



UCDAVIS

Budget and Institutional Analysis

2017 Student Fee Review (Audit) Overview and Status Update

Presentation to COSAF

November 2, 2018

Laurie Carney, Assistant Director of Program Budget and Policy

Student Fee Review (AMAS Project #17-54)

- Conducted by Audit and Management Advisory Services (AMAS)
- Released September 2017
- Link to final report provided on last slide
- Focused on four largest student referenda fees totaling ~\$75 million annual revenue:
 - Student Services Fee
 - Campus Expansion Initiative (CEI)
 - Facilities and Campus Enhancements (FACE)
 - Student Activities & Services initiative (SASI)

Student Fee Review: Management Corrective Actions

- Report included recommendations or “management corrective actions” (MCAs) addressing:
 1. COSAF membership and action documentation - cleared
 2. Reporting procedures for Student Services Fees - cleared
 3. Student fee funds in the campus budget process - cleared
 4. **Multi-year planning for strategic uses of student fees – not cleared**
 5. **Policy/guidelines for carryforward funds for student fees – not cleared**

Management Corrective Actions: COSAF Involvement

- More discussion about 2 remaining MCA's to be cleared at these COSAF meetings:
 - November 16
 - November 30
- COSAF input will be gathered throughout the year as individual fees are reviewed.
 - For example: [FACE/LEEAP carryforward balance](#)

Additional information for review

General information about UC Davis' audit process:

<https://internalaudit.ucdavis.edu/audit-process>

Student Fee Review (Project #17-54):

https://www.ucdavis.edu/sites/default/files/upload/users/student_fee_review_09.2017.pdf

Current guidelines on carryforward fund management*:

https://budget.ucdavis.edu/analyses-reports-white-papers/documents/carryforward/Management_of_Campus_Carryforwards_and_Reserves.pdf

*Note: Carryforward margins for “Campus-Based and Other Student Fees” are included in the table on page 2, but none of the fund numbers listed are student referenda funds. This is under review.