

UNIVERSITY OF CALIFORNIA

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SANTA BARBARA • SANTA CRUZ

OFFICE OF THE SENIOR VICE PRESIDENT--
BUSINESS AND FINANCE

OFFICE OF THE UNIVERSITY AUDITOR
Office of the President
1111 Franklin Street, 10th Floor
Oakland, California 94607-5200
October 26, 2006

REGENT RUIZ
EXECUTIVE VICE PRESIDENT DARLING

Enclosed is the Internal Audit Activity report for the quarter ended June 30, 2006. It represents the fourth fiscal quarter for the campuses and Office of the President and the third fiscal quarter for the three national labs. The Annual Report presented in November will include the lab's fourth quarter activity in addition to what is represented in the attached schedules.

Attached to the report is a schedule of audit reports issued during the quarter. Should any recipient of this report have an interest in a particular audit topic we would be happy to provide a full copy of the report.

Please let me know if you have any questions or would like additional information.

A handwritten signature in black ink, appearing to read "Patrick V. Reed".

Patrick V. Reed
University Auditor

Attachments

cc: All Regents
President Dynes
Chancellor Birgeneau
Vice Chancellor Meyer
Vice Chancellor Brase
Vice Chancellor Olsen
Vice Chancellor Bolar
Vice Chancellor Miller
Vice Chancellor Woods
Senior Vice Chancellor Barclay
Vice Chancellor Carpenter
Vice Chancellor Vani
Laboratory Director Chu
Laboratory Director Miller
UC Internal Audit Directors
University Counsel Thomas
Michael Schini, PricewaterhouseCoopers
Associate Director Cataldo

**UNIVERSITY OF CALIFORNIA
INTERNAL AUDIT ACTIVITY REPORT
FOR THE QUARTER ENDED JUNE 30, 2006**

HIGHLIGHTS

- As a result of the creation of the Los Alamos National Security, LLC (LANS) effective June 1, 2006, the LANL audit department no longer reports to the University Auditor's Office. The accompanying schedules include actual information for the LANL audit department through May 31, 2006.
- As of the end of the 4th quarter, our staffing level is down approximately 8 FTE from our planned level, and as a result, we experienced a nearly 9,000 hour shortfall in available hours excluding the impact of the LANL reporting change.
- The 121,775 hours devoted to the audit program were slightly greater than our planned level of 119,028, and was largely attributed to the executive compensation reviews performed by all locations. The positive trend of expending fewer hours on investigation activities continued. Our actual investigation activity hours are down from the previous year by approximately 20%, and below our planned level by nearly 15%.
- In May the Internal Audit report on Senior Management Group compensation was issued containing additional findings consistent with both PricewaterhouseCoopers and Bureau of State Audits' findings. Internal Audit had additional recommendations. In July the report on Senior Management Group Travel & Entertainment was issued.
- At June 30, all locations had issued their internal audit on selected policies related to ethics to counsel overseeing the work. The General Counsel's office in cooperation with outside counsel, were responsible for issuance of the final report to The Regents.
- Significant progress has been made with respect to reducing the number of outstanding Management Corrective Actions (MCAs) rated as high risk. As reported to you in November 2005, it was our goal to eliminate the 67 past due corrective actions within the year. During the past few months we have been able to significantly reduce the outstanding number as the current number of past due corrective actions has been reduced from 67 to 15.
- A Quality Assurance Review was performed at the Irvine campus internal audit department by a peer group of audit directors.

PROGRESS TOWARDS ACCOMPLISHMENT OF THE PLAN

The net hours available to devote to the audit plan were slightly below our plan, which is mainly attributable to staffing shortfalls. For the campuses and Office of the President, the June 30th quarter is the fourth quarter and the main emphasis during this period is finalizing planned and supplemental audits. Given the high level of the supplemental audit activity, mainly in the executive compensation arena, the locations have necessarily been adjusting their respective audit plans. These audit plan modifications

employ a risk based approach in an effort to complete audits identified as being of the highest relative risk and require approval by the University Auditor.

PERSONNEL MATTERS

While the corps of Audit Directors and managers has remained stable, recruitment and retention of staff continues to be a priority concern of the Audit Directors. This is especially true in view of our aggressive plan for fiscal year 2005-06. Moderate progress has been made in increasing our headcount. Although our FTE level is slightly up from the previous year, we are short of our planned staffing level by nearly 8 FTE. The strong market for auditors in the commercial sector has impacted our recruitment and retention efforts.

PROGRESS TOWARDS THE STRATEGIC PLAN

As previously reported the Audit Directors met in August 2005 to refresh the strategic plan and as a result, identified a number of initiatives including enhancements to Audit Tracker, and projects that address benchmarking, staffing, corporate governance and improved client communications. Initiative teams comprised of Audit Directors and Managers are commencing the numerous projects geared towards enhancing our audit program. The proposal for a web-based comprehensive audit reporting and tracking system (CARTS) has been approved and is scheduled to commence shortly through our internal Information Resources and Communication (IR&C) department. When completed, this system is projected to automate our time reporting, annual risk assessment and audit planning process, and quarterly reporting, as well as incorporating and enhancing our current Audit Tracker system.

EXTERNAL AUDIT ACTIVITY

The California Bureau of State Audits issued its report on University compensation during the calendar quarter, which has previously been reported to the Committee on Audit. After the end of the quarter but prior to this report, the Department of Justice informed four of UC's medical center campus of a planned audit of Medicare Outlier payments, i.e additional payments above the pre-determined diagnosis related group (DRG) rates. UCSF is not included in this audit. However, UCSF is about to undergo an audit by the Office of Inspector General of direct costs charged to federal research awards. In addition, UCSD and UCB have been notified of the OIG's intent to conduct reviews of effort reporting at those two locations as part of a national audit of thirty major award recipients. The University's exposure on any of these audits is not yet determinable.

AUDIT REPORTS ISSUED

During the quarter, 148 final audit and advisory service reports and 38 investigation reports were issued as listed in the accompanying exhibit.

HOTLINE AND INVESTIGATION ACTIVITY

The University's independent hotline service received 39 new reports during the period of April 1, 2006 to June 30, 2006. In addition, the hotline service received 29 follow-up calls from the original reporting party and 63 calls of a miscellaneous nature that did not constitute a report of impropriety. The hotline service provides a mechanism for the University to post questions for the caller or provide information on the

disposition of the issue reported. This is facilitated by the hotline service furnishing the caller with a unique identification number and recommending that they maintain periodic contact with the service. During this quarter, the University posted 41 messages that included questions to the caller and close out information related to caller's report. During the first six months of 2006, the hotline service has processed 91 new reports. This compares to 112 new reports that were received during the first six months of the year 2005.

The University Auditor's Office was tracking a total of 95 open and pending cases as of June 30, 2006. During this quarter, 35 cases closed while 31 new investigations were initiated. The complaining party for these 31 new investigations came from a variety of sources to include UC employee (16), UC manager/supervisor (5), UC Senior Manager (1), outside agency (1), general public (1), UC student (1) and unidentified source (6). Some 68% of these cases were initiated upon information provided directly by employees of the University. Approximately 61% of the active investigations in this as well as the last quarter involved allegations of theft, fraud or misuse of University resources including payroll and time charge abuse.

UNIVERSITY OF CALIFORNIA INTERNAL AUDIT FY 2005-2006
Plan Compared to Actual
Year-to-Date totals for Quarter Ended June 30, 2006

Schedule 1 - Personnel
Gross & Net Available Hours Calculation

	Campus			Lab			Grand Total		
	Plan	Actual	Variance	Plan	Actual	Variance	Plan	Actual	Variance
Number of Authorized Professional Staff	103.40	102.55	(0.85)	46.47	48.55	2.08	149.87	151.10	1.23
Number of Permanently OPEN authorized professional staff positions	0.00	1.00	1.00	0.00	1.00	1.00	0.00	2.00	2.00
Number of Professional positions at full staffing	103.40	101.55	(1.85)	46.47	47.55	1.08	149.87	149.10	(0.77)
ACTUAL FTEs									
Beginning of Period	92.10	89.50	(2.60)	44.92	40.22	(4.70)	137.02	129.72	(7.30)
Additions--Permanent	9.20	15.55	6.35	2.30	2.00	(0.30)	11.50	17.55	6.05
Additions--Temporary	0.00	3.45	3.45	0.00	1.00	1.00	0.00	4.45	4.45
Left--Within UC	0.00	(2.65)	2.65	0.00	(2.37)	2.37	0.00	(5.02)	5.02
Left--Outside UC	0.00	(6.00)	6.00	2.00	(2.00)	0.00	2.00	(8.00)	6.00
Retirements	0.00	(0.00)	0.00	0.00	(0.00)	0.00	0.00	(0.00)	0.00
Long-Term Leave	0.00	(2.00)	2.00	0.00	(1.00)	1.00	0.00	(3.00)	3.00
Estimated Turnover	3.00	(0.00)	(3.00)	0.00	(0.00)	0.00	3.00	(0.00)	(3.00)
End of Period	98.30	97.85	(0.45)	45.22	37.85	(7.37)	143.52	135.70	(7.82)
GROSS & NET AVAILABLE HRS CALCULATION									
Weighted Avg. FTE's	94.74	93.20	(1.54)	45.22	38.96	(6.26)	139.96	132.16	(7.80)
Hours in the period	2088	2088	0	1560	1560	0	-	-	-
Subtotal	197808	194594	(3214)	70542	60777	(9765)	268350	255371	(12979)
Other Resources:									
Overtime	350	1253	903	0	0	0	350	1253	903
Contract Labor/Interns	1142	1558	416	0	0	0	1142	1558	416
Recharge In (or Out)	(800)	(856)	(56)	0	0	0	(800)	(856)	(56)
Admin. & Other	200	(55)	(255)	300	250	(50)	500	195	(305)
Subtotal	892	1900	1008	300	250	(50)	1192	2150	958
Gross Available Hours	198700	196494	(2206)	70842	61027	(9815)	269542	257521	(12021)
Non Controllable Hours	31377	30809	(568)	10674	10888	214	42051	41697	(354)
Non Controllable Hours Percent	15.79%	15.68%	-0.11%	15.07%	17.84%	2.77%	15.60%	16.19%	0.59%
Net Available Hours	167323	165685	(1638)	60168	50139	(10029)	227491	215824	(11667)

UNIVERSITY OF CALIFORNIA INTERNAL AUDIT FY 2005-2006
Plan Compared to Actual
Year-to-Date totals for Quarter Ended June 30, 2006

Schedule 2 - Activity Report
Distribution of Net Available Hours

	Campus			Lab			Grand Total		
	Plan	Actual	Variance	Plan	Actual	Variance	Plan	Actual	Variance
INDIRECT HOURS									
Administration	14747	13510	(1237)	4939	4496	(443)	19686	18006	(1680)
Professional Development	6594	7485	891	1631	1704	73	8225	9189	964
Other	1252	714	(538)	240	165	(75)	1492	879	(613)
Total Indirect Hours	22593	21709	(884)	6810	6365	(445)	29403	28074	(1329)
Total Indirect Percent	13.51%	13.11%	-0.40%	11.31%	12.70%	1.39%	12.92%	13.02%	0.10%
DIRECT HOURS									
Audit Program									
Planned Carried Forward Audits	12555	21041	8486	1860	3459	1599	14415	24500	10085
Planned New Audits	63042	39830	(23212)	23644	12818	(10826)	86686	52648	(34038)
Supplemental Audits, Unplanned Carried Forward	7348	27044	19696	1847	7562	5715	9195	34606	25411
Audit Followup	6062	9030	2968	2670	991	(1679)	8732	10021	1289
Total Audit Program Hours	89007	96945	7938	30021	24830	(5191)	119028	121775	2747
Total Audit Program Percent	53.19%	58.51%	5.32%	49.90%	49.52%	-0.38%	52.32%	56.42%	4.10%
Advisory Services									
Consultations/Spec. Projects	12884	11045	(1839)	6222	5468	(754)	19106	16513	(2593)
Ext. Audit Coordination	3606	3697	91	4078	3848	(230)	7684	7545	(139)
Internal Control & Accountability	2131	1641	(490)	386	130	(256)	2517	1771	(746)
IPA, COI & Other	180	120	(60)	0	0	0	180	120	(60)
Systems Dev., Reengineering Teams, etc.	3320	1761	(1559)	305	185	(120)	3625	1946	(1679)
Total Advisory Services Hours	22121	18264	(3857)	10991	9631	(1360)	33112	27895	(5217)
Total Advisory Services Percent	13.22%	11.02%	-2.20%	18.27%	19.21%	0.94%	14.56%	12.92%	-1.64%
Investigations Hours, IN	21079	18959	(2120)	9428	6880	(2548)	30507	25839	(4668)
Investigations Percent	12.60%	11.44%	-1.16%	15.67%	13.72%	-1.95%	13.41%	11.97%	-1.44%
Audit Support Activities									
Audit Planning	2594	2347	(247)	761	515	(246)	3355	2862	(493)
Audit Committee Support	1637	1013	(624)	318	216	(102)	1955	1229	(726)
Systemwide Audit Support	5141	3943	(1198)	654	822	168	5795	4765	(1030)
Computer Support	1681	1298	(383)	360	589	229	2041	1887	(154)
Quality Assurance	1470	1207	(263)	825	291	(534)	2295	1498	(797)
Total Audit Support Hours	12523	9808	(2715)	2918	2433	(485)	15441	12241	(3200)
Total Audit Support Percent	7.48%	5.92%	-1.56%	4.85%	4.85%	0.00%	6.79%	5.67%	-1.12%
Total Direct Hours	144730	143976	(754)	53358	43774	(9584)	198088	187750	(10338)
Total Direct Percent	86.49%	86.89%	0.40%	88.69%	87.30%	-1.39%	87.08%	86.98%	-0.10%
Total Net Available Hours	167323	165685	(1638)	60168	50139	(10029)	227491	215824	(11667)
Total Net Available Percent	100.00%	100.00%	0.00%	100.00%	100.00%	0.00%	100.00%	100.00%	0.00%

UNIVERSITY OF CALIFORNIA INTERNAL AUDIT FY 2005-2006
Prior Year Compared to Actual
Year-to-Date totals for Quarter Ended June 30, 2006

Schedule 1 - Personnel
Gross & Net Available Hours Calculation

	Campus			Lab			Grand Total		
	Prior Year	Current Year	Variance	Prior Year	Current Year	Variance	Prior Year	Current Year	Variance
Number of Authorized Professional Staff	102.40	102.55	0.15	48.75	48.55	(0.20)	151.15	151.10	(0.05)
Number of Permanently OPEN authorized professional staff positions	2.00	1.00	(1.00)	1.00	1.00	0.00	3.00	2.00	(1.00)
Number of Professional positions at full staffing	101.40	101.55	0.15	47.75	47.55	(0.20)	149.15	149.10	(0.05)
ACTUAL FTEs									
Beginning of Period	88.05	89.50	1.45	38.50	40.22	1.72	126.55	129.72	3.17
Additions--Permanent	15.60	15.55	(0.05)	10.80	2.00	(8.80)	26.40	17.55	(8.85)
Additions--Temporary	1.18	3.45	2.27	0.00	1.00	1.00	1.18	4.45	3.27
Left--Within UC	(6.44)	(2.65)	3.79	(4.08)	(2.37)	1.71	(10.52)	(5.02)	5.50
Left--Outside UC	(5.00)	(6.00)	(1.00)	(2.00)	(2.00)	(0.00)	(7.00)	(8.00)	(1.00)
Retirements	(3.00)	(0.00)	3.00	(1.00)	(0.00)	1.00	(4.00)	(0.00)	4.00
Long-Term Leave	(1.00)	(2.00)	(1.00)	(0.00)	(1.00)	(1.00)	(1.00)	(3.00)	(2.00)
Estimated Turnover	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)
End of Period	89.39	97.85	8.46	42.22	37.85	(4.37)	131.61	135.70	4.09
GROSS & NET AVAILABLE HRS CALCULATION									
Weighted Avg. FTE's	87.22	93.20	5.98	40.96	38.96	(2.00)	128.18	132.16	3.98
Hours in the period	2088	2088		1560	1560				
Subtotal	182118	194594	12476	63901	60777	(3124)	246019	255371	9352
Other Resources:									
Overtime	772	1253	481	0	0	0	772	1253	481
Contract Labor/Interns	4080	1558	(2522)	522	0	(522)	4602	1558	(3044)
Recharge In (or Out)	(1237)	(856)	381	0	0	0	(1237)	(856)	381
Admin. & Other	116	(55)	(171)	90	250	160	206	195	(11)
Subtotal	3731	1900	(1831)	612	250	(362)	4343	2150	(2193)
Gross Available Hours	185849	196494	10645	64513	61027	(3486)	250362	257521	7159
Non Controllable Hours	28514	30809	2295	11369	10888	(481)	39883	41697	1814
Non Controllable Hours Percent	15.34%	15.68%	0.34%	17.62%	17.84%	0.22%	15.93%	16.19%	0.26%
Net Available Hours	157335	165685	8350	53144	50139	(3005)	210479	215824	5345

**University of California
Audit and Advisory Service Reports
Issued 4/1/06 - 6/30/06**

Location	Report	Location	Report
LANL	Ethics - Privileged	LLNL	Director's Administrative Fund Review
LANL	Integrity Networking Sys, Inc.- Contract	LLNL	High Explosives Accountability
LANL	Ares Corp Contract	LLNL	NIF Platinum Accounting
LANL	Revision, Inc. Contract	UAO	SMG Comp Systemwide
LANL	Team 21 LLC- Contract	UAO	SMG T&E/CAF Systemwide
LANL	H&P Contract	UCB	Employee Separations and Other Payroll Liability Reconciliations
LANL	Summit Electric Supply Contract	UCB	Residential and Student Service Programs: Dining Services
LANL	Krell Institute Contract	UCB	Selected Policies Related to Ethics - Privileged
LANL	Albert Einstein College Contract	UCB	College of Environmental Design
LANL	State Univ of New York Contract	UCB	Travel and Entertainment (Facilities Services)
LANL	Technology Management Consulting Contract	UCB	Travel and Entertainment (Budget & Finance)
LANL	Weirich and Associates Contract	UCB	Travel and Entertainment (Executive Vice Chancellor & Provost)
LANL	SMG Compensation	UCB	Travel and Entertainment (Business & Administrative Services)
LANL	Purchase Orders - Subcontract Administration	UCB	Travel and Entertainment (Student Affairs)
LANL	Business Contracts - Management Practices and Controls	UCB	Travel and Entertainment (Research)
LBNL	Costs Claimed - UCSD/UCSB/UCSD	UCD	Operations and Maintenance
LBNL	Select Policies related to Ethics - Privileged	UCD	Ethics Policies - Privileged
LBNL	Cost Allowability FY2005	UCD	Div of Biological Sciences Administrative Review
LBNL	Review of Pcard program	UCD	Disaster Recovery Planning
LBNL	SMG Compensation	UCD	Health Sciences Advancement
LBNL	Supply Chain Process Streamlining	UCD	Laboratory Compliance
LBNL	Estimating Exempt Unpaid Hours	UCD	Select Agents
LLNL	Accounts Payable Vendor Master	UCD	Compensation
LLNL	C&MS Admin	UCD	Department of Radiology
LLNL	Selected Policies Related to Ethics - Privileged	UCD	FIMAS Consultation
LLNL	Senior Management Group Travel & Entertainment		

**University of California
Audit and Advisory Service Reports
Issued 4/1/06 - 6/30/06**

Location	Report	Location	Report
UCD	UCDHS Access to University Resources	UCOP	Selected Policies Related to Ethics - PRIVILEGED
UCD	Survive an Audit	UCOP	SMG Compensation
UCD	Travel and Entertainment System Committee	UCOP	Office of Health Affairs Ballot Validation - TRDRP
UCD	Cyber Safety Assessment Validation	UCOP	Office of Health Affairs Ballot Validation - BCRP
UCI	Electronic Payment Processing (Cashiering)	UCR	Academic Personnel - Faculty Retention
UCI	Logical Security - SAMS	UCR	AGSM
UCI	Senior Management Group	UCR	Cashiering Control Reviews - TAPS-Visitor Lots
UCI	SOM Ophthalmology	UCR	Cashiering Control Reviews - UNEX Cashiering
UCI	Animal Subjects	UCR	Academic Conflict of Interest
UCI	D&CS (Department Review)	UCR	UCR Foundation
UCI	Ethics - Privileged	UCR	Network Management
UCLA	IRB Human and Animal Subjects	UCR	Procurement Cards
UCLA	CCP - Physician Receivables	UCR	Physics
UCLA	University Apartments Furniture and Equipment Inventory	UCR	IACUC - Animal Subjects
UCLA	University Guest House	UCR	COE Dean's Office
UCLA	Wilshire Center Operations	UCR	UC Mexus
UCLA	Faculty/Staff/Student Carpool	UCR	Research Park
UCLA	HS - V.A. Disbursement Agreement	UCR	Analytic Review and Fraud Detection
UCLA	HS - Dialysis Services	UCR	SMG Compensation Review
UCLA	Construction-Soft Cost Review	UCR	SMG Compensation Management Letter
UCLA	Communications Technology Services Delegations of Authority	UCR	Academic "By Agreement" Payments
UCLA	Disaster Recovery-AIS	UCR	UECC Americorp
UCLA	Disaster Recovery-MCCS	UCR	Analytic Review and Fraud Detection
UCLA	AS - Student Support/Union Services	UCR	Computer Operations
UCLA	Hunter Group/Navigant Review	UCR	Major Campus Systems - UCRFS/et al

**University of California
Audit and Advisory Service Reports
Issued 4/1/06 - 6/30/06**

Location	Report	Location	Report
UCR	Ethics - Privileged	UCSD	Libraries
UCR	Major Campus Systems - SIS	UCSD	Graduate Medical Education
UCR	Major Campus Systems - PAMIS/COEUS	UCSD	Medical Center EVS Supply Charge Review
UCR	Major Campus Systems - GSIS	UCSD	UCSD Marketplace
UCR	Major Campus Systems - Academic Personnel System	UCSD	Executive Remuneration
UCR	University Advancement Systems	UCSD	Surplus Reconciliation Review
UCSB	Select Policies Related to Ethics - Privileged	UCSD	Near Relative Appointments
UCSB	Instructional Development	UCSD	Control Environment Surveys
UCSB	Public Affairs	UCSD	Research Compliance Surveys
UCSB	Snyder Fund Lecture and Dinner	UCSD	Medical Center Payroll System Implementation
UCSC	Ethics Programs - Privileged	UCSF	Medical Services - Emergency
UCSC	Student Fees and Rec: Student Bus Srvc/ Reg	UCSF	Clinics - Hospital Based Clinics
UCSC	EH&S: Safety Programs	UCSF	Ethics Program - Privileged
UCSC	Museums, Galleries, Arboretum, Spec Collections Invent Controls	UCSF	Network Infrastructure
UCSC	Chancellor expense, comp. travel, entert. & other	UCSF	Chancellor's Residence/Expenditures
UCSC	SUA financials	UCSF	SMG T&E
UCSC	Petty Cash Controls	UCSF	Annual Report FY05
UCSD	Payroll Post Migration Continuous Audit 2007-07	UCSF	Link - Procurement
UCSD	Effort Reporting 2005-12	UCSF	Time & Attendance-Leave Accruals
UCSD	Ethics Policy (Campus) - Privileged	UCSF	Contracts & Grants - Post Award Administration
UCSD	Ethics Policy (HS) - Privileged	UCSF	Compliance Program - HIPPA (3)
UCSD	Office for Students with Disabilities	UCSF	SMG Compensation and Direct Payables
		UCSF	Dermatology Effort Reporting

**University of California
Investigation Reports
Issued 4/1/06 - 6/30/06**

Location	Report	Location	Report
UAO	UCSB alleged misuse of resources	UCR	UECC Americorps Conflict of Interest
UAO	UCSC Acting Positions Stipends	UCR	UECC Americorps
UAO	CEB Erased Mail	UCR	Western Center Community Foundation
UAO	UCLA Audit IT	UCR	Bookstore - Accounts Payable and Payroll
UAO	UC Merced Dining	UCR	UC Mexus - Leave Reporting
UAO	UCD Cartwright	UCSB	Education Media Lab
UAO	UCLA Housing	UCSB	Upward Bound (Investigation)
UCD	Instructor Compensation	UCSB	Military Science
UCD	LANL Transactions	UCSD	ERC Housing Time Abuse Investigation
UCD	Research Program Support Compensation	UCSD	Student Health Use of Resources Investigation
UCD	Anthropology IGA	UCSD	Parking Services COI Investigation
UCD	Mechanical & Aeronautical Engineering	UCSF	Cardiology- Telephone Charges
UCD	Radiology Resident Compensation	UCSF	CMB Approvals
UCD	CIS Expense Review	UCSF	Dentistry Histopathology Lab
UCD	Healthy Aging Entertainment	LANL	Secured competing multiple contracts
UCD	PCN Compensation	LANL	T&E Impropriety
UCD	Moving Expenses	LANL	IGA @TA 35
UCLA	University Extension-AV Services	LANL	Farrar Conflict of Interest
UCLA	Molecular Cell/Dev Biology - Timesheet	LANL	Hemez Conflict of Interest