

# UCLA AUDIT & ADVISORY SERVICES

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June 12, 2025

SENIOR VICE PRESIDENT/CHIEF COMPLIANCE & AUDIT OFFICER ALEX BUSTAMANTE  
EXECUTIVE VICE CHANCELLOR AND PROVOST DARNELL M. HUNT:

Re: #25-4006 - Annual Review of Executive Compensation (AREC) Final Audit Report

UCLA Audit & Advisory Services (A&AS) performed a review of the 2023 Annual Report on Executive Compensation (AREC). This audit engagement was conducted as part of the campus audit plan for fiscal year 2024-25. The purpose of the review was to ensure that the 2023 AREC submitted by local officials to the University of California Office of the President (UCOP) was complete, accurate, and the data included was in accordance with UCOP reporting guidelines.

Pursuant to UCOP guidelines, the population subject to reporting for the 2023 AREC included employees who were actively employed by the University as of December 31, 2023, and met the following criteria:

- All incumbents in the Senior Management Group (SMG) personnel program regardless of total cash compensation. This includes employees in an acting or interim SMG position.
- All policy-covered staff whose total cash compensation exceeds the reporting threshold, which was \$387,700 for the 2023 AREC report.
- Other Specified Employees, which include Athletic Directors, Coaches, and Other Athletic Positions whose total cash compensation exceeds the reporting threshold, which was \$387,700 for the 2023 AREC report.
- This report excludes staff physicians, academic deans and college provosts.
- Total cash compensation for part-time individuals will be determined based on their part-time rate rather than their full-time equivalent rate.

Based on the above criteria, the audit scope included the following employees: 1 Academic, 6 Athletic positions, 19 employees in a Senior Management Group (SMG) position, and 39 Management and Senior Professionals (MSP). A&AS obtained the relevant AREC documentation from local campus authorities and verified the following:

- The reportable population was properly identified.
- Senior Leadership Information System (SLIS) reporting criteria was consistently applied.
- Salary actions were approved by the appropriate delegated authority.
- Certifications and questionnaires were properly completed and reconciled to all compensation reported on the AREC.
- UCPath completed the reconciliation of W-2s for all reported UCLA executives.

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The audit was conducted in conformance with the Institute of Internal Auditors' 2024 International Professional Practices Framework's (IPPF) Global Internal Audit Standards.

Based on the review performed, A&AS concluded the final 2023 AREC was accurate and completed in accordance with UCOP guidelines.

We would like to thank you and members of your staff for their continued cooperation and assistance during this review.

Should you have any questions, please contact Audit Manager Pamela Magana-Britton at [maganabritton@iad.ucla.edu](mailto:maganabritton@iad.ucla.edu).

Respectfully,

A handwritten signature in black ink, appearing to read 'Jeffrey Weiss', followed by a horizontal line.

Jeffrey Weiss, CIA, CISA  
Director, Audit & Advisory Services

Enclosure

cc: M. Beck  
L. Levin  
M. Krause  
C. Turner