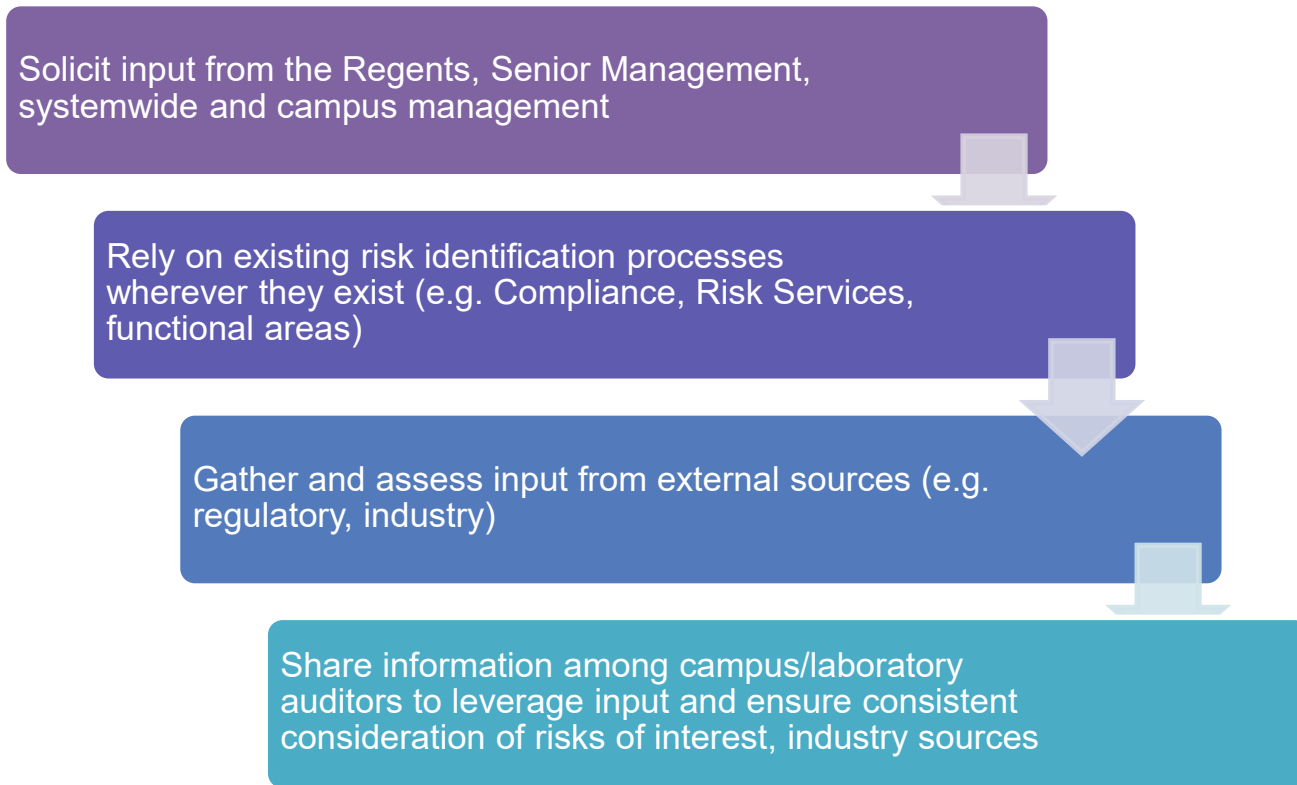UNIVERSITY
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Internal Audit Plan Objectives

- 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

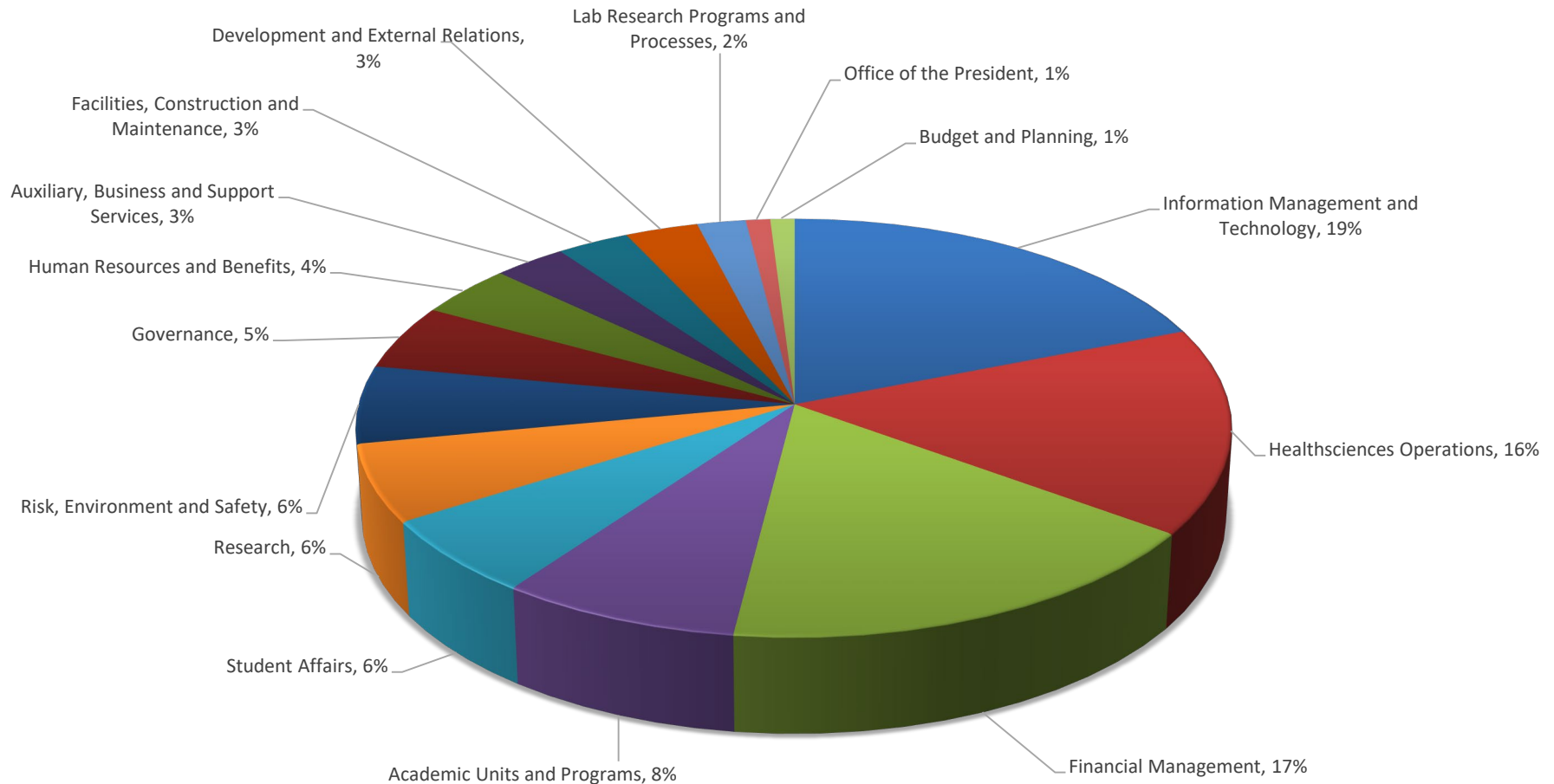- Meet the challenge to enhance the value of the Internal Audit Program.

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Internal Audit Plan Development
Risk Assessment Process for 2021-22

Solicit input from the Regents, Senior Management, systemwide and campus management

Rely on existing risk identification processes wherever they exist (e.g. Compliance, Risk Services, functional areas)

Gather and assess input from external sources (e.g. regulatory, industry)

Share information among campus/laboratory auditors to leverage input and ensure consistent consideration of risks of interest, industry sources

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.

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Planned Projects by Functional Area

This chart illustrates the distribution of our FY2021-22 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.

Development and External Relations, 3%

Lab Research Programs and Processes, 2%

Office of the President, 1%

Facilities, Construction and Maintenance, 3%

Budget and Planning, 1%

Auxiliary, Business and Support Services, 3%

Information Management and Technology, 19%

Human Resources and Benefits, 4%

Governance, 5%

Healthsciences Operations, 16%

Risk, Environment and Safety, 6%

Research, 6%

Student Affairs, 6%

Financial Management, 17%

Academic Units and Programs, 8%

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
Technology Transfer	• Evaluate campus processes, data collection, analysis and reporting to identify opportunities to strengthen and streamline technology transfer processes and controls to support systemwide business objectives
Police Complaint Process	• Verify complaints are being taken properly and to ensure all employees are adhering to policies, procedures and individual departments' standards • Audit addresses a recommendation the from Presidential Task Force on Universitywide Policing
Donations Review	• Retrospective review of donations to the campus to identify admissions decisions that could have been influenced by these donations

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

Cybersecurity

The FY2021-22 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
Cyber Resiliency Audit - UC Health Focus	• Review UC Health locations' preparedness to respond to, and recover form, a significant cyber-attack • Review the locations' incident response, disaster recovery and continuity plans and procedures and assess their overall preparedness to respond and recover from a major cyber-attack
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

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Highlights of Consolidated Audit Plans

Personnel:	FY22 Plan		Prior Year Plan	
Authorized staff level	110	FTE's	112	FTE's
Average staff level	104	FTE's	102	FTE's

Distribution of Planned Activities:

By Audit Activity Type (hours/%):	FY22 Plan		Prior Year Plan	
Audits	92,553	64%	94,383	64%
Advisory Services	38,382	26%	38,122	26%
Investigations	16,539	11%	15,615	10%
	147,474	100%	148,120	100%

	FY22 Plan	Prior Year Plan
By University area:		
*Campus/Laboratory**	76%	75%
Health Sciences	24%	25%
	100%	**100%**

* Includes Lawrence Berkeley National Laboratory (LBNL), Agriculture & Natural Resources (ANR), and UCOP

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Allocation of Available Resources

Available Resources

	FY22 Plan		3/31/21 Annualized	
Weighted Average FTE	104		102	
	Hours	**Percent**	**Hours**	**Percent**
Personnel Hours	218,042	97.4%	212,973	99.0%
Other Resource Hours	5,810	2.6%	2,159	1.0%
Gross Available Hours	223,852	100.0%	215,132	100.0%
Less: Non-Controllable Hours	37,146	16.6%	33,333	15.5%
Less: Admin/Training	23,635	10.6%	29,404	13.7%
Total Direct Hours	**163,071**	**72.8%**	**152,395**	**70.8%**

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

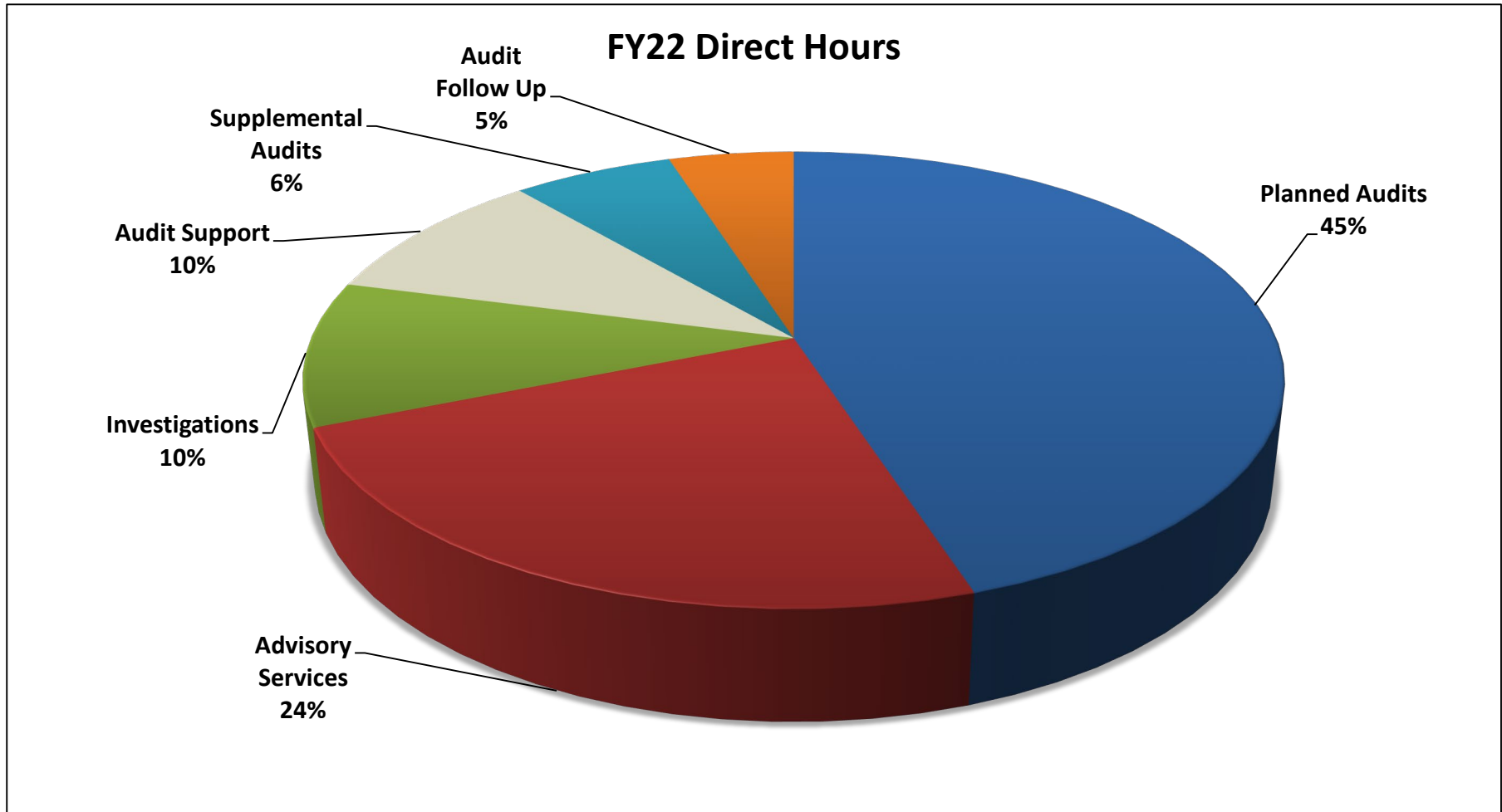|	FY22 Plan		3/31/21 Annualized	
Audit Program	**Hours**	**Percent**	**Hours**	**Percent**
Planned Audits* (211 projects)	73,885	45.3%	71,172	46.7%
Supplemental Audits	10,748	6.6%	6,361	4.2%
Audit Follow Up	7,920	4.9%	8,105	5.3%
Total Audit Program	**92,553**	**56.8%**	**85,639**	**56.2%**
Advisory Services				
Planned Projects* (108 projects)	21,732	13.3%	N/A	N/A
Supplemental Hours	16,650	10.2%	N/A	N/A
Total Advisory Services	**38,382**	**23.5%**	**39,067**	**25.6%**
Investigations	**16,539**	**10.1%**	**12,305**	**8.1%**
Audit Support Activities	**15,597**	**9.6%**	**15,384**	**10.1%**
Total Direct Audit Hours	**163,071**	**100.0%**	**152,395**	**100.0%**

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 319 Planned Projects = 94,967 (See Planned Projects at Appendix 1)

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Distribution of Direct Hours

The chart below depicts the direct audit coverage of our FY22 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).

FY22 Direct Hours

- Planned Audits 45%
- Advisory Services 24%
- Investigations 10%
- Audit Support 10%
- Supplemental Audits 6%
- Audit Follow Up 5%

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Distribution of Available Hours

	FY22		3/31/2021 Annualized	
	Plan	Percent	Actual	Percent
INDIRECT HOURS				
Administration	14,589	7.9%	21,937	12.1%
Professional Development	8,034	4.3%	7,467	4.1%
Other	1,012	0.5%	-	0.0%
Total Indirect Hours	**23,635**	**12.7%**	**29,404**	**16.2%**
DIRECT HOURS				
Audit Program				
Planned New Audits, PN	73,885	39.6%	71,172	39.1%
Supplemental Audits, PS	10,748	5.8%	6,361	3.5%
Audit Follow up, PNF	7,920	4.2%	8,105	4.5%
Total Audit Program Hours	**92,553**	**49.6%**	**85,639**	**47.1%**
Advisory Services				
Consultations/Spec. Projects, SC	26,005	13.9%	29,656	16.3%
Ext. Audit Coordination, SE	6,415	3.4%	5,223	2.9%
Systems Dev., Reengineering Teams, etc.,	1,005	0.5%	85	0.0%
Internal Control & Accountability, SI	1,596	0.9%	1,048	0.6%
Compliance Support, SU	3,010	1.6%	3,001	1.7%
IPA, COI & Other, SP	351	0.2%	53	0.0%
Total Advisory Services Hours	**38,382**	**20.7%**	**39,067**	**21.5%**
Investigations Hours, IN	**16,539**	**8.8%**	**12,305**	**6.7%**
Audit Support Activities				
Audit Planning	4,353	2.3%	3,745	2.1%
Audit Committee Support	1,671	0.9%	925	0.5%
Systemwide Audit Support	3,700	2.0%	5,469	3.0%
Computer Support*	4,558	2.4%	4,093	2.3%
Quality Assurance	1,315	0.7%	1,151	0.6%
Total Audit Support Hours	**15,597**	**8.4%**	**15,384**	**8.5%**
Total Direct Hours	**163,071**	**87.3%**	**152,395**	**83.8%**
TOTAL NET AVAILABLE HOURS	**186,706**	**100.0%**	**181,799**	**100.0%**

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.

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

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Appendix 1 – List of FY 2021-22 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.

LBNL - Audits	Scope Statement	Hours
FY21 Cost Allowability	As required by the Department of Energy (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. DOE Contract 31 Clause I.149 requires LBNL to have an overall internal audit strategy for auditing costs incurred under the contract for compliance with allowable cost provisions.	900
FY21 UC National Laboratories (UCNL) Home Office Costs	Based on DOE Contract 31 Clause H.4, the DOE Contracting Officer requests Internal Audit to perform an annual audit to verify whether UCNL Home Office costs charged to LBNL are allowable, reasonable, allocable, and within the terms of the contract. The results of this audit form the basis for DOE's approval and final determination of UCNL home office costs for the year.	450
Office of Management and Budget Circular A-123 IT General Controls	The audit uses a risk-based approach to identify and review specific 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). OMB A-123 defines management's responsibility for ensuring adequate internal controls reside within the financial processes and reporting structure throughout the Laboratory.	450
Gifts Program	The gifts program audit will assess compliance with DOE Contract 31 Clause H.27 Contractor-Funded Institutional Supporting Research and Development Program and LBNL policy requirements on the use of gift funds for research. The audit will evaluate the adequacy of internal controls over the gifts acceptance and administration process. The scope includes Contractor Supported Research funds from the Berkeley Lab Foundation, UC Fee, or other sources of UC funding.	450

Subcontract Audit - Perma-Fix OTD Phase VII # 7530269	Based on requirements in Procurement SP 42.2 (Allowable/Incurred Cost Audits), we will perform an incurred cost audit of Perma-Fix subcontract # 7530269. This is a time and materials construction subcontract for the Old Town Demolition Phase VII project that includes the demolition of B7 & B7C and disposal of associated wastes. The scope will be Perma-Fix's subcontract valued at approximately $8M to determine if invoiced costs comply with the subcontract terms and conditions, and are allowable, allocable, and reasonable under applicable federal cost principles.	500
Subcontract Audit - Perma-Fix ERRG Joint Venture # 7501762	Based on requirements in Procurement SP 42.2 (Allowable/Incurred Cost Audits), we will perform an incurred cost audit of Perma-Fix Engineering Remediation Resources Group Joint Venture subcontract # 7501762. This is a time and materials construction subcontract for the Bayview Parcel 1 Cleanup and Site Prep project. The scope will be Perma-Fix ERRG's subcontract valued at approximately $21M to determine if invoiced costs comply with the subcontract terms and conditions, and are allowable, allocable, and reasonable under applicable federal cost principles.	500
Subcontract Audit - Physical Sciences, Inc. # 7376689	Based on requirements in Procurement SP 42.2 (Allowable/Incurred Cost Audits), we will perform an incurred cost audit of Physical Sciences, Inc. subcontract # 7376689. This is a cost-plus-fixed-fee subcontract for research services for Nuclear Science Division to develop radiation detection systems for law enforcement vehicles. The scope will be Physical Sciences' subcontract valued at approximately $1.4M to determine if invoiced costs comply with the subcontract terms and conditions, and are allowable, allocable, and reasonable under applicable federal cost principles.	500
Wildfire Prevention Management	This is an assessment of the Lab's Wildland Fire Management Plan (WFMP) for compliance with requirements. The WFMP has been revised to comply with Federal and local requirements and include a vegetation management plan. The Lab's proximity to a heavily wooded area surrounded by high-density residential housing, makes wildfires a threat. In 2017, a grass and wildland fire occurred near the Lab resulting in a Labwide evacuation. Recent OIG reports focused on wildland fire prevention at other DOE labs.	500
Subcontractor Safety Management	This is an assessment of subcontractor safety training and awareness to prevent and mitigate accidents. Subcontractor safety programs are set up with key subcontractors in coordination with EH&S, Projects and Infrastructure Modernization, and Facilities divisions. Accidents involving subcontractors have occurred in various projects. A stand down for the project(s) was implemented to avoid further injuries and perform causal analysis. The stand down resulted in costly delays in the project timeline. An upward trend in Lab construction projects and an increase in subcontractors on site may lead to higher risk of subcontractor accidents.	500

Exit Termination Process	This is an assessment of the Lab's exit termination process and an effectiveness review of guidance and procedures for terminating employees. The scope will include property, equipment, and other assets from terminating employees that need to be returned to the Lab - this process can be a challenge during the pandemic and while employees are working remotely. Responsibility for chemicals and key information from terminating employees should be properly transitioned.	500
	LBNL sub-total	5,250

UC Berkeley - Audits	Scope Statement	Hours
Prior Year project wrap-up	N/A	320
Contract and Grant Compliance - Higher Risk Cost Transfers	Data analysis and sample testing of transferred project costs deemed at higher risk of non-compliance with sponsor requirements for allowable and allocable costs.	350
Effort Reporting	Evaluate the adequacy and effectiveness of internal controls related to effort reporting as a method of certifying effort for contracts and grants.	350
Payroll - Retroactive and Missed Pay	Evaluate the adequacy and effectiveness of internal controls related to the processing of retroactive and missed pay via UCPath.	350
Timekeeping & Time Reporting (Kronos/CalTime)	Evaluate the adequacy and effectiveness of internal controls related to timekeeping and time reporting by employees, including IT general controls related to the campus Kronos timekeeping system (CalTime) and data interfaces to UCPath.	350
User Access and Role Management (PeopleSoft Enterprise Systems)	Evaluate the adequacy and effectiveness of internal controls related to the request, approval, provisioning, update, and de-provisioning of user access and roles in campus PeopleSoft enterprise systems	350
Work-Study Programs	Evaluate the adequacy and effectiveness of internal controls related to administration of work-study programs as a component of student financial aid.	350
University Extension	Assessment of unit internal controls to assure that financial results are accurately reported, operations are effective and efficient, and activities are compliant with relevant policies, procedures, and regulatory requirements.	350
Undergraduate Admissions - Donations Review (Systemwide)	Retrospective review of significant donations to the campus to identify admissions decisions that could have been influenced by these donations.	300
Technology Transfer (Systemwide)	Evaluate campus processes, data collection, analysis and reporting to identify opportunities to strengthen and streamline technology transfer processes and controls to support systemwide business objectives.	300
Police Complaint Process (Systemwide)	Systemwide audit addressing a recommendation the from Presidential Task Force on Universitywide Policing to verify complaints are being taken properly and to ensure all employees are adhering to UC policies and procedures and individual departments' standards.	200

UC Berkeley - Advisory		Hours
Indirect Cost Recovery	Advisory project to provide an independent comparative analysis of indirect cost recovery strategies at comparable institutions and trade-offs between different methodologies for collection and allocation of indirect costs.	500
	UC Berkeley sub-total	4,070

UC Davis - Audits	Scope Statement	Hours
Prior Year project wrap-up	N/A	400
Undergraduate Admissions - Donations Review (Systemwide)	Retrospective review of significant donations to the campus to identify admissions decisions that could have been influenced by these donations.	250
Annual Report of Executive Compensation (AREC)	The AREC review is conducted on a rotating basis as requested by the Office of the President. The AREC report prepared by the campus will be reviewed for completeness and accuracy.	150
Campus Recharge Rates	Recharge rates are a method of internal cost re-distribution between campus units and departments providing and receiving goods and services. This project will assess the review and approval process to ensure recharge rates are reasonable and in compliance with university recharge policies and procedures.	300
Chancellor's Expenses (Business and Finance Bulletin (BFB) G-45)	The G-45 review is conducted on a rotating basis as requested by the Office of the President. We will review the annual fiscal and tax year reports of expenses incurred on behalf of the Chancellor. Business and Finance Bulletin G-45, "Implementing Requirements on Expenses Incurred in Support of Official Responsibilities of the President and Chancellors" requires these annual reports.	150
Information and Educational Technology (IET) Accounting Structure and Recharges	This project will assess whether IET's accounting structure is reflective of its operations, and will determine whether its recharge services are covered by rates charged.	300
Research Data Inventory	This project will evaluate the university's controls over storage, classification, and disposition of research data.	300
Contracting (Regent's Policy 5402)	This review will assess policies, procedures and internal controls in place to ensure compliance with Regents Policy 5402, Policy Generally Prohibiting Contracting for Services.	300
Police Complaint Process (Systemwide)	Systemwide audit addressing a recommendation the from Presidential Task Force on Universitywide Policing to verify complaints are being taken properly and to ensure all employees are adhering to UC policies and procedures and individual departments' standards.	100
Technology Transfer (Systemwide)	Evaluate campus processes, data collection, analysis and reporting to identify opportunities to strengthen and streamline technology transfer processes and controls to support systemwide business objectives.	350
Clinical Internet of Things	This project will evaluate information security procedures, including but not limited to patch management and network and physical access control, for wired and wireless clinical devices.	300

Department Compliance Plans	Federal regulations require Laboratory and Home Health/Hospice functions to develop and follow departmental compliance plans. This review will provide assurance that plans are satisfactory and in execution.	300
Department of Pathology	This review will assess policies, procedures, and internal controls at the Department of Pathology. Additionally, it will assess the overall status of the department's finances.	300
Exclusion Monitoring	This review will assess processes for monitoring exclusionary lists for current and prospective employees.	250
Pharmacy	A risk assessment will refine the scope of this review, which will focus on topics in finance, operations, and/or compliance.	300
Telehealth Information Systems and Security	This project will evaluate cyber risk and controls over telehealth activities at UC Davis Health.	300
Telehealth Licensure	This project will assess UC Davis Health's ability to respond to changing requirements for provider licensure in telehealth.	300
UC Davis - Advisory Services	**Scope Statement**	**Hours**

Administrative/Transition Reviews:
   Academic Affairs
   Athletics
   School of Education
   School of Veterinary Medicine
   Undergraduate Education
	Administrative and transition reviews evaluate internal controls over financial and administrative processes within a dean, vice chancellor or vice provost 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.	1,450

Budget Mitigation	This project will evaluate the adequacy of steps being taken by schools, colleges, and administrative units to mitigate budget impacts currently faced by the university.	300
Campus Committees	Audit and Management Advisory Services (AMAS) serves on a number of advisory committees charged with activities related to assessment of controls, accountability, risk management and compliance.	80
College of Biological Sciences IS-3	This review will assess progress by the College of Biological Sciences and Campus Information Security Office relative to IS-3 compliance.	250
Fraternities and Sororities	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.	300
Remote Work	This review will assess the campus preparedness for Return to Work with respect to COVID-19 and the future of Remote Work. The campus is planning to continue alternative working arrangements to an extent that is both effective and productive. This project will assess policies, procedures, and controls necessary in the new work environment.	300
Aggie Enterprise	AMAS will be providing consultation regarding the Aggie Enterprise implementation in areas such as governance, independent validation and verification process, and system build and related internal controls.	300

Data Analytics Support	AMAS continues to refine its internal data analytics capabilities, as well as providing support to other UC Davis units in obtaining and analyzing data from UC Davis and systemwide (e.g., UC Path) information systems.	250
Diversity, Equity and Inclusion, Phase II	As part of the FY2020 Audit Plan, AMAS began a multi-year advisory service project with the Vice Chancellor for Diversity, Equity, and Inclusion (DEI). In Phase I, AMAS assessed the efforts of schools/colleges in implementing the 2017 Diversity and Inclusion Strategic Vision. In Phase II, AMAS will work with DEI to create and implement a process for tracking, reporting on, and ensuring accountability for unit progress in addressing opportunities for improvement in implementing the Diversity and Inclusion Strategic Vision.	250
External Audit Coordination	AMAS is responsible for the external audit coordination function. AMAS guides departments through audits performed by outside entities such as funding agencies, and gathers data to facilitate and expedite these reviews.	
How to Survive an Audit	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.	120
IT Committees	AMAS participates in various IT-related committees, including the cyber-safety risk assessment committee, and the IT security committee.	80
Advanced Computing Environment	Advisory engagement to evaluate information security controls and processes in the cloud Advanced Computing Environment.	300
Compliance Office	Transition review of administrative practices in the Department of Health Compliance and Privacy Services.	300
Health Informatics Virtual Environment	Advisory engagement to evaluate information security controls and processes of the Health Informatics Virtual Environment.	300
Patient Contact Center	Engagement to measure completeness of implementation of the Patient Contact Center work plan, and to evaluate the impact of reorganized service lines on the departments.	250
Payor Portals Access Management	This review will evaluate access controls for health insurance payors' web-based systems and services.	300
Supply Chain	This review will assess processes and internal controls related to purchasing and receipt of goods within InforLawson. The scope of our review will be further refined through a preliminary survey and risk assessment.	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.	80
UC Davis sub-total		10,160

UC Irvine - Audits	Scope Statement	Hours
IT Asset Inventory	This review will focus on the controls related to the inventory of assets on the network.	300
CARES Act Expenses	Provide assurance that activities/expenses are in compliance with the new Coronavirus Aid, Relief, and Economic Security Act (CARES Act).	325
Program in Public Health	This review will focus on sponsored project administration of contracts and grants, in particular those related to COVID 19.	300
Otolaryngology	Determine whether there are adequate internal controls over key administrative and financial processes, such as financial management, research administration, and compensation plan activities.	300
Remote Work Access	Risk of data loss due to staff logging in from laptops without VPN or using their personal devices to access campus resources. This is even more important due to more people working at home as a result of COVID-19.	300
Pathology & Lab Medicine	Determine whether there are adequate internal controls over key administrative and financial processes, such as financial management, research administration, and compensation plan activities.	300
Federal Funded Research Data Access Security Controls	Assess security controls and related compliance with government grant contracts.	400
UC Path Payroll Exceptions	Evaluate internal controls over post UC Path payroll processing as well as actions taken to identify and address post implementation pay exceptions.	450
Ambulatory Growth Integration	Review controls and due diligence processes relating to establishing ambulatory clinics.	400
Police Complaint Process (Systemwide)	Systemwide audit addressing a recommendation the from Presidential Task Force on Universitywide Policing to verify complaints are being taken properly and to ensure all employees are adhering to UC policies and procedures and individual departments' standards.	100
Undergraduate Admissions - Donations Review (Systemwide)	Retrospective review of significant donations to the campus to identify admissions decisions that could have been influenced by these donations.	300
Department of Medicine Residency Program	The review will focus on residency billing and related processes and controls.	450
Technology Transfer (Systemwide)	Evaluate campus processes, data collection, analysis and reporting to identify opportunities to strengthen and streamline technology transfer processes and controls to support systemwide business objectives.	250
Volunteer Management	The review will assess key administrative functions of volunteers, which may include training, background checks, and other elements of the program	300
Physicians Billing Group	This review will focus on roles and responsibilities relating to third party billers as well as controls over lockboxes.	425
Chancellor's Expenses - 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.	100

Annual Reporting of 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.	100
Virtual Care - Telemedicine	Assess the controls and processes for virtual care including regulatory compliance, and reimbursement, and security and privacy.	400
New Hospital Construction - Phased	Review project invoiced costs and fees to ensure compliance with the contract agreement.	450
Conflict of Commitment (COC)OC 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 to assess compliance with regulations and University policies and procedures on COC disclosures.	450

UC Irvine - Advisory Services	Scope Statement	Hours
Fraud Risk Program	Education and training on fraud risk awareness.	150
Data Analytics	Utilizing data analytics and analysis identify unusual trends and investigate irregular transactions.	200
Coded Memo Reviews	Annual reviews of the Division of Finance and Administration (DFA) coded memos, which contain policies, procedures, and operational guidelines relating to most aspects of DFA.	200
External Audit Coordination	Internal Audit Services is responsible for the external audit coordination function. IAS guides departments through audits performed by outside entities and helps facilitate and expedite these reviews.	50
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
Campus and Medical Center Committees	Internal Audit Services serves on various advisory committees and provides input and advice on risks, accountability, and internal controls.	150
	UC Irvine sub-total	7,300

UC Los Angeles - Audits	Scope Statement	Hours
Prior Year project wrap-up	N/A	330
Real Estate	The purpose of the audit is to ensure that the related systems and procedures are conducive to accomplishing the Real Estate Department's business objectives.	300
Superintendent PreK-12 Programs & Schools - Geffen Academy at UCLA	The primary purpose of the review is to ensure that the Geffen Academy at UCLA 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.	250

Central Ticket Office (CTO) - Cashiering	The purpose of the audit is to ensure that the Central Ticket Office organizational structure and controls, and the related systems and procedures surrounding cashiering activities are conducive to accomplishing its business objectives. The scope of the audit will focus on cash collections, deposits, reconciliations, physical security and information systems.	285
UCPD - Equipment Inventory and Evidence Management	The purpose of the audit is to ensure that UCPD's organizational structure and controls, and the related systems and procedures surrounding equipment inventory and evidence management are conducive to accomplishing the department's and University's business objectives. The scope of the audit may include equipment inventory management, evidence management and systems controls.	400
Housing and Hospitality (H&HS) - Vending Services	The purpose of the audit is to ensure that the Vending Services organizational structure and controls, and the related systems and procedures are conducive to accomplishing the organization's business objectives. The audit will assess the adequacy and effectiveness of internal controls over vending services.	200
Events & Transportation (E&T) - Information Systems	The purpose of the review is to ensure that the organizational structure and controls, and the related systems and procedures surrounding IT general controls within E&T are conducive to accomplishing the organization's business objectives. Where applicable, compliance with University and departmental policies and procedures will also be evaluated.	250
Facilities Mgmt. - Performance Reporting from Maximo and Cognos	The primary purpose of the review will be to ensure that the department's organizational structure and controls related to how performance reporting utilizing the Maximo and Cognos systems are conducive to accomplishing its business objectives. The scope of the audit will focus on the efficiency and effectiveness of internal controls and whether the department is optimizing these systems for generating metrics and performance reporting.	250
Facilities Mgmt. - Finance, Space, and Logistics Division – Purchasing Process Review	The primary purpose of the review will be to ensure that Materiel Management's organizational structure and controls related to the purchasing process are conducive to accomplishing its business objectives. The scope of the audit will focus on the purchasing process, receiving, returns, physical security, and accountability structure.	350
Facilities Mgmt. - Design & Project Mgmt. Division / Maintenance & Alterations Division – Preventive and Deferred Maintenance	The primary purpose of the review will be to ensure that Facilities Management's organizational structure and controls related to the administration of the Preventive Maintenance and Deferred Maintenance programs are conducive to accomplishing its business objectives. The scope of the audit will focus on the following: Preventive Maintenance: task identification, prioritization, work plans, performance and work force utilization, backlog, and work order completion; Deferred Maintenance: project identification, prioritization, scope, budgeting, and funding allocation and monitoring.	350

Capital Programs - Capitalization Procedures and Practices	The primary purpose of the audit will be to evaluate Capital Programs' processes and controls associated with project cost capitalization activities to ensure business practices comply with applicable University accounting principles and standards. The scope of the audit will focus on cost classification, cost coding and approval, and capitalization procedures.	350
Capital Programs - Project Management	The primary purpose of the review will be to ensure that the Capital Programs organizational structure and controls surrounding its project management processes are conducive to accomplishing its business objectives. The secondary purpose of the review will be to evaluate the adequacy and efficiency of internal controls. The scope of the audit will focus on change orders, financial management, and monitoring of project budgets and schedules.	350
Capital Programs - SharePoint System Review	The primary purpose of the audit will be to evaluate manual and automated controls, procedures, and security protocols. The scope of the audit will focus on user access administration, audit logs, backup and recovery, and business continuity and disaster recovery.	300
Associated Students(AS)UCLA - UCLA Restaurants – Cooperage Division	The purpose of the review will be to ensure that the related systems and procedures surrounding the Cooperage Division are conducive to accomplishing ASUCLA's business objectives. The secondary purpose of the review will be to evaluate the adequacy and efficiency of internal controls. The scope of the review will focus on cash handling, physical security, food safety, employee training, and reconciliation and monitoring. Specific restaurant locations are to be determined.	250
ASUCLA - Student Media	The primary purpose of the review will be to ensure that the related systems and procedures surrounding Student Media's operations are conducive to accomplishing ASUCLA's and the University's business objectives. The secondary purpose of the review will be to evaluate the adequacy and efficiency of internal controls. The scope of the review will focus on operational procedures, cash management, Payment Card Industry (PCI) compliance, accounts receivable, personnel and payroll, systems access, and physical security.	200
ASUCLA - Finance Division – Human Resources Payroll	The primary purpose of the review will be to ensure that the related systems and procedures surrounding the Division are conducive to accomplishing ASUCLA and the University's business objectives. The secondary purpose of the review will be to evaluate the adequacy and efficiency of internal controls. The scope of the review will focus on compensation, new hires, terminations, payroll, compliance, and systems access.	300
ASUCLA - Information Services Division – Ratex Point of Sale (POS) System	The primary purpose of the review will be to determine the adequacy and effectiveness of internal controls over the Ratex POS system operations. The scope of the audit will focus on physical controls, user access administration, disaster recovery and business continuity planning, general/application controls, and back-up and recovery.	250

Athletics - Compliance	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
Technology Development Group (TDG) - Incentive Plan Compensation	The purpose of the audit is to verify the accuracy of the fiscal year 2020-21 award calculations and the reported incentive plan objective levels achieved (threshold, target, maximum). In addition, 2021-22 incentive plan objectives will be reviewed to determine if they are specific, measurable and align with TDG's mission.	300
Continuing Education of the Bar (CEB)	The purpose of the audit is to review CEB's key balance sheet accounts and provide CEB's Advisory Board with reasonable assurance as to the overall integrity of the financial statements for the fiscal year ending June 30, 2021. CEB's adherence to University policies and Generally Accepted Accounting Principles (US GAAP) will be addressed.	400
UCLA Foundation	The purpose of the audit is to perform an annual compliance review for fiscal year 2020-2021 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 2020-2021.	650
Student Affairs - Student Organizations, Leadership & Engagement (SLOE)	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, purchasing, and information technology and security.	900
Campus Department TBD	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, purchasing, and information technology and security.	900
Annual Review of the Chancellor and Associate of the Chancellor's Expenses (BFB G-45) - Systemwide	The primary purpose of the review will be to verify that the process for compiling data used to complete the "Annual Report of Fiscal Year Expenses of the Chancellor" and the "Annual Report of Taxable Expenses of the Chancellor" as required by BUS G-45.	300
Undergraduate Admissions - Donations Review (Systemwide)	Retrospective review of significant donations to the campus to identify admissions decisions that could have been influenced by these donations.	300
AREC - Annual Report on Executive Compensation (Systemwide)	The purpose of the review is to ensure that the 2020 AREC is complete and accurate before being certified and submitted by local officials to the University of California Office of the President (UCOP). Additionally, we will determine that the data included in the report is in accordance with the guidelines set forth by UCOP.	300
Technology Transfer (Systemwide)	Evaluate campus processes, data collection, analysis and reporting to identify opportunities to strengthen and streamline technology transfer processes and controls to support systemwide business objectives.	300

Police Complaint Process (Systemwide)	Systemwide audit addressing a recommendation the from Presidential Task Force on Universitywide Policing to verify complaints are being taken properly and to ensure all employees are adhering to UC policies and procedures and individual departments' standards.	100
Disaster Recovery -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 - Radiation Oncology	Charge capture projects will assess the adequacy and effectiveness of controls over key processes.	500
Charge Capture - Perioperative Services - Santa Monica	Charge capture projects will assess the adequacy and effectiveness of controls over key processes.	500
Clinical Research Payments to the Health System	This project will assess whether the Health System is being fully reimbursed for the clinical services it provides to clinical research studies.	500
Care Coordination - Payments to External Providers	The primary purpose of this project is to determine whether controls are in place to ensure that payments to external providers of post-acute care for patients with inadequate financial resources are valid.	500
Procurement Process for High Cost Implants-Value Analysis Committee	This project will assess the procurement process for high cost implants used in patient procedures.	500
Revenue Capture and Billing - High Cost Drugs	The purpose of the audit is to determine the adequacy and effectiveness of internal controls relating to the charge capture and billing of high cost drugs.	500
Interventional Radiology/Hospital Procedure Units	The purpose of the audit is to determine the adequacy and effectiveness of internal controls relating to hospital and professional fee charge capture. In addition, an assessment of internal controls over IR supplies with a focus on high cost supplies will be performed.	500
Tiverton House	The audit will assess the adequacy and effectiveness of internal controls over key financial and administrative activities.	500
Patient Valuables - Santa Monica Medical Center	This audit will evaluate whether processes are in place to ensure that patient valuables are sufficiently safeguarded, properly released, and accountability adequately maintained.	240
Ambulatory Surgery Center - Thousand Oaks	Audit will assess the adequacy and effectiveness of internal controls over key activities, including payment handling, revenue capture, and healthcare vendor relationships.	500
Radiology - South Bay - Palos Verdes	Audit will assess the adequacy and effectiveness of internal controls over key activities, including payment handling, revenue capture, and healthcare vendor relationships.	500
Primary Care - Burbank	Audit will assess the adequacy and effectiveness of internal controls over key activities, including payment handling, revenue capture, and healthcare vendor relationships.	500
Physical Therapy - Community Practice	Audit will assess the adequacy and effectiveness of internal controls over key activities, including payment handling, revenue capture, and healthcare vendor relationships.	500
Head & Neck Practice - BofA Building	Audit will assess the adequacy and effectiveness of internal controls over key activities, including payment handling, revenue capture, and healthcare vendor relationships.	500

Funds Flow - David Geffen School of Medicine (DGSOM) Departmental Agreements	This project will assess the financial management of agreements for services provided between DGSOM departments.	600
Radiological Sciences - Academic Departmental Audit - David Geffen School of Medicine (DGSOM)	Academic departmental audit to determine whether there are adequate internal controls over key administrative and financial processes, such as financial management, research administration, and compensation plan activities.	900
Controlled Substances - Controls in David Geffen School of Medicine (DGSOM) Research Labs	This project will determine whether adequate controls are in place regarding controlled substances used in School of Medicine research laboratories.	500
DGSOM Time Reporting - Huntington Business Systems (HBS)	The project will assess the adequacy and effectiveness of internal controls over payroll time and leave reporting processes.	200
Gift Administration - School of Dentistry	This project will review of the School of Dentistry's administration of gifts, including gift processing and monitoring expenditures for compliance with gift terms.	250
Academic Department-TBD or Clinic Practice - School of Dentistry	Academic departmental audit to determine whether there are adequate internal controls over key administrative and financial processes, such as financial management, research administration, and compensation plan activities.	500
UCLA - Advisory Services	**Scope Statement**	**Hours**
Facilities Mgmt. - Bruin Budget Model Implementation	The primary purpose of the review will be to ensure that the department's internal controls related to implementation processes and procedures of the Bruin Budget Model are conducive to accomplishing its business objectives. The scope of the audit will focus on the adequacy of internal controls and whether the model is performing as intended.	300
One Bill Advisory Services Project	UCLA Audit & Advisory Services will be part of the One Bill workgroup. The One Bill project aims for UCLA to have one 'true' one bill for all three UCLA accounts receivable areas, merging Housing transactions into the Tuition billing system, and possibly Transportation student accounts receivable.	200
Information Technology Services - Cybersecurity Advisory Project	The purpose of the Cybersecurity advisory project is to assist Information Technology Services in assessing the current IT assets across UCLA, identifying crucial weaknesses in the cybersecurity architecture.	300
Human Resource and Payroll Center - North Advisory	The North and South Human Resource and Payroll Centers have merged under one Director. We will be performing an advisory project to assist the two units with the merger and ensure that new processes being implemented are efficient and effective and in compliance with University policies and procedures.	350
Human Resource and Payroll Center - South Advisory - Carryforward from FY20-21	The scope of the Human Resource and Payroll Center - South Advisory project is on the implementation of cloud based personnel files and also on assisting the department so that they establish a proper UCPath access accountability structure with both the South and North service centers.	150
Housing & Hospitality Services (H&HS) - Lake Arrowhead & Luskin Conference Centers Advisory	Lake Arrowhead and Luskin Conference Center have now opened up to the public which has opened them to new and different types of potential risks. We will perform an advisory review to ensure proper controls exist and risks are mitigated.	300

Housing & Hospitality Services (H&HS) - Housing Sales & Marketing Advisory Project	The H&HS - Housing Sales & Marketing is going through a realignment and would like assistance to ensure that they have the proper controls in place to meet their business objective.	300
Housing & Hospitality Services (H&HS) - Housing Maintenance Advisory Project	The H&HS - Housing Maintenance is going through a realignment and would like assistance to ensure that they have the proper controls in place to meet their business objective.	250
Housing & Hospitality Services (H&HS)- Ascend Chart of Accounts and HHS System Integration Planning Advisory	Housing & Hospitality Services (HHS) has requested an advisory project to assist them with the integration between Ascend and the HHS systems.	250
Events & Transportation - Fleet Transit Advisory Project	The Fleet & Transit unit is changing many of their processes and would like an advisory project to assist them in ensuring that they have adequate controls and are in compliance with University policies.	250
Events & Transportation - Parking Services Advisory Project	The purpose of the advisory project is to assist Parking Services in reviewing/changing the parking rates listed in leases of UCLA buildings to move toward the rates being closer to the UCLA campus parking rates.	200
Library Advisory	The purpose and scope of this review will focus on ensuring management corrective actions are implemented, which was delayed to the pandemic and staff not working on-site for FY 20-21.	150
School of Music Advisory	The purpose and scope of this review is to ensure adequate controls over the reporting of gift funds and related administration process.	250
Cyber-Risk and Data Privacy Governance Committee	Audit Director is part of the Cyber-Risk and Data Privacy Governance Committee which meets to ensure a governance approach is used to consistently evaluate and reduce cyber risks.	80
University Identification (UID) Workgroup	Audit & Advisory Services will participate in the University Identification (UID) workgroup to help ensure controls surrounding UID are adequate.	60
Student Information Systems (SIS) Workgroup	Audit & Advisory Services will participate in the Student Information Systems (SIS) workgroup to help ensure controls surrounding SIS are adequate.	60
ASCEND Steering Committee (Advisory)	Audit & Advisory Services will participate in the ASCEND Steering Committee/workgroup to help ensure controls surrounding the financial system implementation of ASCEND are adequate.	80
Human Resources Advisory Group (HRAG)	Audit & Advisory Services will participate in the HRAG workgroup to help advise on Campus Human Resource issues.	80
Distributed Administrative Security System (DACSS) Workgroup	The Distributed Administrative Security System (DACSS) Work Group in partnership with Audit & Advisory Services (A&AS) and Information Technology Services (IT Services) meets to ensure that issues relating to DACSS/Post-Authorization Notification (PAN) application, and the related responsibilities of Chief Administrative Officers (CAOs) and Departmental Security Administrators (DSAs) are promptly identified and resolved.	50

Policy & Procedures for Contingent Workers (CWR) Workgroup	Audit & Advisory Services participates in the Policy & Procedures for Contingent Workers (CWR) workgroup to ensure that proper controls and procedures are being establish and are in compliance with University polices.	40
Clinical Research Study Charges Workgroup	Participation in a workgroup which monitors clinical study patient charges.	80
Wounded Warrior/Operation Mend Workgroup	Audit & Advisory Services will participate in the workgroup to help advise on donations and gift expenditure issues.	20
	UCLA Sub-total	23,905

UC Merced - Audits	Scope Statement	Hours
Prior Year project wrap-up	N/A	50
Title IV	Review for compliance with Higher Education Act consumer disclosures and reporting requirements. Follow up on DOE audit findings. Increased risks due to monitoring results and external audit findings.	300
Recharges and Recharge Process	Review tor controls effectiveness and accuracy of pooling and charging costs - Increased risks due to new system, changes in research leadership, and reorganization.	300
Oracle Implementation	Review new campus processes with new ERP system. Review general IT controls to evaluate security of the new ERP system.	350
Clery Compliance	Review compliance with the Clery Act. Increased risks due to other UC Campus's external audit findings.	300
Executive Compensation (AREC)	N/A	200
Undergraduate Admissions - Donations Review (Systemwide)	Retrospective review of significant donations to the campus to identify admissions decisions that could have been influenced by these donations.	100
Technology Transfer (Systemwide)	Evaluate campus processes, data collection, analysis and reporting to identify opportunities to strengthen and streamline technology transfer processes and controls to support systemwide business objectives.	250
UC Merced - Advisory Services	Scope Statement	Hours
Police Complaint Process (Systemwide)	Systemwide audit addressing a recommendation the from Presidential Task Force on Universitywide Policing to verify complaints are being taken properly and to ensure all employees are adhering to UC policies and procedures and individual departments' standards.	50
Year 2/3 Review of Gift Stewardship	Review processes for administration, communication and monitoring for gift funds, and effectiveness of oversight.	25
Year 2 Teacher Preparation Program (TPP)	Review processes for administering Teacher Preparation Program and compliance with CA state laws.	55
HEERF Funding	Review of how HEERF funding is spent and reported according to the Education Department guidelines.	50
Ethics and Compliance Program Support	Provide miscellaneous support to the ethics and compliance program.	100
Monthly Data Analytics	Perform monthly data analysis of campus data.	60

Concurrent Auditing - Contracts and Grants Transactions and Controls	Review high risk areas on an ongoing basis for appropriate controls, compliance, fraud and errors. Will focus on contracts and grants transactions.	100
	UC Merced sub-total	2,290

UC Office of the President - Audits	Scope Statement	Hours
Prior Year project wrap-up	N/A	600
Electric Service Provider (ESP) Power Supply Verification	Annual audit of power content reporting to the California Energy Commission (CEC).	150
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
Undergraduate Admissions - Donations Review (Systemwide)	Retrospective review of significant donations to the campus to identify admissions decisions that could have been influenced by these donations.	250
Campus Undergraduate Admissions Processes	Evaluation of campus undergraduate admissions processes focused on high risk areas related to the risk of inappropriate influence on admissions decisions.	TBD
Police Complaint Process (Systemwide)	Systemwide audit addressing a recommendation the from Presidential Task Force on Universitywide Policing to verify complaints are being taken properly and to ensure all employees are adhering to UC policies and procedures and individual departments' standards.	300
LBNL Audit Support - Home Office Costs	Assistance to LBNL for its audit of FY21 UC National Laboratories (UCNL) Home Office Costs.	150
Cyber Resiliency Audit - UC Health Focus	Review UC Health locations' preparedness to respond to, and recover form, a significant cyber-attack. The audit will include reviewing the locations incident response, disaster recovery and continuity plans and procedures and assess their overall preparedness to respond and recover from a major cyber-attack.	2,000
Technology Transfer (Systemwide)	Evaluate campus processes, data collection, analysis and reporting to identify opportunities to strengthen and streamline technology transfer processes and controls to support systemwide business objectives.	300
Pension Administration System	Review of system-based and non-system-based internal controls over the recently implemented pension administration system.	300
UCPath Center	A broad-based assessment of internal controls over financial operations at the UCPath Center and operating effectiveness of UCPath Center Services.	400
UCPath Talent Acquisition Manager (TAM) Module	Evaluate the implementation of the TAM module at UCOP and in-scope campuses.	250
Vulnerability Assessment and Penetration Testing	Conduct detailed scanning for vulnerabilities and manual 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.	2,200

IS-3 Electronic Information Security Policy Implementation (systemwide)	Review the implementation of the updated IS-3 policy and assess compliance with policy requirements.	150
Threat Detection and Identification (TDI) Audit Follow-up	Evaluate the implementation of recommendations from the prior year TDI audit across UC locations and at the Office of the President.	1,000

UC Office of the President - Advisory Services	Scope Statement	Hours
ANR Business Processes	Review the ANR business processes interfacing with UCPath at ANR post-go-live to assess efficiency and effectiveness of controls.	250
Remote Workforce Risk Assessment	Risk assessment to identify and analyze risks associated with a partial remote workforce.	200
Cross-Campus Enrollment System	Review and evaluate operational risks associated with the cross-campus enrollment system and identify opportunities to improve throughput and the fulfillment of business objectives.	300
	UCOP sub-total	9,400

UC Riverside - Audits	Scope Statement	Hours
Prior Year project wrap-up	N/A	300
Campus Laboratory Safety	Audit & Advisory Services (A&AS) will test for campus compliance with applicable regulatory requirements, and University policies and controls. In addition, A&AS will assess the campus culture with regards to Health and Safety and the general control environment.	400
Conflict of Interest/Conflict of Commitment	Assess the processes and controls surrounding outside activities reporting to ensure adherence with University polices.	400
College of Humanities, Arts, & Social Sciences (CHASS)	The review will evaluate effectiveness, efficiency, compliance, and/or the adequacy of internal controls in selected risk areas	400
Contracts and Grants	Review internal controls over contracts and grants sponsored research and evaluate compliance with various regulations and applicable UC policies and procedures.	400
Undergraduate Admissions - Donations Review (Systemwide)	Retrospective review of significant donations to the campus to identify admissions decisions that could have been influenced by these donations.	300
Technology Transfer (Systemwide)	Evaluate campus processes, data collection, analysis and reporting to identify opportunities to strengthen and streamline technology transfer processes and controls to support systemwide business objectives.	400
Facilities	General overall audit to determine the adequacy of internal controls in selected risk areas and evaluate compliance with applicable University policies and procedures.	400
Police Complaint Process (Systemwide)	Systemwide audit addressing a recommendation the from Presidential Task Force on Universitywide Policing to verify complaints are being taken properly and to ensure all employees are adhering to UC policies and procedures and individual departments' standards.	100

UC Riverside - Advisory Services	Scope Statement	Hours
Training - other	Develop and conduct various training sessions (e.g. General Internal Controls, Financial Systems, Risk Management, etc.) as requested.	100
Training - Whistleblower (WB) & Fraud Awareness	Conduct regularly scheduled Supervisor training on Fraud Awareness and the Whistleblower Policy	50
	UC Riverside sub-total	3,250

UC Santa Barbara - Audits	Scope Statement	Hours
Prior Year project wrap-up	N/A	450
IT: Separation of Duties	The objective of this audit would be to identify potential separation of duties gaps in critical campus systems. Ensuring submitter and approval roles are appropriately assigned and managed in campus systems at the onset of a system implementation, as well as continued management of roles is crucial to reduce risks of misuse of campus resources.	300
Athletic Camp Revenues	The review will focus on identifying how camp revenue is being classified and recorded versus camp donations and the subsequent impact on bonus structures for coaches being tied to camp revenues.	270
Undergraduate Admissions - Donations Review (Systemwide)	Retrospective review of significant donations to the campus to identify admissions decisions that could have been influenced by these donations.	300
Police Complaint Process (Systemwide)	Systemwide audit addressing a recommendation the from Presidential Task Force on Universitywide Policing to verify complaints are being taken properly and to ensure all employees are adhering to UC policies and procedures and individual departments' standards.	100
University Inventory - Supplies, materials, and non-inventorial equipment	The review will focus on evaluating current inventories in various areas under the VC of Administrative Services purview including Facilities Management, campus store and retail operations. Included in the evaluation will be the review of whether inventories are being properly safeguarded, inventoried regularly, and how they are being recorded on campus ledgers.	300
Self Supporting Academic Programs - Internal control Review	Audit and Advisory Services will evaluate effectiveness, efficiency, compliance, and/or the adequacy of internal controls in one or more areas selected based on risk, with possible coverage of budgeting, revenue (e.g. billing, accounts receivable, cash), procurement, payroll, sponsored projects, and/or other areas.	250
University Library - Internal Control Review	Audit and Advisory Services will evaluate effectiveness, efficiency, compliance, and/or the adequacy of internal controls in one or more areas selected based on risk, with possible coverage of budgeting, revenue (e.g. billing, accounts receivable, cash), procurement, payroll, sponsored projects, and/or other areas.	250

University Extension - Internal control Review	Audit and Advisory Services will evaluate effectiveness, efficiency, compliance, and/or the adequacy of internal controls in one or more areas selected based on risk, with possible coverage of budgeting, revenue (e.g. billing, accounts receivable, cash), procurement, payroll, sponsored projects, and/or other areas.	300
IT: Active Directory	The campus has multiple identity stores, such as Active Directories, providing authentication services. The Office of the Chief Information Officer (CIO) is promoting using Google identity services to integrate all campus active directories. The objective of this audit will be to identify all campus identity stores and any security issues associated with these identity stores.	300
Technology Transfer (Systemwide)	Evaluate campus processes, data collection, analysis and reporting to identify opportunities to strengthen and streamline technology transfer processes and controls to support systemwide business objectives.	300
Gift Cards	The primary purpose of this review will be to identify and evaluate the purchase and use of gift cards across campus departments. Additionally, we will identify controls around gift card purchases and uses to assist Business and Financial Services in finding a best practices approach to gift card activity on campus.	250
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. This review is a follow-up of a limited scope review performed during fiscal year 2018-19. The audit team will follow up on all remaining open issues and cover a limited number of additional areas selected on the basis of risk.	300
UC Santa Barbara - Advisory Services	**Scope Statement**	**Hours**
IT: Life Cycle of Software and Hardware	The objective of the review will be to assess internal controls to identify and operate critical applications and infrastructure that is arriving at the end of their life cycle. Additionally, identification of applications and critical infrastructure that are no longer fully supported and that need to migrate to supported technology could be included in the scope.	300
IT: Research Data Computing Security	The objective of this review would be to assess if campus research systems meeting UC and local policies and requirements related to general controls and information security.	300
COVID -19 Response	This project may include items such as the review of CARES act funding uses, changes to essential business practices and internal controls to allow remote work, and return to work transition with possible change of workforce upon return.	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), and other programs.	280
	UC Santa Barbara sub-total	5,150

UC Santa Cruz - Audits	Scope Statement	Hours
Technology Transfer (Systemwide)	Evaluate campus processes, data collection, analysis and reporting to identify opportunities to strengthen and streamline technology transfer processes and controls to support systemwide business objectives.	250
Undergraduate Admissions - Donations Review (Systemwide)	Retrospective review of significant donations to the campus to identify admissions decisions that could have been influenced by these donations.	300
Staff Human Resources Compensation Processes	Determine how SHR is addressing compensation practices to provide fair compensation for UCSC employees.	350
Business Continuity Planning	Examine business continuity planning to ensure it is adequately address risks to continuity.	250
Campus Power Utility Reliability	Examine campus power utility practices and planning for reliability especially when there are interruptions to Pacific Gas & Electric (PG&E) power.	300
Extramural Funds Billing & Collections Processes	Determine how effective and efficient those processes are an fulfilling their objective, including providing campus research projects with adequate services regarding grant management.	250
Colleges, Housing & Educational Service (CHES) Annual Maintenance Program Staffing & Effectiveness	Evaluate CHES annual maintenance program over a three-year period.	250
Leave Administration for Academic Employees	Academic division business offices leave administration processes over a three-year period.	300
Protected Health Information (PHI) Security Review	Evaluate security of PHI by campus covered entities during the pandemic. This will identify any new campus covered entity.	300
Coronavirus Response and Relief Supplemental Appropriations Act (CRRSAA) Compliance (CARES Act II)	Provide assurance that activities at UCSC are in compliance with the new Coronavirus Aid, Relief, and Economic Security Act (CARES Act).	200
Police Complaint Process (Systemwide)	Systemwide audit addressing a recommendation the from Presidential Task Force on Universitywide Policing to verify complaints are being taken properly and to ensure all employees are adhering to UC policies and procedures and individual departments' standards.	100
UC Santa Cruz - Advisory Services	**Scope Statement**	**Hours**
National Collegiate Athletic Association (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 (UNEX) Annual Monitoring	Determine UNEX's current and projected financial positions.	250
UC Path Post Implementation Review	The purpose is to document in one place all the lessons learned in our management of the UC Path implementation.	200

Leadership Transition for Graduate Division	Review the Graduate 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.	200
Data Analytics and Continuous Monitoring	Perform enterprise-wide data analytics to identify areas for continuous improvement and monitoring of controls.	200
Campus Committees/Workgroups	UCSC participates in various committees, including IT and Investigation workgroups.	252
Leadership Transition for Arts Division	Review the Arts 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.	200
	UC Santa Cruz sub-total	4,242

UC San Diego - Audits	Scope Statement	Hours
Construction	The objective of this review will be to assess the effectiveness of construction management policies and procedures, and internal controls related to the administration of construction activities. The review may encompass topics such as pre-award project bidding, budgeting (including hard and soft costs), project management, change order administration, timeliness of project completion, and compliance. The review may also evaluate factors which can result in higher construction costs for UC as compared to private industry. Audit and Management Advisory Services (AMAS) may engage a co-source partner to complete this review.	400
Financial Information System Implementation	The purpose of this review will be to conduct a post-implementation review of the FIS implementation, including implementation and deployment strategies and timing, to identify successes, challenges, and lessons learned from the implementation to help the organization for future initiatives.	400
Concur (Procurement Card, Employee Reimbursements)	The objective of this review will be to evaluate whether internal controls and business processes for Concur provide reasonable assurance that operations are effective, and in compliance with University policy and procedures. The scope of our review will include internal control processes for Procurement Card and employee reimbursements. Preliminary survey may include assessment of roles and access provisioning; business processes, workflow and system controls; corresponding electronic interfaces with UCSD systems ; data storage, retention and backup (local and vendor). Additional consideration may be given to IT general and application controls. Based on results of the preliminary survey, detailed testing may be performed to validate internal controls, and/or to review transactions and data on a sample basis.	350

Sponsored Research Award Financial Closeout	The purpose of this review will be to determine whether internal controls provide reasonable assurance that processes for closeout of Sponsored Research Funds result and timely reporting to the agency, which is appropriately supported by documentation. Based on preliminary survey, detail testing may be conducted on a sample of awards closed during the fiscal year after Oracle Financial Cloud (OFC) implementation.	350
Kuali Research and Conflict of Interest	This review will evaluate the Kuali Research and Kuali Conflict of Interest (COI) implementation to assess whether internal controls provide reasonable assurance that processes related to sponsored projects' life cycle and COI disclosures are working as intended. Consideration will also be given to IT general and application controls. A risk-based preliminary survey will be conducted as a basis for selecting areas of focused audit testing, which may include business process workflow design, sponsored research award closeout (programmatic reporting), COI disclosures, system integration, data elements, reporting, and system access.	350
Vice Chancellor Research Executive Accounts	The objective of our review will be to perform a transition review, and evaluate whether internal controls and business processes for oversight for VC Research executive accounts provide reasonable assurance that operations are effective, efficient, and in compliance with University policy and procedures. The scope of our review may include internal controls for selected core business operations (such as payroll and timekeeping, travel and entertainment, procurement, etc.), delegations of authority, and detailed testing of expenses charged to executive accounts.	250
School of Global Policy & Strategy (GPS)	The purpose of this review will be to perform an overall assessment of the GPS administrative internal control environment, and determine whether internal controls provide reasonable assurance that operations are effective, in compliance with University policy, and result inaccurate financial reporting. Subject to results of the risk-based preliminary survey, the detailed scope of the review may include overall financial condition and deficits, payroll and benefits, transaction processing, contract and grant activities, service agreements and business contracts, equipment management, department-based business transactions, among other areas.	400
Institute for Geophysics and Planetary Physics (IGPP)	The purpose of this audit project is to perform an overall assessment of the IGPP administrative internal control environment, and determine whether internal controls provide reasonable assurance that operations are effective, in compliance with University policy, and result in inaccurate financial reporting. A risk-based preliminary survey will be conducted as a basis for selecting areas of focused audit testing, which may include overall financial condition and deficits, payroll and benefits, transaction processing, contract and grant activities, service agreements and business contracts, equipment management, department-based business transactions, and IT general and application controls.	400
Undergraduate Admissions - Donations Review (Systemwide)	Retrospective review of significant donations to the campus to identify admissions decisions that could have been influenced by these donations.	300

Technology Transfer (Systemwide)	Evaluate campus processes, data collection, analysis and reporting to identify opportunities to strengthen and streamline technology transfer processes and controls to support systemwide business objectives.	250
Police Complaint Process (Systemwide)	Systemwide audit addressing a recommendation the from Presidential Task Force on Universitywide Policing to verify complaints are being taken properly and to ensure all employees are adhering to UC policies and procedures and individual departments' standards.	100
Telehealth Services	The purpose of this review will be to evaluate whether internal controls for UCSDH telehealth services provide reasonable assurance that operations are effective, financial results are accurate, and activities are compliant with relevant policies and procedures. Focus may include topics such as associated revenue cycle processes, and supporting technology.	400
COVID-19 Testing Agreements	The purpose of this project is to evaluate whether internal controls and business processes related to external COVID-19 Testing Agreements provide reasonable assurance that expenses are captured accurately and completely, and facilitate reimbursement of incurred expenses from external organizations.	350
Health System Vendor Contracting (Medical Services & Supplies)	The purpose of this review will be to evaluate whether internal controls and processes for vendor contracting provide reasonable assurance that agreements for vendor-provided healthcare supplies and services are appropriately approved, compliance requirements are addressed, potential conflicts are fully disclosed and managed, and oversight mechanisms are effective for these types of contracts.	400
Sterile Processing Department	The purpose of this review will be to perform an overall assessment of the Sterile Processing Department business operations to determine whether internal controls provide reasonable assurance that operations are effective and efficient, financial results are accurately reported, and activities are compliant with relevant policies, procedures, and regulatory requirements. Based on results of the preliminary survey, detailed testing may be performed in the areas of facility management, records management, infection control procedures, personnel management, supply inventory, expenditure controls, and equipment management.	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 operations are effective, financial results are accurately reported, and activities are compliant with relevant policies, procedures, and regulatory requirements. Based on results of the preliminary survey, detailed testing may be performed in the areas of records management, personnel management and credentialing, scheduling, medical and pharmaceutical supplies and inventory, expenditure controls, equipment inventory, and management of patient records.	400

Surgical Charge Capture / 3M 360 Reconciliation	The purpose of this review is to evaluate whether internal controls for surgical charge capture and the recently implemented 3M 360 software solution provide reasonable assurance that operations are effective and efficient, financial results are accurately reported, activities are compliant with relevant policies and procedures, and internal controls are appropriately designed and implemented.	350
Department of Medicine	The purpose of this review will be to perform an overall assessment of Department of Medicine 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. Consideration will be given to the relationship between Department based and Division-based processes. A risk-based preliminary survey will be conducted as a basis for selecting areas of focused audit testing, which may include overall financial condition and deficits, payroll and benefits (including faculty compensation), transaction processing, contract and grant activities, service agreements and business contracts, equipment management, and department-based business transactions.	400
Department of Psychiatry	The purpose of this review will be to perform an assessment of Department of Psychiatry processes 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. A risk-based preliminary survey will be conducted as a basis for selecting areas of focused audit testing, which may include faculty compensation, or other business processes.	400
UC San Diego - Advisory Services	**Scope Statement**	**Hours**
Financial Report Validation	The objective of this review will be to evaluate, from an advisory perspective, processes related to the development of reports to ensure accuracy and completeness of new or modified reports. Detailed review may be performed to include governance structure for reports development, quality assurance processes, adoption and utilization of reports, and other evolving issues.	300
Student Affairs Events Management / Ticketing System	The purpose of this review will be to evaluate, from an advisory perspective, the new Events Management processes and ticketing process, including internal controls, segregation of duties, and reconciliations. Consideration will also be given to assessing IT general and application controls of the new ticketing system, including user access and roles, and providing feedback on risks and controls.	250
Equity & Diversity Impacts in Policies	The purpose of this review will be to consider, from an advisory perspective, campus processes for policy and procedure review, with a focus on how the current policies are evaluated for equity and inclusion factors, or uneven impacts.	250
Cybersecurity Certification for Research	The purpose of this review will be to evaluate, from an advisory perspective, the planning efforts of the campus CCR implementation to ensure that the program is implemented as expected and risks that impact the implementation of the program are addressed timely. Further objectives will be defined upon project kick-off.	250

Data Analytics	AMAS will reserve hours for a data analytic project as a first step to revamp and expand our data analytic capabilities as part of the overall risk assessment process. Various analytics will be defined and implemented to review trends and unusual transactions that might identify risk areas. We will also identify possible opportunities to collaborate with units such as Business & Financial Services and seek to use this project as a launching pad to provide internship opportunities for students.	300
Health System COVID-19 Recovery – Federal Emergency Management Agency (FEMA) Reimbursement	The purpose of this project is to evaluate, from an advisory perspective, processes for Health System efforts toward filing and collecting on claims for recovery of expenses and lost revenue with FEMA and/or other funding sources related to the COVID-19 major disaster declaration. This may include processes for compilation of eligible expenses, submission to FEMA, and evaluation of supporting documents to ensure the expenses claimed are appropriately supported.	200
Health Data Oversight Committee	The purpose of this project is to evaluate, from an advisory perspective, processes for the handling of requests to share health data from UCSDH with third parties to ensure responsible third-party data sharing consistent with UCSDH policies.	200
Health Sciences Faculty Equity Advisor Process	The purpose of this review will be to evaluate, from an advisory perspective, Health Sciences faculty recruitments and the role of the Faculty Equity Advisors, to consider whether the expanded use of Faculty Equity Advisors has improved processes for promoting diversity and equity in recruitments.	250
Campus COVID-19 FEMA Claim Support (Continued from FY20 & FY21)	The purpose of this review is to continue efforts to provide input and support for campus financial recovery through claims with FEMA for recovery of expenses related to the COVID-19 major disaster declaration.	250
Oracle Governance, Risk, Control Module (Continued from FY21)	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 (Continued from FY21)	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. Areas of participation may include requirements gathering and procurement; compliance considerations, change management, business process review, review decision making process, design and implementation of internal controls. Further objectives will be defined upon project kick-off.	250
Foreign Engagement Monitoring (Continued from FY21)	The purpose of this review is to provide advisory services support and partner with RCI to conduct monitoring reviews of foreign engagements for sampled researchers. AMAS intends to collaborate on approach, standard operating procedures, sampling methods as needed.	250
	UC San Diego sub-total	9,650

UC San Francisco - Audits	Scope Statement	Hours
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.	300
Cost Sharing for Sponsored Awards	Assess the controls and processes for the budget commitment and recording of actual cost sharing for sponsored awards and review the monitoring processes for ensuring cost sharing commitment compliance.	350
Technology Transfer (Systemwide)	Evaluate campus processes, data collection, analysis and reporting to identify opportunities to strengthen and streamline technology transfer processes and controls to support systemwide business objectives.	300
Departmental Review	Review administrative and financial practices in selected departments to assess their compliance with University policies and regulatory requirements.	350
Biospecimen & Tissue Core Facility - Inventory Management	Follow-up validation of remediated actions to address deficiencies in inventory controls for biospecimens.	250
Fresno Educational Program Agreements	Review the processes and controls for contracting and monitoring of compliance of educational program agreements.	300
Medicare Advantage Denials	Review controls to ensure consistency between payor contracts and billing.	300
Health Affiliation Agreements	Validate appropriate processes are in place to comply with select terms of the affiliation agreements.	250
Title IX in Clinical Setting	Assess implementation of guidance and directives' core elements and progress toward full implementation.	350
Clinics Review	Evaluate key operational processes at select clinics to validate that effective controls are in place.	400
Pharmacy Operations	Review the processes and controls for selected areas of pharmacy operations.	300
CARES Act - Provider Relief Fund Compliance	Validate readiness for potential external audits of funds received.	300
Clinical Applications	Evaluate controls in place for support, maintenance, and security for select applications or operating systems.	300
Health Affiliate IT Security Assessment	Validate remediation plans and actions based on external security audits that have been completed.	350
Construction Project	Review construction project invoiced costs and fees to ensure compliance with contract agreement and assess the adequacy of internal controls and processes for management of costs.	300
Business Continuity Planning	Validate that business continuity planning is being performed and that plans are accessible and reviewed regularly.	300
UCSF Safety Taskforce/Police Complaint Process	Systemwide audit addressing recommendations the from Presidential Task Force on University-wide Policing to ensure complaints are being taken properly and overall adherence to policies and procedures. We will also validate the implementation of the Taskforce recommendations to improve campus security.	200

Outsourced IT Operations	Assess the processes and controls implemented by HCL as part of its contract with UCSF and to determine compliance with contract agreements and IT security requirements.	350
Clinical Research	Continue to assess controls and processes to ensure appropriate billing for clinical research activities.	200
Internet-facing Vulnerability Management	Review vulnerability management practices specific to internet facing devices across UCSF.	340
Time Keeping	Evaluate the controls and processes for the recording, review and approval of time worked.	400

UC San Francisco - Advisory Services	Scope Statement	Hours
Financial and Compliance Dashboard	Continue with optimization of the financial and compliance dashboard.	300
Cost Transfers	Data analysis of late cost transfers for sponsored projects to identify areas for opportunities to improve controls and processes.	250
Affiliation Agreements	Review the processes and controls in place to ensure compliance with select terms of the affiliation agreements.	300
Langley Porter Psychiatric Hospital and Clinics (LPPH&C) Funds Flow	Validate that controls are in place to mitigate risks associated with moving to the Funds Flow Model for LPPH&C.	250
Remote Working related controls	Evaluate the effect of remote working on controls in selected areas.	400
Fraud Risk Assessment	Develop a 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.	500
Fraud Awareness Training	Provide fraud awareness and prevention training and education at UCSF to raise awareness of fraud risks.	200
Misc. Committees and Workgroups	UCSF participates in various committees, including IT and Investigation workgroups.	1,210
Data Analytics Program	Perform enterprise-wide data analytics to identify areas for continuous improvement and monitoring of controls.	400
	UC San Francisco sub-total	10,300

TOTAL AUDIT AND ADVISORY SERVICE PROJECT HOURS   94,967