



# AM-557-67 Evaluation of Legally Separated Entities for Financial Reporting Purposes

<b>Rescission Date:</b>	7/21/2017
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<b>Contact:</b>	Systemwide Policy Office
<b>Email:</b>	<a href="mailto:PolicyOffice@ucop.edu">PolicyOffice@ucop.edu</a>

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## I. POLICY SUMMARY

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This is not a Presidential policy and it is redundant as the content is technical accounting procedures based on the accounting principles issued by the Government Accounting Standards Board (GASB) under Statement #14, the Financial Reporting Entity, and Statement #39, Determining Whether Certain Organizations are Component Units.

Please see attached rescission letter signed by the President.

If you have a question or comment, please contact the Systemwide Policy Office at [PolicyOffice@ucop.edu](mailto:PolicyOffice@ucop.edu)



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September 13, 2017

**CHANCELLORS  
LAWRENCE BERKELEY NATIONAL LABORATORY DIRECTOR  
MEDICAL CENTER CHIEF EXECUTIVE OFFICERS  
VICE PRESIDENT—AGRICULTURE AND NATURAL RESOURCES**

Dear Colleagues:

Enclosed are five policies and a guideline that are to be rescinded:

- *BUS 7 Use of State of California Pool Cars and Garage Facilities*
- *AM-D-371-16 Disbursements: Approvals*
- *AM-D-371-12.1 Disbursements: Accounting for and Tax Reporting of Payments made through the Vendor System*
- *AM-557-67 Evaluation of Legally Separated Entities for Financial Reporting Purposes*
- *PPSM-24 Per Diem Positions*
- *2005 Guidelines for the Establishment and Operations of Foreign Affiliate Organizations and Foreign Operations*

The attached list indicates the reasons for rescission of these policies and guideline.

These rescissions are effective immediately and will be published online at <http://policy.ucop.edu/>.

Yours very truly,

  
Janet Napolitano  
President

Enclosures

cc: Division Leaders  
Vice Provost Carlson  
Associate Vice President Arrivas  
Human Resources Chief of Staff Henderson  
Universitywide Policy Office