

UNIVERSITY OF CALIFORNIA AUDIT REPORT (NUMBER 2016-130)

MAJOR CATEGORIES OF TOPICS w/ EXAMPLES:

- **Budget Practices**
 - \$175 million budget surplus
 - Undisclosed budgets, discretionary and restricted reserves
 - Campus assessments and unspent funds from campus assessments
 - Spending from undisclosed budgets
 - Budget presentation, completeness, and accuracy
 - Spending decisions and safeguards
- **Compensation and Staffing**
 - Growth in staffing levels and costs
 - Executive and staff compensation
- **Systemwide Initiatives**
 - Tracking and spending
 - Spending priorities
- **Audit Interference**
 - Survey results
 - Delays in access to information
- **Oversight, Legislative and Regents**
 - Legislature appropriate state funding directly to the Office of the President
 - Independent monitor