

UNIVERSITY OF CALIFORNIA

Office of Ethics, Compliance and Audit Services

Guidelines on Audits Conducted by the California State Auditor

The California State Auditor (CSA) plays a critical role in our State in promoting the efficient and effective management of public funds and programs. To that end, the CSA has been granted authority to access documents and other information from public entities, as further detailed below. It is the policy of the University of California not only to comply with all lawful requests by representatives of the CSA, but to facilitate the efforts of the CSA in carrying out his or her mandate.

Accordingly, University employees should follow the protocols set forth below during fieldwork for an audit conducted by the CSA:

- Cooperate fully with all lawful requests from the CSA. Please take special note of California Government Code §§ 8545.2(a), (c) and 8545.6, which are set forth below.
- Provide timely, candid and complete responses to lawful inquiries from the CSA. If you have no personal knowledge related to a particular question, you should acknowledge that fact to the CSA and identify individuals within the campus that may be able to answer their inquiry.
- There are new laws that limit the kinds of discussions that can occur between campus locations and the Office of the President. Please take special note of California Education Code § 92005, which is set forth below.

Additional Information:

State law provides the following regarding access and internal communication during State Audits:

California Government Code § 8545.2.(a):

“Notwithstanding any other provision of law, the California State Auditor during regular business hours shall have access to and authority to examine and reproduce, any and all books, accounts, reports, vouchers, correspondence files, and all other records, bank accounts, and money or other property, of any agency of the state, whether created by the California Constitution or otherwise, any local governmental entity, including any city, county, and school or special district, and any publicly created entity, for any audit or investigation. Any officer or employee of any agency or entity having these records or property in his or her possession, under his or her control, or otherwise having access to them, shall permit access to, and examination and reproduction thereof, upon the request of the California State Auditor or his or her authorized representative.”

California Government Code § 8545.2(c):

“Any officer or person who fails or refuses to permit access and examination and reproduction, as required by this section, is guilty of a misdemeanor.”

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California Government Code § 8545.6:

“Any officer, employee, or person who, with intent to deceive or defraud, commits obstruction of the California State Auditor in the performance of his or her official duties relating to an audit required by statute or requested by the Joint Legislative Audit Committee shall be subject to a fine not to exceed five thousand dollars (\$5,000).”

California Education Code § 92005:

“(a) In order to ensure that accurate and unfiltered information is provided to the Legislature for purposes of making informed funding decisions, whenever a request for information relating to the security of funds of the University of California is made by the California State Auditor’s Office pursuant to this section to one or more campuses of the University of California, those campuses shall not coordinate their responses with, or seek counsel, advice, or similar contact regarding their responses from, the Office of the President of the University of California before submitting the requested information to the California State Auditor’s Office.

(b) The California State Auditor’s Office, when requesting information under this section, shall include a statement in the request that it is requesting the information pursuant to this section and that the request for information is not to be shared with the Office of the President of the University of California.”