



The University of California



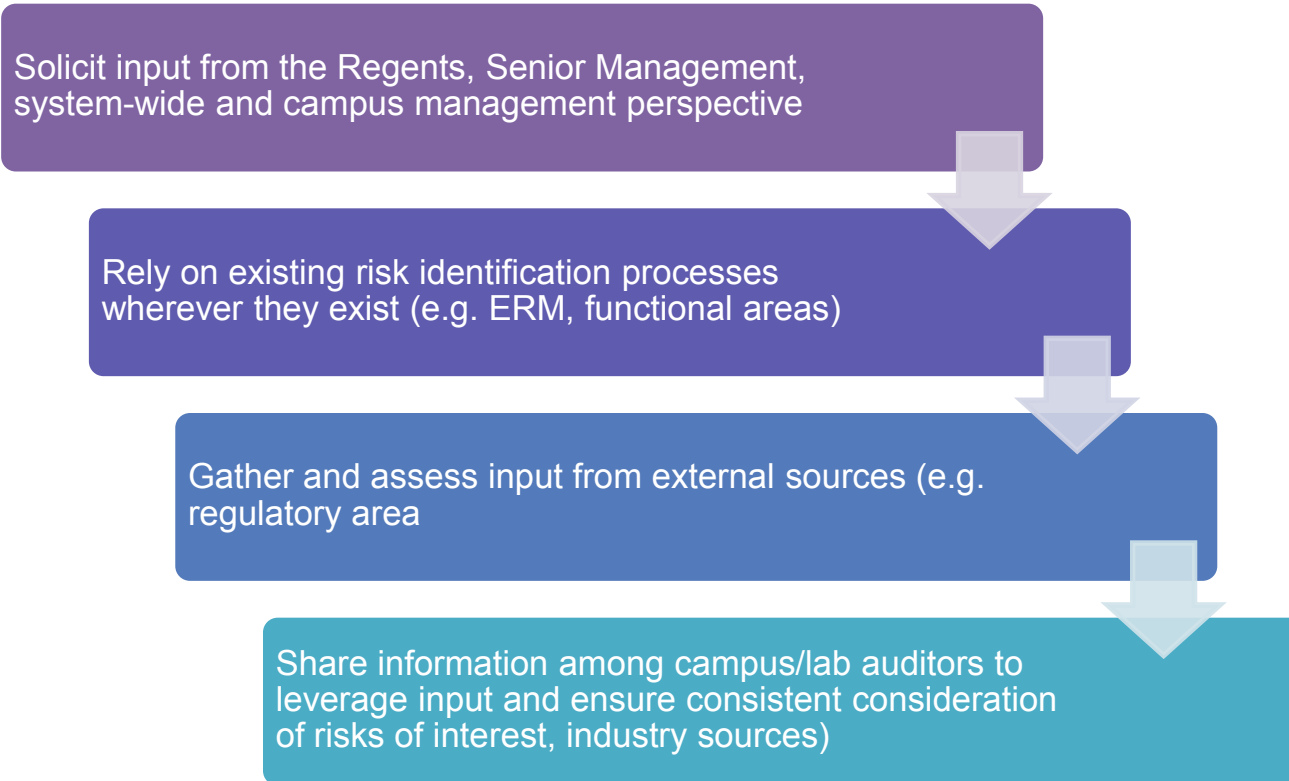
Annual Report on Internal Audit Plan

2011-12

Internal Audit Plan Objectives

- Address the University's significant financial, operational and compliance risks;
- Leverage existing efforts by others to identify, evaluate and mitigate risks;
- Support management's restructuring and budget coping strategies;
- Serve the needs of campus/lab leadership while addressing broader issues from a systemwide perspective;
- Support the evolution of the Systemwide Compliance Program; and
- Meet the challenge to enhance the value of the Internal Audit Program.

Audit Plan Development Risk Assessment Process for 2011-12



The result of the risk assessment is an informed perspective on the current risk environment – including a prioritization of risks that are scalable to available resources.

High Level View of Key Audit Risk Areas

Financial	Operational	Compliance
<ul style="list-style-type: none"> • Compensation • Construction • Account Reconciliations • Extramural Funds Accounting • Charge Capture (hospital) • Billing and Coding (hospital) • Physician Billings • Investments • Segregation of Duties • Cash Handling 	<ul style="list-style-type: none"> • IT Security • Business Continuity • Data Center Operations • Business Contracts • Third Party Relationships • Disaster Recovery Plans • Contracts & Grant Administration • International Activities • Facilities Administration 	<ul style="list-style-type: none"> • Research – Effort Reporting • Conflicts of Interest/commitment • Compensation • Health Sciences • HIPAA/Privacy • EH&S/Lab Safety • ARRA – Stimulus monies and related compliance • Development areas/commitment of monies

Note: Issues are inter-related across these risk types. The above categorization is not meant to be exclusive.

2011-12 Planned Systemwide Audit Areas

Area	Scope	Projected Timing
HIPAA Privacy (5 campuses)	Assessment of compliance with HIPAA privacy requirements for campuses with academic medical centers	2 nd Quarter
Executive Compensation	Review of Annual Report on Executive Compensation	3 rd Quarter
Chancellor's Expenses	Evaluation of accuracy and completeness of Chancellor's expenses, including travel and entertainment, and housing	3 rd Quarter
Travel and Entertainment (T&E) Expenses	Review of executive T&E for compliance with policy	3 rd Quarter
Compensated Outside Professional Activities	Assessment of compliance with policies and procedures on reporting compensated outside professional activities	3 rd Quarter
Construction	Scope to be determined	3 rd Quarter
Medical Center IT Security (5 campuses)	Review of compliance with Business and Finance Bulletin IS-3 (Information Security) for academic medical centers	4 th Quarter

Highlights of the Consolidated Audit Plans

Personnel:

Authorized staff level	104 FTE's
Avg. Staff Level	97 FTE's

Distribution of Planned Activities:

By Audit Activity Type (hours/%):

<i>Audits</i>	87,227	63%
<i>Advisory Services</i>	31,707	23%
<i>Investigations</i>	<u>19,594</u>	<u>14%</u>
	138,528	100%

By University area:

<i>Campus*</i>	69%
<i>Health Sciences</i>	25%
<i>Lawrence Berkeley National Lab (LBNL)</i>	<u>6%</u>

* Includes ANR, UCOP and UC Merced 100%

Highlights of the Consolidated Audit Plans

- The Plan provides for an increase in Advisory Service hours to be able to assist management in addressing internal control issues in a restructured and budget constrained environment;
- The Plan affords flexibility with over 10,000 hours provided for audit topics to be determined based on emerging local or systemwide priorities;
- The Plan contains nearly 8,000 hours to continue the emphasis on audit follow-up on corrective actions;
- Nearly 1,700 hours are budgeted to support the Compliance Program with its monitoring activities; and
- While the budgeted hours for investigations increased slightly over the previous year, there continues to be an emphasis on reducing audit involvement in investigations that are appropriately handled by management.

Available Resources

	FY12 Plan		3/31/11 Annualized	
Weighted Average FTE	97		99	
	<u>Hours</u>	<u>Percent</u>	<u>Hours</u>	<u>Percent</u>
Personnel Hours	202,567	97.1%	207,551	98.1%
Other Resource Hours	<u>5,975</u>	<u>2.9%</u>	<u>4,017</u>	<u>1.9%</u>
Gross Available Hours	208,542	100.0%	211,568	100.0%
Less: Non-Controllable Hours	34,347	16.5%	41,442	19.6%
Less: Admin/Training	<u>22,975</u>	<u>11.0%</u>	<u>27,873</u>	<u>13.2%</u>
Total Direct Hours	<u>151,220</u>	<u>72.5%</u>	<u>142,253</u>	<u>67.2%</u>

Available Resources

The table to the left depicts the staffing level assumed in the Plans and quantifies the human resources available to assign to audit activities. Total hours are reduced for non-controllable hours (vacation, holiday and illness per University policy) and for program administration and training.

Resource Allocation

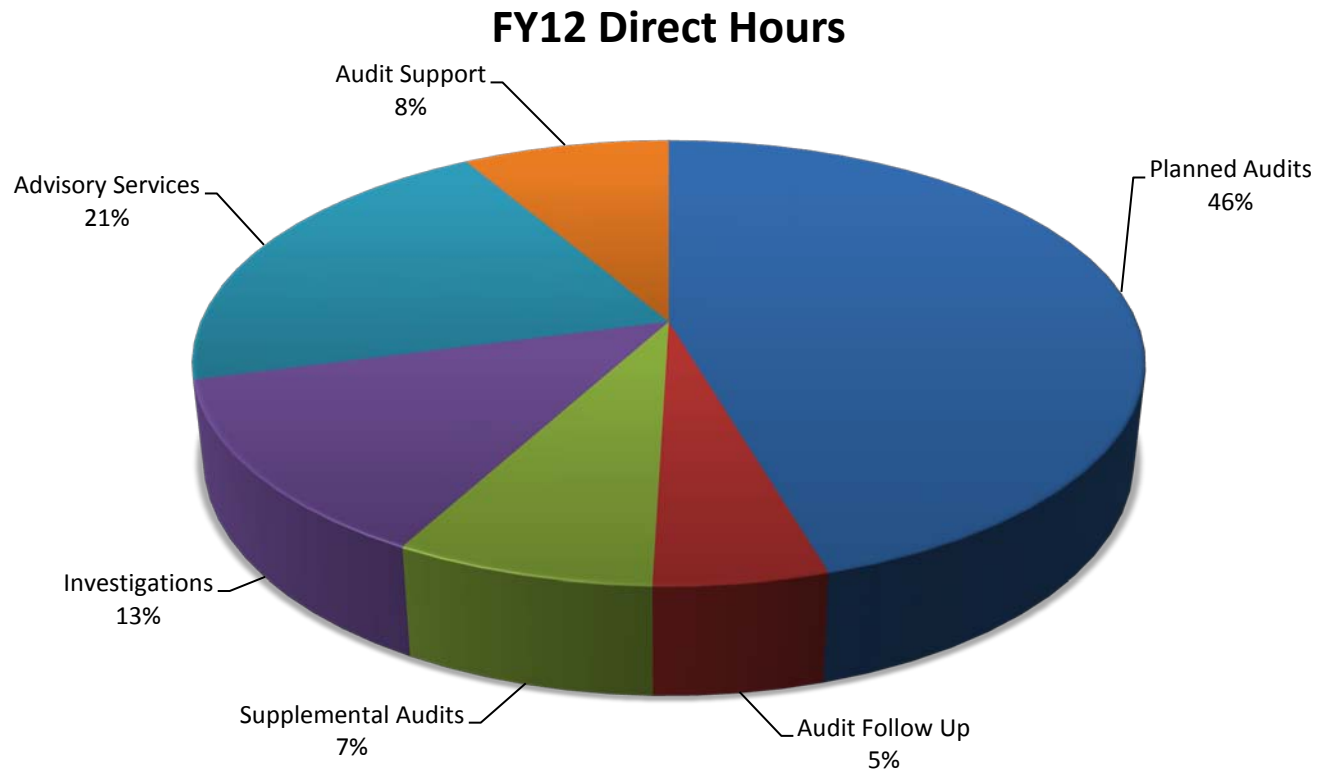
	FY12 Plan		3/31/11 Annualized	
Audit Program	<u>Hours</u>	<u>Percent</u>	<u>Hours</u>	<u>Percent</u>
Planned Audits* (214 projects)	68,916	45.6%	68,832	48.4%
Supplemental Audits	10,780	7.1%	8,291	5.8%
Audit Follow Up	<u>7,531</u>	<u>5.0%</u>	<u>8,265</u>	<u>5.8%</u>
Total Audit Program	87,227	57.7%	85,388	60.0%
Advisory Services				
Planned Projects* (47 projects)	8,629	5.7%	N/A	
Supplemental Hours	<u>23,078</u>	<u>15.3%</u>	<u>N/A</u>	
Total Advisory Services	31,707	21.0%	24,745	17.4%
Investigations	19,594	13.0%	18,088	12.7%
Audit Support Activities	<u>12,692</u>	<u>8.4%</u>	<u>14,032</u>	<u>9.9%</u>
Total Direct Audit Hours	<u>151,220</u>	<u>100.0%</u>	<u>142,253</u>	<u>100.0%</u>

Resource Allocation

The table to the left displays the deployment of the Available Resources among our activities by type (audit, advisory services and investigations). While the mix over time tends to shift somewhat between Investigations and Advisory Services, the commitment of the majority of our efforts to a substantial program of regular audits remains evident.

*Total Hours for 261 Planned Projects = 74,533 (see Planned Projects at Appendix 1)

The chart below depicts the direct audit coverage of our FY12 plan. It demonstrates that our main emphasis is centered on planned audits and supplemental audit projects that arise during the year – while focusing effort on advisory service projects and investigations. (refer to the next page for the specific detail of the direct areas).



Distribution of Direct Hours

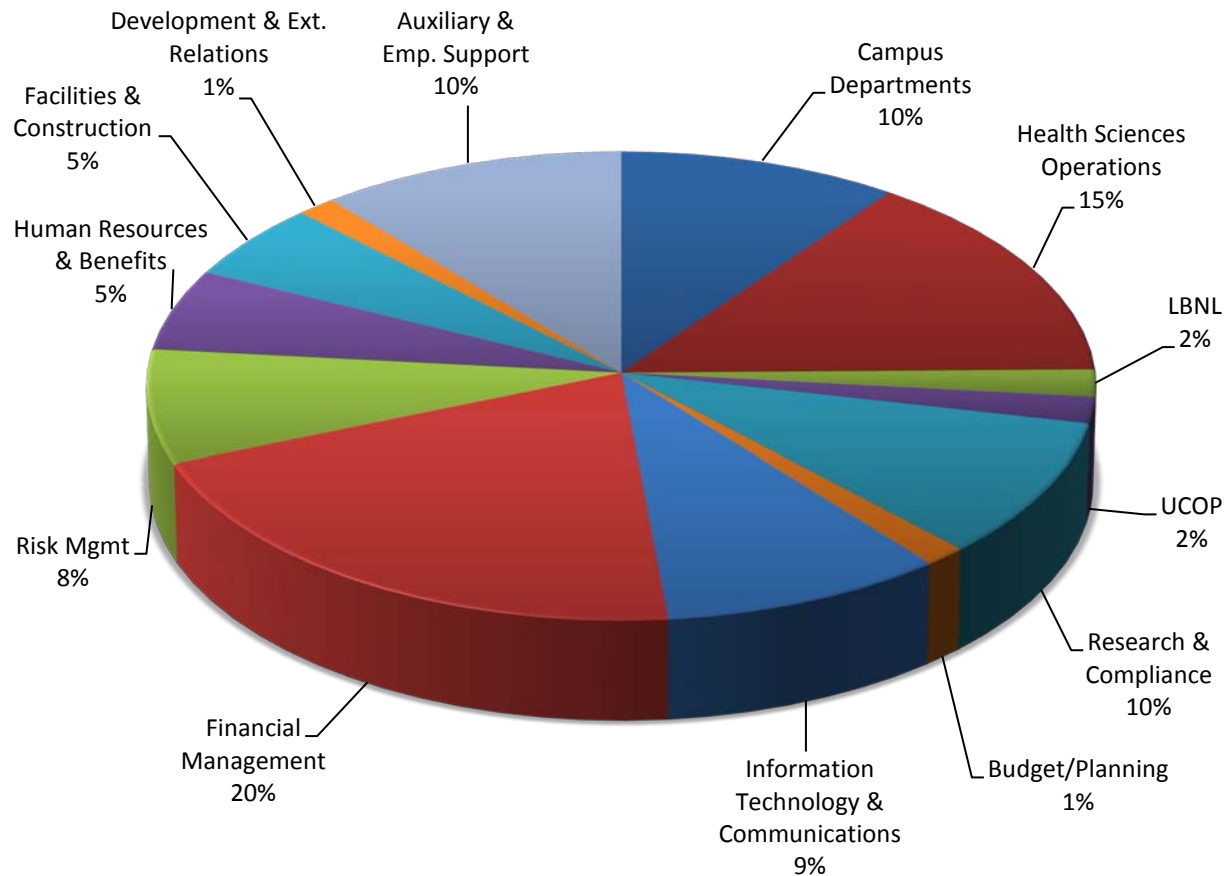
DISTRIBUTION OF AVAILABLE HOURS				
	FY12		3/31/2011	
	Plan	Percent	Annualized	Percent
INDIRECT HOURS				
Administration	14,427	8.3%	16,974	10.0%
Professional Development	7,968	4.6%	10,369	6.1%
Other	580	0.3%	530	0.3%
Total Indirect Hours	22,975	13.2%	27,873	16.4%
DIRECT HOURS				
Audit Program				
Planned New Audits, PN	68,916	39.6%	68,832	40.5%
Supplemental Audits, PS	10,780	6.2%	8,291	4.9%
Audit Follow up, PNF	7,531	4.3%	8,265	4.9%
Total Audit Program Hours	87,227	50.1%	85,388	50.2%
Advisory Services				
Consultations/Spec. Projects, SC	16,547	9.5%	13,931	8.2%
Ext. Audit Coordination, SE	6,978	4.0%	5,318	3.1%
Systems Dev., Reengineering Teams, etc.	3,333	1.9%	2,418	1.4%
Internal Control & Accountability, SI	2,927	1.7%	2,142	1.3%
Compliance Support, SU	1,677	1.0%	935	0.5%
IPA, COI & Other, SP	245	0.1%	-	0.0%
Total Advisory Services Hours	31,707	18.2%	24,745	14.5%
Investigations Hours, IN	19,594	11.2%	18,088	10.6%
Audit Support Activities				
Audit Planning	2,710	1.6%	3,376	2.0%
Audit Committee Support	1,892	1.1%	1,276	0.8%
Systemwide Audit Support	3,818	2.2%	5,384	3.2%
Computer Support*	2,972	1.7%	3,201	1.9%
Quality Assurance	1,300	0.7%	796	0.5%
Total Audit Support Hours	12,692	7.3%	14,032	8.2%
Total Direct Hours	151,220	86.8%	142,253	83.6%
TOTAL NET AVAILABLE HOURS	174,195	100.0%	170,126	100.0%

* Includes time spent on TeamMate implementation

Distribution of Available Hours

The table to the left provides a more detailed breakdown of planned time as a basis for ongoing accountability. From this detail the continuing commitment to timely audit follow-up is displayed by the plan to invest nearly 8,000 hours. The category of Compliance Support is intended to facilitate our efforts to integrate the Compliance and Audit Programs into joint efforts such as annual plan development, project coordination and ongoing risk monitoring.

The chart below depicts audit coverage across the University organizationally. It demonstrates breadth of coverage while indicating that major business processes, Research & Compliance activities, Health Sciences operations, campus academic departments and information technology collectively command nearly 75% of our effort.



Distribution of Planned Projects

Appendix – List of Audit and Advisory Service Projects

Appendix lists all the planned audit and advisory service projects at each location - the progress and status of these projects are reported quarterly.

Lawrence Berkeley National Laboratory (6 FTE) – Audits	Hours	Est. Completion Qtr
Annual Report on Executive Compensation and Travel & Entertainment (systemwide)	300	2
P-Cards	350	2
Subcontract Proposal Audit	350	2
Accounts Payable	350	3
Construction Audit (systemwide)	350	3
Data Security of Outsourced Applications	400	3
Property Accounting	350	3
FY11 Cost Allowability	650	4
Lawrence Berkeley National Laboratory – Advisory Services	Hours	Est. Completion Qtr
Export Controls	400	2
Business Process Review - Division TBD	650	4
Total Planned Hours – LBNL	4,150	

Appendix – List of Audit and Advisory Service Projects

UC Berkeley (7 FTE) – Audits	Hours	Est. Completion Qtr
American Reinvestment and Recovery Act	280	1
Change Management - Operational Excellence	260	1
Health Sciences - Medicare, Medicaid, Medi-Cal Billings	240	1
Intercollegiate Athletics - Outsourced Activities	200	1
Cash Management - Cashiering/Sub-cashiering	300	2
Concentration of IT assets (hardware, software, data)	300	2
Major Construction	300	2
Emergency Management/ Preparedness	260	3
Globalization, International Engagement	240	3
Hazardous materials handling - chemical release and chemical exposure	240	3
Human Resources Non-voluntary Separation Practices	300	3
Use of Third-party IT Services	300	3
Change Management - System and Process Implementation	240	4
Public Private Joint Ventures	280	4
Residential and Student Service Programs	280	4
Sponsored Projects - Program Income	240	4
Third Party Relationships - Revenue Agreements	240	4
UC Berkeley – Advisory Services	Hours	Est. Completion Qtr
Annual Report on Executive Compensation / Senior Management Group Policies (systemwide)	100	3
Chancellor's Expenses (Searle's Funds; Travel & Entertainment) (systemwide)	60	3
Operational Excellence	240	4
Outside Professional Activities	40	4
Privacy	160	4
Student Mental Health	120	4
Total Planned Hours – UCB	5,220	

Appendix – List of Audit and Advisory Service Projects

UC Davis (11 FTE) – Audits	Hours	Est. Completion Qtr
California Animal Health & Food Safety Lab Revenue	400	2
HIPAA Privacy (systemwide)	300	2
Retail Pharmacy Reimbursement	350	2
Revenue Cycle - Charge Capture & Cash Controls	350	2
Annual Report on Executive Compensation / Executive Travel & Entertainment (systemwide)	200	3
Banner Student Information System	350	3
Chancellor's Expenses (systemwide)	200	3
Clinical Device IT Security	250	3
Delegated Purchasing - Area A	300	3
Delegated Purchasing - Area B	300	3
Expense Management & General Ledger Review	350	3
Gift Accounting and Financial Reporting	350	3
Reference Lab Billing	400	3
Supervisory Control and Data Acquisition (SCADA) Controls	350	3
BFB IS-3 - Electronic Information Security (systemwide)	300	4
Center for Aids Research and Education Services (CARES) HIV Clinic	230	4
Grad Studies Administration of Financial Aid	350	4
Kuali Financial System	350	4
Operating Room Supply Inventory Management	350	4
Plant Sciences	400	4
UC Davis – Advisory Services	Hours	Est. Completion Qtr
Service Center Development	150	4
Internal Controls Education	300	4
IT Education	80	4
Total Planned Hours – UCD	6,960	

Appendix – List of Audit and Advisory Service Projects

UC Irvine (9 FTE) – Audits	Hours	Est. Completion Qtr
Account Reconciliation - Periodic Reviews of Ledgers	300	1
Bren Center Operations	300	1
Labor & Delivery	300	1
Dining Services	300	2
Federally Qualified Health Center (FQHC) Santa Ana Clinic	300	2
HIPAA Privacy (systemwide)	300	2
IT - Admissions	300	2
Library	300	2
Plastic Surgery	300	2
School of Engineering	400	2
Annual Report on Executive Compensation/Executive T&E/Chancellor's Expenses (systemwide)	200	3
BFB IS-3 - Electronic Information Security (systemwide)	300	3
Nurse Registries	300	3
School of Business	300	3
School of Medicine - Child Development Center	300	3
School of Medicine - Willed Body	300	3
IT - Electronic Medical Records	300	4
Research - Pre & Post Award	400	4
School of Medicine - Pediatrics	400	4
Student Health Center	300	4
Total Planned Hours – UCI	6,200	

Appendix – List of Audit and Advisory Service Projects

UC Los Angeles (25.7 FTE) – Audits	Hours	Est. Completion Qtr
UCLA Foundation	500	1
General Operations: Maintenance & Alterations	460	1
Capital Programs I	350	2
Child Life	450	2
Emergency Room - Westwood	375	2
HIPAA Privacy (systemwide)	300	2
Main Cashier's Office - Medical Plaza	400	2
Organ Transplants	500	2
Primary Network Clinic (1)	500	2
Purchasing	400	2
Recycling Program Review	300	2
Annual Report on Executive Compensation (systemwide)	300	3
Annual Report on Executive Compensation / Executive Travel & Entertainment (systemwide)	300	3
Chancellor's Expenses (G-45)	150	3
Consigned Supplies	400	3
Emergency Room - Santa Monica	375	3
Equipment Inventory Review	360	3
Executive Travel and Entertainment	300	3
House Staff Duty Hours - Accreditation Council for Graduate Medical Education (ACGME) Compliance	400	3
Hyperbaric Medicine	400	3
Personnel/Payroll Review	360	3
Accounts Payable	450	4
BFB IS-3 - Electronic Information Security (systemwide)	300	4

Appendix – List of Audit and Advisory Service Projects

UC Los Angeles – Audits	Hours	Est. Completion Qtr
Capital Programs II	350	4
Faculty Outside Income Reporting	300	4
Government Payments	250	4
Neuropsychiatric Hospital	600	4
Primary Network Clinic (2)	500	4
Academic Department IT Reviews	400	4
Academic Department Reviews - Multiple	600	4
Associated Students UCLA	1,500	4
Conflict of Commitment – Academic Personnel Manual (APM025) Compliance	400	4
Fleet Management	240	4
Housing	2,440	4
Human Resource Service Centers	400	4
Information Technology Services	480	4
Petty Cash	250	4
Real Estate	620	4
Research Pre-Award/Post Award	600	4
Safety Programs - Radiation/Radioactive Materials	400	4
School of Public Affairs - Research Institutes	400	4
Ticketing and Events Management	530	4
Transportation	1,160	4
UCLA Police Department	650	4
UC Los Angeles – Advisory Services	Hours	Est. Completion Qtr
Gift Administration	150	4
Payment Card Industry (PCI)	300	4
Total Planned Hours – UCLA	22,150	

Appendix – List of Audit and Advisory Service Projects

UC Merced (1 FTE) – Audits	Hours	Est. Completion Qtr
CAT Cards (official UC Merced identification card) (cash and access)	250	2
Parking Operations	250	3
New Senior Management Group Policies Implementation (systemwide)	150	4
Construction Audit (systemwide)	250	2 & 4
UC Merced – Advisory Services	Hours	Est. Completion Qtr
Budget Office	300	2
Annual Report on Executive Compensation (systemwide)	150	3
Total Planned Hours – UCM	1,350	
UCOP (0.6 FTE) – Audits	Hours	Est. Completion Qtr
Virtual Desktop - Proof of Concept (Lifecycle Review)	250	1
Educational Partnerships Contracts and Grants Unit	300	2
Risk Services Cash Controls Review	50	2
Annual Travel and Entertainment Review	200	3
Cash Controls Review Budget and Capital Planning	50	3
Laboratory Management Office - Cost Allowability 2011	150	3
MasterRecordKeeper - (467 and 403b)	100	4
UCOP – Advisory Services	Hours	Est. Completion Qtr
Treasurer's Annual Incentive Plan 2010-11 Data Review	85	1
Agriculture and Natural Resources (ANR) Internal Controls Review of the Kearney Service Center	300	2
Annual Report on Executive Compensation (systemwide)	200	3
Retirement Admin. Service Center (RASC) Sales Force Implementation	300	4
UC Washington Center (UCDC) Review of Revenue Recognition and Students' Safety	350	4
Total Planned Hours – UCOP	2,335	

Appendix – List of Audit and Advisory Service Projects

UC Riverside (5 FTE) – Audits	Hours	Est. Completion Qtr
College of Natural and Agricultural Sciences (CNAS) Financial Management	150	1
Deferred Maintenance (Physical Plant)	100	1
Sole Source Purchase Orders	250	1
Budget Transparency (Resource Planning & Budget Office)	200	2
College of Humanities, Arts and Social Sciences (CHASS) Financial Management	300	2
e-Pay (Accounting)	150	2
Student Health Center (including HIPAA) (systemwide)	250	2
Student Recreation Center	100	2
Annual Report on Executive Compensation / Senior Management Group Policies (systemwide)	50	3
Chancellor's Expenses (systemwide)	50	3
Executive Travel & Entertainment (systemwide)	100	3
Outside Professional Activities	50	3
Payroll Certification (Accounting)	200	3
Primavera Project Management System/Office of Design & Construction (ODC) Project	200	3
Safety & Industrial Hygiene (Environmental Health & Safety)	270	3
Annual Analytic Review and Fraud Detection (Campus)	600	4
Computing & Communications Network Renewal and Replacement Plan	100	4
Center for Nanoscale Science & Engineering	250	4
Construction (systemwide)	230	4
Departmental Control Assessments Post Budget Reduction & Organizational Changes	400	4
Laboratory Safety Self-Assessment Review	150	4
Leave Accounting System (Accounting)	150	4

Appendix – List of Audit and Advisory Service Projects

UC Riverside – Advisory Services	Hours	Est. Completion Qtr
Enterprise Risk Management	50	4
Financial Services Organizational Review	100	4
NCAA Compliance	20	4
School of Medicine	365	4
Major Campus Systems - Capital Programs	100	4
Major Campus Systems - EDI	50	4
Major Campus Systems - ePay	40	4
Major Campus Systems - GSIS	45	4
Major Campus Systems - LMS/HR	40	4
Major Campus Systems - PAMIS	70	4
Major Campus Systems - SIS	50	4
Major Campus Systems - UA	50	4
Major Campus Systems - UCRFS/AP/eBuy	150	4
Total Planned Hours – UCR	5,430	

Appendix – List of Audit and Advisory Service Projects

UC Santa Barbara (6 FTE) – Audits	Hours	Est. Completion Qtr
Humanities and Fine Arts	250	1
Materials Department	350	1
Procurement & Contracting: Strategic Sourcing Contracts	300	1
Student Elections	200	1
Institutional Animal Care and Use Committee (IACUC)	300	2
IT: InCommon (IC) Validation Review	50	2
IT: Student Information System Replacement - Project Progress	250	2
Procurement & Contracting: Risk Assessment & Contract Compliance Audit	350	2
Annual Report on Executive Compensation / Executive Travel & Entertainment (systemwide)	200	3
Chancellor’s Expenses (systemwide)	125	3
Earth Research Institute	325	3
Financial Aid - Undergraduate	300	3
Alumni Affairs	325	4
Student Health Service	350	4
Construction Audit (systemwide)	350	4
UC Santa Barbara – Advisory Services	Hours	Est. Completion Qtr
Technical Assistance to University Center (Ucen) - Concession Revenue Reviews	50	4
Total Planned Hours – UCSB	4,075	

Appendix – List of Audit and Advisory Service Projects

UC Santa Cruz (5 FTE) – Audits	Hours	Est. Completion Qtr
Student Health Center - Medical Records System	289	1
Visa Processing	180	1
Financial Aid	350	2
Purchase Order/Direct Invoice Payments	300	2
Annual Report on Executive Compensation (systemwide)	175	3
Conference Services	325	3
Contracts & Grants Compliance	350	3
Executive Travel & Entertainment (systemwide)	150	3
Mobile Device Security	325	3
President & Chancellors' Expenses (G-45) (systemwide)	175	3
Logical Security	325	4
Print Services Close-out	325	4
University of California Observatories (UCO) Lick - Mt. Hamilton Site	400	4
Construction Audit (systemwide)	-	
UC Santa Cruz – Advisory Services	Hours	Est. Completion Qtr
NCAA Report Annual Review	80	2
Travel & Entertainment Policy Review	214	2
Total Planned Hours – UCSC	3,963	

Appendix – List of Audit and Advisory Service Projects

UC San Diego (15.2 FTE) – Audits	Hours	Est. Completion Qtr
Large Department Audit - Department of Structural Engineering	250	1
Limited Scope Review - Cognitive Science Department	250	1
Third Party Billing Agencies – Rocky Mountain Athletic Conference (RMAC)	250	1
Department of Family & Preventive Medicine	250	2
HIPAA Privacy (systemwide)	300	2
Laboratory Safety	250	2
Medical Center Parking Facilities	250	2
Medical Group Operations - Cash Posting and Credit Balance Management	250	2
Warren College	250	2
Annual Report on Executive Compensation (systemwide)	250	3
Cardiac Catheterization Unit	250	3
Department of Medicine - Financial Oversight and Funds Flow	250	3
Institute of Geophysics and Planetary Physics (IGPP)	250	3
Payment Authorizations (Employee Reimbursements)	250	3
UCSD Health System - San Diego Cancer Center Operations	250	3
BFB IS-3 - Electronic Information Security (systemwide)	300	4
Clinical Pharmacy - Medication Billing Compliance	250	4
Distributed Network Security - Academic Affairs	250	4
Electronic Payroll Expenditure Transfers (post-implementation review)	250	4
Systemwide Audit Projects (systemwide)	200	4

Appendix – List of Audit and Advisory Service Projects

UC San Diego – Advisory Services	Hours	Est. Completion Qtr
Revenue Cycle System Replacement Project	250	1
Annual Report on Executive Compensation (systemwide)	100	3
Chancellor’s Expenses (Searles Funds; Travel & Entertainment) (systemwide)	200	3
Velos Clinical Research Application Implementation	250	4
Total Planned Hours – UCSD	5,850	

Appendix – List of Audit and Advisory Service Projects

UC San Francisco (12 FTE) – Audits	Hours	Est. Completion Qtr
Campus Overtime	200	2
HIPAA Privacy (systemwide)	300	2
Medical Center Overtime	300	2
School of Pharmacy Computer Vulnerability Scanning	200	2
Tissue Management	300	2
Annual Report on Executive Compensation (systemwide)	150	3
Cash Collections - Physician Service Co-Payments	300	3
Chancellor's Expenses (systemwide)	150	3
Contract & Grant Management	350	3
Executive Travel & Entertainment (systemwide)	150	3
Procurement Card Review	250	3
School of Medicine Department Reviews	300	3
Bank Account Reconciliations	200	4
BFB IS-3 - Electronic Information Security (systemwide)	300	4
Web Application Security (Campus)	350	4
Web Application Security (Health Sciences)	350	4
Construction Audit (systemwide)	300	4

Appendix – List of Audit and Advisory Service Projects

UC San Francisco – Advisory Services	Hours	Est. Completion Qtr
Operational Excellence Initiatives - Research Administration	200	2
Mission Bay Hospitals - Contract Management – General Medicine Practice (GMP)	720	4
Medical Center - Continuous Controls Monitoring	50	1
Patient Registration	200	4
Academic Personnel - Advance System	100	4
APEX Electronic Medical Records System Implementation	550	4
Capital Program System Implementation	100	4
Total Planned Hours – UCSF	6,370	

Appendix – List of Audit and Advisory Service Projects

UCOP ECAS (2.4 FTE) – Audits	Hours	Est. Completion Qtr
HIPAA Privacy (systemwide)	120	2
Executive Compensation (systemwide)	40	3
Chancellor's Expenses (systemwide)	40	3
Travel and Entertainment (T&E) Expenses (systemwide)	40	3
Compensated Outside Professional Activities (systemwide)	120	3
BFB IS-3 - Electronic Information Security (systemwide)	120	4
Total Planned Hours – ECAS	480	
All Campuses and Lab Total Planned Hours	74,533	