

Contents

Table 1	
<i>Recommendation Status Summary</i>	1
Subcommittee 1 on Education	
Report Number 2011-117 High School Graduation and Dropout Data: California’s New Database May Enable the State to Better Serve Its High School Students Who Are at Risk of Dropping Out (March 2012)	1
Report Number 2012-032 California’s Postsecondary Educational Institutions: Some Institutions Have Not Fully Complied With Federal Crime Reporting Requirements (October 2012)	1
Report Number 2012-103 Los Angeles Unified School District: It Could Do More to Improve Its Handling of Child Abuse Allegations (November 2012)	3
Report Number I2012-1 Investigations of Improper Activities by State Agencies and Employees: Bribery, Conspiracy to Commit Mail Fraud, Improper Overtime Payments, Improper Use of Lease Proceeds, Improper Travel Expenses, and Other Violations of State Law (December 2012)	3
Report Number 2012-044 California Department of Education: Despite Some Improvements, Oversight of the Migrant Education Program Remains Inadequate (February 2013)	4
Report Number 2012-108 School Safety and Nondiscrimination Laws: Most Local Educational Agencies Do Not Evaluate the Effectiveness of Their Programs, and the State Should Exercise Stronger Leadership (August 2013)	5
Report Number 2013-107 Accounts Outside the State’s Centralized Treasury System: Processes Exist to Safeguard Money, but Controls for These Accounts Need Strengthening (October 2013)	6
Report Number 2012-113 California State University’s Extended Education: It Is Unclear Whether Supplanting Occurred, and Campuses Did Not Always Document Their Adherence to Laws, Policies, and Procedures (December 2013)	6

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Table 1
Recommendation Status Summary

Senate Budget Subcommittee 1: Education		
Report Number 2011-117		
<i>High School Graduation and Dropout Data: California's New Database May Enable the State to Better Serve Its High School Students Who Are at Risk of Dropping Out (March 2012)</i>		
RECOMMENDATION	STATUS OF RECOMMENDATION	ENTITY
1. To increase consistency, the department should remind schools and school districts of the importance of aligning their procedures for recording pupil enrollment and exit data with the CALPADS Data Guide.	Fully Implemented	California Department of Education
2. To improve efficiency, the department should inform school districts of the value of frequently updating the data they transfer from their local student information systems to CALPADS. Also, to the extent that departments become aware of ways that schools and school districts can perform CALPADS-related activities more efficiently, it should provide written guidance to schools and school districts on these best practices.	Fully Implemented	California Department of Education
3. To improve the utility of CALPADS and fulfill the legislative intent of the system, the department should work with the Legislature, the State Board of Education, and the governor to identify priorities for building upon the system when funding is available. These priorities could include tracking student participation in dropout prevention programs or strategies to measure the effectiveness of those programs or strategies over time.	Will Not Implement	California Department of Education
Report Number 2012-032		
<i>California's Postsecondary Educational Institutions: Some Institutions Have Not Fully Complied With Federal Crime Reporting Requirements (October 2012)</i>		
RECOMMENDATION	STATUS OF RECOMMENDATION	ENTITY
1. To ensure that they comply with the Clery Act by correctly reporting all applicable crimes and disclosing all required campus security policies, institutions should review and adhere to applicable guidance related to the Clery Act, including Education's Office of Postsecondary Education's (OPE) Handbook for Campus Safety and Security Reporting (OPE handbook) and the Federal Bureau of Investigation's Uniform Crime Reporting Handbook.	Fully Implemented	Academy of Art University
2. To ensure that they comply with the Clery Act by correctly reporting all applicable crimes and disclosing all required campus security policies, institutions should review and adhere to applicable guidance related to the Clery Act, including the OPE handbook and the Federal Bureau of Investigation's Uniform Crime Reporting Handbook.	Fully Implemented	California State University, Northridge
3. To ensure that they comply with the Clery Act by correctly reporting all applicable crimes and disclosing all required campus security policies, institutions should review and adhere to applicable guidance related to the Clery Act, including the OPE handbook and the Federal Bureau of Investigation's Uniform Crime Reporting Handbook.	Pending	Laney College
4. To ensure that they comply with the Clery Act by correctly reporting all applicable crimes and disclosing all required campus security policies, institutions should review and adhere to applicable guidance related to the Clery Act, including the OPE handbook and the Federal Bureau of Investigation's Uniform Crime Reporting Handbook.	Fully Implemented	San Bernardino Community College District
5. To ensure that they comply with the Clery Act by correctly reporting all applicable crimes and disclosing all required campus security policies, institutions should review and adhere to applicable guidance related to the Clery Act, including the OPE handbook and the Federal Bureau of Investigation's Uniform Crime Reporting Handbook.	Fully Implemented	San Diego Community College District

RECOMMENDATION	STATUS OF RECOMMENDATION	ENTITY
6. To ensure that they comply with the Clery Act by correctly reporting all applicable crimes and disclosing all required campus security policies, institutions should review and adhere to applicable guidance related to the Clery Act, including the OPE handbook and the Federal Bureau of Investigation's Uniform Crime Reporting Handbook.	Pending	University of the Pacific
7. To ensure that they comply with the Clery Act by correctly reporting all applicable crimes and disclosing all required campus security policies, institutions should thoroughly review the Clery Act crime statistics and security policy disclosures in their annual security reports for accuracy before publication.	Fully Implemented	Academy of Art University
8. To ensure that they comply with the Clery Act by correctly reporting all applicable crimes and disclosing all required campus security policies, institutions should thoroughly review the Clery Act crime statistics and security policy disclosures in their annual security reports for accuracy before publication.	Fully Implemented	California State University, Northridge
9. To ensure that they comply with the Clery Act by correctly reporting all applicable crimes and disclosing all required campus security policies, institutions should thoroughly review the Clery Act crime statistics and security policy disclosures in their annual security reports for accuracy before publication.	Pending	Laney College
10. To ensure that they comply with the Clery Act by correctly reporting all applicable crimes and disclosing all required campus security policies, institutions should thoroughly review the Clery Act crime statistics and security policy disclosures in their annual security reports for accuracy before publication.	Fully Implemented	San Bernardino Community College District
11. To ensure that they comply with the Clery Act by correctly reporting all applicable crimes and disclosing all required campus security policies, institutions should thoroughly review the Clery Act crime statistics and security policy disclosures in their annual security reports for accuracy before publication.	Fully Implemented	San Diego Community College District
12. To ensure that they comply with the Clery Act by correctly reporting all applicable crimes and disclosing all required campus security policies, institutions should thoroughly review the Clery Act crime statistics and security policy disclosures in their annual security reports for accuracy before publication.	Pending	University of the Pacific
13. To ensure that they comply with the Clery Act by correctly reporting all applicable crimes and disclosing all required campus security policies, institutions should ensure that they have a complete, accessible daily crime log, as required by the Clery Act.	Pending	Laney College
14. To ensure that they comply with the Clery Act by correctly reporting all applicable crimes and disclosing all required campus security policies, institutions should ensure that they have a complete, accessible daily crime log, as required by the Clery Act.	Fully Implemented	San Bernardino Community College District
15. To ensure that they comply with the Clery Act by correctly reporting all applicable crimes and disclosing all required campus security policies, institutions should ensure that they have a complete, accessible daily crime log, as required by the Clery Act.	Fully Implemented	San Diego Community College District
16. To ensure that they comply with the Clery Act by correctly reporting all applicable crimes and disclosing all required campus security policies, institutions should ensure that they have a complete, accessible daily crime log, as required by the Clery Act.	Fully Implemented	University of the Pacific
17. Institutions should ensure that they properly notify both current and prospective students and employees of the availability of their annual security reports in the manner prescribed by the Clery Act.	Pending	Laney College
18. Institutions should ensure that they properly notify both current and prospective students and employees of the availability of their annual security reports in the manner prescribed by the Clery Act.	Fully Implemented	San Bernardino Community College District
19. Institutions should ensure that they properly notify both current and prospective students and employees of the availability of their annual security reports in the manner prescribed by the Clery Act.	Fully Implemented	San Diego Community College District
20. Institutions should ensure that they properly notify both current and prospective students and employees of the availability of their annual security reports in the manner prescribed by the Clery Act.	Partially Implemented	University of the Pacific

Report Number 2012-103

Los Angeles Unified School District: It Could Do More to Improve Its Handling of Child Abuse Allegations (November 2012)

RECOMMENDATION	STATUS OF RECOMMENDATION	ENTITY
1. To ensure that the Commission on Teacher Credentialing (commission) is made aware of certificated employees who need to be reviewed to determine whether the employees' teaching credentials should be suspended or revoked, the district should adhere to state requirements for reporting cases to the commission. Further, the district should avoid reporting cases that are not yet required to be reported so that it will not overburden the commission.	Fully Implemented	Los Angeles Unified School District
2. To ensure that investigations proceed in a timely manner and that the district disciplines employees promptly, the district should increase its oversight of open allegations of employee abuse against students.	Fully Implemented	Los Angeles Unified School District
3. To ensure that it does not duplicate efforts and that its information is complete, the district should identify one division to maintain a districtwide tracking mechanism for settlements that includes the total amounts paid and descriptions of the misconduct.	Fully Implemented	Los Angeles Unified School District

Report Number I2012-1

Investigations of Improper Activities by State Agencies and Employees: Bribery, Conspiracy to Commit Mail Fraud, Improper Overtime Payments, Improper Use of Lease Proceeds, Improper Travel Expenses, and Other Violations of State Law (December 2012)

RECOMMENDATION	STATUS OF RECOMMENDATION	ENTITY
11. Education should block <i>The Sacramento Bee's</i> Web site from the employee's computer station for a specified period.	Resolved	California Department of Education
12. Education should evaluate the necessity of the employee's direct access to <i>The Sacramento Bee's</i> Web site and take appropriate actions to prevent further abuses of state resources. These actions may include blocking other specific Web sites or periodically monitoring the employee's Internet usage.	Resolved	California Department of Education
13. Education should take appropriate corrective action against the employee for misusing state resources.	Resolved	California Department of Education
14. Education should take appropriate corrective action against Supervisor A for failing to adequately monitor and discipline the employee.	Fully Implemented	California Department of Education
23. To address the improper acts we identified, the university should collect \$1,802 from the official for the wasteful expenses he claimed for lodging and meals during his trip to England, the expenses he incurred within the vicinity of his headquarters, and the business meal expenses.	Partially Implemented	University of California
24. The university should revise the policies to allow employees to claim only actual lodging expenses up to established rates for international travel.	Pending	University of California
25. The university should include a policy specific to parking to assist supervisors in determining appropriate expenses.	Fully Implemented	University of California
26. The university should clarify policies to include a distance test for expenses that employees incur within the vicinity of their headquarters.	Partially Implemented	University of California
27. The university should revise policies to establish defined maximum limits for the reimbursement of domestic lodging costs and establish controls that allow for exceptions to the limits under specific circumstances only.	No Action Taken	

Report Number 2012-044

California Department of Education: Despite Some Improvements, Oversight of the Migrant Education Program Remains Inadequate
(February 2013)

RECOMMENDATION	STATUS OF RECOMMENDATION	ENTITY
1. To minimize the potential for disagreement over allowable migrant program costs, Education should better define the criteria by which it will consider program costs allowable and include those criteria in the migrant program fiscal handbook it provides to the regions.	Pending	California Department of Education
2. To demonstrate its willingness to fairly evaluate regional expenditures, Education should allow San Joaquin to reimburse its general fund for the vehicle purchase Education incorrectly disallowed.	Will Not Implement	California Department of Education
3. To improve its understanding of regional expenditures, Education should increase the level of detail required in its quarterly expenditure reports. The level of detail should allow Education to select expenditures for review.	Pending	California Department of Education
4. For regions that have not recently received a federal monitoring review, Education should use the detailed expenditure reports to select a sample of expenditures, request supporting documentation from the regions, and then review the expenditures to determine if they meet applicable federal and state criteria.	Pending	California Department of Education
5. As part of the reviews based on quarterly reports, Education should verify that regions are using the appropriate accounting codes to classify their expenditures.	Pending	California Department of Education
6. To guard against future conflicts of interest, San Joaquin should complete its evaluation and revision of its procurement policies and procedures, update its conflict-of-interest code, and ensure that all its managers receive conflict-of-interest training.	Fully Implemented	San Joaquin County Office of Education
7. Education should follow up with San Joaquin to ensure that it takes the actions we recommend.	Fully Implemented	California Department of Education
8. To address problems with its methodology for calculating administrative costs, Education should review the regions' current use of accounting codes to identify the areas in which regions differ in accounting for similar migrant program costs.	Pending	California Department of Education
9. To address problems with its methodology for calculating administrative costs, Education should provide regions with more specific direction about how to charge these expenses.	Pending	California Department of Education
10. To address problems with its methodology for calculating administrative costs, Education should revise its list of accounting codes that it considers administrative in light of its review of regional coding.	Pending	California Department of Education
11. Once it has addressed the underlying issues with regional accounting, provided direction to regions about which expenditures it will consider administrative, and obtained accurate expenditure data, Education should review its administrative cost goal to ensure that this goal is reasonable given the requirements of the migrant program.	Pending	California Department of Education
12. To address past federal findings that are not yet resolved, Education should respond as recommended in Appendix B of the report.	Pending	California Department of Education
13. To determine if the statewide migrant education program is effective, Education should finalize its current evaluation of the program and begin developing the capacity to produce a more robust annual evaluation of the program.	Pending	California Department of Education
14. To address a lack of detailed migrant program service and outcome data, Education should either expand the capabilities of its existing statewide databases or implement additional systems that would allow regions to capture more detailed data about migrant students.	Pending	California Department of Education
15. To ensure that it receives satisfactory services and outcomes for the funds spent on statewide contracts for the migrant program, Education should develop and execute a plan to monitor each of its contracts and cancel any it determines do not provide adequate or cost-effective services.	Partially Implemented	California Department of Education
16. To ensure that the state parent council complies with the requirement that two-thirds of its membership consist of parents of migrant children, Education should accurately and continually update its member directory and inform the regional parent councils regularly about the current composition of the state parent council.	Pending	California Department of Education

RECOMMENDATION	STATUS OF RECOMMENDATION	ENTITY
17. To ensure that it receives a report from the state parent council, Education should continue to provide the necessary training to the council regarding the report and ensure that the council report appears on the agenda for state parent council meetings.	Fully Implemented	California Department of Education

Report Number 2012-108

School Safety and Nondiscrimination Laws: Most Local Educational Agencies Do Not Evaluate the Effectiveness of Their Programs, and the State Should Exercise Stronger Leadership (August 2013)

RECOMMENDATION	STATUS OF RECOMMENDATION	ENTITY
1. To ensure that it is effectively preventing and addressing incidents of discrimination, harassment, intimidation, and bullying in its schools, Fresno Unified should continue its efforts to implement methods to measure the effectiveness of school safety programs at both the district and school site levels.	Pending	Fresno Unified School District
2. To ensure that it is effectively preventing and addressing incidents of discrimination, harassment, intimidation, and bullying in its schools, Fresno Unified should ensure that school sites follow the complaint procedures established in its policies.	Pending	Fresno Unified School District
3. To ensure that it is effectively preventing and addressing incidents of discrimination, harassment, intimidation, and bullying in its schools, Los Angeles Unified should monitor school sites to ensure that they implement school safety programs.	Pending	Los Angeles Unified School District
4. To ensure that it is effectively preventing and addressing incidents of discrimination, harassment, intimidation, and bullying in its schools, Los Angeles Unified should measure the effectiveness of its school safety programs at both the district and school site levels.	Pending	Los Angeles Unified School District
5. To ensure that it is effectively preventing and addressing incidents of discrimination, harassment, intimidation, and bullying in its schools, Los Angeles Unified should ensure that school sites evaluate the effectiveness of the programs they choose to implement.	Pending	Los Angeles Unified School District
6. To ensure that it is effectively preventing and addressing incidents of discrimination, harassment, intimidation, and bullying in its schools, Los Angeles Unified should resolve complaints within 60 calendar days regardless of the complaint process selected.	Pending	Los Angeles Unified School District
7. To ensure that it is effectively preventing and addressing incidents of discrimination, harassment, intimidation, and bullying in its schools, Los Angeles Unified should ensure that school sites follow the complaint procedures established in its policies.	Pending	Los Angeles Unified School District
8. To ensure that it is effectively preventing and addressing incidents of discrimination, harassment, intimidation, and bullying in its schools, Sacramento City Unified should ensure that school site staff complete the training required under its anti-bullying policy.	Pending	Sacramento City Unified School District
9. To ensure that it is effectively preventing and addressing incidents of discrimination, harassment, intimidation, and bullying in its schools, Sacramento City Unified should continue its efforts to implement school safety programs at school sites.	Fully Implemented	Sacramento City Unified School District
10. To ensure that it is effectively preventing and addressing incidents of discrimination, harassment, intimidation, and bullying in its schools, Sacramento City Unified should measure the effectiveness of its school safety programs at both the district and school site levels.	Pending	Sacramento City Unified School District
11. To ensure that it is effectively preventing and addressing incidents of discrimination, harassment, intimidation, and bullying in its schools, Sacramento City Unified should ensure the impartial resolution of complaints by not assigning the investigation to site administrators or other staff specifically named in the complaint.	Pending	Sacramento City Unified School District
12. To ensure that it is effectively preventing and addressing incidents of discrimination, harassment, intimidation, and bullying in its schools, Sacramento City Unified should notify all complainants of the right to appeal its decisions to Education.	Fully Implemented	Sacramento City Unified School District
13. To ensure that it is effectively preventing and addressing incidents of discrimination, harassment, intimidation, and bullying in its schools, Sacramento City Unified should update its policies and procedures to calculate the state-mandated time limit for resolving complaints in accordance with state regulations.	Pending	Sacramento City Unified School District
14. To ensure that it is effectively preventing and addressing incidents of discrimination, harassment, intimidation, and bullying in its schools, Sacramento City Unified should resolve complaints within 60 calendar days regardless of the complaint process selected.	Partially Implemented	Sacramento City Unified School District

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RECOMMENDATION	STATUS OF RECOMMENDATION	ENTITY
15. To ensure that it is effectively preventing and addressing incidents of discrimination, harassment, intimidation, and bullying in its schools, Sacramento City Unified should ensure that school sites follow the complaint procedures established in its policies.	Pending	Sacramento City Unified School District
16. To provide stronger leadership with respect to school safety and nondiscrimination laws, Education, with direction from the superintendent of public instruction, should ensure that the Office of Equal Opportunity (EO office) program instrument is updated annually to include any new requirements in state law, and also ensure that the EO office performs monitoring visits as required and with sufficient rigor to evaluate LEAs' compliance with state law.	Pending	California Department of Education
17. To provide stronger leadership with respect to school safety and nondiscrimination laws, Education, with direction from the superintendent of public instruction, should prioritize the review of parent, student, guardian, or interested party appeals to ensure that the EO office follows state regulations by processing appeals more promptly, notifying LEAs of when appeals are filed, and obtaining the investigation files and other documents when reviewing complaint appeals.	Pending	California Department of Education
19. To provide stronger leadership with respect to school safety and nondiscrimination laws, Education, with direction from the superintendent of public instruction, should use data from the kids survey and reported suspensions and expulsions to evaluate the levels of discrimination, harassment, intimidation, and bullying students encounter and to determine the effectiveness of its own and the LEAs' efforts, and report the results to the Legislature by August 1, 2014.	Pending	California Department of Education
21. To provide stronger leadership with respect to school safety and nondiscrimination laws, Education, with direction from the superintendent of public instruction, should within the next six months and annually thereafter, update and replace the resources on its Web site to provide more relevant information on best practices, such as preventing and responding to incidents related to a protected characteristic or that occur through cyberbullying, the U.S. DOE report on state bullying legislation, and best practices in other states, such as the Massachusetts law on LEA staff training requirements.	Pending	California Department of Education

Report Number 2013-107

Accounts Outside the State's Centralized Treasury System: Processes Exist to Safeguard Money, but Controls for These Accounts Need Strengthening (October 2013)

RECOMMENDATION	STATUS OF RECOMMENDATION	ENTITY
7. To ensure accurate reporting on its outside accounts in the future, within the next six months, California State University should develop procedures for excluding investments held by the treasury system from reported outside account balances.	Fully Implemented	California State University

Report Number 2012-113

California State University's Extended Education: It Is Unclear Whether Supplanting Occurred, and Campuses Did Not Always Document Their Adherence to Laws, Policies, and Procedures (December 2013)

RECOMMENDATION	STATUS OF RECOMMENDATION	ENTITY
2. To help the Legislature clarify its intent regarding supplanting as identified in the California Education Code, Section 89708, the Chancellor's Office should immediately begin working with the Legislature and its staff to that end.	Pending*	California State University
3. Until the Legislature clarifies its intent regarding California Education Code, Section 89708, the Chancellor's Office should immediately finalize its executive order pertaining to extended education. This guidance should identify appropriate oversight mechanisms for ensuring campuses' compliance with this law.	Pending*	California State University
4. Within six months of the date the Legislature clarifies its intent regarding California Education Code, Section 89708, the Chancellor's Office should develop and issue final guidance to campuses regarding supplanting, including identifying appropriate oversight mechanisms for ensuring campuses' compliance with this law.	Pending*	California State University

RECOMMENDATION	STATUS OF RECOMMENDATION	ENTITY
5. To effectively monitor and ensure that the campuses set self-supported fees in accordance with state law and Executive Order 1054, the Chancellor's Office should immediately require campus chief financial officers to develop, and presidents to consider, the statement of revenues and expenditures described in Executive Order 1054 before making a determination on self-supported extended education program fees.	Pending*	California State University
6. To effectively monitor and ensure that the campuses set self-supported fees in accordance with state law and Executive Order 1054, the Chancellor's Office should immediately instruct campuses to report annually a complete inventory of their self-supported extended education fees, including past and current fee rates, the total revenue collected for each fee, and the remaining balance of revenue collected for each fee.	Pending*	California State University
7. To effectively monitor and ensure that the campuses set self-supported fees in accordance with state law and Executive Order 1054, the Chancellor's Office should immediately direct its internal audit staff to periodically conduct audits of the campuses' self-supported extended education fees to determine the appropriateness of the fees, including the methodology the campuses use to set the fees and the inventory they report to the Chancellor's Office.	Pending*	California State University
8. To ensure that it sets self-supported fees for extended education in accordance with state law and Executive Order 1054, CSU Long Beach should immediately prepare a statement of revenues and expenditures for the Bachelor of Science in Engineering Degree Completion Program for Electrical Engineering that we discuss in the report and, if necessary, increase or decrease that program's future fees to appropriate levels.	Pending*	California State University, Long Beach
9. To ensure that it sets self-supported fees for extended education in accordance with state law and Executive Order 1054, CSU Long Beach should immediately revise its methodology for calculating the direct allocations component of its fees for extended education programs and base the calculation on direct costs that can be readily assigned to the programs and indirect costs that have been identified in its approved cost allocation plan.	Pending*	California State University, Long Beach
10. To ensure that it sets self-supported fees for extended education in accordance with state law and Executive Order 1054, CSU Long Beach should immediately retain documentation to support the direct allocations it charges extended education programs.	Pending*	California State University, Long Beach
11. To ensure that it sets self-supported fees for extended education in accordance with state law and Executive Order 1054, CSU Long Beach should immediately prepare and retain market studies to justify the appropriateness of its fee increases.	Pending*	California State University, Long Beach
12. To ensure that it sets self-supported fees for extended education in accordance with state law and Executive Order 1054, CSU Long Beach should immediately conduct a study to determine the appropriate program reinvestment allocation percentage to apply to the individual fee it sets for each extended education program.	Pending*	California State University, Long Beach
13. To ensure that it sets self-supported fees for extended education in accordance with state law and Executive Order 1054, CSU Long Beach should immediately retain documentation to support the established program reinvestment allocation percentage.	Pending*	California State University, Long Beach
14. To ensure that it sets self-supported fees for extended education in accordance with state law and Executive Order 1054, CSU Long Beach should immediately revise its student fee policy to specifically require the development, appropriate consideration, and retention of statements of revenues and expenditures when establishing or adjusting future fees for self-supported extended education courses and programs.	Pending*	California State University, Long Beach
15. To ensure that it sets self-supported fees for extended education in accordance with state law and Executive Order 1054, CSU Long Beach should immediately revise its student fee policy to include its revised methodology for calculating the direct allocation component of the fee and its procedure for applying the established program reinvestment allocation percentage to the individual fees it sets for each self-supported extended education program.	Pending*	California State University, Long Beach
16. To ensure that it sets self-supported extended education fees in accordance with state law and Executive Order 1054, CSU Sacramento should immediately discontinue its practice of allowing the College of Continuing Education to submit fee proposals for ranges of fees instead of individual fees for extended education courses and programs.	Pending*	California State University, Sacramento
17. To ensure that it sets self-supported extended education fees in accordance with state law and Executive Order 1054, CSU Sacramento should immediately discontinue its practice of approving fee proposals for ranges of fees instead of individual fees for extended education courses and programs.	Pending*	California State University, Sacramento

RECOMMENDATION	STATUS OF RECOMMENDATION	ENTITY
18. To ensure that it sets self-supported extended education fees in accordance with state law and Executive Order 1054, CSU Sacramento should immediately prepare statements of revenues and expenditures for the ongoing programs we discuss in this report, and, if necessary, increase or decrease those programs' future fees to appropriate levels.	Pending*	California State University, Sacramento
19. To ensure that it sets self-supported extended education fees in accordance with state law and Executive Order 1054, CSU Sacramento should immediately revise its student fee policy to specifically require the development, appropriate consideration, and retention of statements of revenues and expenditures when establishing or adjusting future fees for extended education courses and programs.	Pending*	California State University, Sacramento
20. To ensure that it sets self-supported fees for extended education in accordance with state law and Executive Order 1054, San José State should immediately prepare statements of revenues and expenditures for the programs we discuss in this report, and, if necessary, increase or decrease those programs' future fees to appropriate levels.	Pending*	California State University, San José
21. To ensure that it sets self-supported fees for extended education in accordance with state law and Executive Order 1054, San José State should immediately revise its fee proposal instructions to specifically require the development, appropriate consideration, and retention of statements of revenues and expenditures when establishing or adjusting future fees for each extended education course and program.	Pending*	California State University, San José
22. To ensure that it sets self-supported fees for extended education in accordance with state law and Executive Order 1054, San José State should immediately discontinue its practice of setting its summer session fees for extended education courses and programs based on the fees set by the Chancellor's Office for state-supported summer session courses and programs.	Pending*	California State University, San José
23. To ensure that campuses spend their CERF trust account fund balances appropriately, the Chancellor's Office should immediately reinstate its carry-forward fund policy, and starting with fiscal year 2012-13, require campuses to submit spending plans.	Pending*	California State University
24. To ensure that campuses spend their CERF trust account fund balances appropriately, the Chancellor's Office should immediately direct its internal audit staff to periodically review the campuses' extended education course and program expenditures.	Pending*	California State University
25. To ensure that the CERF trust account bears a reasonable portion of the campuswide instructional technology upgrade project's costs, San José State should immediately determine the proportionate share of the project cost each stakeholder, including extended education, should bear and, if necessary, transfer funds back to the CERF trust account.	Pending*	California State University, San José
26. To strengthen its oversight of payments made from the CERF trust account, San José State should immediately establish procedures instructing departments to demonstrate that each payment request is for the support and development of CSU self-supported instructional courses and programs. These procedures should include, at a minimum, the following: <ul style="list-style-type: none"> • A requirement for departments to attach copies of documents such as purchase orders, work orders, and contracts to their requests for payments to demonstrate that direct costs for services or activities benefit self-supported instructional courses and programs; these documents should be easily traceable to those courses and programs. • A requirement for departments to demonstrate that they assign indirect costs to self-supported instructional courses and programs according to a methodology that represents a reasonable and equitable distribution. • A requirement for departments to retain documentation to support the development of the methodologies they use to distribute indirect costs to self-supported instructional courses and programs. • A definition for reasonable and equitable distribution using one of the three common methods identified in the <i>State Administrative Manual</i> or methods developed by the campus and approved by the Chancellor's Office. 	Pending*	California State University, San José
27. To strengthen its oversight of payments made from the CERF trust account, San José State should immediately revise its funding model policy to define the term periodically.	Pending*	California State University, San José
28. To strengthen its oversight of payments made from the CERF trust account, San José State should immediately perform periodic reviews of the allocation percentages in its funding model policy.	Pending*	California State University, San José

RECOMMENDATION	STATUS OF RECOMMENDATION	ENTITY
29. To strengthen its oversight of payments made from the CERF trust account, CSU Long Beach should immediately enter into a written agreement with the foundation that specifies, among other things, the functions the foundation is to manage, operate, or administer for the College of Continuing and Professional Education and the necessity for the foundation to administer the functions instead of the College of Continuing and Professional Education.	Pending*	California State University, Long Beach
30. To strengthen its oversight of payments made from the CERF trust account, CSU Long Beach should immediately review and document the appropriateness of the campus partners' allocation percentages using current data and, if needed, adjust the percentages.	Pending*	California State University, Long Beach
31. To strengthen its oversight of payments made from the CERF trust account, CSU Long Beach should immediately develop and retain partnership agreements that reflect the campus partners' allocation percentages.	Pending*	California State University, Long Beach
32. To strengthen its oversight of payments made from the CERF trust account, CSU Sacramento should immediately review and document the methodology it uses to allocate revenue to the campus partners.	Pending*	California State University, Sacramento
33. To strengthen its oversight of payments made from the CERF trust account, CSU Sacramento should immediately develop and retain partnership agreements that reflect the agreed-upon terms between the College of Continuing Education and campus partners.	Pending*	California State University, Sacramento
34. To strengthen its oversight of payments made from the CERF trust account, CSU Sacramento should immediately develop and implement written procedures for payroll.	Pending*	California State University, Sacramento
35. To strengthen its oversight of payments made from the CERF trust account, CSU Sacramento should immediately update its timekeeper manual.	Pending*	California State University, Sacramento
36. To help the Chancellor's Office enforce state law that prohibits supplanting state-supported courses and programs, CSU Long Beach should immediately remind all relevant employees to notify the Chancellor's Office before converting state-supported degree programs to self-supported degree programs.	Pending*	California State University, Long Beach
37. To minimize the risk that it appoints faculty who are not qualified to teach self-supported for-credit programs, CSU Long Beach should immediately establish and implement procedures comparable to those it uses for recruiting and appointing faculty to teach state-supported courses and programs.	Pending*	California State University, Long Beach
38. To help the Chancellor's Office enforce state law that prohibits supplanting state-supported courses and programs, CSU Sacramento should immediately remind all relevant employees to notify the Chancellor's Office before converting state-supported degree programs to self-supported degree programs.	Pending*	California State University, Sacramento
39. To ensure that it appoints the best-qualified applicant from a pool of applicants as its policy requires, CSU Sacramento should immediately follow through on its plans to establish a continuously open vacancy announcement for programs where the pool can be very limited.	Pending*	California State University, Sacramento

* The status of recommendations for audits issued between November and December 2013 is based on the agencies' initial response, which is included in the original audit report, available on the California State Auditor's Web site: www.auditor.ca.gov.