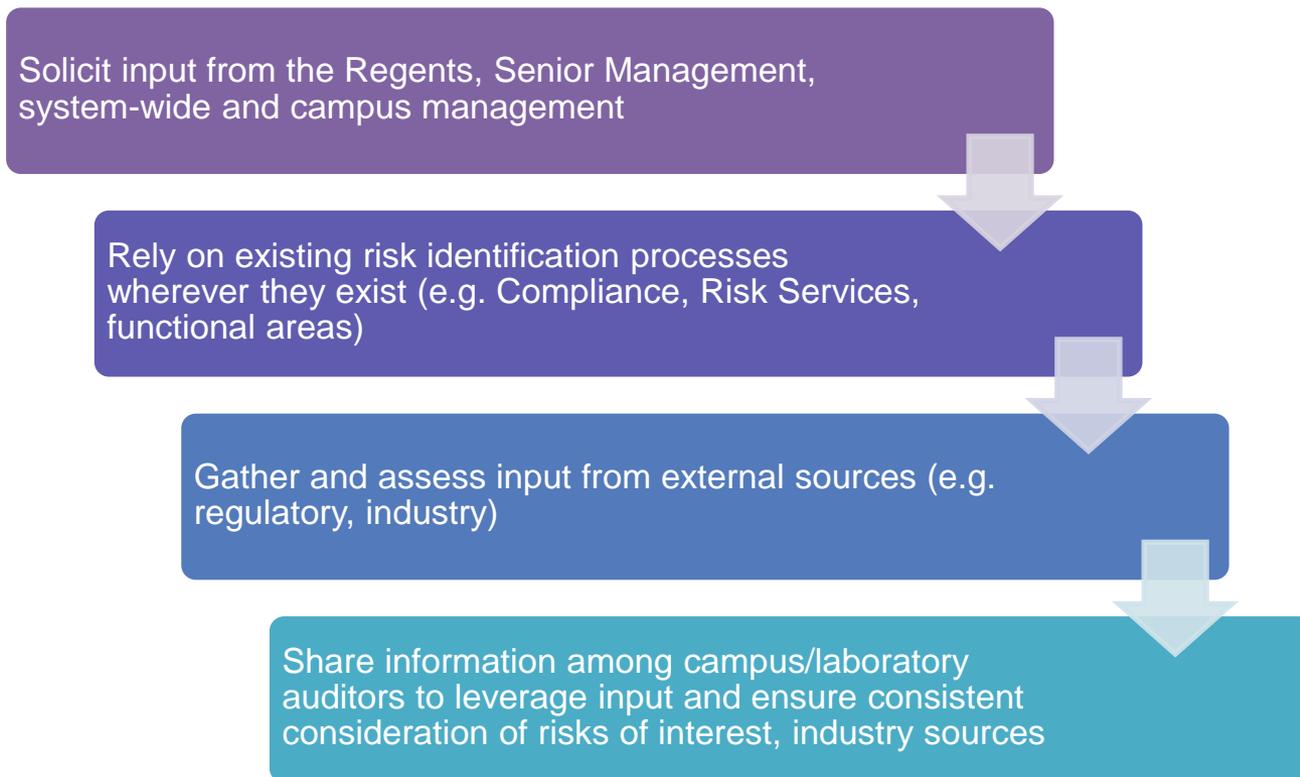




# Internal Audit Plan Objectives

- Improve the effectiveness of campus governance, risk management and control processes;
- Assist campus leadership in the discharge of their oversight, management, and operating responsibilities;
- Assist management in addressing the University's significant financial, operational and compliance risks and making informed risk acceptance decisions;
- Support and leverage campus efforts to identify, evaluate and mitigate risks;
- Support management's restructuring and budget coping strategies;
- Serve the needs of campus/laboratory 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.

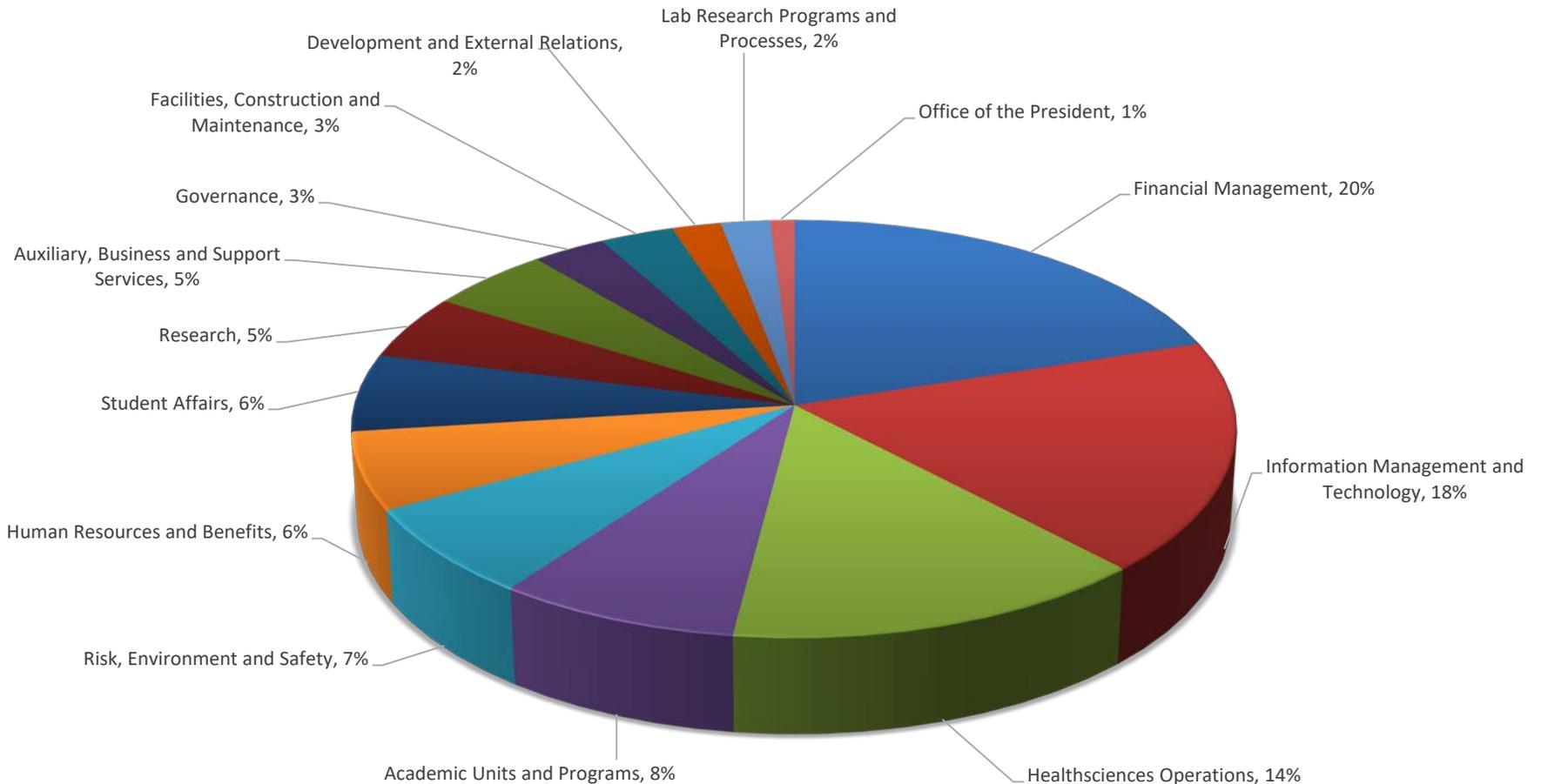
# Internal Audit Plan Development Risk Assessment Process for 2020-21



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.

# Planned Projects by Functional Area

This chart illustrates the distribution of our FY2020-21 planned projects by functional area. Over half of the planned project hours are allocated to health sciences operations, information management and technology, and financial management.



# Systemwide Audits

Systemwide audits are conducted for the purpose of reviewing an existing or potential issue across the University system to identify and address common risk areas. These audits have a common scope and approach and are usually conducted by the local Internal Audit departments at each University location, and overall results are typically summarized in a systemwide audit report.

## Executive Compensation\*

- Evaluate annual executive compensation reporting information for completeness, accuracy and conformance with requirements
- Assess controls supporting annual executive compensation reporting

## Outside Professional Activities

- Review systems and processes for ensuring disclosure, authorization, and appropriateness of outside professional activities for members of the Senior Management Group

## Donations Review

- A retrospective review of donations to the campus to identify admissions decisions that could have been influenced by these donations

## Fair Wage/Fair Work

- Assess compliance with UC Fair Wage/Fair Work Plan requirements for procurement and real estate contracts

\* Performed by the campus Internal Audit departments on a rolling three-year cycle

# Projects Addressing COVID-19

The FY2020-21 Audit Plan includes audit and advisory service projects addressing risks related to COVID-19.

## COVID-19 Response

- Assess the effectiveness of business continuity planning/emergency preparedness planning with respect to the COVID-19 outbreak.

## FEMA Claims

- Provide input and support for campus and health system efforts toward filing claims for recovery of expenses and lost revenue with FEMA, and/or other funding sources related to the COVID-19 major disaster declaration.

## CARES Act Funding

- Provide assurance that funds received through the Coronavirus Aid, Relief, and Economic Security Act (CARES Act) are distributed in accordance with federal requirements and University guidance.

## Telehealth

- Assess the controls and processes for virtual care including regulatory compliance, reimbursement, security and privacy.

# Cybersecurity

The FY2020-21 Audit Plan includes the following systemwide audits identified by the Cybersecurity Audit Team to address cybersecurity risks.

## Vulnerability Assessment and Penetration Testing

- Detailed scanning for vulnerabilities and penetration testing to identify opportunities for improvements in security controls.
- Review the vulnerability management process overall to identify opportunities for improvement to better manage cyber-risks.

## IS-3 Electronic Information Security Policy Implementation

- Review the implementation of the updated systemwide information security policy and assess compliance with policy requirements.

## UC Health Data Warehouse Phase 2

- A follow-on to the phase 1 review which focused on cyber-risk oversight and governance of the Clinical Data Warehouse
- Detailed technical assessment of information security controls for the UC Health Data Warehouse.

# Highlights of Consolidated Audit Plans

<b><u>Personnel:</u></b>	<b><u>FY21 Plan</u></b>	<b><u>Prior Year Plan</u></b>
Authorized staff level	112 FTE's	113 FTE's
Average staff level	100 FTE's	100 FTE's
<b><u>Distribution of Planned Activities:</u></b>		
By Audit Activity Type (hours/%):	<b><u>FY21 Plan</u></b>	<b><u>Prior Year Plan</u></b>
<b><i>Audits</i></b>	94,383 64%	99,117 65%
<b><i>Advisory Services</i></b>	38,122 26%	38,399 25%
<b><i>Investigations</i></b>	<u>15,615</u> <u>10%</u>	<u>14,590</u> <u>10%</u>
	148,120 100%	152,106 100%
	<b><u>FY21 Plan</u></b>	<b><u>Prior Year Plan</u></b>
By University area:		
<b><i>Campus/Laboratory*</i></b>	75%	77%
<b><i>Health Sciences</i></b>	<u>25%</u>	<u>23%</u>
	<b>100%</b>	<b>100%</b>
<b><i>* Includes Lawrence Berkeley National Laboratory (LBNL), Agriculture &amp; Natural Resources (ANR), and UCOP</i></b>		

# Allocation of Available Resources

<b>Available Resources</b>				
	<b>FY21 Plan</b>		<b>3/31/20 Annualized</b>	
<b>Weighted Average FTE</b>	100		103	
	<b>Hours</b>	<b>Percent</b>	<b>Hours</b>	<b>Percent</b>
<b>Personnel Hours</b>	221,613	98.0%	215,841	97.8%
<b>Other Resource Hours</b>	4,490	2.0%	4,960	2.2%
<b>Gross Available Hours</b>	226,103	100.0%	220,801	100.0%
<b>Less: Non-Controllable Hours</b>	38,002	16.8%	38,220	17.3%
<b>Less: Admin/Training</b>	23,737	10.5%	31,870	14.4%
<b>Total Direct Hours</b>	<b>164,364</b>	<b>72.7%</b>	<b>150,711</b>	<b>68.3%</b>

## 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.

<b>Resource Allocation</b>				
	<b>FY21 Plan</b>		<b>3/31/20 Annualized</b>	
<b>Audit Program</b>	<b>Hours</b>	<b>Percent</b>	<b>Hours</b>	<b>Percent</b>
Planned Audits* (226 projects)	75,875	46.2%	77,140	51.2%
Supplemental Audits	11,273	6.8%	4,821	3.2%
Audit Follow Up	7,235	4.4%	6,464	4.3%
<b>Total Audit Program</b>	<b>94,383</b>	<b>57.4%</b>	<b>88,425</b>	<b>58.7%</b>
<b>Advisory Services</b>				
Planned Projects* (78 projects)	18,465	11.2%	N/A	N/A
Supplemental Hours	19,657	12.0%	N/A	N/A
<b>Total Advisory Services</b>	<b>38,122</b>	<b>23.2%</b>	<b>37,552</b>	<b>24.9%</b>
<b>Investigations</b>	<b>15,615</b>	<b>9.5%</b>	<b>11,447</b>	<b>7.6%</b>
<b>Audit Support Activities</b>	<b>16,244</b>	<b>9.9%</b>	<b>13,287</b>	<b>8.8%</b>
<b>Total Direct Audit Hours</b>	<b>164,364</b>	<b>100.0%</b>	<b>150,711</b>	<b>100.0%</b>

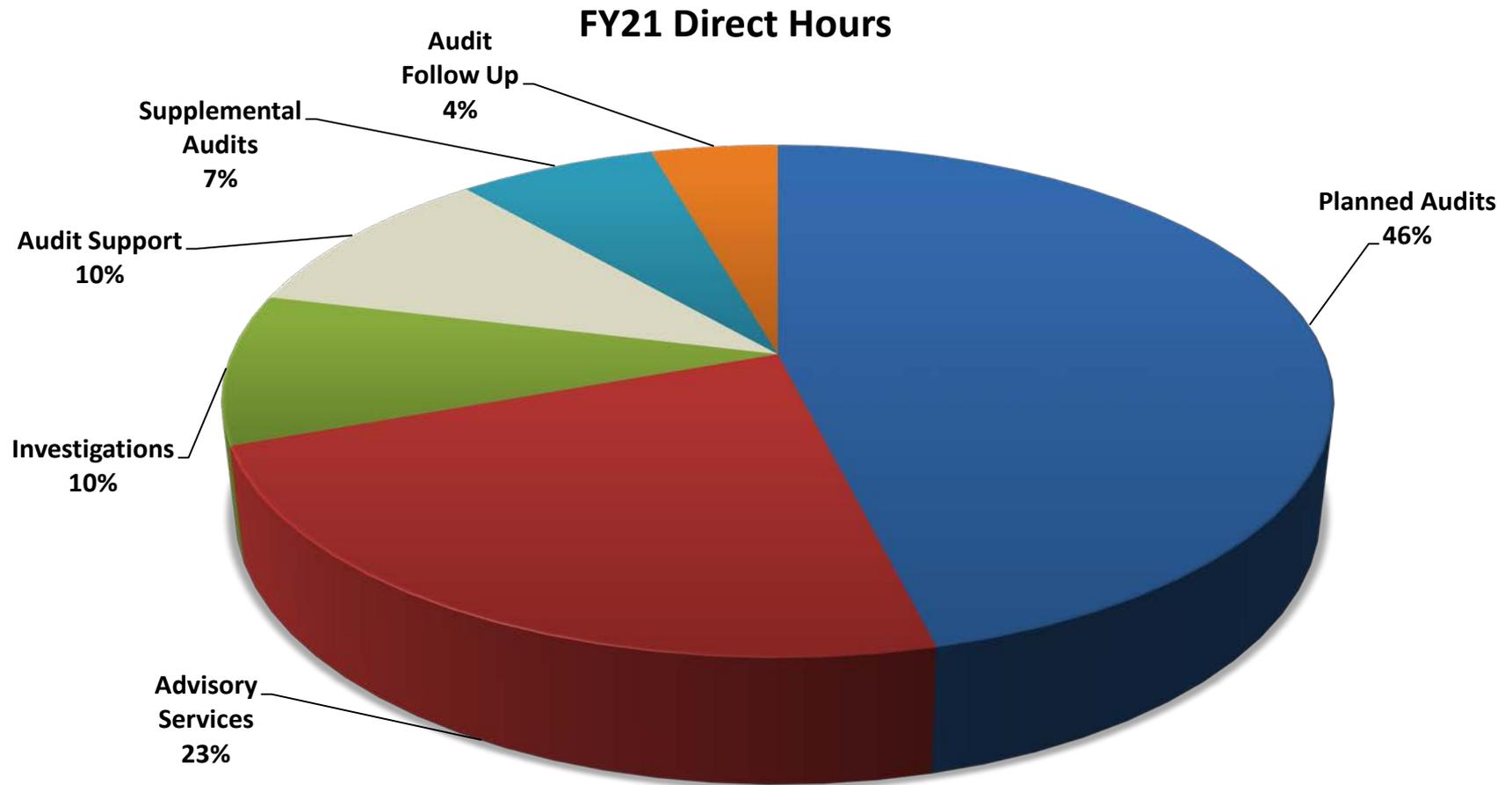
## Resource Allocation

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 304 Planned Projects = 93,740 (See Planned Projects at Appendix 1)

# Distribution of Direct Hours

The chart below depicts the direct audit coverage of our FY21 plan. It demonstrates that over half of our planned direct hours have been allocated to planned and supplemental audits, with the remaining time allocated to our other lines of service, advisory services and investigations, as well as audit follow up and audit support activities. (refer to the next page for the specific detail of the direct areas).



# Distribution of Available Hours

	FY21		3/31/2020 Annualized	
	Plan	Percent	Actual	Percent
<b>INDIRECT HOURS</b>				
Administration	14,569	7.7%	21,454	11.8%
Professional Development	8,040	4.3%	10,416	5.7%
Other	1,128	0.6%	-	0.0%
<b>Total Indirect Hours</b>	<b>23,737</b>	<b>12.6%</b>	<b>31,870</b>	<b>17.5%</b>
<b>DIRECT HOURS</b>				
<b>Audit Program</b>				
Planned New Audits, PN	75,875	40.3%	77,140	42.2%
Supplemental Audits, PS	11,273	6.0%	4,821	2.7%
Audit Follow up, PNF	7,235	3.9%	6,464	3.5%
<b>Total Audit Program Hours</b>	<b>94,383</b>	<b>50.2%</b>	<b>88,425</b>	<b>48.4%</b>
<b>Advisory Services</b>				
Consultations/Spec. Projects, SC	23,788	12.7%	26,956	14.8%
Ext. Audit Coordination, SE	7,045	3.8%	4,927	2.7%
Systems Dev., Reengineering Teams, etc., SR	2,137	1.1%	1,140	0.6%
Internal Control & Accountability, SI	1,541	0.8%	769	0.4%
Compliance Support, SU	3,150	1.7%	3,709	2.1%
IPA, COI & Other, SP	461	0.2%	51	0.0%
<b>Total Advisory Services Hours</b>	<b>38,122</b>	<b>20.3%</b>	<b>37,552</b>	<b>20.6%</b>
<b>Investigations Hours, IN</b>	<b>15,615</b>	<b>8.3%</b>	<b>11,447</b>	<b>6.2%</b>
<b>Audit Support Activities</b>				
Audit Planning	4,398	2.3%	3,879	2.1%
Audit Committee Support	1,990	1.1%	765	0.4%
Systemwide Audit Support	3,806	2.0%	4,672	2.6%
Computer Support*	4,670	2.5%	3,253	1.8%
Quality Assurance	1,380	0.7%	718	0.4%
<b>Total Audit Support Hours</b>	<b>16,244</b>	<b>8.6%</b>	<b>13,287</b>	<b>7.3%</b>
<b>Total Direct Hours</b>	<b>164,364</b>	<b>87.4%</b>	<b>150,711</b>	<b>82.5%</b>
<b>TOTAL NET AVAILABLE HOURS</b>	<b>188,101</b>	<b>100.0%</b>	<b>182,581</b>	<b>100.0%</b>

## 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 over 7,000 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.

\* Includes time spent on audit management system upgrades and functional enhancement

# Appendix 1– List of FY21 Audit and Advisory Service Projects by Location

This appendix lists all the planned audit and advisory service projects at each location, their proposed general scope and corresponding planned hours budget. The progress and status of these projects are reported quarterly.

LBNL - Audits	Scope Statement	Hours
FY20 Cost Allowability	As required by the DOE contract, LBNL prepares, certifies and submits a Statement of Costs Incurred and Claimed (SCIC) after each fiscal year. This statement serves as LBNL’s claim and certification that the costs incurred and claimed are allowable in accordance with the terms of the contract.	600
FY20 UCNL Home Office Costs	This annual audit will verify whether UC Office of the National Laboratories (UCNL) Home Office costs charged to LBNL include costs for activities that benefit LBNL, and are allowable, reasonable, and allocable in accordance with regulations.	300
Office of Management and Budget Circular A-123	Review selected IT controls related to Lab financial reporting and assess effectiveness of cyber security management. This project is performed to comply with OMB Circular A-123, as a component of the Federal Managers Financial Integrity Act (FMFIA).	300
Electronic Information Security Policy IS-3	This audit will review the implementation of the updated IS-3 policy and assess compliance with policy requirements.	400
COVID-19 Measures and Controls	Perform an assessment of Lab measures to address COVID-19 risks on employee health and safety; continuity of research programs and business operations including Lab user facilities, computer networks, application systems; employee productivity and ability to telework during shelter in place; changes in business practice and related internal controls; and updated policy and procedures.	500
Public Safety Power Shutoff (PS/PS) Measures	We will perform an assessment of Lab measures during the PS/PS events in 2019 including business continuity, alternate work locations, Emergency Management Team, and safety procedures for shutdown and powering up of equipment and user facilities.	500

Chemical Management System	We will perform an assessment of the Chemical Management System in tracking and managing hazardous and time-sensitive chemicals to determine proper handling.	400
Contract Assurance	DOE Contract 31 is being renewed in 2020 and is expected to include changes in some requirements and procedures. We plan to collaborate with the Office of Institutional Assurance to identify the key revisions in the contract and to perform a review on steps to ensure compliance with the contract revisions.	400
Student Safety Management	Perform an assessment of Student Safety Management in providing supervision and training of students on the safe and proper use of equipment and chemicals at various labs, including DOE-funded work at UC Berkeley campus.	400
Subcontract Audit – MV Transportation	We will perform a post-performance audit of MV Transportation’s subcontract that is expected to expire in 2020. This is an audit of MV Transportation’s invoiced costs to determine if these comply with the subcontract terms and conditions, and are allowable, allocable, and reasonable under applicable federal cost principles.	400
Subcontract Audit – Physical Sciences, Inc.	We will perform a post-performance audit of Physical Sciences, Inc.’s subcontract that is expected to expire in 2020. This is an audit of Physical Sciences, Inc.’s invoiced costs to determine if these comply with the subcontract terms and conditions, and are allowable, allocable, and reasonable under applicable federal cost principles.	400

<b>LBNL - Advisory</b>	<b>Scope Statement</b>	<b>Hours</b>
Senior Management Group - Executive Compensation & Outside Business Activities	This advisory review will include the data accuracy of the Lab’s 2020 Annual Report of Executive Compensation submitted to UCOP.	400
<b>LBNL sub-total</b>		<b>5,000</b>

<b>UC Berkeley - Audits</b>	<b>Scope Statement</b>	<b>Hours</b>
Prior Year project wrap-up	N/A	360
Student Information System	Risk based assessment of selected activities (e.g., student billing) managed in the SIS environment, including internal controls related to data security and integrity, integration with upstream and downstream systems, and the efficiency and timeliness of associated business processes.	350

Procurement - Appendix DS (Data Security)	Evaluate the adequacy and effectiveness of internal controls to ensure the use of Appendix DS in contracting and to validate third party compliance with requirements. Assessment will include a focus on higher risk services, such as cloud computing.	350
Student Fee Remission	Evaluate the adequacy and effectiveness of internal controls to ensure that fee remission amounts are accurately calculated, allocated, and recorded. Assess plans and readiness for migration of process to SIS.	350
LEAD Center	Assessment of the effectiveness of LEAD Center structure and processes to support student activities, manage resources efficiently, and minimize financial, compliance and operating risks.	350
Federal Controlled Unclassified Information (CUI)	Evaluate the adequacy and effectiveness of internal controls to ensure awareness of, and support compliance with, federal sponsor research data protection requirements.	350
Disability Management Services for Employees	Risk-based, comprehensive departmental audit including, but not limited to, the effective coordination of the worker's compensation program.	350
Hiring and Onboarding (Post UCPath)	Review the controls over the hiring and onboarding process.	350
IS-3 Electronic Information Security Policy Implementation (systemwide)	This audit will review the implementation of the updated IS-3 policy and assess compliance with policy requirements.	200
Fair Wage/Fair Work (systemwide)	This audit will assess compliance with UC Fair Wage/Fair Work Plan requirements for procurement and real estate contracts.	200
Outside Professional Activities (systemwide)	Recurring systemwide annual audit of outside professional activities for selected SMG members.	80
Donations Review	A retrospective review of donations to the campus to identify admissions decisions that could have been influenced by these donations.	150

<b>UC Berkeley - Advisory</b>	<b>Scope Statement</b>	<b>Hours</b>
Post COVID-19 Business Continuity & Operational Resilience	This review will assess the effectiveness of business continuity planning/emergency preparedness planning with respect to the COVID-19 outbreak.	200
<b>UC Berkeley sub-total</b>		<b>3,640</b>

<b>UC Davis - Audits</b>	<b>Scope Statement</b>	<b>Hours</b>
Prior Year project wrap-up	N/A	350
Donations Review	A retrospective review of donations to the campus to identify admissions decisions that could have been influenced by these donations.	150

Financial Aid	UC Davis is expected to receive funding through the CARES Act, and distribute half as financial aid to students. We will provide assurance that funds are distributed in accordance with federal requirements and directives from leadership at UC and UC Davis	300
IS-3 Electronic Information Security Policy Implementation (systemwide)	This audit will review the implementation of the updated IS-3 policy and assess compliance with policy requirements.	300
Fair Wage/Fair Work (systemwide)	This audit will assess compliance with UC Fair Wage/Fair Work Plan requirements for procurement and real estate contracts.	220
High Performance Computing	This project will evaluate risk and opportunity among the various units on the main campus and at UC Davis Health, along with central Information and Educational Technology (IET/IT), that administer systems for high performance computing.	300
Institutional Review Board (IRB)	This review will evaluate the efficiency of the IRB process. Consideration will also be given to opportunities to use third-party IRBs for protocols involving multiple institutions.	300
Subrecipient Monitoring	Uniform Grant Guidance requires UC Davis to monitor subrecipients of federally funded awards. This review will assess policies, procedures and internal controls over subrecipient monitoring designed to ensure compliance with Uniform Grant Guidance requirements.	300
Charge Master Maintenance	This review will assess policies, procedures and internal controls surrounding updates and maintenance of the charge master.	300
Copay Collection	This review will evaluate procedures for collecting copays. Spot audits of several departments and/or clinics will be conducted to identify opportunities for process improvements	300
Department of Surgery	This review will assess policies, procedures, and internal controls at the Department of Surgery. Additionally, it will assess the overall status of the department's finances.	300
Facilities Design and Construction	This review will assess policies, procedures and internal controls surrounding major construction projects. Emphasis will be placed on timeliness, cost and presence of necessary technological infrastructure.	360
Hospital Based Clinics	This project will review and compare billing and reimbursement documentation for visits to hospital-based clinics and freestanding clinics to verify that similar payments are collected for similar procedures.	300
Outside Professional Activities (systemwide review)	This recurring annual audit will review systems and processes for ensuring disclosure, authorization, and appropriateness of outside professional for selected Senior Management Group (SMG) members.	300
Supply Chain Management	We will review several areas: (1) perpetual inventory controls at the warehouse; (2) procedure for working an "Invoiced not Received" report; (3) Item master maintenance and accuracy; (4) electronic data interface.	300

<p>Administrative and Transition Reviews:                  College of Biological Sciences                  Development and Alumni Relations                  Graduate School of Management                  Letters and Science                  Library                  Office of the Provost</p>	<p>Administrative and transition reviews evaluate internal controls over financial and administrative processes within a dean’s, vice chancellor’s or vice provost’s office, along with the unit’s five-year financial performance. The unit’s major accomplishments, challenges, and opportunities, as well as how those factors impact administrative operations, are identified and reported.</p>	<p>1,750</p>
<p>Campus Committees</p>	<p>AMAS serves on a number of advisory committees charged with activities related to assessment of controls, accountability, risk management and compliance.</p>	<p>75</p>
<p>Fraternities and Sororities</p>	<p>This project will include a review of Title IX’s impact on Greek life at UC Davis, along with oversight for fraternities and sororities, and whether leaders are participating in mandatory trainings. We may also assess the case management workload at the Office of Student Support and Judicial Affairs (OSSJA), which could include a review of conflicts of interest and the case management process.</p>	<p>300</p>
<p>Research Data Security</p>	<p>This will be a high-level review of processes and internal controls over handling research data and the stakeholders involved. We will survey stakeholders using technical questions related to information security and IS-3 compliance, broadly across both campuses.</p>	<p>300</p>
<p>Contracting (Regents Policy 5402)</p>	<p>This review will assess policies, procedures and internal controls in place to ensure compliance with Regents Policy 5402, Policy Generally Prohibiting Contracting for Services.</p>	<p>350</p>
<p>COVID-19 Response</p>	<p>This review will assess the effectiveness of business continuity planning/emergency preparedness planning with respect to the COVID-19 outbreak.</p>	<p>300</p>
<p>How to Survive an Audit</p>	<p>On a semi-annual basis, AMAS teaches a staff development course titled “How to Survive an Audit.” This course is required as part of the Research Administration Certificate series, and provides information to participants on working with external regulatory auditors and internal auditors.</p>	<p>75</p>
<p>IT Committees</p>	<p>AMAS participates in various IT-related committees, including the cyber-safety risk assessment committee, and the IT security committee.</p>	<p>75</p>
<p>Backup and Restoration</p>	<p>This project will provide assurance in existing controls for backup and restoration at UC Davis Health.</p>	<p>300</p>
<p>Betty Irene Moore School of Nursing (SON)</p>	<p>This review will provide assurance to the SON that it is compliant with requirements from the Betty Irene Moore Foundation.</p>	<p>300</p>
<p>Endpoint Security</p>	<p>A risk assessment will identify higher-risk endpoints in use at UC Davis Health, including IT resources, office machines, and medical devices. We will test security configurations for sampled endpoints.</p>	<p>300</p>

School of Medicine Dean's Office	This review will assess policies, procedures and internal controls within the School of Medicine Dean's Office, along with readiness to have department Chief Administrative Officers (CAO) report to the Assistant Dean.	300
UC Davis Health Committees	AMAS serves on a number of advisory committees charged with activities related to privacy and security; operations and facilities compliance; professional fee billing; and executive-level issues.	75
	<b>UC Davis sub-total</b>	<b>8,880</b>

UC Irvine - Audits	Scope Statement	Hours
School of Social Sciences Outreach & Diversity Programs	This review will focus on the Outreach & Diversity Programs within the school and will evaluate the administrative internal control environment, compliance with University policies and procedures, and effectiveness of program operations.	400
Federal Funded Research Data Access Security Controls	Assess security controls and related compliance with government grant contracts.	300
Cash Collections - Copayments	This review will evaluate procedures for collecting copayments. Reviews of clinics/units will be conducted to identify opportunities for process improvements.	300
COVID-19 Response	This review will assess the effectiveness of business continuity planning/emergency preparedness planning with respect to the COVID-19 outbreak.	200
PALCard Program	Evaluate the adequacy and effectiveness of internal controls related to the PALCard program.	300
Neurological Surgery	The review will determine whether there are adequate internal controls over key administrative and financial processes, such as financial management, research administration, and compensation plan activities.	300
Email Policies and Procedures	This review will focus on UCI Campus email policies and procedures, privacy, and access management, including access policies for separated faculty, staff, and students.	300
Volunteer Services	The reviews will assess key administrative functions of volunteer services, which may include fee collection, training, and other elements of the program	250
Post UC Path Payroll Certification System (PCS)	Post UC Path Implementation, this review will assess PCS completeness to ensure the system is capturing all awards and contains correct information. In addition, a selection of PCS reports will be reviewed for timeliness.	400
COC Reporting - Sunshine Act/Open Payments Database	Using data analytics and analysis, this review will focus on physician payments per the Sunshine Act and reconciliation with School of Medicine faculty member reporting requirements in the new UC Outside Activity Tracking System (OATS) to assess compliance with regulations and University policies and procedures on COC disclosures	300
Data Center	This review will emphasize the operational and security controls being used to manage the Data Center.	400

IS-3 Electronic Information Security Policy (Systemwide)	This audit will review the implementation of the updated IS-3 policy and assess compliance with policy requirements.	200
Outside Professional Activities (Systemwide)	This recurring annual audit will review systems and processes for ensuring disclosure, authorization, and appropriateness of outside professional for selected SMG members.	300
Donations Review	A retrospective review of donations to the campus to identify admissions decisions that could have been influenced by these donations.	150
University Laboratory Animal Resources	The audit will focus on the administration of policies and procedures for acquiring and housing research animals, and properly recharging research protocols as well as ULAR's compliance with University, state, and federal guidelines of animal subject protections.	400
Distribution of CARES Act Funding (Systemwide)	Provide assurance that activities are in compliance with the new Coronavirus Aid, Relief, and Economic Security Act (CARES Act).	250
Student Data Governance	Evaluate effectiveness of governance over student data, including assignments of responsibility, policies and procedures, privacy controls, data loss prevention, and compliance with regulations.	350
Software Licensing Compliance	Verify compliance with software licensing contracts with vendors, including Microsoft, Adobe, and other major vendors.	400
Fair Wage Fair Work (Systemwide)	This audit will assess compliance with UC Fair Wage/Fair Work Plan requirements for procurement and real estate contracts.	200
Point and Click Electronic Medical Records	Determine effectiveness of the Point and Click system controls, including access management, student/patient data privacy, and compliance with regulations.	500

<b>UC Irvine - Advisory Services</b>	<b>Scope Statement</b>	<b>Hours</b>
Data Analytics	Utilizing data analytics and analysis identify unusual trends and investigate irregular transactions.	200
Student Intern Program	Administer the student intern program, which provides two graduate students, per quarter, course credit by working on internal audit projects with professional staff and management and learning about internal audit.	200
UC Path Post Implementation	Evaluate internal controls over post UC Path payroll processing as well as actions taken to identify and address post implementation bugs, errors, control weaknesses and inefficiencies.	150
Continuous Auditing Corporate Card Transactions	Utilizing data analytics, test sample corporate card transactions to detect non-compliant transactions or fraud.	100
Physical Inventory Observations	Review a sample of department year-end physical inventory activities, including test counts and compliance with policies and procedures.	50
Advisory Committees	Internal Audit Services serves on various advisory committees and provides input and advice on risks, accountability, and internal controls.	100
Fraud Awareness Training	Conduct regularly scheduled training on Fraud Awareness.	50
<b>UC Irvine sub-total</b>		<b>7,050</b>

UC Los Angeles - Audits	Scope Statement	Hours
ASUCLA-Student Union and Student Support Division-Event Services	The primary purpose of the audit is to ensure that ASUCLA's organizational structure and controls, and the related systems and procedures surrounding the Event Services and Postal Service operations are conducive to accomplishing their business objectives. The potential scope of the audit will include controls relating to Financial Management, Cash Management, Personnel and Payroll, Event Arrangements, and Systems Controls.	250
ASUCLA-Information Services Division-Food services Point of Sale (POS) System	The primary purpose of the audit is to ensure that the organizational structure and controls surrounding the Food Services POS System are conducive to accomplishing ASUCLA's business objectives. The potential scope of the audit will include controls relating to Access Administration, Food Item Pricing, POS System Upgrades, and POS System Backups and Recovery Planning.	250
ASUCLA-Information Services Division-General Controls	The primary purpose of the audit is to ensure the adequacy of the general computer controls for ASUCLA'S Information System environment, including Information Security and Systems Change Control. The potential scope of the audit will include controls relating to the general systems environment supporting the core operational and financial application systems for ASUCLA Services and Enterprise.	250
ASUCLA-UCLA Restaurants South Division-Court of Sciences	The primary purpose of the audit is to ensure that the related systems and procedures surrounding the Court of Sciences operations are conducive to accomplishing ASUCLA and University business objectives. The potential scope of the audit will include controls relating to Cash Receipts, Deposits, Voids and Refunds, Physical Security, and Reconciliation and Monitoring.	250
Facilities Management-Energy Services	The purpose of the audit is to ensure that the Design & Project Management organizational structure and controls related to the administration of Energy Services are conducive to accomplishing its business objectives. The potential scope of the audit will include controls relating to Recharge Billing, Capital Project Temporary Utility Usage, and Information Systems.	400
Facilities Management-Recycling and Waste Management	The primary purpose of the audit is to ensure that Facilities Management's organizational structure and controls related to recycling and waste management are conducive to accomplishing its business objectives. The potential scope of the audit will include controls relating to UC Sustainable Practices Policy, Physical Security, Financial Administration, Rebates, and Education and Outreach.	300

Facilities Management-Employee Incentive Awards	The primary purpose of the audit is to determine whether Facilities Management is in compliance with guidelines and campus policies when issuing employee incentive awards to its employees. The potential scope of the audit will controls relating to Staff Appreciation and Recognition Plan (STAR), On the Spot Awards, and Perfect Attendance Awards.	300
Facilities Management-Custodial Services Review	The primary purpose of the audit is to ensure that the related systems and procedures surrounding the Custodial Services' organizational structure and controls are conducive to accomplishing its business objectives. The potential scope of the audit will include controls relating to Custodial Building Inspections, and Receiving and Inventory.	400
Capital Programs-CapSTAR Systems Review	The primary purpose of the audit is to ensure that Capital Programs organizational structure and controls surrounding the operation and maintenance of CapSTAR are conducive to accomplishing its business objectives. The potential scope of the audit will include controls relating to User Access Administration, Physical Controls, Cyber Security Awareness and Password Security, Business Continuity and Disaster Recovery.	400
Capital Programs-Project Planning and Development	The primary purpose of the audit is to ensure to ensure that Capital Programs organizational structure and controls surrounding capital project planning activities are conducive to accomplishing its business objectives. The potential scope of the audit will include controls relating to Concept Planning, Plant Accounts, Detailed Planning Process, Project Funding and Approval, and Project Transition Process.	400
Capital Programs-Records Center Administration	The primary purpose of the audit is to ensure that the Capital Programs Records Center's organizational structure and controls are conducive to accomplishing its business objectives. The potential scope of the audit will include controls relating to Records Center Administration, Records Retention, and Final Disposition.	350
Athletics - Compliance Division	The primary purpose of the audit is to ensure that Athletics Compliance Division organizational structure and controls are conducive to accomplishing their business objectives. The potential scope of the audit may include monitoring & evaluation, eligibility, investigation & self reporting, recruiting, and information systems.	500
Campus Service Enterprises - Early Care and Education	The primary purpose of the review is to ensure that Early Care and Education's organizational structure and controls are conducive to accomplishing their business objectives. The potential scope of the audit may include financial management, student fees, personnel and payroll, purchasing, and equipment inventory.	320

Campus Service Enterprises - Asset Management-Real Property/Leases	The primary purpose of the audit is to ensure that Asset Management’s organizational structure and controls, and the related systems and procedures surrounding the property management functions are conducive to accomplishing its business objectives. The potential scope of the audit may include financial management, billing and collections, tenant improvements, property maintenance and contracted services.	320
Central Ticket Office - Ticket Inventory	The primary purpose of the audit is to ensure that Central Ticket Office’s organizational structure and controls, and the related systems and procedures surrounding ticket inventory are conducive to accomplishing its business objectives. The potential scope of the audit may include purchasing and receiving, inventory control, physical security, and ticketing system access.	255
Events & Transportation - Auto Parts Inventory	The primary purpose of the audit is to ensure that Fleet & Transit’s organizational structure and controls, and the related systems and procedures surrounding auto parts inventory are conducive to accomplishing its business objectives. The potential scope of the audit may include ordering, receiving, issuing, physical inventory, security, and system access.	277
Events & Transportation - Pay Stations	The primary purpose of the audit is to ensure that Events & Transportation organizational structure and controls, and the related systems and procedures surrounding pay stations activities, are conducive to accomplishing its business objectives. The potential scope of the audit may include pay station change funds, pay station rates, physical security, and information systems.	277
Events & Transportation - Revenue Recognition Audit-Parking	The primary purpose of the audit is to ensure that Events & Transportation structure and controls, and the related systems and procedures surrounding revenue recognition activities, are conducive to accomplishing its business objectives. The potential scope of the audit may include billing, collections, accounts receivable, and information systems.	477
Information Technology Services - Enterprise Messaging-Infrastructure	The primary purpose of the audit is to ensure that Infrastructure Services’ organizational structure and controls with regard to Enterprise Messaging are conducive to accomplishing its business objectives. The potential scope of the audit may include physical security and environmental controls, information systems, communications and operations management, and business continuity.	273
Housing & Hospitality Services - Conference Services	The primary purpose of the audit is to ensure that Conference Services’ structure and controls, and the related systems and procedures are conducive to accomplishing its business objectives. The potential scope of the audit may include event arrangements, billing and collections, and information systems.	368

Housing & Hospitality Services - Access Controls	The primary purpose of the audit is to ensure that Access Control’s organizational structure and controls, and the related systems and procedures surrounding Access Control’s activities, are conducive to accomplishing its business objectives. The potential scope of the audit may include security and information systems.	318
Housing & Hospital Services - Cashiering Operations	The primary purpose of the audit is to ensure that Housing & Hospital Services - Cashiering Operations organizational structure and controls are conducive to accomplishing their business objectives. The potential scope of the project will include accountability and physical security, authorized funds, cash collections, deposits, and reconciliations, and separation of duties.	418
Housing & Hospitality Services - Lake Arrowhead Conference Center	The primary purpose of the audit is to ensure that Lake Arrowhead Conference Center’s overall organizational structure and controls, and the related systems and procedures, are conducive to accomplishing its business objectives. The potential scope of the audit may include financial management, revenue, cash handling, information technology, equipment inventory, food inventory, procurement cards.	319
Housing & Hospitality Services - Student Technology Center-Enterprise Security	The primary purpose of the audit is to ensure that Student Technology Center’s overall organizational structure and controls related to its administrative and financial activities are conducive to accomplishing its business objectives. The potential scope of the audit may include operations and information system controls.	268
University Apartments - Revenue, Leasing, and Vacancy-Faculty and Staff Housing	The primary purpose of the audit is to ensure that University Apartments’ organizational structure and controls, and the related systems and procedures surrounding revenue, leasing, and vacancy activities are conducive to accomplishing its business objectives. The potential scope of the audit may include eligibility, rental agreements, rental rates, payments, collections, vacancy reports, imputed income, and information systems.	320
Human Resource and Payroll Center - South	The primary purpose of the audit is to ensure that the organizational structure, controls, and the related systems and procedures are conducive to accomplishing business objectives surrounding personnel and payroll activities. The potential scope of the audit may include accountability structure, new hires and separations, payroll processing, training, documentation and approvals, compliance, physical security, and information systems.	500
UCPD - Recharges and Revenue Reconciliation	The primary purpose of the audit is to ensure that the University of California Police Department’s organizational structure and controls, and the related systems and procedures surrounding recharge and revenue reconciliation activities are conducive to accomplishing its business objectives. The potential scope of the audit may include recharge rates, recharge transactions, revenue reconciliation, and information technology.	475

UCPD - Travel and Accounts Payable	The primary purpose of the audit is to ensure that University of California Police Department's organizational structure and controls are conducive to accomplishing its business objectives with regards to accounts payable and travel expenditures. The potential scope of the audit may include authorization and approvals, processing transactions, monitoring, reconciliations, and information systems.	325
Continuing Education of the Bar (Oakland)	The purpose of the audit is to ensure there are adequate internal controls over administrative and financial activities. The potential scope of the audit will include financial management, research administration, cash handling, equipment inventory, information technology and security, conflict of commitment, budget and planning processes, and faculty hiring and diversity.	400
Alumni Association Review	The purpose of the audit is to ensure there are adequate internal controls over administrative and financial activities. The potential scope of the audit may include financial management, cash handling, information technology and security, and gifts administration.	500
UCLA Foundation	The purpose of the audit is to perform an annual compliance review for fiscal year 2019-2020 to ensure that dispositions of restricted funds transferred from The UCLA Foundation to the University for that period complied with the purposes and restrictions set forth by the donors. The scope of the review will include a general assessment of the Foundation's active endowed and current expenditure funds for fiscal year 2018-19.	500
Referenda Fees	The purpose of the audit is to ensure there are adequate internal controls over administrative and financial activities. The potential scope of the audit may include financial management, cash handling, and information technology and security.	500
Chemistry Department	The purpose of the audit is to ensure there are adequate internal controls over administrative and financial activities. The potential scope of the audit may include financial management, cash handling, equipment inventory, information technology and security, and budget and planning processes.	500
External Affairs-Fund Raising/Donations	The purpose of the audit is to ensure there are adequate internal controls over administrative and financial activities. The potential scope of the audit may include financial management, cash handling, and information technology and security.	350
IS-3 Electronic Information Security Policy (Systemwide)	This audit will review the implementation of the updated IS-3 policy and assess compliance with policy requirements.	150
Fair Wages/Fair Work	This audit will assess compliance with UC Fair Wage/Fair Work Plan requirements for procurement and real estate contracts.	350
Residential Life	The purpose of the audit is to ensure there are adequate internal controls over administrative and financial activities. The potential scope of the audit may include financial management, cash handling, equipment inventory, information technology and security, and budget and planning processes.	400

Configuration Management Database - Information Services & Solutions	The audit will evaluate the adequacy of controls to ensure the integrity of information in the configuration management database, and that proper governance processes are in place.	500
Disaster Recovery/Business Continuity-Tier 1 Applications	The audit will evaluate the sufficiency of processes to assure recovery after a disaster and continued business processing in the event of system failures or attacks.	500
Charge Capture - Hospital Units - Emergency	These audits will assess the adequacy and effectiveness of controls over key processes, including charge capture.	500
Charge Capture - Hospital Units - Perioperative	These audits will assess the adequacy and effectiveness of controls over key processes, including charge capture.	500
Charge Capture - Hospital Units - Other TBD	These audits will assess the adequacy and effectiveness of controls over key processes, including charge capture.	500
Payroll Time and Leave Reporting	The project will assess the adequacy and effectiveness of internal controls over payroll time and leave reporting processes.	500
Bowyer Oncology Pharmacy Billing Denials Management	The audit will determine the primary reasons for denied oncology drug claims and evaluate whether adequate processes are in place to minimize denials.	500
Outpatient Retail Pharmacy Reimbursement	The primary purpose of this project is to determine whether outpatient retail pharmacy claims are reimbursed in accordance with the various third-party payor agreements.	450
Medical Hospitality Program	This project will review key operational and financial aspects of the program.	400
Joint Venture - Southern California Orthopedic Institute	The audit will assess the sufficiency of internal controls over key financial provisions of the operating agreement.	300
HIMS Release of Information	This project will evaluate whether HIMS is in compliance with regulatory requirements relating to the release of patient information.	500
Tiverton House	The audit will assess the adequacy and effectiveness of internal controls over key financial and administrative activities.	500
Patient Valuables at Santa Monica Hospital	This audit will evaluate whether processes are in place to ensure that patient valuables are sufficiently safeguarded, properly released, and accountability adequately maintained.	350
Faculty Outside Income Reporting & Conflict of Commitment	The primary purpose of this project is to determine whether School of Medicine departments are adequately ensuring that faculty are reporting their outside income and professional activities in compliance with University policy.	500
David Geffen School of Medicine Time Reporting - HBS Timekeeping System	The project will assess the adequacy and effectiveness of internal controls over payroll time and leave reporting processes.	650
David Geffen School of Medicine Departmental Audit - TBD	Audits of departments will determine whether there are adequate internal controls over key administrative and financial processes, such as financial management, research administration, and compensation plan activities.	500
Controlled Substances-Controls in Research Labs	This project will determine whether adequate controls are in place regarding controlled substances used in School of Medicine research laboratories.	500

Clinic Audits -Obstetrics and Gynecology - Santa Clarita	Audits of multiple clinics will assess the adequacy and effectiveness of internal controls over key activities, including payment handling, revenue capture, and healthcare vendor relationships.	500
Clinic Audits -Urology-Santa Clarita	Audits of multiple clinics will assess the adequacy and effectiveness of internal controls over key activities, including payment handling, revenue capture, and healthcare vendor relationships.	500
Clinic Audits -Primary Care - Palos Verdes	Audits of multiple clinics will assess the adequacy and effectiveness of internal controls over key activities, including payment handling, revenue capture, and healthcare vendor relationships.	500
Clinic Audits -Primary Care - Beverly Hills	Audits of multiple clinics will assess the adequacy and effectiveness of internal controls over key activities, including payment handling, revenue capture, and healthcare vendor relationships.	500
Faculty Practice Group (FPG) Central Cash Reconciliation	The audit will assess the adequacy of reconciliation processes employed by FPG to monitor bank deposits against payments posted in CareConnect, the latter of which now feed directly to the campus General Ledger.	600
Professional Services Agreement - Southern California Orthopedics Institute	The audit will assess the sufficiency of internal controls over key financial provisions of the professional services agreement.	500

<b>UCLA - Advisory Services</b>	<b>Scope Statement</b>	<b>Hours</b>
COVID-19 Response	This review will assess the effectiveness of business continuity planning/emergency preparedness planning with respect to the COVID-19 outbreak.	600
Clinical Research Study Charges	The review will assess the controls over study charges.	100
<b>UCLA Sub-total</b>		<b>25,160</b>

<b>UC Merced - Audits</b>	<b>Scope Statement</b>	<b>Hours</b>
Prior Year project wrap-up	N/A	300
Laboratory Safety	Review laboratory safety compliance, escalation effectiveness, and campus process for assessing compliance in new lab space upon opening. Increased risks due to new lab space opening and lab inspection results.	300
Fair Wage/Fair Work (Systemwide)	This audit will assess compliance with UC Fair Wage/Fair Work Plan requirements for procurement and real estate contracts.	150
Auxiliaries	Review the profitability of the different auxiliaries and that processes are efficient and result in accurate financial reporting. Increased risk due to reorganizations.	300
Title IV	Review for compliance with Higher Education Act consumer disclosures, reporting and CAREs Act distributions requirements. Increased risks due to monitoring results and external audit findings.	300

Donations Review	A retrospective review of donations to the campus to identify admissions decisions that could have been influenced by these donations.	150
IS-3 Electronic Information Security Policy (Systemwide)	Assess the implementation of the updated IS-3 policy and validate compliance with policy terms as part of a system-wide review.	150

UC Merced - Advisory Services	Scope Statement	Hours
Prior Year project wrap-up	N/A	130
COVID-19 Response	This review will assess the effectiveness of business continuity planning/emergency preparedness planning with respect to the COVID-19 outbreak.	150
Monthly Data Analytics	This is an ongoing data analysis project that monitors for conflicts of interest, and other parts of the Fraud Risk Management Program. The use of data analytics is now part of the overall risk assessment process. Reviewing for trends and unusual transactions helps identify areas that should be reviewed more closely.	60
<b>UC Merced sub-total</b>		<b>1,990</b>

UC Office of the President - Audits	Scope Statement	Hours
Prior Year project wrap-up	N/A	150
Electric Service Provider (ESP) Power Supply Verification	Annual audit of power content reporting to the California Energy Commission (CEC).	100
Office of the Treasurer Annual Incentive Plan (AIP)	Phased assessment which will include review of incentive goals and award calculations.	300
Medical Centers Clinical Enterprise Management Recognition Plan (CEMRP)	Phased assessment which will include review of incentive goals and award calculations.	300
Outside Professional Activities (systemwide)	This audit will review systems and processes for ensuring disclosure, authorization, and appropriateness of outside professional for selected SMG members.	250
Fair Wage/Fair Work (systemwide)	This audit will assess compliance with UC Fair Wage/Fair Work Plan requirements for procurement and real estate contracts.	250
ANR Cooperative Extension - County-Based Operations	This audit will review and assess the effectiveness of internal controls over county-based operations supporting ANR Cooperative Extension.	300
LBNL Audit Support - Home Office Costs	Assistance to LBNL for its audit of FY20 UCNL Home Office Costs.	200
Employee Recruitment	Review of the employee recruitment process to assess adherence to University policy requirements.	200
RASC Redwood internal controls and vendor management	An assessment of the effectiveness of process and system-based internal controls related to the newly implemented retirement system.	400
University of California Washington DC (UCDC)	A review of budgeting and financial controls, and financial reporting at UCDC.	250

Vulnerability Assessment and Penetration Testing	This audit will focus on detailed scanning for vulnerabilities and manual penetration testing to identify opportunities for improvements in security controls. In addition, the audit will review the vulnerability management process overall to identify opportunities for improvement to better manage cyber-risks.	750
IS-3 Electronic Information Security Policy Implementation (systemwide)	This audit will review the implementation of the updated IS-3 policy and assess compliance with policy requirements.	1200
Oracle Financials Application Security	This audit will focus on application security controls for the new Oracle Financials System with a focus on risks related to segregation of duties.	200
UCPath Center Financial Controls review	A broad-based assessment of internal controls over financial operations at the UCPath Center.	350
Donations Review	A retrospective review of donations to the campus to identify admissions decisions that could have been influenced by these donations.	200
Penetration Testing - Year 2 - Research Areas	This audit will focus on high risk research areas across UC and will include detailed scanning for vulnerabilities and manual penetration testing to identify opportunities for improvements in security controls.	1250
UC Health Data Warehouse Phase 2	As a follow-on to the phase 1 review which focused on cyber-risk oversight and governance of the Clinical Data Warehouse, phase 2 will be a detailed technical assessment of information security controls for the UC Health Data Warehouse.	350

<b>UC Office of the President - Advisory Services</b>	<b>Scope Statement</b>	<b>Hours</b>
ANR UCPath Business Processes	Review the ANR business processes interfacing with UCPath at ANR post-go-live to assess efficiency and effectiveness of controls.	300
ANR Penetration Testing	This review will include detailed scanning for vulnerabilities and manual penetration testing to identify opportunities for improvements in security controls within ANR.	150
Technology Transfer Process Review	Perform an analysis of the technology transfer process at UCOP and the campuses.	300
COVID-19 Response	An advisory review to identify lessons learned, best practices and opportunities for improvement related to COVID-19 response to support future business continuity planning efforts.	250
Research Grants Program Office (RGPO) Smart Simple Controls Review	This advisory service project will review and evaluate the system controls of RGPO's grants management system (SmartSimple).	200
<b>UCOP sub-total</b>		<b>8,200</b>

UC Riverside - Audits	Scope Statement	Hours
Prior Year project wrap-up	N/A	300
Campus Laboratory Safety	This review will address campus compliance with applicable regulatory requirements, and University policies and controls. In addition, we will assess the campus culture with regards to Health and Safety and the general control environment.	400
Human Resources	We will review the major HR processes related to recruitment, reclassifications, merits and incentive awards, equity adjustments as well as its major business processes.	400
School of Medicine	We will review for campus compliance with applicable regulatory requirements, as well as University policies and controls.	400
Planning Design & Construction	A&AS will audit a major construction project.	400
Annual Analytic Review & Fraud Detection	Examine campus financial data to determine if activities in selected areas include significant errors or questionable transactions that warrant further review. General ledger, accounts payable, payroll and other data will be extracted to evaluate high-risk transactions involving liquid resources.	1200
Procurement	General overall audit of the Procurement function to determine the adequacy of internal controls and evaluate compliance with applicable University policies and procedures.	400
Donations Review	A retrospective review of donations to the campus to identify admissions decisions that could have been influenced by these donations.	170
IS-3 Electronic Information Security Policy Implementation (systemwide)	Assess the implementation of the updated IS-3 policy and validate compliance with policy terms as part of a system-wide review.	150
SMG Outside Professional Activities (Systemwide)	Conduct interviews with selected campus officials using the UCOP provided questionnaire to determine compliance with OPA policy.	150
Transition Audit (TBD)	Evaluate the controls and financial transactions of operations of units with new Vice Chancellors (VC) and/or Deans and to determine a "clean bill of financial health for the new VC/Dean.	400
Cashiering	Select various cashiering and sub cashiering stations and the Main Cashier Office for internal control reviews and compliance with BUS-49.	400
Fair Wage Fair Work (Systemwide)	This audit will assess compliance with UC Fair Wage/Fair Work Plan requirements for procurement and real estate contracts.	200

UC Riverside - Advisory Services	Scope Statement	Hours
Workers Compensation	Perform data analytics and trend analysis on Workers Compensation claims	400

Chemical Inventory	Review internal controls over Chemical inventory and evaluate compliance with various regulations and applicable UC policies and procedures.	350
COVID-19 Response	This review will assess the effectiveness of business continuity planning/emergency preparedness planning with respect to the COVID-19 outbreak.	400
Training - other	Develop and conduct various training sessions (e.g. General Internal Controls, Financial Systems, Risk Management, etc.) as requested.	150
Training - Whistleblower & Fraud Awareness	Conduct regularly scheduled Supervisor training on Fraud Awareness and the Whistleblower Policy.	100
<b>UC Riverside sub-total</b>		<b>6,370</b>

<b>UC Santa Barbara - Audits</b>	<b>Scope Statement</b>	<b>Hours</b>
Prior Year project wrap-up	N/A	350
Cash Management	The primary purpose of this review will be to evaluate the adequacy of internal controls over cash handling and processing procedures for selected campus departments with reported cash management issues	325
IT: Desktop Practices – College of Letter and Sciences	We will review campus desktop practices (on a sample basis) with a focus on security in a sample of campus departments.	325
Donations Review	A retrospective review of donations to the campus to identify admissions decisions that could have been influenced by these donations.	150
Procurement Card Program	This audit will review procurement card practices in selected campus departments and internal controls of the overall procurement card process. Included in this review will be the evaluation of campus practices when purchasing gift cards.	300
Letter and Science IT - Internal Controls	This audit will evaluate the effectiveness, efficiency, compliance and/or the adequacy of internal controls within areas selected based on risk.	325
Payroll	This audit will review the handling of certain types of appointments, contract employees, and volunteers to ensure they are properly reflected in UCPath and otherwise in compliance with UC and UCSB policies and procedures.	325
Cost Transfers	The review will focus on ensuring cost transfers are appropriate and comply with University and external sponsor regulations. We will determine that cost transfers are approved, processed timely, properly documented, and monitored.	300
College of Creative Studies - Internal Controls	The review will evaluate effectiveness, efficiency, compliance, and/or the adequacy of internal controls in selected risk areas.	300
Executive Compensation: Chancellor’s Expenses and Executive Travel & Entertainment	Review the annual fiscal and tax year reports of expenses incurred on behalf of the Chancellor.	300

Executive Compensation: Annual Report on Executive Compensation (AREC)	The purpose of this review will be to determine that the annual report data is complete and accurate, compensation components and amounts are approved in conformance with University policy.	300
Vendor Evaluation Process	The purpose of this audit is to determine whether there are adequate business processes and internal controls to manage the master vendor file.	300
IS-3 Electronic Information Security Policy Implementation (systemwide)	Assess the implementation of the updated IS-3 policy and validate compliance with policy terms as part of a system-wide review.	325
Fair Wage/Fair Work	This audit will assess compliance with UC Fair Wage/Fair Work Plan requirements for procurement and real estate contracts.	200
IT: Campus Financial System (CFS) - Internal Control Review - Follow up	The purpose of this audit is to complete an evaluation of internal controls and processes implemented in the Campus Financial System.	325
Effort Report Certification	This audit will assess the risks associated with being unable to produce accurate effort reporting efficiently and effectively after the implementation of UCPath.	300

<b>UC Santa Barbara - Advisory Services</b>	<b>Scope Statement</b>	<b>Hours</b>
COVID-19 Response	This review will assess the effectiveness of business continuity planning/emergency preparedness planning with respect to the COVID-19 outbreak.	300
IT: Security Practices for IT Administrators	The objective of the review will be to assess if password management for campus application administrators have appropriate security control and safeguards to protect University data.	300
IT: Disaster Recovery / Business Continuity	Will evaluate the current campus emergency management (EM) program to determine whether departments have disaster recovery and business continuity plans in place and if Business Impact analyses have been formalized and accepted by campus management.	300
Agency Accounts	The review will focus on evaluating current agency accounts and whether they are properly classified as such. Included in the evaluation will be the review of related entity relationships and how those are being recorded on campus ledgers.	300
Accounts Receivable	This audit will review internal controls in non-student accounts receivable to mitigate financial liabilities, tax implications, and non-compliance with Generally Accepted Accounting Principles.	300
Data Analytics Program - Development and Collaboration	We have set aside hours for training and other activities for development of our data analytics program, including possible collaboration with Business & Financial Services.	300
Outreach, Training, and Presentations	We will continue our Ethics and Fraud presentation series as part of the Controller's Financial Management Certificate Program, Sponsored Projects Training for Administrators in Research (STAR), PPS Basics classes, and other programs.	135
<b>UC Santa Barbara sub-total</b>		<b>6,685</b>

UC Santa Cruz - Audits	Scope Statement	Hours
Chancellor's Expenses UC Policy BFB-G-45 (systemwide)	Review the UC Policy G-45, G-45 final reports, supporting documentation, report preparation methodology, and approval processes to ensure the accuracy of amounts reported, and compliance with the G-45 policy and the UC Entertainment and Travel policies.	125
Annual Report on Executive Compensation (AREC) (systemwide)	Review executive employees' AREC documents packet, and the SMG coordinator's packet sent by UCOP for directives regarding the certification process of the AREC report submission.	125
Coronavirus Aid, Relief, and Economic Security (CARES) Act Disbursements	Provide assurance that activities at UCSC are in compliance with the new Coronavirus Aid, Relief, and Economic Security Act (CARES Act).	125
Fair Wage/Fair Work (systemwide)	This audit will assess compliance with UC Fair Wage/Fair Work Plan requirements for procurement and real estate contracts.	200
Donations Review	A retrospective review of donations to the campus to identify admissions decisions that could have been influenced by these donations.	150
Foreign Gifts Reporting - Higher Education Act Section 117	Review Higher Education Act, Section 117 and Research Policy and Compliance (RPAC) guidance. Choose a period of one to three years to review campus compliance with this requirement.	250
Humanities Leadership Transitions	Review Humanities division finances over a five-year period; review operational metrics over the five-year period; obtain unit leadership information and processes by survey and interview; obtain campus leadership feedback; obtain subunit information and processes with surveys.	350
Student Affairs & Success Leadership Transition	Review Student Affairs divisional finances over a five-year period; review operational metrics over the five-year period; obtain unit leadership information and processes by survey and interview; obtain campus leadership feedback; obtain subunit information and processes.	350
Corporate Travel & Entertainment (CTE) Card Review	Review CTE procedures and practices as required for different circumstances. Testing will verify adequacy of controls during implementation over fiscal years 19 and 20.	300
Physical Plant Warehouse Inventory & Processes	Review Physical Plant warehouse inventory policies, procedures and processes; include control processes for material storage and use from sub-locations; examine adequacy of controls with testing over a one to three-year period.	250
Business Finance Bulletin-IS-3: Electronic Information Security (Systemwide)	Assess the implementation of the updated IS-3 policy and validate compliance with policy terms as part of a system-wide review.	200
University Relations Leadership Transition	Review University Relations divisional finances over a five-year period; review operational metrics over the five-year period; obtain unit leadership information and processes by survey and interview; obtain campus leadership feedback; obtain subunit information and processes.	300

UC Santa Cruz - Advisory Services	Scope Statement	Hours
NCAA Report Annual Review	Review the Office of Athletics and Recreation's NCAA Revenues and Expenses Reporting for Fiscal Year 2020 and confirm the accuracy of the financial data included in that report.	90
University Extension Annual Monitoring	This project will review the adequacy of controls and accuracy of financial reporting of account balances.	200
Pandemic Response Post Mortem Review	We perform a number of small scale advisory service reviews during the year.	300
Athletics and Recreation Sports Clubs	Examine if standards, rules and trainer assistance provided to sports clubs are unusual or normal practices systemwide.	100
Student Intern Program	We will administer the department's student intern program that provides up to two students per Quarter, course credit learning about internal auditing and working hands on projects with professional audit staff.	100
<b>UC Santa Cruz sub-total</b>		<b>3,515</b>

UC San Diego - Audits	Scope Statement	Hours
Ecotime Timekeeping System	This review will evaluate the Ecotime system to assess whether internal controls provide reasonable assurance that processes related to general and application controls are appropriately managed and monitored, and the system is functioning as intended to provide accurate time reporting.	400
Payroll Data Validation	The purpose of this review will be to assess Employee Activity Hub (EAH) internal controls and processes to determine whether payroll data reports provide reasonable assurance that users, management, and stakeholders are provided with accurate, complete, and relevant information for decision-making.	400
Controlled Substances	The purpose of this review will be to evaluate whether internal controls for controlled substances on campus provide reasonable assurance that management oversight and inventory control process are effective and in compliance with regulatory requirements.	400
Gift Fund Expenditures	The purpose this project is to evaluate, on a test basis, whether funds gifted to UCSD (either via the UCSD Foundation or the Regents) and endowment income, where applicable, were expended by UCSD departments per the donors' intent as indicated in gift letters, and in a timely manner.	400
Deficit Management & Reporting	The objective of this audit will be to evaluate campus practices and tools used for monitoring and addressing financial balances, with an emphasis on accountability and process controls, to determine whether any gaps need to be addressed.	400

Donations Review	A retrospective review of donations to the campus to identify admissions decisions that could have been influenced by these donations.	150
Fair Wage / Fair Work (Systemwide)	This audit will assess compliance with UC Fair Wage/Fair Work Plan requirements for procurement and real estate contracts.	200
Health Sciences Faculty Leave Reporting	The purpose of this review will be to evaluate whether internal controls related to practices for faculty leave reporting in Health Sciences provide reasonable assurance that processes are effective, result in accurate financial reporting, and compliant with relevant policies & procedures.	400
Health Sciences Research Service Core	The purpose of this review will be to evaluate whether internal controls related to Research Services Core post-award administration activities provide reasonable assurance that expenditures charged to awards managed by this unit comply with cost principles pertaining to allowability, allocability and reasonableness, as well as other federal regulatory requirements and University policy related to extramurally funded research awards.	400
Health Sciences Accounts Receivable	The purpose of this review is to evaluate whether internal controls for Health Sciences Accounts Receivable provide reasonable assurance that operations are effective and efficient, financial results are accurately reported, and activities are compliant with relevant policies & procedures.	400
Department of Pediatrics	The purpose of this review will be to perform an overall assessment of Department of Pediatrics business operations to determine whether internal controls provide reasonable assurance that financial results are accurately reported, operations are effective and efficient, and activities are compliant with relevant policies & procedures.	400
Eating Disorder Clinic	The purpose of this audit is to perform an overall assessment of the Eating Disorder Clinic to determine whether internal controls provide reasonable assurance that financial results are accurately reported, operations are effective and efficient, and activities are compliant with relevant policies, procedures, and regulatory requirements.	400
Acute Dialysis Program Infection Control Procedures	The purpose of this review is to evaluate whether internal controls related to infection control in the Acute Dialysis program provide reasonable assurance that operations are effective and in compliance with relevant policies and regulations.	400
Student Health	The purpose of this audit is to perform an overall assessment of Student Health Services to determine whether internal controls provide reasonable assurance that financial results are accurately reported, operations are effective and efficient, and activities are compliant with relevant policies, procedures, and regulatory requirements.	400
Outside Professional Activities / Open Payment Data (Systemwide)	The purpose of this system-wide review will be to evaluate controls related to faculty disclosure of outside professional activities, and management processes for evaluation of this information with respect to information reported through Open Payments and other public sources.	300

COVID-19 Post-Event Assessment	The purpose of this review will be to perform a post-event assessment to identify lessons learned and best practices, to support future business continuity planning efforts.	300
Oracle Financial Information System – Post Implementation Support	The purpose of this review will be to continue AMAS' participation to support the campus and medical center post FIS go-live by providing feedback on risks and controls, processes and performing other appropriate procedures as requested by project team or governance.	250
Oracle Financial Information System – Governance, Risk, Compliance (GRC)	The purpose of this review will be to evaluate from an advisory perspective the planning efforts of the campus GRC implementation to manage operational risks for the new FIS, and to ensure that adequate consideration is given to the design and implementation of internal controls, such as Access Controls, Financial Controls and Financial Reporting Compliance.	250
Student Information System	The purpose of this review will be to evaluate from an advisory perspective the planning efforts of the campus SIS implementation to ensure that adequate consideration is given to risks inherent to an ERP implementation.	250
Campus-Wide Compliance Program	The purpose of this review will be to evaluate, from an advisory perspective, the landscape of compliance activities and oversight across the University, with a goal to identify any gaps in oversight for significant regulatory requirements.	300
Visitors to Research Facilities	The purpose of this review is to evaluate, from an advisory perspective, practices for the identification and vetting of visitors to research facilities.	300
Department Internal Controls Reviews (i.e., Chemistry, Math, Economics)	The purpose of this project will be to evaluate from an advisory perspective selected academic departments for adoption of the new business processes, and implementation of internal controls across key business office functions.	300
Executive Compensation (AREC, G-45, Chancellors Associates) (Systemwide)	The purpose of this audit will be to determine if expenses charged to the Chancellor's Administrative and Housing Maintenance Funds were recorded in the campus general ledger in accordance with policy, and have been appropriately reviewed, are supported, authorized, and consistent with applicable University financial policies, and that the annual reporting of Chancellor and Associate of the Chancellor's expenses is complete, accurate, and meets the requirements specified by policy. Additionally, we will review AREC report to determine that the annual report data is complete and accurate, compensation components and amounts are approved in conformance with University policy.	300
Contract Management	The purpose of this review will be to evaluate from an advisory service perspective UCSDH progress toward implementation of a Contract Management solution to promote visibility and institutional review of agreements with external parties.	250

Enterprise System Renewal – Identity and Access Management (Continued from FY20)	This advisory service project was planned based on risks associated with project management challenges associated with the implementation of an enterprise wide administrative information system, in support of key business processes.	200
Reporting of Foreign Contracts and Gifts (Higher Education Act Section 117) (Continued from FY20)	The purpose of this project is to evaluate campus processes and reporting of contracts with and gifts from foreign entities, as required by Section 117 of the Higher Education Act of 1965 (HEA).	250
COVID-19 FEMA Claim Process (Continued from FY20)	The purpose of this project is to provide input and support for Campus and Health System efforts toward filing claims for recovery of expenses and lost revenue with FEMA, and/or other funding sources related to the COVID-19 major disaster declaration.	300
<b>UC San Diego sub-total</b>		<b>8,700</b>

<b>UC San Francisco - Audits</b>	<b>Scope Statement</b>	<b>Hours</b>
International Activities - Global Programs	Assess the adequacy of the internal controls over financial and administrative practices at UCSF's Global Programs	250
Construction Project	Review construction project invoiced costs and fees to ensure compliance with contract agreement.	250
Conflict of Commitment / Outside Activities Reporting	Assess the processes and controls surrounding outside activities reporting to ensure adherence to University policies and departmental compensation plans.	300
School of Medicine Continuing Medical Education	Review CME operations to ensure adequacy of controls and processes for delivery of continued education, collection and accounting of fees, and event sponsorships.	250
Research Data Security	Evaluate the processes and control for protecting and sharing of research data to ensure compliance with University policies and adequate risk mitigation.	200
Licensing and Royalties	Review of the processes and controls for tracking the receipt of royalties and milestone payments from licensees as well as coordination with UCOP.	300
Departmental IT System	Assess the IT security controls for departmentally managed systems to ensure compliance with University's minimum security policies	300
Contracts & Grants	Review and validate the existing controls over sponsored research financial processes to identify opportunities to better comply with Uniform Guidance and enhance practices and controls.	250
Fair Wage / Fair Work	This audit will assess compliance with UC Fair Wage/Fair Work Plan requirements for procurement and real estate contracts.	200
Outside Professional Activities	Review self-reported outside activity disclosures to determine compliance with policy requirements.	50
Clinical Research Billing	Review self-reported outside activity disclosures to determine compliance with policy requirements.	300

UC Path Post-Implementation	Assess the implementation of the system to determine whether objectives were met and the system is performing as intended as well as identify opportunities for further improvements to optimize the benefits.	300
New physician onboarding	Review the processes surrounding the onboarding and integration of new providers (affiliates and UCSF employed physicians).	300
Emergency Management Mass Notification System	Assess the implementation of the new mass notification system and validate that post-implementation testing and issue identification and remediation is effective.	300
IS-3 Policy Implementation	Assess the implementation of the updated IS-3 policy and validate compliance with policy terms as part of a system-wide review.	200
Marin Health Clinics	Validate the outpatient clinics that became part of UCSF's clinical enterprise as a result of our master alliance agreement with Marin General Hospital are following key UCSF policies and procedures.	300
Berkeley Outpatient Center Post-Contract Implementation Post-Contract Implementation Pharmacy	Validate appropriate processes are in place to comply with select terms of the Co-Development Agreement for the Berkeley Outpatient Center. Review changes recently implemented to help improve pharmacy workflows to validate that appropriate controls are in place.	300 300
Controlled Substances	Evaluate newly implemented processes and controls for managing and monitoring controlled substances and prevention of drug diversion.	200
Clinical Applications	Evaluate controls in place for support, maintenance, and security for select applications or operating systems.	250
Telehealth	Assess the controls and processes for virtual care including regulatory compliance, and reimbursement, and security and privacy.	300
Revenue Cycle - Off License Locations	Evaluate processes for revenue cycle activities at off license locations for governance, monitoring, and controls in place.	250
Center for Reproductive Health	Evaluate the operational processes and controls in place for ensuring appropriate use of specimens.	150

## UC San Francisco - Advisory Services

## Scope Statement

Hours

Financial Management Dashboard	Continue with optimization of the financial and compliance dashboard.	200
Continuous Monitoring / Enterprise Wide Data Analytics	Perform enterprise-wide data analytics to identify areas for continuous improvement and monitoring of controls.	400
Fraud Risk Program	Continue education and training on fraud risk awareness; developing fraud risk assessment and analysis to identify high risk areas for fraud and assist departments to design and implement control activities to prevent and detect fraud.	300

Section 117 Reporting	Assist management in enhancing the current processes for the gathering of data for reporting of foreign gifts and contracts to better comply with regulatory reporting requirements.	250
Patient Safety Database	Provide advice and identify opportunities for leveraging additional functionality in the new patient safety system for future sustainability checks.	150
SOM - Fresno Affiliation	Partner with the Dean's Office to determine the scope of the review.	150
Student Services - Process and Controls Assessment	Review and assess the business processes workflows related to student financial services to determine the adequacy of existing internal controls.	250
Student Accounting Services	Review and assess the processes and controls for student loan billing and accounting to identify opportunities for improvement.	250
Business Resiliency -COVID-19 Post-Event Assessment	System-wide review of activities and processes for business resiliency.	300
Covid-19 Relief Funding	Provide advice and guidance on controls and documentation for appropriate management of funding related to COVID-19 relief efforts.	250
Core Facilities	Review core research facilities across the campus and perform analysis of usage and cost recovery to identify opportunities for improvement in controls and processes.	250
	<b><i>UC San Francisco sub-total</i></b>	<b>8,550</b>
	<b><i>TOTAL AUDIT AND ADVISORY SERVICE PROJECT HOURS</i></b>	<b>93,740</b>