



VICE PRESIDENT—FINANCIAL MANAGEMENT

OFFICE OF THE PRESIDENT  
1111 Franklin Street, 10<sup>th</sup> Floor  
Oakland, California 94607-5200  
March 31, 2010

Subject: OMB Circular A-133 Audit, Fiscal Year Ended June 30, 2009  
Notification to Pass-Through Entities

To Whom It May Concern:

The University of California's *Report on Audit of Financial Statements and on Federal Awards Programs in Accordance with OMB Circular A-133 for the Year Ended June 30, 2009* has been completed by the audit firm, PricewaterhouseCoopers (PwC). Pursuant to OMB Circular A-133, Section 320(e)(1) and (2), the following written notification is provided to pass-through entities:

- The *Report of Independent Auditors* on the financial statements of the University expressed an unqualified opinion.
- The *Report of Independent Auditors on Internal Controls over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards* noted no matters involving the internal control over financial reporting and its operations that were considered to be material weaknesses, and disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.
- The *Report of Independent Auditors on Compliance with Requirements Applicable to Each Major Program and on Internal Control Over Compliance in Accordance with OMB Circular A-133* reported that the University complied, in all material respect, with the requirements applicable to each of its major federal programs and noted no matters involving the internal controls over compliance and its operation that were considered to be material weaknesses.
- The auditing procedures disclosed no findings relating to awards received from pass-through entities that require the notification of the pass-through entities by OMB Circular A-133 except for the following:

Finding 09-04 pertaining only to funds received from the California Student Aid Commission (CSAC) for the Robert C. Byrd Honors Scholarship Program, CFDA # 84.185, N/A - no federal award number, fiscal 2008-2009. The University has separately notified the CSAC of the audit finding and its corrective action plan.

Additional information about the UC's audit report is available online through the Federal Audit Clearinghouse at: <http://harvester.census.gov/sac/>, under organization name "UNIVERSITY OF CALIFORNIA." The complete audit report can also be viewed at: <http://www.universityofcalifornia.edu/finreports/index.php?file=a133/2009report.pdf>.

If you have any questions regarding this notification, please contact me at 510-987-9842 or at [jorge.ohy@ucop.edu](mailto:jorge.ohy@ucop.edu).

A handwritten signature in blue ink, appearing to be "JOHY".

Jorge Ohy  
Manager  
Costing Policy & Analysis