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September 20, 2017

Dr. Erika D. Beck, President
California State University Channel Islands
One University Drive
Camarillo, CA 93012

Dear Dr. Beck:

**Subject: Audit Report 17-04, Fund-Raising and Gift Processing,
California State University Channel Islands**

We have completed an audit of *Fund-Raising and Gift Processing* as part of our 2017 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 Office of 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

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FUND-RAISING AND GIFT PROCESSING

California State University Channel Islands

Audit Report 17-04
August 21, 2017

EXECUTIVE SUMMARY

OBJECTIVE

The objectives of the audit were to ascertain the effectiveness of operational, administrative, and financial controls for fund-raising and gift processing and to ensure compliance with relevant governmental regulations, Trustee policy, Office of the Chancellor directives, and campus and auxiliary organization procedures.

CONCLUSION

We found the control environment for the areas reviewed to be in need of some 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 fund-raising and gift processing as of June 23, 2017, taken as a whole, provided reasonable assurance that risks were being managed and objectives were met.

Our review indicated that the campus had not developed tools or mechanisms to reinforce the role of university advancement (UA), and we noted that this created a decentralized fund-raising culture that indirectly gave significant responsibility over key fund-raising components to departments and auxiliaries. Within the UA division, we noted several areas that required attention from both a policy and administration perspective. We noted that matching gifts were not applied in accordance with donor wishes; fund-raising events were not approved in writing by the delegated authority; gifts-in-kind were either not reported on required Internal Revenue Service (IRS) forms or logged and tracked for final disposition; and submission of required raffle registration forms was untimely. In addition, our observations related to fiscal operations included the lack of timely clearing of suspense account items, missing trust fund agreements, a lack of periodic reviews for dormant accounts, and a lack of documentation to support pledge receivable write-offs. Many of the observations above resulted at least partially from a lack of written policies and procedures addressing these areas.

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

OBSERVATIONS, RECOMMENDATIONS, AND RESPONSES

1. CENTRALIZED OVERSIGHT

OBSERVATION

Campus efforts to ensure that fund-raising and gift-acceptance activities were subject to UA oversight needed improvement.

We found that the campus had not developed tools or mechanisms to support efforts to centralize UA oversight of fund-raising and gift-acceptance activities, and we noted that this created a decentralized fund-raising culture that indirectly gave significant responsibility over key fund-raising components to departments and auxiliary organizations. We noted numerous instances in which fund-raising and gift-acceptance activities were conducted without the knowledge of UA and without proper delegations of authority (DOA).

Specifically:

- The campus was not adequately communicating fund-raising policies and procedures or the UA's role in fund-raising and gift-acceptance activities through guidance, directives, orientation, or training.
- Campus representatives were accepting monetary gifts and signing gift acknowledgment agreements and letters on behalf of the campus and auxiliaries without the required DOA from the campus president.

Appropriate oversight and administration of fund-raising activity helps to ensure consistent and accurate measurement of UA progress and reduces the risk of duplicative efforts to engage potential donors.

RECOMMENDATION

We recommend that the campus:

- a. Develop and implement methods, such as guidance, directives, orientation, or training, to adequately communicate fund-raising policies and procedures and the role of UA in fund-raising and gift-acceptance activities, including information about the gift-acceptance DOA requirement.
- b. Determine who should have a gift-acceptance DOA, and issue written authority to those individuals.

MANAGEMENT RESPONSE

We concur.

- a. We will develop and implement methods to adequately communicate fund-raising policies and procedures and the role of UA in fund-raising and gift-acceptance activities, including

information about the gift-acceptance DOA requirement. Evidence of completion of our corrective action will be provided by February 15, 2018.

- b. We will determine who should have a gift-acceptance DOA and issue written authority, as appropriate. Evidence of completion of our corrective action will be provided by November 1, 2017.

2. UNIVERSITY ADVANCEMENT DOA

OBSERVATION

The campus had not formally established DOAs for the administration of contracts and grants, certification of matching gifts, and contracting and purchasing authority.

Specifically, we found that there was no written DOA:

- From the campus president giving UA management the authority to sign or approve contract and grant proposals on behalf of the recipient (campus or auxiliary), as required by Executive Order (EO) 890, *Administration of Grants and Contracts in Support of Sponsored Programs*, and Integrated California State University Administrative Manual (ICSUAM) §11002.01, *General Policy Requirements for the Administration of Grants and Contracts in Support of Externally Funded Research and Sponsored Program Activities*.
- From the campus chief advancement officer giving the director of advancement operations authority for certifying matching gift claims, as required by ICSUAM §15401.00, *Fundraising–Matching Gifts*.
- For development directors to sign and execute contractual service agreements, as required by EO 775, *Acquisition of Personal Property and Services*, and ICSUAM §5102.00, *Delegation to the Campus Presidents*.

Proper DOAs provide assurance that UA activities performed on behalf of the campus and auxiliary organizations are authorized in accordance with EO, ICSUAM, and campus policies.

RECOMMENDATION

We recommend that the campus formally establish DOAs for the administration of contracts and grants, certification of matching gifts, and contracting and purchasing authority.

MANAGEMENT RESPONSE

We concur, in part. The campus will formally establish DOAs for the administration of contracts and grants and certification of matching gifts. Evidence of completion of our corrective action will be provided by November 1, 2017.

Contracting and purchasing authority has been delegated by the university president and the vice president for business and financial affairs to the procurement and support services department and will continue to operate in this manner.

3. MATCHING GIFTS

OBSERVATION

Administration of and policies regarding matching gifts needed improvement.

Specifically, we found that the California State University Channel Islands Foundation (Foundation) *Policy on Acceptance of Gifts, Matching Gifts* was not updated to address matching-gift claim certification, qualification, and recordkeeping, as required by ICSUAM §15401.00, *Fundraising–Matching Gifts*.

In addition, we reviewed ten corporate matching gifts granted between July 2014 and June 2016 to determine whether staff had certified the donor company’s matching-gift policy for qualification and whether the donor had been provided with a gift-acknowledgement confirming receipt of the gift including a receipt noting the amount, as required by the Omnibus Budget Reconciliation Act of 1993. In our review, we found that:

- In eight instances, gift-acknowledgment letters were not on file, and in one instance, the letter was signed by a person without delegated authority.
- In six instances, the preparer of the matching-gift acceptance forms did not complete the certification section to validate review and adherence to the donor companies’ policies. In addition, these matching-gift acceptance forms were signed by an employee without delegated authority.
- In two instances, matching gifts were not applied in accordance with donor wishes.
- In two instances, matching-gift acceptance forms were not completed.
- In one instance, a matching gift was applied with money from a funding source that was specifically prohibited by the matching company’s guidelines.

Proper administration of matching gifts decreases the likelihood that funds will be misdirected and the campus and auxiliary will be exposed to liabilities from non-compliance with corporate donor policies.

RECOMMENDATION

We recommend that the campus, in conjunction with the Foundation:

- a. Update Foundation matching-gift policies to include claim certification, qualification, and recordkeeping, as required by ICSUAM §15401.00.
- b. Review and revise matching-gift procedures to ensure that they adequately address gift acknowledgement and receipting, matching-gift certification, and methods to tag or direct donations to account placement to help ensure proper use of funds.
- c. Provide training on the new policies and procedures to all staff involved in matching-gift processing.

MANAGEMENT RESPONSE

We concur.

- a. We will update Foundation matching-gift policies to include claim certification, qualification, and recordkeeping.
- b. We will review and revise matching-gift procedures to ensure that they adequately address gift acknowledgement and receipting, matching-gift certification, and methods to tag or direct donations to account placement to help ensure proper use of funds.
- c. We will provide training on the new policies and procedures to all staff involved in matching-gift processing.

Evidence of completion of our corrective action will be provided by February 15, 2018.

4. FUND-RAISING EVENTS

OBSERVATION

The campus did not have comprehensive policies and procedures for the administration of fund-raising events, and fund-raising events were not approved in writing by the delegated authority.

Specifically, we found that the campus did not have fund-raising policies and procedures to address fund-raising event due diligence, reporting requirements, and quid pro quo benefits, as required by ICSUAM §15701.00, *Fundraising–Events*.

Additionally, we reviewed five fund-raising events, four with gross receipts greater than \$5,000, held during fiscal years (FY) 2014/15 and 2015/16, and we found that none had written approval showing the delegated authority’s review of event budgets, drafts of solicitation material, and action plans, as required by ICSUAM §15701.00.

Comprehensive fund-raising policies and procedures with clearly defined roles and responsibilities help to ensure performance of duties and functions, improve compliance with California State University (CSU) requirements, increase awareness, and reduce the potential of risk and liability to the campus.

RECOMMENDATION

We recommend that the campus:

- a. Develop comprehensive policies and procedures for the administration of fund-raising events.
- b. Ensure that fund-raising events are approved in writing by the delegated authority.

MANAGEMENT RESPONSE

We concur.

- a. We will develop comprehensive policies and procedures for the administration of fund-raising events.
- b. We will ensure that fund-raising events are approved in writing by the delegated authority.

Evidence of completion of our corrective action will be provided by January 1, 2018.

5. GIFT ADMINISTRATION

OBSERVATION

The acceptance and administration of gifts, as well as policies and procedures regarding gift administration, needed improvement.

We found that the Foundation *Policy on Acceptance of Gifts* did not address evaluation, acceptance, reporting, and authorized use of gifts-to-agency. Gifts-to-agency are items of value that, when realized, have the potential to provide a benefit to individuals within the receiving organization. Examples include airline and performance tickets. Fair Political Practice Commission (FPPC) regulations address the requirements that must be met for these items to be reported as gifts to the campus, as opposed to the individual receiving the benefit, and coded memorandum Human Resources 2014-14, *Conflict of Interest – Revisions to the Fair Political Practices Commission’s Gifts to Agency Policy and CSU Policy for the Distribution of Tickets and Passes to Events and Report of Ceremonial Roles*, provides CSU guidance on how the process should be administered.

In addition, we reviewed 20 gifts-in-kind (GIK) and 20 cash gifts from July 2014 to June 2016 for gift receipt and acknowledgement, gift disposition, and record-keeping requirements, and found that:

- None of the GIK were formally tracked or logged with information regarding the assets’ useful life and final disposition, as required by CSU Auxiliary Organizations Sound Business Practices Guidelines §3.0, *Donations, Programs Service Fees, Other Income*.
- Acknowledgement letters for six GIK and two cash gifts were not signed by the person with the DOA.
- IRS Form 8282 was not on file for the June 2016 disposal of an asset.
- IRS Form 8283 was not on file for the December 2014 acceptance of a GIK.

Consistent and current policies and procedures with clearly defined roles and responsibilities help to ensure performance of duties and functions, improve compliance with CSU requirements, increase awareness, and reduce the potential of risk and liability to the campus.

Appropriate administration of gifts decreases the likelihood of campus and auxiliary exposure to errors, fines, misappropriation of funds, and noncompliance with donor terms.

RECOMMENDATION

We recommend that the campus, in conjunction with the Foundation:

- a. Update the Foundation *Policy on Acceptance of Gifts* to include guidance for gifts-to-agency evaluation, acceptance, reporting, and authorized use in accordance with FPPC regulations and HR-2014-14.
- b. Review and revise gift acceptance and administration procedures to ensure that they adequately address gift acknowledgement, proper approval by a delegated authority; and required tracking and recordkeeping regarding the useful life and final disposition of GIK.
- c. Provide training on the new policies and procedures to all staff involved in gift administration.

MANAGEMENT RESPONSE

We concur.

- a. We will update the Foundation *Policy on Acceptance of Gifts* to include guidance for gifts-to-agency evaluation, acceptance, reporting, and authorized use in accordance with FPPC regulations and HR-2014-14.
- b. We will review and revise gift acceptance and administration procedures to ensure that they adequately address gift acknowledgement, proper approval by a delegated authority, and required tracking and recordkeeping regarding the useful life and final disposition of GIK.
- c. We will provide training on the new policies and procedures to all staff involved in gift administration.

Evidence of completion of our corrective action will be provided by February 15, 2018.

6. GIFT SUSPENSE ACCOUNTS

OBSERVATION

The campus did not have oversight procedures for suspense accounts holding gifts pending the acceptance process, and the accounts held aged items with no evidence of follow-up.

Specifically, we noted that the campus did not have procedures for:

- Performing periodic reconciliations of suspense accounts into which pending gifts were recorded.

- Documenting follow-up activity for the pending gifts recorded in suspense accounts.
- Timely escalating long-outstanding pending gifts to the next level of authority for resolution.

Additionally, we reviewed the holding account as of May 31, 2017, and found 14 gifts totaling \$331,854. Eleven of these pending gifts were aged 74 to 233 days, dating from October 2016 to April 2017, and totaled \$330,320. We did not see evidence of documented follow-up or management review of these gifts. During the audit, all suspense account items were resolved.

Clear and current suspense account procedures help to ensure that gifts are timely processed in accordance with donor wishes and provides greater assurance that unidentified receipts will be detected and processed correctly.

RECOMMENDATION

We recommend that the campus develop suspense account oversight procedures and perform account reconciliations with documented and timely follow-up activity of pending gift receipts.

MANAGEMENT RESPONSE

We concur. We will develop suspense account oversight procedures and perform account reconciliations with documented and timely follow-up activity of pending gift receipts. Evidence of completion of our corrective action will be provided by February 15, 2018.

7. TRUST FUND ADMINISTRATION

OBSERVATION

Administration of and policies and procedures regarding trust funds needed improvement.

We noted that the campus did not have documented policies and procedures for defining signature authorities, establishing local trust accounts, and periodically reviewing dormant trust funds. In addition, we reviewed 20 trust funds and found that:

- None of the trust fund agreements had been properly completed to identify the purpose of the fund, allowable expenditures, source of revenues, and signature authorities.
- Account establishment request forms were not on file for 16 of the funds.
- Trust applications requesting the establishment of a trust account were not on file for 13 of the funds.
- Four of the funds had no account activity for one or more years and had not been reviewed by management to determine whether amendments were needed to redistribute funds for the betterment of the campus.

Clear and current trust fund administration procedures help to ensure performance of duties and functions, improve compliance with CSU requirements, and reduce the risk of loss or misappropriation of funds. Proper administration of trust funds reduces the risk of loss and provides greater assurance of compliance with donor terms.

RECOMMENDATION

We recommend that the campus:

- a. Establish a policy for trust fund administration that includes sections on defining signature authorities, establishing local trust accounts, and periodically reviewing dormant trust funds.
- b. Provide training on the new policies and procedures to all staff involved in the establishment and administration of trust funds.

MANAGEMENT RESPONSE

We concur.

- a. We will establish a policy for trust fund administration that includes sections on defining signature authorities, establishing local trust accounts, and periodically reviewing dormant trust funds.
- b. We will provide training on the new policies and procedures to all staff involved in the establishment and administration of trust funds.

Evidence of completion of our corrective action will be provided by February 15, 2018.

8. PLEDGES RECEIVABLE

OBSERVATION

Administration of and policies and procedures regarding pledges receivable needed improvement.

We noted that the campus did not have documented policies and procedures or guidelines for administration of pledges, including standards for follow-up and write-offs of aged pledges.

In addition, we reviewed all seven pledge write-offs that occurred during FY 2014/15 and 2015/16, and we found that:

- In five instances, there was no documentation to show that sufficient follow-up activity was performed before the outstanding pledges were written off.
- In five instances, the long outstanding pledges were not written off timely. The pledges were written off 227 to 3,177 days after the original pledge date.

- In three instances, documented management approval was not on file.

Clear and current policies and procedures relating to pledges receivable help to ensure performance of duties and functions and improve compliance with CSU requirements, while appropriate administration of pledges receivable write-offs reduces the risk that receivables will not be accurately reflected in the financial statements and increases the likelihood of recovery.

RECOMMENDATION

We recommend that the campus:

- a. Establish policies and procedures for pledge administration that include standards for follow-up and write-offs of aged pledges, methods for conducting follow-up activity, frequency of follow-up attempts, and managerial review and approval of uncollectible pledges.
- b. Provide training on the new policies and procedures to UA staff involved in pledge administration.

MANAGEMENT RESPONSE

We concur.

- a. We will establish policies and procedures for pledge administration that include standards for follow-up and write-offs of aged pledges, methods for conducting follow-up activity, frequency of follow-up attempts, and managerial review and approval of uncollectible pledges.
- b. We will provide training on the new policies and procedures to UA staff involved in pledge administration.

Evidence of completion of our corrective action will be provided by February 15, 2018.

9. RAFFLES

OBSERVATION

Campus raffle registration forms were not timely completed and filed with the state, as required by Title 11, §410-426, *Non-Profit Raffle Program Regulations*.

We reviewed raffle reporting periods ending August 31, 2015, and August 31, 2016, and found that:

- In both years, the campus did not file the single aggregate report, Nonprofit Raffle Report form (CT-NRP-2), for all raffles held during the reporting year by the October 1 deadline. The form was not certified by the designated authority until December 14, 2015, and March 22, 2017, respectively.

- The campus did not complete the Application for Registration form (CT-NRP-1) timely for the raffle year ending August 31, 2016. The form was certified on December 11, 2015, for raffles with proposed dates as early as January 21, 2016. California requires organizations to submit the Application for Registration form at least 60 days before the scheduled date of the raffle.

Proper administration and timely filing of nonprofit raffle registration forms and raffle reports reduces the risk of noncompliance and penalties.

RECOMMENDATION

We recommend that the campus complete and file state raffle forms and reports timely.

MANAGEMENT RESPONSE

We concur. The campus will complete and file state raffle forms and reports timely. Evidence of completion of our corrective action will be provided by February 15, 2018.

GENERAL INFORMATION

BACKGROUND

In March 2005, the Board of Trustees (BOT) adopted four principles to measure the productivity of, and investment in, advancement operations at CSU campuses. These principles encourage campuses to have adequate resources to achieve stated goals; establish and annually evaluate performance goals; maintain a well-rounded development program; and create and support a culture of philanthropy.

Fund-raising, and the associated processing of gifts received, is an integral component of advancement operations. Although the CSU depends on state funds to support core educational functions, private support provides significant and essential funds allowing the CSU to achieve its goals regarding access to education, enhanced educational quality, and financial stability. Over the past three years, the CSU has averaged \$242 million per year in gift receipts. In the 2015/16 academic year, systemwide gift commitments totaled \$489 million, an all-time high.

When it comes to fund-raising, CSU campuses are separated into three peer groups based on the maturity of the campus advancement program, which is measured by the number of full-time professional fund-raisers in the program, the endowment's market value, and the number of individual donors pledging gifts to the endowment. Group I campuses have a fund-raising productivity goal of 10 percent of the state general fund allocation; Group II campuses have a goal of 10 to 15 percent of the state general fund allocation; and Group III campuses have goals that equal or exceed 15 percent of the state general fund allocation. Fund-raising productivity is calculated based on gift commitments, including gifts that have been received, as well as pledges and support promised through testamentary provisions.

Fund-raising and gift-processing activities may be administered on the state side or through auxiliary organizations. Each campus has a university advancement office and a charitable foundation that work together to solicit and manage donations. At the Office of the Chancellor (CO), the Office of Systemwide Advancement provides support to campuses, develops systemwide policies, and consolidates campus information to produce accountability reports.

The responsibility for establishing and maintaining effective policies and procedures regarding fund-raising activities at California State University Channel Islands (CSU Channel Islands) rests with the campus president. The Foundation was established in 1998 as a non-profit benefit corporation responsible for the receipt, acknowledgment, and oversight of private gifts. However, the Foundation does not have employees and relies on campus personnel from UA and financial services for operations, administration, and financial services. For its part, UA oversees CSU Channel Islands fund-raising and gift-acceptance activity and is responsible for ensuring adherence with all campus and systemwide policies and procedures. UA is composed of the university development, special projects, events and special programs, communications and marketing, and financial services departments. Each department is operated by a director who reports directly to the vice president for UA. At CSU Channel Islands, the vice president for UA is the chief advancement officer and reports directly to the campus president. CSU Channel Islands recently completed its two-year *Campaign for CI*, the first comprehensive fund-raising campaign in campus history. Focusing on several initiatives

critical to student and university success, CSU Channel Islands surpassed its \$10 million goal in gifts and gift commitments.

SCOPE

We visited the CSU Channel Islands campus from May 8, 2017, through June 23, 2017. 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 CSU Channel Islands campus. The audit focused on procedures in effect from July 1, 2015, through June 23, 2017.

Specifically, we reviewed and tested:

- Organizational roles and responsibilities for oversight of university advancement and fund-raising activities, including any donation solicitations occurring outside of university advancement.
- Strategic planning within UA and its connection to the plans and goals of the university.
- Processes for planning and implementing fund-raising events, including reviews to ensure that goals are measurable and results are assessed.
- Processes in place to ensure that gifts are received, acknowledged, and recorded in accordance with regulations and CSU and campus policies.
- Proper stewardship of gifts, including safekeeping and compliance with donor intent.
- Controls to ensure that expenditures are authorized and supported.
- Proper and accurate compilation of donation information submitted to the CO for the CSU annual report on giving.

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, financial, and administrative controls and included testing of a limited number of donation receipts and the corresponding trust account activity. The audit did not include detailed review of areas that conduct specialized fund-raising activities, such as athletics, beyond assessing the governance and oversight structure of the areas.

CRITERIA

Our audit was based upon standards as set forth in federal and state regulations; BOT policies; CO 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:

- EO 676, *Delegation of Gift Evaluation and Acceptance*
- EO 890, *Administration of Grants and Contracts in Support of Sponsored Programs*
- ICSUAM §1301.00, *Hospitality, Payment or Reimbursement of Expenses*
- ICSUAM §11002.01, *General Policy Requirements for the Administration of Grants and Contracts in Support of Externally Funded Research and Sponsored Program Activities*
- ICSUAM §13680, *Placement and Control of Receipts from Campus Activities*
- ICSUAM §15401.00, *Fundraising – Matching Gifts*
- ICSUAM §15501.00, *Naming of California State Facilities and Properties*
- ICSUAM §15502.00, *Naming of California State University Schools, Colleges, Programs and Other Academic and Non-Academic Units*
- ICSUAM §15701.00, *Fundraising – Events*
- 26 United States Code 170 Internal Revenue Code 26 USC 170
- California Business and Professions Code (CBPC) 17510
- CBPC 19986
- California Corporation Code §5233
- CSU Auxiliary Organizations Sound Business Practices Section 3.0: *Donations, Program Service Fees, Other Income*
- CSU Auxiliary Organizations Sound Business Practices Section 4.0: *Receivables and Pledges*
- CSU *Conflict of Interest Handbook*
- Human Resources 2014-14, *Conflict of Interest - Revisions to FPPC Gifts to Agency Policy and CSU Policy for the Distribution of Tickets and Passes to Events and Report of Ceremonial Roles*
- Title 11, §410-426, *Non-Profit Raffle Program Regulations*
- *Foundation Policy on Gift Acceptance*

AUDIT TEAM

Assistant Vice Chancellor and Deputy Chief Audit Officer: Janice Mirza
Audit Manager: Ann Hough
Senior Auditor: Dominick Owens