

UNIVERSITY OF CALIFORNIA  
BERKELEY



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### **Authority for Gift Acceptance and Internal Controls for Gift Processing**

The University of California, Berkeley adheres to the principles of Gift Acceptance as described by the Standing Orders of The Regents [100.4(dd)] and the Delegation of Authority to Solicit and Accept Gifts (DA 2631). Berkeley also makes a distinction between gift acceptance and those internal controls that are necessary to process gifts in a manner that supports gift acceptance and ensures that gifts are properly recorded according to donor intent.

**Gift acceptance** is the act of determining if a contribution a) qualifies as a gift under Internal Revenue Service guidelines, b) does not violate relevant United States federal or State of California laws, or University of California or Berkeley campus policies, c) does not create legal, investment/market or reputational risk, and d) does not negatively impact academic freedom. Gift acceptance is accomplished through a review of the terms and conditions associated with the gift, as encompassed in funding proposals, gifts agreements – whether written by Berkeley or supplied by a donor – and fund terms for administratively established funds, including “various donors” funds and those relating to bequest distributions. Acceptance is required when a new gift purpose is stipulated by or revised by a donor or administrator, and is evidenced by a signature on an agreement or bequest distribution allocation form, or approval as part of the DocuSign workflow.

**Internal controls for gift processing** include, but are not limited to a) ensuring that gifts are deposited to the correct fiduciary (UC Berkeley Foundation or Regents of the University of California), credited to the correct donor(s), and allocated to the correct fund(s), b) ensuring that gifts are accepted according to delegations of authority, c) ensuring that bequest distributions are allocated according to delegations authority, d) ensuring that gifts are recorded according to Berkeley’s campaign counting practices, e) ensuring that donors’ requests for anonymity or tributes are handled properly, f) ensuring that donors’ elections regarding premiums/benefits are handled properly, g) initiating research on new donor names to reduce reputational risk, and h) ensuring that the guidelines of corporate matching gift programs are adhered to. Allocating a gift to the correct fund is accomplished by mapping the gift’s purpose and conditions to existing funds. Terms articulated by donors in any form can initiate the gift acceptance process. Adherence to internal controls is evidenced by either system-generated indicators or initials/signatures on paperwork. Internal controls for gifts valued at less than \$5,000 that are transmitted to Gift Services via electronic upload are the responsibility of the submitting office. No internal controls, other than quality-assurance testing of systems, are required for gifts made online where donors enter their own data and gifts are auto-posted.

The following outlines the redelegation of my authority for gift acceptance as well as the delegation of authority for internal controls for gift processing to Advancement Operations and the Office of Gift Planning. These delegations of authority supersede previous delegations.

Position Title	Gift Acceptance		Internal Controls
	All Gifts	In-Kind	
Associate Vice Chancellor, Advancement Operations	\$1,000,000		any amount
Senior Director, Fund Management	\$1,000,000		
Associate Director, Fund Policy	\$500,000		
Fund Policy Analyst	\$250,000		
Senior Director, Gift Services		\$1,000,000	any amount
Associate Director, Gift Services		\$1,000,000	\$1,000,000
Lead Gift Analyst		\$500,000	\$250,000
Gift Analyst			\$100,000
Director, Gift Planning Administration			any amount
Trust and Annuity Manager			\$1,000,000
Senior Estate Administrator			\$250,000
Estate Administrator			\$250,000
Gift Planning Coordinator			\$100,000

Fund Management secures the Chancellor's acceptance of all gifts of more than \$1 million and up to \$10 million, and the President's acceptance of gifts of more than \$10 million.

#### Practices Relating to Signatures on Gift Agreements

Berkeley also defines specific practices related to the execution of gift agreements drafted by Berkeley. These practices support, but do not signify, gift acceptance. The practices are as follows:

- The signature of the Dean/Dean-Equivalent signifies that they will ensure that funds are spent according to donor intent.
- The signature of the Executive Vice Chancellor and Provost, included when a gift creates an endowed chair or professorship, signifies that they will ensure that the fund is administered in compliance with Academic Personnel Manual (APM) Section 191 - *Policy on Endowed Chairs and Professorships*.
- The signature of the Chancellor, included for gifts of more than \$1 million, signifies esteem for donors supporting Berkeley at this level.
- The signature of the Associate Vice President of the UC Berkeley Foundation (or the Associate Vice Chancellor, Advancement Operations) signifies that gifts to the UC Berkeley Foundation (or the UC Regents) will be administered according to donor intent and all relevant policies and procedures.

  
 Julie M. Hooper  
 Vice Chancellor – University Development and Alumni Relations

7/20/21  
 Date