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