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June 8, 2018

Ms. Sally F. Roush, President
San Diego State University
5500 Campanile Drive
San Diego, CA 92182

Dear Ms. Roush:

Subject: Audit Report 18-02, Student Disability Support, San Diego State University

We have completed an audit of *Student Disability Support* as part of our 2018 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 has been posted to the 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,



Larry Mandel
Vice Chancellor and Chief Audit Officer

c: Timothy P. White, Chancellor



The California State University
Audit and Advisory Services

STUDENT DISABILITY SUPPORT

San Diego State University

Audit Report 18-02
May 8, 2018

EXECUTIVE SUMMARY

OBJECTIVE

The objectives of the audit were to review operational, administrative, and financial controls related to support for students with disabilities, as well as to review compliance with relevant federal and state laws and regulations, Trustee policy, systemwide directives, and campus policies and procedures.

CONCLUSION

We found the control environment for some of the areas reviewed to be in need of improvement.

Based upon the results of the work performed within the scope of the audit, except for the weaknesses described below, the operational, administrative, and financial controls for student disability support as March 1, 2018, taken as a whole, provided reasonable assurance that risks were being managed and objectives were met.

Our review indicated that campus administration of university disability services could be improved with regard to certain governance and administrative functions. We found inconsistency in a campus accounting practice that resulted in some disability accommodations being paid from an account holding the mandatory health services fee, as well as other specific health services revenue sources. We also found that the campus was not adequately advertising the identity and contact information of its Americans with Disabilities Act (ADA) coordinator and that administration of a required ADA oversight committee needed improvement. In addition, we noted that the campus needed to improve its process for verifying eligibility for services and accommodations and its controls over the location and status of accommodation devices lent to students. Further, we found that emergency procedures needed to be revised to address best practices for the needs of disabled individuals. Additionally, we noted that the campus was not providing all required disclosures regarding the systemwide policy prohibiting discrimination, harassment, and retaliation on certain webpages, as required.

Specific observations, recommendations, and management responses are detailed in the remainder of this report.

OBSERVATIONS, RECOMMENDATIONS, AND RESPONSES

1. ACCOMMODATION FUNDING

OBSERVATION

Controls to ensure proper classification of costs for ADA accommodations needed improvement.

We reviewed account activity for the Student Ability Success Center (SASC) for a two year period beginning January 1, 2016, and found that the campus was charging costs for certain ADA accommodations to the Student Health Services Fund (Fund 1012), which holds the mandatory health services fee and other related health services revenues. Our review revealed that despite a practice to re-class contractual costs for accommodations for the hearing impaired to the general fund, \$107,841 was missed in the re-class process. In addition, we noted that a total of \$28,574 in costs for accommodation software was charged to this fund. While Fund 1012 does hold other revenue sources, most of them are related to specific health service services activities, such as pharmacy fees, or for services provided to certain populations, such as students from the College of Extended Studies and international students. The mandatory health services fee is the largest portion in the fund; only 3.4 percent of the fund total is from other revenues.

Executive Order (EO) 943, *Policy on University Health Services*, outlines the approved use of funds generated from the mandatory health services fee, and there is no category that would be inclusive of disability accommodations. Further, ADA §35.130(f), *General Prohibitions Against Discrimination*, states that a public entity may not place a surcharge on a particular individual with a disability or any group of individuals with disabilities to cover the costs of measures, such as the provision of auxiliary aids or program accessibility, that are required to provide that individual or group with the nondiscriminatory treatment. Moreover, ADA §35.160(b)(1) states that it is the responsibility of the public entity to provide auxiliary aids and services.

Improper use of restricted fund sources exposes the campus to inquiries regarding the justification and amount of the fees sourcing the expenditures.

RECOMMENDATION

We recommend that the campus:

- a. Improve accounting procedures to ensure that all costs for accommodations for contractual services for the hearing impaired are paid from appropriate funds.
- b. Discontinue charging the costs for accommodation software to the health services fund.

MANAGEMENT RESPONSE

We concur. The current campus accounting procedure ensures that all costs for accommodations, including those for (a) contractual services for the hearing impaired and for (b) accommodation software, are paid from the appropriate fund.

2. ADA COORDINATOR

OBSERVATION

The campus had not taken steps to ensure that the name of and contact information for the ADA coordinator was readily accessible.

The ADA requires that every public entity that employs 50 or more people designate at least one employee to coordinate efforts to comply with and carry out its responsibilities under the ADA. It further mandates that the name, office address, and telephone number of the ADA coordinator be readily available to all interested individuals. We were unable to readily locate the identity and location of the ADA coordinator on campus webpages or in campus publications.

Improved transparency regarding the name of and contact information for the ADA coordinator provides better assurance that the rights of disabled individuals are protected.

RECOMMENDATION

We recommend that the campus determine where information about the ADA coordinator should be posted on campus webpages and in campus publications, and insert the name, office address, and telephone number in those locations.

MANAGEMENT RESPONSE

We concur. The campus will determine where ADA coordinator information should be posted and will post the information as appropriate by October 31, 2018.

3. REQUIRED COMMITTEES

OBSERVATION

Administration of the required oversight committees needed improvement.

Systemwide policies addressing the rights of students with disabilities require campuses to develop two committees, as follows:

- EO 926, *The California State University Policy on Disability Support and Accommodations*, requires campuses to establish a committee to discuss, monitor, and evaluate campus-specific issues relating to compliance with the ADA. The policy specifically outlines membership composition requirements. The campus established the Disability Access and Compliance Committee (DACC) within the academic senate to meet this requirement.
- Coded memorandum Academic Affairs (AA) 2014-08, *Policy for the Provision of Accommodations and Support Services to Students with Disabilities*, requires that each campus establish an advisory committee on services to students with disabilities to assist in the evaluation of current campus policies and procedures relating to students with disabilities and to develop plans and recommend priorities relating to programs and

services for students with disabilities. The memo also states that this committee may be a stand-alone committee or may be the same as, or an ad hoc committee of, the committee mandated by EO 926.

We found that although the DACC was operating in compliance with the requirements of EO 926, the intention to incorporate the duties of the separate advisory committee as an ad hoc committee of the DACC were not clear. There were no charters or similar documents to distinguish the separate committee responsibilities and membership, as required by AA-2014-08.

Following systemwide policy with regard to ADA oversight committees provides greater assurance that campus practices will be in compliance with ADA requirements to provide equal access to individuals with disabilities.

RECOMMENDATION

We recommend that the campus develop a charter or similar document to distinguish the responsibilities and membership of the separate ad hoc advisory committee within the DACC.

MANAGEMENT RESPONSE

We concur. The campus will document the responsibilities and membership of the separate ad hoc advisory committee within the DACC by October 31, 2018.

4. STUDENT ACCOMMODATION VERIFICATION TESTING

The campus student disability verification and accommodation process needed improvement.

We selected the files for 30 students who requested and received accommodations and reviewed each for compliance with campus verification procedures. We found:

- Two instances in which it appeared that the provision of accommodations was inconsistent with the limitations of the stated disability condition.
- Ten instances in which the required documentation was incomplete or missing.
 - Two were missing verification forms entirely.
 - Two verification forms were not signed by the student.
 - Six files were missing other required information or forms.

Proper documentation of the disability services verification process provides greater assurance that disabled individuals will receive the appropriate accommodations.

RECOMMENDATION

We recommend that the campus:

- a. Review the current process for verification of eligibility for accommodations and revise procedures to ensure compliance with policy.

- b. Provide training on verification policies to staff reviewing accommodation requests.

MANAGEMENT RESPONSE

We concur. The campus will:

- a. Review the current process for verification of eligibility for accommodations and revise procedures to ensure compliance with policy by August 30, 2018.
- b. Provide training on verification policies to staff reviewing accommodation requests by August 30, 2018.

5. ACCOMMODATION DEVICES

OBSERVATION

Inventory controls over campus-owned accommodation devices needed improvement.

We reviewed documentation and procedures for lending auxiliary devices, such as smart pens and recorders, to registered SASC clients, and found that:

- Equipment return policies were not enforced. Although users signed an agreement stating that the equipment must be physically returned at the end of the academic term, SASC often accepted phone requests from people asking to keep the item for another term.
- Policies stating that holds must be placed on student accounts for non-return of equipment were not enforced.
- Of the 15 items we reviewed from the lending log, the status of eight had not been pursued, despite the item not being returned on time.

Proper inventory tracking and safekeeping of portable accommodation devices provides greater assurance of availability for qualified students.

RECOMMENDATION

We recommend that the campus enforce procedures for monitoring the provision and return of accommodation devices lent to disabled individuals.

MANAGEMENT RESPONSE

We concur. The campus will enforce procedures for monitoring the provision and return of accommodation devices lent to disabled individuals. This will be completed by July 31, 2018.

6. EMERGENCY PROCEDURES FOR DISABLED INDIVIDUALS

Emergency procedures for individuals with disabilities needed improvement.

We found that although the campus had basic emergency procedures in place, it did not fully address the following elements listed in guidelines from the U.S. Department of Justice (DOJ), Civil Rights Division:

- Procedures to ensure that people with disabilities can evacuate the area in a variety of conditions and with or without assistance.
- Identification of instances in which specialized resources may be necessary for transportation and/or temporary sheltering of disabled individuals, including assurances that emergency shelters accommodate mobility devices and service animals.

The DOJ publication *Making Community Emergency Preparedness and Response Programs Accessible to People with Disabilities* states that the planning of emergency services should include specialized considerations for disabled persons in the areas of notification, evacuation, information access, and emergency sheltering.

Emergency procedures with considerations for the special needs of disabled persons provide greater assurance of campus community safety and an effective response to adverse situations affecting the campus.

RECOMMENDATION

We recommend that the campus revise emergency procedures to include considerations for disabled individuals in the areas of notification, evacuation, information access, and emergency sheltering.

MANAGEMENT RESPONSE

We concur. The campus will revise emergency procedures to include considerations for disabled individuals in the areas of notification, evacuation, information access, and emergency sheltering. This will be completed by October 31, 2018.

7. REQUIRED DISCLOSURES

The campus was not providing all required disclosures regarding the systemwide policy prohibiting discrimination, harassment, and retaliation.

EO 1097 requires that the systemwide policy on discrimination, harassment, and retaliation be made readily available and be distributed on an annual basis to all students and employees via multiple methods of communication, including email, student orientations and catalogs, new employee orientations, campus websites and publications, and webpages for the offices of equity and diversity, student affairs, student judicial affairs, disabled student services, auxiliary organizations, academic affairs, extended education, athletics, residential life, and human resources.

We reviewed the webpages of all the areas required to provide the disclosures, and we noted that disclosures were not included on the main campus website or on the webpages for SASC, academic affairs, athletics, the office of housing administration, The Campanile Foundation, the San Diego State University Research Foundation, and the College of Extended Studies.

Communicating the systemwide policy on discrimination, harassment, and retaliation through multiple methods increases the overall campus awareness of the policy.

RECOMMENDATION

We recommend that the campus include disclosures regarding the systemwide policy prohibiting discrimination, harassment, and retaliation on the webpages for SASC, academic affairs, athletics, the office of housing administration, The Campanile Foundation, the San Diego State University Research Foundation, and the College of Extended Studies.

MANAGEMENT RESPONSE

We concur. The campus will include disclosures regarding the systemwide policy prohibiting discrimination, harassment, and retaliation on the webpages for the various areas identified. This will be completed by October 31, 2018.

GENERAL INFORMATION

BACKGROUND

In 1973, Congress adopted the Rehabilitation Act, prohibiting discrimination on the basis of disability and ensuring equal opportunity for people with disabilities at any federal agency, including any program or institution that receives federal funds. Section 504 of the Rehabilitation Act ensures certain civil rights for people with disabilities, including access to federally funded programs or activities, and the federal government issued regulations to govern compliance in June 1977.

In 1990, the federal government enacted the Americans with Disabilities Act (ADA), which reaffirmed Section 504 of the Rehabilitation Act of 1973 and extended the discrimination prohibition to businesses and organizations that do not receive federal funds. The ADA also detailed additional criteria in the areas of employment, new construction or renovation, transportation, and telecommunications; and for public entities that employ 50 or more people, it required the appointment of an ADA coordinator, a self-evaluation, and a transition plan to itemize compliance steps.

The California State University (CSU) system initiated changes and implemented policies and programs concurrent with the adoption of this legislation and subsequent updates. After Section 504 regulations were put in place in 1977, CSU campuses prepared self-evaluations identifying the steps that would ensure that students with disabilities would have equal access to educational opportunities. In March 1980, the CSU developed a policy statement, *Policy for the Provision of Services to Students with Disabilities*, which formalized the objectives of programs supporting disabled students: to increase the enrollment of students with disabilities in the total student population and to facilitate their access to all educational programs. In this same year, the CSU Systemwide Advisory Committee on Services to Students with Disabilities was established. The *Policy for the Provision of Services to Students with Disabilities* was revised in 1989, in part to incorporate disability services identified in Assembly Bill 746, *State Funded Disabled Student Programs and Services*, enacted in 1987.

In 2004, the CSU implemented Executive Order (EO) 926, *Policy on Disability Support and Accommodations*, to document and make explicit systemwide policies for the disability support and accommodation program and to outline responsibilities for monitoring compliance with the policy. Concurrently, the CSU developed the Center for Accessible Media to help expedite the delivery of electronic instructional texts to eligible CSU students with disabilities. In January 2006, the CSU launched its Accessible Technology Initiative (ATI) to develop the work plan, guidance, and resources to assist campuses in carrying out the accessible technology provisions of its revised *Policy on Disability Support and Accommodations*.

The ADA Amendments Act (ADAAA) of 2008 became effective on January 1, 2009, and the most recent rule implementing the new requirements, published in the Federal Register in August 2016, took effect in October 2016. These amendments clarified and reiterated who is covered by the law's civil rights protections and revises the definition of "disability" to more broadly encompass impairments that substantially limit a major life activity. The amended language also states that mitigating measures, including assistive devices, auxiliary aids, accommodations, medical therapies, and supplies, have no bearing in determining whether a disability qualifies under the law.

San Diego State University (SDSU) has the SASC, under student affairs, which provides a full range of accommodations and services to approximately 1,500 students with physical, psychological, and learning disabilities, facilitating equal access to the educational process. This is accomplished through direct service support, review of campus accessibility, adaptive technology, assessment, test accommodation, and a variety of other services. The office consists of the director, the associate director, a staff of 12 coordinators or specialists providing support for various student services, and 40 to 50 hourly employees and student assistants.

SCOPE

We visited the SDSU campus from January 29, 2018, through March 1, 2018. Our audit and evaluation included the audit tests we considered necessary in determining whether operational, administrative, and financial controls are in place and operative at the SDSU campus. The audit focused on procedures in effect from January 1, 2016, through March 1, 2018.

Specifically, we reviewed and tested:

- Organizational roles and responsibilities for ensuring compliance with Section 504 of the Rehabilitation Act, ADA, and other regulations related to the provision of support to disabled students.
- Policies and procedures for the administration of departments and programs supporting disabled students, including those that describe and enforce grievance procedures when discrimination is alleged.
- The adequacy of required notice and outreach programs to ensure that eligible students are aware of their rights and the available accommodation benefits.
- The breadth of the accommodations provided, to ensure they are in accordance with at least the minimum required by CSU policy and reflective of the campus disabled student community.
- Processes to compile information and verify disabilities and to provide reasonable and appropriate accommodation based on verified need.
- The grievance and complaint process, to ensure that concerns are captured, recorded, and addressed in accordance with campus and system policy.
- Fiscal accountability, including controls over disbursements and capture of cost allocation opportunities.

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 was designed to provide a review of key operational and administrative controls, which included detailed testing on a limited number of disabled student accommodation requests to ensure that each complied with regulatory, campus, and systemwide policies. The audit did not address provision of support services or accommodations to employees self-identifying as disabled or the ATI.

CRITERIA

Our audit was based upon standards set forth in federal and state regulations; Board of Trustees policies; Office of the Chancellor policies, letters, and directives; campus procedures; and other sound administrative practices. 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:

- 28 Code of Federal Regulations (CFR) Part 35, *Nondiscrimination on the Basis of Disability in State and Local Government Services*
- 34 CFR Part 104, *Nondiscrimination on the Basis of Handicap in Programs or Activities Receiving Federal Financial Assistance*
- ADA of 1990
- ADAAA of 2008
- California Education Code §67300, *Disabled Student Services*
- California Government Code (GC) §11135-11139.8, *Discrimination*
- GC §13403, *The State Leadership Accountability Act*
- AA-2014-08, *Policy for the Provision of Accommodations and Support Services to Students with Disabilities*
- EO 926, *The CSU Policy on Disability Support and Accommodations*
- EO 1097, *Systemwide Policy Prohibiting Discrimination, Harassment and Retaliation, Sexual Misconduct, Dating and Domestic Violence, and Stalking against Students and Systemwide Procedure for Addressing Such Complaints by Students*
- *Rehabilitation Act of 1973*
- SDSU SASC *Applying to the Student Ability Success Center*

AUDIT TEAM

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