



INTERNAL
AUDIT SERVICES

Annual Report on Executive Compensation (AREC)

Internal Audit Report No. I2025-205

July 9, 2025

Prepared By

Darlene Nunez, Senior Auditor

Reviewed By

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Approved By

Mike Bathke, Director



July 9, 2025

JULIE LANCE
VICE PRESIDENT, UCI HEALTH & ASSISTANT VICE CHANCELLOR
UCI HUMAN RESOURCES

RE: Annual Report on Executive Compensation (AREC) Review
Report No. I2025-205

Internal Audit Services has completed the review of AREC and the final report is attached.

We extend our gratitude and appreciation to all personnel with whom we had contact while conducting our review. If you have any questions or require additional assistance, please do not hesitate to contact me.

Sincerely,

A handwritten signature in black ink that reads "Mike Bathke". The signature is written in a cursive, slightly slanted style.

Mike Bathke
Director

Attachment

C: Audit Committee
Ramona Agrela, Chief Human Resources Officer/Vice Chancellor – UCI Human Resources

I. BACKGROUND

In accordance with the fiscal year (FY) 2024-2025 audit plan, and in conjunction with the required systemwide triennial review schedule, Internal Audit Services (IAS) conducted a limited review of the Annual Report on Executive Compensation (AREC) for calendar year (CY) 2024. AREC data was reported through the Smartsheet application. The University of California Executive Compensation group (UC ExecComp) hosts and maintains the Smartsheet database which is available to the campus coordinators through a web interface. Once the AREC information has been uploaded, UC ExecComp reviews and issues the certification packets.

II. PURPOSE, SCOPE AND OBJECTIVES

The purpose of this review was to evaluate the completeness and accuracy of the AREC for CY 2024 as reported to UC ExecComp and compliance with relevant University and campus policies and procedures.

IAS performed the following procedures:

1. Reviewed local and systemwide policies related to executive compensation;
2. Reviewed the AREC report for CY 2023 and CY 2024 as submitted to UC ExecComp to verify whether those reported in 2023 are still reportable in 2024;
3. Validated reportable population and compensation data, and assessed compliance with University policies relevant to Senior Management Group (SMG) compensation for CY 2024;
4. Reviewed the signed AREC CY 2024 Individual Certifications and the UC Potentially Compensable Transactions Individual Certification - CY 2024 (PCT) forms for all employees included on the AREC report, verifying that the information reported was accurate and complete.

III. CONCLUSION

Based on the limited procedures performed for the 2024 AREC and the testing of the completeness and accuracy of the information reported, the report appears to accurately reflect the total compensation and perquisites given to reportable executives and other specified employees at UCI during CY 2024. Additionally, the compensation components for employees listed were appropriately approved. The certification forms were found to be accurate and complete and were all properly signed and dated.