

UNIVERSITY OF CALIFORNIA

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SANTA BARBARA • SANTA CRUZ

OFFICE OF THE ASSOCIATE VICE PRESIDENT—
SYSTEMWIDE CONTROLLEROFFICE OF THE PRESIDENT
1111 Franklin Street, 7th Floor
Oakland, California 94607-5200

April 3, 2026

Subject: Audit under Uniform Guidance Subpart F, Fiscal Year Ended June 30, 2025

To Whom It May Concern:

The University of California's (UC) Report on *Audit of Financial Statements and on Federal Awards Programs in Accordance with OMB Uniform Guidance for the Year Ended June 30, 2025*, has been completed by the audit firms, PricewaterhouseCoopers (PwC) and Vasquez & Company LLC. The following provides to the pass-through entities information regarding the results of the University's FY 2025 audit:

- The *Report of Independent Auditors* on the financial statements of the University expressed an unmodified opinion.

- The *Report of Independent Auditors on Internal Controls over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards* noted no matters involving internal controls that were considered to be material weaknesses and disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

- The *Report of Independent Auditors on Compliance for the Research and Development Cluster Major Federal Program and on Internal Control Over Compliance as required by OMB Uniform Guidance* reported that the University complied, in all material respect, with the requirements applicable to the Research and Development Cluster major federal program and noted no matters involving internal controls over compliance that were considered to be material weaknesses.

The *Report of Independent Auditors on Compliance for the USAID Foreign Assistance for Programs Overseas Major Federal Program and on Internal Control Over Compliance as required by OMB Uniform Guidance* reported a qualified opinion regarding the Subrecipient Monitoring compliance requirement due to insufficient supporting documentation. Otherwise, their opinion reported that the University complied, in all other material respects, with the compliance requirements applicable to the USAID Foreign Assistance for Programs Overseas Major Federal Program. One significant deficiency was also noted in matters involving internal controls over compliance related to untimely recording of grant program expenditures.

- The auditing procedures disclosed six federal award findings required to be reported in accordance with the Uniform Guidance which are described in the report in the Schedule of Findings and Questioned Costs.

• Pass-through entities were affected by the findings at the locations listed below. Please address any requests to the contacts provided.

- 2025-001 – *Federal Equipment Inventory*
 - UC Santa Cruz – Kevin O’Neill (831-459-5379)
 - UC Davis – Nicole Tardiff (530-754-3692)
 - UC San Diego – Wella Garcia (858-534-5945)
- 2025-002 – *Subrecipient Monitoring*
 - UC Davis – Nicole Tardiff (530-754-3692)

Additional information about the UC’s audit report is available online through the Federal Audit Clearinghouse website at: <https://www.fac.gov/>, under organization name “UNIVERSITY OF CALIFORNIA.” A copy of the complete audit report can also be retrieved from our webpage at: [UC Single Audit Report](#).

If you have any questions regarding this notification, please contact me at barbara.cevallos@ucop.edu.

Sincerely,

Barbara Cevallos
Associate Vice President and Systemwide Controller
University of California, Office of the President
barbara.cevallos@ucop.edu

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Barbara Cevallos
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