



University Executive Directive #16-01	Issue Date: 1/ 26/2016
Subject: Reporting of Fiscal Improprieties	Revision Date:
Approved: 	
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AUTHORITY:

- CSU Executive Order 813, *Reporting of Fiscal Improprieties*
- CSU Executive Order 929, *Reporting Procedures for Protected Disclosure of Improper Governmental Activities*
- State Administrative Manual (SAM) Section 20080, *Notification of Actual or Suspected Frauds and Irregularities*

OVERVIEW:

The State Administrative Manual, Section 20080, requires CSU East Bay, as a state agency, to notify the California Department of Finance, the Office of State Audits and Evaluation (OSAE) and the California State Auditor (CSA) of all cases of actual or suspected fraud, defalcation or other irregularities that it has become aware of, either internally or by referral. The Vice Chancellor / Chief Audit Officer has established a reporting threshold of \$1,000 or more for all CSU campuses. This policy applies to University as well as Auxiliary organization funds.

REQUIREMENTS:

California State University East Bay employees must immediately inform the campus Vice President, Administration and Finance / CFO if they discover an actual or suspected fraud, theft or fiscal irregularity. The required timeframe for the campus to report fiscal improprieties to the State authorities and the Chancellor’s Office (CO) is one business day after notification from a CSUEB employee, UPD, or referral by an external third party.

The campus notification to the State and the CO will include the sequence of events; the internal controls that failed; the means of discovery; the corrective actions taken; the actual or estimated dollar amount; and any punitive actions taken or being considered. If complete information is not available by the first business day following discovery, a preliminary notification must be made, followed by a complete notification within 30 days. If not completed within 30 days, a progress report will be submitted every 30 days until completed. In addition, the campus must advise the CO when the actions will be completed, the individuals responsible for implementation of the corrective actions; and how the campus plans to monitor in the future, so the situation does not recur.

The Chancellor’s Office FAQ’s for reporting of fiscal improprieties under EO 813 can be found at:

www20.csueastbay.edu/af/departments/risk-management/internal-control/