

Insights, Activities, & Updates

**Governmental Improprieties**

Based on the California State Auditor’s [2025-1 Investigations of Improper Activities by State Agencies and Employees report](#), the following governmental improprieties have been identified:

- Persistent fraud, waste, and abuse
- Improper payments and fund misuse
- Ongoing control and oversight deficiencies
- Systemwide compliance gaps

**Why This Matters**

- Erodes public trust and institutional credibility
- Drives financial loss and operational inefficiency
- Shows need for stronger internal controls



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**Relevant CSU Policies and Procedures**

- [CSU EO 1115: Complaint Procedures for Protected Disclosure of Improper Governmental Activities and/or Significant Threats to Health or Safety](#)
- [CSU EO 1104: University Reporting of Fiscal Improprieties](#)
- [Cal State LA Whistleblower Reporting Procedures](#)



**FY 2026-2027 Chancellor’s Office Audit Plan**

**Human Resources**

**Information Technology – Logical Access**

**Systemwide Reviews:**

- Expense Management Optimization Project
- Leave Administration
- Payroll Accounts Receivable
- Cal State Apply

**Audit Highlights**

**Ongoing Audits**

- Emergency Management
- Information Security
- Executive Travel and Hospitality
- State Controller's Office Payroll Audit