ANNUAL REPORT ON INTERNAL AUDIT ACTIVITIES, 2010-11

University of California
Office of Ethics, Compliance & Audit Services

Office of Ethics, Compliance & Audit Services
Annual Report on Internal Audit Activities, 2010-11

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I. EXECUTIVE SUMMARY

Introduction

The higher education industry is currently faced with a multitude of risks from a financial, operational and regulatory perspective. Some of the more prevalent risk trends impacting universities include:

- Exposure to IT security vulnerabilities and data breaches
- Student health and safety, in light of recent laboratory safety incidents and campus climate issues
- Adaptation to changes in research and healthcare regulations and increased scrutiny from governmental enforcement agencies
- Challenges associated with current economic conditions and associated organizational changes such as restructuring and staff reductions
- Emerging regulatory and operational risks associated with increased participation in international activities

Not surprisingly, the University's recent fiscal struggles have exacerbated many of these risks. As budget circumstances result in reduced staff and increased workload, there is heightened risk of breakdown in the routine internal controls which are designed to ensure efficient operations, safeguard University resources and to ensure compliance with policies and government regulations. Additionally, the decentralized nature of the University's organization, processes and IT infrastructure continues to contribute to inefficiencies and control weaknesses. Finally, while the use of credit cards and other payment methods continue to grow, there is still a significant level of cash handling activity occurring in healthcare and auxiliary organizations at the University, contributing to the risk of theft and loss.

The role of internal audit is to proactively work with management to navigate these risks and to provide assurance that existing internal controls and processes are in place and optimized for effective and efficient risk mitigation. This report will highlight the outcomes of key activities performed by Internal Audit in FY 2010-11 to help management identify and address significant risks facing our University and to drive efficiencies to make the best use of our limited resources in these challenging times. In addition, we will demonstrate the accountability of the Internal Audit program through statistical information on utilization of our resources and other performance metrics.

This Annual Report on Internal Audit Activities contains the following sections:

- The results of **systemwide audits** performed with a common focus and scope of work but are conducted by the local internal audit department at each University location (page 5)
- A summary of the most **significant and recurrent control issues** from the body of internal audit work performed during the year (page 6)
- An update on Internal Audit's **participation in University initiatives** at the local and systemwide level (page 7)
- An overview of **improvements we have implemented for the internal audit program** in governance, methodology and systems (page 8)
- A **summary of statistical information on the systemwide internal audit program** for FY 2010-11 (page 9)

FY 2010-11 Statistical Highlights

During FY 2010-11, the UC Internal Audit Program:
- Completed audit, advisory services, and investigation projects resulting in 465 reports that produced 1,423 recommendations for improvements to internal control with corresponding agreed upon Management Corrective Actions (MCAs)
- Validated that 1,785 MCAs were completed by management as indicated. The following is a summary of MCA activity for the past year:
  - Beginning MCA Number – 1,591 (open at start of FY 2010-11)
  - MCAs added – 1,423
  - MCAs closed – 1,785
  - Ending MCAs (open at end of FY2010-11) – 1,229, including:
    - 54 High risk past due MCAs and
    - 427 Medium/low risk past due MCAs as of June 30, 2011
- Met or exceeded internal audit benchmarks for**:**
  - Productivity – 85% (goal 85%)
  - Completion of the Audit Plan – 96% (goal > 70%)

Summary and Conclusions

In conjunction with the 465 Audit, Advisory Services and Investigation reports issued, we identified no conditions that we believed to represent material deficiencies in internal controls to the University system as a whole from a financial standpoint. In addition, while we acknowledge that management has ultimate responsibility for establishing internal controls to manage risks, we identified no circumstances in which we believe that management's decisions resulted in the acceptance of unreasonable levels of risk.

Further, based on our FY 2010-11 work, we can assert the following as being generally true with no reportable exceptions:
1. Management of the University is cognizant of their responsibility for internal controls and takes seriously the need for controls and accountability.
2. There is respect for the objectives of the Internal Audit Program; a high level of cooperation is received, and there is no interference with either the accomplishment of our tasks or our responsibilities to report to The Regents.
3. Managers actively participate in the identification of risks and work collaboratively with Internal Auditors to address issues raised during Audits, Advisory Services engagements, and Investigations.
4. Management is comfortable seeking out Internal Audit for advice and consultation on matters with internal control implications.
5. Matters of importance are reported to The Regents. Although we did not identify material control deficiencies, there are opportunities for the University to implement more effective controls in a number of areas and there are ongoing challenges to effective controls and compliance.

II.   INTERNAL AUDIT PROGRAM – RESULTS & ANALYSIS

A. Systemwide Audit Results

Systemwide audits are conducted for the purpose of reviewing an existing or potential issue systemwide where information is needed to determine potential risks. Commonly these audits are performed at the request of the systemwide audit office, the Regents and/or the President and have a common focus and scope of work and usually are conducted by the local internal audit department at each University location. Results may be summarized from a system perspective and key themes in observations are addressed by system leadership or comparisons may be made between University locations. The following is an overview of systemwide reviews performed with the results and themes summarized.

Conflict of Interest/Conflict of Commitment — In response to increasing scrutiny from regulatory agencies, an audit was conducted to assess the effectiveness of the research conflict of interest and faculty conflict of commitment disclosure process. Generally, it appeared that controls over conflict of interest and conflict of commitment disclosures were adequate.   However, we found that certain areas, such as follow-up, monitoring and retention processes, required some improvement for consistency with governmental guidelines or UC policies and procedures.

Fraud Risk Management —Fraud, waste and abuse in all areas of operations has not only been a focus of recent regulatory agencies at the state and federal level but also in the internal audit profession. Recently, new professional standards were developed which require internal audit to conduct an evaluation of how the organization manages fraud risk. Methods utilized by management at each campus to address fraud risk were reviewed and assessed to determine the comprehensiveness and effectiveness of fraud risk management programs. Increased awareness in this area served as a catalyst for fraud risk management programs at many of our University locations, resulting in the establishment of roles and responsibilities for managing fraud, periodic fraud risk assessments, and monitoring mechanisms for potential fraud activity.

Information Security Policy Compliance — For several years, management has performed an annual self-assessment of compliance with the systemwide information security policy. This year, due to the evolving and increasing risks around information security and privacy, internal audit conducted an independent systemwide assessment of information security policy compliance for campus environments and Lawrence Berkeley National Laboratory. The audit identified areas for improvement in governance and planning as well as certain information security controls. These observations resulted in a systemwide monitoring mechanism established by the systemwide Chief Information Officer to track remediation efforts. A similar information security policy review for academic medical centers is planned for FY 2011-12.

Executive Compensation Reporting —Annual reviews of executive compensation reporting and executive travel and entertainment expenses have been routine for the last six years. This year, relatively minor exceptions were noted and were corrected by the responsible parties at the local level. No issues were identified that required action from a systemwide perspective. As these annual reviews have not yielded any significant findings for several years, we are reassessing the need to continue performing these reviews at the systemwide level on an annual basis.

B. Significant and Recurrent Internal Control Issues

From the body of audit work performed during the year, including investigations, the following are the most significant and recurrent control issues. Many of these are the subject of specific management corrective actions in the environment where the issues were identified; others are the subject of broader systemwide initiatives, while still others are endemic and require continual attention by management.

IT Security and Information Privacy – We continue to identify significant control weaknesses related to IT security and protection of sensitive information, including inadequate review of system access, unencrypted restricted data, insufficient physical controls and unpatched security vulnerabilities. Efforts to address these issues include establishment of enhanced IT governance structures to implement campus-wide information security programs, new encryption requirements, and use of emerging technology to proactively assess and remediate IT security vulnerabilities.

Cash Handling – Due to its pervasiveness across the University system, cash continues to be an area in which control deficiencies are frequently noted. In particular, departments that collect cash outside of main cashiering and sub-cashiering units represent higher risk (but generally not material) as employees in these areas often are not adequately informed of cash handling policy requirements. New training programs, enhanced monitoring processes, and additional physical controls are being put in place to address exposures in this area.

Research Compliance – Compliance with research regulations and policies remains a significant area of risk due to the volume and diversity of research that is conducted at the University and the continued scrutiny from federal and state agencies. Effort reporting, export compliance, clinical research billing, conflict of interest and human and animal subjects research have been highlighted as primary areas of exposure due to inconsistent understanding of requirements and inadequate management oversight. In response, management has implemented new monitoring mechanisms and escalation processes, sanctions for non-compliance, additional training programs and centralized administrative processes, where appropriate. This will continue to be a focus area for internal audit and compliance due to its complexities and impact on the university.

Manual/Paper-Based Processing – Campus internal audit departments have noted that the continued prevalence of paper-based activities in lieu of automation in certain processes have contributed to control breakdowns, errors and inefficiencies. As new IT systems are implemented to replace existing manual processes, efficiencies are gained over the long term and the risks associated with manual processing are generally reduced.

Management Oversight/Segregation of Duties – As resources are limited due to budget cuts, management is asked to assume increased breadth of review and approval responsibilities and proper segregation of duties over key processes is not always maintained. To address this risk, many campus departments are looking to consolidate administrative functions and establish new monitoring protocols in central offices with campus-wide responsibility to periodically assess compliance with and effectiveness of controls. It is not uncommon to see control weaknesses increase when resources are decreased and therefore this area continues to be a focus for internal audit.

C. Internal Audit's Participation in University Initiatives

Internal Audit has continued to partner with management to support key initiatives and priorities both at the local and systemwide level. This section highlights some of the key areas in which Internal Audit has provided support.

Policy Support – Internal Audit serves as a key review point for new policies and policy revisions. Our exposure to policies, procedures and other University guidance as part of our daily work puts us in an ideal position to provide feedback on these documents.

External Audit Support – The Office of Audit Services served as a central point of contact for the University to coordinate several large scale audits conducted by federal and state governmental agencies in FY 2010-11. In this role, internal audit coordinated, directed and monitored the status of information requests between the agency and the University. Additionally, it served as an internal repository for information provided to the agency, coordinated responses to audit recommendations, and kept management apprised of the status of the audit, including any significant issues that are identified. This coordination has provided a benefit to the University by driving audit efficiency and ensuring appropriate and concise information is provided to agencies.

Information Transparency – Internal audit continues to provide support to the University's reporting transparency efforts. In the previous fiscal year, internal audit launched a website to make all internal audit reports available to the general public. We have continued to update this website on a quarterly basis. Additionally, internal audit served as an independent reviewer to ensure the accuracy and completeness of public reports issued by the University including the Annual Report on Executive Compensation and the annual reports on Chancellors' and President's expenses.

IT System Implementations – The University has recently taken significant steps toward improving efficiency and effectiveness through large scale IT system implementations spanning multiple locations. Internal Audit has served as an ongoing advisor to ensure these implementations meet established goals and include adequate control mechanisms. The Systemwide Payroll and Personnel System (PPS) Initiative, the largest current IT system implementation in progress at the University, represents significant opportunity for improvement but also presents numerous risks to the University, from both an organizational and technical perspective. Members of our systemwide internal audit group have participated in workgroups to support this important initiative and ensure key risks are addressed early on in the implementation. Other involvement in key IT system implementations include electronic medical records systems at our health science campuses and the payroll certification pilot project currently underway at UC Riverside and UC Irvine.

Strategic Sourcing – A systemwide Strategic Sourcing Initiative was launched in 2004, focused on gaining purchasing efficiencies and leveraging the University's combined purchasing power. At the Office of the President, internal audit staff have participated in an advisory capacity on various committees to support this effort, including a committee to evaluate vendors on sustainability points, and an RFP committee to select a preferred vendor for storage and shredding services.

Systemwide Committees – Our systemwide committee involvement includes Lawrence Berkeley National Laboratory's contract assurance committee, the Laboratory Management Council, the Ethics and Audit Committee of the Los Alamos National Security and Lawrence Livermore National Security LLCs and the Privacy and Security Steering Committee. Ad hoc participation on various committees of internal audit also occurs periodically.

D. Improvements in Internal Audit Methodology, Governance and Systems

Like many other University departments, Internal Audit operates in an environment of continuous change. To meet the challenge of new and changing regulations, emerging risks and changes to the University environment, we must continue to adapt and improve our methodologies, use of technology, communication strategies and subject matter expertise. This section outlines some of the improvements we have made in these areas.

Governance and Methodology – We implemented several improvements and enhancements through the development of a strategic plan focused on effective resources, institutional governance, and improving risk assessment methods. These strategic objectives were translated into tactical efforts by multiple working groups. Our primary governance documents, the internal audit mission and charter, were revised and approved by the Regents this past year. Additionally, our systemwide Internal Audit Manual, a comprehensive guidance document for our auditors to support consistent application of auditing techniques, documentation, resource management and quality assurance methods, was revised and streamlined. Finally, our audit risk assessment methodology was updated to improve our ability to effectively react and adapt our internal audit plan to emerging risks.

Audit Management System – We continued to implement functional enhancements to our systemwide audit management system, TeamMate. The most significant enhancement was the implementation of a centralized tracking and reporting module which allows us to more effectively and efficiently track and report on the status of internal audit projects and management corrective actions locally and at the systemwide level.

Communication – In November 2010, the systemwide Office of Audit Services launched the "Audit Clips & Tips" newsletter, a quarterly publication written by our internal audit staff and distributed to the University community that provides current and relevant information on internal control considerations and other topics related to risk management and governance.

Continuing Education – In coordination with the systemwide Office of Ethics and Compliance, the Office of Audit Services sponsored a four-day Compliance and Audit Symposium that was attended by over 450 University employees. This conference, held in two locations to serve the northern and southern campuses separately to minimize travel costs, provided training sessions in three tracks: Audit, Compliance and Investigations. Regent Ruiz, Chief Financial Officer Taylor and Executive Vice President Brostrom made visits to the conference to address the attendees.

Other efforts to provide continuing education to our auditors included a 12-week information security training session for our IT auditors, a 2-day audit report writing class, and numerous webinars on audit-related topics that were made available to all University employees.

E. Statistics

This section provides a summary of statistical information on the systemwide internal audit program for FY 2010-11. Resource and effort data is summarized and analyzed by type of audit service and across functional areas of the University, demonstrating the breadth of coverage. Management corrective actions are analyzed by functional area, severity, and status of corrective actions.

i. Resources and Effort

Table 1 provides statistics on our systemwide internal audit staff, benchmarked against the plan and prior year figures, including a summary of statistics in experience, education, professional certifications and turnover. Headcount levels remained relatively stable compared to the prior year, with limited turnover. Training hours for audit staff were higher than the prior year, mainly due to the four-day Systemwide Compliance and Audit Symposium offered in the spring that was attended by nearly all UC audit staff.

Qualifications statistics for our staff generally remained level in comparison to the prior year, rising slightly in the areas of advanced degrees and professional certifications.

People

	FY11 Plan	FY11 Actual	Prior Year Actual
Authorized	111	111	113
Average Actual Filled	101	100	102
Percent Filled	92%	90%	91%
Ending Head count	101	99	101
Turnover*	N/A	4%	9%
Training hours per auditor	82	93	73
Qualifications			
Average Years Total Audit Experience	N/A	17 years	18 years
Average Years UC Audit Experience	N/A	10 years	11 years
Average Years Audit Director Experience	N/A	27 years	27 years
Percent of Audit Staff with Bachelors Degree	N/A	99%	99%
Percent of Audit Staff with Advanced Degrees	N/A	36%	34%
Percent of Staff holding Professional Certifications	N/A	85%	83%

Table 1

* 4% staff turnover included 2.32 departures for positions within UC, which is generally viewed positively, 2 departures outside of UC, 2 retirements and 1 long-term leave.

N/A Not applicable to plan data

Each year, approximately 85% of our staff time is allocated to direct hours. Direct hours include all effort spent completing our annual plan of audit, advisory, and investigation projects, as well as audit support activities such as IT support, systemwide audit support, audit planning and quality assurance. Table 2 provides a summary of our direct hours, including a breakdown by service line, number of completed projects in each area, and average hours per completed project.

Projects

	FY11 Plan	FY11 Actual	Prior Year
Audits			
Audit Program Hours	93,945	90,844	95,181
Percent of total project effort	64%	67%	67%
Number of Completed Projects	255	275	275
Advisory Services			
Advisory Service Hours	32,000	27,667	28,151
Percent of total project effort	22%	20%	20%
Number of Completed Projects	97	140	181
Investigations			
Investigation Hours	20,515	17,797	17,792
Percent of total project effort	14%	13%	12%
Number of Completed Investigations	N/A	112	99
Total			
Audit, Advisory Services & Investigation hours	146,460	136,308	141,124
Audit Support Hours	11,882	13,371	12,721
Total Direct Hours	158,342	149,679	153,844
Summary Information			
Total Number of Completed Projects	N/A	527	555
Number of projects per auditor	N/A	5	5
Percent of Audit Plan Completed	100%	96%	95%
Productivity Percent	87.30%	84.86%	86.12%

Table 2

N/A Not applicable to plan data

Chart 1 shows the distribution of effort by service type over the past seven years. The proportion of hours allocated to audit, advisory and investigation effort remained relatively stable in comparison to recent years, with a continued focus on completion of the annual audit plan in lieu of additional advisory and investigations projects. Chart 2 shows the results our focus on audit plan completion over the past couple of years. Once again, we greatly exceeded our established benchmark for audit plan completion (70%) in FY 2010-11, with a systemwide completion rate of 96%.
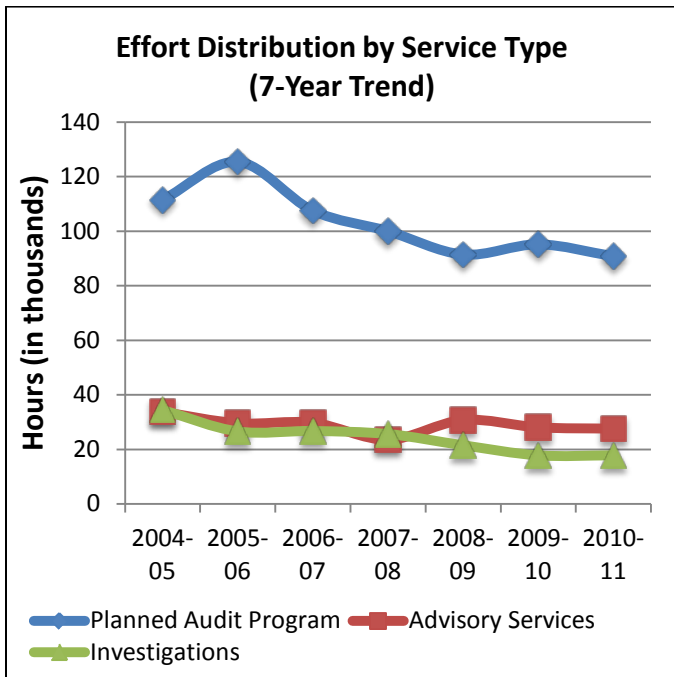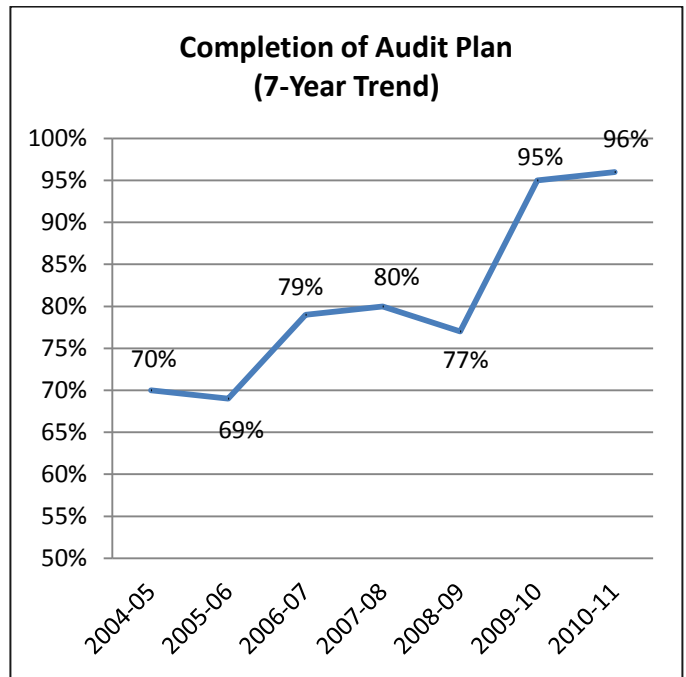

Chart 1

Chart 2

Chart 3 depicts the breadth of coverage of internal audit project hours over the 13 major functional areas of the University. As in prior years, our effort remained concentrated in the areas of financial management, information technology, campus departments, health sciences and research and compliance.
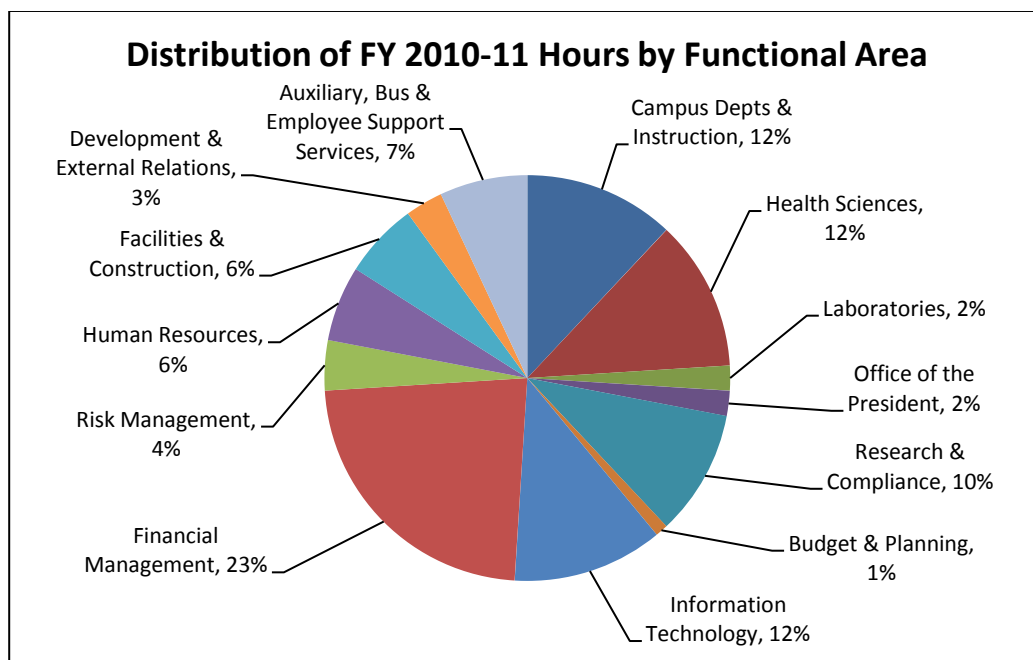

Chart 3

ii. Management Corrective Actions

MCA Distribution

As previously indicated, our FY 2010-11 audit program work produced 465 audit, advisory service, and investigation reports resulting in 1,423 Management Corrective Actions (MCAs). As shown in table 3, the distribution of MCAs correlates fairly closely with the effort expended across the functional areas, indicating that we have generally identified opportunities for improvement in the functional areas we have reviewed.

Comparison of MCAs and Hours

Functional Area	MCA %	Hours %
Financial Management	27%	23%
Health Sciences	19%	12%
Information Technology	15%	12%
Campus Departments & Instruction	10%	12%
Research & Compliance	9%	10%
Auxiliary, Business & Employee Support Services	7%	7%
Risk Management	4%	4%
Human Resources	3%	6%
Laboratories	2%	2%
Facilities & Construction	2%	6%
Office of the President	1%	2%
Development & External Relations	1%	3%
Budget & Planning	0%	1%

Table 3

Status of Completion of MCAs

MCAs are classified initially as open and are only moved to closed status after validation by auditors that the agreed upon corrective actions have been taken and sustainable improvement has been achieved.

The number of open MCAs decreased from 1,591 to 1,229 during FY 2010-11 because of the significant volume of closed MCAs resulting from additional efforts spent on audit follow up. At the same time, we also saw a minor decrease in the number of new MCAs added in FY 2010-11 in comparison to the prior year. The overall processing of MCAs, with closures representing over 112% of the opening volume and over 125% of new MCAs, demonstrates that in general management completes the agreed upon corrective action in a timely fashion.

Chart 5 below shows the number of MCAs added and closed each year for the past seven years. In FY 2010-11, we were able to reverse a recent trend of annual MCA additions exceeding closures. As shown in Chart 6, this has resulted in a net decrease of 362 in the ending inventory of open MCAs.
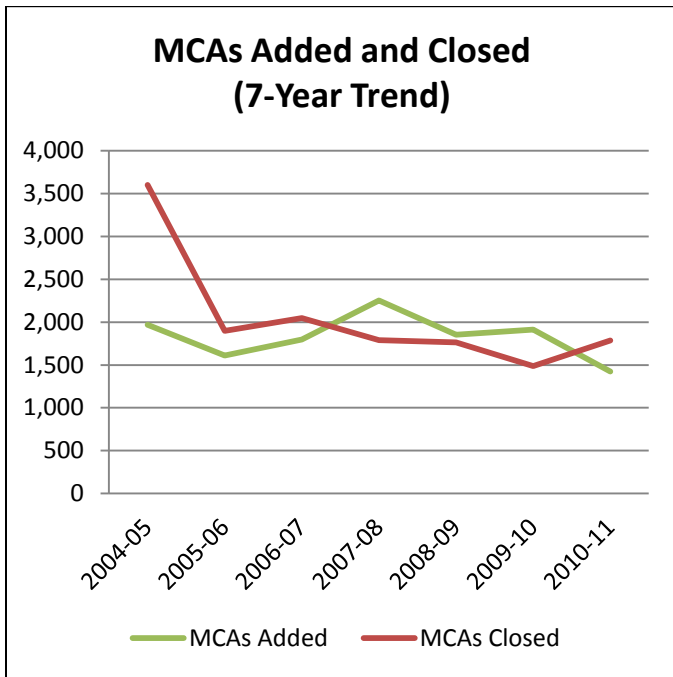
MCAs Added and Closed (7-Year Trend)

Chart 4

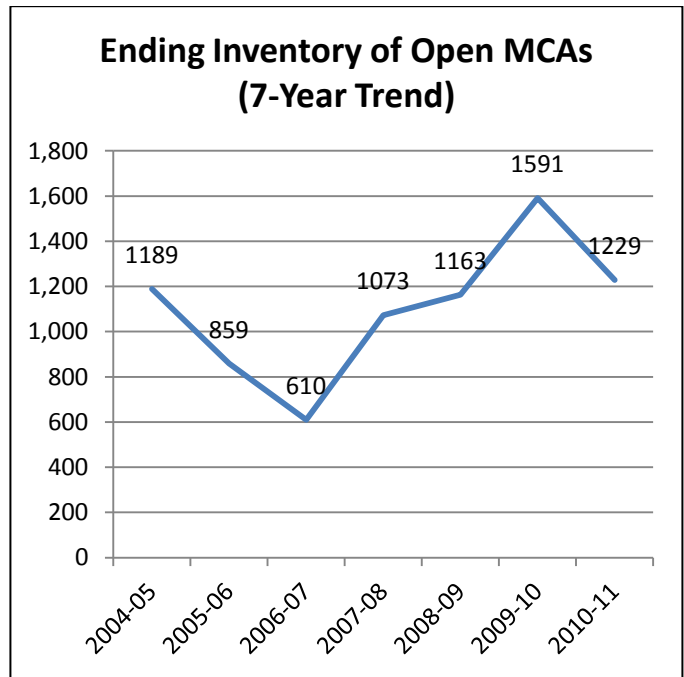## Ending Inventory of Open MCAs (7-Year Trend)

Chart 5

Table 4 shows the aging statistics of the inventory of open high risk MCAs at year end for FY2009-10 and FY2010-11. Our increased efforts to work with management to close aged MCAs has resulted in a significant reduction in open and past due high risk MCAs. Significantly aged MCAs generally rely on more broad-scale infrastructural or organizational changes to implement. Internal Audit works with management to ensure that interim risk mitigation strategies are implemented while long-term solutions are developed for these issues.

Aging of Open High Risk MCAs

	FY11 Year End	FY10 Year End
Not Yet Due	95	156
0 – 90 Days Past Due	21	27
91 – 180 Days Past Due	8	17
181 – 365 Days Past Due	16	21
Over 365 Days Past Due	9	4
Total Open High Risk MCAs	149	225

Table 4

UC Internal Audit Organization Chart

**The Regents'
Committee on
Compliance and Audit**

UCB	Chancellor Birgeneau
UCD	Chancellor Katehi
UCI	Vice Chancellor Brase
UCLA	Vice Chancellor Olsen
UCM	Vice Chancellor Miller
UCR	Provost and Executive VC Rabenstein
UCSB	Associate Vice Chancellor Cortez
UCSC	Vice Chancellor Valentino
UCSD	Vice Chancellor Matthews
UCSF	Senior Vice Chancellor Plotts
LBNL	Laboratory Director Alivisatos

**UC President
M. G. Yudof**

**SVP, Chief Compliance and
Audit Officer, S. Vacca**

Systemwide & UCOP M. Hicks (2.5)	**UCI** B. Nielsen (9)	**UCR** M. Jenson (5)	**UCSD** S. Burke (15.2)
UCB W.L. Riley (7)	**UCLA** E. Pierce (25.7)	**UCSB** R. Tarsia (5)	**UCSF** R. Catalano (12)
UCD J. Maher (11)	**UCM** T. Kucker (1)	**UCSC** B. Long (4)	**LBNL** T. Hamilton (6)

Total Professional Staff, including the Director, is in parentheses. Total Authorized Professional Positions = 103.9 as of year end FY 2010-11 (LANL & LLNL Audit Departments not reflected in UC Audit Program)

APPENDIX 2 – FINAL AUDIT REPORTS ISSUED FY 2010-2011

Systemwide

Executive Compensation (Systemwide)

Assessment of Fraud Risk Management (Systemwide)

Chancellor Travel & Entertainment (Systemwide)

Conflict of Interest/Conflict of Commitment (Systemwide)

IT Security (Systemwide)

Office of the President

Agriculture and Natural Resources (ANR) Extension/Food and Nutritional Education Program

Agriculture and Natural Resources (ANR)/Four-H Central Office

Conflict of Interest/Conflict of Commitment (Systemwide)

Emergency Preparedness/Mission Continuity - UC Ready

Fraud Management (Systemwide)

Institutional Advancement Cash Controls

Laboratory Management Office Cost Allowability FY2010

Other Post Retirement Benefits/Health Insurance

Travel and Entertainment (Systemwide)

UC Berkeley

Annual Report of Executive Compensation (Systemwide)

Berkeley Seismological Laboratory

Budget Monitoring Deficit Spending

Conflict of Interest/Conflict of Commitment (Systemwide)

Cost Sharing

Disaster Recovery

Fraud Risk Management (Systemwide)

Funds Functioning as Endowments

Graduate School of Education

IT Architecture

Performance Management

Research Enterprise Services

Subaward Monitoring and Acceptance of High Sub-awardees

UC Davis

Assessment of Fraud Management (Systemwide)

Bookstore Purchases

Chancellor's Expenses Business Finance Bulletin-G45 (Systemwide)

Conflict of Interest/Conflict of Commitment (Systemwide)

Contract Management

Control & Management of Privileged Access Accounts

Cyber Safety - Chemistry

Electronic Matching of Services

Electronic Medical Record Security

Executive Compensation (Systemwide)

Hospital Payor Reimbursement

Intercollegiate Athletics Cyber Safety

Web Application Security

UC Irvine

American Recovery and Reinvestment Act Reporting & Compliance

California Institute for Telecommunications and Information Technology Business Processes

Chancellor's Expenses (Systemwide)

Donald Bren School of Information and Computer Sciences

Facilities

Humanities

IT - Logical Security

New Hospital Security

Senior Management Group Travel and Entertainment (Systemwide)

School of Medicine - Dermatology

School of Medicine - Neurology

School of Medicine - Psychiatry & Human Behavior

Annual Report on Executive Compensation (Systemwide)

Assessment of Fraud Management (Systemwide)

Conflict of Interest/Conflict of Commitment (Systemwide)

IT Security (Systemwide)

Travel Expenditures and Related Approval Processes

UCI Medical Center - Cash Collections - Otolaryngology - Head and Neck Surgery Outpatient Clinic

UCI Medical Center - Cash Collections - Obstetrics and Gynecology, Oncology

UCI Medical Center - Medical Director Contracts

UCI Medical Center - Pharmacy Operations

University Advancement

UC Los Angeles

Assessment of Fraud Management (Systemwide)

Cash Handling - Graduate School of Education and Information Studies

Central Warehouse Inventory Review

Conference Services

Conflict of Interest/Conflict of Commitment (Systemwide)

Continuing Education of the Bar

Data Center Review - Campus

Data Center Review - Hospital

Entertainment Policy Compliance

Annual Report on Executive Compensation (Systemwide)

Fleet Auto Parts Inventory

Front Desk Operations

Hospital Licensure and Certification

Hospital Senior Capitated Contracts

Medical Staff Administration

Morgue - Santa Monica: UCLA Medical Center and Orthopaedic Hospital

Office of Insurance and Risk Management Operational Review

President and Chancellors' Expenses (Systemwide)

Primary Network Head and Neck Surgery

Purchased Services

Radiology Imaging Center - Women's Imaging Center

Santa Monica Medical Staff Dues Administration

Store - Apparel & Accessories Division

Student Technology Center

Tiverton House

Tool Crib/Equipment Assignment

Transportation Cashier's Office

UCLA Foundation 09-10

UCLA Police Department Asset Seizure

Willed Body Program

UC Merced

Conflict of Interest/Conflict of Commitment (Systemwide)

Construction Review of Social Sciences Building

Construction Review of Social Sciences Building (Bid Processing and Construction Manager Pay Application)

Laboratory Safety

UC Riverside

Analytic Review & Fraud Detection

Annual Report on Executive Compensation (Systemwide)

Balance Sheet Accounts and Bank Reconciliations

Campus Fraud Management Program (Systemwide)

Campus Store - Computer Store

Chancellor Housing Expenses (Systemwide)

Child Development Center

Conflict of Interest/Conflict of Commitment (Systemwide)

Electronic Information Security - Business & Finance Bulletin IS-3 (Systemwide)

Environmental Health & Safety

Graduate School of Education

Housing Services, Dining Services and Child Development Center Employee Time Reporting

Mechanical Engineering

Office of Design & Construction - Business Operations

Philosophy

Senior Management Group Travel & Entertainment (Systemwide)

Student Recreation Center

Technology Transfer

UC Santa Barbara

Assessment of Fraud Management Program (Systemwide)

Cash Controls

Clery Act - Reporting Processes

Conflict of Interest/Conflict of Commitment (Systemwide)

Department of Psychology

Electrical and Computer Engineering

Executive Compensation - Annual Report on Executive Compensation Review (Systemwide)

Executive Compensation - Chancellor's Expenses G-45 Review (Systemwide)

Institute for Social, Behavioral and Economic Research

Intercollegiate Athletics

Interdisciplinary Humanities Center

Solid State Lighting and Energy Center (SSLEC)

Travel (Systemwide)

UC Santa Cruz

Annual Report on Executive Compensation & G-45 Chancellor Allocations (Systemwide)

Assessment of Fraud Risk Management (Systemwide)

Automated Invoice Payment

Conflict of Interest & Conflict of Commitment (Systemwide)

IT Security (Systemwide)

Information Technology Services Change Management Process

Main Cashier's Office

Student Fees Usage

Temporary Staffing Services Program (TSSP)

University Affiliated Research Center (UARC) Stipend

UC San Diego

Department of Pediatrics

Assessment of Fraud Management (Systemwide)

Integrative Oceanography Division (IOD)

Department Limited Scope Review - Visual Arts

Epic Inpatient Pharmacy System Implementation

On-line Entertainment My Meeting and Hosted Events Post Implementation

Division of Biological Sciences

Thurgood Marshall College

Conflict of Interest/Conflict of Commitment (Systemwide)

Physician Compensation Plan Management

Medical Group Overhead Allocation Methodology

Scripps Institution of Oceanography (SIO) Birch Aquarium Business Operations

Major Supply Inventory Management - Interventional Radiology

Epic Charge Capture - Clinic Based Procedures

Clinic Cash Controls - Shiley Eye Center

Scrip Payment Review - Psychiatry (Grant)

UC San Francisco

Campus Recharges to Medical Center

Chancellor's Allotment Review (Systemwide)

Conflict of Interest/Conflict of Commitment (Systemwide)

Controlled Substances

Executive Compensation: Annual Report on Executive Compensation (Systemwide)

Executive Travel & Entertainment (Systemwide)

Fraud Monitoring Program Assessment (Systemwide)

International Research

IT Security Policy Compliance Review (Systemwide)

Material Services - Receiving & Inventory Controls

Medical Center System Vulnerability Assessment

Mission Bay Hospital - KPMG Support

Office of Technology Management Review

Offsite Pediatrics Specialty Clinics

Outpatient Pharmaceutical Billing

Procurement Card Review

Pyxis - Systems & Operations

School of Medicine Departmental Review

Lawrence Berkeley National Laboratory

Annual Report on Executive Compensation/Senior Management Group Policies (Systemwide)

Assessment of Fraud Risk Management (Systemwide)

Budget Planning and Formulation

Conflict of Interest/Conflict of Commitment (Systemwide)

Construction Contract Change Order Proposal-WebCor

Electronic Information Security: Business Finance Bulletin IS-3 (Systemwide)

Emergency Preparedness

Electric Power Group Subcontract 6811836

General Ledger