

Administration and Finance 2020-21

# INTERNAL AUDIT ASSESSMENT PROJECT

JUNE 8, 2021



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# Internal Audit 2020-21 Assessment Project

Assessment of the 2019 Health &  
Safety Audit and Follow-Up Activities



# Background Information & Timeline

- April 2018 the California State Auditor (CSA) released its Audit Report about Health & Safety (H&S) findings at four CSU campuses.
- January 2019 the CSU scheduled H&S Audits of its own campuses.
- May 2019 the CSUSB H&S Audit Report was issued by the CO.
- June 2019 Risk Management developed the *Corrective Action Plan*.
- November 2019 the campus “cleared” the last audit finding.
- By mid-2020 CSUSB began requesting follow-up reviews.

# Assessment Purpose

- Evaluate A&F follow-up activities on the CO's 2019 H&S Audit by monitoring the status of audit findings and addressing them with EH&S, RM and Facilities.
- Assess whether remediation activities, and implementation of audit recommendations, are effective.

# Assessment Methodology

Assess remediation of H&S Audit Findings, utilizing the following techniques:

- Focus on audit findings & potential solutions
- Continuously circle back, and identify new risks
- Implement improved internal control processes
- Obtain a 2021 Advisory of CSUSB H&S status
- Follow-Up on the New 2021 Advisory Review

# Assessment Methodology (cont.)

- Meet weekly with EH&S and RM to discuss main H&S control areas.
- Follow-up with Facilities Services, as needed
- Cooperative interaction with the Chancellor's Office, Audit and Advisory Services



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# Assessment Data

This Assessment Included Four Primary Sources

1. State Auditor's Report, April 2018
2. Chancellor's Office H&S Audits Systemwide
3. Chancellor's Office H&S Audit of CSUSB
4. EH&S, RM, and Facilities internal control activities, adjusted for frequent changes

# CSA Summarized Findings

## Of the 4 campuses the CSA reviewed:

- None of them had campuswide joint safety committees.
- None were able to provide evidence of chemical plan annual reviews.
- Each failed to ensure that all employees received required training.
- All could not ensure that they had provided students with H&S training
- Some failed to adequately monitor and repair safety equipment.
- Some did not properly notify employees of rooms containing asbestos.





# CO H&S Audits – All Campus Results (1 of 2)

	----- CAMPUS -----																								
Finding / Topic	Bakersfield	Channel Islands (CSA)	Chico	Dominguez Hills	East Bay	Fresno	Humboldt	Fullerton	Long Beach	Los Angeles	Maritime Academy	Monterey Bay	Northridge	Pomona	Sacramento (CSA)	San Bernardino	San Diego (CSA)	San Francisco	San Jose	San Luis Obispo	San Marcos	Sonoma (CSA)	Stanislaus	Chancellor's Office	Totals
Employee H&S Training	1		1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1		1		21
Student H&S & Lab Training	1		1		1	1	1	1	1	1	1	1		1	1	1	1	1		1		1			17
Facilities Employees H&S Training				1																					1
H&S Inspections	1		1	1	1	1				1	1	1	1	1		1		1	1	1	1	1	1	1	17
Safety Equipment Maint. and Inspections	1		1	1	1	1	1		1	1	1	1	1	1		1	1	1		1	1	1	1	1	20
HVAC PM & Inspection				1		1													1	1					4
Asbestos Notifications				1		1			1		1	1				1									6
Health & Safety Notifications																		1	1				1		3
Spill Control											1					1									2
Biosafety Committee												1							1						2
Safety Committees				1	1	1	1		1			1		1		1									8
IIPP & Roles & Responsibilities		1					1	1	1				1			1		1							7
Policies & Procedures	1			1						1															3
H&S Plan(s) Administration			1			1	1					1											1	1	6
Lab Specific Procedures				1																		1			2
Radiation Signage & Posting			1																						1
Asbestos Signage										1															1
Compressed Gas Cylinders																					1	1			2

# CO H&S Audits – All Campus Results (2 of 2)

Finding / Topic	----- CAMPUS -----																				Totals				
	Bakersfield	Channel Islands (CSA)	Chico	Dominguez Hills	East Bay	Fresno	Humboldt	Fullerton	Long Beach	Los Angeles	Maritime Academy	Monterey Bay	Northridge	Pomona	Sacramento (CSA)	San Bernardino	San Diego (CSA)	San Francisco	San Jose	San Luis Obispo		San Marcos	Sonoma (CSA)	Stanislaus	Chancellor's Office
Hazard Assessments	1	1				1	1	1	1	1	1	1				1			1	1	1		1	1	15
Hazard Communication Program			1			1	1	1				1				1		1	1						8
Hazardous Materials Procurement				1	1		1	1	1			1	1		1	1		1	1			1	1		13
HAZMAT/Chemical Inventory	1			1		1	1					1			1	1	1					1	1		10
Hazardous Waste and Disposal	1	1			1	1	1	1	1	1		1	1		1		1		1		1	1	1	1	17
Hazardous Materials Access					1		1		1			1													4
Hazardous Material Labeling/Storage	1			1	1				1	1		1		1				1		1		1			10
Health Facility Safety & Cleanliness			1		1		1		1												1				5
Medical Monitoring Program		1	1	1		1	1																		5
Radiation Safety Program & Signage	1															1				1					3
Chemical Hygiene Plan					1				1							1		1	1						5
Laser Safety Program			1		1		1	1	1				1			1			1	1	1	1	1		11
Respiratory Protection Program				1															1		1				3
Exposure Control Plan														1		1									2
Self Audits / Assessments		1																				1			2
Delegation of Authority				1																					1
Regulatory Reporting & ID		1	1	1			1	1	1	1		1	1			1	1	1				1	1	1	15
<b>TOTAL</b>	<b>10</b>	<b>6</b>	<b>11</b>	<b>15</b>	<b>13</b>	<b>12</b>	<b>17</b>	<b>9</b>	<b>15</b>	<b>10</b>	<b>7</b>	<b>13</b>	<b>11</b>	<b>7</b>	<b>5</b>	<b>17</b>	<b>6</b>	<b>11</b>	<b>12</b>	<b>9</b>	<b>9</b>	<b>11</b>	<b>11</b>	<b>5</b>	<b>252</b>

# CO H&S Audits – CSUSB Results

Finding #	H&S Audit Finding - Topics	Status
1	Roles and Responsibilities (IIPP)	X
2	Safety Committees	X
3	Employee H&S Training	X
4	Student Training (Lab, etc.)	X
5	Inspections	X
6	Hazard Assessments	X
7	Chemical Hygiene Plan	X
8	Hazard Communication Plan	X
9	Inventory of Hazmat	X
10	Exposure Control Plan	X
11	Safety Equipment Maintenance and Inspections	X
12	Hazardous Materials Procurement and Receiving	X
13	Spill Control	X
14	Asbestos Notifications	X
15	Laser Safety Program	X
16	Radiation Safety Program	X
17	Annual Reporting	X

**X = Audit recommendations were implemented, but exposures may still exist.**

# Assessment Findings

## Potential Audit Findings: What Can Go Wrong?

- We're dealing with a moving target, with regard to internal controls. That is to say, controls can be good, and then fail. Controls are a snapshot in time.
- Examples:
  - A faculty Member provided laboratory training to students, but didn't maintain good records of the training (although they had in the past).
  - During a busy time, an employee in one of the shops unintentionally blocked safety equipment (fire extinguisher or eyewash).
  - In any of a variety of areas we may forget to complete refresher training on the required cycle.



# Assessment Findings

## Evaluation of Effectiveness

**Objective:** *Maintain and Improve Health & Safety Systems and Internal Controls Campuswide.*

- CSUSB resolved all findings in the audit report.
- RM, EH&S and Facilities exhibit frequent updates to their control processes and are adding more all the time.
- RM and EH&S implemented and then assessed Risk and Safety Solutions (RSS) software to document and improve hazard analysis & lab safety.
- EH&S and RM have improved and assessed Employee (H&S) Training at CSUSB, utilizing CSULearn and PeopleSoft.

# Assessment Findings

## Evaluation of Effectiveness

- EH&S has implemented and assessed a best-in-class inspection program with improved findings counts and corrective actions.
- Facilities has continued its Safety Committee responsibilities even with the Covid-19 pandemic, by holding the Unit 6, Skilled Crafts meetings quarterly.
- Facilities always follows-up on safety equipment maintenance and inspections.
- Facilities has provided safety equipment maintenance and inspection training, and is currently providing refresher training.



# Assessment Findings

## Evaluation of Effectiveness

- EH&S performed a complete review and update of the IIPP.
- EH&S developed the Covid-19 Prevention Plan.
- RM Attends EH&S weekly meetings, and is developing the “Risk Advisory Committee” for campuswide risk and safety oversight.
- A&F has engaged the CO to perform a voluntary H&S Advisory Review, and it will be kicking off in the very near future.



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# Assessment Outcomes

Where does that leave us?

- We are in better shape than we were before the H&S Audit in 2019.
- There is a lot more work to do, and we can't ever let up on it.
- We'll have the opportunity to learn from the Advisory Review, and implement the recommendations.



# ASSESSMENT OF THE 2019 HEALTH & SAFETY AUDIT AND FOLLOW-UP ACTIVITIES

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## Questions?



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