



OFFICE OF THE ASSOCIATE VICE PRESIDENT—
SYSTEMWIDE CONTROLLER

OFFICE OF THE PRESIDENT
1111 Franklin Street, 7th Floor
Oakland, California 94607-5200

March 18, 2024

Subject: Audit under Uniform Guidance Subpart F, Fiscal Year Ended June 30, 2023

To Whom It May Concern:


The University of California's (UC) Report on *Audit of Financial Statements and on Federal Awards Programs in Accordance with OMB Uniform Guidance for the Year Ended June 30, 2023*, has been completed by the audit firm, PricewaterhouseCoopers (PwC). The following provides to the pass-through entities information regarding the results of the University's FY 2023 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 internal controls 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. However, one significant deficiency in internal control was identified and is described in the Schedule of Findings and Questioned Costs as item 2023-001.
- The *Report of Independent Auditors on Compliance for Each Major Federal Program; on Internal Control Over Compliance; and on Schedule of Expenditures of Federal Awards* 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 internal controls over compliance that were considered to be material weaknesses. However, two deficiencies in internal control over compliance, items 2023-005 and 2023-006, were identified and considered to be significant deficiencies.
- The auditing procedures disclosed one finding related to financial reporting and five federal award findings required to be reported in accordance with the Uniform Guidance which are described in the report in the Schedule of Findings and Questioned Costs. However, the opinion on each major federal program was not modified with respect to these matters.
- Pass-through entities were affected by one finding at the locations listed below. Please address any requests to the contacts provided.

- 2023-003 – *Equipment and Real Property Management*
 - UC San Francisco: Shannon Turner at shannon.Turner@ucsf.edu
 - UC Berkeley: Michael Riley at mriley5@berkeley.edu
 - UC Los Angeles: Selina Martin at selinamartin@finance.ucla.edu

Additional information about the UC’s audit report is available online through the Federal Audit Clearinghouse website at: <https://harvester.census.gov/facdissem/SearchA133.aspx>, under organization name “UNIVERSITY OF CALIFORNIA.” A copy of the complete audit report can also be retrieved from: <https://www.ucop.edu/uc-controller/financial-reports/a-133-audit-reports.html> or visit our webpage at <https://www.ucop.edu/uc-controller/units/costing-policy-and-analysis/index.html>.

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

Sincerely,
DocuSigned by:

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Barbara Cevallos
Associate Vice President and Systemwide Controller
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