

July 27, 2015

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President,
UC San Diego Foundation
0937

Subject: *Gift Fund Expenditures
Project 2015-05*

Audit & Management Advisory Services (AMAS) has completed a review of the UC San Diego (UCSD) Foundation gift funds transferred to and expended by the San Diego campus. This review was performed as part of our approved audit plan for Fiscal Year 2014-15. This report summarizes the results of our review.

Background

The UC San Diego Foundation (the Foundation), under the auspices of the Regents of the University of California, is a separate nonprofit corporation, formed in 1972 to promote the educational and research purposes of UCSD. Governed by an independent Board of Trustees, the Foundation generates and accepts charitable donations, and manages a diverse portfolio of assets such as stocks and bonds, artwork, commercial and residential real property, trusts, and cash.

Audit Objective, Scope and Procedures

The objective of our review was to determine, on a test basis, whether Foundation gift funds transferred to the Regents of the University of California were expended in accordance with donor intent and University policy. The scope of our audit included funds transferred from the Foundation to the UC Regents during the period July 1, 2012 to June 30, 2014.

Our audit did not include a review of the overall UCSD internal control structure related to disbursements for the purpose of concluding on the adequacy of that internal control structure. In the last few years, AMAS has performed several reviews of UCSD departments with responsibility for managing gift funds transferred to the departments by the UCSD Foundation. These reviews have also generally concluded that internal controls are adequate for managing gift funds.

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

- Reviewed applicable University policies pertaining to gift fund expenditures;

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- Selected a sample of funds transferred from the Foundation to the UC Regents during the period July 1, 2012 to June 30, 2014, for detailed testing (see below for our sampling methodology);
- Obtained donor intent from the Foundation database and examined donor letters on a sample basis for consistency with the database;
- Traced the sample of funds transferred from the Foundation into the corresponding UCSD fund(s) in the Integrated Financial Information System (IFIS) Expanded Budget Summary;
- Reviewed supporting documentation for the sampled expenditures to evaluate the nature of the expenditures;
- Contacted departmental and central office administrators to obtain additional information as needed, and to evaluate their understanding of gift processing policies and procedures and related internal controls; and
- Concluded for sampled items whether expenditures were consistent with donor intent and University policy.

Sampling and Testing Methodology

We reviewed all fund transfers from the Foundation to UCSD during the two fiscal years ending June 30, 2014 and selected a judgmental sample to ensure that the sample was broadly representative of all transfers to UCSD departments in each fiscal year. Our sample consisted of 105 transfers totaling \$33.5 million, or 24.1% of the \$138.8 million transferred from the Foundation to UCSD during the two fiscal years evaluated.

Fifty transfers totaling 32.4% of the \$63.5 million transferred during the fiscal year ended June 30, 2013, and 55 transfers totaling 17.1% of the \$75.3 million transferred during the fiscal year ended June 30, 2014 were reviewed. In terms of the UCSD organizations, we conducted a review of expenditures from 37 and 42 of the 149 UCSD organizations that received gift fund transfers during (one or both of) the two fiscal years. Our detailed testing consisted of reviewing individual expenditures totaling 92.26 and 87.74 percent of the transfers selected for fiscal year 2013 and 2014 respectively (*Attachments A and B*).

Our testing of the items selected above consisted of the overall review of the Expanded Budget Summary of each sampled fund for unusual items as well as the review of supporting documentation including donor letters held by the Foundation, Distribution of Payroll Expense reports, Employee Link documentation, online invoices, travel expense vouchers, purchase orders, and payment authorization information. In addition, we conducted interviews of department personnel responsible for fund expenditures and central administration where deemed necessary.

Conclusion

Based on our review of transfers and subsequent expenditures selected for testing, it appeared that the sampled Foundation gift funds transferred to the Regents of the University of California during the two fiscal years ended June 30, 2014 were expended in accordance with donor intent

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and University policy, and that the funds appeared to be utilized in a timely manner. No expenditures came to our attention which appeared to be at variance with the intent of the donor for the sampled transfers. Departmental and central office administrators contacted during this review demonstrated a good understanding of gift processing policies and procedures and related internal controls. We noted one transfer of funds from the Foundation to the UC Regents that was not performed in strict accordance with UCSD Foundation practices. This item is addressed in the remainder of this report.

Inappropriate Transfer of Funds

During our testing, we noted a clerical error in the transfer from a Foundation fund to a department fund.

New Foundation funds are established when donations are received for a unique purpose that cannot be attributed to an existing Foundation fund¹. Once the Foundation fund is established, the department receiving the donation submits a request to the Foundation for an associated UC Regents transfer fund. This UC Regents fund is considered linked or “married” to the Foundation fund and ready to accept transfers. The department then submits a request to move funds from the Foundation to the transfer fund. Once the transfer is made, funds can then be spent in the same manner as other University funds provided that the expenses are in line with donor intent. “Fund accounting rules do not permit the commingling of different “types” of monies. Gifts made directly to a Regents’ fund are considered to be a different “type” of money from funds that are transferred from a Foundation fund because of the difference in the source... The only way [to] use the money held in [a] Foundation fund is to have a University gift transfer fund established which is “married” to [the] Foundation fund².” It should be noted that while the "source" is different, transfers from the Foundation and gifts made directly to Regents gift funds are accounted for in the same manner. They are both accounted for as revenue from private gifts in the financial statements. Therefore, the item noted below is a process issue, not an accounting issue or an issue with how the funds were expended.

During our review, we noted one department with a UC Regents fund (department fund, established in 2009) to receive donations directly from a donor in 2009 and 2010. Beginning in 2011, the same donor submitted donations for the department through the Foundation and a Foundation fund was established. The department submitted the request for funds to be transferred from the Foundation, but did not submit a request to establish a transfer fund. As a result, three transfers totaling \$1.88 million were transferred to a Regents gift fund in the department, and not to a transfer fund established by the Foundation. The two transfers made in 2011 and 2012 have been expended³, but the most recent transfer from April 2015 had not.

¹ “Gift Funds.” Web. 26.June.2015. <<http://blink.ucsd.edu/sponsor/advancement/advancement-services/gift-processing/list/gift-funds.html>>.

² “Frequently Asked Questions.” Web. 14.July.2015. <<http://foundation.ucsd.edu/accounting/faqs.html>>.

³ Expenditures noted were payroll, travel, miscellaneous supplies, and lab supplies.

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Management Corrective Action:

The Foundation has established a UC Regents transfer fund linked to the Foundation. The 2015 gift that was transferred to the incorrect UC Regents fund has been moved to the new transfer fund.

Audit & Management Advisory Services appreciates the cooperation and assistance provided during the review.

UC policy requires that all draft audit reports, both printed (copied on tan paper for ease of identification) and electronic, be destroyed after the final report is issued. Because draft reports can contain sensitive information, please either return these documents to AMAS personnel or destroy them at this time.

If you have any questions regarding this report, please call me at 534-3617.

David Meier
Director
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*Fund Transfers for the UCSD Foundation to the UC Regents
During the Period July 1, 2012 to June 30, 2013
Data Sorted by Total Amount Transferred*

Attachment A

Department	Value of Total Transfers	Number of Transfers	Number of Transfers Selected	Value of Transfers Reviewed	Value of Expenditures Tested
Capital Planning	\$ 19,934,283	33	5	\$ 10,442,527	\$ 10,442,527
Jacobs School of Engineering Dean's Office	\$ 3,311,349	32	2	\$ 1,415,184	\$ 1,415,184
Chancellor's Office	\$ 3,273,139	18	1	\$ 1,712,000	\$ 293,981
Cancer Center	\$ 3,034,304	63	2	\$ 711,833	\$ 626,960
UC San Diego Foundation	\$ 2,999,873	90			
VCHS/Dean's Office	\$ 2,335,466	30	1	\$ 923,452	\$ 1,155,828
IR/PS Dean's Office	\$ 2,099,629	30	2	\$ 800,000	\$ 924,590
Neurosciences	\$ 1,914,592	58			
Financial Aid Office	\$ 1,580,316	229	3	\$ 313,796	\$ 236,144
Skaggs Dean's Office	\$ 1,338,868	16			
Medicine	\$ 1,325,734	23	2	\$ 495,768	\$ 495,768
Pediatrics	\$ 1,289,482	54	1	\$ 325,716	\$ 268,379
Library, All Libraries	\$ 1,067,531	152	2	\$ 163,696	\$ 163,696
Cardiovascular Center	\$ 983,553	12	1	\$ 300,000	\$ 300,000
Ophthalmology	\$ 965,453	21			
Rady School Dean's Office	\$ 902,860	40	1	\$ 282,000	\$ 282,000
Psychiatry	\$ 746,932	15	2	\$ 417,071	\$ 375,896
Birch Aquarium	\$ 711,622	10	2	\$ 570,786	\$ 551,964
Academic Affairs Office	\$ 638,963	7	1	\$ 487,500	\$ 409,643
Preuss School	\$ 618,522	47	1	\$ 177,108	\$ 177,108
SIO Director's Office	\$ 582,385	22	1	\$ 116,507	\$ 116,507
Institute for Neural Computation, ORU	\$ 507,465	17	1	\$ 94,000	\$ 39,311
Stein Institute for Research on Aging (SIRA), ORU	\$ 460,204	14			
Alumni Relations	\$ 450,401	20			
Family Medicine and Public Health	\$ 432,380	13			
Athletics	\$ 392,650	250	1	\$ 26,029	\$ 26,029
Library, Social Sciences & Humanities	\$ 384,578	194			
Bioengineering	\$ 374,855	9			
Chemistry and Biochemistry	\$ 368,312	16			
Biological Sciences Dean's Office	\$ 348,849	41			
Qualcomm Institute	\$ 340,189	6	1	\$ 134,870	\$ 134,870
Kavli Institute for Brain and Mind	\$ 338,912	12			
Computer Science & Engineering	\$ 337,493	11			
History	\$ 335,775	57			
Endocrinology	\$ 315,437	5	1	\$ 100,000	\$ 100,000
Economics	\$ 306,774	25			
Stem Cell Program	\$ 254,977	3	1	\$ 150,000	\$ 57,038
Electrical & Computer Engineering (ECE)	\$ 237,836	9			
Cardiology	\$ 228,473	8			
SIO Graduate Fellowships	\$ 226,203	24	1	\$ 5,000	\$ 5,000
Orthopaedic Surgery	\$ 215,631	17			
Structural Engineering	\$ 213,725	4			
Mechanical & Aerospace Eng.	\$ 211,535	15			
Graduate Division	\$ 202,494	18			
Social Sciences Dean's Office	\$ 202,435	5			
Visual Arts	\$ 170,922	8			
Trauma/Burn	\$ 170,543	12			
Pulmonary	\$ 168,840	9			
Roosevelt College	\$ 165,230	3	1	\$ 75,000	\$ 75,000
Medical Center	\$ 161,612	4			
SOM Student Affairs	\$ 154,367	59			
Mathematics	\$ 154,186	12			
Music	\$ 145,473	29			
Surgery	\$ 132,574	10			
Theatre & Dance	\$ 125,515	12			
Center for Marine Biodiversity and Conservation	\$ 117,546	2	1	\$ 98,521	\$ 98,521
Political Science	\$ 117,491	6			
Radiation Medicine	\$ 112,225	4			
Stuart Collection	\$ 109,000	3	1	\$ 55,000	\$ 55,000

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Department	Value of Total Transfers	Number of Transfers	Number of Transfers Selected	Value of Transfers Reviewed	Value of Expenditures Tested
Sociology	\$ 100,374	3			
Center for Marine Biotechnology & Biomedicine (CMBB)	\$ 96,000	1			
Annual Giving (Telemarketing)	\$ 93,121	6			
Emergency Medicine	\$ 84,692	3			
Literature	\$ 84,300	9			
Pathology	\$ 78,684	7			
Rheumatology	\$ 75,535	4			
Physical Sciences Dean's Office	\$ 68,509	5			
Gastroenterology	\$ 65,745	4			
University Extension (UNEX)	\$ 64,401	13	1	\$ 9,346	\$ 9,346
Cognitive Science	\$ 63,460	8			
Donor Relations	\$ 60,000	3			
Burn Center	\$ 59,266	3			
Muir College	\$ 56,000	2	1	\$ 50,000	\$ 50,000
Theatre & Dance-La Jolla Playhouse	\$ 54,184	11			
Radiology	\$ 51,860	13			
Warren College	\$ 51,000	2			
Reproductive Medicine	\$ 50,817	5			
Arts & Humanities Dean's Office	\$ 48,619	4			
Physics	\$ 43,846	5			
Osher Lifelong Learning Institute	\$ 42,537	11			
Infectious Diseases	\$ 41,258	2			
Revelle College	\$ 40,029	3			
Academic Enrichment Program	\$ 38,146	1	1	\$ 38,146	\$ 38,146
Center for Atmospheric Science (CAS)	\$ 36,932	2			
Medical Center-Nursing	\$ 36,469	23			
Library, Mandeville Special Collections Library	\$ 32,364	63			
CREATE	\$ 32,290	5			
Otolaryngology	\$ 32,011	4			
Library, Arts Library	\$ 29,227	63			
Pharmacology	\$ 27,312	10			
AIDS Research Institute	\$ 25,000	2			
Geriatrics	\$ 25,000	1	1	\$ 25,000	\$ 25,000
Psychology	\$ 23,716	5			
San Diego Supercomputer Center	\$ 23,500	1	1	\$ 23,500	\$ 5,801
Institute of Engineering Medicine	\$ 23,040	1			
OASIS	\$ 22,854	16			
Philosophy	\$ 20,206	6			
Arthritis	\$ 18,000	1			
Career Services Center	\$ 17,677	2			
Student Wellness	\$ 17,063	5			
University Events	\$ 16,370	1			
Metabolic Diseases	\$ 15,963	3			
Communication	\$ 15,587	4			
Biomedical Informatics	\$ 15,284	2			
Urology	\$ 14,000	2			
Anthropology	\$ 13,620	3			
Center for Networked Systems	\$ 11,280	2			
Recreation	\$ 10,618	38			
Education Studies	\$ 10,000	1	1	\$ 10,000	\$ 10,000
Library, Science & Engineering Library	\$ 8,502	24			
ER Budget Office	\$ 8,406	2	1	\$ 6,682	\$ 6,682
Owen Clinic	\$ 8,000	2			
Center for U.S.-Mexican Studies	\$ 5,786	2			
Oceanids	\$ 5,000	1	1	\$ 5,000	\$ 932
Campus Community Center	\$ 4,415	1	1	\$ 4,415	\$ 3,237
Retirement Resource Center	\$ 3,383	5			
Geosciences Research Division	\$ 3,351	3			
LGBT Resource Office	\$ 3,300	2			

*Fund Transfers for the UCSD Foundation to the UC Regents
During the Period July 1, 2012 to June 30, 2013
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Attachment A

Department	Value of Total Transfers	Number of Transfers	Number of Transfers Selected	Value of Transfers Reviewed	Value of Expenditures Tested
Library, IRPS Library	\$ 3,013	48			
Urban Studies & Planning	\$ 3,000	1	1	\$ 3,000	\$ 834
Thurgood Marshall College Dean's Office	\$ 2,782	1			
Library, Biomedical & Medical Center Libraries	\$ 2,210	29			
Sixth College	\$ 2,000	1			
Cross Cultural Center	\$ 1,915	4			
Council of Provost	\$ 1,500	1	1	\$ 1,500	\$ 1,500
Women's Center	\$ 1,000	1			
Library, SIO	\$ 947	12			
International Center	\$ 323	5			
Human Development Program	\$ 268	1			
Climate, Atmospheric Science & Physical Oceanography (CASPO)	\$ 235	1			
Academic Senate	\$ 230	1			
Clinical and Translational Research Institute (CTRI), ORU	\$ 206	1			
Staff Personnel	\$ 200	1			
Political Science-Ctr For Iberian & Latin Amer Studies	\$ 5	1			
Dermatology	\$ (36,889)	3			
Grand Total	\$ 63,458,817	2516	50	\$ 20,569,952	\$ 18,978,421
Percentage of Totals				32.41%	92.26%

*Fund Transfers for the UCSD Foundation to the UC Regents
During the Period July 1, 2013 to June 30, 2014
Data Sorted by Total Amount Transferred*

Attachment B

Department	Value of Total Transfers	Number of Transfers	Number of Transfers Selected	Value of Transfers Reviewed	Value of Expenditures Tested
Capital Planning	\$ 16,014,766	38	4	\$ 1,908,667	\$ 1,908,667
Ophthalmology	\$ 10,827,220	87			
Cancer Center	\$ 4,117,603	73	2	\$ 470,062	\$ 379,746
Jacobs School of Engineering Dean's Office	\$ 3,706,657	58	3	\$ 1,878,000	\$ 1,878,000
Computer Science & Engineering	\$ 3,184,541	17			
UC San Diego Foundation	\$ 3,112,950	91			
VCHS/Dean's Office	\$ 2,167,482	54	2	\$ 759,750	\$ 759,750
Financial Aid Office	\$ 2,141,454	235	4	\$ 564,758	\$ 564,758
IR/PS Dean's Office	\$ 1,846,712	35	2	\$ 714,400	\$ 714,400
Neurosciences	\$ 1,745,506	74			
Chancellor's Office	\$ 1,634,062	10	1	\$ 420,000	\$ 420,000
Rady School Dean's Office	\$ 1,530,908	42	1	\$ 526,000	\$ 463,194
Pediatrics	\$ 1,322,992	47	2	\$ 582,000	\$ 95,568
Library, All Libraries	\$ 1,165,205	152	1	\$ 52,541	\$ 52,541
Birch Aquarium	\$ 1,056,111	41	1	\$ 85,188	\$ 85,188
Stem Cell Program	\$ 1,048,000	2	1	\$ 1,000,000	\$ 1,000,000
Skaggs Dean's Office	\$ 1,016,500	12			
Cardiovascular Center	\$ 939,941	17	2	\$ 463,211	\$ 463,211
Medicine	\$ 875,379	37	1	\$ 300,000	\$ 300,000
Preuss School	\$ 785,057	79	1	\$ 221,664	\$ 221,664
Qualcomm Institute	\$ 743,688	6	1	\$ 525,000	\$ 300,256
SIO Director's Office	\$ 665,043	27	1	\$ 100,000	\$ 100,000
Family Medicine and Public Health	\$ 642,278	17	1	\$ 216,000	\$ 216,000
Endocrinology	\$ 500,000	5	1	\$ 200,000	\$ 200,000
University Events	\$ 497,368	5	1	\$ 477,898	\$ 63,986
Psychiatry	\$ 489,985	27			
History	\$ 464,234	64			
Stein Institute for Research on Aging (SIRA), ORU	\$ 455,500	10			
Athletics	\$ 455,210	237	1	\$ 47,000	\$ 17,198
Center for U.S.-Mexican Studies	\$ 447,035	11			
Pharmacology	\$ 426,259	14	1	\$ 376,000	\$ 291,218
Institute for Neural Computation, ORU	\$ 393,981	14			
Library, Social Sciences & Humanities	\$ 378,305	176			
Mechanical & Aerospace Eng.	\$ 360,781	16			
Academic Affairs Office	\$ 337,538	6	1	\$ 341,250	\$ 296,017
Center for Marine Biodiversity and Conservation	\$ 335,705	8			
Kavli Institute for Brain and Mind	\$ 333,602	11			
Medical Center	\$ 328,617	7			
Chemistry and Biochemistry	\$ 294,434	10			
Cardiology	\$ 283,078	10			
Rheumatology	\$ 282,639	7			
SIO Graduate Fellowships	\$ 272,984	32			
Biological Sciences Dean's Office	\$ 247,156	38	1	\$ 20,436	\$ 20,436
Social Sciences Dean's Office	\$ 237,376	6			
Electrical & Computer Engineering (ECE)	\$ 235,882	23			
SOM Student Affairs	\$ 231,717	25			
Economics	\$ 213,968	36			
Orthopaedic Surgery	\$ 200,033	23			
Radiation Medicine	\$ 200,000	2	1	\$ 100,000	\$ 70,000
Visual Arts	\$ 197,772	8			
Graduate Division	\$ 193,770	15			
Marine Biology Research Division	\$ 176,365	3	1	\$ 101,165	\$ 101,165
Trauma/Burn	\$ 173,709	11			
Music	\$ 170,691	72			
Pathology	\$ 159,597	12			
Alumni Relations	\$ 152,478	17			
Pulmonary	\$ 146,891	4	1	\$ 125,000	\$ 125,000
Political Science	\$ 146,792	8			
Gastroenterology	\$ 146,389	5			
Theatre & Dance	\$ 146,194	11			

*Fund Transfers for the UCSD Foundation to the UC Regents
During the Period July 1, 2013 to June 30, 2014
Data Sorted by Total Amount Transferred*

Attachment B

Department	Value of Total Transfers	Number of Transfers	Number of Transfers Selected	Value of Transfers Reviewed	Value of Expenditures Tested
Physics	\$ 132,233	6			
Mathematics	\$ 115,464	9			
Muir College	\$ 99,500	4			
Bioengineering	\$ 95,978	6			
Emergency Medicine	\$ 95,500	3	1	\$ 47,000	\$ 47,000
Reproductive Medicine	\$ 94,020	4			
Donor Relations	\$ 91,566	4			
Physical Sciences Dean's Office	\$ 73,827	6			
Annual Giving (Telemarketing)	\$ 72,479	9			
Literature	\$ 70,800	5			
University Extension (UNEX)	\$ 70,484	24	1	\$ 9,208	\$ 9,208
Theatre & Dance-La Jolla Playhouse	\$ 69,610	6			
Surgery	\$ 66,312	9			
Burn Center	\$ 63,601	7			
Stuart Collection	\$ 61,129	2	1	\$ 61,000	\$ 61,000
Otolaryngology	\$ 50,790	4			
Academic Senate	\$ 50,418	2	1	\$ 49,158	\$ 3,974
Radiology	\$ 50,331	12			
Infectious Diseases	\$ 49,075	3			
Arts & Humanities Dean's Office	\$ 45,000	1	1	\$ 45,000	\$ 5,250
Center for Acad Res & Training in Anthropogeny (CARTA), ORU	\$ 44,714	13			
Anthropology	\$ 42,727	4			
Osher Lifelong Learning Institute	\$ 42,549	12			
Sixth College	\$ 40,000	2	1	\$ 25,000	\$ 24,493
Sociology	\$ 39,702	2			
Geriatrics	\$ 37,500	2			
Geosciences Research Division	\$ 37,260	2			
Technology Transfer & Intellectual Property Services	\$ 33,840	3			
Library, Mandeville Special Collections Library	\$ 33,332	59			
Medical Center-Nursing	\$ 32,173	16			
Revelle College	\$ 30,500	3			
Roosevelt College	\$ 29,500	3			
Library, Arts Library	\$ 29,195	56			
Institute of Engineering Medicine	\$ 29,000	1	1	\$ 29,000	\$ 11,178
Warren College	\$ 29,000	3			
Structural Engineering	\$ 28,375	3			
Student Wellness	\$ 28,091	9			
Life Sharing	\$ 20,648	1			
Metabolic Diseases	\$ 19,224	2			
Education Studies	\$ 17,050	2			
LGBT Resource Office	\$ 16,200	2			
AIDS Research Institute	\$ 15,000	1	1	\$ 15,000	\$ 15,000
Recreation	\$ 12,402	32			
Philosophy	\$ 12,000	3			
OASIS	\$ 11,751	30			
Urology	\$ 9,540	2			
Biomedical Informatics	\$ 9,400	1	1	\$ 9,400	\$ 9,400
Communication	\$ 9,216	2			
Oceanids	\$ 9,000	5			
Library, Science & Engineering Library	\$ 8,365	22			
Center for Investigations of Health and Ed Disparities, ORU	\$ 7,068	3			
Center for Magnetic Recording Research (CMRR), ORU	\$ 7,033	4			
UCSD Early Childhood Education	\$ 6,331	3			
Nanoengineering	\$ 5,500	1	1	\$ 5,500	\$ 140
Retirement Resource Center	\$ 5,011	4			
Thurgood Marshall College Dean's Office	\$ 5,000	1	1	\$ 5,000	\$ 2,441
Student Life	\$ 3,669	2	1	\$ 2,441	\$ 2,441
White Mountain Research Station	\$ 3,552	1			
Library, IRPS Library	\$ 3,015	44			
Cognitive Science	\$ 3,000	1	1	\$ 3,000	\$ 2,816

*Fund Transfers for the UCSD Foundation to the UC Regents
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Attachment B

Department	Value of Total Transfers	Number of Transfers	Number of Transfers Selected	Value of Transfers Reviewed	Value of Expenditures Tested
Cross Cultural Center	\$ 2,500	2			
Library, Biomedical & Medical Center Libraries	\$ 2,189	25			
IGCC	\$ 2,100	2			
CREATE	\$ 1,240	1	1	\$ 1,240	\$ 1,238
Women's Center	\$ 1,000	1	1	\$ 1,000	\$ 218
Nephrology	\$ 940	1			
Library, SIO	\$ 926	11			
ER Budget Office	\$ 303	1			
International Center	\$ 198	4			
Hematology-Oncology	\$ 137	1			
CONNECT	\$ 47	1			
Campus Community Center	\$ 24	1			
Psychology	\$ (1,369)	3			
Total	\$ 75,338,876	2782	55	\$ 12,883,936	\$ 11,303,759
Percentage of Totals				17.10%	87.74%