim Assistant Vice President, Academic Programs and Global Engagement
Guido Krickx, Dean, College of Continuing Education
Jack Godwin, Chief International Officer and Director, Global Education
Kaye Milburn, Director, Auditing Services

INTERNATIONAL PROGRAMS

CALIFORNIA STATE UNIVERSITY, SACRAMENTO

Audit Report 13-21

GENERAL ENVIRONMENT

Recommendation 1

We recommend that the campus review the authority and responsibility for administration of international programs to ensure that it is centralized under one area on campus.

Campus Response

We concur. Sacramento State has been considering several options for the centralization of authority for international programs. Our campus will make final decisions and provide an organizational chart of the revised international programs administration by January 3, 2014.

STUDY-ABROAD AND EXCHANGE PROGRAMS

EXCHANGE PROGRAM ADMINISTRATION

Recommendation 2

We recommend that the campus ensure that:

a. Exchange program agreements are approved by the president and include the proper indemnification and sunset clauses.

b. Exchange value-received reciprocity balance is defined and maintained.

Campus Response

a. We concur. The University has revised internal procedures to comply with new executive orders pertaining to international agreements, which now include proper indemnification and sunset clauses and require presidential approval. In addition, the current templates are CSU approved and each agreement is reviewed and approved via SharePoint by both CSU Academic Affairs and Legal Counsel to make sure the agreements meet all the CSU requirements. All international agreements executed after December 2012 comply with new executive orders. Effective immediately, the University will review all international agreements executed before December 2012. Any international agreements that do not adhere to new policies and procedures will be renegotiated and submitted to the Chancellor's Office for review and approval.

b. We concur. Per coded memorandum AA 2011-1 and Executive Order 1081, by January 3, 2014, a documented procedure will be developed to define exchange program reciprocity equivalence for a specified time period, no longer than the term of the agreement. The procedure will also require regular reviews of exchange reciprocity balances and maintain documentation of the review.

STUDY-ABROAD PROGRAM APPROVAL

Recommendation 3

We recommend that the campus obtain proper approval for all study-abroad programs.

Campus Response

We concur. All study-abroad programs will have the president's approval going forward. If the President's office decides to delegate this authority, a written delegation of authority will be developed and kept on file. Written procedures will be developed and provided to document this process by January 3, 2014.

STUDY-ABROAD PROGRAM DOCUMENTATION

Recommendation 4

We recommend that the campus maintain evidence showing that all students participating in study-abroad programs have attended a pre-departure orientation and that required topics were covered.

Campus Response

We concur. Going forward, all study-abroad programs will maintain documentation of attendees of the pre-departure orientation and the topics covered. Written procedures will be developed and provided to document this process by January 3, 2014.

FISCAL ADMINISTRATION

Recommendation 5

We recommend that the campus obtain required authorizations for hospitality expenses.

Campus Response

We concur. Sacramento State updated the campus Hospitality Expenses policy in 2012 to be in line with §1301.00, *Hospitality, Payment or Reimbursement of Expenses,* revised December 15, 2011. Financial Services will provide a reminder of the required approvals for hospitality expenses at a Business Partners Round Table along with a Business Matters at Sac State (BMSS) document to all CFS users. The Director of Accounts Payable & Travel will provide refresher training to the Accounts Payable Technicians. The BPRT Agenda and BMSS document, with its distribution, and the sign-in sheet for the refresher training will be provided for evidence by December 6, 2013.

THE CALIFORNIA STATE UNIVERSITY

OFFICE OF THE CHANCELLOR

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September 4, 2013

MEMORANDUM

TO: Mr. Larry Mandel
University Auditor

FROM: Timothy P. White
Chancellor

SUBJECT: Draft Final Report 13-21 on *International Programs*, California State University, Sacramento

In response to your memorandum of September 4, 2013, I accept the response as submitted with the draft final report on *International Programs*, California State University, Sacramento.

TPW/amd

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