

July 19, 2024

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**Subject:        *Equity in Mental Health Funding  
Report 2024-09***

The final report for *Equity in Mental Health Funding, Report 2004-09*, is attached. We would like to thank all members of the department for their cooperation and assistance during the review.

Because we were able to reach agreement regarding management action plans in response to the audit recommendations, a formal response to the report is not requested. The findings included in this report will be added to our follow-up system. We will contact you at the appropriate time to evaluate the status of the management action plans.

UC wide policy requires that all draft reports be destroyed after the final report is issued. We also request that draft reports not be photocopied or otherwise redistributed.

Christa Perkins  
Director  
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Attachment

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# UC San Diego

## AUDIT & MANAGEMENT ADVISORY SERVICES

Equity in Mental Health Funding  
Report No. 2024-09  
July 2024

### FINAL REPORT

**Performed By:**

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ATTACHMENT A – EMH Funded Programs at UCSD

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## I. EXECUTIVE SUMMARY

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Audit & Management Advisory Services (AMAS) has completed a review of Equity in Mental Health Funding as part of the approved audit plan for Fiscal Year (FY) 2023-24. The objective of our review was to determine whether internal controls and processes for the distribution, expenditure, and oversight spending of mental health and wellbeing funding are effective and consistent with program requirements and University policies and procedures.

Based on our review, we concluded that internal controls and processes for the distribution, expenditure, and oversight spending of mental health and wellbeing funding needed improvement to provide effective oversight and compliance with program requirements and University policies and procedures. Leadership has begun to implement improvements; however, additional opportunities for improvement were identified within Equity in Mental Health (EMH) award management and expenditures.

The EMH Funding Plan contains certain Funding Requirements, which were in various stages of implementation at the time of our review. Although the University of California, San Diego (UCSD) has been ensuring that EMH requirements are achieved in several areas, some requirements still need to be implemented or enhanced. These areas include periodic monitoring of the overall EMH funding plan via established metrics and measures, and monitoring allocations and expenditures (as an indicator of the implementation status).

We noted that EMH funded programs have been implemented to differing degrees, with full implementation of the programs still in development. Further assurance of the usage of EMH funding may be provided by establishing and assessing program measures per the program requirements. Many of these measures were identified by UCSD in the UCSD *UC Equity in Mental Health Spending Plan Template 2023-24, due January 15, 2024* report submitted to the University of California, Office of the President (UCOP) for most of the programs that were established. However, some measures have yet to be identified for all established and developed programs. As of December 31, 2023, a combined EMH fund balance from 2019 and 2021 Budget Acts was \$5,644,477. These projects had a beginning balance of \$711,217 prior to initial allocations of 2021 EMH funds, indicating that implementation of EMH funded programs is still in development.

Annual EMH funding has been provided in accordance with the 2019, 2021, and 2023 Budget Acts. Allocations have been distributed inconsistently by the Campus to receiving departments' financial projects from year to year, while expenditures have been recorded within financial projects consistent with the UCSD EMH proposal. However, without alignment of the allocations and expenditures, and delineation between tiers for split funded programs, program oversight and reporting to UCOP is hindered.

We have been advised by the Campus Budget Office (CBO) that the FY 23-24 2019 and 2021 EMH programs have been underfunded by \$110,000. These reductions in funding may preclude the intended support for these EMH funded programs. We also noted a limited number of expenditures on EMH program funds that did not appear related to the 2021 EMH program or funding period or were precluded by policy.

Management Action Plans to address our findings are summarized below:

**A. EMH Funding Plan Requirements**

1. The Chief Wellbeing Officer has expanded the Taskforce to include all specified membership in the EMH Funding Plan 2021-2025 Funding Requirements.
2. The Chief Wellbeing Officer is utilizing the Taskforce to periodically assess that evidence-based programs are fully implemented and utilize allocations to spend as one factor for this assessment.
3. The Chief Wellbeing Officer will confirm that reporting of EMH funded programs have established goals, expected outcomes or impact, and metrics to periodically assess implementation of evidence-based programs.

**B. EMH Spending Plan Compliance**

1. Department leadership receiving EMH funds will confirm that financial projects and/or tasks are established to identify allocations and expenditures in accordance with the UCSD EMH Spending Plan and the *UC EMH Funding Plan 2021-2025*.
2. Student Health and Wellbeing (SHWB) leadership will coordinate with the CBO to resolve any EMH underfunding and/or communicate and coordinate with EMH fund recipients on any necessary adjustments.
3. SHWB will coordinate with CBO to confirm that Vice Chancellor contribution to EMH has been performed and/or evidence of future contributions can be supported.

**C. EMH Expenditures**

1. SHWB leadership will confirm whether 2019 EMH funding may be used for mental health tier I costs in the year prior to the 2021 EMH funding, review expenditures before the 2021 EMH funding, and transfer funds to the appropriate project.
2. Leadership for the departments with gift card purchases will transfer those expenditures to appropriate non-state funding sources and coordinate with the Director of Student Health and Wellbeing at UCOP and/or Counsel to develop processes for meeting the EMH funding program objective without creating gifts to students.

Observations and related management action plans are described in greater detail in section V. of this report.

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## II. BACKGROUND

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Audit & Management Advisory Services (AMAS) has completed a review of Equity in Mental Health Funding as part of the approved audit plan for Fiscal Year (FY) 2023-24. This report summarizes the results of our review.

Student mental health and well-being is an ongoing and urgent issue for higher education. Proposition 63, the Mental Health Services Act, was passed by California voters in November of 2004 to address mental health issues in the State, and a Student Mental Health Initiative was created to temporarily support suicide awareness and prevention, and cultural competency training for the University of California (UC) student health providers.

In the subsequent three years, the Regents approved increases in Student Services Fees (SSF); however, this funding experienced a significant cut in the national 2009 economic downturn. In 2014, the Regents approved a Long Term Stability Plan for Tuition and Financial Aid (LTSPTFA) and implemented it in 2015 through SSF increases that included funding for direct service mental health provider staffing to levels recommended by nationally recognized guidelines. In FY 2018-2019, SSF increases were suspended using one-time General Fund support. For 2019-2020, the Regents State budget included \$5.3 million in ongoing funds for UC Student Mental Health, defined in this report as 2019 Equity in Mental Health (EMH)<sup>1</sup> funds. The EMH Budget Act of 2019 provides the University of California, San Diego (UCSD) with annual funding of \$712,000.

According to the *University of California, Graduate, Undergraduate and Equity Affairs, Equity in Mental Health Spending Plan: Equity in Mental Health Funding Plan 2021-2025*, the Budget Act of 2021 (California Assembly Bill 128) includes \$15 million in ongoing funds to address student mental health needs at UC. These funds are identified in this report as 2021 EMH funds. Additional EMH funds were also specified in 2023. The 2019, 2021, and 2023 EMH funds are ongoing annual core funding distributions to UC campuses.

A 2021 EMH fund spending plan has been developed as a strategic initiative to provide all UC students with unencumbered access to services, supports, and resources. Three priority funding categories (tiers) have been identified by the University to meet the goals and objectives of the Equity in Mental Health Funding Initiative:

- Holistic Treatment and Recovery Support (Tier I) - Campuses received funding in proportion to the total population of the student body. These funds are designated for developing services and support that meet students' needs and increase their access to care.
- Early Intervention and Collaborative wellbeing Programs (Tier II) - Campuses received funding based on a weighted equity index. This funding supports underrepresented student groups in collaborative work with on- and off-campus partners to provide unencumbered access to services and support.
- Universal Prevention Strategies (Tier III) - Campuses received funding based on an equal distribution to develop universal prevention programming. The goal of these funds is to

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<sup>1</sup> For the purposes of this report, EMH refers to programs, funding, reporting, and meetings related to EMH funding as part of the 2019, 2021, and/or 2023 Budget Acts.

support healthy campus environments and promote primary prevention strategies that support healthy behaviors.

According to the *Equity in Mental Health Funding Plan 2021-2025*, “[t]he aim is to expand [funding to address student mental health needs] from offering traditional [Tier I] services to addressing equity gaps for [the] most underserved students.” The University previously received funding dedicated to mental health resources, primarily funding Tier I programs.

The *Equity in Mental Health Spending Plan, due November 19, 2021* (2021 EMH funds), states that funds “can be used toward staffing, new services, expanded services and operational costs to support equity-focused areas. Examples of equity-focused areas include, but are not limited to:

- Students with adverse childhood experiences (ACEs) or any trauma within their lifetime,
- Students in recovery from substance use disorders or other addictive behaviors,
- Students with concurrent behavioral health disorders,
- Mental health initiatives geared to underserved student populations, including but not limited to low-income, [Lesbian, Gay, Bisexual, Transgender (LGBT+)], community college transfer, parenting, undocumented, military-affiliated, and current/former foster students, as well as students affected by their own or a family member’s experience with incarceration,
- Startup costs for collaborative campus safety efforts to reduce first-episode psychosis and crisis intervention,
- Universal assistive technologies that improve access to care, services and supports, and/or
- Prevention programs aimed to reduce high risk behaviors and promote healthy behaviors.

Table 1 below summarizes UC EMH 2021-2025 Funding Plan requirements.

**Table 1: UC EMH 2021-2025 Funding Plan Requirements**

<b>Funding Requirements</b>
Each campus must designate a Chief Wellbeing officer who will be the primary point of contact to oversee implementation of equity-in-mental-health funds, as well as assessment and reporting of all campus efforts. This position should be filled by an individual with the ability to work using an equity lens; an understanding of intersectional identities and related unique issues; and the ability to work collaboratively with key stakeholders on campus policy, procedures, quality improvement and implementation of evidence-based programs, practices and support. The Chief Wellbeing officer will work closely with campus leadership to identify campus priorities and to report progress on campus efforts.
Campuses will be required to have a Wellbeing committee or taskforce (Taskforce), chaired by the designated Chief Wellbeing Officer, who is responsible for convening a wide group of stakeholders, including but not limited to members of the following areas: recreation wellness; equity, diversity and inclusion; counseling; crisis advocacy; student health; health promotion; basic needs; housing; campus safety and student leadership. The Taskforce will assist with setting campus priorities that consider disparities in access to services and support, implementing annual surveys and assessments and reporting campus outcomes to the University of California, Office of the President (UCOP). Campus teams must hold a minimum of three Taskforce meetings per academic year (e.g., fall, winter, spring).
Reporting requirements: Campus teams will submit an annual report to UCOP on the status of their campus activities. The deadline for the campus reports is July 30, 2022.
Each campus Taskforce must attend quarterly virtual systemwide meetings (90 Minutes): Fall: October 2021 (Virtual), Winter: January 2022 (Virtual), and Spring: April 2022 (Virtual)
Each campus must plan a campuswide stigma-reduction campaign.
All campuses must participate in the annual Systemwide Mental Health and Wellbeing Action Day.

The UCSD portion of the UC Budget Act of 2021 EMH funding 2021-2025 is \$1,661,000 and was allocated across four different units and ten programs, each focusing on support needs related to mental health issues facing UCSD students. Initially, the majority of funding (69 %) was allocated to programs under SHWB, with remaining allocations to Student Affairs (SA) (27 %); Equity, Diversity, & Inclusion (EDI) (2%); and Campus Advocacy, Resources, and Education at the Sexual Assault Resource Center (CARE at SARC) (approximately 1%). A summary of the funding allocations and programs supported is shown in Table 2.

**Table 2 - UC Budget Act of 2021 EMH funding 2021-2025**

Funding Services/ Tier	SHWB	Student Affairs	EDI	CARE at SARC	2021 Totals
<b>Tier I</b>					
Triton Core (PERT)	\$141,792.17				
STRIDE (LGBT+)	\$37,402.61				
CAPS	\$324,805.22				
Case Manager	\$125,000.00				
Student Support				\$10,000.00	
EDI Trainings			\$40,000.00		
<b>Tier I Funding</b>	<b>\$629,000.00</b>		<b>\$40,000.00</b>	<b>\$10,000.00</b>	<b>\$679,000.00</b>
<b>Tier II</b>					
Triton Core (PERT)	\$458,207.83				
STRIDE (LGBT+ or Gender Affirming Care)	\$73,792.17				
<b>Tier II Funding</b>	<b>\$532,000.00</b>				<b>\$532,000.00</b>
<b>Tier III</b>					
TogetherAll (Triton PALS)		\$ 5,000.00			
Triton2Triton (Triton PALS)		\$445,000.00			
<b>Tier III Funding</b>		<b>\$450,000.00</b>			<b>\$450,000.00</b>
<b>Total EMH Funding</b>	<b>\$1,161,000.00</b>	<b>\$450,000.00</b>	<b>\$40,000.00</b>	<b>\$10,000.00</b>	<b>\$1,661,000.00</b>

Of the SHWB spending plan for 2021 EMH funding, 54% was for Tier I programs, and 46% was for Tier II programs. The spending plan for Student Affairs funding was for Tier III programs, and EDI and CARE at SARC funding were Tier I programs. Additional information about UCSD EMH Funded Programs can be found in **Attachment A**.

Additional information on the UC Student Health and Wellbeing Program is available at the UC [Student Mental Health & Wellbeing](#) website.

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### III. AUDIT OBJECTIVE, SCOPE, AND PROCEDURES

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The objective of our review was to determine whether internal controls and processes for the distribution, expenditure, and oversight spending of mental health and wellbeing funding are effective and consistent with program requirements and University policies and procedures.

In order to achieve our objective, we performed the following:



- Interviewed:
  - The Chief Wellbeing Officer;
  - The Director of Student Affairs, Resource Management;
  - The Director of Student Affairs, Case Management Services;
  - Director of Campus Advocacy, Resources, and Education at the Sexual Assault Resource Center; and
  - Key personnel within:
    - Student Health and Wellbeing;
    - Equity, Diversity, and Inclusion; and
    - The Campus Budget Office;
- Reviewed:
  - Information on EMH funded programs; and
  - University policy: University of California – *Policy G-42: Gifts Presented to Non-Employees on Behalf of the University*.
- Evaluated:
  - *UCSD Legislative Report: Equity in Mental Health FY 2022-2023, due November 1, 2023* information;
  - *UCSD UC Equity in Mental Health Spending Plan 2023-24, due January 15, 2024* information;
  - EMH allocations as of July 1, 2021 through December 31, 2023;
  - EMH FY 2024 as of December 31, 2023 expenditures and fund balance;
  - A sample of EMH transactions for compliance with 2021 EMH Funding Plan and restrictions and the *UCSD Equity in Mental Health Spending Plan, due November 19, 2021*; and
  - UCSD compliance with the *University of California Equity in Mental Health Funding Plan 2021-2025* and the *UCSD Equity in Mental Health Spending Plan, due November 19, 2021*;

Although EMH funds include UC allocations from the 2019 Budget Act (2019 EMH funding), our review focused on evaluating the 2021 – 2025 EMH funding (2021 EMH funding), and a detailed review of 2019 EMH funding and compliance was not included in the scope of this review. The 2023 Budget Act (2023 EMH funding) had not been allocated at the time of our review.

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## IV. CONCLUSION

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Based on our review, we concluded that internal controls and processes for the distribution, expenditure, and oversight spending of mental health and wellbeing funding needed improvement to provide effective oversight and compliance with program requirements and University policies and procedures. Leadership has begun to implement improvements; however, additional opportunities for improvement were identified within EMH award management and expenditures.

The EMH Funding Plan contains certain Funding Requirements, which were in various stages of implementation at the time of our review. Although UCSD has been ensuring that EMH requirements are achieved in several areas, some requirements still need to be implemented or enhanced. These areas include periodic monitoring of the overall EMH funding plan via established metrics and measures, and monitoring allocations and expenditures (as an indicator of the implementation status).

We noted that EMH funded programs have been implemented to differing degrees, with full implementation of the programs still in development. Further assurance of the usage of EMH funding may be provided by establishing and assessing program measures per the program requirements. Many of these measures were identified by UCSD in the UCSD *UC Equity in Mental Health Spending Plan Template 2023-24, due January 15, 2024* report submitted to UCOP for most of the programs that were established. However, some measures have yet to be identified for all established and developed programs. As of December 31, 2023, a combined EMH fund balance from 2019 and 2021 Budget Acts was \$5,644,477. These projects had a beginning balance of \$711,217 prior to initial allocations of 2021 EMH funds, indicating that implementation of EMH funded programs is still in development.

Annual EMH funding has been provided in accordance with the 2019, 2021, and 2023 Budget Acts. Allocations have been distributed inconsistently by the Campus to receiving departments' financial projects from year to year, while expenditures have been recorded within financial projects consistent with the UCSD EMH proposal. However, without alignment of the allocations and expenditures, and delineation between tiers for split funded programs, program oversight and reporting to UCOP is hindered.

We have been advised by the Campus Budget Office (CBO) that the FY 23-24 2019 and 2021 EMH programs have been underfunded by \$110,000. These reductions in funding may preclude the intended support for these EMH funded programs. We also noted a limited number of expenditures on EMH program funds that did not appear related to the 2021 EMH program or funding period or were precluded by policy. These opportunities for improvement are discussed further in the balance of this report.

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## V. OBSERVATIONS REQUIRING MANAGEMENT ACTION

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<b>A.</b>	<b>EMH Funding Plan Requirements</b>
Oversight for many EMH funding requirements was recently initiated and required additional development to assure full compliance. Periodic assessment of the overall EMH funding requirements and program implementation has previously been limited to UCOP reporting activities.	
<b>Risk Statement/Effect</b>	
Budget Act funds are provided by the State Budget; non-compliance with funding expectations and requirements may place these funds at risk within future State Budget negotiations.	
<b>Management Action Plans</b>	
A.1	The Chief Wellbeing Officer has expanded the Taskforce to include all specified membership in the EMH Funding Plan 2021-2025 Funding Requirements.
A.2	The Chief Wellbeing Officer is utilizing the Taskforce to periodically assess that evidence-based programs are fully implemented and utilize allocations to spend as one factor for this assessment.

A.3	The Chief Wellbeing Officer will confirm that reporting of EMH funded programs have established goals, expected outcomes or impact, and metrics to periodically assess implementation of evidence-based programs.
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## A. EMH Funding Plan Requirements – Detailed Discussion

Due to staffing transitions for the EMH funding from announcement to allocations, the Chief Wellbeing Officer recently became aware of the specific EMH funding requirements and has been evaluating compliance with the EMH funding requirements and has taken steps to confirm requirements have been implemented.

Although UCSD has been ensuring that most EMH requirements are achieved, the following opportunities to improve compliance were noted.

**Chief Well-Being Officer** - Each campus must designate a Chief Wellbeing Officer who will be the primary point of contact to oversee implementation of equity-in-mental-health funds, as well as assessment and reporting of all campus efforts. The Chief Wellbeing Officer has transitioned several times over the last two years. The current Chief Wellbeing Officer took over the EMH Chief Wellbeing Officer role in April 2023, as an Interim Executive Director of Student Health and Well-being. A new Executive Director of Student Health and Well-being was appointed as of January 2024, who indicated that the former interim Executive Director of Student Health and Well-being will continue with the responsibilities of the Chief Wellbeing Officer. The Chief Wellbeing Officer has been confirming that all EMH funding requirements are being implemented.

The Chief Wellbeing Officer oversight is performed via annual UCOP reporting activities, and departments with EMH-funded programs oversee the funds they receive. As of December 31, 2023, a combined EMH fund balance from the 2019 and 2021 Budget Acts was \$5,644,477. These projects had a beginning balance of \$711,217 prior to the initial allocations of 2021 EMH funds, indicating that implementation of EMH funded programs is still in development. In the assessment of campus efforts, monitoring allocations to expenditures can be an indicator of the status of program implementation and the Taskforce has begun to include fund balances in its review of the status of EMH programs.

**Well-Being Committee or Taskforce** - Campuses are required to have a well-being committee or Taskforce, chaired by the designated Chief Wellbeing officer, who is responsible for convening a wide group of specified stakeholders. A Taskforce was officially convened in February 2024 and is led by the Chief Wellbeing Officer, and the Taskforce has been expanded to include all members specified in the EMH Funding Plan 2021-2025 Funding Requirements.

**Reporting Requirements** - The campus has reporting requirements that teams submit an annual report to UCOP on the status of their campus activities. The deadline for the campus reports was July 30, 2022. UCSD prepared and submitted two reports to UCOP in FY 2023-2024. UCOP has recently issued a letter confirming ongoing annual reporting.

Within the *UC Equity in Mental Health Spending Plan Template 2023-24, due January 15, 2024*, goals, expected outcomes or impact, and metrics used to measure them were established for most EMH funded programs as part of the reporting. For example, a goal was established that 10% of students

would access the Triton2Triton service, which will be measured through the utilization data of the service for the number of unique students served and the total number of encounters. For the Triton Core program, a goal was established that Triton Core staff would successfully de-escalate crises and avert emergency department (ED) transport by 30%, which will be measured by comparing monthly ED transport by UCSD police pre-Triton Core to post-Triton Core implementation. However, these measures have not been established for all programs to date. These measures may be used to assist in EMH program requirements for quality improvement and implementation of evidence-based programs.

**Systemwide Meetings** - Each campus Taskforce was required to attend quarterly virtual systemwide meetings (90 Minutes): Fall: October 2021 (Virtual), Winter: January 2022 (Virtual), and Spring: April 2022 (Virtual). We have been advised that members on the current Taskforce attended a retreat in 2023, and some members currently on the Taskforce have been attending Equity and Mental Health related meetings. The Chief Wellbeing Officer has clarified with UCOP which meetings the Taskforce should be attending, and will notify the Taskforce of the meetings that meet these requirements.

**Campuswide Stigma-Reduction Campaign** - Each campus must plan a campuswide stigma-reduction campaign. The Chief Wellbeing Officer has clarified with UCOP the composition requirements of the Stigma-Reduction Campaign and coordinated with the Taskforce to confirm that UCSD has implemented these requirements.

**Systemwide Mental Health and Well-being Action Day** - All campuses must participate in the annual Systemwide Mental Health and Well-being Action Day. The Chief Wellbeing Officer has clarified with UCOP that the most recent "Well-being Action Day" was the Student Well-being Leadership Summit in which UCSD participated.

<b>B.</b>	<b>EMH Spending Plan Compliance</b>
The financial structure for EMH funds is not aligned to support reporting to UCOP and oversight of specific programs and tiers of funding.	
<b>Risk Statement/Effect</b>	
Comingling EMH Budget Act funding allocations and expenditures within financial projects limits the ability of UCSD leadership to confirm compliance and provide comprehensive oversight with the UCSD EMH Spending Plan and the <i>UC EMH Funding Plan 2021-2025</i> , including facilitating required UCOP reporting.	
<b>Management Action Plans</b>	
B.1	Department leadership receiving EMH funds will confirm that financial projects and/or tasks are established to identify allocations and expenditures in accordance with the UCSD EMH Spending Plan and the <i>UC EMH Funding Plan 2021-2025</i> .
B.2	SHWB leadership will coordinate with the CBO to resolve any EMH underfunding and/or communicate and coordinate with EMH fund recipients on any necessary adjustments.
B.3	SHWB will coordinate with CBO to confirm that Vice Chancellor contribution to EMH has been performed and/or evidence of future contributions can be supported.

## B. EMH Spending Plan Compliance – Detailed Discussion

### EMH Financial Structure

The UC EMH spending plan funding has been provided in 2019, 2021, and 2023 Budget Act recurring allocations and included tiers of funding to meet funding goals and objectives. The three tiers of funding established are to provide for all UC students to have unencumbered access to services, support, and resources, include; Holistic Treatment and Recovery Support (Tier I); Early Intervention and Collaborative Wellbeing Programs (Tier II); and Universal Prevention Strategies (Tier III).

Each Budget Act year of EMH funding (e.g., 2019, 2021, 2023) is an ongoing commitment for annual program contributions. The funding for the 2019 EMH funds is \$712,000 per year, and funding for the 2021 EMH funds is \$1,661,000 per year, totaling \$2,373,000 in FY 2022 and FY 2023<sup>2</sup>. FY 2022 and FY 2023 EMH fundings were allocated as shown in Table 3 below.

**Table 3: FY 2022 and FY 2023 EMH funding Allocations**

Unit	Project	FY 2022	FY 2023
SHWB	2001381	\$1,486,000	\$(50,000)
SHWB	2019799	\$712,000	\$1,450,582
SHWB	2028417		\$221,811
SHWB	2024290		\$132,926
<b>SHWB Total</b>		<b>\$2,198,000</b>	<b>\$1,755,319</b>
CMS	2023679	\$125,000	\$(125,000)
SA	2028507		\$450,000
SA	2028836		\$250,000
EDI	2024319	\$40,000	\$40,000
SARC	2024186	\$10,000	\$10,000
<b>Total</b>		<b>\$2,373,000</b>	<b>\$2,380,319<sup>2</sup></b>

We noted that a consistent financial structure had not been established and/or utilized to correspond to the EMH Budget Act year and tier of funding, and allocations were distributed inconsistently to receiving departments' financial projects from year to year. Allocations are performed based on spending plans provided to the CBO.

In FY 2022, the allocation was distributed to financial projects as established for each year of EMH funding. In subsequent years, the 2019 and 2021 Budget Act allocations were commingled within some projects and did not include delineations for tiers of funding. EMH expenditures were recorded within financial projects consistent with the UCSD spending plans; however, there was no delineation with funding tiers for split funded programs. For example, Triton CORE has an overall EMH budget of \$600,000 and is split funded as \$141,792 in Tier I funds and \$458,208 in Tier II funds. However, the full allocation and all expenditures were not recorded within distinct financial projects and/or tasks based on established funding tiers and funding sources (i.e., 2019 and 2021 Budget Acts). This approach of reporting expenditures restricts comprehensive oversight of EMH funded programs per the EMH proposal, and the ability to facilitate required UCOP reporting.

<sup>2</sup> This difference is a result of escalations in funding that should not have been allocated as these EMH funds are static.

### EMH Allocations

As part of our review, we evaluated the 2019 and 2021 EMH funding for FY 2023-2024, as of December 31, 2023, and EMH allocations and expenditures to the UCSD EMH Spending Plan to validate EMH reporting to UCOP. However, we could not isolate allocations by EMH Budget Act year based on the current financial structure.

As part of those efforts, we reached out to the CBO for assistance with these allocations. We have been advised by the CBO the 2019 and 2021 EMH funding for FY 2023-2024 has been underfunded by \$110,000 as of December 31, 2023. The CBO stated that variances were due to budgeting tool amounts entered by departments, adjustments per inflation models, and compensation related adjustments on the Core fund from the state. Underfunding the EMH allocation may result in overspending, requiring a deficit to be funded.

The UCSD spending plans submitted to UCOP for the 2021 EMH funding also included UCSD Vice Chancellor Student Affairs (VCSA) commitments of \$50,000 and \$7,000 and an additional \$7,000 from SHWB. VCSA provided documentation confirming funds have been allocated to support the EMH student program. SHWB also indicated that they have met the contribution, but we have not been able to obtain documentation to confirm that the commitment has been allocated to support EMH funded programs.

<b>C.</b>	<b>EMH Expenditures</b>
In our sample of expenditures, five transactions totaling \$13,270 were not related to the funding period or the proposed services for the 2021 EMH funding, and two purchases totaling \$256 for student gift cards for students were precluded by University policy.	
<b>Risk Statement/Effect</b>	
Non-compliance with program funding requirements increases the risk that funds are not used for intended purposes, which may impact future State funding.	
<b>Management Action Plans</b>	
C.1	SHWB leadership will confirm whether 2019 EMH funding may be used for mental health tier I costs in the year prior to the 2021 EMH funding, review expenditures before the 2021 EMH funding, and transfer funds to the appropriate project.
C.2	Leadership for the departments with gift card purchases will transfer those expenditures to appropriate non-state funding sources and coordinate with the Director of Student Health and Wellbeing at UCOP and/or Counsel to develop processes for meeting the EMH funding program objective without creating gifts to students.

### **C. EMH Expenditures – Detailed Discussion**

As part of the *UC EMH Funding Plan 2021-2025*, UC provided additional guidance regarding the use of EMH funding, which includes:

- Campus leadership and budget/planning offices determine the current resource allocations based on the recommended equity in mental health framework and have local control over the programs, services, and resources that are developed with the EMH tiers;
- EMH funds may not be used to offset any existing funds from other funding sources;
- Campuses are encouraged to fully expend funds annually; and
- Funds do not include an escalator for added costs such as salary and merit increases, increased enrollment, inflation, etc.

The 2021 EMH funds were received and allocated to Fund 19986 beginning in FY 2022. From July 1, 2020 to October 31, 2023, there were 2,500 expenditures across all programs receiving funds, which totaled approximately \$960,000. We evaluated a sample of 29 transactions totaling \$121,483 (approximately 13%). We determined five SHWB transactions (21% of all transactions), totaling \$13,270 (11%), were not related to the funding period or the proposed 2021 EMH funded programs as follows:

- Two transactions totaling \$748 were related to gifts to a group of postdoctoral scholars prior to the 2021 EMH funding years;
- Two SHWB additional transactions totaling \$2,839 were salaries prior to the 2021 EMH funding years; and
- One SHWB transaction of \$9,647 was for FY 2022 UCSD's third year license of a vendor application, iFlourish. The iFlourish program utilizing this application was listed on the *UCSD Legislative Report: Equity in Mental Health FY 2022-23, due November 1, 2023* as a prevention program or service not funded by EMH dollars in 2022-23.

We were advised that prior to the 2021 EMH funding, there was a Mental Health Initiative that was not funded in the fifth year as anticipated, and funding was moved around to cover costs. The 2019 EMH 2019 funding was intended to support these costs. Therefore, these funds may relate to that prior funding.

In addition to the costs discussed above, we noted two additional gift card transactions prohibited by policy. University policy (G-42) prohibits State funded gift expenditures except for a gift awarded to a student for an academic achievement. Two EMH transactions sampled totaling \$256 were for the purchase of gift cards directly related to EMH funded programs and their purpose; however, gift cards provided to students are considered gifts. UCSD has been implementing EMH funded programs and did not realize these costs would be subject to UC policy restrictions.

### UCSD EMH Funded Programs – Attachment A

#### Campus Advocacy, Resources, and Education at the Sexual Assault Resource Center (CARE at SARC) –

CARE at SARC is an independent, confidential campus resource for individuals impacted by sexual assault, relationship violence, and stalking. CARE at SARC also provides comprehensive prevention education and training for UC San Diego students, staff, faculty, organizations, and departments. CARE at SARC provides free and confidential services for students, staff, and faculty who are survivors, or those supporting survivors. CARE at SARC serves as the primary point of contact for victims and survivors who need advocacy, support services and/or assistance with reporting options.

Counseling and Psychological Services (CAPS) – CAPS provides counseling, workshops, and community forums for UCSD students. They also provide outreach programs and consultation services to the campus community. CAPS is committed to promoting student mental health and well-being at an individual and organizational level and preserving and sustaining an environment conducive to growth and lifelong learning.

Equity, Diversity, & Inclusion (EDI) – The Office of the Vice Chancellor for EDI, in collaboration with the Faculty and Staff Assistance Program (FSAP), has established an Equity in Mental Health Series as part of a new quarterly series for the 2023-+24 academic year. This series focuses on education, tools, and strategies to empower our campus community to support our health and well-being and to thrive at UCSD.

Services for Trans, Intersex, and Gender Diverse Experiences (STRIDE) – The STRIDE program provides dedicated, knowledgeable, and supportive staff for students who need to interact with multiple providers within the medical and mental health spaces. STRIDE provides non-clinical care and services to students in distress who need resources, such as basic needs, academic support, and other services. STRIDE also provides brief gender identity counseling, case management support, bi-annual events providing centralized access to resources, education of services across campus, a gender-affirming/euphoria room that provides students with affirming clothing and accessories, facilitation of weekly treatment groups, and increasing accessibility of affirming prosthetics and tools.

Student Affairs Case Management Services (SACM) – SACM creates a culture of care via inclusive, comprehensive support services that empower UC San Diego students to address all aspects of their health and well-being. In collaboration with University and community partners, SACM triages and addresses student distress that interferes with their learning, development, or success – by ensuring that identified students are connected to appropriate resources.

Togetherall: Mental Health Community – Togetherall is a peer-to-peer mental health support community, which is available online, 24/7, for students to express themselves freely and openly anonymously. Licensed and registered mental health practitioners, called Wall Guides, monitor the community to confirm the safety and anonymity of all members. In addition, Togetherall's online community provides access to resources for self-help and courses covering topics such as anxiety, sleep, and depression.

Triton CORE – Compassionate Response Team (formerly Psychiatric Emergency Response Team (PERT)) – Triton CORE is a team of licensed mental health professionals serving the UCSD community, providing a mobile crisis response team. Triton CORE attends to students experiencing a behavioral health crisis and



delivers trauma informed/culturally responsive care from a comprehensive, integrative, and collaborative stance.

Triton2Triton (T2T-formerly known as Triton Pals) – Triton2Triton is a Family Educational Rights and Privacy Act (FERPA) protected peer-to-peer program that integrates peer navigation and outreach to support students in connecting them with on-campus resources, with an emphasis on mental health resources, to help address non-crisis/non-emergency concerns relating, but not limited to, student transitions, belonging and wellness.