

CSA UCOP Administrative Expenditures 60-Day Responses

#	Recommendation	Work stream(s)	Recommendation Implementation Status (CSA entry options: Fully implemented, Not Fully Implemented, Will Not Implement)	Estimated Completion Date	Please describe your agency's plan for implementing the recommendation
10	Develop a method for weighing comparable public and private sector pay data when establishing salaries for all positions.	1.0 Set targets for UCOP employee salary ranges 2.0 Set targets for leadership salary ranges 3.0 Set targets for staff salary ranges	Not Fully Implemented	April 2018	<p>A work group has been formed for the two projects related to staff salary ranges (OP and system). The work group members are compensation experts from OP and campuses/medical centers. Meetings occur weekly. A project plan has been finalized. A call with CalHR Compensation is scheduled for information collection regarding the State's approach to market pricing/data management processes and salary ranges. Possible additional survey sources focusing on public employers have been identified for the staff positions and the survey protocols and methodologies are being reviewed and data is being tested to determine integrity, adequate number of benchmark matches, etc. Once data sources are selected, a method for weighing comparable public/private pay data can be established.</p> <p>An additional work group has been formed to address the project related to the review of leadership salary ranges (Market Reference Zones), systemwide. The work group members are compensation and Human Resource experts from OP and campuses/medical centers. Meetings occur twice monthly. A project plan has been finalized. Additional survey sources or alternate methods of data collection are being identified/reviewed that would support proper benchmark matching and data collection. A call with CalHR is scheduled for information collection regarding the State's approach to market pricing/data management processes and salary ranges. An advisory group comprised of Chief Human Resource Officers from campuses/medical centers has been created to review and provide input throughout the process. Once data sources are selected, a method for weighing comparable public/private pay data can be established.</p> <p>Revised guidelines have been developed for the semi-annual equity/promotion process. At this time the semi-annual equity/promotion process scheduled for July 2017 has been suspended to continue to look at ranges and the weighting of market data.</p>
11	Determine how to restructure salary ranges to make certain the ranges encourage employee development and ensure pay equity.	1.0 Set targets for UCOP employee salary ranges 2.0 Set targets for leadership salary ranges 3.0 Set targets for staff salary ranges	Not Fully Implemented	April 2018	A work group of compensation and Human Resource experts from OP and campuses/medical centers has been formed and will be working to address salary range structure as it relates to employee development and assurance of pay equity. A project plan has been finalized. A call with CalHR compensation is scheduled for information collection regarding the State's approach to employee development.
12	Evaluate and identify needed changes in employee benefit policies to ensure they include reasonable safeguards to control costs.	4.0 Align expense reimbursement policies with best practice	Not Fully Implemented	April 2018	A memo restricting the use of funds for retirement parties and gifts, morale-building activities, STAR awards and spot awards at the Office of the President was issued on May 31, 2017 and the changes were effective immediately. Benchmarking of UC policies to other universities, CSU, the state of California and federal rates is underway.
23	Set targets for any needed reductions to salary amounts using the results from its public and private sector comparison and adjust its salaries accordingly.	1.0 Set targets for UCOP employee salary ranges 2.0 Set targets for leadership salary ranges 3.0 Set targets for staff salary ranges	Not Fully Implemented	April 2019	<p>Implementation of this recommendation is dependent on actions taken in response to the April 2018 recommendations.</p> <p>A work group has been formed for the two projects related to staff salary ranges (OP and system). The work group members are compensation experts from OP and campuses/medical centers. Meetings occur weekly. An additional work group has been formed to address the project related to the review of leadership salary ranges (Market Reference Zones), systemwide. The work group members are compensation and Human Resource experts from OP and campuses/medical centers. Meetings occur twice monthly.</p>

CSA UCOP Administrative Expenditures 60-Day Responses

#	Recommendation	Work stream(s)	Recommendation Implementation Status (CSA entry options: Fully implemented, Not Fully Implemented, Will Not Implement)	Estimated Completion Date	Please describe your agency's plan for implementing the recommendation
24	Narrow its salary ranges.	1.0 Set targets for UCOP employee salary ranges 2.0 Set targets for leadership salary ranges 3.0 Set targets for staff salary ranges	Not Fully Implemented	April 2019	Implementation of this recommendation is dependent on actions taken in response to the April 2018 recommendations. A work group has been formed for the two projects related to staff salary ranges (OP and system). The work group members are compensation experts from OP and four campuses/medical centers. Meetings occur weekly. An additional work group has been formed to address the project related to the review of leadership salary ranges (Market Reference Zones), systemwide. The work group members are compensation and Human Resource experts from OP and campuses/medical centers. Meetings occur twice monthly. The information gathered through the in depth analysis that is currently in progress will be used to determine the appropriate salary ranges.
25	Set targets for appropriate employee benefits and implement new processes that ensure employees adhere to the revised policies regarding employee benefits.	4.0 Align expense reimbursement policies with best practices	Not Fully Implemented	April 2019	Implementation of this recommendation is dependent on actions taken in response to the April 2018 recommendations. Updates to policies based on benchmarking with federal, state and other universities will be published online.
26	Create a plan for reallocating funds to campuses that it saves as it reduces its staffing costs.	1.0 Set targets for UCOP employee salary ranges 2.0 Set targets for leadership salary ranges 3.0 Set targets for staff salary ranges 4.0 Align expense reimbursement policies with best practices	Not Fully Implemented	April 2019	Implementation of this recommendation is dependent on actions taken in response to the April 2018 recommendations. A work group has been formed for the two projects related to staff salary ranges (OP and system). The work group members are compensation experts from OP and four campuses/medical centers. Meetings occur weekly. An additional work group has been formed to address the project related to the review of leadership salary ranges (Market Reference Zones), systemwide. The work group members are compensation and Human Resource experts from OP and campuses/medical centers. Meetings occur twice monthly.
34	Adjust its salary levels and ranges to meet its established targets.	1.0 Set targets for UCOP employee salary ranges 2.0 Set targets for leadership salary ranges 3.0 Set targets for staff salary ranges	Not Fully Implemented	April 2020	Implementation of this recommendation is dependent on actions taken in response to the April 2018 recommendations. A work group has been formed for the two projects related to staff salary ranges (OP and system). The work group members are compensation experts from OP and four campuses/medical centers. Meetings occur weekly. An additional work group has been formed to address the project related to the review of leadership salary ranges (Market Reference Zones), systemwide. The work group members are compensation and Human Resource experts from OP and campuses/medical centers. Meetings occur twice monthly. The information gathered through the in depth analysis that is currently in progress will be used to determine the appropriate salary ranges and targets.

CSA UCOP Administrative Expenditures 60-Day Responses

#	Recommendation	Work stream(s)	Recommendation Implementation Status (CSA entry options: Fully implemented, Not Fully Implemented, Will Not Implement)	Estimated Completion Date	Please describe your agency's plan for implementing the recommendation
35	Adjust its employee benefits to meet its established targets.	4.0 Align expense reimbursement policies with best practice	Not Fully Implemented	April 2020	<p>Implementation of this recommendation is dependent on actions taken in response to the April 2018 recommendations.</p> <p>Policies will be revised based on benchmarking with federal, state, and other university policies.</p>
36	Reallocate funds to campuses when adjustments to its salaries and benefits result in savings.	1.0 Set targets for UCOP employee salary ranges 2.0 Set targets for leadership salary ranges 3.0 Set targets for staff salary ranges 4.0 Align expense reimbursement policies with best practices	Not Fully Implemented	April 2020	<p>Implementation of this recommendation is dependent on actions taken in response to the April 2018 recommendations.</p> <p>Any potential savings from this process will either be reallocated to campuses or used for programs and areas that further support and benefit the campuses.</p>
39	Report to the regents on the amount of funds it reallocates to campuses as a result of implementing our recommendations. (re: staffing costs)	1.0 Set targets for UCOP employee salary ranges 2.0 Set targets for leadership salary ranges 3.0 Set targets for staff salary ranges 4.0 Align expense reimbursement policies with best practices	Not Fully Implemented	April 2020	<p>Implementation of this recommendation is dependent on actions taken in response to the April 2018 recommendations.</p> <p>The Regents have established regular reporting schedules related to audit implementation progress and the recommendations made in the report. UCOP will report to the Regents at those times throughout the year and on items recommended by the State Auditor in its report.</p>
13	Complete phase one of CalHR's best practice workforce planning model by developing a strategic direction for its workforce plan.	5.0 Implement workforce and staffing plans	Not Fully Implemented	April 2018	<p>A work group has been formed and has begun identifying and reviewing different workforce planning models currently in place at state and like university systems to better understand the best practices. The work group consists of staff members from compensation, talent acquisition, HR Generalists, the program management office, departments from OP and campuses/medical centers. Meetings are being scheduled bi-weekly.</p> <p>An initial call with CalHR's Director of Human Resources took place the week of May 15, 2017 to discuss CalHR's workforce planning model. A follow up call with the Division Chief in charge of workforce planning for CalHR took place the week of June 12, 2017.</p>

CSA UCOP Administrative Expenditures 60-Day Responses

#	Recommendation	Work stream(s)	Recommendation Implementation Status (CSA entry options: Fully implemented, Not Fully Implemented, Will Not Implement)	Estimated Completion Date	Please describe your agency's plan for implementing the recommendation
27	Implement phase two of CalHR's best practice workforce planning model by determining its current and future staffing and competency gaps. As part of this phase, the Office of the President should consider the input of stakeholders including campuses and students, regarding which elements of its organization are of critical importance and which elements it could potentially eliminate or downsize.	5.0 Implement workforce and staffing plans	Not Fully Implemented	April 2019	<p>Implementation of this recommendation is dependent on actions taken in response to the April 2018 recommendations.</p> <p>From the beginning of implementation, UCOP is proactively seeking and considering the input of stakeholders. The work group for this recommendation includes staff members from compensation, talent acquisition, HR Generalists, the program management office, key units within OP and representatives from campuses/medical centers. Meetings are being scheduled bi-weekly. The analysis that is currently in progress will create the structure and process that OP will use moving forward.</p>
37	Implement phase three of CalHR's best practice workforce planning model by presenting the final workforce plan to its staff and beginning its implementation by carrying out workforce planning strategies covering a three-to five-year period. The Office of the President should make its final workforce plan publically available.	5.0 Implement workforce and staffing plans	Not Fully Implemented	April 2020	<p>Implementation of this recommendation is dependent on actions taken in response to the April 2018 recommendations.</p> <p>UCOP will carry out workforce planning strategies covering a three to five year period and will make its final workforce plan publically available.</p>
38	Implement phase four and five of CalHR's best practice workforce planning model by implementing its workforce plan strategies and annually evaluating the completed workforce plan strategies against defined performance indicators and revising the plan where necessary.	5.0 Implement workforce and staffing plans	Not Fully Implemented	April 2020	<p>Implementation of this recommendation is dependent on actions taken in response to the April 2018 recommendations.</p> <p>UCOP will annually evaluate its completed workforce plan strategies against defined performance indicators and revise the plan where necessary.</p>

CSA UCOP Administrative Expenditures 60-Day Responses

#	Recommendation	Work stream(s)	Recommendation Implementation Status (CSA entry options: Fully implemented, Not Fully Implemented, Will Not Implement)	Estimated Completion Date	Please describe your agency's plan for implementing the recommendation
3	Document and review the restrictions on its funds and fund commitments to determine whether it can reallocate any of these funds to its discretionary budget for reallocation to campuses.	6.0 Reassess fund restrictions	Not Fully Implemented	April 2018	<p>A fund restrictions work group has been formed and is meeting twice monthly. The work group consists of staff members from UCOP and systemwide finance, and will draw on subject matter experts as required (e.g. Office of General Counsel). The work group has identified the scope which includes: (1) Review all restricted funds, (2) Evaluate use of fund categories to separate based on least / most restrictive definitions, (3) Apply a materiality methodology to focus on the largest opportunity areas, (4) Develop comprehensive documentation for future use and regular reviews, and (5) Establish where fund restrictions can be removed or modified.</p> <p>The work group has finalizing a work plan and is launching the analysis and documentation phase. This involves identifying all funds and any existing documentation. It includes understanding the restrictions as well as identifying how or who made the initial restriction (e.g. Federal Research grant vs. UCOP restriction). In addition, the work plan includes assessment of existing best practices and benchmarks.</p>
20	Publish the results of its review of fund restrictions and fund commitments and any funds it anticipates reallocating to campuses.	6.0 Reassess fund restrictions	Not Fully Implemented	April 2019	<p>Implementation of this recommendation is dependent on actions taken in response to the April 2018 recommendations.</p> <p>The fund restrictions work group, consisting of staff from UCOP and systemwide finance, will develop a white-paper and proposed recommendation to be reviewed by key stakeholders and presented for required approvals. This document will serve as a guideline to govern the use and re-allocation of restricted funds, potentially supporting portions of the budget currently funded by unrestricted sources. The information will be published and made accessible in the appropriate format as determined by the Regents.</p>
31	Reallocate to the campuses funds that it identified during its review of fund restrictions and fund commitments.	6.0 Reassess fund restrictions	Not Fully Implemented	April 2020	<p>Implementation of this recommendation is dependent on actions taken in response to the April 2018 recommendations and may be dependent on UCOP's on-going funding sources. Impact of this recommendation varies under the established campus assessment model versus direct state appropriations.</p> <p>Upon completing the initial analysis of current fund restrictions, the fund restrictions work group, consisting of OP and systemwide staff, will develop and document a process for an annual review of fund restrictions and balances. Where fund restrictions or changes in restrictions will allow for broader uses, UCOP will recommend using these funds for programs and areas that further support and benefit the campuses.</p>

CSA UCOP Administrative Expenditures 60-Day Responses

#	Recommendation	Work stream(s)	Recommendation Implementation Status (CSA entry options: Fully implemented, Not Fully Implemented, Will Not Implement)	Estimated Completion Date	Please describe your agency's plan for implementing the recommendation
4	Develop a reserve policy that governs how large its reserve should be and the purposes for which it can be used.	7.0 Establish UCOP reserve policy	Not Fully Implemented	April 2018	<p>The reserve policy work group, which includes both UCOP and campus representatives, has been formed and is currently meeting weekly to define our scope, determine our research and benchmarking methodologies, and develop a more detailed workplan. Current objectives have been defined as: 1) complete a review of current UCOP reserve practices and existing reserves (“set the baseline”); 2) conduct research / benchmarking to document best-practices; 3) develop a formal UCOP Reserves policy and obtain stakeholder agreement and Regental approval; and 4) develop and approve how the reserves will be funded.</p> <p>Research and benchmarking efforts are already underway and will include: higher education institutions (e.g., CSU, Big 10, SUNY, etc.), industry associations (e.g., NACUBO, EAB, GFAO, etc.), as well as other industry and government entities.</p>
5	Implement our recommended budget presentation shown in figure 11 on page 40. Specifically, the Office of the President’s budget presentation to the regents should include a comparison of its proposed budget to its actual expenditures for the previous year. It should also include all its expenditures and identify changes to the discretionary and restricted reserves. The Office of the President should combine both the disclosed and undisclosed budget into one budget presentation.	8.0 Clarify UCOP budget presentation	Not Fully Implemented	April 2018	<p>The budget presentation work group has been formed and meets regularly to incorporate the State Auditor budget format as detailed in Figure 11, page 40 of the State Auditor’s audit report. Included in the FY17-18 Regents budget presentation were the following elements: (1) Incorporation of the FY16-17 forecasted actual expenditures compared with budget, (2) Detail of all expenditures including projections of fund balances, and (3) A combined comprehensive view of Permanent and One-Time spend including systemwide programs and initiatives. All of the above elements are included in the work plan.</p> <p>The work group has already begun development of improved reporting, and will provide budget to actuals on a quarterly basis to the regents. Reporting improvements are also expected to provide visibility to all expenditures and reserves. The work group has initiated a project to evaluate current financial systems including the Budget Development System to identify gaps and evaluate improved systems with robust functionality, including reporting.</p>
22	Continue to present a comprehensive budget based on the presentation in Figure 11 to the regents, the Legislature, and the public.	8.0 Clarify UCOP budget presentation	Not Fully Implemented	April 2019	<p>Implementation of this recommendation is dependent on actions taken in response to the April 2018 recommendations.</p> <p>The budget presentation work group plans to implement improved financial systems to better support on-going development and transparency of the budget presentation, and this requires replacement of the existing budget development system (BDS). Figure 11 will be used, among other best practices guidelines, to establish user requirements for a BDS system.</p>

CSA UCOP Administrative Expenditures 60-Day Responses

#	Recommendation	Work stream(s)	Recommendation Implementation Status (CSA entry options: Fully implemented, Not Fully Implemented, Will Not Implement)	Estimated Completion Date	Please describe your agency's plan for implementing the recommendation
6	Increase opportunities for campus stakeholder input in the budget development process by reconvening the campus budget committee and establishing an agreed upon charter that describes the committee's scope, role, and protocol for reviewing and providing comments on the Office of the President's annual budget.	9.0 Improve UCOP budget process	Not Fully Implemented	April 2018	<p>A budget process work group has been formed and meets regularly. In connection with this recommendation, UCOP did conduct a review of the FY17-18 budget with campus stakeholders (VCPBs) on May 5th, prior to the May Regents presentation. Moving forward, the work group is focused on (1) expanding the involvement of key stakeholders, (2) documenting processes, and (2) formalizing governance for UCOP budget development.</p> <p>The President has reconvened and expanded the scope of the UCOP budget Executive Budget Committee (EBC), and a charter is being developed to include governance of the UCOP budget. The EBC consists of campus leaders from every campus, Academic Senate representatives, and UCOP leaders, and will serve in an advisory capacity to the President. Its first meeting is being scheduled for August 2017.</p>
21	Implement the best practices for budgeting identified by the GFOA and NACUBO, including developing budget policies and procedures and formally documenting, approving, and justifying all one-time and unexpected expenditure requests.	9.0 Improve UCOP budget process	Not Fully Implemented	April 2019	<p>Implementation of this recommendation is dependent on actions taken in response to the April 2018 recommendations.</p> <p>A budget process work group has been formed and will conduct a research phase that will identify and document budgeting best-practices. This review will include leveraging sources of common best-practices like NACUBO, GFOA, and other sources. UCOP will develop a white paper to document best-practices and recommend an annual budget process from kick-off through Regents approval.</p> <p>This process will leverage all established review committees (Executive Budget Committee) and key stakeholders consistent with the recommendation to reconvene the Executive Budget Committee. Implementation of this recommendation will require that we improve process, reporting and controls for one-time spending items.</p>
32	Evaluate its budget process to ensure that it is efficient and has adequate safeguards that ensure that staff approve and justify all budget expenditures. If the Office of the President determines that its safeguards are sufficient, it should begin developing a multiyear budget plan.	9.0 Improve UCOP budget process	Not Fully Implemented	April 2020	<p>Implementation of this recommendation is dependent on actions taken in response to the April 2018 recommendations.</p> <p>A budget process work group has been formed and has begun early stages of scoping a robust budget system to replace the existing limited functionality of the current Budget Development System (BDS). In connection with the UCLA financial systems replacement project (UCOP leverages UCLA general ledger and procurement modules), the work group is reviewing budget systems at some of the campuses to evaluate process and technology. In connection with a BDS replacement, the work group will (1) evaluate current process, flows and budget controls and (2) evaluate technology and implement updated systems with new policies, procedures and controls documented in our requirements. Any UCOP investment in an updated budgeting tool will be functionality to complete multi-year budgets.</p>

CSA UCOP Administrative Expenditures 60-Day Responses

#	Recommendation	Work stream(s)	Recommendation Implementation Status (CSA entry options: Fully implemented, Not Fully Implemented, Will Not Implement)	Estimated Completion Date	Please describe your agency's plan for implementing the recommendation
33	Report to the regents on the amount of funds it reallocated to campuses as a result of implementing our recommendations. (re: budget process)	9.0 Improve UCOP budget process	Not Fully Implemented	April 2020	<p>Implementation of this recommendation is dependent on actions taken in response to the April 2018 recommendations.</p> <p>Included in research and evaluation of Best-Practices, the budget process and presentation work groups will develop a comprehensive budget check-list to be submitted annually with budgets. The work groups will include the requirement to report amounts reallocated to campuses or used to offset subsequent year assessments or other purposes as determined by the President.</p>
18	Develop and use a clear definition of systemwide initiatives and administration to ensure consistency in future budgets.	10.0 Define systemwide initiatives and establish budget targets	Not Fully Implemented	April 2018	A UCOP systemwide initiatives work group has been formed. This group includes representation from key stakeholders across a variety of functional areas within the Office of the President. The work group has met and a workplan has been developed. It has begun formulating a project scope and a work group charter. The work group will: (1) develop a baseline understanding of current initiatives and how they are defined, (2) undertake a research phase as required to understand best practices and leverage existing methodologies, (3) establish and apply clear definitions, and (4) document and develop processes to differentiate types of initiatives and use them consistently in future budgets.
19	Develop a comprehensive list of systemwide initiatives and presidential initiatives, including their purpose and actual cost that will be used in the regents' meeting previously recommended.	10.0 Define systemwide initiatives and establish budget targets	Not Fully Implemented	April 2018	A UCOP systemwide initiatives work group has been formed. This group includes representation from key stakeholders across a variety of functional areas within the Office of the President. The work group will complete a baseline review including development of a comprehensive list of systemwide and Presidential initiatives. The documentation will explain: purpose, commitment levels, and costs. This baseline will be used in the subsequent research phases to implement further recommendations. Consistent with recommendations related to budget process and presentation, these initiatives will be presented in the annual budget process.
28	Establish spending targets for systemwide initiatives and administrative costs.	10.0 Define systemwide initiatives and establish budget targets	Not Fully Implemented	April 2019	<p>Implementation of this recommendation is dependent on actions taken in response to the April 2018 recommendations.</p> <p>The systemwide initiatives work group will work with the budget process work group to develop work flow, approvals and review of initiatives in the context of annual budgets. The budget process documentation will include methodology for establishment and communication of annual budget targets expected to include targets for systemwide and Presidential initiatives. The establishment of targets and the prioritization of alternatives will include key stakeholders such as the Executive Budget Committee who will serve in an advisory capacity to the President.</p>
29	Publish the results of the review of systemwide and presidential initiatives including any funds the Office of the President anticipates reallocating to the campuses.	10.0 Define systemwide initiatives and establish budget targets	Not Fully Implemented	April 2019	<p>Implementation of this recommendation is dependent on actions taken in response to the April 2018 recommendations.</p> <p>The systemwide and Presidential initiatives work group will develop reporting to enable transparency. The work group will engage the Executive Budget Committee and develop an approach to evaluate the review of the portfolio of projects and initiatives. Governance will be installed to ensure review so that less impactful items may be discontinued. The work group will publish their results.</p>

CSA UCOP Administrative Expenditures 60-Day Responses

#	Recommendation	Work stream(s)	Recommendation Implementation Status (CSA entry options: Fully implemented, Not Fully Implemented, Will Not Implement)	Estimated Completion Date	Please describe your agency's plan for implementing the recommendation
30	Restructure budget and accounting systems to ensure the costs of the Office of the President can be clearly tracked and reported annually. Specifically, the budget and accounting systems should be able to distinguish between systemwide initiatives, presidential initiatives, and administrative costs.	10.0 Define systemwide initiatives and establish budget targets	Not Fully Implemented	April 2019	<p>Implementation of this recommendation is dependent on actions taken in response to the April 2018 recommendations.</p> <p>UCOP will review budget development tools in use at select campuses as part of the financial systems replacement project (driven by UCLA) with a goal of identifying and implementing a new budget tool. In establishing the UCOP requirements, we will explore greater use of systems to categorize Systemwide and Presidential initiatives. The requirements will also include improved budgeting, tracking and reporting on these projects to capture inception-to-date, annual and multi-year spending.</p>
40	Publicly publish its progress in meeting systemwide initiative and administrative cost targets.	10.0 Define systemwide initiatives and establish budget targets	Not Fully Implemented	April 2020	<p>Implementation of this recommendation is dependent on actions taken in response to the April 2018 recommendations.</p> <p>Upon completion of this requirement, UCOP will identify the appropriate and best way to publish reports regarding systemwide and Presidential initiatives to ensure transparency of these efforts.</p>
41	Reallocate funds from the review of systemwide and presidential initiatives, as well as any administrative cost savings, to campuses.	10.0 Define systemwide initiatives and establish budget targets	Not Fully Implemented	April 2020	<p>Implementation of this recommendation is dependent on actions taken in response to the April 2018 recommendations.</p> <p>The systemwide and Presidential initiatives work group will develop reporting to enable transparency. The work group will publish reports their results. Potential reallocations to the campuses will be included as applicable.</p>
42	Report to the regents on the amount of funds reallocated to campuses. (re: systemwide initiatives)	10.0 Define systemwide initiatives and establish budget targets	Not Fully Implemented	April 2020	<p>Implementation of this recommendation is dependent on actions taken in response to the April 2018 recommendations.</p> <p>Included in our research and evaluation of Best-Practices, UCOP will develop a comprehensive budget check-list to be submitted annually with budgets. We will include the requirement to report amounts reallocated to campuses or used for programs and areas that further support and benefit the campuses.</p>