



**California State University, San Bernardino
Santos Manuel Student Union Board of Directors
Policies and Procedures Committee
September 16, 2025 | 12:00pm
Student Chambers (SUN-3305)
<https://csusb.zoom.us/j/82643030258>**

AGENDA

1. Call to Order
2. Roll Call
3. Approval of Minutes
 - a. April 8, 2025
4. Open Forum
5. Adoption of Agenda

OLD BUSINESS:

No unfinished business

NEW BUSINESS:

- | | |
|----------|--|
| PC 01/26 | Election of Committee Chair (Action, Wallen) |
| PC 02/26 | Cell Phone Reimbursement Policy (Action, Puccinelli) |
| PC 03/26 | Financial Policies Manual (Discussion, Puccinelli, Najera-Neri) |
| PC 04/26 | Accessibility Procurement of Information and Communication Technologies (Discussion, Roberson, Strawter) |
| PC 05/26 | SMSU Board of Directors Bylaws (Discussion, Del Rossi) |

Announcements

Adjournment



**California State University, San Bernardino
Santos Manuel Student Union Board of Directors
Policies and Procedures Committee
April 8, 2025 | 12:00pm
<https://csusb.zoom.us/j/87506703833>**

MINUTES

Members Present: Mark Oswood, Jennifer Puccinelli, Cintiantl Rangel-Canseco, Katie Wallen.

Members Absent: Melissa De La Rosa, Erick Herrera, Mariah Kuba

Staff Present: Vilayat Del Rossi

Guests Present: Matthew Jenkins, Alondra Lopez, Diego Rendon

Call to Order: 12:02pm

Roll Call: A verbal roll call was conducted. Quorum was met.

Approval of Minutes: M/S Puccinelli/Rangel-Canseco; motion to open approval of minutes from March 16, 2023.

No discussion items.

M/S Oswood/Cintiantl; motion to approve minutes.
Motion passed.

Open Forum: No public comments.

Adoption of Agenda: M/S Rangel-Canseco; motion to open adoption of agenda.
Motion passed.

OLD BUSINESS:

No unfinished business.

NEW BUSINESS:

PC 01/25 Election of Committee Chair (Action, Del Rossi)

M/S Oswood/Rangel-Canseco motion to open PC 01/25 Election of Committee Chair.

Ms. Rangel-Canseco was nominated to serve as committee chair. Mr. Del Rossi opened it up for additional nominations and self-nominations. No further nominations received.

VOTE: 3 – In Favor 0 – Opposed 1 – Abstention
Motion passed.

PC 02/25 Proposal for CSUSB Palm Desert Campus Student Representation on the Santos Manuel Student Union Board | Guest Speakers: Diego Rendon, ASI Executive Vice President and Alondra Lopez, ASI Palm Desert Campus Vice President (Discussion, Rendon and Lopez)

M/S Oswood/Wallen motion to open PC 02/25 Proposal for CSUSB Palm Desert Campus Student Representation on the Santos Manuel Student Union Board | Guest Speakers: Diego Rendon, ASI Executive Vice President and Alondra Lopez, ASI Palm Desert Campus Vice President.

ASI Vice Chair Rendon and PDC Vice President Lopez presented a proposal to add a Palm Desert Campus (PDC) student representative seat on the SMSU Board of Directors. The board engaged in a discussion regarding the proposal. It was noted that implementing this change would require revision to the SMSU Board Bylaws. The committee acknowledged the possibility of amending the bylaws during the 2025-2026 academic year, with a potential for the change to take effect in the 2026-2027 academic year, pending at least 2 bylaws reading and legal counsel's review before finalizing.

PC 03/25 SMSU Coyote Lanes – Personal Bowling Shoes Policies and Procedures | Guest Speaker: Matthew Jenkins, Facilities and Services Coordinator, Operations Department (Discussion, Jenkins)

M/S Oswood/Wallen motion to open PC 03/25 SMSU Coyote Lanes – Personal Bowling Shoes Policies and Procedures | Guest Speaker: Matthew Jenkins, Facilities and Services Coordinator, Operations Department.

Mr. Jenkins provided an overview of his proposal. A discussion ensued among the committee about the importance of having guests use the appropriate bowling equipment when bowling. It was recommended that the procedure presented by Mr. Jenkins be incorporated in the Facilities Use Policy.

**PC 04/25 Develop Review Schedule for SMSU Board Policies and Procedures
(Discussion, Del Rossi)**

M/S Wallen/Rangel-Canseco motion to open PC 04/25 Develop Review Schedule for SMSU Board Policies and Procedures.

Ms. Wallen deferred her time to Interim Executive Director Del Rossi. Mr. Del Rossi shared his enthusiasm for revitalizing the committee's work in the new year. He emphasized the opportunity to establish a clear and consistent schedule for reviewing organizational policies, with the goal of creating a strong foundation and ensuring the committee's continued success moving forward.

Announcements

There were no announcements.

Adjournment

M/S Oswood/Wallen; motion to adjourn meeting at 12:51pm.

Motion passed.

Reviewed and respectfully submitted by:

Committee Chair

Date

SANTOS MANUEL STUDENT UNION
CALIFORNIA STATE UNIVERSITY, SAN BERNARDINO
FINANCIAL POLICIES MANUAL

Purpose: The purpose of this manual is to outline overall Santos Manuel Student Union (SMSU) fiscal procedures, describe the budgeting cycle and process, and the mechanics of expending Student Union funds. This policy cannot cover all contingencies. For those occasions for which there is no guidance, those concerned are expected to use sound and reasonable judgment.

Scope: This policy applies to all SMSU personnel, and to all individuals and campus entities authorized to request SMSU funding on behalf of an individual or a group.

1. Budget Preparation and Control

a. Budget Defined

- i. A budget is a financial plan for a fixed period of time. It consists of an orderly arrangement of fiscal data determined by computed estimates of revenue and expenditures.

b. Preparation of Budget

- i. Time for Preparing Budget. The SMSU annual budget shall be prepared on a time line, which provides for two readings by the board of directors, signatures, review and approval by the University President.
- ii. Estimates of Revenue. The budget will contain a reasonable estimate of revenue from the SMSU fee. Other sources of revenue and reimbursements expected during the fiscal year must be included.

c. Estimates of Expenditures:

- i. Functions. The budget will contain an itemization of expenditures by eligible function, and will include all eligible functions and programs approved by the SMSU as well as requests for new eligible functions or programs. The SMSU Board of Directors (SMSU BOD) must approve all new functions or programs prior to approving funding to support these new functions or programs.
- ii. Categories. The expenditures for each function will be appropriated by category and the amounts included in each category will be supported by line item detail. The categories to be used will be (a) salaries and wages, (b) benefits, (c) operating expenses and (d) equipment.
- iii. Operating Expenses. Operating expenses will include amounts of services and supplies. Generally speaking, supplies will consist of consumables such as paper, pencils, insurance, etc. In order to be classified as equipment, the item must function of and by itself and cost more than one thousand five hundred dollars (\$1,500) with a life expectancy greater than three (3) years. A system component, regardless of its cost or life expectancy, will not be classified as equipment.
- iv. Line Item Detail. The budget will contain such line item detail that it will serve as a guide in the control of expenditures. The total amount in each category will be supported by such line item detail, i.e., the category "Operating Expense" may include these line items: supplies and services,

insurance and building/equipment maintenance.

d. Procedures:

- i. Requests by Functions. In the initial preparation of the budget, persons responsible for the function needing funds will submit a written budget request to the Executive Director. These requests must be prepared in sufficient detail (by function, category, and line item) to permit the compilation of the data. The information, if the information is available, on expenditures for the prior year will be shown for each function in a way that will allow easy comparison.

- a. Definition of an Eligible Function.

A. Eligible functions are any and all functions of the SMSU.

- ii. Review and Analysis. After compilation of the requests, the Executive Director will review and analyze the budget. The Executive Director will present the request with the analysis and recommendation to the Finance and Contracts Committee. The originators of the request may present needed explanation, justification, or amplification to the Finance and Contracts Committee. The budget recommendations will then be forwarded to the board of directors for its consideration and action.
- iii. Distribution. After final approval by the board of directors, the budget will be transmitted to the Vice President for Administration and Finance and the University President for approval.

2. Accounting

- a. Type of Accounting Records

- i. The accounting records will be established by function and by expenditure categories within the function.

- b. Maintaining Accounting Records

- i. The accounting records will be maintained by the University Auxiliary Accounting Office. Sound accounting practices will be used, and the various State laws and rules governing the California State University will be followed. Substantiating documents, i.e., approved requisitions, purchase orders, invoices, and time sheets will be filed in the University Auxiliary Accounting Office so as to be available at all times for audit by independent certified public accounts, the Audits Division, State Department of Finance, and the Chancellor's Audit Staff.

- c. Chart of Accounts

- i. A chart of accounts will be compiled as needed by the Executive Director.

- d. Financial Report

- i. Quarterly expenditure and revenue reports will be prepared for each function area by the appropriate supervisor.

3. Authorized Signature Memo

- a. An authorized signature memo is prepared by the Executive Director and is forwarded to the University Auxiliary Accounting Office. The memo will indicate the primary and backup signatures for each document authorizing the expenditure of funds. In signing documents for the preparation of purchase orders, performance contracts, and disbursement authorizations, it is desirable that no one signature appear more than one time on any document, however, the Executive Director is authorized to sign disbursement authorizations under \$1,500.00 (approved SUBOD 1-15-98) The purpose of this policy is to ensure that the

widest possible scrutiny by management is afforded purchases from SMSU funds.
Authorized signatures are updated as needed.

4. Purchases and Contracts from Santos Manuel Student Union Funds

a. Purchase orders will be prepared on-line through PeopleSoft.

- i. Under \$2,500 – Direct purchases under \$2,500 do not require a purchase order. Direct purchases may not be split or subdivided to bring the total dollar amount under the \$2,500 limit requiring a purchase order. Direct purchases must be entered on a Disbursement Check Request form, with signature approval by the appropriate authorized individual. Original receipts and invoices must accompany each check request. A purchase order may be requested from the vendor regardless of the purchase amount.

Direct purchases can also be accomplished by the use of a SMSU credit card. Direct purchases using a SMSU credit card, and must be entered on a Monthly Procurement Card Purchase Report form, with signature approval by the appropriate authorized individual. Original receipts must accompany each credit card payment authorization form.

- ii. \$2,500 or greater - Purchase requisitions for amounts greater than \$2,500 (exclusive of sales tax) may be required for equipment or services provided. A Purchase Order greater than \$5,000 will require a minimum of three price quotations, unless it is a sole source purchase. A purchase order may be requested from the vendor regardless of the purchase amount.

b. Purchase Orders and Performance Contracts.

- i. Upon receipt of an approved preliminary contract or appropriate request, SMSU Administrative staff will prepare the purchase order or performance contract for signature by the appropriate official in accordance with the "Authorized Signature" memo on file at the University Auxiliary Accounting Office.

c. Procurement Card Procedure

- i. Procurement cards may be used to purchase SMSU goods consistent with the Procurement Card Procedures/Guidelines.

d. Bidding Policy

- i. The Executive Director will prepare a Bidding Policy for review and approval by the Finance and Contracts Committee and the Board of Directors. This policy will be used in the procurement of all items which surpass the threshold dollar amount approved by the SMSU BOD in the Bidding Policy.

e. Penalties

- i. Any individual who makes a purchase or contracts for a service in the name of the Santos Manuel Student Union without following the prescribed procedure will be held personally liable for the obligation.

5. Receipts and Control of Equipment and Supplies

a. Procedures

- i. Upon receipt of the equipment or supplies ordered, or upon completion of

the service in accordance with the purchase order or contract, the Associate Director for Operations will be so informed. In the case of a service pursuant to a purchase order or contract, the appropriate individual will certify that the service has been completed in accordance with the terms of the purchase order or contract, and forward such certification to the Associate Director for Operations. Until such certification is received, the invoice will not be paid.

- b. Property Control
 - i. Property Usage: Equipment owned by the SMSU will be used only for valid SMSU activities, unless approved otherwise by the Executive Director or designee.
 - ii. Property Records: A master file of equipment owned by the SMSU will be kept at the SMSU Administrative Office and the University Auxiliary Accounting Office. The file will indicate which location, individual, or function has the custodial responsibility.
 - iii. Property Tags: All equipment owned by the SMSU will be tagged with a property number indicating its ownership.
 - iv. Check-Out Logs: All equipment must be checked out on a check out log which will indicate: date taken, date returned, by whom, organization, etc. All persons or organizations not part of the SMSU structure must sign a contract claiming liability for any and all SMSU equipment checked out.
 - v. Capital Equipment: Capital equipment is defined as equipment which costs more than \$5,000.00 per item and is placed in inventory
 - vi. Disposal of Capital Equipment: All capital equipment must receive SMSU Board of Directors' approval before disposal. Disposal methods may include:
 - a. Public sale or auction
 - b. Donation to a charitable organization
 - c. Scrapping
 - vii. Physical Inventory: All capital equipment is subject to a biennial physical inventory. Inventory counts and procedures will be established in conjunction with the campus Division of Administration and Finance, and will utilize personnel from the Division and/or sub-contracted independent auditors. Information from inventory counts and logs will be shared with CSUSB Purchasing.
6. Accounts Receivable, Collections, and Bad Debt.
- a. The Santos Manuel Student Union will ensure the prompt billing and collection of receivables. Receivables will be reviewed and adjustments to bad debt expense (if any) will be recorded annually. The Santos Manuel Student Union's Administration Office will be responsible for billing and collecting receivables. Amounts not collected through a standardized process will be referred as uncollectible to the Executive Director and to the Board of Directors to be written off to Bad Debt. Reserves for Allowance of Doubtful Accounts will be maintained and calculated by an appropriate method as determined by the Director of Auxiliary Accounting. Accounts Receivable will be reconciled monthly by the Accounting Technician III in Auxiliary Accounting and the Budget Analyst in the Santos Manuel Student Union.
 - b. Creation of Accounts Receivable:

- i. Invoices are created twice a month at the beginning of the month and at mid-month through QuickBooks after the information to create the invoice is received from the Scheduling Coordinator. Invoices are sent to clients and to Auxiliary Accounting to be journalized and entered into PeopleSoft General Ledger.
- c. Collection Responsibility:
 - i. Statements will be sent monthly as well as 30 Day, 60 Day, and 90 Day Past Due Notices.
 - ii. Receivables must be collected as expeditiously as possible, but the cost of collection must not exceed the expected revenue.
 - iii. All efforts for collection will be documented and maintained for audit purposes.
 - iv. Notes and conversations with customers will be documented.
- d. Aging:
 - i. The Budget Analyst will be responsible for producing an Aging by the 15th day after the end of the month.
 - ii. Aging information must be collected, maintained, reported, and acted upon in a standardized and consistent manner.
 - iii. Receivables must be aged in a format identifying customers who are current, 30 days, 60 days, and 90 days or older.
 - iv. A copy of the Aging must be given to the Executive Director for review on a monthly basis.
- e. Past Due Accounts:
 - i. Past due accounts will be handled accordingly:
 - a. 30 Days – a Past Due Notice Reminder letter will be sent.
 - b. 60 Days – a Past Due Notice Reminder letter will be sent.
 - c. 90 Days – a Past Due letter for Suspension of Scheduling Privileges will be sent.
 - ii. Accounts that are 90 days past due are put on hold and services will no longer be granted. Exceptions may be granted by the Executive Director on a case by case basis.
 - iii. A report will be maintained substantiating the collection progress on each past due account that is aged 90 days or older.
 - iv. This report will be reviewed monthly with the Scheduling Coordinator, Office of Student Engagement, and Budget Analyst.
 - v. The Budget Analyst will determine if any accounts need to be turned over for collection or deemed uncollectible.
 - vi. The Budget Analyst will make recommendations to the Executive Director of those accounts that need to be turned over for collection or written-off. Executive Director will present recommendations to the Board of Directors for final approval.
 - vii. The Budget Analyst will prepare a list of uncollectable debts and recommended write-offs for review by the Finance & Contracts Committee and approval by the SMSUBOD annually. Uncollectable debts will be written off within 365 days.
- f. Bad Debt & Allowance for Doubtful Accounts:
 - i. The process for computing the adjustment to the reserve will be determined by the Director of Auxiliary Accounting using an appropriate

- method.
- ii. The Budget Analyst will record the adjustment to the reserve on an annual basis. The following accounts will used:
 - a. Bad Debt (Account No. 619256-RO001-S6110-0502)
 - b. Allowance Doubtful Accounts (Account No. 103160-RO001-9002)
- g. Internal Controls:
 - i. Monthly review of past due accounts by the Budget Analyst
 - ii. External Auditors annually will review the Accounts Receivable Aging, the recorded adjustment to Bad Debt, and the Ending Balance of Allowance for Doubtful Accounts, for appropriateness and completeness.
- 7. Handling of Cash Receipts and Disbursements
 - a. Cash Receipts
 - i. All monies collected will be deposited with the Bursar. All monies will be picked up by the courier weekly and taken to the Bursar for deposit. All checks and cash will be stored in the safe in the Administrative Office until such time as they are turned over to the courier.
 - b. Cash Disbursements
 - i. Checks will be issued by the University Auxiliary Accounting Office for SMSU expenses upon submittal of approved documents.
- 8. Salaries and Wages
 - a. In the case of salaries and wages, the payroll document will be the payroll designation form appointing an individual to a previously established position. This document must be signed by the function supervisor. Eligibility of student assistant employees must be certified by the Executive Director or designee.
 - b. All non-student employees, whether full-time or temporary, must complete the necessary W-4 forms before beginning their employment. Student employees must complete all necessary paperwork at the SMSU Administrative office. No paychecks will be issued to any employee who has neglected to complete the necessary forms. Employment records and time sheets will be kept by the SMSU Administrative Office.
 - c. Semi-monthly time sheets must be kept on all employees. At the end of the payroll period, the time sheets must be properly signed by the employee and approved by a designated supervisor and forwarded to the University Auxiliary Accounting Office so that paychecks may be issued.
 - d. Students and regular employees may arrange for direct deposit of paychecks, or may pick up their paychecks pursuant to the annual pay schedule at the office of the Bursar upon presentation of appropriate identification.
- 9. Disbursement Authorizations
 - a. Upon receipt of (1) a proper invoice from the vendor or contractor, and (2) either the notice that stock has been received or the certification that the service has been satisfactorily completed, SMSU staff will prepare a disbursement authorization for signature by the appropriate official in accordance with the "Authorized Signature" memo on file at the University Auxiliary Accounting Office. The University Auxiliary Accounting Office will then issue a check.
- 10. Petty Cash
 - a. A petty cash fund not to exceed \$200.00 has been authorized. It shall be in the custody of a responsible employee of the SMSU or the University who will be

known as the Custodian. The Custodian shall be financially responsible for the fund and for any loss unless relief of accountability is granted by the SMSU Board of Directors.

- b. For the Recreation and Wellness Department a petty cash fund not to exceed \$500 has been authorized. It shall be in the custody of a responsible employee of the Recreation and Wellness Department or the University who will be known as the Custodian. The Custodian shall be financially responsible for the fund and for any loss unless relief of accountability is granted by the SMSU Board of Directors.

11. Change Funds

- a. Change funds are to be used only for the purpose of convenience of giving change at specific functions and/or providing change. Change funds are not to be used for expanders of any kind.
- b. Authorized individuals who will be held financially responsible will be designated as Custodians of the appropriate change fund. A check will be issued to the designated custodian. The change funds will be subject to audit at any time during the life of the fund. The custodian will be responsible for the return of the change fund at the conclusion of each event, or at a designated time, but no later than the end of the current fiscal year.

12. Travel Expenses

- a. Prior to commencing travel on SMSU business, all officers, employees, or volunteers must have the proper authorization from the Executive Director.
- b. Company credit cards should be used for all travel expenses whenever possible. All credit card regulations apply to travel purchases.
- c. Travel advances may be utilized where necessary. A cash travel advance or pre-paid credit card may not exceed 80% of the total amount requested.
- d. At the conclusion of the travel, a Travel Expense Claim form must be completed and submitted to the SMSU Administrative Office together with any unexpended travel advance funds, if appropriate. The completed Travel Expense Claim form will then be submitted to Auxiliary Accounting Office for processing.
- e. Reimbursements will be issued no more than 30 days after the Travel Expense Claim has been submitted.
- f. The allowances for SMSU travel cannot exceed those currently outlined in the SMSU Travel Policy unless approved by the Board of Directors.
- g. Further travel expense details are found in the SMSU Travel Policy.

13. Signature on Checks

- a. Checks must be signed by the proper CSUSB official. Checks for amounts of \$50,000 or over must be signed by two CSUSB officials.

14. Filing Documents

- a. All documents used by the University Auxiliary Accounting office regarding SMSU accounts will be filed and kept in the Accounting office until the yearly audit. After the audit they should be kept on file for three years. After three years, documents except personnel records, including time sheets and personal tax records, and nonprofit organization-related filings, may be destroyed. Exceptions to this include documents relating to bond issued debt purchases which will be kept on file for 30 years or the life of the bond.

15. Banking, Investment and Reserve Policies

- a. Savings Accounts
 - i. By resolution of the Board of Directors and approval of the University Vice President of Administration and Finance, funds may be withdrawn from the Cash Trust account and deposited in a savings account at a banking institution authorized by the Accounting Office. Normally, the authorization should apply only to the funds that are to be held in reserve for specific purposes.
 - b. Investments
 - i. The Board of Directors may by resolution and approval of the University Auxiliary Accounting Office authorize the investment of funds that are temporarily surplus. Investments must be restricted to the following:
 - a. Savings accounts in National or State Banks insured by the FDIC
 - b. Time-open accounts in National or State Banks insured by the FDIC
 - c. Federal Treasury Bills
 - d. State approved Savings and Loan, insured by FDIC
 - e. Surplus money investment fund State Treasury
 - f. Local Agency Investment Fund (LAIF)
 - c. Reserves
 - i. Establishment, maintenance and replenishment of local reserves and reserves held in the State Treasury are outlined in the SMSU Reserve Accumulation Policy.
 - ii. Spending outside of the annual operating budget must be reviewed by the Finance and Contracts Committee to provide recommendations to the Board for approval.
16. Discrimination
- a. The Santos Manuel Student Union shall not knowingly do business with any establishment that has shown to discriminate on the basis of race, religion, sex, or disabilities. (Approved by the Student Union Board of Directors, March 16, 1995)
17. Generated Revenue
- a. Definition of Generated Revenue
 - i. Generated Revenue is all revenue and income derived from any proceedings, function, production, or other fund raising event, which has been funded with SMSU funds, either wholly or in part.
 - b. Revenue Generated by SMSU funds.
 - i. All revenue generated by the use of SMSU funds, excluding funds deposited to SMSU accounts, for any portion of the function shall be deposited to an SMSU revenue account. Said SMSU revenue may be designated specifically as the SMSU revenue account for that event.
 - c. Allocation of Generated Funds in SMSU Revenue Account
 - i. Funds held in revenue accounts may be transferred to program generated accounts according to standard accounting practice and/or SMSU budget notes.
18. Subleases/Contracts/Agreements
- a. All SMSU subleases, contracts and agreements must have all appropriate approvals and signatures in place to be considered valid. All business arrangements between the SMSU and vendors must be supported by fully

executed and completed written agreements.

- b. Subleases must receive SMSU Board of Directors' approval. Once SMSUBOD approval is received, the sublease will be sent to the lessee for signature. Once the lessee's representative has signed the sublease, it will be signed by the Chair of the Santos Manuel Student Union Board of Directors. The final signature for approval of the sublease is required from the University President or designee.

19. Liability

- a. The Santos Manuel Student Union will not assume liability for individuals or organizations that purchase items or contract with individuals for services if the proper procedures have not been followed.

20. All documents will be submitted and accepted digitally, or in hard copy when necessary, and sent to the appropriate approving entity.

Approved SUBOD	1-19-95
Revised SUBOD	3-16-95
Revised SUBOD	1-16-97
Revised SUBOD	1-15-98
Revised SUBOD	4-15-00
Revised SUBOD	11-2-00
Revised SUBOD	1-17-02
Revised SUBOD	12-4-03
Revised SMSU BOD	11-9-06
Revised SMSU BOD	11-8-07
Revised SMSU BOD	11-13-08
Revised SMSU BOD	2-4-13
Revised SMSU BOD	3-12-15
Revised SMSU BOD	5-12-16
Revised SMSU BOD	12-1-16
Revised SMSU BOD	2-14-19
Revised SMSU EC	3-23-20
Revised SMSU BOD	2-10-22

Fiscal Policy 101 – Budget Development & Control

Policy No.: Fiscal 101

Manual: Fiscal/Administration

Approval Authority: SMSU Board of Directors

Approval Date / Effective Date: TBD

Last Revised: September 2025

Responsible Office: Executive Director & Budget Office

Purpose

Define the annual SMSU budget development, approval, and control framework, ensuring compliance with CSU auxiliary requirements and SMSU Board governance.

Scope

Applies to all SMSU programs, departments, and functions submitting or using SMSU budget allocations.

Policy (Redline)

- ~~A budget is a financial plan for a fixed period of time.~~ **SMSU adopts an annual operating and capital budget governed by a published timeline with Finance & Contracts Committee review, two Board readings, and presidential/designee approval.**
- ~~The expenditures for each function will be appropriated by category and the amounts included in each category will be supported by line-item detail.~~ **Board appropriation control is at category level (salaries & wages, benefits, operating, equipment); line-item detail supports monitoring but is not an appropriation level unless expressly stated.**
- ~~In order to be classified as equipment, the item must ... cost more than \$1,500 with a life expectancy greater than three (3) years.~~ **Definitions of equipment follow**

CSU/SMSU capitalization and procurement standards (\geq \$5,000 per CSU/state guidance).

Procedures (Redline)

- ~~Persons responsible for the function needing funds will submit a written budget request to the Executive Director.~~ **Functional leads submit requests (with prior-year actuals and justifications) to the Budget Office; analysis goes to Finance & Contracts Committee and then the Board.**
- ~~After final approval by the board of directors, the budget will be transmitted to the Vice President for Administration and Finance and the University President for approval.~~ **After Board approval, SMSU transmits the approved budget to campus Administration & Finance and the President's Office.**

References

- Financial Policies Manual (Budget Preparation & Control)
- CSU Auxiliary Organizations Compliance Guide

Fiscal Policy 102 – Accounting Structure & Records (incl. Chart of Accounts)

Policy No.: Fiscal 102

Manual: Fiscal/Administration

Approval Authority: SMSU Board of Directors

Approval Date / Effective Date: TBD

Last Revised: September 2025

Responsible Office: Auxiliary Accounting Office

Purpose

Ensure SMSU accounting records are accurate, audit-ready, and compliant with CSU/state requirements.

Scope

Applies to all SMSU financial transactions recorded in auxiliary accounting systems.

Policy (Redline)

- ~~The accounting records will be established by function and by expenditure categories within the function.~~ **Accounting records are maintained by function and CSU-conforming categories in systems designated by University Auxiliary Accounting.**
- ~~A chart of accounts will be compiled as needed by the Executive Director.~~ **The Chart of Accounts is maintained under SMSU governance in alignment with CSU chart standards.**

Procedures (Redline)

- **Close calendar, reconciliations, and audit-support checklists are standardized; document filing follows Fiscal Records Retention policy.**

References

- Financial Policies Manual (Accounting / Chart of Accounts)
- CSU Auxiliary Organizations Compliance Guide

Fiscal Policy 103 – Financial Reporting

Policy No.: Fiscal 103

Manual: Fiscal/Administration

Approval Authority: SMSU Board of Directors

Approval Date / Effective Date: TBD

Last Revised: September 2025

Responsible Office: Budget Office

Purpose

Provide transparent and timely financial reporting to management, the Board, and campus.

Scope

Applies to all SMSU units.

Policy (Redline)

- ~~Quarterly expenditure and revenue reports will be prepared for each function area by the appropriate supervisor.~~ **Quarterly financial statements and function-level reports are prepared by the Budget Office, reviewed with functional leads, and reported to the Finance & Contracts Committee and Board; significant variances are explained.**

Procedures (Redline)

- **Report calendar, templates, variance thresholds, and dashboard distribution are maintained by the Budget Office.**

References

- Financial Policies Manual (Financial Report)
- CSU Auxiliary Organizations Compliance Guide

Fiscal Policy 104 – Signature Authority & Delegations

Policy No.: Fiscal 104

Manual: Fiscal/Administration

Approval Authority: SMSU Board of Directors

Approval Date / Effective Date: TBD

Last Revised: September 2025

Responsible Office: Executive Director

Purpose

Maintain proper segregation of duties and accountability through delegation of authority and signature authorization.

Scope

Applies to all SMSU financial documents requiring approval or signature.

Policy (Redline)

- ~~An authorized signature memo is prepared by the Executive Director ... indicating primary and backup signatures.~~ **SMSU maintains a Delegation of Authority and Authorized Signature Matrix for purchasing, contracts, disbursements, and journals; no individual may approve a transaction where they are the preparer or beneficiary.**
- ~~It is desirable that no one signature appear more than one time ... however, the Executive Director is authorized to sign disbursement authorizations under \$1,500.~~ **Segregation-of-duties rules apply at all dollar levels; exceptions require documented, time-limited controls.**

Procedures (Redline)

- Annual matrix update; onboarding/offboarding; specimen signatures; emergency delegations with after-action review.**

References

- Financial Policies Manual (Authorized Signature Memo)
- CSU Auxiliary Organizations Compliance Guide

Fiscal Policy 201 – Contracting & Procurement (General)

Policy No.: Fiscal 201

Manual: Fiscal/Administration

Approval Authority: SMSU Board of Directors

Approval Date / Effective Date: TBD

Last Revised: September 2025

Responsible Office: Procurement & Business Services

Purpose

Ensure fair, ethical, and compliant procurement and contracting for SMSU.

Scope

Applies to all SMSU purchases and contracts.

Policy (Redline)

- ~~Under \$2,500—Direct purchases ... \$2,500 or greater ...~~ **Procurement methods and dollar thresholds follow CSU ICSUAM Section 5000 and campus auxiliary procedures; purchase splitting to avoid competition is prohibited.**
- **All SMSU business is conducted with fairness, ethics, and nondiscrimination; conflicts are disclosed and gifts/gratuities are prohibited.**
- **Initiation, approval, receiving, and payment functions are segregated where practicable.**

Procedures (Redline)

- ~~Purchase orders will be prepared on-line through PeopleSoft.~~ **Standard requisition→PO workflow (PeopleSoft or successor), insurance/risk review, vendor onboarding/debarment checks, and use of CSU terms & conditions.**

References

- Financial Policies Manual (Purchases & Contracts)
- ICSUAM Section 5000 (Procurement)

Fiscal Policy 202 – Competitive Solicitation & Thresholds

Policy No.: Fiscal 202

Manual: Fiscal/Administration

Approval Authority: SMSU Board of Directors

Approval Date / Effective Date: TBD

Last Revised: September 2025

Responsible Office: Procurement & Business Services

Purpose

Establish competition requirements for SMSU purchasing and contracting.

Policy (Redline)

- ~~The Executive Director will prepare a Bidding Policy ... threshold dollar amount approved by the SMSU BOD.~~ **Competitive solicitation requirements (informal quotes, formal IFB/RFP) follow CSU ICSUAM Section 5000 thresholds; sole-source determinations are documented.**

Procedures (Redline)

- **Public posting (when required), evaluation documentation, award, protest handling, and records retention per CSU/campus standards.**

References

- Financial Policies Manual (Bidding Policy)
- ICSUAM Section 5000 (Solicitations)

Fiscal Policy 203 – Procurement Card (PCard)

Policy No.: Fiscal 203

Manual: Fiscal/Administration

Approval Authority: SMSU Board of Directors

Approval Date / Effective Date: TBD

Last Revised: September 2025

Responsible Office: Procurement & Business Services

Purpose

Provide a controlled framework for use of procurement cards.

Policy (Redline)

- ~~Procurement cards may be used ... consistent with the Procurement Card Procedures/Guidelines.~~ **PCard issuance/use follows CSU ICSUAM PCard standards; cardholders reconcile monthly with original itemized receipts; approvers attest to business purpose and compliance; misuse may result in revocation and discipline.**

Procedures (Redline)

- **Card limits/MCC blocks, monthly submission timelines, audit sampling, and dispute resolution are standardized; Monthly Procurement Card Purchase Report is retained with AP.**

References

- Financial Policies Manual (PCard Procedures)
- ICSUAM Section 5000 (PCard Standards)

Fiscal Policy 204 – Accounts Payable, Receiving & Payment Authorization

Policy No.: Fiscal 204

Manual: Fiscal/Administration

Approval Authority: SMSU Board of Directors

Approval Date / Effective Date: TBD

Last Revised: September 2025

Responsible Office: Auxiliary Accounting

Purpose

Ensure timely, accurate, and controlled payment of obligations.

Policy (Redline)

- ~~Upon receipt of (1) a proper invoice ... The University Auxiliary Accounting Office will then issue a check.~~ **Three-way match (PO, receiving evidence, invoice) is required where applicable; non-PO payments require documented approval and support; ACH is preferred; discounts are taken when advantageous.**

Procedures (Redline)

- **Acceptable receiving evidence; invoice dating/terms; positive pay/ACH filters; disbursement workflows with segregation of duties.**

References

- Financial Policies Manual (Disbursement Authorizations)
- CSU Auxiliary Organizations Compliance Guide

Fiscal Policy 205 – Property & Asset Management (Tagging, Inventory, Disposal)

Policy No.: Fiscal 205

Manual: Fiscal/Administration

Approval Authority: SMSU Board of Directors

Approval Date / Effective Date: TBD

Last Revised: September 2025

Responsible Office: Operations & Auxiliary Accounting

Purpose

Safeguard SMSU property, ensure accurate asset records, and comply with CSU/state requirements.

Policy (Redline)

- Capital equipment is defined as equipment which costs more than \$5,000.00 per item and is placed in inventory. **Capitalization threshold remains \geq \$5,000 per unit; all capital assets are tagged within 30 days; biennial physical inventory is required; disposal of capital assets requires Board (or delegated) approval and compliant methods (sale/auction/donation/scrap).**
- Equipment is for valid SMSU activities unless otherwise authorized; custody and checkout logs are mandatory; non-SMSU borrowers execute liability agreements.

Procedures (Redline)

- Tagging process, custodial assignment, surplus/disposal steps, and coordination with CSUSB Purchasing.

References

- Financial Policies Manual (Property Control, Inventory, Disposal)
- CSU Capital Asset Threshold Guidance (\geq \$5,000/unit)

Fiscal Policy 206 – Cash Handling & Deposits

Policy No.: Fiscal 206

Manual: Fiscal/Administration

Approval Authority: SMSU Board of Directors

Approval Date / Effective Date: TBD

Last Revised: September 2025

Responsible Office: Auxiliary Accounting & Cashiers

Purpose

Ensure security and accountability of cash and check handling.

Policy (Redline)

- ~~All monies collected will be deposited with the Bursar ... picked up by the courier weekly ... stored in the safe ...~~ **Cash/checks are secured immediately; deposits to the Bursar occur at least weekly or sooner based on risk/amount; duties are segregated (collect, record, reconcile); receipts are issued for over-the-counter payments.**

Procedures (Redline)

- **Daily balancing, safe standards, tamper-evident bags, armored courier schedules, over/short logs, and GL reconciliation protocols.**

References

- Financial Policies Manual (Cash Receipts)
- CSU Auxiliary Organizations Compliance Guide

Fiscal Policy 207 – Petty Cash & Change Funds

Policy No.: Fiscal 207

Manual: Fiscal/Administration

Approval Authority: SMSU Board of Directors

Approval Date / Effective Date: TBD

Last Revised: September 2025

Responsible Office: Auxiliary Accounting & Department Custodians

Purpose

Establish safe controls over petty cash and change funds.

Policy (Redline)

- ~~A petty cash fund not to exceed \$200.00 ... Recreation and Wellness ... not to exceed \$500 ...~~ **Petty cash pools (\leq \$200 general; \leq \$500 Recreation & Wellness) require named Custodians, locked storage, surprise counts, and monthly replenishment; change funds are for making change only and must be returned at event end or fiscal year-end.**
- ~~Change funds are not to be used for expanders of any kind.~~ **Change funds may not be used for expenditures of any kind.**

Procedures (Redline)

- **Establish/close funds; receipts/approvals; audit rights; loss reporting and accountability.**

References

- Financial Policies Manual (Petty Cash & Change Funds)

Fiscal Policy 208 – Accounts Receivable & Collections

Policy No.: Fiscal 208

Manual: Fiscal/Administration

Approval Authority: SMSU Board of Directors

Approval Date / Effective Date: TBD

Last Revised: September 2025

Responsible Office: Budget Analyst & Auxiliary Accounting

Purpose

Promote timely billing and collections while maintaining good stewardship of resources.

Policy (Redline)

- ~~The Santos Manuel Student Union will ensure the prompt billing and collection of receivables ...~~ **SMSU bills promptly, maintains aging, and pursues collection on a 30/60/90-day cadence; services are suspended at 90 days past due unless an Executive Director exception is documented.**
- **Collection efforts are documented; AR is reconciled monthly by Auxiliary Accounting and the SMSU Budget Analyst.**

Procedures (Redline)

- ~~Invoices are created twice a month ... through QuickBooks ... entered into PeopleSoft General Ledger.~~ **Standardized invoice schedule, system-of-record posting, dunning letters, holds, escalation to collections, and annual Board approval for write-offs.**

References

- Financial Policies Manual (Accounts Receivable & Collections)

Fiscal Policy 209 – Bad Debt & Allowance

Policy No.: Fiscal 209

Manual: Fiscal/Administration

Approval Authority: SMSU Board of Directors

Approval Date / Effective Date: TBD

Last Revised: September 2025

Responsible Office: Auxiliary Accounting

Purpose

Ensure proper recognition of doubtful accounts and write-offs.

Policy (Redline)

- ~~Reserves for Allowance of Doubtful Accounts will be maintained ...~~ **Allowance methodology is established by Auxiliary Accounting in accordance with GAAP; entries posted at least annually; detailed write-off list goes to the Finance & Contracts Committee and Board annually (target write-off ~365 days unless documented exceptions).**

Procedures (Redline)

- **Estimation methods, journal templates, auditor liaison, and disclosure requirements are documented and followed.**

References

- Financial Policies Manual (Bad Debt & Allowance)

Fiscal Policy 210 – Travel & Business Expense Reimbursement

Policy No.: Fiscal 210

Manual: Fiscal/Administration

Approval Authority: SMSU Board of Directors

Approval Date / Effective Date: TBD

Last Revised: September 2025

Responsible Office: SMSU Administrative Office

Purpose

Ensure travel and business expenses are authorized, reasonable, and compliant with CSU policies.

Policy (Redline)

- ~~Prior to commencing travel ... proper authorization from the Executive Director.~~
Travel must be pre-authorized per SMSU procedures; allowable expenses and rates follow CSU Travel Policy (ICSUAM 3601.01) and campus supplements; advances generally \leq 80%; reimbursements targeted within 30 days of complete submission.
- ~~Company credit cards should be used for all travel expenses whenever possible.~~
Preferred payment methods follow PCard/CTS or campus-approved options consistent with CSU policy.

Procedures (Redline)

- **Pre-trip request, booking standards, per diem/lodging caps, receipt requirements, approver duties, and special reviews (e.g., international).**

References

- Financial Policies Manual (Travel Expenses)
- ICSUAM 3601.01 – CSU Travel Policy

Fiscal Policy 211 – Banking & Check Signing

Policy No.: Fiscal 211

Manual: Fiscal/Administration

Approval Authority: SMSU Board of Directors

Approval Date / Effective Date: TBD

Last Revised: September 2025

Responsible Office: Auxiliary Accounting

Purpose

Ensure security and compliance in SMSU banking and disbursement practices.

Policy (Redline)

- ~~Checks must be signed by the proper CSUSB official. Checks for amounts of \$50,000 or over must be signed by two CSUSB officials.~~ **Banking is administered per campus Auxiliary Accounting and bank agreements; dual authorization/signature rules are established on each account's signature card (e.g., ≥ \$50,000 two signatures) and may be more stringent based on risk; positive pay and ACH filters are required.**

Procedures (Redline)

- **Authorized signers roster; positive-pay exception handling; timely bank reconciliations; fraud-response playbook.**

References

- Financial Policies Manual (Signature on Checks)

Fiscal Policy 212 – Investments & Reserves

Policy No.: Fiscal 212

Manual: Fiscal/Administration

Approval Authority: SMSU Board of Directors

Approval Date / Effective Date: TBD

Last Revised: September 2025

Responsible Office: Auxiliary Accounting & Finance Committee

Purpose

Ensure prudent investments and responsible reserves.

Policy (Redline)

- ~~Funds may be withdrawn ... deposited in a savings account ... Investments must be restricted to the following: [list].~~ **Investments follow Board resolutions and campus Auxiliary Accounting approvals, limited to permitted instruments (e.g., insured deposits, U.S. Treasuries, LAIF), with safety, liquidity, and yield priorities; reserves are established/maintained per the Reserve Accumulation Policy.**

Procedures (Redline)

- **Investment authorization, monitoring, and reporting cadence; reserve targets and replenishment plans.**

References

- Financial Policies Manual (Banking, Investment, Reserves)

Fiscal Policy 213 – Fiscal Records Retention

Policy No.: Fiscal 213

Manual: Fiscal/Administration

Approval Authority: SMSU Board of Directors

Approval Date / Effective Date: TBD

Last Revised: September 2025

Responsible Office: Auxiliary Accounting

Purpose

Ensure fiscal records are retained for required periods and securely destroyed when appropriate.

Policy (Redline)

- ~~After the audit they should be kept on file for three years ...~~ **Fiscal records are retained for the longer of CSU/campus retention schedules, funding/contract requirements, or statutory periods; bond-related records follow bond/life-of-issue minimums.**

Procedures (Redline)

- **Retention matrix by record type; legal holds; secure destruction; digital records controls and access management.**

References

- Financial Policies Manual (Filing Documents)

Fiscal Policy 214 – Generated Revenue & Allocation

Policy No.: Fiscal 214

Manual: Fiscal/Administration

Approval Authority: SMSU Board of Directors

Approval Date / Effective Date: TBD

Last Revised: September 2025

Responsible Office: Budget Office

Purpose

Define ownership and allocation of SMSU-generated revenue.

Policy (Redline)

- ~~Generated Revenue is all revenue and income derived from any ... funded with SMSU funds ...~~ **Revenues generated by SMSU-funded or co-funded activities are SMSU revenues and must be deposited in designated SMSU accounts.**
- ~~Funds held in revenue accounts may be transferred to program generated accounts according to standard accounting practice and/or SMSU budget notes.~~ **Transfers/allocations follow Board-approved budget notes and standard accounting practices with documented approvals.**

Procedures (Redline)

- **Event account setup, deposit coding, post-event reconciliations, and inter-fund transfer documentation.**

References

- Financial Policies Manual (Generated Revenue)

Fiscal Policy 215 – Subleases, Contracts & Agreements Approvals

Policy No.: Fiscal 215

Manual: Fiscal/Administration

Approval Authority: SMSU Board of Directors

Approval Date / Effective Date: TBD

Last Revised: September 2025

Responsible Office: Executive Director & Procurement Services

Purpose

Ensure SMSU agreements and subleases are properly reviewed and approved.

Policy (Redline)

- ~~All SMSU subleases, contracts and agreements must have all appropriate approvals and signatures in place to be considered valid.~~ **Subleases and specified agreements require Board approval per threshold/type; after SMSU execution, campus presidential/designee approval is required under the operating agreement; all business arrangements must be documented in fully executed written agreements.**

Procedures (Redline)

- **Approval flow (originator → Executive Director → Finance & Contracts Committee → Board → campus), template use, risk/insurance review, and digital submission/tracking.**

References

- Financial Policies Manual (Subleases, Contracts & Agreements)

Personnel Policy Review (References) and All Financial Policy Review

1. a crosswalk (old → new numbers/titles),
2. an index (by manual),
3. a short compliance summary, risk ratings, and review cycle timelines,
4. a glossary, and
5. **full redline drafts for 19 policies** (1 Personnel + 18 Fiscal) using SMSU's standardized template with policy and procedure separated.

Where I relied on your current documents, I cite them inline. Where I align to CSU/California requirements, I also cite the governing sources.

Source basis:

- *Personnel Policy SMSUPM 1101 – Employee References* (as provided).
- *Financial Policies Manual, revised February 10, 2022* (reorganized into 18 fiscal policies below).

Systemwide/legal anchors used in the updates (for your references sections): CSU Auxiliary Organizations Compliance Guide; CSU Travel Policy (ICSUAM **3601.01**); ICSUAM contracting/procurement framework (Section **5000** incl. low-value purchases and P-Card); CA Civil Code §**47(c)** (qualified privilege for employer references); CA Labor Code §**432.3** (salary history); CA Labor Code §**1050** (misrepresentation preventing employment); CSU/State capital asset threshold guidance (≥ **\$5,000** per unit). [California State University Business and Financial Affairs](#)[California State University Northridge](#)[CSU Dominguez Hills](#)[California.Public.Law+2](#)[California.Public.Law+2](#)[California State University, Sacramento](#)[Department of General Services](#)

A) Crosswalk: Old Manual/Policy → New Standardized SMSU Policies

Use this when posting to the website and for staff orientation during the transition.

Legacy source	New standardized number & title
SMSUPM 1101 – Employee References	Personnel Policy 1101 – Employee References (<i>number retained</i>)
Financial Policies Manual – Budget Preparation & Control	Fiscal Policy 101 – Budget Development & Control
Financial Policies Manual – Accounting Records / Chart of Accounts	Fiscal Policy 102 – Accounting Structure & Records (incl. Chart of Accounts)
Financial Policies Manual – Financial Report	Fiscal Policy 103 – Financial Reporting

Legacy source	New standardized number & title
Financial Policies Manual – Authorized Signature Memo	Fiscal Policy 104 – Signature Authority & Delegations
Financial Policies Manual – Purchases & Contracts	Fiscal Policy 201 – Contracting & Procurement (General)
Financial Policies Manual – Bidding Policy (directive)	Fiscal Policy 202 – Competitive Solicitation & Thresholds
Financial Policies Manual – Procurement Card Procedure	Fiscal Policy 203 – Procurement Card (P-Card)
Financial Policies Manual – Disbursement Authorizations / AP	Fiscal Policy 204 – Accounts Payable, Receiving & Payment Authorization
Financial Policies Manual – Receipts/Control of Equipment & Supplies; Property Control; Disposal; Inventory	Fiscal Policy 205 – Property & Asset Management (Tagging, Inventory, Disposal)
Financial Policies Manual – Handling of Cash Receipts	Fiscal Policy 206 – Cash Handling & Deposits
Financial Policies Manual – Petty Cash; Change Funds	Fiscal Policy 207 – Petty Cash & Change Funds
Financial Policies Manual – Accounts Receivable & Collections; Aging; Past Due; Write-offs	Fiscal Policy 208 – Accounts Receivable & Collections
Financial Policies Manual – Bad Debt & Allowance for Doubtful Accounts	Fiscal Policy 209 – Bad Debt & Allowance
Financial Policies Manual – Travel Expenses	Fiscal Policy 210 – Travel & Business Expense Reimbursement
Financial Policies Manual – Signature on Checks	Fiscal Policy 211 – Banking & Check Signing
Financial Policies Manual – Banking, Investment & Reserve Policies	Fiscal Policy 212 – Investments & Reserves
Financial Policies Manual – Filing Documents (retention)	Fiscal Policy 213 – Fiscal Records Retention
Financial Policies Manual – Generated Revenue / Allocation; Subleases/Contracts/Agreements; Liability; Non-discrimination	Fiscal Policy 214 – Generated Revenue & Allocation and Fiscal Policy 215 – Subleases, Contracts & Agreements Approvals <i>(nondiscrimination statement included in global procurement ethics in FP-201)</i>
Total: 19 policies (1 Personnel + 18 Fiscal).	

B) Index by Manual (doubles as table of contents)

Personnel Manual

- Personnel Policy 1101 – Employee References

Fiscal/Administration Manual

- Fiscal Policy 101, 102, 103, 104, 201–215 (see crosswalk above)
-

C) Compliance summary (high-level) & review cycle

What changed (plain language)

- Centralized all **employment verifications** in HR; outbound “official references” require HR approval; personal references must include a “not on behalf of SMSU” disclaimer; bars salary-history disclosures without employee authorization; embeds Civil Code 47(c) qualified privilege and Labor Code 1050 guardrails.
[California.Public.Law+2California.Public.Law+2](#)
- Replaced the single **Financial Policies Manual** with 18 discrete, Board-level policies + operational procedures; aligned wording to CSU Auxiliary Compliance Guide and ICSUAM (travel 3601.01; procurement/P-Card Section 5000); modernized internal controls; clarified solicitation thresholds by **reference to current CSU policy** to avoid stale dollar amounts; strengthened asset tagging and inventory; standardized AR aging & write-off governance; clarified banking/investments; aligned records retention to CSU/state minima. [California State UniversityBusiness and Financial AffairsCalifornia State University NorthridgeCSU Dominguez Hills](#)

Risk ratings & highlights

- **High:** outdated purchasing thresholds (now fixed by referencing ICSUAM and campus thresholds), decentralized P-Card reconciliation, vague segregation in cash handling (tightened).
- **Medium:** retention periods (“3 years”) could be short for some records; policy now defers to CSU/campus retention schedules and longer statutory minima.
- **Low:** wording inconsistencies; now standardized.

Review cycle

- Default review **every 3 years** for policy; procedures reviewed **annually** or when CSU/California rules change. Next target review: set to **FY 2028** in headers.
-

D) Glossary (excerpt)

- **ICSUAM:** Integrated CSU Administrative Manual (systemwide policies).

- **Low-value purchase:** As defined by ICSUAM Section 5205 and campus thresholds (auto-updates by reference). [California State University Northridge](#) [CSU Dominguez Hills](#)
- **Capital equipment:** Tangible property with unit cost \geq \$5,000 and life > 1 year (CSU/state threshold). [California State University, Sacramento](#) [Department of General Services](#)
- **Qualified privilege:** California Civil Code **47(c)** protection for good-faith employer reference communications. [California.Public.Law](#)

E) Redline Policy Package (copy-paste into Word)

Formatting note for Word: The strikethrough (~~deleted~~) and bold (**added/retained/new**) will paste cleanly. After pasting, you may run **Accept/Reject** changes manually or leave as visual redline.

Personnel Policy 1101 – Employee References (*Redline*)

Cover/Header (complete in Word)

- **Policy No.** Personnel 1101
- **Title:** Employee References
- **Subject Manual:** Personnel
- **Approval Authority:** SMSU Board of Directors
- **Approval Date / Effective Date:** TBD
- **Last Revised:** August 18, 2025
- **Responsible Office:** Human Resources

Purpose

~~This policy governs how references are provided.~~ Establish a compliant, consistent process for providing employment references and verifications that protects applicant privacy, mitigates defamation risk, and aligns with CSU and California law.

Scope

Applies to all SMSU employees, volunteers, and representatives responding to reference or verification requests for current or former SMSU employees.

Policy Statement (Board-level)

1. **Official vs. Personal Capacity.** ~~SMSU employees may provide references in two forms: official or personal. Before providing any reference, the employee must notify the Human~~

~~Resource Manager.~~ Only HR may issue official references or employment verifications on behalf of SMSU. Employees may give personal references in their individual capacity; such references must clearly state they are not on behalf of SMSU.

2. **Employment Verifications (HR-only).** ~~The SMSU policy is to provide only minimal information.~~ HR will provide verification limited to: job title(s), dates of employment, and (upon employee's written authorization) job duties and/or salary.
3. **Legal Compliance.** SMSU prohibits requesting or relying on salary history except as permitted by law (CA Labor Code §432.3) and recognizes Civil Code §47(c) qualified privilege for good-faith reference communications; misrepresentation intended to prevent employment is prohibited (Labor Code §1050).
[California.Public.Law+2California.Public.Law+2](#)
4. **Restrictions.** ~~Employees are prohibited from providing official references for those under investigation or who left during an investigation or had retirement benefits rescinded.~~ When a matter is under investigation or unresolved, HR will decline official references and provide verification only; personal references must not disclose confidential investigation information.

Procedures (operational; not Board-approved)

A. **Routing Requests.** All third-party requests are routed to HR (central mailbox/phone). HR logs date, requester, and scope.

B. **Official References.** ~~Staff member must collaborate with the Human Resource Manager before authorizing.~~ HR reviews personnel file and confirms scope with the employee; if a narrative recommendation is requested, HR drafts or designates an authorized official signer.

C. **Personal References.** Employees providing personal references must include: "This reference is provided in my personal capacity and not on behalf of SMSU."

D. **Documentation.** HR retains written authorization for salary disclosure, a copy of any written reference, and the verification log for minimum retention per CSU/campus schedule.

E. **Escalation.** Matters involving ongoing investigations or potential litigation are referred to HR and University Counsel prior to response.

F. **Templates.** Standard verification and disclaimer templates are maintained by HR.

References

SMSUPM 1101 (current policy) (basis for this redline).

CSU Auxiliary Organizations Compliance Guide (governance baseline for auxiliaries).

[California State University](#)

ICSUAM (Personnel/HR coordination and records retention via campus schedules). [California State University](#)

CA Civil Code §47(c); CA Labor Code §§432.3, 1050 (legal constraints for references).

[California.Public.Law+2California.Public.Law+2](#)

Metadata

Keywords: references, verification, salary history, privileged communication, HR.

Category: Personnel.

Description: Standardizes how SMSU provides official and personal references.

The remaining policies transform the **Financial Policies Manual (2/10/22)** into 18 discrete fiscal policies. Each policy below shows Board-level **Policy** language first (redlined against the manual's wording where applicable) and **Procedures** second. Where the old manual contained prescriptive dollar thresholds, the redlines convert them to **dynamic references to current CSU ICSUAM and campus thresholds** to avoid obsolescence. [California State University Northridge](#)[CSU Dominguez Hills](#)

Fiscal Policy 101 – Budget Development & Control (*Redline*)

Header: Policy No. Fiscal 101 | Manual: Fiscal/Administration | Approval Authority: SMSU Board | Effective: **TBD** | Last Revised: **Aug 18, 2025** | Responsible Office: **Executive Director & Budget Office**

Purpose

~~A budget is a financial plan for a fixed period of time.~~ Define the annual SMSU budget development, approval, and control framework, ensuring compliance with CSU auxiliary requirements and SMSU Board governance.

Policy

1. **Annual cycle.** ~~The SMSU annual budget shall be prepared on a time line which provides for two readings by the board of directors, signatures, review and approval by the University President.~~ The annual operating and capital budgets follow a published timeline with Finance & Contracts Committee review, two Board readings, and University President (or designee) approval per auxiliary agreement.
2. **Content.** Budgets include projected revenues (incl. fee revenue and other sources) and appropriations by program/function and category; use multi-year trend data and justifications for new programs prior to funding. ~~Eligible functions are any and all functions of the SMSU.~~ Eligible functions are those within the auxiliary purpose and approvals defined in governing documents.
3. **Control.** Budgetary control is at category level (salaries & wages; benefits; operating; equipment). Line-item detail supports monitoring but does not constitute Board appropriation level unless expressly stated.

Procedures

A. **Call letters** issued by the Executive Director to functional leads with instructions, base allocations, and schedule.

B. **Requests** submitted with justifications and prior-year actuals for comparison. ~~Information on prior year will be shown "if available."~~ Prior-year actuals are required.

- C. **Analysis** by Budget Office; recommendations to Finance & Contracts Committee; presentation to Board for action.
- D. **Amendments** follow the same governance path; material reallocations require Board approval.
- E. **Distribution** of the approved budget to campus Administration & Finance and the President's Office.

References: Financial Policies Manual (Budget sections). ; CSU Auxiliary Compliance Guide. [California State University](#)

Metadata: Keywords: budget, appropriation, Board; Category: Fiscal/Administration.

Fiscal Policy 102 – Accounting Structure & Records (incl. Chart of Accounts) (*Redline*)

Purpose

~~The accounting records will be established by function and category and maintained by University Auxiliary Accounting.~~ SMSU maintains accounting records by function and CSU-conforming categories in systems designated by the campus Auxiliary Accounting Office; records support audit readiness and CSU/state rules.

Policy

1. **System of record** is maintained by University Auxiliary Accounting; documents (requisitions, POs, invoices, time records) are complete, accurate, and audit-ready. ~~Filed “so as to be available at all times.”~~ Filed per CSU retention schedules and promptly retrievable.
2. **Chart of Accounts** compiled and maintained by the Executive Director (or designee) in alignment with CSU chart standards.

Procedures

- COA maintenance, requests, and approvals; period close checklist; reconciliations; audit support.

References: Financial Policies Manual (Accounting/Chart of Accounts).

Fiscal Policy 103 – Financial Reporting (*Redline*)

Policy

~~Quarterly expenditure and revenue reports will be prepared for each function area by the~~

~~appropriate supervisor.~~ Quarterly financial statements and function level- reports are prepared by the Budget Office, reviewed by functional leads, and reported to the Finance & Contracts Committee and Board; significant variances are explained.

Procedures

- Calendar, templates, variance thresholds, dashboard distribution.

References: Manual (Financial Report).

Fiscal Policy 104 – Signature Authority & Delegations (Redline)

Policy

~~An authorized signature memo is prepared by the Executive Director and forwarded to Auxiliary Accounting.~~ SMSU maintains a current Delegation of Authority and Authorized Signature Matrix (primary and backups) for purchasing, contracts, disbursements, and journal approvals; no individual may approve a transaction where they have preparer or beneficiary responsibility (segregation of duties).

Procedures

- Annual update; onboarding/offboarding; dual approvals; specimen signatures; emergency delegations.

References: Manual (Authorized Signature Memo).

Fiscal Policy 201 – Contracting & Procurement (General) (Redline)

Policy

1. Framework. SMSU contracting and purchasing conform to ICSUAM Section 5000 and campus auxiliary procedures; all business is conducted with fairness, ethics, and nondiscrimination. ~~Direct purchases under \$2,500 do not require a purchase order.~~ Dollar thresholds and methods (direct buy, informal quotes, formal competition) follow current CSU/campus thresholds; policy text automatically updates by reference to CSU policy to prevent staleness. [California State University Northridge](#) [CSU Dominguez Hills](#)

2. **Segregation.** Initiation, approval, receiving, and payment functions must be segregated where practicable.
3. **Ethics.** SMSU will not transact with vendors that discriminate; conflicts of interest are disclosed and managed; gifts/gratuities are prohibited.

Procedures

- Requisition → PO (PeopleSoft or successor); sole source justification; emergency purchases; terms & conditions; insurance and risk review; vendor onboarding and debarment checks.

References: Manual (Purchases/Contracts; Nondiscrimination). ; ICSUAM 5000 framework.
[California State University Northridge](#)[CSU Dominguez Hills](#)

Fiscal Policy 202 – Competitive Solicitation & Thresholds (Redline)

Policy

~~A Purchase Order greater than \$5,000 will require a minimum of three price quotations.~~
Competition requirements (number of quotes, formal solicitations) follow current ICSUAM Section 5000 thresholds and campus purchasing standards; documentation of competition or sole source is required. [California State University Northridge](#)

Procedures

- Informal quotes (documented), formal RFP/IFB processes, public postings, evaluation, award, protests, records retention.
-

Fiscal Policy 203 – Procurement Card (P-Card) (Redline)

Policy

~~Direct purchases can be accomplished by SMSU credit card with Monthly Procurement Card Purchase Report.~~ **P-Card use, limits, and prohibited purchases follow ICSUAM Procurement Card policy; cardholders reconcile monthly with original itemized receipts; approvers attest to business purpose and policy compliance; misuse may result in revocation and discipline.** [California State University Northridge](#)

Procedures

- Card issuance; profile limits; MCC blocks; monthly reconciliation & submission timelines; audit sampling; dispute resolution.

Fiscal Policy 204 – Accounts Payable, Receiving & Payment Authorization (*Redline*)

Policy

~~Upon receipt of invoice and notice that stock has been received, staff prepare a disbursement authorization.~~ Three-way match (PO, receiving evidence, invoice) is required where applicable; for non-PO payments, documented approval and supporting documentation are required; discounts taken when advantageous.

Procedures

- Acceptable receiving evidence; invoice dating and payment terms; ACH preference; positive pay and fraud controls.

Fiscal Policy 205 – Property & Asset Management (Tagging, Inventory, Disposal) (*Redline*)

Policy

~~Capital equipment is defined as equipment which costs more than \$5,000.~~ Capitalization threshold remains \geq \$5,000 per unit; all assets are tagged within 30 days of receipt; biennial physical inventory is required; disposal of capital assets requires Board (or delegated) approval and compliant methods (sale/auction/donation/scrap). [California State University, Sacramento Department of General Services](#)

Procedures

- Tagging process; custodial responsibility; check-out logs; surplus and disposal steps; coordination with CSUSB Purchasing.

Fiscal Policy 206 – Cash Handling & Deposits (*Redline*)

Policy

~~All monies will be deposited with the Bursar; courier weekly.~~ Cash and checks are secured immediately upon receipt; deposits to the Bursar are made at least weekly or sooner based on risk/amount; duties are segregated (collect, record, reconcile); receipts are issued for over-the-counter payments.

Procedures

- Daily balancing; safe standards; tamper-evident bags; armored courier schedule; over/short logs; reconciliation to general ledger.
-

Fiscal Policy 207 – Petty Cash & Change Funds (*Redline*)

Policy

~~Petty cash not to exceed \$200; Rec & Wellness \$500.~~ Petty cash pools (\leq \$200 general; \leq \$500 Rec/Wellness) require Custodian assignment, locked storage, surprise counts, and monthly replenishment; change funds are for making change only and must be returned at event conclusion or fiscal year end.

Procedures

- Establish/close funds; receipts and approvals; audit rights; loss reporting and accountability.
-

Fiscal Policy 208 – Accounts Receivable & Collections (*Redline*)

Policy

SMSU bills promptly; maintains aging; and pursues collection on 30/60/90-day cadence; services are suspended at 90 days past due unless exception approved by Executive Director. ~~Statements will be sent monthly; notices at 30/60/90 days.~~ Collection efforts must be documented; AR reconciled monthly by Auxiliary Accounting and SMSU Budget Analyst.

Procedures

- Invoice creation (QuickBooks → PeopleSoft GL); standard dunning letters; holds; escalation to collections; Board approval for write-offs.
-

Fiscal Policy 209 – Bad Debt & Allowance (*Redline*)

Policy

~~Reserve is determined by Director of Auxiliary Accounting; Budget Analyst records annually.~~ Allowance methodology is established by Auxiliary Accounting in accordance with GAAP; entries posted at least annually; detailed write-off list goes to Finance & Contracts Committee and Board annually (uncollectible within ~365 days barring documented exceptions).

Procedures

- Estimation methods; journal templates; auditor liaison; disclosures.
-

Fiscal Policy 210 – Travel & Business Expense Reimbursement (*Redline*)

Policy

~~Company credit cards should be used whenever possible; advances \leq 80%; reimburse within 30 days.~~ Travel must be pre-authorized; allowable expenses and rates follow CSU Travel Policy (ICSUAM 3601.01) and campus supplements; advances generally \leq 80%; complete expense report upon return; reimbursements targeted within 30 days of complete submission. [Business and Financial Affairs California State University, Los Angeles](#)

Procedures

- Pre-trip request; booking; per diem/lodging caps; receipts; approver responsibilities; international/Clery/Export red flags.
-

Fiscal Policy 211 – Banking & Check Signing (*Redline*)

Policy

~~Checks must be signed by proper CSUSB official; \geq \$50,000 require two signatures.~~ Banking is administered per campus Auxiliary Accounting and bank agreements; dual authorization/signature rules are established on each account's signature card (e.g., \geq \$50,000 two signatures) and may be more stringent based on risk. Positive pay and ACH filters are required.

Procedures

- Authorized signers; positive pay exception handling; bank reconciliations; fraud response.
-

Fiscal Policy 212 – Investments & Reserves (*Redline*)

Policy

~~Savings accounts and investments as listed; LAIF permitted; Reserves per Reserve Accumulation Policy.~~ Investments follow Board resolutions and campus Auxiliary

Accounting approvals, limited to permitted instruments (e.g., insured bank deposits, U.S. Treasury bills, LAIF) with safety, liquidity, and yield priorities; reserves established, maintained, and replenished per the Reserve Accumulation Policy.

Procedures

- Investment authorization; monitoring; reporting; reserve targets & replenishment plans.
-

Fiscal Policy 213 – Fiscal Records Retention (*Redline*)

Policy

~~Documents kept until yearly audit; then kept three years (with exceptions).~~ Fiscal records are retained for the longer of CSU/campus retention schedules, funding/contract requirements, or statutory periods (e.g., longer retention for bond-related records); secure storage and disposition are required.

Procedures

- Retention matrix; legal holds; secure destruction; digital records controls.
-

Fiscal Policy 214 – Generated Revenue & Allocation (*Redline*)

Policy

~~All revenue generated using SMSU funds shall be deposited to an SMSU revenue account.~~ Revenues generated by SMSU-funded or co-funded activities are SMSU revenues and must be deposited in designated accounts; transfers to program accounts follow Board-approved budget notes and standard accounting practices.

Procedures

- Event account setup; deposit coding; post-event reconciliations; inter-fund transfers.
-

Fiscal Policy 215 – Subleases, Contracts & Agreements Approvals (*Redline*)

Policy

~~All subleases must receive SMSU Board approval and final University President signature.~~

Subleases and certain agreements require Board approval per threshold/type; after SMSU execution, campus presidential/designee approval is required under the operating agreement. Business arrangements must be documented in fully executed written agreements.

Procedures

- Approval flow (originator → ED → Finance & Contracts → Board → campus); template use; risk/insurance; digital submission and tracking.
-

References (for Fiscal Policies 101–215)

- **Financial Policies Manual (2/10/22)** – source text reorganized and updated herein.
- **CSU Auxiliary Organizations Compliance Guide** (governance, operations). [California State University](#)
- **ICSUAM Section 5000** (Contracting & Procurement frameworks, including low-value purchases and procurement cards). [California State University Northridge](#)[CSU Dominguez Hills](#)
- **ICSUAM 3601.01 – Travel Policy** (CSU travel requirements). [Business and Financial Affairs](#)
- **Capital Asset Threshold** guidance (\geq \$5,000/unit). [California State University, Sacramento](#)[Department of General Services](#)

Metadata (global for Fiscal 101–215)

Keywords: budget; procurement; P-Card; travel; accounts receivable; cash handling; property; investments; reserves; subleases; retention.

Category: Fiscal/Administration.

Description: Standardized fiscal policies replacing the legacy manual with Board-level policy and operational procedures.

F) Dependency map (text)

- **FP-201 Procurement** \rightleftharpoons **FP-104 Signatures**, **FP-202 Bidding**, **FP-203 P-Card**, **FP-204 AP**
 - **FP-205 Property** \rightleftharpoons **FP-201 Procurement**, **FP-213 Retention**
 - **FP-206 Cash**, **FP-207 Petty/Change** \rightleftharpoons **FP-103 Reporting**, **FP-213 Retention**
 - **FP-208/209 AR & Bad Debt** \rightleftharpoons **FP-103 Reporting**, **Budget 101**
 - **FP-210 Travel** \rightleftharpoons **FP-203 P-Card**, **FP-104 Signatures**
 - **FP-211/212 Banking/Investments** \rightleftharpoons **FP-101 Budget**, **FP-103 Reporting**
 - **FP-215 Subleases/Contracts** \rightleftharpoons **FP-201 Procurement**, campus Operating Agreement
-

G) Review timeline (calendar-style text)

- **FY 2025 Q4:** Board consideration of 19 redline policies.
 - **Effective date:** upon Board approval and campus President/designee concurrence where applicable.
 - **Next review: FY 2028** (3-year cycle).
 - **Annual:** Procedures check for CSU/campus updates (e.g., ICSUAM thresholds).
-

How to move this into Word

1. Copy each policy block (from header through references) into a new Word document.
 2. Save with standardized filename, e.g., “**Fiscal Policy 201 – Contracting & Procurement (Redline).docx**”.
 3. Keep the redline (~~strike~~/**bold**) as shown, or convert to **Track Changes** if preferred.
-

Notes on authority and citations

- CSU Travel **ICSUAM 3601.01** is the governing CSU travel policy (campus pages and the CSU PDF reference it). [Business and Financial AffairsCalifornia State University, Los Angeles](#)
- ICSUAM **Section 5000** governs contracting/procurement including low-value purchases and procurement cards (examples shown on CSU campus policy pages). [California State University NorthridgeCSU Dominguez Hills](#)
- **Civil Code §47(c)** (qualified privilege for employment references), **Labor Code §432.3** (salary history), **Labor Code §1050** (misrepresentation) are current California statutes. [California.Public.Law+2California.Public.Law+2](#)
- Capitalization threshold **\$5,000** is consistent with CSU/state guidance.

**CALIFORNIA STATE UNIVERSITY, SAN BERNARDINO
SANTOS MANUEL STUDENT UNION**

FINANCE POLICY

SUBJECT: Accessible Procurement of Information and Communication Technologies

REFERENCE: SMSU Financial Policies Manual

POLICY:

CSU Executive Order 1111 mandates that procurement of ICT be vetted for accessibility prior to any technological purchase, thereby promoting equal access to technology. The CSU's commitment to meeting the requirements of Sections 504 and 508 of the Federal Rehabilitation Act of 1973 and California Education Code 11135 are outlined in Executive Order 1111, The CSU's Board of Trustees Policy on Disability Support and Accommodations.

These regulations mandate that, as a public institution, CSU San Bernardino must provide an equal academic and professional experience regardless of disability. To this end, CSUSB is charged with eliminating usability barriers related to ICT. Thus, all ICT acquired/purchased by the University shall be reviewed for accessibility using federally-determined accessibility standards. The mandate is to review all ICT purchases for accessibility applies to all university groups, including auxiliaries, who frequently purchase ICT independently of central purchasing using non-state funds.

This policy does not apply to computing equipment that is personal property of staff and students except to the extent that the use of personal equipment, when linked to SMSU/CSUSB's computing and communications facilities, will be subject to ICT accessible procurement provisions. In all cases, applicable statutes and regulations will take precedence over this policy.

Accessibility and Security Review Process

- I. Accessible Technology Services (ATS) and the Compliance Initiatives Office will conduct information and communication technology (ICT) product accessibility and security reviews for all SMSU technology purchases.
- II. Before an ICT purchase is made, an ICT Accessibility & Security Online Review Form must be completed and submitted for approval. The SMSU Executive Director will ensure this form is completed prior to any purchase.

When an ICT Accessibility & Security Review is Not Required

An ICT Accessibility & Security Review is not required for the following:

- Certain Hardware, Computers and Peripherals
- Software Already Site Licensed for Campus by Information Technology Services (ITS)
- Standalone Software Maintenance Agreements (Without Renewal of Software)
- Campus-Standard Web Applications and Cloud Services

Effective: 12.02.2021

Updated: N/A

Supersedes: N/A

Accessible Procurement of Information and Communication Technologies

- The details of these exemptions may be found at:
<https://www.csusb.edu/ats/procurement/pre-approved-items> or by calling the ITS
Accessible Procurement Specialist at 909-537-7282.

DEFINITIONS:

1. ICT: electronic content, software, hardware, and support documentation and services.

*Recommended by the Policies and Procedures Committee on 11.23.21. Approved by the Santos
Manuel Student Union, Board of Directors on 12.02.21.*

SANTOS MANUEL STUDENT UNION
OF
CALIFORNIA STATE UNIVERSITY, SAN BERNARDINO

BYLAWS

Amended 3-11-21
Amended 11-14-19
Amended 11-29-18
Amended 2-8-18
Amended 1-18-18
Amended 3-9-17
Amended 2-13-14
Amended 4-12-12
Amended 10-8-09
Amended 3-12-09
Amended 11-29-07
Amended 10-7-04
Amended 6-7-01
Amended 4-13-00
Amended 6-10-99
Amended 4-9-98
Amended 4-13-95
Amended 12-1-94
Amended 5-12-94
Amended 10-14-93
Amended 2-25-92
Amended 2-8-91 (BOD approval 11-15-90; Articles of
Incorporation approved by Secretary of State on 2-8-91.)
Amended 5-4-90
Amended 8-1-86

SANTOS MANUEL STUDENT UNION
OF
CALIFORNIA STATE UNIVERSITY, SAN BERNARDINO

BYLAWS

ARTICLE I

NAME AND PRINCIPAL OFFICE

Section 1. **NAME**

The name of this Corporation shall be the Santos Manuel Student Union of California State University, San Bernardino herein referred to as the Corporation.

Section 2. **OFFICES**

The principal office for the transaction of the business of the Corporation is hereby fixed and located at California State University, San Bernardino, in the county of San Bernardino, state of California.

ARTICLE II

PURPOSE

The Corporation shall have such purposes as are now or may hereafter be set forth in its Articles of Incorporation.

The Corporation is authorized pursuant to its purpose and to California Education Code section 89901 to buy, sell and hold title to real property.

ARTICLE III

POWERS

The Corporation shall have such powers as are now or may hereafter be granted by the Nonprofit Corporation Law of the State of California, except as limited by the provisions of its Articles of Incorporation or these Bylaws.

ARTICLE IV

BOARD OF DIRECTORS

Section 1. **QUORUM AND NUMBER**

The corporate powers of this Corporation shall be vested in a Board of Directors of fifteen (15) voting directors with a simple majority of the filled positions of the Board of Directors constituting a quorum for the transaction of business. Members of the Board of Directors may receive an incentive for their services rendered.

Section 2. MEMBERSHIP

The Corporation shall have no members other than the persons constituting its Board of Directors.

The following shall constitute the Board of Directors:

- A. The Associated Students, Inc. President (ex-officio) or designee. Voting member.
- B. The Associated Students, Inc. Executive Vice-President (ex-officio) or designee. Voting member.
- C. Seven (7) student representatives at large, appointed by this Board of Directors for staggered two-year terms. Voting members.
- D. One (1) person who holds membership in the Alumni Association who is non-campus personnel nominated by the Alumni Association Board of Directors and appointed by the Board of Directors for a two-year term. During the term of office, the alumni representative must remain in good standing with the Alumni Association and be available to attend Board of Directors meetings. Voting member.
- E. Two (2) California State University, San Bernardino faculty nominated by the Faculty Senate and appointed by the university President for two-year staggered terms. Voting members.
- F. The University President (ex-officio) or designee. Voting member.
- G. One (1) California State University, San Bernardino administrative representative appointed by the university President. Voting member.
- H. Executive Director of the Corporation, who serves as Chief Financial Officer for the Board. Voting member.

Designees must serve the full term of office and are not subject to removal by the designator. Designees can only be removed by voluntary resignation or if they are no longer eligible to serve.

Section 3. STUDENT MEMBER ELIGIBILITY/SELECTION PROCESS

Student Board of Directors and committee members are required to maintain unit loads and grade point averages as outlined in the Student Union Grade Eligibility Policy and Procedures.

The ASI President and Executive Vice President or their designees hold ex-officio positions on the Board of Directors. Seven (7) student representatives-at-large are appointed by the Board of Directors for staggered two year terms. Alternates are selected as needed; the alternate does not hold a position on the Board of Directors, but is encouraged to participate in Committee meetings. Every spring semester, and as necessary, the Corporation posts flyers and advertises as appropriate, soliciting applicants for open student representative positions. The position openings are advertised for a minimum of two weeks. Applications submitted by eligible students are forwarded to the Personnel Committee for review and recommendation. The Personnel Committee forwards the names of the most qualified student applicants to the Board of Directors for approval at the Annual Meeting held in May of each year, or as necessary for vacancies occurring outside the annual appointment process.

Section 4. BOARD OF DIRECTORS ELIGIBILITY AND CONCURRENT OFFICES /EMPLOYMENT

1. In order to ensure the widest possible implementation of student involvement and representation, the following criteria for eligibility shall apply to the Board of Directors representative positions:
 - A. Unless otherwise specified in the Board of Directors' Bylaws, holders of major elected or appointed Association Students, Incorporated offices shall not be eligible to concurrently serve on the Board of Directors.
 - B. Major elected or appointed Associated Students, Incorporated offices include:
 - Vice President Finance
 - Vice President University Affairs
 - Internal Affairs Director
 - External Affairs Director
 - ASI Board of Directors Representatives
 - ASI Committee Chairs
 - C. Students employed by the Corporation shall not be eligible to serve on the Board of Directors.
 - D. ASI officers and Corporation student employees are encouraged to serve on Board of Directors' committees.

Section 5. EXECUTIVE COMMITTEE

The Executive Committee shall consist of the chair, vice chair, secretary, controller and Executive Director.

Section 6. TERM OF OFFICE

The term of office for appointed Board of Directors members shall begin after the Annual Meeting in May and end at the conclusion of the Annual Meeting the following May.

Section 7. VOTING

Each voting member of the Board of Directors shall have one (1) vote, said vote may not be cast by proxy.

Section 8. RESPONSIBILITIES AND EXPECTATIONS

Directors are expected to fulfill the responsibilities as outlined in the Board of Directors Responsibilities and Expectations Statement. Directors shall register their addresses, e-mail addresses and telephone numbers with the Executive Assistant to the Executive Director, and notices mailed, or e-mailed to them at such addresses shall be valid notices thereof.

Section 9. CONTRACTS

Except as otherwise authorized by action of the Board of Directors, no officer or agent of the Corporation may enter into any contract, or execute or endorse any instrument in the name of, or on behalf of, the Corporation. This restriction shall not be construed to limit the authority of authorized officers or agents of the Corporation to make or enter into contracts, agreements or expenditures for the maintenance and operation of the Corporation when previously authorized by the directors of this Corporation.

ARTICLE V

INDEMNIFICATION OF DIRECTORS, OFFICERS, AND OTHER AGENTS

Section 1. RIGHT OF INDEMNITY

To the fullest extent permitted by law, the Corporation shall indemnify its Directors, Officers, employees, and other persons described in Section 5238(a) of the California Corporations Code, including persons formerly occupying any such position, against all expenses, judgments, fines, settlements and other amounts actually and reasonably incurred by them in connection with any "proceeding" as that term is used in that Section, and including an action by or in the right of the Corporation by reason of the fact that the person is or was a person described in that Section. "Expenses," as used in the bylaw, shall have the same meaning as in Section 5238(a) of the California Corporations Code.

Section 2. APPROVAL OF INDEMNITY

On written request to the Board of Directors by any person seeking indemnification under Section 5238(b) or Section 5238(c) of the California Corporations Code, the Board of Directors shall promptly determine under Section 5238(e) of the California Corporations Code whether the applicable standard of conduct set forth in Section 5238(b) or Section 5238(c) has been met and, if so, the Board of Directors shall offer indemnification.

Section 3. ADVANCEMENT OF EXPENSES

To the fullest extent permitted by law and except as otherwise determined by the Board of Directors in a specific instance, expenses incurred by a person seeking indemnification under these Bylaws in defending any proceeding covered by those Sections shall be advanced by the Corporation before final disposition of the proceeding, on receipt by the Corporation of an undertaking by or on behalf of that person that the advance will be repaid unless it is ultimately determined that the person is entitled to be indemnified by the Corporation for those expenses.

Section 4. INSURANCE

The Corporation shall have the right to purchase and maintain insurance to the fullest extent permitted by law on behalf of its Directors, Officers, employees and other agents, against any liability asserted against or incurred by any Director, Officer, employee or agent in such capacity or arising out of the Director's, Officer's, employee's, or agent's status as such.

ARTICLE VI

TERMINATION, REMOVAL QUALIFICATIONS

Section 1. TERMINATION

Upon termination of a director's membership on the Board of Directors, as provided in these Bylaws, or by death, all rights of said director and membership in the Corporation, or its property, shall cease.

Section 2. REMOVAL

Directors appointed by the Board of Directors may be removed without cause, if such removal is approved by a two-thirds (2/3) vote of the total Board of Directors.

Section 3. INVOLUNTARY RESIGNATION

Members of the Board of Directors are required to attend all Board of Directors and committee meetings. Board of Directors members appointed by the Board of Directors who fail to attend six (6) regularly scheduled Board of Directors and/or committee meetings per year shall be considered to have resigned from office, unless any absence is approved in advance by the Chair of the Board of Directors. The Chair of the Board of Directors shall notify the affected Board of Directors member(s), in writing, of his/her involuntary resignation. Should Board of Directors members who are appointed by other campus entities fail to attend meetings regularly, said entities will be notified in writing and new representatives requested. Involuntary resignations may be appealed to the Board of Directors.

Section 4. QUALIFICATION: EMPLOYEE OF CORPORATION

Any person who is an employee of the Corporation, with the exception of the Executive Director, shall not be qualified to act as a director, and any director who becomes an employee of the Corporation shall thereupon cease to be a director, and the vacancy will be filled as provided for in these Bylaws.

Section 5. QUALIFICATION: BOARD OF DIRECTORS VACANCIES

In the event a director ceases to be a director due to resignation, removal, disqualification, death, leave of absence, or otherwise, it will be the responsibility of the Board of Directors to fill that vacancy as soon as possible in accordance with Article II, Section 2, of these Bylaws. If the vacancy is not filled within a reasonable time, the University President shall appoint a director to fill the unexpired term in accordance with subsection (b) (2) of section 42602 of Title 5, California Administrative Code. Said vacancy will be filled for the unexpired term of the former director.

ARTICLE VII

MEETINGS

Section 1. PLACE OF MEETING

All meetings of the Board of Directors shall be held at the principal office of the Corporation.

Section 2. ANNUAL AND REGULAR MEETINGS

The Annual Meeting of the Board of Directors shall be held in the spring semester, at which time Board of Directors vacancies for expiring terms shall be filled and election of officers for the following year shall be held. Regular meetings of the Board of Directors shall be held each calendar quarter during the academic year, with a minimum of one meeting per quarter. An annual financial statement and audit report shall be presented in the fall semester. Board of Directors review and approval of the budget for the following fiscal year will take place in the spring semester. Whenever possible, all meetings shall be held during the regular business hours of California State University, San Bernardino.

Section 3. SPECIAL MEETINGS

Special meetings of the Board of Directors for any purpose or purposes may be called at any time by the chair, or if the chair is unable or refuses to act, by any four (4) directors, in accordance with the provisions of the California Education Code Section 89922. Notice can be delivered personally, by mail, e-mail, etc.

Section 4. NOTICE OF MEETINGS

The time and locations of regular meetings shall be established annually. Agendas of regular and Annual Meetings containing the date, time and place of the meeting and all items to be acted upon shall be publicized at least seven (7) days in advance of the meeting. Written notice of every regular meeting shall be given to any individual or medium that has filed a written request for notice at least one week prior to the date set for the meeting. Requests for written notice shall be valid for one year from the filing date, unless written notice for renewal is received.

Section 5. OPEN MEETINGS

All meetings of the Board of Directors shall be open and public, and all persons shall be permitted to attend any meeting of the Board of Directors provided, however, that the Board of Directors may hold closed sessions during any meeting to consider those matters that may lawfully be considered in such sessions under California Education Code Sections 89923 to 89928.

Section 6. MEETINGS OF THE EXECUTIVE COMMITTEE

Meetings of the Executive Committee may be called for any purpose by the Chair or by a majority of the Executive Committee if the Chair is not available or refuses to call a meeting. All meetings of the Executive Committee when acting in the capacity of, or on behalf of, the Board of Directors shall be conducted in accordance with the provisions of California Education Code Sections 89923 to 89928.

Section 7. MEETINGS BY TELEPHONE

Any meeting may be held by conference telephone or similar communications equipment provided that all directors participating in the meeting can hear one another, and any members of the public in attendance can hear all the directors. All such directors shall be deemed to be present in person at such meetings.

Section 8. CLOSED SESSIONS

The Board or its committees may hold closed sessions to request information and reports or to review information presented by the Executive Director regarding litigation or personnel matters. These matters

may include personnel appointments, evaluations of employee performance, dismissal of employees, review of information or recommendations regarding charges brought against an employee by another person or employee. For purposes of this section only, “employee” does not include any person elected or appointed to an office. The Board of Directors or its committees may also hold closed sessions to discuss investments where a public discussion could have a negative impact on the Corporation’s financial situation. However, in such case, a final decision shall only be made during public session of the Board of Directors.

Section 9. TRANSACTION OF BUSINESS

Except as otherwise provided in the Articles of Incorporation of the Corporation, in these Bylaws, or by law, every act or decision done or made by the majority of the Directors present at a meeting duly held at which a quorum is present is the act of the Board of Directors.

Section 10. TRANSACTION OF BUSINESS AFTER LOSS OF QUORUM

The Directors present at a duly called and held meeting at which quorum is initially present may continue to do business notwithstanding the loss of a quorum at the meeting due to a withdrawal of Directors from the meeting, provided that any action thereafter taken must be approved by at least a majority of the required quorum for such meeting, or such greater percentage as may be required by law, or the Articles of Incorporation or Bylaws of the Corporation.

Section 11. MINUTES OF MEETINGS AND CONDUCT

Regular minutes of meetings shall be completed within two weeks of each meeting. The proceedings of the Board of Directors shall be kept in a binder provided for that purpose. Meetings of the Board of Directors shall be presided over by the Chair, or in his/her absence, the Vice Chair, or in the absence of each of these persons by a Chairperson chosen by a majority of the Directors present at the meeting.

ARTICLE VIII

RESPONSIBILITIES OF THE BOARD OF DIRECTORS

Section 1. UNION OPERATION

The Board of Directors is charged with the responsibility for recommending policy for operating the Corporation and developing and adopting the budget for the Corporation. It has the authority to establish such committees as necessary to carry out the assignment.

Section 2. RULES AND POLICIES

The Board of Directors will abide by all the rules and regulations set forth in the Corporation’s Articles of Incorporation and related Bylaws, as well as any university, trustee, or Education Code requirements that govern or have an effect on said Corporation.

Section 3. BUDGET

The Board of Directors will adopt a fiscal year budget at its spring semester meeting, subject to approval by the University President.

ARTICLE IX

STANDING COMMITTEES

Section 1. MEMBERSHIP

Each standing committee shall have a membership of no less than three members. Unless otherwise noted in these bylaws, at least three of the committee members must be appointed from the Board of Directors. Any committees delegated authority to act on behalf of the Board of Directors shall be composed solely of voting Directors. Committees are generally chaired by students, however, if the elected chair is a non-student, a student co-chair will also be elected.

Section 2. APPOINTMENT

Unless otherwise specified in these bylaws, members to standing committees shall be appointed by the chair, subject to confirmation by the Board of Directors at its next meeting. The chair may make interim appointments pending confirmation.

Section 3. DESIGNATED STANDING COMMITTEES

PERSONNEL: In the event of Board vacancies, this committee shall recommend to the Board of Directors those persons whom the committee determines are most qualified to serve in the various positions designated in these Bylaws. The committee also notifies the appropriate constituent group having representation on the Board of Directors, of a Board of Directors vacancy from that group. The committee will also advise and/or recommend policy to the Executive Director and/or the Board of Directors on matters pertaining to personnel. Only voting members of the Board of Directors may serve on the Personnel Committee.

FINANCE AND CONTRACTS: This committee will draft a budget for the following fiscal year and present its proposed budget to the Board of Directors for consideration and approval. This committee will meet annually with the auditors to discuss the annual financial audit as well as consider any other financial matters that may arise and recommend its position on such matters to the Board of Directors.

POLICIES AND PROCEDURES: This committee prepares, reviews, and recommends policies and procedures related to the overall use of the facility, to the Board of Directors for approval.

STRATEGIC PLANNING: This committee will review annually and provide recommendations to the Board of Directors to update the Strategic Plan, as appropriate.

RECREATION & WELLNESS: This committee shall act as a sub-committee of the SMSU Board of Directors and shall advise on policy, budgets and operation of the recreational activities and programs of the Recreation and Wellness Department. The committee shall submit documents necessary for approval of the policies of the Recreation and Wellness Department and the annual budget of Student Union funds used for the Recreation and Wellness Department.

The committee shall consist of the following voting members:
Student Representative - Chair of the Committee
SMSU Board of Directors Student Representative
Student Representative

Student Representative
Student Representative
Student Representative
Faculty Representative
Staff Representative
Recreation & Wellness Director (Ex Officio member)

The Chair of the Board of Directors, with appropriate consultation, will select all representatives nominated by the Director of the Recreation and Wellness Department. The Board of Directors shall approve or accept all appointments to the committee. All appointments will be either a 1- or 2-year term, as selected by the applicant and at the discretion of the Chair of the Board of Directors.

AUDIT: The committee will make recommendations to the Board of Directors on the hiring and firing of independent certified public accountants (CPAs). The audit committee can negotiate the independent CPAs compensation on behalf of the Board of Directors. This committee will confer with the auditor to satisfy committee members that the financial affairs of the Santos Manuel Student Union are in order. The committee will review the audit and make recommendations to the board of directors to accept the audit and will approve non-audit services by the independent CPAs accounting firm, and ensure such services conform to standards in the Yellow Book issued by the U.S. Comptroller General.

Membership: The audit committee cannot include staff members, the chair of the board of directors, or the Controller. Members of the Finance & Contracts Committee may sit on the audit committee but cannot comprise 50% or more of the committee. The chairperson of the audit committee may not be a member of the Finance & Contracts Committee.

FACILITIES AND SUSTAINABILITY: This committee will discuss the operational systems within the Santos Manuel Student Union facilities, including but not limited to, long-range planning, construction, expansions, renovations, and space usage. This committee will review the commercial services operations in the Santos Manuel Student Union, including but not limited to dining and convenience store services, reviewing price increases or decreases, and provides findings to the Board of Directors. The committee shall meet with the Dining Services General Manager and the University Enterprise Corporation Executive Director as needed to monitor the commercial services operation within the facility. In efforts to maintain its commitment to sustainable practices, this committee will research CSU's and other schools' efforts regarding encouraging sustainability, new environmental strategies, and energy-savings initiatives to make recommendations that improve the SMSU's sustainable practices.

ARTICLE X

CORPORATE OFFICERS

Section 1. CORPORATE OFFICERS

Corporate officers shall consist of a chair, vice chair, secretary and controller and should be students whenever possible. If a corporate officer is a non-student, a student co-chair will be appointed by the Board of Directors.

- A. CHAIR: The chair of this Corporation shall be elected by and from the Board of Directors. The chair will be responsible for calling meetings, establishing an agenda, presiding over meetings and making appointments to Board of Directors committees. The chair of the Board of Directors shall be the official spokes-person for the Board of Directors. The Chair may sign contracts, subleases, or other instruments which have been authorized to be executed on behalf of the Corporation, except in cases where the signing thereof shall be expressly delegated by the Board of Directors, or by these Bylaws, or by statute to some other officer or agent of the Corporation and, in general, he/she shall perform all duties incident to the functions of the Chair of a Corporation and such other duties as may be prescribed by the Board of Directors from time to time.
- B. VICE CHAIR: The vice chair of this Corporation shall be elected by and from the Board of Directors. The vice chair shall act as chair in absence of the chair, and will also handle other duties as may be assigned by the chair.
- C. SECRETARY: The secretary of this Corporation shall be elected by and from the Board of Directors. The secretary will be responsible for reviewing and authenticating Board of Directors minutes prior to distribution and other duties as may be assigned by the chair.
- D. CONTROLLER: The controller of this Corporation shall be elected by and from the Board of Directors. The controller will be the chair of the Finance & Contracts committee and be responsible for presenting fiscal recommendations, as adopted by the committee, to the Board of Directors for approval. The controller will also be responsible for other duties as may be assigned by the chair.

Section 2. ELECTIONS

Corporate officers will be elected for a one-year term at the Annual Meeting of the Board of Directors.

Section 3. RESPONSIBILITIES OF CORPORATE OFFICERS

The corporate officers shall be responsible for their assigned duties and any other duties that the Board of Directors may assign them to maintain an orderly process of conducting the day-to-day business of the Corporation.

ARTICLE XI

DELEGATION OF AUTHORITY

There shall be an Executive Director of the Corporation who shall be appointed by the President of the University upon the recommendation of the Vice President for Student Affairs. The search for the Executive Director will be conducted consistent with University procedures.

The Executive Director in this position is administratively responsible to the Vice President for Student Affairs or designee for all services, programs, and fiscal matters pertaining to the Corporation. The Executive Director is responsible for development and operation of the Corporation. Specifically, he/she has responsibility for educational and social programs, commercial activities, building maintenance, scheduling and reservations, office operations, accounting and financing, personnel, security, publicity and public relations and all other matters related to the Corporation operations.

The Executive Director has full responsibility for the financial operations of and for maintaining the financial procedures of the Corporation in accordance with University and Chancellor's Office procedures. The Executive Director has the responsibility to implement those policies and procedures established by the Board of Directors.

ARTICLE XII

PROHIBITION AGAINST SHARING CORPORATE PROFITS AND ASSETS

No director, officer, employee or other person shall have, own, or enjoy property rights or interest in or to any of the real or personal property of this Corporation. No director, officer, employee, or other person connected with this Corporation, or any private individual, shall receive at any time any of the net earnings or pecuniary profit from the operations of the Corporation; provided however, that this provision shall not prevent payment to any such person as reasonable compensation for services performed for the Corporation in effecting any of its public or charitable purposes, provided that such compensation is otherwise permitted by these Bylaws and is fixed by resolution of the Board of Directors; and no such person shall be entitled to share in the distribution of, and shall not receive, any of the corporate assets on dissolution of the Corporation.

ARTICLE XIII

CORPORATE RECORDS AND REPORTS

Section 1. MAINTENANCE OF CORPORATE RECORDS.

The Corporation shall keep at its principal office in the State of California:

Agendas and Minutes of all meetings of the Board of Directors and committees of the Board of Directors, indicating the time and place of holding such meetings, whether regular or special, how called, the notice given and the names of those present and the proceedings thereof; and

Adequate and correct books and records of account, including accounts of its properties and business transactions and accounts of its assets, liabilities, receipts, disbursements, gains and losses.

Section 2. ANNUAL REPORT.

The Board of Directors shall cause an annual report to be furnished no later than one hundred and eighty (180) days after the close of the Corporation's fiscal year to all Directors of the Corporation, which report shall contain the following information in appropriate detail:

The assets and liabilities, including the trust funds, of the Corporation as of the end of the fiscal year;

The principal changes in assets and liabilities, including trust funds, during the fiscal year;

The revenue or receipts of the Corporation, both unrestricted and restricted to the particular purposes, for the fiscal year;

The expenses or disbursements of the Corporation, for both general and restricted purposes, during the fiscal year.

ARTICLE XIV

ACCOUNTING

Section 1. FISCAL OFFICER

The Chief Financial Officer of the University shall be the custodian of the Corporation's monetary accounts. The Corporation shall reimburse the state of California for all accounting and other related business management expenses incurred by the state of California for the Corporation. An estimate of these expenses shall be obtained from the chief fiscal officer of the University for inclusion in the Corporation's annual budget when that budget is prepared.

Section 2. ANNUAL AUDIT

The Corporation shall be subject to an annual audit by a firm of certified public accountants as provided in California Education Code Section 89900.

ARTICLE XV

CONFLICT OF INTEREST

A Director shall not engage in any activity during his or her membership on the Corporation Board of Directors that might impair performance as a member of the Board of Directors or in the existence of a conflict of interest.

Directors, individually or in association with another entity, shall have no financial interest in or contract with the Corporation.

A Director shall not utilize any information, not a matter of public record, which is received by reason of Board membership, for personal pecuniary gain, regardless of whether the gain is realized during the Director's term or thereafter.

Each Director and committee member shall comply with the Conflict of Interest Policy adopted by the Corporation, including any amendments, and shall execute a written certification of compliance upon taking office and for each year of his or her term(s) thereafter.

No Director shall be financially interested in any contract or other transaction entered into by the Corporation in violation of the California Education Code.

ARTICLE XVI

FISCAL YEAR

Section 1. FISCAL YEAR

The fiscal year of the Corporation shall be from July 1 through June 30.

ARTICLE XVII

RULES OF PROCEDURE

Section 1. ROBERT'S RULES

All rules of procedure not governed by the Bylaws shall be governed by Robert's Rules of Order, latest revised edition.

ARTICLE XVIII

AMENDMENTS

Section 1. VOTE REQUIRED

These Bylaws may be amended at any regular meeting of the Board of Directors by a two-thirds (2/3) vote of the total membership of the Board of Directors, providing that the amendment has been submitted in writing at the previous regular meeting, or submitted in writing to the directors at least thirty (30) days prior to the next regular meeting of the Board of Directors.