EXHIBIT B  Documentation Required for Recognition Application and Renewal

1. A current list of officers, board of directors (if any), and principal contact person.

2. A statement of the organization's purpose, goals, and enabling documents (i.e., bylaws, constitution, articles of incorporation, or other governing documents). If the group has previously applied for and been denied recognition, changes to these statements and documents since the last application shall be included.

3. A signed statement by the officers/representatives stating that the board of directors (or governing body) has read and formally voted that it will comply with this policy and all other applicable University policies. (UC Policy on Support Groups, Campus Foundations, and Alumni Associations, 9/15/95, amended 9/22/05, UC Administrative Guidelines for Support Groups, 1/9/04)

4. A written statement of concurrence by the Dean, Vice Chancellor, or UCSD director whose unit will be the recipient of the organization's support. The withdrawal of this endorsement at any time may be cause for revocation of recognition.

5. A list of the organization's planned activities (including fundraising and membership drives) and financial support for these activities.

6. A current roster of names and addresses of donors and amounts of contributions, and members upon the request of the Support Group Office.

7. A signed statement by the officers/representatives stating that the organization's cash-handling practices are in conformance with UC policy. (Administrative Guidelines for Support Groups, Appendix I.)

8. Tax-exempt organizations shall provide all items above and:
   a. The governing body of a tax-exempt support group with gross annual revenues less than $200,000 shall provide a copy of the organization's annual IRS Form 990 and financial statements concurrent with IRS filing.
   b. The governing body of a tax-exempt support group with gross annual revenues between $200,000 and $1,000,000 shall contract and pay for an annual review of its financial statements prepared by a reputable, independent accounting firm acceptable to the University. Such a review shall be completed within 180 days of the end of the fiscal year.
c. The governing body of a tax-exempt support group with gross annual revenues in excess of $1,000,000 shall contract and pay for an annual audit for the fiscal year. Such an audit shall be completed within 180 days of the end of the fiscal year and shall:

(1) Be conducted by the University's external auditors; or

(2) Be conducted by a reputable, independent accounting firm, in which case the letter of engagement with the support group shall have the express written approval of the Chancellor and the University Auditor; and

(3) Include an opinion on the financial statements of the support group prepared in accordance with generally accepted accounting practices as applicable to the support group and a supplementary statement from the auditors to indicate that the support group was in compliance with the Policy and these Guidelines; and

(4) Include a management letter addressed to the appropriate members of the support group’s governing body conveying audit findings and recommendations, as well as management's response to the audit findings and recommendations; and

(5) Include any written communications with the support group’s governing body pursuant to auditing standards.