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March 7, 2025

Steven Sutton  
Vice Chancellor  
Student Affairs

Dear Vice Chancellor Sutton:

We have completed our audit of UC Berkeley's campus housing per our annual service plan in accordance with the Institute of Internal Auditors' *Standards for the Professional Practice of Internal Auditing* and the University of California Internal Audit Charter.

Our observations with management action plans are presented in the accompanying report. Please destroy all copies of draft reports and related documents. Thank you to the staff of Residential & Student Service Programs (RSSP) and Student Affairs Finance for their cooperative efforts throughout the audit process. Please do not hesitate to call on Audit and Advisory Services if we can be of further assistance in this or other matters.

Respectfully reported,

*Jaime Jue*

Jaime Jue  
Assistant Vice Chancellor and Campus Internal Audit Director

cc:

Associate Vice Chancellor Jo Mackness  
Student Affairs Chief Financial Officer Kyle Davison  
Senior Vice President and Chief Compliance and Audit Officer Alexander Bustamante  
Associate Chancellor Khira Griscavage  
Associate Vice Chancellor and Controller Michael Riley



# AUDIT AND ADVISORY SERVICES

## Campus Housing Audit Project No. 24-789

March 7, 2025

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**University of California, Berkeley**  
**Audit and Advisory Services**  
**Campus Housing Audit (24-789)**

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# OVERVIEW

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## Executive Summary

Student housing rates and annual rate increases are determined by Residential & Student Service Programs (RSSP) and approved by the Vice Chancellor for Student Affairs and the Chancellor. Rate increases are based on analyses under the direction of RSSP leadership that take into account, among other factors, housing-related cost estimates, comparative rates within the immediate area as well as within the UC system, and a variety of objectives and requirements.

The purpose of the audit was to assess the design and operating effectiveness of selected campus administrative processes and internal controls related to key functions and responsibilities associated with the determination of campus housing rates.

Based on our work performed, the overall methodology for rate setting appears reasonable; however, we observed opportunities to strengthen key administrative practices and internal controls associated with the development of student housing rates. These opportunities include the following:

- Assess the RSSP Centralized Funding Model to ensure its consistency with policies for auxiliary services which contemplate the specific recording of direct and indirect costs.
- Address negative reserve balances related to RSSP housing operations to align with policy requirements that establish that auxiliaries should be self-supporting over time.
- Document management objectives related to the development of annual housing rates.
- Document the rate development process and the underlying analytical housing model to ensure the process can be reliably replicated from year to year should current personnel no longer perform the function.
- Develop and document protocols for managing access to the analytical housing spreadsheet model and to implement a quality review process of model outputs.
- Provide for sufficient backup for maintaining, modifying, updating, and running the spreadsheet model annually.

We also noted a process improvement opportunity to update the outdated Inter-Unit Agreement for Regional Services.

## **Source and Purpose of the Audit**

This audit was performed as part of the fiscal year 2024 internal audit plan. The purpose was to assess the design and operating effectiveness of selected campus housing administrative processes and internal controls related to key functions and responsibilities.

## **Scope of the Audit**

The audit scope included the key operating processes and controls related to student housing rate development. Audit procedures consisted of the identification and walkthrough of related processes, review of supporting documentation, testing of process administration, and interviews with key individuals within Residential & Student Services Programs (RSSP), Student Affairs divisional finance, and campus stakeholder units. Fieldwork was conducted July through September 2024. The audit scope did not include an evaluation of actual housing rates or compliance with the current compact with the Governor. Other areas of housing administration, including housing maintenance, deferred maintenance, emergency preparedness, and communication channels with students were also outside the scope of our review.

## **Background Information**

Student housing is an integral part of a student's overall university experience. The accessibility, affordability, and quality of housing is a key factor for most students when considering higher education alternatives. Residential & Student Services Programs is an auxiliary enterprise responsible for student housing administration at UC Berkeley and is part of the Student Affairs organization. Recently, a reorganization was done to detach Residential Life from RSSP and make it a separate unit within Student Affairs. As part of RSSP's responsibility for student housing administration, it is responsible to maintain and manage the existing housing portfolio, set the associated housing rates, and administer housing assignment. It is also responsible to anticipate and assess both current and future housing needs and to work with other campus departments to address those needs. RSSP is organized around the following key activities: dining, housing facilities, and housing administration. Finance, information technology, and human resources services are provided to RSSP by Student Affairs.

In our audit planning, we did not identify any particular federal or state regulations governing the administration of student housing rates. However, in May 2022, the Governor of California and the University of California (UC) announced a multi-year compact that "combines predictable increases in State support for the University with a commitment by the University to advance multiple student-focused goals shared by the Governor and UC". There are a few UC and UC Berkeley policies that apply to auxiliary organizations, the related revenue accounting, and/or the provision and recharging of services. Most notably are the following systemwide policies: *UC Business and Financial Bulletin BUS-72: Establishment of Auxiliary Enterprises* and *UC Business and Financial Bulletin BUS-A-59: Costing and Working Capital for Auxiliary and Service Enterprises*.

Student housing rates and annual student housing rate increases are determined by RSSP and approved by Student Affairs and the Chancellor. Rate increases are informed by the results of a proprietary housing spreadsheet model (maintained by RSSP), comparative housing rates within the immediate area as well as other campuses within the UC system, and a variety of diverging objectives, requirements, and other factors.

## **Summary Conclusion**

Based on the results of the audit work performed, the overall methodology for rate setting appears reasonable; however, we observed the following areas where administrative practices and internal controls associated with the housing function can be strengthened:

*1. Divisional and BRS Indirect Cost Assessments to RSSP*

The new RSSP centralized funding model does not record specific expense charges to RSSP for the divisional and BRS assessments in the general ledger but instead uses a series of sweeps and returns through operating transfers. It is not clear that this practice is consistent with policies for auxiliary services which contemplates the specific recording of direct and indirect costs.

*2. Current Level of Housing Rates and RSSP Reserves*

RSSP has had negative reserve balances since the operational disruptions caused by COVID in spring 2020. Recent housing rates have not been set at a level to significantly reduce or eliminate the negative reserve balances.

*3. Documentation of Housing Rate Objectives*

Management has not documented all objectives related to the development of annual housing rates.

*4. Documentation Related to the Rate Development Process and the Analytical Housing Model*

Documentation related to the rate development process and the underlying analytical housing model is inadequate to ensure that the process can be reliably replicated from year to year should current personnel no longer perform the function.

*5. Integrity and Security of the Spreadsheet Model*

The annual development of housing rates relies on (are informed by) a complicated spreadsheet model. Protocols on managing access to the spreadsheet are not implemented and documented and the use of the spreadsheet does not include a quality review process of model outputs.

*6. Backup for the Owner of the Spreadsheet Model*

Currently, a single person is responsible for maintaining, modifying, updating, and running the spreadsheet model annually. There is no identified backup for this person to fully perform these functions.

We also identified a process improvement opportunity to update the outdated Inter-Unit Agreement for Regional Services.

# AUDIT OBSERVATIONS, MANAGEMENT RESPONSES, AND ACTION PLANS

## 1 Divisional and BRS Indirect Cost Assessments to RSSP

<b>Observation Summary</b>	In FY2024, the Student Affairs division changed the process for assessing direct and indirect costs coming from the Student Affairs Division and Berkeley Regional Services that benefit RSSP (Centralized Funding Model). This new process does not record specific charges to RSSP for the divisional and BRS assessments, as was done prior to FY2024, but instead uses a series of monthly fund sweeps using the 74180 operating transfer account and biannual return of funds using the 74101 operating transfer account. Although the net difference between the sweeps and the returns could be inferred to include these assessments (among other items), it is not clear that this practice is consistent with policies for auxiliary services which contemplates the specific recording of direct and indirect costs.
<b>Criteria (if available)</b>	<ul style="list-style-type: none"> <li>• UC Business and Finance Bulletin BUS-72 (BFB BUS-72), <i>Establishment of Auxiliary Enterprises</i>, December 26, 2010</li> <li>• UC Business and Finance Bulletin BUS-A-59 (BFB BUS-A-59), <i>Costing and Working Capital for Auxiliary and Service Enterprises</i>, October 13, 2008</li> </ul>
<b>Risk Statement</b>	The current process of using sweeps and returns but not recording specific divisional and BRS indirect cost allocations, does not appear compliant with the recording of direct and indirect cost requirements of BUS-A-59.
<b>Recommendation</b>	<ul style="list-style-type: none"> <li>• We recommend that, if the Student Affairs division wishes to continue its current practice of using operating transfer fund sweeps and returns to RSSP, they obtain confirmation that not having specific recording of direct and indirect costs for the divisional and BRS assessments is consistent with BUS-A-59.</li> <li>• Alternatively, the division can reinstate the recording of divisional and BRS assessments in the general ledger.</li> <li>• Furthermore, we recommend Chancellor discretionary approval be obtained in instances where the net difference between the funds retained by the division may exceed the direct and indirect costs related to the divisional and BRS assessments consistent with BUS 72.V.C.</li> <li>• We also recommend that Student Affairs divisional finance maintain adequate documentation related to its annual financial assessment to RSSP to demonstrate that only direct and indirect costs benefitting RSSP are included.</li> </ul>
<b>Observation – Background and Discussion</b>	<ul style="list-style-type: none"> <li>• BFB BUS-72, Section IV defines auxiliary enterprises as “essentially self-supporting activities which provide non-instructional support in the form of goods and services to students, faculty, and staff upon payment of a specific user</li> </ul>

	<p>charge or fee.” The policy further notes that “Examples of auxiliary [include] housing operations...”</p> <ul style="list-style-type: none"> <li>• BFB BUS-59, Section III states that “...all auxiliary enterprises shall be charged for all indirect costs that are judged to benefit the activities.”</li> <li>• We observe that, prior to FY2024, the Student Affairs division recorded operating transfer journal entries that were denoted as related to the divisional assessment and BRS shared services.</li> <li>• In FY2024, this practice changed and these journal entries do not appear to have been recorded subsequently.</li> <li>• Instead, we note that the division recorded a series of monthly fund sweeps using the 74180 operating transfer account and biannual return of funds using the 74101 operating transfer account.</li> <li>• Although the net difference between the sweeps and the returns could be inferred to include these assessments (among other items), it is not clear that this practice is consistent with policies for auxiliary services which contemplates the specific recording of indirect costs. BUS-A-59.V.D. states that “Indirect costs shall be recorded in the accounts of auxiliary enterprises...”</li> <li>• It is possible that the difference between funds swept from and returned to RSSP using operating transfers may exceed the amount of indirect costs not specifically identified and recorded. In such a case, the incremental difference would thus be available for uses outside of RSSP. We note that, per BUS 72, “Funds in excess of the pledged reserves from auxiliary activities may be transferred to other activities for use in campus operations at the discretion of the Chancellor.”</li> <li>• In the absence of recording the divisional and BRS assessments as indirect costs to RSSP, it is difficult to determine if excess funds are being transferred out of RSSP, in which case Chancellor approval is required.</li> </ul>
<b>Management Corrective Action</b>	At the request of the Executive VC & Provost, Ben Hermalin, the financial arrangement between RSSP and SA is currently under review by an Advisory Group. The Advisory Group supports a plan for RSSP to retain its operating earnings, with the plan to be implemented over a 3 to 5-year period. Once the proposed plan is approved, SA and RSSP will codify the decision regarding RSSP’s retention of its operating earnings. SA and RSSP will obtain the Chancellor’s required discretionary approval regarding the continuance of the exception to use RSSP funds for other SA purposes during the implementation period.
<b>Responsible Party</b>	Kyle Davison, Jo Mackness
<b>Estimated Completion Date</b>	June 30, 2025
<b>Risk Rating</b>	Medium



## 2 Current Level of Housing Rates and RSSP Reserves

<b>Observation Summary</b>	RSSP has had negative reserve balances since the operational disruptions caused by COVID in spring 2020. Recent housing rates have not been set at a level to significantly reduce or eliminate the negative reserve balances or address a significant backlog of deferred maintenance.
<b>Criteria (if available)</b>	<ul style="list-style-type: none"> <li>• UC Business and Finance Bulletin BUS-72 (BFB BUS-72), <i>Establishment of Auxiliary Enterprises</i>, December 26, 2010</li> <li>• UC Business and Finance Bulletin BUS-A-59 (BFB BUS-A-59), <i>Costing and Working Capital for Auxiliary and Service Enterprises</i>, October 13, 2008</li> </ul>
<b>Risk Statement</b>	Housing rates appear inadequate to maintain student housing units and eliminate multi-year unit negative carryforward balances.
<b>Recommendation</b>	We recommend that RSSP work with the Student Affairs divisional finance and the campus Financial Planning and Analysis unit to examine feasible approaches to eliminate negative carryforward balances, build adequate reserves for ongoing deferred maintenance, and perhaps obtain one-time central campus support.
<b>Observation – Background and Discussion</b>	<ul style="list-style-type: none"> <li>• BUS-72 states that “Auxiliary enterprises are essentially self-supporting activities...”</li> <li>• BUS-A-59 states that prices for auxiliaries “are to be established at a level that will provide revenue to cover all direct costs and... all indirect costs, after consideration of prior year losses or excess income. Also, prices may be set at a level sufficient to accumulate funds (net worth) required to meet working capital and capital expansion needs... For indentured auxiliary enterprises, prices must also cover debt service and other bond indenture requirements.”</li> <li>• We observe that current housing rates are set to cover an amount of deferred maintenance that is approved by the campus but that there is still a large backlog of deferred maintenance.</li> <li>• Additionally, we observe that RSSP had positive and significant reserve balances that could have been used for additional deferred maintenance but that these reserves were depleted by the operational disruptions cause by COVID in spring 2020. The unit has had negative annual reserve balances since then.</li> <li>• The above points appear to justify higher housing rates to (1) address the backlog of deferred maintenance and (2) to eliminate negative carryforward fund balances and build adequate financial reserves as contemplated by the policy.</li> <li>• However, we also understand from management of conflicting pressures, including but not limited to keeping housing rates affordable for students relative to local market conditions as well as relative to other UC campuses.</li> <li>• We note that BUS-72 contemplates situations where external subsidization may be required from the campus: “While it is anticipated that auxiliary enterprises are essentially self-</li> </ul>

	supporting activities, auxiliaries are not required to be entirely self-supporting. Chancellors may subsidize auxiliary enterprises with appropriate available campus funds.”
<b>Management Corrective Action</b>	The Advisory Group’s plan (noted in Observation 1) proposes that the additional retained earnings from not pulling back revenue centrally into the SA Division, will result in eliminating the RSSP deficit over a 3 to 5-year period. Once the proposed plan is approved, SA and RSSP will codify the decision to increase RSSP’s retained earnings over the identified period of time. SA and RSSP will obtain the Chancellor’s discretionary approval for RSSP to temporarily maintain a deficit during the implementation period.
<b>Responsible Party</b>	Kyle Davison, Jo Mackness
<b>Estimated Completion Date</b>	June 30, 2025
<b>Risk Rating</b>	Medium

### 3 Documentation of Housing Rate Objectives

<b>Observation Summary</b>	Management has not centrally documented all objectives related to the development of annual housing rates.
<b>Criteria (if available)</b>	Management maintains documented objectives related to the development of annual housing rates.
<b>Risk Statement</b>	In the absence of documented objectives, management may not be able to demonstrate that the proposed rates submitted for the Chancellor's approval meet campus or unit goals, internal or external compliance requirements, or other stakeholder expectations that underlie the model through which housing rates are informed.
<b>Recommendation</b>	Management should centrally document all objectives related to the development of annual housing rates.
<b>Observation – Background and Discussion</b>	<ul style="list-style-type: none"> <li>• We inquired as to whether there were documented objectives related to the development of annual housing rates and understand that while there are certain assumptions and objectives used to develop housing rates (relative price stability, affordability, debt service requirements, capital renewal goals, coverage of current operating expenses, etc.), not all assumptions and objectives have been formally documented.</li> <li>• Based upon our understanding of the analytical model used to develop housing rates annually (see Observation 4), there are both long-term and short-term objectives that are the underlying drivers of rates. These objectives can sometimes be factors to either raise, keep constant, or lower rates from year-to-year and their relative weighting may vary over time based upon expected trends or unexpected events (like COVID disruption).</li> <li>• Formal documentation of these objectives will help to ensure that various stakeholder expectations are captured and that appropriate consideration is demonstrated each year as part of the rate development process.</li> </ul>
<b>Management Corrective Action</b>	SA and RSSP will document the overarching objectives related to the development of housing rates in a general reference document and will update the document as the overarching objectives change. In addition, each year RSSP will fully and completely document on the assumption page of the Housing Rate Model, all annual goals and assumptions upon which each Housing Rate Model is based.
<b>Responsible Party</b>	Jo Mackness, Kyle Davison
<b>Estimated Completion Date</b>	June 30, 2025
<b>Risk Rating</b>	Medium

#### 4 Documentation Related to the Rate Development Process and the Analytical Housing Model

<b>Observation Summary</b>	Documentation related to the rate development process and the underlying analytical housing model is inadequate to ensure that the process can be reliably replicated from year-to-year should current personnel no longer perform the function.
<b>Criteria (if available)</b>	Documentation of key business processes should be sufficient to ensure the consistency of ongoing operations in the event of employee turnover or reassignment.
<b>Risk Statement</b>	In the event of employee turnover or reassignment, RSSP may have difficulty executing the annual housing rate development process and ensuring that management's objectives related to the development of annual housing rates (see Observation 3) are successfully met.
<b>Recommendation</b>	Management should document the annual rate development process to a degree that allows for seamless execution of the process from year-to-year in the event of employee turnover or reassignment.
<b>Observation – Background and Discussion</b>	<ul style="list-style-type: none"> <li>• The annual development of housing rates is a complex process that relies on a spreadsheet model that has many component inputs, each with its own development stream. These development streams and relationships are not always straightforward or readily identifiable. In addition, changes in the RSSP organizational structure and various housing facility agreements have contributed to the complexity of the model's underlying accounting and calculations.</li> <li>• When we conducted a walkthrough of the annual rate development process, including the update and use of the spreadsheet model, we relied on management's verbal representations and descriptions and support had to be gathered or created for us.</li> <li>• Documentation should include the overall rate development process, a definition of each component and its relationship to other components, procedural steps, timing of work, individual assignments, and the internal workings of the spreadsheets.</li> <li>• Without such documentation, it is difficult to verify that all necessary steps are accurately and consistently completed for each annual cycle.</li> </ul>
<b>Management Corrective Action</b>	SA and RSSP will create and maintain documentation of the Housing Rate Model as noted in the observation section, to include the definition of each Housing Rate Model component and its relationship to the other components; procedural steps associated with administering the Housing Rate Model; internal workings of each spreadsheet, including the sources of information; and the timing of work and individual assignments.
<b>Responsible Party</b>	Kyle Davison, Jo Mackness
<b>Estimated Completion Date</b>	June 30, 2025
<b>Risk Rating</b>	Medium

## 5 Integrity and Security of the Spreadsheet Model

<b>Observation Summary</b>	The annual development of housing rates relies on (are informed by) a complicated spreadsheet model. We observe that protocols on managing access to the spreadsheet are not implemented and documented, and the use of the spreadsheet does not include a quality review process of model outputs. We also observe that the model is simultaneously used for proposed rate development and analytical modeling.
<b>Criteria (if available)</b>	Spreadsheets that support critical business decisions should have adequate controls to mitigate erroneous data entry, formula calculations, and outputs.
<b>Risk Statement</b>	<ul style="list-style-type: none"> <li>• In the absence of adequate internal controls, spreadsheets are susceptible to erroneous data entry and formula calculations, version conflicts, and unrecorded or untraceable edits.</li> <li>• In addition, the use of spreadsheet models without a review process separate from the preparation process increases the risk of undetected errors.</li> <li>• In the absence of appropriate access controls, the spreadsheet could be inappropriately accessed or manipulated.</li> </ul>
<b>Recommendation</b>	<ul style="list-style-type: none"> <li>• We recommend that management separate the version of the spreadsheet model used for annual rate development from its use for analytical modeling.</li> <li>• We recommend that management develop and implement a review process for the inputs, calculations, and output of the spreadsheet model performed by someone other than the annual spreadsheet preparer.</li> <li>• We recommend that management document and implement protocols for managing access to the spreadsheet.</li> </ul>
<b>Observation – Background and Discussion</b>	<ul style="list-style-type: none"> <li>• The spreadsheet model is simultaneously used both to calculate proposed rates as well as to model hypothetical changes to model inputs or assumptions. Internal control can be improved if one version of the model were more rigorously controlled in terms of edit access and version control and to have a separate copy of the model that could be used for forecasting or other sensitivity analysis. Users should only be provided access to the version that is necessary for their current job function.</li> <li>• There is currently no annual review process by an individual separate from the annual preparer of the spreadsheet model.</li> <li>• Protocols on managing appropriate access to the spreadsheet are not documented and implemented.</li> </ul>
<b>Management Corrective Action</b>	SA and RSSP will ensure that the original version of each annual Housing Rate Model is used solely for rate preparation and that only copies of the original Model are used for forecasting or other sensitivity analysis. RSSP and SA will also ensure that the detailed annual Housing Rate Model worksheets and results are reviewed for accuracy and appropriateness by a person(s) (other than the original preparer) who is knowledgeable of the innerworkings and intricacies of the annual

	Housing Rate Model. Protocols associated with managing appropriate access to the Housing Rate Model will be implemented that include: maintaining a list of persons with current and prior access, implementing an access change request and approval process, implementing an annual access review process, and maintaining adequate documentation.
<b>Responsible Party</b>	Kyle Davison, Jo Mackness
<b>Estimated Completion Date</b>	June 30, 2025
<b>Risk Rating</b>	Medium

## 6 Backup for the Owner of the Spreadsheet Model

<b>Observation Summary</b>	Currently a single person is responsible for maintaining, modifying, updating, and running the spreadsheet model annually. There is no identified backup for this person to fully perform these functions.
<b>Criteria (if available)</b>	Management should have backup resources identified and adequately trained to perform critical business functions should the primary assigned individuals be unavailable.
<b>Risk Statement</b>	Often spreadsheets contain complexities and intricacies that are only understood by their developers or regular operators. If these individuals depart, or are otherwise unavailable, there is risk of a knowledge gap that could lead to inappropriate operation of the spreadsheet by the replacement.
<b>Recommendation</b>	We recommend that management identify and train an individual to act as a backup for the current resource. The backup should become knowledgeable of the complexities and intricacies of the housing model and be able to maintain, modify, update, and operate the spreadsheet model should the currently assigned individual be unavailable. This recommendation is also linked to the process documentation observations (see Observations 3 and 4).
<b>Observation – Background and Discussion</b>	Currently, a single person is responsible for maintaining, updating, and running the spreadsheet model annually. There is no identified backup for this person to perform these functions.
<b>Management Corrective Action</b>	SA and RSSP have identified two SA financial analysts to serve as full backups for the Housing Rate Model. SA and RSSP will ensure that these analysts are fully trained to the level noted in the recommendation.
<b>Responsible Party</b>	Kyle Davison, Jo Mackness
<b>Estimated Completion Date</b>	June 30, 2025
<b>Risk Rating</b>	Medium

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## PROCESS IMPROVEMENT OPPORTUNITIES (PIOs)

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### A. Outdated Inter-Unit Agreement for Regional Service

<b>Process Improvement Summary</b>	When we inquired about support for the financial assessment to RSSP from Berkeley Regional Services, we were provided a copy of a memorandum of understanding that appeared to become effective over ten-years ago. We were not provided more recent documentation. An up-to-date agreement should be in place as support for any assessments to RSSP coming from the BRS BEARS region (one of the successors to Campus Shared Services (CSS)).
<b>Criteria (if available)</b>	<ul style="list-style-type: none"> <li>• UC Business and Finance Bulletin BUS-72 (BFB BUS-72), <i>Establishment of Auxiliary Enterprises</i>, December 26, 2010</li> <li>• UC Business and Finance Bulletin BUS-A-59 (BFB BUS-A-59), <i>Costing and Working Capital for Auxiliary and Service Enterprises</i>, October 13, 2008</li> </ul>
<b>Risk Statement</b>	Allocation of costs assessed to RSSP by BRS BEARS for services provided are not supported either as a direct or indirect cost.
<b>Improvement Opportunity</b>	The understanding of charges from BRS BEARS should be updated from the outdated 2013-2015 memorandum of understanding, either as an updated MOU or equivalent written documentation.
<b>Background and Discussion</b>	<ul style="list-style-type: none"> <li>• The memorandum of understanding we were provided is between Student Affairs and Campus Shared Services (CSS) and dates from 2013.</li> <li>• CSS was disbanded and replaced by a regional services model, Berkeley Regional Services (BRS).</li> <li>• The agreement between the regional service center now serving RSSP (BEARS) should be updated – unless RSSP is assessed in the same manner as other units that BEARS serves (i.e., RSSP is charged in the same manner as other units that BEARS serves).</li> </ul>