

UNIVERSITY OF CALIFORNIA

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SANTA BARBARA • SANTA CRUZ

OFFICE OF THE EXECUTIVE VICE PRESIDENT –
ASSOCIATE VICE PRESIDENT, SYSTEMWIDE CONTROLLER

OFFICE OF THE PRESIDENT
1111 Franklin Street, 6th Floor
Oakland, California 94607-5200

June 30, 2022

Subject: Audit under Uniform Guidance Subpart F, Fiscal Year Ended June 30, 2021

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 Uniform Guidance for the Year Ended June 30, 2021* has been completed by the audit firm, PricewaterhouseCoopers (PwC). The following provides to pass-through entities information regarding the results of the University's 2021 audit:

- The *Report of Independent Auditors* on the financial statements of the University expressed an unmodified 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 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 for Each Major Federal Program; on Internal Control Over Compliance; and on Schedule of Expenditures of Federal Award* as required by OMB Uniform Guidance 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 that were considered to be material weaknesses.
- The auditing procedures disclosed one finding related to financial reporting and three federal award findings required to be reported in accordance with the Uniform Guidance and which are described in the report in the Schedule of Findings and Questioned Costs as items 2021-001, 2021-002, 2021-003, and 2021-004. However, the opinion on each major federal program was not modified with respect to these matters.
- Pass-through entities were affected by the findings at the locations listed below. Please address any requests to the contacts provided.
 - *2021-002 - Subrecipient Monitoring*
 - UC San Diego – Deston Halverson (858-534-6116)
 - UC Irvine – Beata Najman (949-824-0265)
 - *2021-003 – Suspension and debarment*
 - UC Davis – James Ringo (530-752-8140)
 - UC Los Angeles – Yoon Lee (340-794-0375)
 - UC Irvine – Beata Najman (949-824-0265)
 - *2021-004 – Cash management*
 - UC Los Angeles – Yoon Lee (340-794-0375)

A copy of the complete audit report can also be retrieved from: <http://www.ucop.edu/financial-accounting/financial-reports/a-133-audit-reports.html> or visit our webpage at <http://ucop.edu/financial-accounting/resources/content/uc-single-audit-faq.html>.

If you have any questions regarding this notification, please contact me at barbara.cevallos@ucop.edu.

DocuSigned by:

Barbara Cevallos

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Barbara B. Cevallos

Associate Vice President and Systemwide Controller