

## 2019-114 AUDIT SCOPE AND OBJECTIVES

### California State University—Campus-Based Student Fees

The audit by the California State Auditor will provide independently developed and verified information related to the increase in campus-based student fees at the following California State University (CSU) campuses: Chico, San Diego, San Jose, and San Luis Obispo. The audit's scope will include, but not be limited to, the following activities:

1. Review and evaluate the laws, rules, and regulations significant to the audit objectives.
2. Identify any CSU Board of Trustees or CSU Chancellor's Office policies regarding the adoption of campus-based student fees and what specific purposes or categories of expenditures are allowed for the revenue generated.
3. For each of the specified campuses, review the applicable campus-based student fees for the most recent five-year period in order to determine the following:
  - (a) Differences between campuses in the types of fees and the processes of originating, approving, and implementing a student fee.
  - (b) Which fees require a vote of the student body and, if the student body voted to reject a proposed fee increase, was the campus need met by other means.
  - (c) The increase in the cost of attendance as a result of the campus-based fees and, to the extent possible, the increased costs that came from both mandatory and optional fees.
  - (d) To the extent possible, the number of students who are paying for mandatory or optional fees using financial aid from either federal, state, or institutional sources and the number who are paying directly.
4. Determine what accountability measures are in place at each campus to ensure that funds generated by campus-based fees are being spent appropriately. For a selection of expenditures, determine their appropriateness and whether they were made for the original purpose for which they were intended.
5. Determine whether campus-based student fee revenues are funding programs or services that CSU is already required to provide through other revenue sources.
6. Identify what mechanisms, if any, exist for students to be informed about how campus-based student fees are being spent on their campus.
7. Review and assess any other issues that are significant to the audit.