

UNIVERSITY OF CALIFORNIA OFFICE OF THE PRESIDENT
ETHICS, COMPLIANCE AND AUDIT SERVICES
INTERNAL AUDIT

Medical Centers Clinical Enterprise Management Recognition Plans
Audit No. P24A006
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I. Executive Summary

Introduction

As part of the University of California Office of the President (UCOP) Fiscal Year (FY) 2023-24 audit plan, Internal Audit completed an audit of the FY 2022-23 Clinical Enterprise Management Recognition Plan (CEMRP1) for UC Health and the six local UC health systems: UC Davis Health, UCSF Health, UC Riverside Health, UC Irvine Health, UCLA Health, and UC San Diego Health.

Background

CEMRP1 (the Plan), established by the Regents in July 2010, provides financial incentives to those employees responsible for attaining or exceeding key clinical enterprise objectives.¹ Positions eligible to participate in the plan are defined as senior leadership of the clinical enterprise who have significant strategic impact and a broad span of control with the ability to effect enterprise-wide change. Documented guidelines establish roles, responsibilities, processes, and procedures related to implementing the Plan.

At the beginning of each plan year, systemwide, institutional, and individual performance objectives are developed and approved by local health system leadership, the chancellors, UC Health, and an independent Administrative Oversight Committee (AOC), which is described in more detail below. The performance objectives relate to one or more of the following: financial performance, quality improvements, patient satisfaction, key initiatives in support of the strategic plan, and people and other resource management.

At the end of the plan year three ratings are used to determine award amounts:

1. participant (individual) performance
2. the local health system's (institutional) performance
3. systemwide (clinical enterprise) performance

Awards for the calendar year are reported to the Regents in the Annual Report on Executive Compensation for all participants that are members of the Senior Management Group, regardless of amount of compensation, and other participants with total cash compensation that exceeds the Indexed Compensation Level effective at the close of each calendar year (\$369,200 as of December 31, 2023). In addition, the Regents must approve the award for the Executive Vice President-UC Health; however, the EVP-UCH is no longer a participant as of the 2023-24 plan year. As a Tier 1 participant, the EVP-UCH was measured on Systemwide (Clinical Enterprise) objectives. The other Tier 1 participants are the Medical Center CEOs who are evaluated on Institutional and Systemwide short term objectives and Systemwide long term objectives (they do not have individual performance objectives). The plan establishes three levels of award opportunities, which in ascending order are "Threshold," "Target," and "Maximum."

¹ In a given fiscal year, a combination of systemwide, institutional, and individual performance determines each participant's payout, which ranges from \$0 to a maximum amount calculated for each individual.

The AOC is assigned oversight of the Plan, including development, governance, and interpretation. Membership for the 2022-23 year consisted of the Executive Vice President – Chief Operating Officer, Vice President – Human Resources, Executive Director – Compensation Programs and Strategy, and the chancellors from the six campuses that have health services. For Plan year 2023-24, the Executive Director – Compensation Programs and Strategy was replaced by the Associate Vice President-Total Rewards. During its deliberations pertaining to the development or revision of the Plan, the AOC may consult with the Executive Vice President-UC Health and representatives from the Health Systems. The AOC abides by the Political Reform Act and may consult with the Office of the General Counsel (UC Legal), if there are any questions about the application of the Political Reform Act. The AOC may approve changes to the Plan that are not material; however, material or substantive changes require the approval of the President and the Regents Health Services Committee.

Health system employees who are responsible for attaining or exceeding key clinical enterprise objectives but are not participants in CEMRP1, may be eligible to participate in CEMRP2. The AOC also provides oversight of CEMRP2.

Objective and Scope

The primary objective of this audit was to assess the accuracy of the FY 2022-23 CEMRP1 award calculations and compliance with the Plan. To do so, we reviewed the systemwide and institutional performance and a sample of participant performance results, and verified the accuracy of the award calculations. For the sampled participants, we examined supporting documentation to confirm that quantitative institutional and systemwide objectives were achieved.

We also assessed for compliance with the Plan the FY 2023-24 CEMRP1 systemwide and institutional performance objectives and a sample of participants' objectives for the 2023-24 plan year.

We reviewed the sources of funds used by the health systems and by UC Health to pay out the FY 2022-23 participant awards for both CEMRP1 and CEMRP2, reconciled the award payments to the approved amounts (CEMRP1) or estimated maximum amounts (CEMRP2), and determined whether variances, if any, were appropriate or if adjustments were required. For CEMRP2, we verified that final payouts were reported to the AOC.

To provide greater transparency, for CEMRP1 we also compared the number of FY 2022-23 participants by organization, and tier to the equivalent number for FY 2023-24 (Appendix A).

Overall Conclusion

We concluded that management has put in place processes to implement many of the requirements of Regents Policy 7712 Senior Management Group Incentive Awards. However, we identified areas—described in more detail in Section II—where processes could be improved to minimize errors and improve compliance with the CEMRP1 & 2 Plans and Guidelines.

For CEMRP1, one participant award was underpaid relative to the approved AOC amount, one individual award was charged to an unallowed fund source, the wrong CEMRP earnings code was used for one location’s payments, and requested documentation of objective attainment was not provided or inadequate to prove goal attainment for multiple individuals.

For CEMRP2, one location overpaid the AOC approved maximum payment amount by approximately \$2.4 million, awards were paid from unallowable fund sources at multiple locations, and CEO/Chancellor attestations were missing for two locations.

In addition, for both plans:

- There was a lack of evidence that Modified EBIDA was reported to the Regents’ Health Services Committee.
- The CEMRP Plan and guidelines are not clear about certain requirements for AOC approvals.
- The Plan document language regarding the Political Reform Act should be updated.

These observations and management action plans are discussed further in the following section of the report.

II. Observations

1. Some awards were charged to unallowable funds.

According to the CEMRP 1 & 2 Plans and Administrative Guidelines, no state or general funds can be used to pay CEMRP awards, and each location is to ensure that only health center revenues are used. However, five health systems used fund sources that were not allowable for some FY 2022-23 CEMRP 1 and/or 2 participant awards paid out in FY 2023-24. Specifically, some awards were charged to certain State, general, gift, or Federal Contract and Grants sources. For three locations this is a repeat observation.

Charging CEMRP awards to unallowed fund sources could put the University at risk of fines, penalties and disallowances.

Unallowed Fund Sources Used in Fiscal Year 23-24 for Fiscal Year 22-23 Plan payouts

Location	CEMRP1	CEMRP2	Total	# Funds	Repeat Observation
UC Davis		21,602	21,602	2	No
UC Irvine		13,784	13,784	2	Yes, 2 years
UC Los Angeles	95,325	79,228	174,553	18	Yes, 2 years
UC San Diego		1,192	1,192	2	No
UC San Francisco		8,908	8,908	2	Yes, 2 years
UC Office of the President	-	-	-	-	No
Total with Unallowed Fund Source	\$95,325	\$124,915	\$220,240	26	
Total activity in FY23-24 on CEMRP Earnings Codes	\$8,764,206	\$103,441,179	\$112,205,385		
Error Rate	1.09%	0.12%	0.20%		

A new process was put in place in Fall 2024 to reduce the use of unallowed fund sources during the fall payout cycle. However, a number of these unallowed fund charges are the result of salary cost transfers (SCTs) that were made later in the fiscal year, unbeknownst to local CEMRP administrators. In response to the audit, four locations (Davis, Los Angeles, San Diego, and San Francisco) documented and implemented local procedures to check for unallowed fund sources closer to year end so they can make any needed corrections. Irvine has committed to documenting and implementing local procedures but had not completed that process as of the date of issuance of this report.

As of the date of the issuance of this report all locations have made correcting entries for the unallowed fund sources above except UC Davis.

Preventing these transactions in the first place would be a more efficient approach. However, currently there is no system control in place to prevent the use of these unallowed fund sources for specific earnings codes, although the PeopleSoft system, which UCPATH is based on, does provide such functionality.

Risk Assessment: High

Action Plan:

The SW Director, Executive Compensation, will work with UCPATH to determine if implementing a system control to restrict the use of the CEMRP earnings code to valid fund sources is feasible and cost effective.

The SW Director, Executive Compensation, will update the guidelines to require that locations:

1. Run a report in January of each year to ensure that CEMRP/CEMRP2 payouts from the previous calendar year are attributed to allowable funding sources (health revenue only).
2. Report any discrepancies to SW-HR by end of February.
3. Fix any issues identified and send attestation of accuracy to SW-HR by end of March.

Target Date: 3/31/26

UC Davis Finance – Accounting & Financial Reporting will make the corrections for the unallowed fund sources noted above.

Target Date: 3/31/26

UC Irvine CEMRP administrators will update their local procedures to include a check for unallowed fund sources closer to year end and make necessary corrections as the result of that check.

Target Date: 6/30/26

2. UCLA exceeded the AOC approved payment amount for CEMRP 2 by approximately \$2.4 million and CEO/Chancellor attestations were missing for two locations.

The FY22-23 CEMRP 2 Plan states: "maximum award amounts must be approved by the CEO and Chancellor." However, Systemwide HR was unable to provide the UCSF and UCLA attestation/approvals. A lack of appropriate approvals and controls increases the risk of payments that are not in compliance with University policy.

The CEMRP 2 Plan also states that the review and approval of all awards under the Plan is the responsibility of the AOC. However, the UCLA CEMRP2 payout totals for FY22-23 plan year (made in FY23-24) exceeded the amounts reported to the AOC by approximately \$2.4 million.

Systemwide Executive Compensation believes that this occurred because, prior to this plan year, the locations each used their own CEMRP2 plan documents and different local attestation/approval procedures. For example, some locations were using attestation forms provided by Systemwide HR and others were attesting via email. Starting in FY22-23, a formal systemwide CEMRP 2 Plan document was created for all locations. However, Systemwide Executive Compensation asserted that it is still refining and standardizing the attestation process.

Additionally, Systemwide Executive Compensation believes that for this year UCLA likely overlooked a group of individuals in the estimated amount it submitted for AOC approval. However, it believes that the test the locations perform in October of each year should improve the accuracy of the estimate the AOC approves as the maximum award amount.

Risk Assessment: High

Action Plan:

The SW Director, Executive Compensation, will:

1. Update guidelines to require that locations:
 - a. Run a report in January of each year to ensure that CEMRP2 payouts from the previous calendar year were not in excess of approved AOC amounts.
 - b. Report any discrepancies to SW-HR by end of February.
 - c. Identify the source of the discrepancy and notify SW-HR by end of March to seek AOC approval as needed.
2. Determine why UCLA's payout amount was in excess of approved estimates, obtain revised estimate with attestation, if applicable, and obtain AOC approval as needed.
3. Collect missing attestations.
4. Update and share procedures to require that location attestations are received prior to AOC approval of results and awards and processing of payouts.

Target Date: 3/31/26

3. Requested Documentation of Objective Attainment Not Provided or Inadequate to Prove Goal Attainment.

As previously described, the CEMRP 1 Plan requires most participants to attain individual objectives. We selected a sample of participants and requested evidence to prove that they had accomplished the objectives that led to their awards. However, some of the individual objectives selected for testing lacked sufficient evidence to prove that results were attained. For most of the sampled items, Internal Audit received some documentation, the nature and extent of which varied. However, out of 33 individual objectives defined for the participants we sampled, we did not receive adequate evidence to verify that the participant fully attained 17 (52%) of those objectives. Following is a table of the number of individual objectives tested by location and the number of those objectives lacking sufficient evidence of attainment.

Location*	Number of Exceptions	Number of Individual Objectives Tested	% Exceptions
UC Davis	9	12	75%
UC Irvine	1	5	20%
UC Los Angeles	0	7	0%
UC San Francisco	4	5	80%
UC San Diego	3	4	75%
Totals	17	33	52%

*UCOP excluded because none of the individuals tested had individual goals.

Additionally, we noted missing or insufficient support for the following systemwide and institutional objectives we tested:

Location	Number of Exceptions	Number of Systemwide/Institutional Objectives Tested	% Exceptions
UC Davis	3	3	100%
UC Irvine	0	3	0%
UC Los Angeles	0	3	0%
UC San Francisco	0	1	0%
UC San Diego	0	2	0%
UC Office of the President	1	5	20%
Totals	4	14	29%

There were three different shortcomings identified in our review.

The first shortcoming we identified was the payment of awards despite inadequate results. In one instance a UC Davis participant received an award for the maximum objective attainment level despite the evidence showing that they did not attain the specified result. Although the objective was to meet certain wait times for all of the items on a list of services, the evidence provided showed that the expectations were not met for some of those services.

The second shortcoming we identified was partial completion of goals. In several instances the documentation we received consisted only of a proposal or plan to complete the objective, but

the actual completion of the objective was not documented. For example, one of the UC Davis participants' individual goals was to establish a best practices methodology. However, the support we received only listed some tasks to perform (i.e., "Reach out to other UCs, high performers to learn best practices") and the actual establishment of a best practice methodology was not supported.

The third shortcoming we identified was a lack of documentation for certain individual objectives of participants we selected at UC Davis, UC San Diego, and UC San Francisco. In some instances, the evidence we received to prove an objective had been met was an assertion without any supporting documentation. For example, UC Davis did not provide sufficient evidence of achievement for all the sampled institutional objectives at its location. In these instances, UC Davis provided a description of one or more numerical results without providing any evidence to support the number.

Internal Audit made multiple requests for the documentation related to both the objectives that lacked sufficient documentation and those for which no documentation was provided and repeatedly specified the nature of the deficiencies of the documentation received. Absent this documentation, Internal Audit cannot conclude that the objective results for which the AOC approved awards have been attained. Although this is a concern for the individual awards we sampled, the lack of a safeguard to prevent this situation from occurring poses a broader threat to the credibility of the CEMRP program.

Systemwide Executive Compensation indicated that one factor contributing to inadequate documentation is the lack of clearly defined responsibilities at the local level. However, a corrective action was previously proposed to help address this situation because this observation is a repeat finding from the prior year's audit for one location. The Management Corrective Action in that audit stated that Systemwide HR would recommend to the AOC that it consider amending the plan to require that local health systems maintain documentation substantiating participant's attainment of the relevant objectives. However, as of the date of this report, that corrective action was still outstanding.

Risk Assessment: High

Action Plan:

The SW Director, Executive Compensation, will:

1. Follow up on objectives identified during the audit as lacking sufficient documentation and obtain campus validation that sufficient evidence has been provided. In cases where the location cannot validate sufficiency of evidence, have AOC reassess whether awards were appropriate.
2. Establish a requirement through the AOC that the results and sufficiency of evidence to substantiate results have been validated by the CHRO prior to review and attestation by the CEO and Chancellor.

3. Establish through the AOC an appropriate corrective process that establishes consequences for unsubstantiated accomplishments that result in an incorrect award.
4. Communicate the items above to location stakeholders.

Target Date: 3/31/26

4. No evidence that Med Centers reported FY 22-23 revenues to Regents/HSC.

The FY22-23 CEMRP1 Plan states: "Payment of awards is contingent upon each Health System's ability to pay out the awards while maintaining a positive Modified EBIDA. This minimum threshold financial standard is based on the calculation of Modified EBIDA as reported to the Regents' Health Services Committee."

The FY22-23 CEMRP2 Plan similarly states: "Full funding of STI awards for participants at a Health System in the plan year is contingent upon that Health System's ability to pay out the awards while maintaining a positive Modified EBIDA. This minimum threshold financial standard is based on the calculation of Modified EBIDA as reported to the Regents' Health Services Committee."

However, we did not receive evidence that Modified EBIDA (M-EBIDA) was reported to the Regents' Health Services Committee as required by the Plans.

In response to an observation in CEMRP Audit P23A006, a new procedure was put in place in the Fall of 2024. This procedure directs the Systemwide Controller to report the M-EBIDA to SW HR Compensation. The amount reported by the SW Controller for FY23-24 was positive. However, this process does not remove the requirement to report M-EBIDA to the Regents' Health Services Committee. Unless the Plans are changed to remove this requirement, this figure should be reported every year, particularly as there are provisions in the plan should M-EBIDA not be positive.

Risk Assessment: Medium

Action Plan:

The SW Director, Executive Compensation, will verify with UC Health and UC Finance as to whether M-EBIDA is reported to Regents and/or only used for the purpose of the financial standard. SW-HR will propose and seek approval for appropriate updates to the Plan language.

Target Date: 3/31/26

5. FY22-23 CEMRP1 Awards were paid using the wrong CEMRP Earnings Code.

The FY22-23 CEMRP1 Plan document states, "The assigned Description of Service code of "XCE" specific to the Plan must be used when paying awards to Plan participants" and the FY22-23 CEMRP2 Plan document states "The assigned Description of Service (DOS) code of "XCI" specific to this Plan must be used when paying awards to employees."

However, the three CEMRP1 awards for employees of the Office of the President, totaling \$507,970, were erroneously paid using the XCI earnings code, which is reserved for CEMRP2 participants.

It is not clear why these awards were miscategorized. However, SW HR Compensation noted that UCOP was the only location that did not participate in a newly implemented test process, which occurs before awards are paid. This process is meant to validate the earnings codes and fund sources, and likely would have identified this error before the payments were made. Going forward all locations will be asked to participate in the test process. Further, UCOP employees are no longer participants in the CEMRP plan, reducing the need to implement additional location-specific safeguards.

We do not recommend that these transactions be corrected. SW HR Compensation is aware of the error and believes that making corrections might introduce risk. Because all of the CEMRP1 participants at Office of the President (OP) were miscoded and there are no CEMRP2 plan participants at that location, the risks associated with leaving these payments associated with the XCI earnings code is low.

Risk Assessment: Low

Action Plan:

The SW Director, Executive Compensation, will:

1. Re-emphasize with CEMRP coordinators the importance of using the correct earn codes.
2. Update guidelines to require that going forward locations:
 - a. Run a report in January of each year to ensure that CEMRP/CEMRP2 payouts from the previous calendar year used the correct earn codes.
 - b. Report any discrepancies to SW-HR by end of February.
 - c. Identify the source of any discrepancies and provide evidence to SW-HR of corrections by end of March.

Target Dates:

1. This has been implemented and validated by audit as of report issuance date.
2. By 3/31/26.

6. Two of eight AOC Ballots for the FY22-23 Close of Plan Year were not completed.

Per the Regents Policy 7712, FY22-23 CEMRP1 & 2 Plan documents, and the FY22-23 CEMRP1/2 Guidance document, the AOC is to approve various amounts and actions at certain points during the plan year. For example, at the close of the plan year it is required to review and approve award amounts for CEMRP1 & estimated award amounts for CEMRP2.

However, only the Guidance document provides a description of how the AOC approvals should be documented, stating “All approvals by the AOC will be documented in AOC Minutes **and/or** via the AOC Ballot process.”

The AOC approvals for CEMRP1 awards and CEMRP2 estimated award amounts were documented via ballot, but two AOC members ballots were not completed. The six ballots that were completed approved the award amounts. However, this situation calls into question what would happen had there been dissenting votes.

The SW Director, Executive Compensation, stated that there must be a quorum for meetings or ballots. But the quorum for the AOC is not defined in any of the plan-related documents. Also, it is not clear what would occur if the voting resulted in a tie or there were dissenting votes when fewer than all members of the AOC were present. The lack of clear procedures defining a quorum and tie breaking procedures increases the risk that the AOC’s actions could be questioned, leading to disputes, uncertainty, and delayed operations.

Risk Assessment: Low

Action Plan:

The SW Director, Executive Compensation, will make technical changes to the guidelines to define the AOC’s procedures for voting.

Target Date: 3/31/26

7. Plan language regarding Political Reform Act needs to be updated.

The FY 21/22 Plan document states, in part: “*The AOC will abide by the Political Reform Act, which would prohibit Plan participants from making, participating in making, or influencing decisions that would affect whether they participate in the Plan, the objectives that will govern whether they earn awards under the Plan, and the amount of awards paid to them under the Plan.*”

The FY 22/23 Plan document was changed to remove “*or influencing*” from the text above. This change was at the suggestion of Office of General Counsel (OGC).

The Political Reform Act (Act) prohibits a public official from using his or her official position to influence a governmental decision in which he or she has a financial interest.

After further discussion with OGC it was determined that the words “*or influencing*” should be put back into the Plan document.

Risk Assessment: Low

Action Plan:

The SW Director, Executive Compensation, will propose and seek approval for a change to the plan document to state: “The AOC will abide by the Political Reform Act, which may prohibit Plan participants from making, participating in making, or influencing decisions...”

Target Date: 3/31/26

8. One CEMRP participant’s payment differed from the AOC approved amount.

One CEMRP1 FY22-23 participant at UCSF was paid less (\$49,925.88) than the AOC approved amount of \$73,745.76. On further review, the payment did not align with Plan requirements.

The CEMRP1 Plan states

- Section 11, INCENTIVE AWARD ELIGIBILITY CRITERIA: “Participants must be active full-time employees of the University at the conclusion of the Plan year (i.e., as of midnight on June 30th) to be eligible to receive an STI award for that Plan year, unless the circumstances of their separation from the University entitle them to a full or partial award as set forth in the Separation from the University provision below in Section 13. The Plan indicates that participants who transfer within the University to a position that would not be eligible for participation in the Plan are eligible to receive a prorated award for that Plan year if they worked in the CEMRP-eligible position for at least six months.”
- Section 13, SEPARATION FROM THE UNIVERSITY: a retirement separation during the plan year is eligible for a partial award.
- Section 12, INCENTIVE AWARD APPROVAL PROCESS: awards amounts will be reviewed and approved by the AOC.

UCSF HR Compensation stated that the individual in question intended to retire in FY23, but at UCSF’s request the employee remained employed at a reduced capacity and rate. Payroll system data confirms that the individual was converted to a 50% appointment on 3/5/23, but their position and job codes did not change. As of the conclusion of our fieldwork for this audit, we had not received requested documentation supporting that this individual intended to retire during FY23, that they were requested to stay on through the end of FY23, or that the nature of their work changed as of 3/5/23.

Under the requirements established in Section 11 of the plan, the change to a half-time appointment rendered the individual ineligible to receive a CEMRP STI award. Despite that requirement, the individual in question received a pro-rated CEMRP award for the period of 7/1/22 through 3/5/23. If the change to a half-time appointment in lieu of retirement was at UCSF’s request, as UCSF HR Compensation asserts, the pro-rated payment appears to be a sensible approach to compensating this individual. However, even if it was sensible the payment does not align with the requirements established in the Plan.

According to the UC Regents Policy 7712 - Senior Management Group Incentive Awards: “Authority to approve incentive award plans and individual incentive awards is described in Section III.B² and III.C³ of this policy. All actions that exceed this policy and are not expressly provided for under any policy must be approved by the Regents.” This policy also defines an “Exception to Policy” as: “An action that exceeds what is allowable under current policy or that is not expressly provided for under any policy. Any such action must be treated as an exception and must be reviewed and approved by the Regents.”⁴

Systemwide Executive Compensation indicates that this action was an interpretation of the plan and does not represent a substantive change to the plan. However, as of the time of our audit, the difference between the approved amount and the amount the individual was paid had not been reviewed and approved. The authority to administer the plan resides with the AOC and authority to apply appropriate interpretations to clarify the policy, provided they do not result in substantive changes to the plan, resides with the VP of Systemwide HR.

Risk Assessment: Low

Action Plan:

The UCSF Director of Compensation will provide support showing this individual’s intent to retire and UCSF’s request that they continue working in a reduced capacity through FYE23.

Target Date: 3/31/26

The SW Director, Executive Compensation, will:

1. Obtain the Vice President – Systemwide HR’s perspective on whether approval of this payment would represent a substantive change to policy.
2. Obtain approval from the AOC for this payout.
3. If the Vice President – Systemwide HR determines this is a substantive change, or the AOC does not approve the payout, make an appropriate adjustment to the individual’s payment.
4. Propose and seek approval for an update the Plan to address situations like this one.
5. Update procedures to require that locations:
 - a. Run a report in January of each year to ensure that payments made during the prior calendar year matched approved AOC amounts.
 - b. Report any discrepancies to SW-HR by the end of February.

² Substantive changes to the plan require approval of the president and the appropriate Regent’s Committee, before implementing such changes. Plan changes, if not material or substantive, or if a technical correction, can be approved by the AOC after consultation with the President.

³ This section covers AOC review and approval of proposed awards that are made in accordance with the plan.

⁴ The individual in this observation is a Manager & Senior Professional (MSP). Policy PPSM 34 - Incentive and Recognition Award Plans states: “If an MSP or PSS employee participates in an incentive award plan that includes SMG members, all aspects of the employee’s participation in that incentive award plan will be governed by the Senior Management Group Incentive Awards policy.”

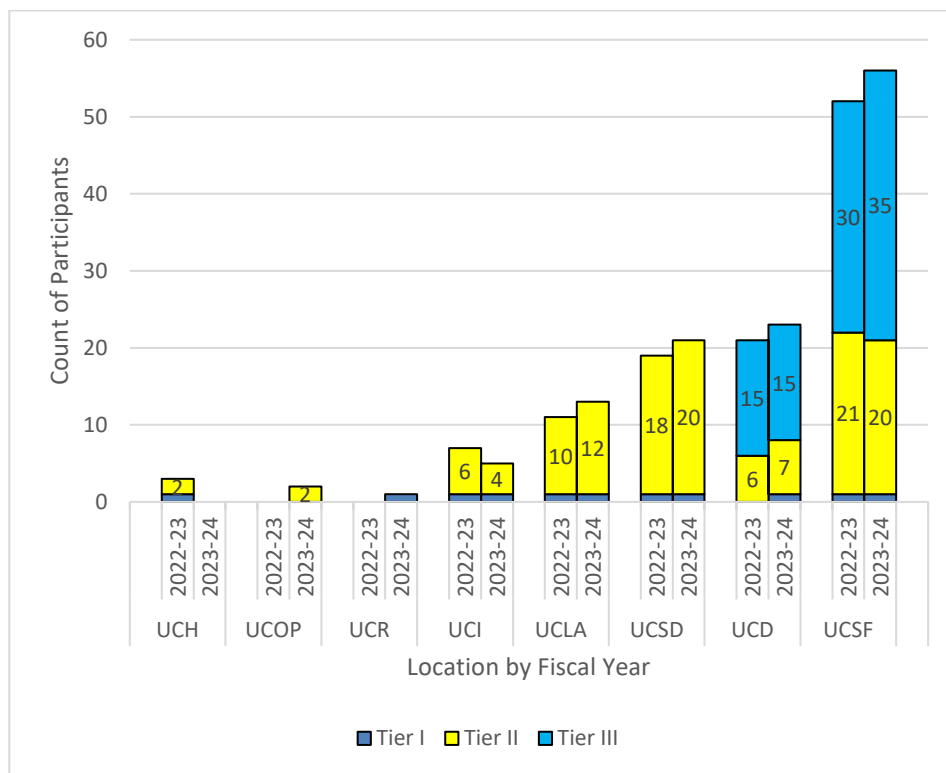
- c. Fix any issues identified, follow established procedures to obtain approval for any remaining variances, and upon completion attest that payments match the approved AOC amounts.
- d. Submit for AOC approval any payments that do not match the AOC approved amounts.

Target Date: 6/30/26

Appendix A

Figure 1

Summary Count of FY2022-23 versus FY2023-24 CEMRP Eligible Participants by Location and Tier (As of July 2023)



Notable Facts:

- UCSF continues to have more than twice as many Plan participants than any other location.
- Only UCSF and UC Davis have Tier III participants.