



Transmitted via e-mail

October 24, 2012

Mr. Ralph Amos, Executive Director
UCLA Alumni Association
James West Alumni Center
P.O. Box 951397
Los Angeles, CA 90095-1397

Dear Mr. Amos:

Review of the California Collegiate License Plate Fund, Fund 0072

At the request of the Governor's Office, the Department of Finance (Finance) performed a review of the California Collegiate License Plate Fund (Fund 0072) administered by the UCLA Alumni Association (Association). The purpose of the review was to determine whether fees collected from sales of the California Collegiate Plates (Collegiate Plates) are being used in accordance with the authorizing statutes.

Pursuant to Vehicle Code section 5024, fees generated from the issuance of the Collegiate Plates are evenly distributed between Fund 0072 and the Resources License Plate Fund (Fund 0073). See Exhibit A for the distribution of fees collected. A separate report was issued for Fund 0073.

Results

For Fund 0072, fees are to be used by participating public institutions for need-based scholarships, distributed according to federal student aid guidelines. The Association is the only institution to participate in the Collegiate License Plate program. In 2011, the Department of Motor Vehicles (DMV) reported 1,909 outstanding Collegiate Plates.

Based on our review, the Association is in compliance with the uses and restrictions as outlined in the California Vehicle Code. Between fiscal years 2008-09 and 2010-11, the Association awarded 75 scholarships ranging from \$300 to \$4,227. The total amount awarded for the three year period was \$159,448.

Scope and Methodology

To determine if fees collected from sales of the Collegiate Plates are used in accordance with the authorizing statutes, we performed the following:

- Reviewed applicable laws, regulations, and criteria to identify authorized fund uses and restrictions.
- Interviewed key personnel at the Association and the DMV to gain an understanding of the fund accounting and reporting processes.

- Reviewed accounting records to determine if expenditures were in compliance with authorizing statutes.
- Reviewed Association's policies and procedures used to determine scholarship eligibility.

The results in this report are based on our review performed from August 2012 through September 2012. We provided the results to the Association's management on October 12, 2012, and as necessary, updated the report to incorporate their responses.

We appreciate the assistance and cooperation of the Association. If you have any questions regarding this report, please contact Diana Antony, Manager, or Lisa Negri, Supervisor, at (916) 322-2985.

Sincerely,

Original signed by:

David Botelho, CPA
Chief, Office of State Audits and Evaluations

cc: Ms. Kit Spikings, Assistant Director, Alumni Travel, UCLA Alumni Association
Mr. Andrew Conway, Chief, Registration Operations Division, California Department of Motor Vehicles
Ms. Kitty Kramer, Program Manager, California Department of Motor Vehicles
Mr. Jeff Mansur, Chief, Financial Services Branch, California Department of Motor Vehicles
Mr. Jim Humes, Executive Secretary for Administration, Legal Affairs and Policy, Office of the Governor
Ms. Sue Johnsrud, Director of Operations, Office of the Governor

Exhibit A – Distribution of Fees Collected

