

UC Merced

FY	LOB	LOC	Prj Code	Name/Title of Audit	High Risk <sup>(*)</sup> 1, 2, 3	Planned Hours	Primary Index Code	IT Core (x) Indicator <sup>(3)</sup>	Est. Qtr Completion
<b>Prior Year Audits Not Completed (DNFs):</b>									
FY14	CAM	UCM	DNF	Construction Project - Science and Engineering II Building	1	150	K.a.01		2nd Quarter
<b>(a) Subtotal - Planned Carry Forward</b>						150			
<b>Planned New Audits (PNs):</b>									
FY15	CAM	UCM	PN	Athletics (Systemwide)	3	50	M.a.01		2nd Quarter
FY15	CAM	UCM	PN	Financial Audits (Systemwide)	3	170	D.d.04		3rd Quarter
FY15	CAM	UCM	PN	Compensation (Systemwide)	3	150	J.b.01		2nd Quarter
FY15	CAM	UCM	PN	Control over computers, laptops, and mobile devices	1	200	Ga.01	G	1st Quarter
FY15	CAM	UCM	PN	IT Disaster Recovery	1	200	G.a.	G	3rd Quarter
FY15	CAM	UCM	PN	IT Planning - Purchasing IT and Audio Visual Equipment for New Buildings	2	150	H.f		4th Quarter
FY15	CAM	UCM	PN	General IT controls around internally developed systems	1	250	G.b.	G	4th Quarter
FY15	CAM	UCM	PN	Laboratory Safety	2	200	I.b.		4th Quarter
FY15	CAM	UCM	PN	Financial Review of Recharge Rates	3	200	H.i.		1st Quarter
FY15	CAM	UCM	PN	Payroll Processing - Review of processing by different payroll groups	3	200	H.e.		3rd Quarter
FY15	CAM	UCM	PN	Travel and Entertainment Card Review	3	125	H.c.04		1st Quarter
<b>(b) Subtotal - Planned New Audits</b>						1,895			
FY15	CAM	UCM	PS	<b>(c) Planned Supplemental Audits (lumpsum)</b>		200			
FY15	CAM	UCM	PNF	<b>(d) Audit Follow Up (lump sum)</b>		40			
<b>Total Planned Audit Program (a+b+c+d) <sup>(1)</sup></b>						2,285			
<b>Planned Advisory Services:</b>									
FY15	CAM	UCM	SI	Early Childhood Education Center	3	100	M.c.01		2nd Quarter
FY15	CAM	UCM	SI	Payroll Processing - Student Employees	3	100	H.e.		2nd Quarter
FY15	CAM	UCM	SI	Review of MSO Responsibilities	2	100	H.d.01		2nd Quarter
FY15	CAM	UCM	SC	VC Student Affairs Transition Review	3	125	A.d		1st Quarter
<b>(e) Subtotal - Planned Advisory Services</b>						425			
<b>Unplanned Advisory Services (by Category) <sup>(2)</sup></b>									
FY14			SC	<b>Unplanned SC</b>		200			
FY14			SE	<b>Unplanned SE</b>					
FY14			SI	<b>Unplanned SI</b>					
FY14			SP	<b>Unplanned SP</b>					
FY14			SU	<b>Unplanned SU</b>					
FY14			SR	<b>Unplanned SR</b>					
<b>(f) Subtotal - Unplanned Advisory Services</b>						200			
<b>Total Advisory Services (e+f) <sup>(1)</sup></b>						625			
FY14			IN	<b>Planned Investigation Hours (lump sum)</b>		400			
<b>Total Audits, Advisory Services, and Investigations</b>						3,310			

<sup>(1)</sup> Must tie with Audit Program and Advisory Services on Schedule 2 Activity Report

<sup>(2)</sup> enter lump sums for each applicable AS category (i.e. - SC, SE)

<sup>(\*)</sup> 1 = Top 10 scores, 2 = next top 10 scores, 3 = all others

<sup>(3)</sup> IT Indicators:  
A – application review  
I – integrated review  
T – technical review  
S – system development or post-implementation review  
G – general controls review