In order to comply with UC policy requirements for cost transfers involving federal funds, transfers must be supported by other documentary evidence that demonstrates that the PI was aware and approved of the transfers, which could include emails from the PI approving of the transfer or hardcopy forms with the PI's wet signature. If the recipient is unable to prove the PI's approval, any cost transfer that is not electronically maintained by the recipient will be considered to have been made "to correct error" or "to transfer to correct project" and is not sufficient. Recipients must maintain records of cost transfers, pursuant to 20 CFR 75.364, and must make it available for audit or other review (see 75.364). The recipient must have systems in place to detect such errors within a reasonable time frame; untimely discovery of errors could be an indication of poor internal controls. The transfers must be supported by documentation that fully explains, justifies, and approves the expenditure adjustments. The recipient must retain the records for at least 7 years.