



Native American Graves Protection and Repatriation Act

The University of California Lacks the Accountability
and Urgency Necessary to Promptly Return
Native American Remains and Cultural Items

April 2025

REPORT 2024-047





CALIFORNIA STATE AUDITOR

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April 15, 2025

2024-047

The Governor of California
President pro Tempore of the Senate
Speaker of the Assembly
State Capitol
Sacramento, CA 95814

Dear Governor and Legislative Leaders:

As required by Health and Safety Code section 8028, my office conducted its third audit of the University of California's (university) compliance with the federal Native American Graves Protection and Repatriation Act of 1990 (NAGPRA) and its 2001 California counterpart, CalNAGPRA. These acts establish requirements for the repatriation of Native American human remains (remains) and cultural items to tribes by government agencies and museums—which include the university's campuses—that maintain collections of remains and cultural items. This report concludes that the university lacks the accountability and urgency needed to promptly return Native American remains and cultural items.

Despite years of external attention on the university's NAGPRA efforts, the university Office of the President's oversight of campuses has been deficient. Although campuses have continued to discover collections of remains and cultural items since our last audit, the campuses have not yet completed their searches for undiscovered collections, and the Office of the President has not systematically kept track of campuses' search efforts. The Office of the President has also not established explicit standards for the care of all campus collections. In that absence, one campus has several outstanding loans of potential cultural items and at another campus, some potential cultural items were stolen in 2022. Of additional concern, the Office of the President has not created an oversight environment that ensures accountability for compliance with NAGPRA. For example, the Office of the President did not ensure campuses developed full repatriation timelines. Because the Office of the President did not establish systemwide repatriation goals, campuses have contributed funding to NAGPRA without a clear understanding of whether these amounts were appropriate. We believe that the Legislature should consider directly appropriating funding for NAGPRA activities so that it can direct the university's NAGPRA activities more closely.

Finally, recent changes to the federal regulations governing NAGPRA present challenges to California's repatriation goals. Specifically, NAGPRA's revised regulations no longer allow campuses to transfer certain remains and cultural items to California tribes lacking federal recognition, which has hampered the campuses' ability to meet one of CalNAGPRA's goals. In response, the university should initiate discussions with tribes to determine their preferences for reinterment of the remains and cultural items and then abide by those preferences.

Respectfully submitted,

Handwritten signature of Grant Parks in black ink.

GRANT PARKS
California State Auditor

Selected Abbreviations Used in This Report

CaINAGPRA	California Native American Graves Protection and Repatriation Act
NAGPRA	Native American Graves Protection and Repatriation Act
NAHC	Native American Heritage Commission

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Summary

Key Findings and Recommendations

The federal Native American Graves Protection and Repatriation Act (NAGPRA), passed in 1990, and its 2001 California counterpart (CalNAGPRA) establish requirements for the return of Native American human remains (remains) and cultural items. Government agencies and museums, including universities, must *repatriate*, or return, these remains and cultural items to tribes affiliated with them. This audit is the third that our office has conducted of the University of California's (university) compliance with NAGPRA and CalNAGPRA. To complete this audit, we reviewed four campuses—Berkeley, Riverside, San Diego, and Santa Barbara—as well as the Office of the President and conclude the following:

The University Does Not Know How Much Work Remains to Achieve Full Repatriation and Has Not Properly Cared for All Items It Possesses

Although we found that campuses have continued to repatriate remains and cultural items, it has been more than 30 years since the establishment of NAGPRA, and the university's campuses still hold the remains of thousands of individuals, as well as hundreds of thousands of cultural items and potential cultural items. We refer to these remains, cultural items, and potential cultural items as *collections*. A variety of factors, including some that are outside of the university's control, create uncertainty about when the campuses will complete repatriation of their collections. However, at their current pace, we estimate that it may take some campuses over a decade to reach full repatriation.

Further, additional collections continue to be revealed. In one case, we found that Santa Barbara had not reported all of its collections to the national NAGPRA program and its state equivalent and, because of that, it is likely that tribes have an incomplete understanding of that campus's holdings. The campuses also continue to discover previously unknown collections. For example, both Riverside and San Diego recently discovered previously unknown remains on their campuses, and Santa Barbara identified approximately 1,500 potential cultural items about which it was previously unaware. Although the university's systemwide NAGPRA policy (systemwide policy) requires campus NAGPRA staff to periodically search campus departments at high risk of having undiscovered NAGPRA collections, campuses' searches are not complete, and the Office of the President has not systematically kept track of the searches campuses have performed.

Finally, we found instances in which the university has not properly cared for all items in its possession. For example, Santa Barbara has not yet retrieved several outstanding loans of potential cultural items, and Davis displayed potential cultural items in a campus lecture hall from which they were stolen in 2022. The systemwide policy does not explicitly state how campuses should handle or store potential cultural items.

Despite Years of External Attention, the Office of the President's Oversight of Campuses' NAGPRA Implementation Is Deficient

The Office of the President has not effectively overseen the university's compliance with NAGPRA, despite years of increased external attention. We found that the Office of the President has not created a framework of policies and practices that ensures accountability for compliance or effective and efficient repatriation. For example, the Office of the President required campuses to plan for how they would repatriate their collections, but it did not hold campuses accountable when the plans lacked required timelines or when campus plans became outdated. The university's systemwide NAGPRA committee (systemwide committee) noted deficiencies when reviewing the plans, but the Office of the President did not require campuses to make corrections, thereby limiting the usefulness of these plans for the systemwide committee's efforts to oversee campus repatriation. Also, since 2022 when it established its expectation that campuses plan for repatriation, the Office of the President has not established systemwide performance goals for repatriation. Although campuses established certain campus-specific goals, the Office of the President did not hold campuses accountable for their actual performance. For example, the Office of the President has not monitored whether campuses have met their goals to repatriate specific collections within the last few years.

Because the university lacks systemwide performance goals, it has contributed funding toward NAGPRA compliance without a clear understanding of whether these amounts were appropriate. The Office of the President's review of campuses' NAGPRA budgets noted whether these budgets balanced personnel and non-personnel costs, but it did not determine whether the budgeted amounts were appropriate for meeting specific goals or benchmarks at each campus. Each campus's budget represents the total amount of resources the campus plans to spend on its NAGPRA activities. However, we found that three campuses—Berkeley, San Diego, and Santa Barbara—carried over to future fiscal years significant amounts of unspent funding they had allocated to NAGPRA, including funding meant to support tribes. Given the pervasive weaknesses we observed in the Office of the President's oversight of NAGPRA, we believe the Legislature may have a role in applying external accountability—such as by earmarking a specified amount of the university's appropriation identified for NAGPRA—to improve the university's performance.

Recent Changes to Federal Regulations Present Challenges to California's Repatriation Goals

Effective January 2024, the federal regulations that govern the implementation of NAGPRA changed. Some of these changes have significant impacts for CalNAGPRA, which used to provide an avenue for the transfer of certain remains and cultural items to non-federally recognized California tribes. The revisions to the federal regulations no longer allow campuses to transfer certain remains and certain items to non-federally recognized tribes, severely hampering campuses' ability to fulfill the intent of CalNAGPRA. We identified no clear path for the State to amend CalNAGPRA to allow for campuses to transfer certain remains and items to non-federally recognized tribes in conformity with NAGPRA. However, the university can initiate discussions with tribal stakeholders regarding any preferences they may have for reinterment protocols and adopt these protocols as part of any revised systemwide policy.

To address our findings, we have made recommendations to the university to create a strong system for identifying undiscovered remains and items and strengthen its requirements regarding the proper care of potential cultural items. We recommend that Santa Barbara report all of its collections as required. We further recommend that the Office of the President require campuses to create and update timelines for completing specific activities, establish systemwide performance goals, monitor the university's progress in meeting its goals, and ensure that campus budgets align with those goals. In addition, we recommend that the university engage tribes to study their costs related to repatriation and align its systemwide policy with the revised federal regulations.

Agency Comments

The Office of the President and Santa Barbara agreed with our recommendations and stated they would implement them.

Introduction

Background

The U.S. Congress passed NAGPRA in 1990 to create a process by which Native American tribes with ancestral, cultural, or geographic links to remains and cultural items can request their return from government agencies and museums, a process known as *repatriation*.¹ The text box shows the definitions that NAGPRA's implementing regulations create for the different types of cultural items that NAGPRA governs. The U.S. Department of the Interior (DOI), which administers NAGPRA, has established those regulations. In 2023, DOI significantly revised NAGPRA's implementing regulations, and these revisions became effective in January 2024.

The university and its campuses are required to comply with NAGPRA, and several of the university's campuses have collections of remains and cultural items that tribes may claim under NAGPRA. NAGPRA's implementing regulations define the various relationships campuses have with these remains and cultural items. In the case of *possession or control*, a campus's responsibility can extend to a responsibility to repatriate remains and cultural items to a tribe. To simplify our terminology, we use the term *possession* in this report to refer to both possession and control.

The distinction between two groups of Native American tribes is important for understanding NAGPRA's application. The federal government recognizes certain Native American tribes as eligible for the special programs and services it provides, tribes that we refer to as *federally recognized tribes*. Alternatively, the federal government does not recognize other Native American tribes in the same way. We refer to those tribes as *non-federally recognized tribes*. Only federally recognized tribes can receive repatriated remains and cultural items under NAGPRA. The federal government does not recognize many tribes from California because it cancelled its recognition of them beginning in the 1950s, although some tribes have since regained their recognition. Accordingly, approximately 60 tribes from California cannot receive repatriated remains and cultural items through NAGPRA. We refer to non-federally recognized tribes from California as *California tribes*.

Types of Cultural Items Subject to NAGPRA

- **Funerary Object:** Any object reasonably believed to have been placed intentionally with or near remains. Funerary objects include any object connected to a death rite or ceremony of a Native American culture.
 - » **Associated Funerary Object:** Any funerary object related to remains that were removed and the location of the remains is known.
 - » **Unassociated Funerary Object:** Any funerary object that is not an associated funerary object, and may be identified as, among other things, related to remains but the remains were not removed, or the location of the remains is unknown.
- **Object of Cultural Patrimony:** An object that has ongoing historical, traditional, or cultural importance central to a Native American group.
- **Sacred Object:** A specific ceremonial object needed by a traditional religious leader for present-day adherents to practice traditional Native American religion.

Source: Federal law.

¹ NAGPRA also applies to Native Hawaiian organizations and lineal descendants and allows both to claim remains and cultural items. In this report, we do not separately discuss Native Hawaiian organizations or lineal descendants; our report focuses on Native American tribes.

NAGPRA Establishes Steps Campuses Must Take in Consulting With Tribes to Affiliate and Repatriate Remains and Cultural Items

NAGPRA requires campuses to determine whether they possess remains or cultural items that federally recognized tribes may claim through NAGPRA. Figure 1 outlines the steps campuses generally must take when reviewing what they possess, notifying tribes about any remains or potential cultural items in their possession, and following NAGPRA's requirements to repatriate under specified circumstances. The first step campuses must complete is compiling information about the remains and cultural items they possess in the form of an itemized list of a campus's known remains and associated funerary objects, and a summary of any holding or collection that may contain unassociated funerary objects, sacred objects, or objects of cultural patrimony. After compiling this information, campuses must initiate consultation with any federally recognized tribe that may be affiliated with the remains or potential cultural items in the campuses' possession. Afterward, campuses must submit a completed list of remains and associated funerary objects to the national NAGPRA program within the DOI in the form of an inventory. Campuses must have submitted the summary of other items before consultation. NAGPRA initially required campuses to complete their summaries and inventories by 1993 and 1995, respectively, and the January 2024 changes to NAGPRA's implementing regulations imposed additional deadlines to complete summaries and inventories if, for example, campuses located previously unknown, or acquired possession of, new remains or cultural items. In addition, the January 2024 changes created a requirement for campuses, under certain circumstances, to update specified inventories by January 2029.²

Campuses consult with tribes to determine, among other things, whether one or more tribes is *affiliated* with the remains and cultural items being consulted on and to allow tribes to identify which of NAGPRA's categories of cultural items applies.

Under NAGPRA, cultural affiliation means there is a reasonable connection between a tribe and remains or cultural items based on relationship of shared group identity. Establishing affiliation is critical as, generally speaking, only affiliated tribes are qualified to submit a request for repatriation. Consultation must also address whether the cultural items in a campus's possession are funerary objects, sacred objects, or objects of cultural patrimony. As such, campuses will not have identified whether items in their collections are cultural items as defined by NAGPRA until they have consulted with all potentially affiliated tribes. As the text box indicates, we use the term *remains and cultural items* throughout this report to refer to those that have been identified through consultation as being subject to NAGPRA.

NAGPRA Terminology Used Throughout the Report

Remains: Physical remains, including bones, of people of Native American ancestry.

Cultural item: A funerary object, sacred object, or object of cultural patrimony according to the Native American traditional knowledge of a tribe.

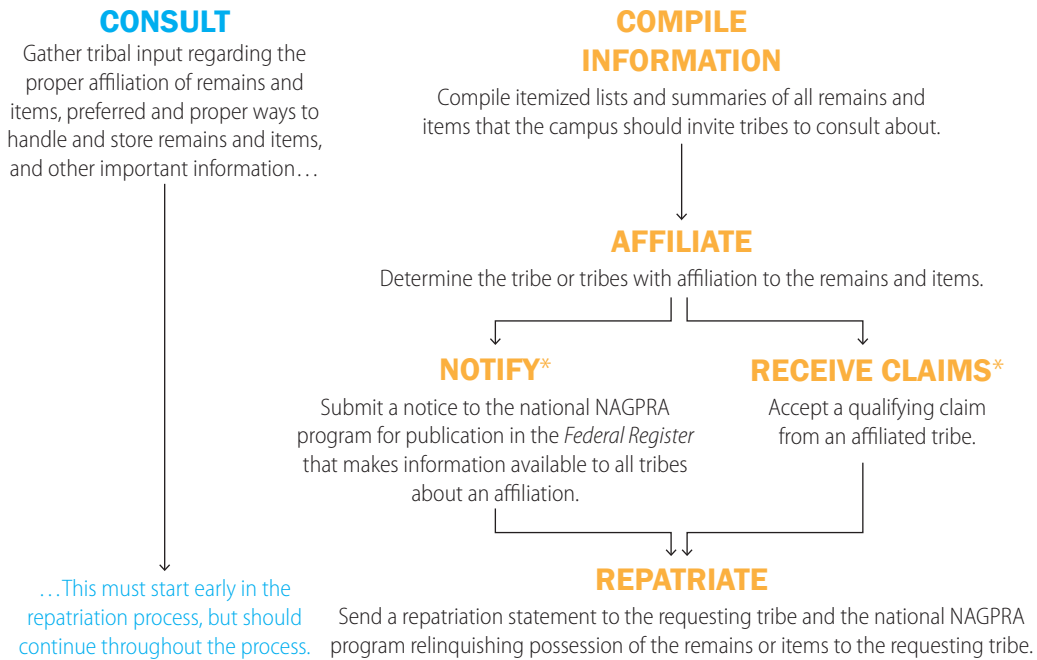
Potential cultural item: An item that may be a cultural item, but has not yet been identified as a cultural item, for example, through consultation.

Collection: An accumulation of one or more cultural items, potential cultural items, or remains for any purpose.

Source: Federal law.

² The January 2024 changes to NAGPRA's implementing regulations do not require campuses to update summaries, although they do require campuses to submit new summaries to the national NAGPRA program in the event the campus acquires possession of, or locates, any unassociated funerary objects, sacred objects, or objects of cultural patrimony.

Figure 1
The Repatriation Process Requires Campuses to Complete Several Steps



Source: NAGPRA and its implementing regulations.

* Depending on whether a campus is attempting to repatriate items from an itemized list or a summary, NAGPRA's implementing regulations affect which of these steps occurs first. For unassociated funerary objects, sacred objects, and objects of cultural patrimony, an affiliated tribe must first submit a qualifying claim to a campus, after which the campus sends a notice for publication in the *Federal Register*. For remains and associated funerary objects, the campus must first send a notice for publication and then tribes may submit claims.

Similarly, we use the term *potential cultural items* to refer to items about which campuses must still consult with tribes and that may or may not eventually be identified as being subject to claims under NAGPRA.

Once a campus affiliates remains and cultural items, an affiliated tribe or tribes may obtain these remains and cultural items by submitting a repatriation claim. NAGPRA's implementing regulations require campuses to submit specified notices about the affiliated remains and cultural items to the national NAGPRA program to be published in the *Federal Register*.³ Specifically, campuses must submit a notice of inventory completion after completing or updating an inventory, and submit a notice of intended repatriation after completing a summary and receiving a qualifying request for repatriation. Campuses must respond to requests and repatriate remains and cultural items to qualified claimants according to the timelines set forth in NAGPRA's regulations.

³ The *Federal Register* is a daily publication from the U.S. government containing a variety of public documents, including notices from federal agencies.

CalNAGPRA Creates Additional Requirements That Apply to Non-Federally Recognized Tribes in California

Enacted in 2001 and revised significantly effective in 2021, CalNAGPRA is intended to provide a mechanism for California tribes to submit repatriation claims to California agencies and museums for remains and cultural items. Many of NAGPRA's steps summarized above—including the requirement to consult with tribes and to affiliate remains and cultural items to specific tribes—are present in CalNAGPRA as well. However, unlike NAGPRA, which applies to federal agencies and museums as defined under NAGPRA, CalNAGPRA applies to California agencies and museums as defined under CalNAGPRA.⁴ Accordingly, the university's campuses are also required to comply with CalNAGPRA.

Unlike NAGPRA, which deals primarily with federally recognized tribes, CalNAGPRA allows California tribes to participate in the repatriation process. In addition, CalNAGPRA requires that campuses submit information about remains and potential cultural items to the State's Native American Heritage Commission (NAHC). This requirement is similar to the requirement in NAGPRA for campuses to submit inventories and summaries to the national NAGPRA program. However, unlike NAGPRA, CalNAGPRA also requires the campuses to consult with both federally recognized and non-federally recognized tribes from California when completing this work. In effect, this means campuses must include non-federally recognized tribes when determining the affiliation of the remains or cultural items that are in the campuses' possession.

CalNAGPRA requires campuses to adhere to both CalNAGPRA and NAGPRA when repatriating remains and cultural items to tribes. Specifically, campuses must meet the requirements of all of NAGPRA's implementing regulations—including those governing the completion of inventories and summaries, consultation, and publication in the *Federal Register*—to repatriate remains and cultural items under CalNAGPRA. Before January 2024, NAGPRA's implementing regulations explicitly permitted remains and associated funerary objects that could not be affiliated with a federally recognized tribe through the inventory process to be transferred directly to a non-federally recognized tribe provided that other conditions were met. However, beginning in January 2024, NAGPRA's regulations no longer permit this option. Removal of this option from NAGPRA now prevents campuses from returning these remains and associated funerary objects directly to California tribes under CalNAGPRA, including to tribes affiliated with those remains and cultural items. We describe the impact of this change in more detail later in the report.

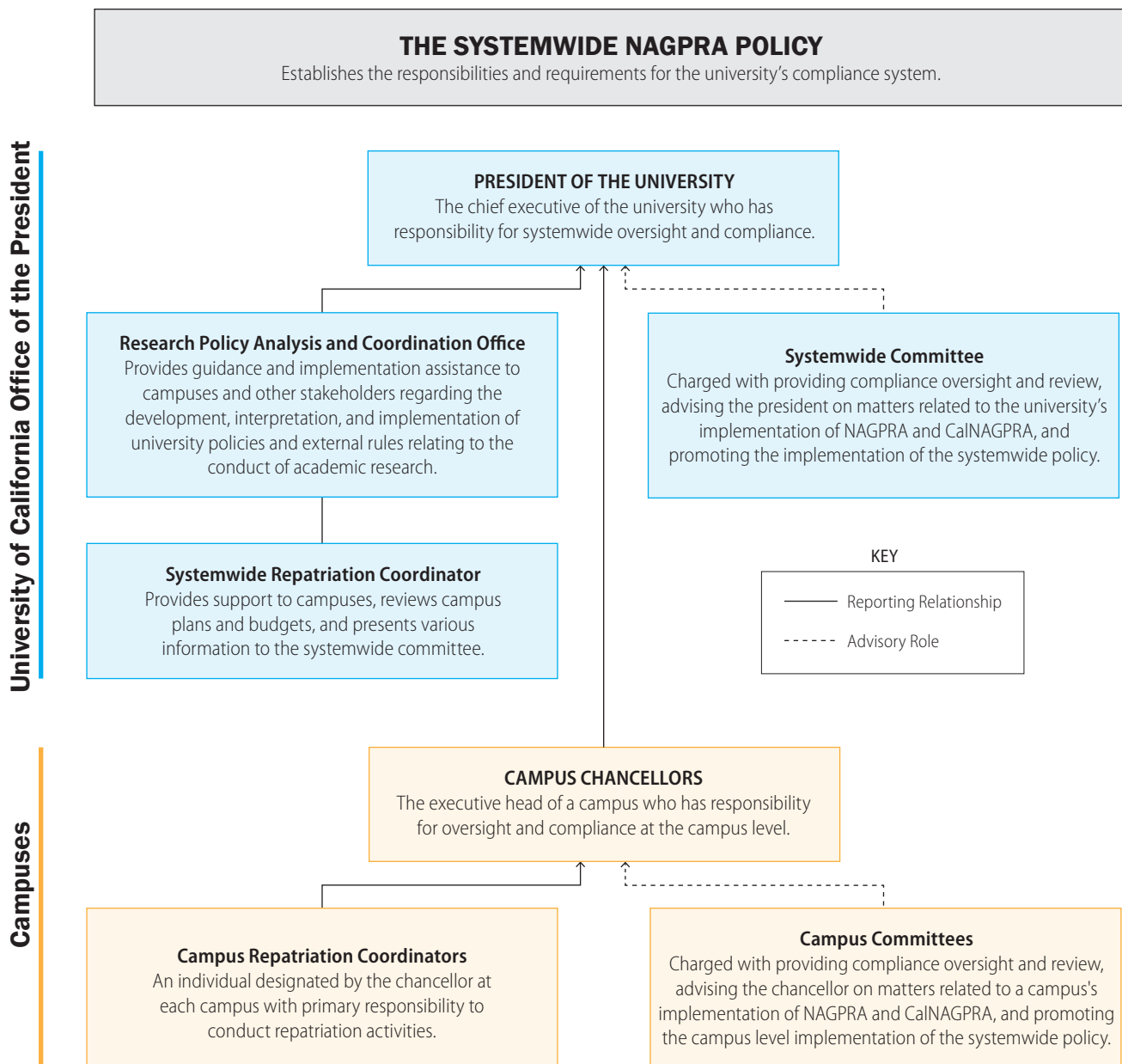
The University Has Established a Policy for Complying With NAGPRA and CalNAGPRA

The university has established several administrative requirements to comply with NAGPRA and CalNAGPRA's requirements. For instance, the university updated its systemwide policy in 2022 to respond to changes in CalNAGPRA. The university has also established both a systemwide NAGPRA committee (systemwide committee), as well as NAGPRA committees at those campuses with NAGPRA collections. According to state law, the systemwide committee's role is to review and advise the university on matters related to the university's implementation of legal requirements to increase repatriation of remains and cultural items. The systemwide policy further defines

⁴ Under NAGPRA, a museum is any institution or state or local government agency (including any institution of higher learning) that has possession or control of remains or cultural items and receives federal funds. Under CalNAGPRA, a museum is an agency, museum, person, or entity, including a higher educational institution, that receives state funds.

this advisory role, indicating that the systemwide committee may make recommendations to the university’s president and provide compliance oversight. However, the policy does not grant the systemwide committee the power to require campuses to comply with its recommendations. Finally, the university has instructed all campuses holding more than 100 remains or cultural items to employ full-time repatriation coordinators, to whom the systemwide policy assigns significant responsibility for repatriation activities. Figure 2 shows an overview of the university’s operational structure for addressing NAGPRA and CalNAGPRA.

Figure 2
The University’s Repatriation Functions Are Distributed Among Several Responsible Parties



Source: Systemwide policy and the Office of the President’s website and organizational charts.

This audit is required under CalNAGPRA and is the third audit our office has conducted of the university's compliance with NAGPRA and CalNAGPRA. To evaluate the university's compliance with NAGPRA and CalNAGPRA, we conducted a detailed review of the NAGPRA processes at four university campuses with large collections: Berkeley, Riverside, San Diego, and Santa Barbara. Additionally, we conducted a more limited review at Davis for reasons that we discuss later in this report. Finally, we evaluated the oversight and guidance provided by the Office of the President. This report focuses on key areas in which the university must manage its operations effectively to ensure that it is effectively and efficiently complying with NAGPRA and CalNAGPRA. Figure 3 presents these key areas.

Figure 3**The University's Compliance With NAGPRA Depends on Its Performance in Four Key Areas**

To comply effectively and efficiently with NAGPRA,
the university must perform well in these key areas...

**PERFORMANCE AREA #1**

Knowing the size of its collections.

**PERFORMANCE AREA #2**

Caring well for its collections.

**PERFORMANCE AREA #3**

Planning for and monitoring repatriation.

**PERFORMANCE AREA #4**

Funding repatriation, including tribal support.

Source: Auditor analysis of NAGPRA, CalNAGPRA, and the Green Book.

The University Does Not Know How Much Work Remains to Achieve Full Repatriation and Has Not Properly Cared For All Items It Possesses

Key Points

- Although the University of California (university) has made progress over the last five years, it continues to hold the human remains (remains) of thousands of individuals and hundreds of thousands of potential cultural items and will likely take more than a decade at its current pace to repatriate all of its collections.
- Campuses continue to experience discoveries of previously unknown collections. Despite the importance of having an accurate record of all Native American Graves Protection and Repatriation Act (NAGPRA) collections, the Office of the President has not required repatriation coordinators to search the entirety of their campuses for remains and potential cultural items.
- The university has not ensured the proper care and security of potential cultural items. As a result, the Santa Barbara campus still has outstanding loans of dozens of boxes of potential cultural items, some of which it loaned to graduate students, approximately 30 potential cultural items were stolen from the Davis campus, and three of the four campuses we audited do not have emergency management plans to protect storage spaces in the event of a natural disaster.

The University Continues to Hold the Remains of Thousands of Individuals and Hundreds of Thousands of Potential Cultural Items

Although NAGPRA's requirements are decades old, the university continues to hold the remains of thousands of individuals and hundreds of thousands of potential cultural items. The university's adherence to NAGPRA has been the focus of recent legislative hearings and audits. Accordingly, we examined the university's performance in the five most recent calendar years to determine overall trends during a period of increased attention. Specifically, we reviewed two metrics: the number of repatriations completed and the number of notices the national NAGPRA program posted in the *Federal Register* from the university. Table 1 shows the results of that review and demonstrates that the campuses completed 100 repatriations from 2020 through 2024, 47 of which occurred since we published our previous audit report in November 2022. The pace of posts to the *Federal Register* and repatriations has increased at some campuses while remaining generally unchanged at others. For example, the national NAGPRA program posted only two notices from Riverside until 2023 and 2024 when it posted a combined 27 notices. However, the number of notices that the program posted from Berkeley each year was generally the same over the five-year period we examined.

Table 1

The Number of Posts to the *Federal Register* and the Number of Repatriations Have Varied Over Time and Across Campuses

LOCATION*	NOTICES POSTED	REPATRIATIONS	NOTICES POSTED	REPATRIATIONS	NOTICES POSTED	REPATRIATIONS	NOTICES POSTED	REPATRIATIONS	NOTICES POSTED	REPATRIATIONS	NOTICES POSTED	REPATRIATIONS
	2020		2021		2022		2023		2024		TOTAL	
Systemwide	10	8	8	37	12	9	25	9	35	37	90	100
Berkeley	5	4	4	18	6	6	8	4	6	10	29	42
Davis	4	3	0	4	2	1	4	3	8	8	18	19
Los Angeles	1	1	3	14	2	0	1	0	1	1	8	16
Riverside	0	0	0	1	2	0	9	2	18	14	29	17
San Diego	0	0	0	0	0	0	3	0	1	3	4	3
Santa Barbara	0	0	1	0	0	2	0	0	1	1	2	3

Source: *Federal Register* notices from campuses, campus collections data, and campus biannual reports to the Office of the President.

Note: Notices to the *Federal Register* and repatriations are key markers of progress in the repatriation process. Each notice and repatriation can be associated with multiple remains or cultural items. Accordingly, this table measures the campuses' progress using these uniform metrics and without regard for the overall size of each campus's NAGPRA collection. Table 2 provides detailed information about the collection sizes at the four campuses we audited.

* The university's campuses at Irvine, Merced, San Francisco, and Santa Cruz did not have any posts to the *Federal Register* or repatriations during the years covered in this table.

Despite the university's ongoing repatriation activity, campuses still have large collections of remains and potential cultural items. Campuses are required to offer to consult with tribes about these collections and, depending on various factors, may eventually need to repatriate them. As Table 2 shows, three of the four campuses we audited still possess the remains of hundreds of individuals and three of the four campuses each possess more than 100,000 potential cultural items.

A few things are important to note about the information we present in Table 2. First, the totals in the table include potential cultural items campuses reported holding. We include potential cultural items because they represent work the campuses must complete. Specifically, campuses must consult with tribes on these potential cultural items. Until campuses complete this consultation work, they will not know the true count of cultural items that they may need to repatriate. We provide more information about consultation and the work ahead of campuses in the next section of this report. After campuses have submitted notices for publication in the *Federal Register*, they have determined that the items in those notices are governed by NAGPRA and meet its definitions of *cultural items*. Accordingly, the data in Table 2 under the headers *Posted to the Federal Register* and *Repatriated* do not include potential cultural items.

Additionally, the unit of measurement for cultural items and potential cultural items is not uniform. Campuses may or may not count each individual item as a specific unit. Instead, because of tribal preference, the campuses may count units by box or lot, each of which could contain multiple items. Because CalNAGPRA requires campuses to defer to tribal recommendations for the handling and treatment of specified cultural items, we believe it is good practice for campuses to summarize their counts of cultural items as requested by tribes during consultation.

Finally, Table 2 shows the number of *accessions* or *sites* from which collections originate. An accession is a discrete collection added to a campus's museum or repository, and a site refers to the geographic location from which collections were originally excavated. An individual accession or site can be

Table 2
Four University Campuses Had Thousands of Remains and Potential Cultural Items as of December 2024

	NOT YET REPATRIATED			REPATRIATED*
	TOTAL	NOT POSTED TO THE FEDERAL REGISTER	POSTED TO THE FEDERAL REGISTER	
BERKELEY				
Sites	6,680	6,394	84	202
Remains	12,932	5,867	4,441	2,624
Potential Cultural Items and Cultural Items	303,131	262,811	24,993	15,327
RIVERSIDE				
Accessions	199	149	29	21
Remains	52	13	20	19
Potential Cultural Items and Cultural Items	259,795	106,059	98,958	54,778
SAN DIEGO				
Sites	118	102	0	16
Remains	958	472	0	486
Potential Cultural Items and Cultural Items	25,296	11,905	0	13,391
SANTA BARBARA†				
Accessions	471	428	0	43
Remains	706	289	0	417
Potential Cultural Items and Cultural Items	238,461	226,211	0	12,250
	<i>Includes potential cultural items.</i>		<i>Only confirmed cultural items.</i>	

Source: Campus collection data, information posted to the *Federal Register*, information from campus websites, interviews with campus repatriation coordinators, all as of December 2024.

Note: This information is based on campus data, which were the best available source of information during our audit and which we corroborated through our review of the information campuses have posted to the *Federal Register* and public websites and through interviews with campus repatriation coordinators. Because of information that was not tracked accurately in the campus data, we made adjustments to the data in certain instances. The numbers above do not align with collection size totals we have reported for these campuses in previous reports because campuses' understanding of their collections has changed, and they have also sometimes modified their count of items to count in a summary fashion. As we explain in greater detail later, there are important factors that affect how to best understand these data, including that the numbers under *Total* are subject to change as campuses consult with tribes.

* A campus has repatriated remains or cultural items after it transfers possession of them to an affiliated tribe. However, the campus may maintain physical custody of the remains or cultural items until the affiliated tribe is ready to receive them.

† As we explain in greater detail later, Santa Barbara did not fully account for which of its accessions were governed by NAGPRA. Accordingly, the data in this table for Santa Barbara understate the true number of accessions and potential cultural items the campus possesses. The effect of this undercount on remains was uncertain at the time we concluded our audit.

associated with multiple remains or items. For example, one of the accessions that Santa Barbara repatriated included the remains of 14 individuals and 726 cultural items. Using collections data, we determined for each campus which metric—accessions or sites—would be best for measuring repatriation progress, and confirmed this determination was correct with each respective repatriation coordinator.

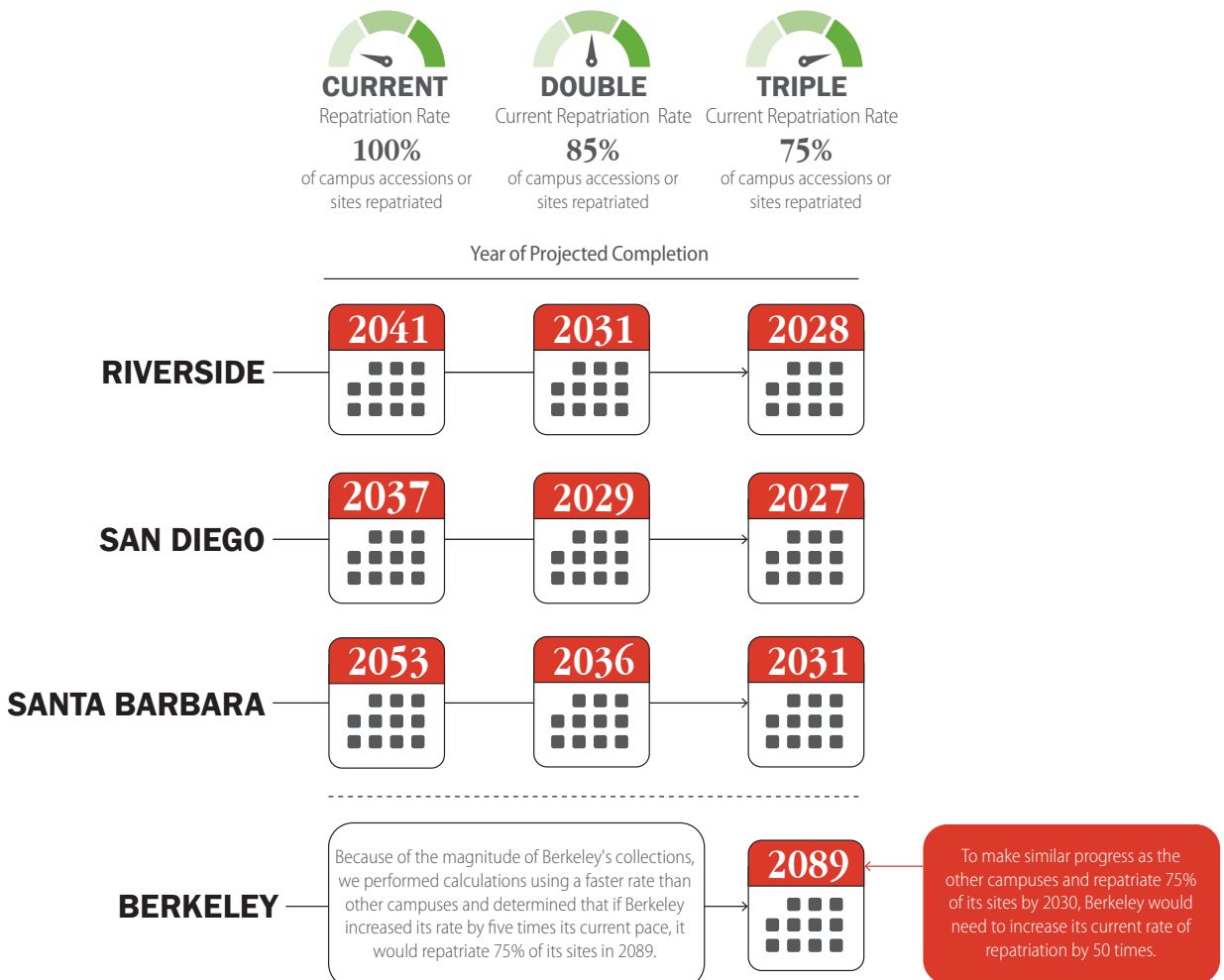
Measuring each campus's repatriation progress by site or accession has some advantages over using solely the count of remains or items. Compared to remains or items, the number of each campus's accessions or sites will likely fluctuate less over time, providing a more stable

reference point for measuring progress. This is because one site or accession can be associated with multiple remains or potential cultural items. Each repatriation coordinator confirmed that measuring the number of accessions or sites a campus has repatriated against those it has not repatriated would enhance the understanding of the amount of work each campus must complete.

We used accession and site information to estimate when the campuses may complete repatriation. To do so, we reviewed the number of accessions or sites each campus repatriated from November 2022—the date our previous audit was published—through December 2024, and we used the resulting rate to project when each campus will complete repatriating all accessions and sites. As Figure 4 shows, the estimated date when campuses will complete repatriation depends on two main factors: the rate of repatriation and the percentage of the campuses' collections that they will eventually repatriate.

Figure 4
Campuses Still Require Several Years to Repatriate Their Collections

Because campuses may increase their current rate of repatriation, and because tribes may not ultimately request all collections at each campus, we created a range of projections to illustrate potential scenarios.



Source: Campus collections data, repatriation records, and auditor projections.

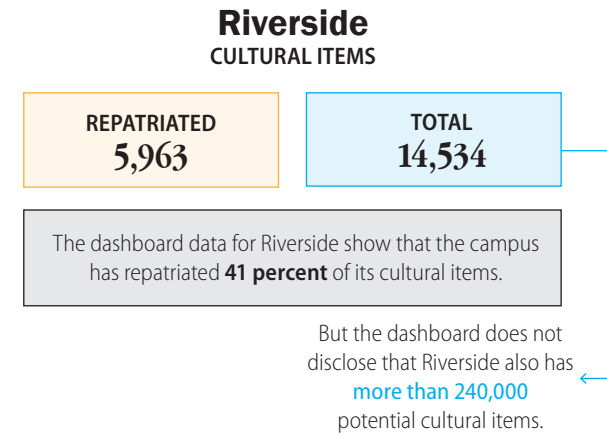
As we indicated earlier in this section, the rate of repatriation activity at some campuses has increased during the past five years. If that trend continues, those campuses would likely complete repatriation at an earlier date. Additionally, tribes may determine through ongoing consultation that NAGPRA does not govern the collections from an accession or site, which in turn would decrease the total number of accessions or sites from which the campus must repatriate collections. Moreover, campuses will need to repatriate collections from an accession or site only if they receive a repatriation claim from an affiliated tribe. Because federal regulations do not require tribes to submit claims, campuses ultimately may not repatriate collections from every known accession or site. Although it is not possible to account for these factors precisely, the scenarios we have modeled in Figure 4 identify a range of possible dates by which the campuses may complete repatriation activities and show that in several scenarios, the repatriation activity will last for at least the next five years.

Finally, we noted that the university posted to its website a dashboard of information about its repatriation progress as of May 2024. The dashboard shows information in a format similar to our presentation in Table 2. However, there are stark differences between the university's presentation of its progress and the presentation we make in this report. Most significantly, the university's presentation does not include potential cultural items. Because of that, the information on the university's website presents a more positive view of the work the university has left to complete than is accurate. For example, the university's website shows that, across the entire system, the university has still not repatriated about 108,000 cultural items. However, Table 2 shows that just among the four campuses we audited, there are hundreds of thousands more potential cultural items about which the university must consult with tribes before it knows whether the items are cultural items. Using Riverside as an example, Figure 5 shows the effect of this missing information. The university's presentation of its remaining work is limited and potentially misleading.

Further, the university does not make apparent to the readers of its website the disclosures we make here in this report about counting methods. Because it does not disclose that campuses may be counting cultural items in a summarized manner, the university's dashboard could lead one to conclude, erroneously, that campuses are directly comparable in the number of cultural items they report in various stages in the repatriation process. Finally, the university has not shared information about the number of accessions or sites from which the remains or items originate. As we state above, this metric would be helpful to understanding the amount of work left for campuses to perform.

Through Consultation With Tribes, Campuses Will Likely Identify Additional Cultural Items They Possess That May Be Eligible for Repatriation

The four campuses we audited continue to consult with tribes about the remains and potential cultural items they possess. We reported in our November 2022 audit that both Riverside and San Diego had recently discovered large collections of remains and potential cultural items. As of this present audit, both campuses were still consulting with tribes on these collections, at least some for which the university has accepted responsibility. In addition, Berkeley's repatriation coordinator stated

Figure 5**The University's Dashboard Presents Incomplete and Potentially Misleading Information About Campus Progress**

The university's dashboard provides no context for how much larger the collections of cultural items may become and how much more work the university must engage in.

Source: Office of the President dashboard and campus collections data.

that the campus is actively consulting on approximately 80 percent of the sites from which remains originated. She clarified that the campus will consult on the remaining sites once it hires and trains additional staff. Santa Barbara's repatriation coordinator explained that the campus is still engaged in active consultation with tribes on remains and potential cultural items. We reviewed 10 total repatriation claims across the four campuses we audited to determine whether the campuses were consulting with tribes as part of the repatriation process and found in all cases that the campuses did so. These consultation efforts included invitations to consult that the campuses extended to California tribes.

Recent changes to NAGPRA and CalNAGPRA could make it more likely that tribes will identify as cultural items the potential cultural items that campuses possess. Although the definitions of cultural items in NAGPRA and CalNAGPRA have not substantively changed, both NAGPRA's implementing regulations and CalNAGPRA have recently been amended to provide greater weight to tribal knowledge. Effective in 2021, the state amended CalNAGPRA to define tribal traditional knowledge as expert opinion, to include tribal traditional knowledge as a valid basis for establishing affiliation, and to indicate that tribes can make broad categorical identifications of items. For example, tribes may identify all items from a specific site as sacred objects because the site itself is sacred. Similarly, the 2024 amendments to NAGPRA's

implementing regulations require campuses to show deference to Native American traditional knowledge when complying with the regulations, which includes consulting with tribes about remains and cultural items the campus possesses, determining the items NAGPRA governs, the category of cultural item they fall under, and the tribe or tribes affiliated with these items. Tribal knowledge or tradition was evidence used to support the affiliation to a tribe in six of the 10 repatriations we reviewed, including all three of those we reviewed from Berkeley, which is a campus that tribes have historically found did not give appropriate weight to tribal knowledge or tradition.

As we describe in the Introduction, recent changes to NAGPRA's implementing regulations require campuses to update inventories that they submitted to the federal government under specified circumstances. Although the reporting deadline included in this new requirement would not yet apply to the campuses we audited, repatriation coordinators at the campuses said they believe they will meet the deadlines in the new federal regulations. The consultation that campuses engage in will be essential to completing this work in line with the expectations established in the new regulations.

Santa Barbara Had Not Notified Tribes About All of Its Potential Cultural Items and Must Review Its Collections to Determine Whether More Have Gone Unreported

Before tribes are able to identify cultural items during consultation, campuses must first comply with critical notification requirements in NAGPRA and CalNAGPRA. NAGPRA requires campuses to submit to the national NAGPRA program a summary of the collections they possess that may contain unassociated funerary objects, objects of cultural patrimony, or sacred objects. Additionally, NAGPRA requires campuses to invite tribes to consult on potential associated funerary objects. CalNAGPRA contains similar requirements. By complying with these requirements, campuses are ensuring that tribes are aware of the collections that are available for their review. **Because tribes can only request to consult on the potential cultural items of which they are aware, it is essential that campuses account for all potential cultural items in their possession and report this information as required.**

During our review of campus collection data, we became aware that Santa Barbara had not fully complied with these reporting requirements. When we reviewed the data Santa Barbara provided related to its campus collections, we identified a data field that indicated whether an accession contained NAGPRA collections. However, many of the accessions that the campus's data identified as having NAGPRA collections were not in the campus's records of accessions it had reported to the national NAGPRA program or to the Native American Heritage Commission (NAHC). To better understand how to calculate the campus's collection size, we asked Santa Barbara's repatriation coordinator about these data. He explained his belief that the NAGPRA indicator in the data was unreliable. The repatriation coordinator strongly urged us not to use the NAGPRA indicator in the campus's data to determine the size of the campus's NAGPRA collections.

In response, we performed additional review of the campus data and then asked the repatriation coordinator to review specific accessions. In particular, we identified dozens of accessions from sites in California for which the campus's data indicated

that the campus had possession and that we could not find within the campus's records of what it had reported to the national NAGPRA program or NAHC. These included accessions that the campus data indicated were NAGPRA-related and others that it did not. Among these accessions were two in which the items in the accession came from a site the campus has previously identified as a burial site—which indicates that the items from the site could be associated funerary objects. The campus identified this site as a burial site when it repatriated remains and associated funerary objects from that site. Therefore, these two accessions represent additional potential cultural items from the same site that the campus did not notify the tribe about through a report to the national NAGPRA program or the NAHC, nor returned at the time of that repatriation.

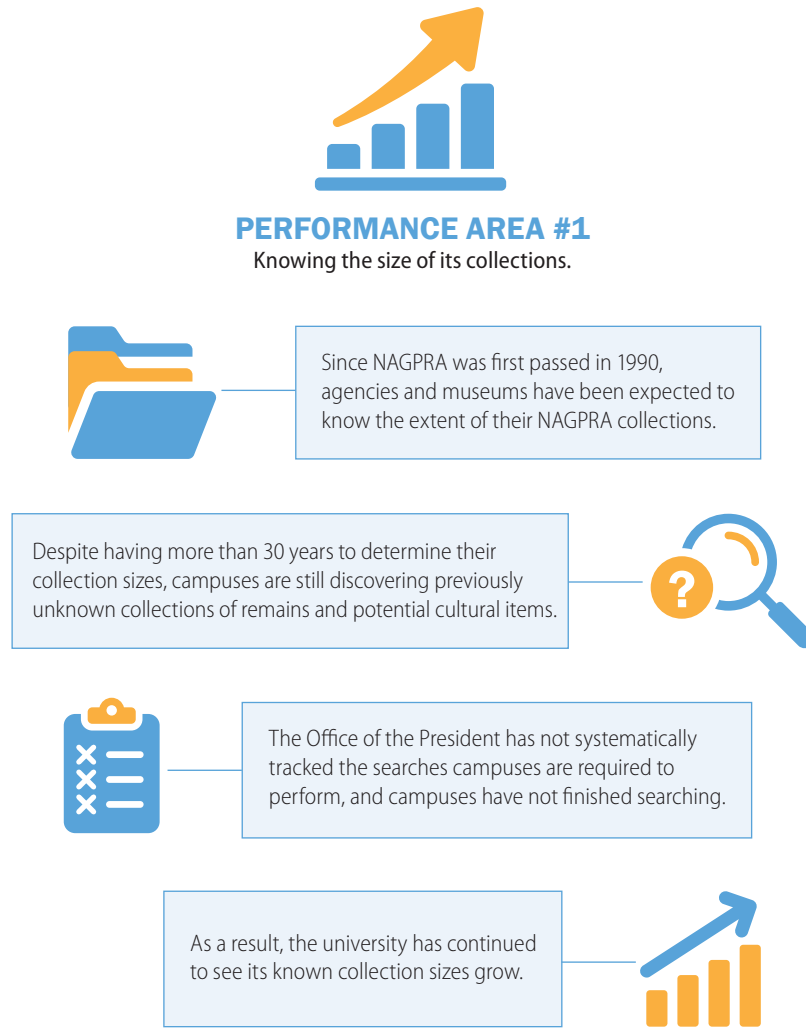
We selected five of the accessions we identified, all of which were cases that the campus's data indicated the accessions contained NAGPRA collections, and we shared those data with the repatriation coordinator for his review. After reviewing those accessions, the repatriation coordinator stated that the five accessions should have been included in the campus's summaries and reported to us that he updated the summaries to include these accessions after we brought them to his attention. Given that the accessions we presented to the repatriation coordinator were only a small subset of the dozens of potentially excluded accessions we identified, many of which the campus's own data indicate are related to NAGPRA, the campus does not have assurance that it has accurately reported all of the potential cultural items that it possesses.

Until the campus performs a thorough review of its collections to assess whether its summaries are complete, it is likely that tribes will have an incomplete understanding of all collections from Santa Barbara that should be available for consultation. This is especially troubling because Santa Barbara has historically had difficulty in understanding the span of its collections. As a part of our November 2022 audit of the university, we reported that we were unable to gain assurance about the size of Santa Barbara's collection because that campus had only recently committed the resources necessary to review all of its collections. Although the campus has made significant progress in the past two years by reporting many accessions to the NAHC, we have found again that the campus must perform additional work to fully understand the span of its NAGPRA collections. Specifically, Santa Barbara must review each of its collections to determine whether the campus should report the collection to the national NAGPRA program and to the NAHC. As we were finalizing our report, Santa Barbara's repatriation coordinator indicated that he had begun this type of review.

The Office of the President Has Not Ensured That Campuses Proactively Search for Undiscovered Remains and Items

The information we present earlier in Table 2 is the best available information as of the time of our audit about the campuses' known remains and items. However, undiscovered collections of remains and potential cultural items may eventually cause the campuses' collection sizes to grow. Undiscovered collections are those that are located on the campus—and that the campus may have legal responsibility for—but about which campus NAGPRA staff are unaware. For example, in our November 2022 audit, we reported that both Riverside and San Diego had recently discovered large collections that campus NAGPRA staff had been previously unaware of. In some cases, certain members of campus faculty had not reported these collections to the campuses. Figure 6 summarizes our concerns about the university's approach to finding undiscovered collections.

Figure 6
The University Does Not Know the Full Extent of Its NAGPRA Collections



Source: NAGPRA, documentation from the campuses we audited, interviews with repatriation coordinators, and the systemwide policy.

Searching for undiscovered collections is of significant importance to tribes. For instance, one tribe we spoke with expressed concerns that museums' historically poor recordkeeping has resulted in these museums having remains and cultural items without knowing of their existence or present location. This tribe explained that it believes the Office of the President should take a systemwide approach to locating undiscovered collections. Another tribe described how it is common for tribes to consult with campuses, and then for campuses to subsequently discover additional unknown remains and cultural items, which is an issue that this tribe reported experiencing when consulting with Riverside. Additionally, in January 2023, one tribe wrote a complaint letter to the university's president expressing its concern that Berkeley had not located remains that the campus had recorded as belonging to the tribe but that were currently missing. **These concerns from NAGPRA's primary stakeholders illustrate the importance of conducting searches of campuses for any remains or potential cultural items that may be subject to NAGPRA.**

Since publishing our previous audit of the university's NAGPRA compliance in November 2022, three of the four campuses we audited as a part of this audit—Riverside, San Diego, and Santa Barbara—reported new discoveries of previously unreported collections. Riverside's repatriation coordinator discovered the remains of one individual in a campus lab after receiving a report from the biology department. The same repatriation coordinator also found at least 10 potential cultural items at the anthropology department. At Santa Barbara, the campus repatriation coordinator conducted a review of the anthropology department's teaching laboratory and discovered approximately 1,500 potential cultural items. In addition, the same campus also identified other collections that included remains a professor had not previously brought to the campus's attention. Finally, San Diego's repatriation coordinator confirmed that in November 2024, she removed remains and potential cultural items from the office of a recently deceased faculty member after receiving a report about the presence of these items.

Despite these discoveries and the continued risk that undiscovered collections present, the Office of the President has not established the accountability necessary to ensure that campuses identify all collections. We reviewed the steps the Office of the President has taken to set expectations for how campuses should identify their undiscovered collections, the actions the campuses have taken to try and address this issue, and how the Office of the President has responded to campus reporting about undiscovered collections.

The university's systemwide NAGPRA policy (systemwide policy) requires campus NAGPRA staff to complete two steps to identify undiscovered collections. First, it requires that, every three to five years, campus repatriation coordinators search departments that have historically engaged in studies that could result in the intentional or unintentional collection of remains or cultural items (high risk departments). The policy provides the examples of anthropology, biology, or history departments, among others. Secondly, the systemwide policy requires all academic departments to self-report through a periodic survey whether they hold any remains or potential cultural items. Repatriation coordinators must then search departments that report holding remains or potential cultural items.

However, despite the requirement to search high risk departments, campuses have not finished searching, with three of the four campuses we audited indicating that they have more departments to review before they locate all NAGPRA collections. San Diego has conducted no proactive searches of campus departments since our previous audit. San Diego's campus repatriation plan established a goal of searching the Scripps Institution of Oceanography (SIO) by the end of 2023 due to its risk for housing potential cultural items. The SIO is a large portion of campus property, featuring more than 30 buildings. However, the campus repatriation coordinator confirmed during our audit in late 2024 that she is waiting until the campus hires additional NAGPRA staff, after which she will conduct the search of SIO. Of additional concern, the repatriation coordinator stated that available evidence indicates the presence of potential cultural items at SIO; however, the repatriation coordinator indicated that she has yet to conduct proactive searches because of limited bandwidth. She also expressed concern about the sensitivity of searching spaces that some academics may consider to be private spaces.

Berkeley and Riverside have conducted only a limited number of proactive searches of campus departments when compared to the number of locations on campus that must be searched. Berkeley's repatriation coordinator reported that the campus has conducted

searches of four departments, but also acknowledged several additional spaces—such as the anthropology building—must be searched before gaining additional assurance that she has located all collections. Similarly, Riverside has conducted two proactive searches of departments, in addition to responding to reports of remains in specific areas on campus. However, Riverside’s repatriation coordinator provided a list that indicated that she plans to conduct searches in several other campus departments. The coordinator emphasized the importance of doing so; she explained that she has found undiscovered collections in areas of the campus that were completely unexpected. Similarly, our previous audits of the university’s compliance with NAGPRA—as well as the examples of campus discoveries that we describe earlier in this section—suggest that campuses have not kept accurate records about where NAGPRA collections are located, highlighting the need for campus-wide searches.

Staff at Santa Barbara have conducted three reviews of campus locations, and one of those searches resulted in the discovery of potential cultural items. Specifically, Santa Barbara’s repatriation coordinator reported to us that he conducted a search of teaching laboratories in the campus’s anthropology department in response to both his own personal knowledge of the potential for collections to be located there and also in response to a report from a professor. His search resulted in the discovery of approximately 1,500 potential cultural items. The repatriation coordinator stated that he has no plans to conduct further inspections. He considers anthropology the only department at high risk for holding undiscovered collections.

The repatriation coordinators at some of the campuses we reviewed explained that they have faced barriers when attempting to conduct searches. For example, both Berkeley and San Diego’s repatriation coordinators explained that they have had limited bandwidth to proactively search high risk departments. More significantly, some repatriation coordinators have described instances in which they have faced resistance when trying to conduct searches. Riverside’s repatriation coordinator explained that one department on campus has not responded to multiple requests to schedule a search, an issue that she ultimately referred to the campus compliance office. Berkeley also noted some resistance from one department it reviewed. Repatriation coordinators from three campuses also explained that additional action from the Office of the President—such as releasing a stronger statement that departments must comply with NAGPRA, or providing additional guidance, such as a checklist outlining important steps in the search process—would be helpful. Additionally, one repatriation coordinator explained that having a dedicated individual at the systemwide level to assist with searches would help support campus efforts.

We asked the Office of the President about its oversight of campuses searches and found that the office has not systematically kept track of the searches campuses perform to ensure compliance with the systemwide policy. Specifically, at the outset of our audit, the systemwide repatriation coordinator and a director in the Office of the President’s Research Policy Analysis and Coordination Office (research director) indicated they were aware of some searches that had occurred at certain campuses, but that they did not maintain lists of departments that need to be searched for each campus and thus they did not know how many additional searches needed to be conducted. Pursuant to the systemwide policy, campuses do report on the locations reviewed and materials found in their biannual reports to the Office of the President. However, because the Office of the President does not require campuses to provide a list of departments that repatriation coordinators have identified as needing review, it is not able to monitor the campuses’ progress toward completing all necessary reviews.

Because campus searches have not progressed as expected by the systemwide policy, the second requirement in the policy—surveys of all departments to collect self-reported accounts of potential NAGPRA collections—takes on greater importance because it could more quickly alert NAGPRA staff to any collections. However, the survey approach is marked by key weaknesses. First, this approach depends heavily on the survey respondents to disclose remains and potential cultural items. Historically, the university has had cases of faculty and other individuals who have not reported collections. For example, the discovered collections from Riverside and San Diego described in our November 2022 audit report involved employees who did not disclose these collections to the campuses. In another example, a professor at Santa Barbara disclosed to a tribe that she held remains but had not reported those remains to the campus directly.

Secondly, survey respondents may lack the knowledge or expertise necessary to know when they possess reportable collections. Although the systemwide policy requires campus chancellors to annually communicate with relevant faculty, researchers, students, and staff to raise awareness about NAGPRA's requirements, we found that three of the four campuses we audited did not send out this communication as required. Santa Barbara did not send out the required communication in 2023, meaning it went about 22 months between communications. San Diego did not send out the required communication in 2022. Additionally, before its December 2024 communication, Riverside had most recently sent out its annual communication in 2022. Campuses' failure to routinely educate members of their community regarding NAGPRA's requirements likely degrades the effectiveness of having faculty and staff self-report collections.

Finally, some campuses received low response rates to the surveys they distributed. Riverside and San Diego noted receiving low response rates when they sent out their first survey, and they had to take additional steps in an attempt to receive more responses. Additionally, we found that Santa Barbara recorded receiving survey responses from only two departments, despite having distributed the survey across the entire campus.

When asked about the survey's low response rates at some campuses, the university's systemwide repatriation coordinator explained that the Office of the President was not surprised, given the size of the campuses and that the majority of departments likely do not have remains or potential cultural items. However, the systemwide policy clearly states that *all* departments must respond to the survey. Further, at an August 2021 legislative oversight hearing, the university assured the Legislature that campus-wide searches would occur. Consequently, it is unclear why campuses and the Office of the President have not taken further action to make sure all departments follow the requirements outlined in the systemwide policy.

We also noted that the Office of the President has not responded to reports from the campuses about their low survey response rates. The template for the campuses' biannual reports to the university's systemwide NAGPRA committee (systemwide committee) and to the Office of the President asks campuses to list the departments or units to which they distributed the NAGPRA survey. Additionally, the biannual report asks campuses to detail their efforts to receive a response when a department or unit fails to respond. In multiple biannual reports, Riverside has reported low survey response rates. The biannual report covering the January through June 2024 period lists the campus as having a response rate of only 37 percent, more than two years after the campus distributed the survey. Santa Barbara reported to the Office of the President that it received responses from only two departments after distributing the survey

campus-wide, which the campus website indicates includes at least 60 departments. However, repatriation coordinators from three of the four campuses we audited stated that they have received little or no feedback from the Office of the President regarding the information they include in their biannual reports. Given that the effectiveness of the survey relies on receiving responses, we find it concerning that the Office of the President did not take action after campuses reported low response rates.

The university must take a more systematic and proactive approach to searching for undiscovered remains and potential cultural items. Presently, the university is at risk that faculty and staff will—knowingly or unknowingly—fail to report collections. Until the university takes additional steps, including increasing the level of oversight performed by the Office of the President, it will continue to jeopardize its ability to have a complete understanding of the remains and potential cultural items it holds.

The University Has Not Properly Cared for All Items in Its Possession

In recent years, state law, federal regulations, and university policy have all increased expectations for how campuses handle and store the remains and cultural items in their possession. The text box summarizes the ways in which the university can properly handle and store NAGPRA collections. As of January 1, 2019, the State required that the university adopt systemwide policies regarding the culturally appropriate treatment of remains and cultural items as a condition for using state funds to handle those remains and items. Following that, in 2020 the State again amended CalNAGPRA and as of January 1, 2021, required all agencies and museums in possession of specified cultural items to defer to tribal recommendations for appropriate handling and treatment of those items. In January 2022, the university’s systemwide policy took effect and created additional expectations for the appropriate handling of remains and cultural items. Specifically, the policy required that campuses treat remains and cultural items in a respectful manner, specified that they would consult with tribes about handling preferences, and permitted only authorized individuals access to remains and cultural items. Finally, in January 2024, new federal regulatory requirements took effect, which require, among other things, the campuses to consult with tribes on the appropriate storage, treatment, and handling of remains or cultural items and to obtain free, prior, and informed consent before exhibiting or allowing access to remains and cultural items.

Examples of Proper Care and Storage Practices

- Minimize handling and only inspect or move collections as recommended or requested by tribes
- Consult with tribes on appropriate storage conditions
- Securely store collections in spaces where access is limited to only designated individuals
- Ensure storage spaces contain fire detection and suppression systems
- Establish emergency management plans for storage space

Source: Systemwide policy, NAGPRA, CalNAGPRA, and interviews with repatriation coordinators.

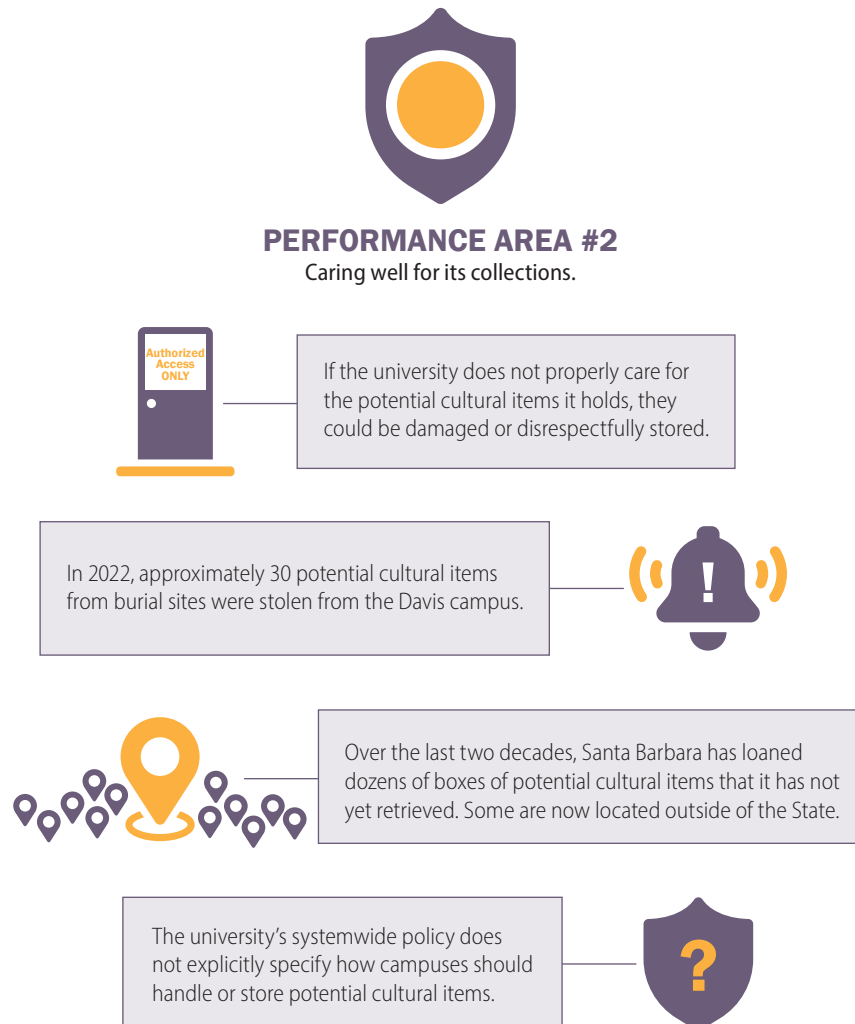
Some steps the university has taken demonstrate how it has appropriately cared for its collections. In November 2022, we reported that both Riverside and San Diego had recently discovered large, previously unknown collections of remains and potential cultural items that had been stored in inappropriate locations. However, during this audit, we visited Riverside and San Diego and observed that the collections spaces

appeared appropriate for storing remains and potential cultural items. Specifically, the spaces were secure and contained fire suppression equipment. Moreover, across the four campuses we audited, we reviewed a selection of 10 completed repatriation claims. The documentation related to these claims or other documentation that campuses provided, demonstrated that the campuses knew about the respective tribes' handling preferences.

Despite these steps, we also found two instances in which the university has not appropriately cared for potential cultural items. As part of our audit, we reviewed the biannual reports that campuses submit to the Office of the President detailing their repatriation activities. Within those biannual reports, we identified concerning circumstances related to the handling of potential cultural items. Figure 7 summarizes our concerns.

Figure 7

The University Has Not Taken Sufficient Action to Protect Potential Cultural Items



Source: Campus biannual reports, interviews with repatriation coordinators, and the systemwide policy.

We found one of those instances at Santa Barbara, where the campus has not retrieved several outstanding loans of potential cultural items. Santa Barbara is aware of items from 10 accessions that it has loaned during the past two decades and never received back. The items from these accessions were stored in dozens of boxes, some of which were loaned to graduate students, and at least some of which are now located in a different state. The biannual report the campus submitted to the Office of the President about its NAGPRA activity in the first six months of 2024 indicates that these loans were for research purposes and that the campus made the most recent of these loans in 2013.

Santa Barbara's repatriation coordinator stated he has not notified tribes that the campus has outstanding loans or that the potential cultural items are not currently stored at the Santa Barbara campus. He planned for the campus to notify tribes about the loan status once the tribes expressed an interest in consulting with the campus about those items, and he conveyed his belief that there was a very good chance the campus would retrieve these loaned items before the tribes want to consult. However, for two of Santa Barbara's outstanding loans, the campus's records do not show that it reported the accessions to the NAHC as required by CalNAGPRA, meaning it is unlikely that the tribes know to ask to consult on these loaned accessions. Although the biannual report indicates that the campus has made contact with some of the individuals who possess the loaned items, Santa Barbara's repatriation coordinator indicated that he has not had the bandwidth to work on retrieving outstanding loans. He also explained that none of the loaned collections include remains, which he is prioritizing his work around. However, because Santa Barbara has not yet retrieved these loans, the campus has no assurance that the potential cultural items are being stored respectfully or securely.

The Office of the President indicated that recalling outstanding loans may be challenging because of incomplete or unreliable campus records on loans, difficulty locating the individual in possession of the loan, and the potential need for campuses to conduct additional research. Nonetheless, we believe that the university would best ensure the security of the potential cultural items it has legal responsibility for if it retrieved all of the items it has loaned, with one notable exception: tribal preference to leave the loaned items at their current location. Some tribes may prefer to minimize handling of these items, in which case the university should abide by those preferences.

An incident at Davis illustrates the importance of secure storage. In a biannual report to the Office of the President on its repatriation activities, Davis detailed how, in February 2022, approximately 30 potential cultural items were stolen from a display case in a campus lecture hall. According to the campus's report, the stolen items originated from sites about which the campus had not fully consulted with tribes. Further, although the campus had not initially identified those items as funerary objects, the sites they came from included burials. Davis's repatriation coordinator stated that the campus had not removed the items from the display case because the campus had yet to consult with tribes to determine whether they were cultural items as defined by NAGPRA.

The campus's approach has now resulted in the loss of these potential cultural items and the likelihood that the campus will never be able to return them to the tribe or tribes to which they belonged. Davis's repatriation coordinator explained that, in response to the theft, the campus notified tribes about the incident and removed all remaining California collections from the lecture hall where the theft occurred. The repatriation coordinator also provided emails demonstrating that she contacted the managers of another area of campus, which may have been at similar risk of theft incidents, to warn them.

Davis's treatment of the stolen potential cultural items was not a clear violation of the systemwide policy. The systemwide policy directs that campuses' consultation with tribes should include discussions about tribes' handling preferences, but does not otherwise establish explicit minimum handling or storage requirements for potential cultural items in the same way it does for remains and confirmed cultural items. Further, in November 2023, while responding to a recommendation from our previous audit, the Office of the President issued guidance to campuses regarding the handling and storage of newly discovered potential cultural items. However, the guidance is limited to only new discoveries. As we explain earlier, campuses are still consulting with tribes about potential cultural items they already know they possess, and the outcome of that consultation can be the identification of cultural items among objects that, until the consultation, the campus had only defined as potential cultural items. Therefore, the university should establish clear minimum storage and handling requirements for all potential cultural items. As demonstrated by the incident at Davis, campuses that do not take steps to securely store all potential cultural items are taking inadvisable risk that the items will be damaged or lost, precluding the campuses' ability to return them to the tribes to which they belong.

In addition to concerns regarding the security of its collections, we found another shortcoming in the university's plans to safeguard remains and associated funerary objects. The university's systemwide policy requires campuses to adhere to specified federal standards for the storage spaces in which the campuses keep remains and associated funerary objects, standards that are not explicitly required by NAGPRA or CalNAGPRA. Among these federal standards is the requirement to have an appropriate and operational fire detection and suppression system and a requirement to have an emergency management plan for responding to events such as natural disasters. The four campuses we audited provided evidence of having a fire suppression system. However, only Berkeley had an emergency management plan. Campuses are more at risk of remains and cultural items being damaged or destroyed in the event of an emergency because of their lack of planning for disasters or emergencies.

Finally, as we describe in the previous section, campuses are not completing proactive searches for undiscovered collections. In the past two years, three of the four campuses we audited located missing and previously unreported collections. In addition, most campuses have acknowledged to us that they may continue to do so. The campuses' acknowledgement that there may be undiscovered collections further illustrates the work the university must still complete before it can be assured that it is properly caring for all collections.

Recommendations

Office of the President

To provide more information and clearer detail to stakeholders, the Office of the President should update the university's NAGPRA dashboard by June 2025 to include the following information:

- A count of potential cultural items systemwide and by campus.
- The number of accessions or sites systemwide and by campus.
- Details about the counting approach campuses use and the effect that approach has on how the data can and cannot be interpreted.

To ensure that it has a strong system for identifying all undiscovered collections, the Office of the President should take the following steps:

- Direct campuses to develop detailed schedules for searching all locations for undiscovered collections. The campuses should base their schedules on the likelihood that certain areas will house undiscovered collections, with campuses searching the highest risk areas first. Searches should begin no later than June 2025 and all high-risk areas of each campus should be fully searched by June 2026.
- Ensure that the searches are unfettered and performed by NAGPRA staff and the other qualified individuals they identify as necessary to assist them in the identification of remains and potential cultural items. The Office of the President should track campus progress in performing the searches.
- As soon as practical, amend the systemwide policy to direct NAGPRA staff to conduct searches of any campus area that they have a reasonable belief may be the location of undiscovered remains and potential cultural items.
- Directly assist any campus that reports encountering resistance to searches for undiscovered collections. Such assistance may include being physically present during the searches to ensure that NAGPRA staff are permitted unfettered access.

To provide assurance that the university is properly caring for all collections, the Office of the President should do the following:

- Direct university campuses by June 2025 on the proper storage of potential cultural items. This direction should establish that campuses treat such items in accordance with the federal standards that the university has already adopted for remains and associated funerary objects.
- Ensure that, by April 2026, each campus has stored all collections according to the federal standards. The Office of the President should obtain this assurance through visits to campuses and inspection of storage conditions.

- As soon as practical, amend its systemwide policy to adopt the federal standards as requirements for how campuses will store potential cultural items.
- By June 2025, instruct its campuses to identify all cases in which they have loaned NAGPRA collections for which the university has legal responsibility, notify tribes about the loan status, share as much information with them as possible about the location of the remains and items, and begin retrieving remains and items.
- Assist the campuses as necessary to relocate all loaned NAGPRA collections by January 2026, unless the campus knows that relevant tribes object to the relocation.

Santa Barbara

To ensure that Santa Barbara provides information to tribes on all potential cultural items in its collections, by June 2025, the campus should review its collections and determine whether it possesses potential cultural items about which it has not notified the national NAGPRA program or the NAHC. If the campus determines that it has not provided information on all potential cultural items as required, it should submit this information.

Despite Years of External Attention, the Office of the President's Oversight of Campuses' NAGPRA Implementation Is Deficient

Key Points

- External stakeholders have focused on the university's compliance with NAGPRA and CalNAGPRA for at least the last seven years. Legislative oversight hearings and audits have demonstrated the shortcomings in the university's approach to repatriation.
- The Office of the President has not guided the campuses it oversees in a manner that adheres to the best practices we identified for compliance systems. Instead, the Office of the President has allowed for gaps in planning, incomplete performance measurement, and questionable budgets.
- The campuses we audited have spent less than half of the funding they set aside for reimbursing tribes for their costs associated with repatriation, and the campuses do not have a uniform approach for determining which tribal expenses they pay for. The university should do more to understand tribal costs and publicly report about the amount of funding it needs to support tribes financially.

The University Has Faced Years of External Scrutiny of Its Compliance With NAGPRA and CalNAGPRA

For at least the last seven years, the university's approach to compliance with NAGPRA and CalNAGPRA has been of particular concern to policymakers and tribal stakeholders. In April 2018, the Legislature began considering amendments to CalNAGPRA that were specific to the university. Effective in 2019, in response to reports of the inconsistent application of federal and state repatriation laws by some campuses, the State amended CalNAGPRA to prohibit the university from using state funds to handle or maintain remains and cultural items unless the university adopted a new systemwide policy that addressed the State's concerns. More specifically, the change in law expressed the Legislature's expectation that the university update a policy that it had not substantively changed in more than a decade to meet the intent of both federal and state law for the repatriation and culturally appropriate treatment of remains and cultural items. Also effective in 2019, the Legislature required our office to conduct two audits of the university's compliance with NAGPRA and CalNAGPRA, which we completed in June 2020 and November 2022 respectively. The State amended state law again to require our office to perform two additional audits, the first of which is presented in this report and the second that we must begin in 2026.

The Legislature held oversight hearings to review the findings and recommendations from each previous audit and to receive testimony from, as well as ask questions of, the university. Both audits found deficiencies in the university's approach to complying with NAGPRA and CalNAGPRA, and we issued recommendations to address those deficiencies. For example, in our June 2020 audit, we found that the university had not yet issued a new systemwide policy or established expectations for regular reports from campuses about their NAGPRA-related activities, which would hinder the systemwide committee's oversight of compliance. Accordingly, we recommended that the university issue its policy and require biannual reports from campuses. In our November 2022 audit, we found that the university had neither required campuses holding remains and cultural items to employ full-time repatriation coordinators nor had it set deadlines by which it expected campuses to develop repatriation plans. To address those issues, we recommended that the university require campuses to employ full-time repatriation coordinators and establish a deadline for the completion of campus plans.

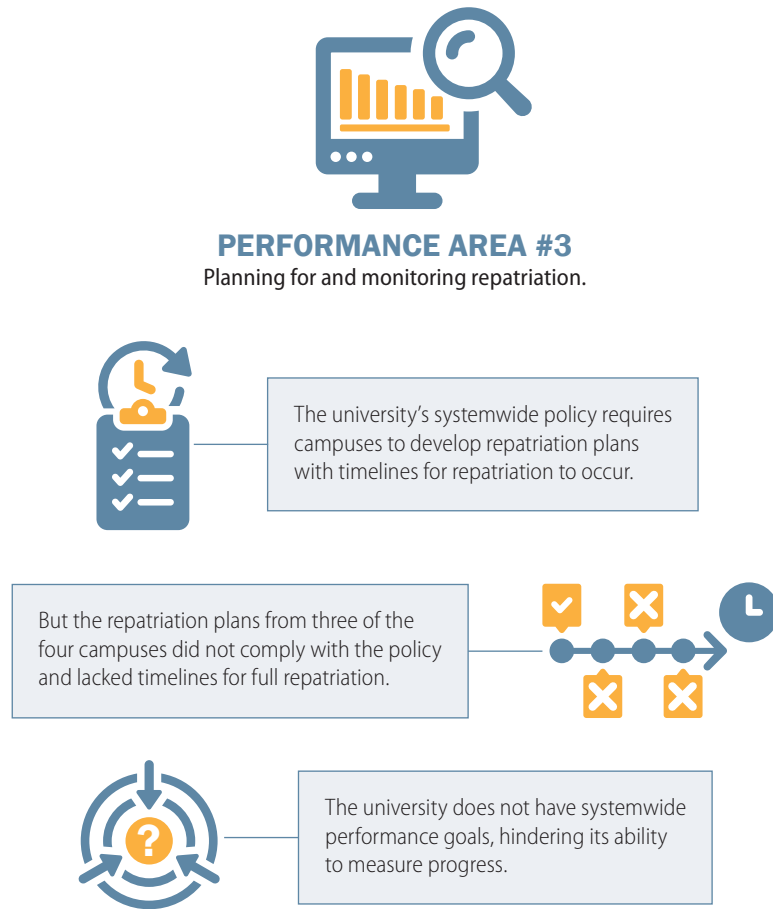
Further, at each oversight hearing, representatives from tribes affected by the university's approach to NAGPRA and CalNAGPRA compliance testified about their experiences. For example, at an oversight hearing in August 2021, the chairman of a federally recognized tribe provided testimony regarding his tribe's experience in receiving remains from Berkeley in 2019. The chairman testified that, among other concerns, Berkeley was dismissive of tribal knowledge and incorrectly determined that the remains of the tribes' ancestors were culturally unidentifiable. The chairman stated that when members of the tribe traveled to the campus to retrieve their ancestors, Berkeley told them to bring their own boxes and that campus staff "scanned their barcodes in front of them as if they were at a grocery store and their people were simply merchandise." At an oversight hearing in August 2024 about the university's and the California State University system's compliance with NAGPRA and CalNAGPRA, the chairman of another federally recognized tribe testified about the problems his tribe has observed statewide. For example, the chairman listed barriers to repatriation such as poor storage conditions for existing collections because of neglect or lack of funding, lack of knowledge regarding the existence of remains among collections, and lack of understanding by decision-makers and educational institutions regarding the tribal significance, sensitivity, and importance of collections of remains and cultural items.

In response to this attention, the university has taken steps to respond to the Legislature's concerns and has implemented our previous recommendations. Nonetheless, even after years of elevated attention to its compliance with NAGPRA, the university has not created an environment that ensures accountability for compliance or for the effective and efficient repatriation of the remains and cultural items its campuses hold.

According to the university's systemwide policy, the president of the university is responsible for systemwide oversight and compliance with the policy, NAGPRA, and CalNAGPRA. Although the policy also assigns to others, such as campus chancellors, responsibility for compliance with NAGPRA and CalNAGPRA, we focused our review on the Office of the President because it is the office of the chief executive of the university and the only university office assigned systemwide responsibility

for compliance. Considering this role, we reviewed the Office of the President’s actions in three key areas: planning for compliance, monitoring compliance activities, and allocating resources for compliance. The next sections detail our findings in each area. We summarize our concerns about some of these areas in Figure 8.

Figure 8
The Office of the President Has Not Overseen Effective Planning for Repatriation or Established Systemwide Performance Goals



Source: Systemwide policy, campus repatriation plans, and interviews with staff from the Office of the President.

The Office of the President Has Not Ensured That Campuses Create Adequate Repatriation Plans

Organizations should design systems that support them in achieving their objectives. For example, the university would be in the best position to achieve full repatriation of all the remains and cultural items in its possession if it designed and implemented a system to assist it in meeting that objective. The U.S. Government Accountability Office’s *Standards for Internal Control in the Federal Government* (Green Book) contains best practices for designing systems that can provide reasonable assurance that organizations will meet their objectives, which it calls *internal control systems*.

The university's systemwide policy contains several elements that align with the best practices from the Green Book. For example, the Green Book suggests that management demonstrate a commitment to integrity and ethical values. Specific to NAGPRA, the university has done so in its systemwide policy. The university's systemwide policy documents its adoption of repatriation as a fundamental value and states that the university must accomplish repatriation as expeditiously and respectfully as possible. The policy also establishes an oversight structure and delegates authority for key responsibilities, in alignment with additional Green Book best practices.

Required Components in a Campus Repatriation Plan

1. The process and estimated timeline for contacting tribes to invite them to consult as well as for reexamining previously unaffiliated remains and specified cultural items.
2. The strategies the campus will use to reach out to tribes that the campus has previously affiliated with remains or cultural items but that have not submitted claims.
3. A schedule for contacting other agencies that are legally responsible for remains or cultural items of which the campus has physical custody.
4. A budget, estimating the costs necessary to carry out all responsibilities under the systemwide policy.
5. A timeline for the full repatriation of all remains and cultural items.

Source: Systemwide policy.

Nonetheless, the systemwide policy is not sufficient to implement all elements that the Green Book includes, nor would we expect it to be. Given that repatriation activities are primarily carried out by staff who are spread across several campuses, it is reasonable to expect that the university would ask campuses to design and implement campus-specific elements of its internal control system. In fact, the systemwide policy requires all campuses with NAGPRA collections to create repatriation implementation plans (repatriation plans). The text box displays the elements that the systemwide policy requires the campus plans contain. According to a template plan the Office of the President created, the purpose of the repatriation plans was for campuses to document how they will achieve repatriation.

Although we found no specific deficiencies with San Diego's plan, the plans from the remaining three campuses did not meet the systemwide

policy's requirements in all areas. The majority of Riverside's plan describes past actions the campus has taken, rather than establishing plans for future activity. For example, in the portion of its plan responding to the requirement to describe the process and estimated timeline for reexamining previously unaffiliated remains and cultural items, the campus predominately described past actions it had already taken to review those remains and cultural items, and also described two actions it was taking at the time it drafted the plan. However, it did not include a timeline for the completion of those activities or propose any additional activities it would complete. Further, Riverside and Berkeley's plans did not include full repatriation timelines as required. Instead, both campuses provided timelines only for selected portions of their collections. Santa Barbara has had two versions of its plan. The original plan lacked specific actions that the campus would take to address collections that other agencies control, and in the updated plan, the campus amended its repatriation timeline and removed specific goals for repatriation that the original timeline had included. The newer timeline simply stated that the campus would engage in broad activities such as consultation or posts to the *Federal Register*.

Additionally, Berkeley, Riverside, and San Diego's repatriation plans are out of date and therefore of less relevance to campuses. These campuses created their plans in the first six months of 2023 and have not updated them. Berkeley has since updated its repatriation timeline following the creation of its plan. We discussed these plans with the repatriation coordinators at each of the three campuses and all indicated their plans were in need of updates or were no longer relevant because of events that had occurred in the time since they originally drafted the plans. For example, Berkeley's repatriation coordinator indicated the campus's plan would need updates because of changes to federal regulations.⁵ In addition, aspects of the plans became outdated simply because of expired target dates by which campuses intended to complete specific repatriations. For example, Riverside had planned to repatriate a specific accession by no later than June 2023. However, in November 2024, the repatriation coordinator at Riverside stated that the campus had not yet completed this repatriation because the campus was still waiting to hear from the tribe about finalizing a held-in-trust agreement. Although this is a reasonable explanation for why the campus did not achieve its goal, as we explain next, the systemwide committee cannot effectively use outdated campus plans to maintain accountability.

The research director acknowledged that if campuses' actual activity varies significantly from planned activities, the plans lose their value. In the initial template plan the Office of the President provided to campuses, it indicated a desire for campuses to update their plans annually. However, those updates did not occur at most campuses we reviewed. The research director stated that the Office of the President would now require campuses to update their plans by December 2025, stating that the campuses would need to spend time consulting with tribes and their campus committees on those updates.

Because of all these shortcomings, the campus plans we reviewed are inadequate to fulfill their purpose of documenting how campuses would achieve repatriation. They are also unable to assist the systemwide committee as intended. The systemwide policy lists campus repatriation plans as a tool available to the systemwide committee for its assessment of campus implementation of the policy, timeliness, resource adequacy, and compliance. However, Berkeley and San Diego's plans are less useful to the committee because they are outdated, and Riverside and Santa Barbara's plans have deficiencies that make them especially unhelpful. As we mention earlier, the majority of Riverside's plan describes past actions the campus has taken, which leaves the systemwide committee unable to assess expected outcomes. Similarly, Santa Barbara's new timeline for repatriation contains no deadlines or goals for specific accessions or sites, leaving the committee unable to probe the campus about its progress with any specificity.

The shortcomings in these campus repatriation plans occurred because the Office of the President did not require the campuses to address deficiencies. The systemwide committee noted deficiencies in the plans and also used one of its meetings to revise the formatting and expected content of the plans, but as we discuss in the

⁵ As we describe in more detail later in our report, the Department of the Interior made significant changes to NAGPRA's implementing regulations that took effect in January 2024.

Introduction, the committee does not have the authority to require campuses to act. The Office of the President's systemwide repatriation coordinator—who was present at the systemwide committee meeting where the committee shared its observations of the plans—also reviewed the plans and recorded her observations, including observations about Riverside's plan that are the same as the problems we describe in this section. Nonetheless, the Office of the President did not require campuses to revise their plans. The systemwide repatriation coordinator stated that the Office of the President felt the campus plans were functional as submitted and therefore did not provide input regarding any substantive changes. However, as we discuss throughout this section, the campus plans for three of the four campuses we audited contain significant shortcomings, which hinder proper oversight of campus activities. Without plans that adhere to the systemwide policy and that are up to date, the systemwide committee and the Office of the President cannot as effectively hold campuses accountable for their repatriation activities.

The University Lacks Centrally Established Systemwide Performance Goals

To effectively oversee NAGPRA compliance, the university must clearly define what it intends to achieve and establish means of measuring its progress. Leadership in an organization should define its objectives in specific and measurable terms and create accompanying goals. For example, the university may have an objective of repatriating all of its remains and cultural items and then establish performance goals to consult on or repatriate certain percentages by a given year. Defining goals in specific and measurable terms allows them to be clearly understood and enables an entity to assess its performance toward achieving its objectives. Without defining goals in this way, an entity cannot effectively perform key control activities—actions that help an entity ensure that it is achieving its aims. Control activities the Green Book suggests include top-level reviews of actual performance, comparisons of actual performance to planned or expected results, and monitoring of performance measures. Establishing performance measures is a crucial step the university must take if it is to gain assurance that its compliance efforts are effective.

However, the university does not have centrally established systemwide performance goals and metrics. According to the systemwide repatriation coordinator and the research director, the Office of the President has not established specific systemwide goals or benchmarks for repatriation. These staff stated that the Office of the President's systemwide goals are to facilitate compliance and advance repatriation at the campus level. However, because these goals are broad, and because there are no corresponding performance metrics, the Office of the President cannot evaluate the university's performance using these goals. As we indicate earlier, the university has adopted the *expeditious* repatriation of remains and cultural items as a guiding principle in its systemwide policy. Measuring whether the university is fulfilling that commitment will require it to develop and measure itself against specific timing-related goals.

In the absence of centrally established systemwide goals, the efforts of the campuses and the Office of the President have had three significant shortcomings, which we discuss throughout the rest of this section: campuses' performance goals have

been inconsistent, the Office of the President has not held campuses accountable for their performance, and the Office of the President has not required campuses to report information in a manner that would clearly demonstrate their progress.

When developing repatriation plans, campuses established inconsistent goals for their repatriation activities. The systemwide policy required repatriation plans to include a timeline with estimated target dates for full repatriation of all collections that the campuses held. However, not all campuses developed timelines for repatriating all of the collections they held. For example, Berkeley established exact dates on which it intended to begin consultation and noticing, complete repatriation, and complete physical transfer of the remains and cultural items it had from California. However, its plan did not include specific information about when Berkeley expected it would perform these same activities for the collections it held from locations outside of California. Similarly, Riverside did not create a timeline for full repatriation, but instead documented a range of dates for when it hoped to repatriate collections from 14 sites about which it was actively consulting with tribes at the time it created the plan. Riverside also included dates by which it hoped to send letters inviting consultation for other sites from which it believed it held remains. As we indicate earlier, Santa Barbara's most recent repatriation timeline simply includes broad activities and not specific timelines for the full repatriation of its collections. In contrast, San Diego documented the collections it intended to repatriate by year and appeared to do so for the entirety of the remains and cultural items it held. Because the plans from most of the campuses we audited did not address or include timelines for the total collections they held, the Office of the President lacked a mechanism by which it could monitor systemwide progress toward full repatriation.

In addition, the Office of the President did not hold campuses accountable for accomplishing the goals that they included in their plans. The research director stated that it can be difficult for campuses to adhere to a set plan or timeline because campuses cannot anticipate what will happen during consultation with tribes. She shared with us that the Office of the President believed that it would be unfair to hold campuses to their repatriation plan timelines. During our audit, the repatriation coordinators from Berkeley and Riverside explained that factors outside of their control can make meeting date specific repatriation goals difficult. For example, Riverside posted a *Notice of Intent to Repatriate* for two unassociated funerary objects but did not meet its goal of repatriating those objects by June 2023. The repatriation coordinator explained that the campus was waiting for the tribe to locate a reburial site.

We acknowledge that repatriation is a multistep process wherein many factors could unexpectedly delay progress. However, the fact that campuses may struggle to meet their repatriation goals is not a sufficient reason for the Office of the President to avoid monitoring campuses against those goals. We assessed the success that the four campuses we audited had in meeting their goals to repatriate collections from specific accessions or sites and found that collectively the campuses did not meet most of the repatriation goals they had set. By communicating with campuses about why they did not meet their goals and determining campuses' progress, the Office of the President can hold campuses accountable for factors that are within their control and can make more informed assessments of the ways it can assist them in meeting their goals in the future.

Items Campuses Must Report Biannually

1. Specified details about all pending requests to repatriate.
2. The status of NAGPRA and CalNAGPRA notices.
3. The tribes with which the campus consulted, the content of the consultations, and the status of the consultations.
4. Specified details about repatriations completed.
5. All loan agreements.
6. Remains and cultural items the campus discovered through survey or reviews.
7. Newly accepted remains and cultural items.

Source: Systemwide policy.

The Office of the President stated that instead of using campus plans, it has assessed campus progress by collecting reports from campuses and discussing their current consultations. The systemwide policy requires campuses to submit biannual reports on their repatriation activities to assist the Office of the President in its oversight duties. Campuses must include in their biannual reports the items described in the text box and they also must provide information about what percentage of their remains and cultural items are at each stage of the repatriation process.

However, we found that these reports were not effective tools for assessing campus performance because certain information presented in them was sometimes unclear, and other information was sometimes missing. When reporting about the percentage of their collections that have progressed to

various stages of the repatriation process, three of the four campuses at times reported percentages that totaled greater than 100 percent. The repatriation coordinators explained that they counted remains and cultural items as being in multiple stages of the repatriation process. This approach makes it difficult to use the biannual reports to track campus progress because it is unclear how often remains and cultural items are counted and in which categories. In addition, for the biannual report covering the first half of 2024, San Diego did not complete this section of the report. The systemwide committee noted in 2022 that the reports should include clear information so that the rate of campus progress could be accurately measured. However, our review found that the biannual reports do not report information in a clear manner, limiting the systemwide committee's ability to use them effectively.

Because the university does not have clear performance goals or adequate information about campus progress, the Office of the President does not have sufficient assurance that campuses are repatriating their collections as expeditiously as possible. To assess campus performance and the university's progress toward full repatriation, the university must first establish specific and measurable goals. Although these goals may change as campuses work to repatriate their collections, the university cannot effectively oversee its compliance efforts without establishing metrics by which it can assess activities.

The Office of the President's Reviews of Campus Budgets Are Not Based on Performance

Because the university does not have centrally established systemwide performance goals defining what it intends to achieve, it cannot reliably estimate how much funding each campus will take to achieve expected outcomes and then ensure that they allocate sufficient resources. Therefore, the university faces a foundational challenge in budgeting for its NAGPRA efforts. Because of this issue, the Office of the President and campuses have contributed funds toward NAGPRA without a clear understanding of whether these amounts were appropriate.

In the absence of goals, the Office of the President has reviewed campus NAGPRA budgets to determine whether they appeared reasonable. However, the reviews had shortcomings. For example, the systemwide repatriation coordinator reviewed NAGPRA budgets campuses submitted as part of their repatriation implementation plans. The coordinator noted that three of the five budgets she reviewed appeared appropriate, but she did not document her reasoning. Further, she did not document any review of Berkeley's budget, which is the largest among all campuses at more than \$2 million.

Further, the systemwide repatriation coordinator subsequently reviewed campuses' budgets for fiscal year 2023–24 to make recommendations about how much funding the Office of the President should contribute to each campus. She noted whether campus budgets had an appropriate balance of personnel and non-personnel costs, but—with the exception of one campus—did not document any consideration of whether the total budgeted amounts were appropriate. The systemwide repatriation coordinator told us that the Office of the President primarily uses its knowledge about campus goals as a guide for whether the budgeted amounts are enough. She believed as long as campuses had allocated funds for personnel and support for tribes, which combined comprise the majority of campuses' NAGPRA budgets, the campuses would be equipped to comply with NAGPRA. However, these criteria are not enough for determining the adequacy of the campus budgets. As we describe earlier, the campus goals are outdated and sometimes incomplete. Further, even just minimal funding for personnel and tribal support would satisfy the systemwide coordinator's standard but is unlikely to meaningfully advance repatriation.

In May 2024, the Office of the President formalized a new budget review process, which it developed to address a recommendation from our previous audit. We previously reported that the university had fully implemented this recommendation from our November 2022 report, which stated that the Office of the President should ensure that campuses identify adequate funding sources in the budgets they submitted with their repatriation plans. The May 2024 budget review process indicates that campuses must annually submit budgets to the Office of the President showing their funding sources for the upcoming fiscal year, as well as planned expenses in specified categories. The process further specifies that Office of the President staff will evaluate campus budgets to ensure that they clearly identify funding sources. Office of the President staff are also responsible for assessing whether campus budgets are reasonable and adequate to maintain or accelerate the pace of repatriation, and align with the goals and timeline of the campus's repatriation plan.

Office of the President staff stated that they reviewed campuses' fiscal year 2024–25 budgets, but they did not use the criteria from the new budget review process or document their review. The research director explained that this was because the Office of the President was still developing the new process while campuses created and submitted their budgets for the 2024–25 fiscal year. The research director further shared that it has not been the Office of the President's practice to document its reviews of campus budgets, but it intends to do so in the future. We agree that it would be a best practice for the Office of the President to document its review when using its new budget review process to evaluate whether a campus allocated sufficient resources to

maintain or accelerate its pace of repatriation. However, as noted earlier, the campus plans are an insufficient basis for assessing campus progress because they do not always contain the information required or have become outdated.

The Office of the President's reviews of campus NAGPRA budgets have not constituted an effective oversight mechanism that ensures that campuses are sufficiently funding their NAGPRA programs. The Office of the President's reviews were intended to evaluate whether campus budgets were reasonable and appropriate. However, in the absence of clear expectations for the purposes of campus funding, the Office of the President could not adequately determine whether campus budgets were reasonable and appropriate. It is critical that the university establish these expectations and align its budgetary reviews with performance goals and metrics, so that it can sufficiently determine whether it is contributing the correct amount of funding toward effective NAGPRA compliance.

The University Is Not Spending Significant Portions of NAGPRA Funding, Including Funding Intended to Support Tribes With Their Repatriation Expenses

Notwithstanding the foundational problems with the way the university has budgeted for NAGPRA activities, the budgets represent the total amount of resources each campus planned to spend in a given year and are intended to reflect campuses' expected levels of these activities. In addition to the amount campuses contribute to their NAGPRA programs, the Office of the President has provided funding to campuses, including \$2.8 million to campuses in fiscal year 2022–23 and \$2.4 million in fiscal year 2023–24. Nevertheless, we found that three of the four campuses—Berkeley, Santa Barbara, and San Diego—did not spend significant portions of the funding they allocated to NAGPRA in recent fiscal years, and they each repeatedly carried over these funds to the next fiscal year. These unspent funds correspond to work the campuses planned to perform but did not undertake. Table 3 shows the unspent funds from each of the four campuses at the end of the two most recent fiscal years, and Figure 9 summarizes our concerns about the university's budgeting and spending.

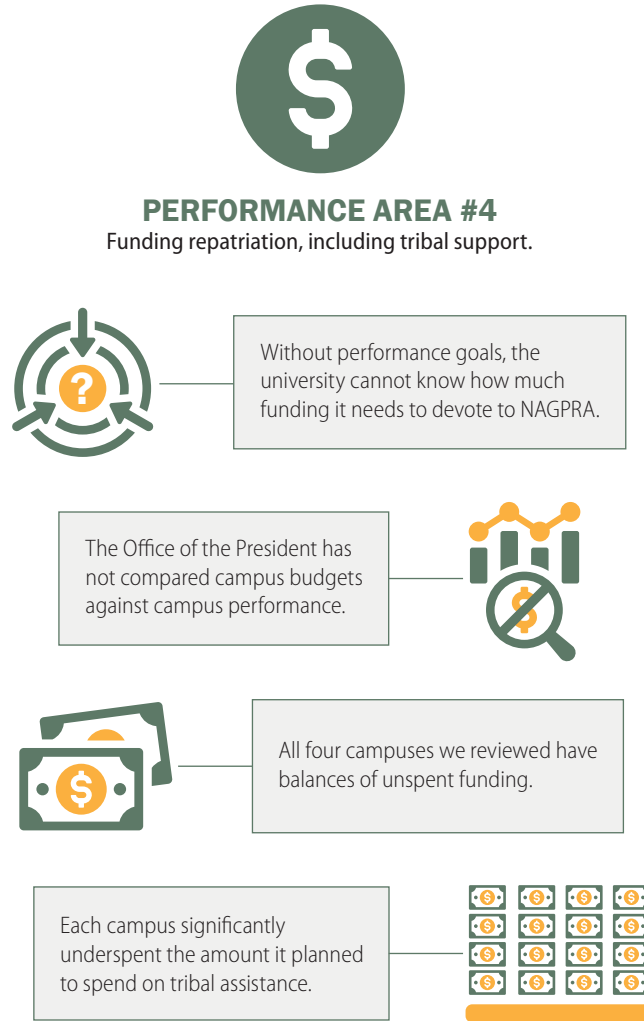
Table 3
None of the Campuses We Audited Spent All Funding

CAMPUS	FUNDS REMAINING AT CLOSE OF FISCAL YEAR	
	2022–23	2023–24
Berkeley	\$1,670,000	\$3,020,000
Riverside	0	330,000
San Diego	300,000	520,000
Santa Barbara*	550,000	700,000

Source: Financial information provided by each campus.

* Santa Barbara's totals include funding that the campus did not transfer to the NAGPRA program but that was earmarked for NAGPRA. We discuss this issue in more detail later.

Figure 9
The University Does Not Know How Much Funding It Needs to Devote to NAGPRA and Has Spent Less Than Half of Funds Meant to Support Tribes



Source: Campus financial information and interviews with staff from the Office of the President.

For example, Berkeley began fiscal year 2024–25 with an accumulated \$3 million in unspent funding. A revenue and expenditure report from the campus shows that in fiscal year 2022–23, the campus began the year with an unspent balance of about \$300,000 and did not spend \$1.3 million in funds it received that year. Moreover, in fiscal year 2023–24, it did not spend another \$1.4 million of its revenue budgeted for that year. Berkeley’s revenue and spending increased from fiscal years 2022–23 to 2023–24. Further, the campus intends to spend even more in fiscal year 2024–25. However, the campus reported to us that it believes that it will continue to carry its \$3 million in excess funding into fiscal year 2025–26. Berkeley budgeted \$2.4 million in revenue for fiscal year 2024–25, meaning that the campus has more than a year’s worth of funding in reserve.

Berkeley explained that its unspent funding is designed to carry forward so that the campus is able to fund expensive repatriations—which the campus stated can cost \$100,000—on short notice. For instance, Berkeley’s repatriation coordinator explained that she anticipates future repatriations to locations such as Hawaii or Alaska will be expensive, and that Berkeley’s budgeting approach will allow it to fund these repatriations without needing to search for additional funding. However, Berkeley’s NAGPRA budgets do not indicate that it deliberately planned to create a large funding balance. Specifically, Berkeley’s NAGPRA budgets do not earmark funding for repatriations in future fiscal years or otherwise indicate a plan to use funding allocated for the budgeted fiscal year in future fiscal years, nor is there any indication that Berkeley had a target planned for how large a reserve it needed to accumulate.

Instead, most of Berkeley’s unspent funds were budgeted for staff salaries for positions Berkeley did not immediately fill. In fiscal year 2023–24, Berkeley budgeted \$1.6 million for personnel but only spent \$880,000, or roughly half the budgeted amount. Berkeley’s repatriation coordinator and the research director at the Office of the President both explained that the number of candidates qualified to conduct repatriation work is limited. Information Berkeley provided indicated that it sometimes takes more than 100 days to find qualified applicants for the positions it wants to fill. Nonetheless, in September 2024, Berkeley’s repatriation coordinator indicated that there were a few positions for which the campus had not yet begun the hiring process. In addition, Berkeley underspent its budget for non-personnel costs by the same rate as its personnel budget. Specifically, the campus budgeted \$590,000 for non-personnel costs, but it spent only \$290,000—again about half of its planned spending. These non-personnel costs include costs to support tribes with their repatriation expenses.

Like Berkeley, Santa Barbara did not spend a significant percentage of its NAGPRA funding. In July 2022, Santa Barbara’s chief financial officer informed the campus’s NAGPRA program that the campus would provide \$350,000 in funding annually for the duration of the campus’s repatriation efforts. These funds were to be available to the campus repatriation effort as an additional amount beyond the funding that the Office of the President was already providing the campus, such as a contribution of \$216,000 the Office of the President made to Santa Barbara’s NAGPRA efforts in fiscal year 2022–23. However, because of a series of misunderstandings on the part of campus staff, Santa Barbara’s repatriation staff did not receive all the funding available to them in fiscal years 2022–23 and 2023–24. Table 4 shows the amounts Santa Barbara should have received and the amounts it actually received during each fiscal year. As of November 2024, the campus was still operating without its campus contribution of \$350,000 in fiscal year 2024–25. After we brought this issue to the campus’s attention, in December 2024 the campus transferred the cumulative amount owed of \$916,000—or approximately 50 percent of the total amount the NAGPRA program should have received—to the campus NAGPRA program.

Table 4
Santa Barbara's NAGPRA Program Operated Without Nearly \$1 Million It Should Have Received

	FISCAL YEAR		
	2022-23	2023-24	2024-25*
Funding That Should Have Been Received	\$566,000	\$633,000	\$562,000
Funding Actually Received	350,000	283,000	212,000
Cumulative Difference	\$216,000	\$566,000	\$916,000

Source: Financial information from Santa Barbara and the campus's funding commitment letters.

* In November 2024, we brought to Santa Barbara's attention that the NAGPRA program had not received all of the funding it should have. In December 2024, the campus transferred the entire \$916,000 to the program.

Each of the four campuses we audited spent less than half of the funds it set aside for tribal financial assistance in fiscal year 2023-24. For example, in fiscal year 2023-24, Berkeley budgeted \$160,000 for tribal stipends, which the repatriation coordinator told us the campus offers to tribes to assist with their participation in the repatriation process. However, in that fiscal year the campus spent only \$20,000—or about 13 percent of its budgeted amount—on tribal stipends.⁶ Berkeley also budgeted for other forms of tribal assistance, such as repatriation shipping expenses. Across all its spending categories for tribal support, the campus spent only about \$80,000 in fiscal year 2023-24, despite budgeting \$465,000. Similarly, Riverside budgeted for \$54,000 in tribal assistance in fiscal year 2023-24, but spent only \$8,000. Across all four campuses, the total amount spent on tribal assistance in fiscal year 2023-24 was about \$142,000.

Berkeley's repatriation coordinator stated that costs related to tribal assistance have been lower than expected so far because the campus has conducted a large portion of its repatriation work virtually. She further noted that expenses related to the physical transfer of remains and cultural items will increase in the future as tribes complete reburial planning. Riverside explained that it has not had any requests to cover reburial expenses or tribal expenses such as travel costs so far, although it expects to assist at least two tribes with funds for reburials in fiscal year 2024-25.

We also found that campuses differed in their approaches for providing tribal funding, and they did not all provide assistance for the same types of expenses. According to Berkeley's repatriation coordinator, the campus discusses the availability of tribal stipends in initial meetings with tribes. She explained that when Berkeley decides to provide a stipend, the campus gives a lump sum payment to a tribe before the tribe incurs costs, and we corroborated that Berkeley makes payments in lump sums. In contrast, the other three campuses we reviewed provided tribes with reimbursements or covered specific costs directly. We also found that San Diego and Santa Barbara compensated tribes for their time spent in consultation. Riverside's repatriation coordinator stated that the campus has not compensated tribes for their time, and Berkeley was unsure whether tribes used stipends to provide tribal members with hourly compensation.

⁶ Berkeley significantly increased its spending on tribal stipends in the first half of fiscal year 2024-25 and spent \$61,000 of its \$200,000 budget for the year on these stipends.

Two tribes we spoke with indicated that their repatriation-related expenses would likely exceed the amount of financial assistance campuses have provided to them so far. For example, one tribe received a \$5,000 stipend from Berkeley, but it estimated that its total costs for just a single reburial would exceed \$250,000 without including costs related to obtaining clearances to rebury at certain sites. The other tribe explained that the campus it was working with offered to assist with finding land for reburial but estimated that other reburial costs could still total up to \$100,000. A third tribe we spoke with had not had any conversations with the campus it consulted with about receiving financial assistance. The campus that tribe consulted with explained that the campus had not begun offering tribal financial assistance at the time of the consultation.

Additionally, an article from the California Indian Law Association, Inc.'s *Legal Journal*, discusses several logistical steps in the repatriation and reburial process that tribes must often pay for. These steps include working with museums on the administrative steps required by NAGPRA, such as reviewing the information that museums must send to the national NAGPRA program before repatriation. The article describes activities that tribes must pay for after museums transfer legal control of remains or cultural items. These include both staff time and transportation costs for transferring remains and cultural items from the museum, preparing remains and cultural items for reburial, and conducting the reburial itself. The article explains that the specific costs for repatriation will differ for each tribe but that museums generally do not fund these costs for tribes.

The Office of the President's research director stated that she did not believe the Office of the President could effectuate systemwide consistency in the administrative way that campuses cover tribal expenses because campuses have different administrative and procurement systems. Regardless of the approach used to distribute funding, we believe that the university should investigate which types of expenses it could, at a minimum, cover for tribes across all campuses. The research director explained that gaining an understanding of the total costs tribes incur related to repatriation and reburial may be challenging because tribes may not know at the outset of consultation how much time and funding they would need to invest in the repatriation process. Nonetheless, we believe that investigating this matter will allow the university to gain assurance that funding challenges do not constitute a barrier for tribes hoping to complete repatriation, and it will inform campuses' decisions about how to best use their available funding. **Because the campuses we reviewed all have funds available to them for tribal assistance at this time, it is possible that campuses could cover additional expenses, including types of expenses they may not currently be funding.**

External Accountability Is Necessary to Prioritize Urgency at the University

The university has had adequate notice and ample time to plan for and carry out a thorough approach to the effective and efficient repatriation of remains and cultural items in its possession. This audit finds that it has not done so. In this report, we make several detailed and multistep recommendations to address significant shortcomings in the university's approach to NAGPRA compliance. However, it is notable that

we found these deficiencies despite years of oversight hearings, legislative changes, and audit recommendations. In light of that, we believe that the Legislature should consider applying external accountability for improved NAGPRA performance. Because of the university's position as a constitutionally created entity, the Legislature is limited in its ability to require specific action from the university. However, the Legislature can regulate the university's conduct through its power to control the funding appropriated to the university. Therefore, the Legislature should consider directly appropriating funding specifically for NAGPRA and CalNAGPRA compliance and including a set of conditions that the university must comply with in the use of those funds. For example, the Legislature could require that when using these funds, the university must be more transparent with the public about its performance goals and progress in meeting those goals.

We believe that this approach would ensure a more transparent accounting of the university's NAGPRA activity. Although we note in this report that the campuses have not used all of their NAGPRA funding, we do not suggest that the Legislature provide less funding to the university for its NAGPRA efforts than what the university is already committing. Instead, our recommendation would ensure that the university works closely with the Legislature on the funding it needs to achieve expeditious repatriation—including by implementing this report's recommendations—and allow the Legislature a mechanism for ensuring that the university takes its NAGPRA commitment seriously. If the Legislature takes this step, it would also increase the opportunity for public hearings related to the university's NAGPRA compliance, as the budget committees of the Legislature would have the ability to request related testimony from the university as part of the annual budget process.

Recommendations

Legislature

To ensure that the university appropriately prioritizes NAGPRA, the Legislature should consider appropriating to the university funding specifically for NAGPRA and CalNAGPRA compliance while also placing conditions on that funding. Such conditions could include the following:

- The university must maintain information on its public website about its progress in repatriation that includes counts of sites or accessions, counts of potential cultural items, and disclosures about counts of remains, cultural items and potential cultural items that would be necessary to properly understand its progress.
- Campus repatriation staff must conduct searches of high-risk areas of campus within a certain period of time.
- Specific handling and storage requirements.
- The university must develop and maintain a system of performance goals and related metrics about which it publicly reports.

Office of the President

To address the outdated nature of the campus repatriation plans, the Office of the President should, by June 2025, take the following steps:

- Direct campuses to amend their plans so that they include clear timelines for finishing specific actions, such as dates by which campuses expect to be done with specific repatriations or consultations.
- Establish an annual update process by which the campuses would amend their timelines to reflect updated expectations.

To effectively monitor and direct the university's compliance with NAGPRA, the Office of the President should do the following by October 2025:

- Establish systemwide performance goals and metrics for key repatriation activities such as searches, consultation with tribes, and repatriation of remains and cultural items.
- Require at least biannual reports from campuses regarding the performance goals and metrics.

Along with each biannual reporting cycle, the Office of the President should assess the university's progress in meeting its goals. If necessary, the Office of the President should take action to remedy the areas in which the university is not on track to achieve its goals.

To maintain the relevance of the university's performance goals, the Office of the President should annually assess the goals and update them as necessary by revising existing goals and by adding or removing goals.

To facilitate transparency about its performance and promote greater accountability, by no later than the timing of the first performance goal and metric reports from campuses, the Office of the President should post the university's performance goals and associated metrics to its public website, and it should include supplementary explanation that would assist stakeholders in understanding the metrics and the university's progress in meeting its goals. If the Office of the President updates its goals or metrics, it should maintain information about the former goals and metrics on its website so that they remain accessible as a record of its performance.

To ensure that campus budgets are sufficient to achieve repatriation in an efficient and effective manner, the Office of the President should, beginning for fiscal year 2026–27 and annually thereafter, consider campus performance relative to the systemwide goals when reviewing campus budgets. For areas in which the campus is not meeting the performance goals, the Office of the President should document its consideration of whether changes to the campus's planned spending would help the campus achieve the goals and, if so, direct the campus to change its budget.

To ensure that all campuses provide adequate support to tribes for the expenses related to repatriation, the Office of the President should engage tribes to study the costs the tribes incur, and by January 2026, it should provide a report to the Legislature that includes at least the following information:

- A full list of the types of tribal costs for which the university proposes to provide funding and the total amount of funding that the university would need annually to pay for such costs.
- The total amount of funding required annually to compensate tribes for the time they spend in consultation.
- The total amount of funding required annually to compensate tribes for reburial costs.
- An accounting of the amount of funding the university has available to provide toward these costs and the amount of funding it needs, if any, from the Legislature.

Recent Changes to Federal Regulations Present Challenges to California's Repatriation Goals

Key Points

- Effective January 2024, the federal regulations that implement NAGPRA no longer allow campuses to repatriate certain remains or associated funerary objects to non-federally recognized tribes.
- This regulatory change eliminated a pathway for California tribes to receive these remains and associated funerary objects through CalNAGPRA and is an impediment to achieving California's goals under CalNAGPRA.

The Legislature Created CalNAGPRA to Provide California Tribes With a Way to Receive Remains and Cultural Items

CalNAGPRA provides a mechanism for California tribes to participate in the repatriation process, while still adhering to federal requirements. According to the Office of Tribal Affairs at the California Department of Fish and Wildlife, there are approximately 109 federally recognized tribes in California and more than 60 tribes lacking federal recognition. Tribes may seek federal recognition from the Bureau of Indian Affairs (BIA) by submitting a petition for acknowledgement, but there is no guarantee of success. For example, as of January 2025, eleven California tribes have sought federal recognition from the BIA. Of these 11, the BIA has denied five tribes and approved one. The remaining tribes are still awaiting a decision.

CalNAGPRA requires museums and state agencies, including the university's campuses, to create inventories and summaries of the remains and cultural items they possess and to determine the cultural affiliation of those remains and items, including whether those remains or cultural items are affiliated with any California tribes. These California tribes are authorized by CalNAGPRA to make repatriation claims for remains and cultural items. Notably, to repatriate cultural items to a California tribe under CalNAGPRA, state agencies and museums must also meet the requirements of NAGPRA and its implementing regulations. Specifically, before January 2024, federal regulations expressly allowed agencies and museums, in cases when no affiliation to a federally recognized tribe had been identified through the inventory process, to transfer remains and associated funerary objects to a non-federally recognized tribe provided other conditions were met. Although the former regulations did not require the non-federally recognized tribe receiving those items to be affiliated with them, CalNAGPRA *does* require affiliation to be determined before repatriation. Thus, state agencies and museums had a means to transfer certain remains and cultural items to affiliated California tribes, as long as they met both NAGPRA and CalNAGPRA requirements. However, as we describe in the next section, recent changes to federal regulations have disrupted the CalNAGPRA repatriation process.

Recent Changes to Federal Regulations Severely Hamper Campuses' Ability to Meet CalNAGPRA's Intent

Effective January 2024, the U.S. Department of the Interior (DOI) revised several portions of the federal regulations that govern the implementation of NAGPRA. One set of revisions significantly impacted CalNAGPRA and one of its purposes: to provide a mechanism for state agencies and museums to return certain remains and cultural items to California tribes. Specifically, the revisions eliminated the pathway by which campuses could return remains and associated funerary objects with no affiliation to a federally recognized tribe to non-federally recognized tribes.

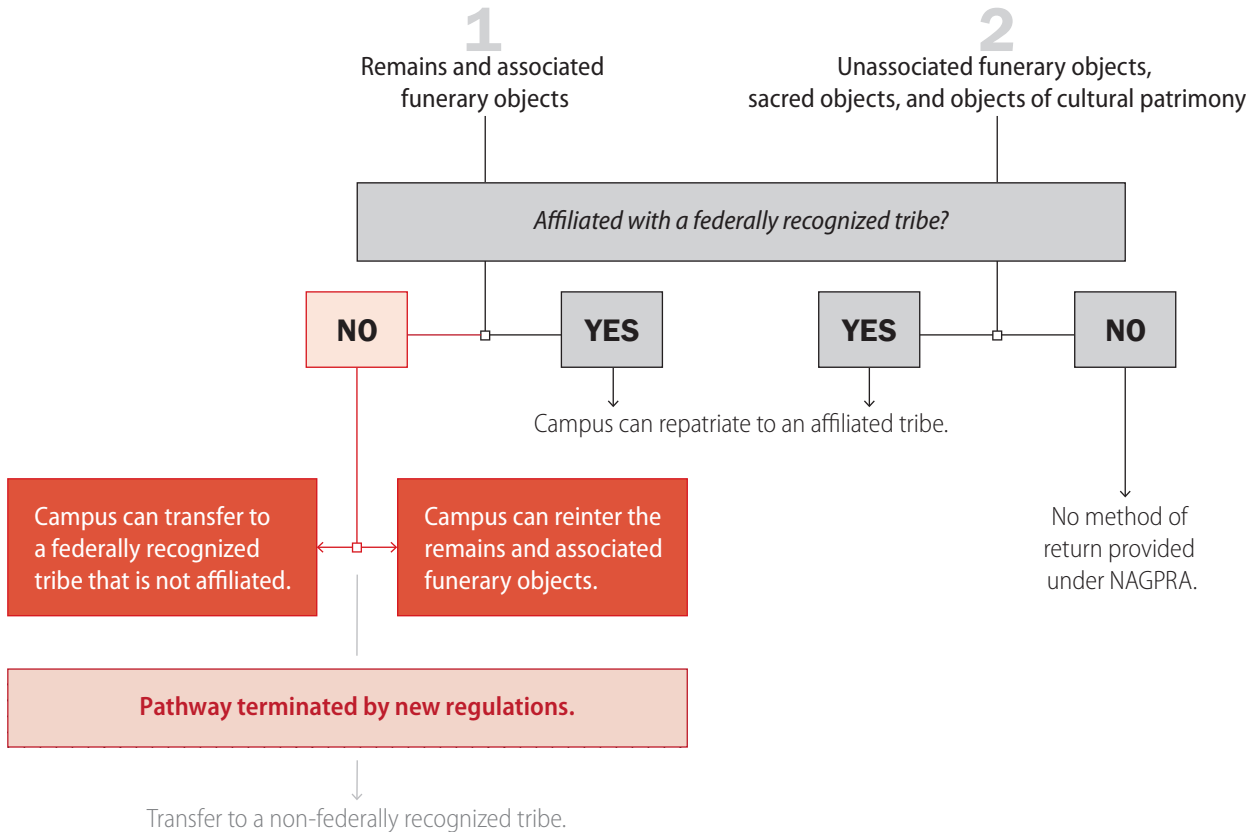
Figure 10 illustrates the process that university campuses must follow when adhering to NAGPRA's new regulatory requirements. If a campus is unable to affiliate remains or associated funerary objects to a federally recognized tribe, the campus may exercise one of two options: agree to transfer to an unaffiliated federally recognized tribe or decide to reinter the remains and objects. Because neither of these options is direct repatriation of the remains and funerary objects to California tribes, these changes to the federal regulations severely hamper campuses' abilities to fulfill the intent of CalNAGPRA. We determined that the Office of the President has thus far guided campuses in an appropriate manner regarding these changes by issuing written guidance. Further, the Office of the President explained that related updates to the systemwide policy are forthcoming. Nonetheless, this regulatory change has affected how campuses interact with non-federally recognized tribes in two ways.

First, campuses must now balance CalNAGPRA's requirement to consult with California tribes with the reality that the consultation cannot result in the repatriation of remains and associated funerary objects. CalNAGPRA requires campuses to consult with California tribes regarding the remains and cultural items that the campuses possess. Specifically regarding remains and associated funerary objects, the law states that the consultation is to be part of the determination of affiliation. In other words, campuses are expected to contact California tribes and invite them to be part of consultation that may end up concluding that the tribes are affiliated with certain remains and associated funerary objects. Despite those affiliations, NAGPRA no longer permits the campuses to transfer those remains and associated funerary objects to California tribes. The university's template outreach letter for non-federally recognized tribes communicates this reality to these tribes by notifying them that the consultation to which the campus is inviting them cannot result in direct repatriation.

A second effect is that, consistent with federal guidance, the university is now encouraging non-federally recognized tribes to partner with federally recognized tribes to obtain remains and associated funerary objects. In response to public comments regarding its regulatory changes, the DOI advised that non-federally recognized tribes should work with federally recognized tribes as part of joint repatriation requests. However, having federally recognized tribes partner with a non-federally recognized tribe does not come without adverse effects. One non-federally recognized tribe we spoke with told us that conducting a joint repatriation temporarily strained its relationship with a federally recognized tribe. The tribe told us that to ensure that it received its cultural items, its elders requested that the recognized tribe sign a document confirming its intent to provide the cultural items to the non-recognized tribe once received. The non-federally recognized tribe told us that although the two tribes are now on good terms, the recognized tribe initially did not understand the lack of trust in the partnership.

Figure 10
 Federal Regulations No Longer Allow Campuses to Transfer Certain Remains and Associated Funerary Objects to Non-Federally Recognized Tribes

As campuses determine the extent of their collections, they must establish whether the contents of their collections fit into one of two groupings...



Source: Federal regulations.

At the time of our audit, there was one unrepatriated notice posted to the *Federal Register* from the university in which the campus had not affiliated the remains and associated funerary objects with any federally recognized tribe, and the remains and associated funerary objects originated from sites in California. Specifically, we observed one notice from Berkeley, published in October 2023, in which the campus deemed the remains of more than 4,400 individuals and nearly 25,000 cultural items as unaffiliated with any federally recognized tribe. The notice identifies remains and associated funerary objects that originated from areas of the State that several non-federally recognized tribes historically inhabited. Before the 2024 revisions to NAGPRA's regulations, Berkeley could have been permitted to transfer these remains and cultural items to these non-federally recognized tribes, as long as the campus met all applicable requirements. However, because of the federal regulatory change, none of those tribes are eligible to receive these remains or associated funerary items under CalNAGPRA. The campus may only transfer the remains and objects to a federally recognized tribe or reinter the remains and objects.

We did not identify a clear path for the State to amend CalNAGPRA to allow campuses to directly repatriate remains and associated funerary objects to affiliated California tribes in conformity with NAGPRA. It is very likely that any resolution that would allow for the transfer of remains and associated funerary objects to California tribes would need to originate at the federal level. In the interim, the university can conform to the changes at the federal level while adopting changes to its systemwide policy that require the university to work with affected tribes. For example, as Figure 10 shows, the university is allowed to reinter specified remains and associated funerary objects. Although campuses may not directly repatriate remains and associated funerary objects to California tribes under the new federal regulations, nothing in the new regulations prohibits campuses from deferring to tribal recommendations regarding the location and manner of reintering remains and associated funerary objects with which California tribes may be affiliated, nor prohibits these tribes' involvement with the reinterment process. As such, the university should explore this option by consulting with tribal stakeholders regarding reinterment protocols that it may adopt as part of any revised systemwide policy.

Recommendation

To align its systemwide policy with revised federal regulations, as soon as practical, the Office of the President should engage stakeholders to revise the policy to acknowledge that repatriation of remains and associated funerary objects with no affiliation to a federally recognized tribe to California tribes is no longer allowed by NAGPRA. The revisions should also specify that in cases where the only affiliations are to California tribes, the campuses should initiate consultation with those tribes regarding reinterment of the remains and associated funerary objects.

We conducted this performance audit in accordance with generally accepted government auditing standards and under the authority vested in the California State Auditor by Government Code section 8543 et seq. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on the audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Respectfully submitted,



GRANT PARKS
California State Auditor

April 15, 2025

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Appendix A

The University’s Public Disclosures of Its Collection Sizes as of May 2024

As we describe in this report, the university has reported information on its public website about its NAGPRA collection sizes that is incomplete. More specifically, the university has not included potential cultural items, which represent work the university must complete. Nonetheless, Table A includes the information from the university’s dashboard as it stood at the time we finalized our report.

Table A
 The Status of the Campus Collection Sizes as Reported by the Office of the President

	TOTAL	NOT YET REPATRIATED	REPATRIATED
BERKELEY			
Human Remains	11,944	9,332	2,612
Cultural Items	152,429	50,543	101,886
DAVIS			
Human Remains	528	279	249
Cultural Items	56,299	6,665	49,634
LOS ANGELES			
Human Remains	2,081	18	2,063
Cultural Items	56,313	417	55,896
RIVERSIDE			
Human Remains	36	28	8
Cultural Items	14,534	8,571	5,963
SAN DIEGO			
Human Remains	1,272	787	485
Cultural Items	17,938	17,852	86
SANTA BARBARA			
Human Remains	711	294	417
Cultural Items	27,630	23,630	4,000
SANTA CRUZ			
Human Remains	30	1	29
Cultural Items	29	0	29

Source: The Office of the President website as of March 2025; data as of May 2024.

Appendix B

Scope and Methodology

Section 8028 of the Health and Safety Code requires the California State Auditor to conduct audits of the university’s compliance with NAGPRA and CalNAGPRA commencing in the year 2019 and in 2021, and again in 2024 and 2026, and to report its findings to the Legislature, the NAHC, and all other appropriate entities. This is the third of these four audits. Table B lists our audit objectives and the methods we used to address them. To address the objectives, we reviewed four campuses—Berkeley, Riverside, San Diego, and Santa Barbara—and the Office of the President. We selected these four campuses based on the size of their known NAGPRA collections, as well as the results of our previous audits of the university. In addition, we performed limited work at Davis because of a theft incident related to NAGPRA about which we became aware during the audit. At no point in our audit did we view or handle remains, cultural items, or potential cultural items. Unless otherwise stated in the table or elsewhere in the report, statements and conclusions about items selected for review should not be projected to the population.

Table B
Audit Objectives and the Methods Used to Address Them

AUDIT OBJECTIVE	METHOD
<p>1 Review and evaluate the laws, rules, and regulations significant to the audit objectives.</p>	<p>Reviewed and evaluated state and federal laws and regulations, including NAGPRA and CalNAGPRA.</p>
<p>2 Determine whether the university’s plans for compliance with NAGPRA and CalNAGPRA are sufficient for the timely and respectful return of all remains and cultural items.</p> <p>a. Evaluate the university’s efforts to overcome potential barriers to the timely return of remains and cultural items to tribes, including the size of campus collections and recent updates to NAGPRA’s regulations.</p> <p>b. Determine the amount of funding the Office of the President has provided to campuses and tribes to facilitate repatriation, and whether the Office of the President’s funding approach ensures adequate funding for NAGPRA and CalNAGPRA compliance.</p>	<ul style="list-style-type: none"> • Evaluated the guidance the Office of the President has issued to campuses regarding repatriation plans and the 2024 updates to NAGPRA’s regulations. • Evaluated the university’s response to the 2024 updates to NAGPRA’s regulations and its efforts to inform tribal stakeholders about the impact of these updates on repatriation. • Reviewed campus repatriation plans to evaluate their effectiveness in identifying and planning to overcome barriers to repatriation. • Evaluated the Office of the President’s oversight of and actions taken to ensure that campus planning is effective and campus performance is monitored. • Reviewed campus annual budgets and related budget documentation to determine the amount of funding the Office of the President provided each campus since fiscal year 2022–23. • Assessed the Office of the President’s oversight and controls for ensuring that campuses consistently and adequately fund their NAGPRA efforts. • Assessed the university’s approach to providing financial assistance to tribes. Reviewed documentation of the costs campuses are covering for tribes and determined the amount of tribal funding each campus provided in fiscal year 2023–24.

continued on next page ...

AUDIT OBJECTIVE	METHOD
<p>3 Evaluate the university's progress in achieving full repatriation and the amount of work it must still complete. In doing so, determine the following:</p> <ol style="list-style-type: none"> The university's progress in locating, inventorying, and consulting with tribes about collections that are potentially eligible for repatriation under NAGPRA. The known number of remains and cultural items under the university's control, and the total number of remains and cultural items the university has returned to tribes. The total number of completed repatriations since the conclusion of our previous audit of the university and the rate at which the university has returned collections to tribes. 	<ul style="list-style-type: none"> Analyzed collections data at the four campuses we reviewed to estimate the size of each campus's collection, as well as their progress in inventorying and returning these collections to tribes. Reviewed notices to the <i>Federal Register</i> and campus documentation to determine the total number of completed repatriations since our previous audit and the rate at which campuses have returned collections to tribes. Analyzed the Office of the President's public reporting on the university's collection sizes. Reviewed guidance the Office of the President issued to campuses regarding locating previously unreported holdings and assessed campus efforts to proactively search for undiscovered collections. Reviewed biannual reports, campus repatriation plans, and other campus documentation to assess campus efforts to locate unreported collections and care for known collections.
<p>4 Review the university's compliance with requirements in NAGPRA and CalNAGPRA. Specifically, determine whether the university has met requirements regarding:</p> <ol style="list-style-type: none"> Provisions governing the repatriation process. Updated inventories and summaries required through recent updates to NAGPRA's regulations. Consultation requirements with California tribes required by CalNAGPRA. 	<ul style="list-style-type: none"> Reviewed a total of 10 repatriation claims from among the four campuses that occurred from November 2022 through November 2024 to determine whether these campuses followed key requirements in NAGPRA and CalNAGPRA. Interviewed campus staff to determine how campuses ensure that they adhere to tribal preferences during the summary and inventory process, and to determine campus plans for fulfilling new inventory and summary requirements established by the 2024 revisions to NAGPRA's regulations. Evaluated whether the four campuses we reviewed are adhering to key requirements in the systemwide policy for the storage of their NAGPRA collections by selecting key requirements for review and then requesting documentation from the campuses to determine whether they have complied with these standards. Visited and visually inspected the collections spaces at Riverside and San Diego to verify these campuses were securely storing their NAGPRA collections.
<p>5 To the extent possible, obtain the perspective of tribal representatives who have worked with the university on the consultation and repatriation process.</p>	<p>Interviewed three tribes regarding the university's responsiveness to tribal concerns and barriers preventing consultation and repatriation.</p>

Source: Audit workpapers.

Assessment of Data Reliability

The U.S. Government Accountability Office, whose standards we are statutorily required to follow, requires us to assess the sufficiency and appropriateness of computer-processed information that we use to support findings, conclusions, or recommendations. In performing this audit, we relied on data provided by the campuses we reviewed to understand the campuses' NAGPRA collections. In our previous audits of the university's compliance with NAGPRA, we reported that collections data from Berkeley, Riverside, San Diego, and Santa Barbara were not sufficiently reliable. Since these audits, each campus has revised its data. During this audit, we noted barriers to using Riverside, San Diego, and Santa Barbara's data to calculate the size of their NAGPRA collections. Because campus collections data are the only source for information on the size of each campus's NAGPRA collection, we performed additional work to mitigate the unreliability of these campuses' data. We also worked with staff at Berkeley related to its data to make sure

our calculation of Berkeley's collection size was as accurate as possible. Our work at all four campuses included verifying that our interpretation of the data was correct, accounting for and correcting inaccurate data, and confirming whether the final amounts presented in our report were generally accurate. Although the problems we identified with the data may affect the precision of some of the information about campus collection sizes, there is sufficient evidence in total to support our findings, conclusions, and recommendations.



UNIVERSITY
OF
CALIFORNIA

Michael V. Drake, MD
President

March 17, 2025

Office of the President
1111 Franklin St.
Oakland, CA 94607

universityofcalifornia.edu

Grant Parks
California State Auditor
621 Capitol Mall, Suite 1200
Sacramento, California 95814

Dear State Auditor Parks:

CAMPUSES

Berkeley
Davis
Irvine
UCLA
Merced
Riverside
San Diego
San Francisco
Santa Barbara
Santa Cruz

The University of California Office of the President thanks the audit team for its work and engagement throughout the process of conducting this audit on the University's compliance with the Native American Graves Protection and Repatriation Act (NAGPRA) and the California Native American Graves Protection and Repatriation Act (CalNAGPRA).

MEDICAL CENTERS

Davis
Irvine
UCLA
San Diego
San Francisco

The University of California remains fully dedicated to its legal, moral, and ethical obligations to consult with Native American tribes and to repatriate ancestral remains and cultural items, and to do so in a prompt, respectful, and sensitive manner. It is clear that more needs to be done to meet those obligations. To that end, the University will implement each recommendation within the draft audit report.

NATIONAL LABORATORIES

Lawrence Berkeley
Lawrence Livermore
Los Alamos

In addition, we would welcome further collaboration with the Legislature and our tribal partners to review current state and federal laws, policies, and protocols to determine whether opportunities exist to more expeditiously repatriate all ancestral remains and cultural items within the University's possession.

Thank you for your dedication and we look forward to partnering with you to achieve our shared goals.

Sincerely,

Michael V. Drake, MD
President

DIVISION OF AGRICULTURE AND
NATURAL RESOURCES

UNIVERSITY OF CALIFORNIA, SANTA BARBARA

BERKELEY - DAVIS - IRVINE - LOS ANGELES - MERCED - RIVERSIDE - SAN DIEGO - SAN FRANCISCO



SANTA BARBARA - SANTA CRUZ

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March 17, 2025

Grant Parks
California State Auditor
621 Capital Mall, Suite 1200
Sacramento, California 95814

Dear State Auditor Parks,

Thank you for the opportunity to review and respond to the draft audit report related to NAGPRA at UC Santa Barbara. As the Chancellor's Designee for matters referencing NAGPRA, I offer the following comments.

UC Santa Barbara remains committed to the timely and respectful repatriation of ancestral remains and cultural items. We continually strive to meet appropriate standards, and we are committed to addressing the issues identified in your report to ensure that all collections under our stewardship are properly identified and reported. In recent months, we have made significant progress in reviewing our holdings and reporting our findings to affiliated Tribes, as well as to federal and state NAGPRA offices. While this work is ongoing, it is nearing completion.

We recognize the need to resolve outstanding loans and will work to return these materials to campus as soon as possible. Additionally, we intend to strengthen campus-wide awareness and accountability through a comprehensive review of departments, offices, and laboratories that may possess unreported NAGPRA materials. Moving forward, financial oversight will be managed by the Chancellor Designee's Chief Financial Officer to ensure greater fiscal responsibility in support of our repatriation efforts.

We accept the recommendations outlined in the draft audit report and will implement them diligently to uphold our commitment to consultation and repatriation in partnership with Native American Tribes.

Sincerely,

A handwritten signature in cursive script that reads "Garry Mac Pherson".

Garry Mac Pherson
Vice Chancellor for Administrative Services
Chancellor's Designee for NAGPRA