



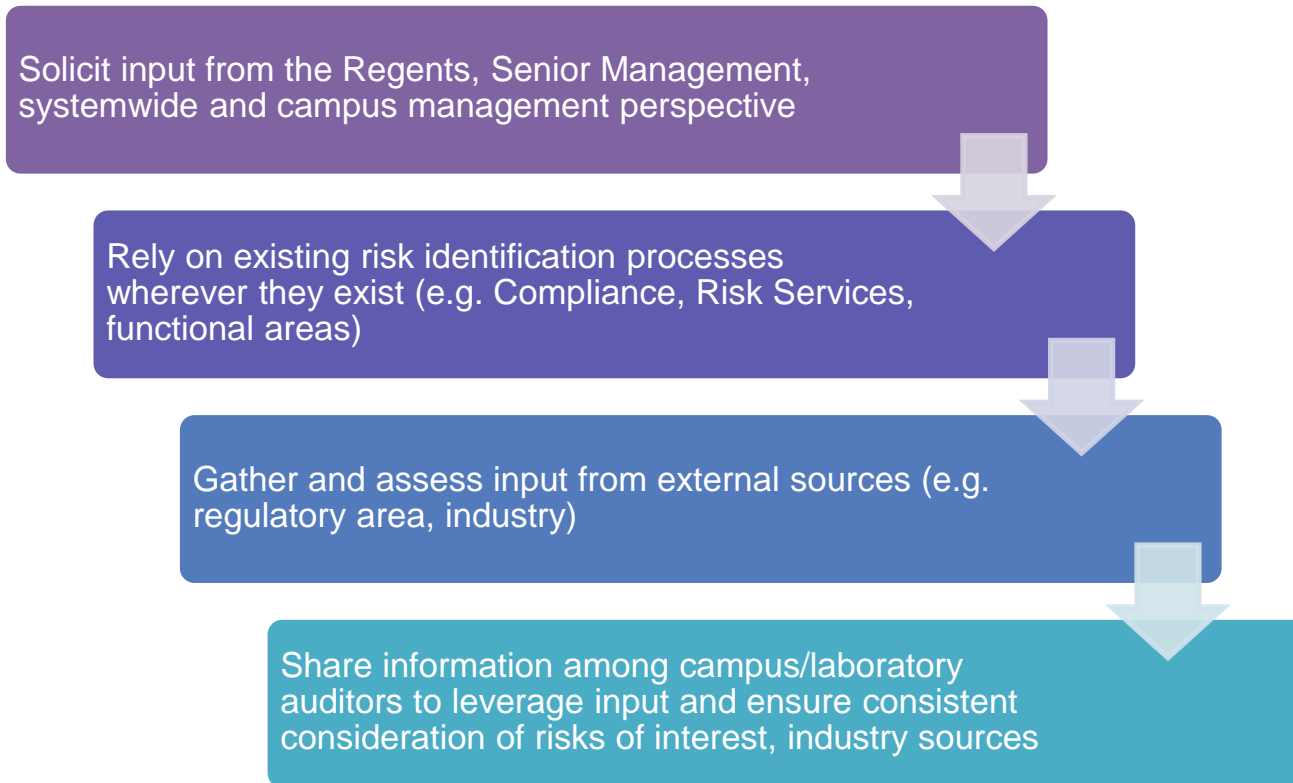
UNIVERSITY  
OF  
CALIFORNIA

# Internal Audit Plan 2017-18

# 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 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.

# Audit Plan Development Risk Assessment Process for 2017-18



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.

# Topics Addressed in FY18 Audit Plans

The following provides examples of the broad range of topics addressed in the audit plan for FY 18. A full listing of the planned projects is included in the Appendix.

## Governance

- Joint Ventures, Partnerships and Affiliations\*
- Executive Compensation
- Incentive Plans
- Outside Professional Activities
- Executive Transition Reviews

## Risk Management

- Environment Health & Safety
- Volunteers
- Disability Management
- Fiat Lux (Captive Insurance)\*

## Compliance

- Clery Act Compliance
- Fair Wage/Fair Work\*
- Contract Management
- State Audit Follow-up
- Export Control

## Financial

- Financial Monitoring
- Cash Management
- Health Sciences Revenue Cycle
- Strategic Sourcing\*
- Financial Aid

## Operations

- Disaster Recovery & Business Continuity
- Intercollegiate Athletics
- Merced 2020\*
- UC-Mexico\*
- Construction
- Maintenance

## Information Technology

- Cybersecurity\*
- IT System Implementations\*
- Mobile Devices
- Cloud Computing
- Systems Operational Readiness
- IT Asset Management

## Human Resources

- Rehired Retirees
- Temporary Employees
- Recruitment Process
- Background Checks
- Off-Boarding and Continuity of Operations

## Research

- Research Award Closures
- Organized Research Units
- Research Partnerships\*
- Research Compliance

## Health Sciences

- Pharmacy Operations
- Telemedicine
- Clinical Operations
- Claim Denial Management\*
- Clinical Integration and Affiliations
- Electronic Medical Records – EPIC\*

\* Management Strategic Priority/Initiative

# Focus on Strategic Alignment



# Highlights of Consolidated Audit Plans

## Personnel:

	<u>FY18 Plan</u>	<u>Prior Year Plan</u>
Authorized staff level	113 FTE's	112 FTE's
Avg. Staff Level	108 FTE's	107 FTE's

## Distribution of Planned Activities :

By Audit Activity Type (hours/%):

	<u>FY18 Plan</u>	<u>Prior Year Plan</u>
<b><i>Audits</i></b>	102,142 65%	98,944 64%
<b><i>Advisory Services</i></b>	38,424 24%	36,109 24%
<b><i>Investigations</i></b>	16,372 11%	17,826 12%
	<u>156,938 100%</u>	<u>152,879 100%</u>

By University area:

	<u>FY18 Plan</u>	<u>Prior Year Plan</u>
<b><i>Campus/Laboratory*</i></b>	75%	76%
<b><i>Health Sciences</i></b>	<u>25%</u>	<u>24%</u>
	<b>100%</b>	<b>100%</b>

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

# Allocation of Available Resources

	FY18 Plan		3/31/17 Annualized	
Weighted Average FTE	108		109	
	Hours	Percent	Hours	Percent
Personnel Hours	224,588	97.8%	228,291	98.0%
Other Resource Hours	<u>5,005</u>	<u>2.2%</u>	<u>4,614</u>	<u>2.0%</u>
Gross Available Hours	229,593	100.0%	232,905	100.0%
Less: Non-Controllable Hours	35,859	15.6%	42,888	18.4%
Less: Admin/Training	<u>22,807</u>	<u>9.9%</u>	<u>29,632</u>	<u>12.7%</u>
Total Direct Hours	<u>170,927</u>	<u>74.5%</u>	<u>160,385</u>	<u>68.9%</u>

## Available Resources

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

	FY18 Plan		3/31/17 Annualized	
	Hours	Percent	Hours	Percent
<b>Audit Program</b>				
Planned Audits* (242 projects)	81,282	47.6%	78,329	48.8%
Supplemental Audits	13,853	8.1%	8,287	5.2%
Audit Follow Up	<u>7,007</u>	<u>4.1%</u>	<u>7,491</u>	<u>4.7%</u>
<b>Total Audit Program</b>	<b>102,142</b>	<b>59.8%</b>	<b>94,107</b>	<b>58.7%</b>
<b>Advisory Services</b>				
Planned Projects* (73 projects)	19,755	11.5%	N/A	N/A
Supplemental Hours	<u>18,669</u>	<u>10.9%</u>	<u>N/A</u>	<u>N/A</u>
<b>Total Advisory Services</b>	<b>38,424</b>	<b>22.4%</b>	<b>42,591</b>	<b>26.5%</b>
Investigations	16,372	9.6%	9,936	6.2%
Audit Support Activities	<u>13,989</u>	<u>8.2%</u>	<u>13,752</u>	<u>8.6%</u>
Total Direct Audit Hours	<u>170,927</u>	<u>100.0%</u>	<u>160,386</u>	<u>100.0%</u>

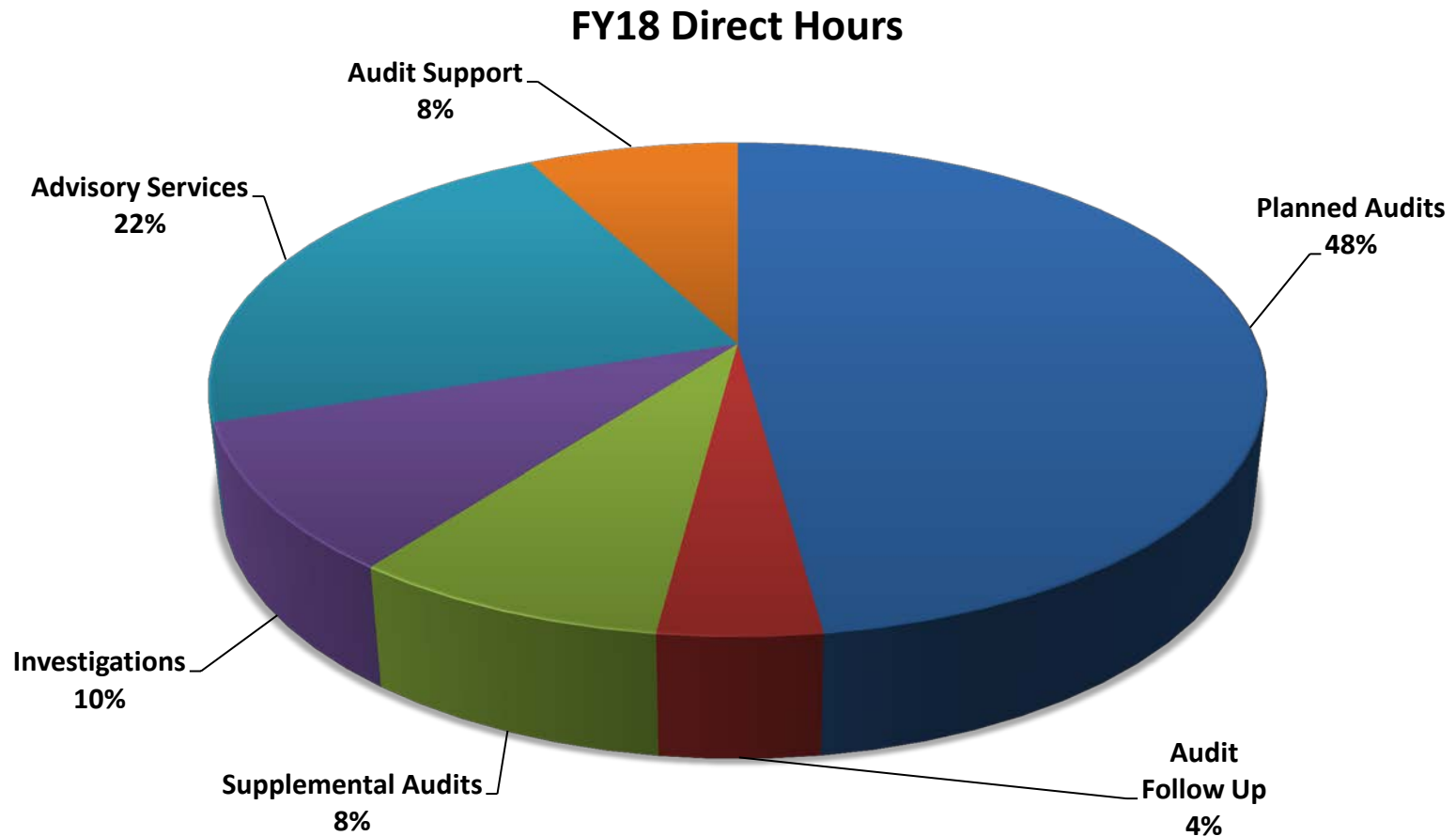
## Resource Allocation

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

\*Total Hours for 315 Planned Projects = 101,037 (see Planned Projects in Appendix)

# Distribution of Direct Hours

The chart below depicts the direct audit coverage of our FY18 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).



\* Audit support activities include audit planning, audit committee support, systemwide audit support, computer support and quality assurance



# Distribution of Available Hours

	FY18		3/31/2017 Annualized	
	Plan	Percent	Actual	Percent
<b>INDIRECT HOURS</b>				
Administration	14,555	7.5%	22,913	12.1%
Professional Development	7,780	4.0%	6,719	3.5%
Other	472	0.2%	-	0.0%
<b>Total Indirect Hours</b>	<b>22,807</b>	<b>11.7%</b>	<b>29,632</b>	<b>15.6%</b>
<b>DIRECT HOURS</b>				
<b>Audit Program</b>				
Planned New Audits, PN	81,282	42.0%	78,329	41.2%
Supplemental Audits, PS	13,853	7.2%	8,287	4.4%
Audit Follow up, PNF	7,007	3.6%	7,491	3.9%
<b>Total Audit Program Hours</b>	<b>102,142</b>	<b>52.8%</b>	<b>94,107</b>	<b>49.5%</b>
<b>Advisory Services</b>				
Consultations/Spec. Projects, SC	23,390	12.1%	27,053	14.2%
Ext. Audit Coordination, SE	7,743	4.0%	7,143	3.8%
Systems Dev., Reengineering Teams, etc.	2,981	1.5%	2,133	1.1%
Internal Control & Accountability, SI	2,199	1.1%	1,459	0.8%
Compliance Support, SU	1,720	0.9%	3,697	1.9%
IPA, COI & Other, SP	391	0.2%	1,105	0.6%
<b>Total Advisory Services Hours</b>	<b>38,424</b>	<b>19.8%</b>	<b>42,590</b>	<b>22.4%</b>
<b>Investigations Hours, IN</b>	<b>16,372</b>	<b>8.5%</b>	<b>9,936</b>	<b>5.3%</b>
<b>Audit Support Activities</b>				
Audit Planning	3,862	2.0%	3,496	1.8%
Audit Committee Support	1,885	1.0%	1,087	0.6%
Systemwide Audit Support	4,076	2.1%	4,800	2.5%
Computer Support*	3,145	1.6%	3,349	1.8%
Quality Assurance	1,021	0.5%	1,020	0.5%
<b>Total Audit Support Hours</b>	<b>13,989</b>	<b>7.2%</b>	<b>13,752</b>	<b>7.2%</b>
<b>Total Direct Hours</b>	<b>170,927</b>	<b>88.2%</b>	<b>160,385</b>	<b>84.4%</b>
<b>TOTAL NET AVAILABLE HOURS</b>	<b>193,734</b>	<b>100.0%</b>	<b>190,017</b>	<b>100.0%</b>

## Distribution of Available Hours

The table to the left provides a more detailed breakdown of planned time as a basis for ongoing accountability. From this detail the continuing commitment to timely audit follow-up is displayed by the plan to invest approximately 7,000 hours. The category of Compliance Support is intended to facilitate our efforts to integrate the Compliance and Audit Programs into joint efforts such as annual plan development, project coordination and ongoing risk monitoring.

\* Includes time spent on TeamMate (Audit Management System) upgrades and functional enhancement

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

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

<b>Systemwide - Audits</b>	<b>Scope Statement</b>	<b>Hours</b>	<b>Est. Qtr. Completion</b>
UCPath Center	Evaluate internal controls over payroll processing at the UCPath Center.	250	1
Outside Professional Activities (systemwide)	Assess documentation, approval and reporting of outside professional activities for compliance with policy.	150	4
Fair Wage/Fair Work (systemwide)	Assess conformance with policy and guidance related to procurement activities under the Fair Wage/Fair Work Plan.	100	4
UCOP Executive Compensation (systemwide)	Review of Annual Report on Executive Compensation, Annual Report of Fiscal Year Expenses for the President and Annual Report of Taxable Expenses of the President.	150	4
Medical Centers Clinical Enterprise Management Recognition Plan (CEMRP)	Phased assessment which will include review of FY 2017-18 goals and FY 2016-17 award calculations.	300	2
Office of the Treasurer Annual Incentive Plan (AIP)	Phased assessment which will include review of FY 2017-18 goals and FY 2016-17 award calculations.	300	1
Cybersecurity - Vulnerability Assessments and Penetration Testing (systemwide)	Perform vulnerability assessment and penetration testing at UC locations across the system to assess the effectiveness of vulnerability management programs.	900	4
<b>Systemwide - Advisory Services</b>	<b>Scope Statement</b>	<b>Hours</b>	<b>Est. Qtr. Completion</b>
Cybersecurity - NIST Framework Advisory	Assist management with initiatives related to the adoption and implementation of the NIST cybersecurity framework across the system.	200	2
Cyber security - Incident response	Perform an advisory review of the Information Security Incident Response processes across the system to advise management on the effectiveness of processes in place as well as recommend areas for improvement.	1200	3
Cyber security - UC Health Affiliates	Assist management in developing new and improved cybersecurity control standards for UC Health affiliates, and how UC Health will provide access to affiliates to patient data.	200	4
RASC Redwood Design Review	Provide guidance on internal controls and pre-system implementation standards for the future retirement administration system.	200	2
Diversity - Campus Climate Action Plan Review Assistance	Assist in the review and analysis of campus action plans in response to campus climate survey results, including systems of accountability.	50	3

UCPath Pilot Deployment	Independent assessment of the readiness and highlight any key risks that could adversely impact the pilot deployment as well as capture any lessons learned from the pilot rollout.	700	2
Retirement Administration Service Center (RASC) User Access	Review access assignments for all Customer Information Control System (CICS) users and design standard access levels aligned to user role and responsibility. Review change control process for systems access.	150	1
<b>Systemwide Sub-total</b>		4,850	

<b>LBNL - Audits</b>	<b>Scope Statement</b>	<b>Hours</b>	<b>Est. Qtr. Completion</b>
FY17 Cost Incurred	Certification review to ensure that the costs incurred and claimed are allowable in accordance with the terms of the contract between UC and DOE.	800	4
FY17 Home Office Costs	Annual audit to verify whether Home Office costs charged to LBNL only include costs for activities that benefit LBNL, are allowable, reasonable, and allocable in accordance with regulations	350	3
Continuous Controls Monitoring	Assess whether key controls are working to address previous questioned costs and deficiencies. Data analytics of entire population will focus on certain transactions and control elements to identify areas for management attention.	500	4
OMB A-123 IT General Controls	Assess selected information technology (IT) controls related to financial reporting and determine whether the controls provide reasonable assurance that cyber security management is effective.	250	2
COI/COPA - AskUs Implementation Plan	Post implementation review of the new system to determine effectiveness in tracking and monitoring COI/COPA.	300	2
Construction Projects	Review construction-related projects for effectiveness and efficiency , as well as compliance with applicable government regulations, Lab policies, and standard procedures.	400	3
Subcontracts Time & Materials - Payments, Contract Performance	Assess compliance with standard procedures and business practice pertaining to Time and Materials subcontracts. Scope will focus on invoice payment certification, supporting documents for cost reimbursements, and contract performance evaluation.	600	2
Fraud Risk Assessment	Assess the organization’s vulnerabilities to internal and external fraud, and evaluate effectiveness of controls to prevent and detect fraud.	450	3
Pcard - Data Analytics and Internal Controls Structure	The review will use ACL data analytics tool to assess effectiveness of controls that ensure Pcard charges are allowable and in compliance with policy.	300	2

Employee Concerns, Whistleblower Protection Program	Assess adequacy of management reporting of results from review of whistle blower complaints, and coordination between departments handling those complaints.	350	1
Onsite Security - Allied Universal Contract Performance, Contract Cost	Review costs paid under the Allied Universal subcontract and assess compliance with the subcontract.	450	3
Director's Administrative Fund	Evaluate adequacy of controls over the Director's Administrative Fund and review if expenses reimbursed from the fund were in compliance with UC and Lab policies and procedures.	250	1

<b>LBNL - Advisory Services</b>	<b>Scope Statement</b>	<b>Hours</b>	<b>Est. Qtr. Completion</b>
CY17 AREC	This review will focus on data accuracy of executive compensation and outside professional activities information submitted to UCOP for reporting to the UC Regents.	250	2
Pre-audit: CEC Research Grants	A pre-audit of research projects funded by California Energy Commission grants (multi-year approximately \$40M). Scope will include compliance with CEC contractual requirements.	450	2
	<b>LBNL sub-total</b>	5,700	

<b>UC Berkeley - Audits</b>	<b>Scope Statement</b>	<b>Hours</b>	<b>Est. Qtr. Completion</b>
General Prior Year Cleanup	N/A	300	1
Affiliated Organizations	Assure that campus resources allocated to affiliated organizations in delivering keys services are effectively managed including the return on investment.	300	4
Berkeley Resource Center for Online Education and New Academic Ventures	Provide assurance that the supporting campus infrastructure is sufficient to effectively evaluate new ventures, manage active ventures, repay internal loans for startup expenses, and establish metric for continuing and decommissioning ventures.	300	4
Bowles Hall	Assure that campus resources allocated to affiliated organizations in delivering keys services are effectively managed including the return on investment.	300	3
Business Continuity	This project is focused on assuring that the campus can on an ongoing basis provide mission related services aligning supportive administrative activities and managing resources.	300	2
Campus Shared Services	Evaluate the current structure of Campus Shared Services to identify opportunities for greater efficiency, better alignment with campus central offices, while meeting customer service needs.	400	3

Human Resources – Management and Supervisor Training	This project is intended to assure that manager have the necessary skills, information and tools to effectively manage the workforce.	300	2
Information and Privacy – Data Usage in Online Services	This project is intended to assure the privacy is effectively protected and managed in online platforms.	300	4
Information and Technology – Electronic Data Warehouse and Business Intelligence Tools	This project will assess the accuracy, reliability, timeliness, availability information in the enterprise data warehouse for decision support.	300	3
Organized Research Units	Evaluate organized research units to determine financial viability and the ongoing need for some ORUs and assure an effective process to monitor and access by management.	300	3
Scholarships	Identify accumulation of funds which may be used to provide current scholarships and assure that scholarships are deployed in compliance with donor agreements.	300	4
Self-Supporting Operations	Assess the financial viability and management of self supporting operations as well as the campus effectiveness of evaluating such operations.	300	2
Student Information System Post Implementation Review	Assure that the new student information system is performing as intended and identify operational gaps.	300	2
Executive Compensation and Chancellor's Expenses	Support Regental request for assurance on the accuracy of annual reporting of executive compensation.	300	3
Outside Professional Activities (systemwide)	Assess documentation, approval and reporting of outside professional activities for compliance with policy.	50	3
Fair Work/Fair Wage (systemwide)	Assess conformance with policy and guidance related to procurement activities under the Fair Wage/Fair Work Plan.	150	4

<b>UC Berkeley - Advisory Services</b>	<b>Scope Statement</b>	<b>Hours</b>	<b>Est. Qtr. Completion</b>
Operational Efficiency	Identify opportunities for efficiency gains.	300	2
Vice Chancellor Transition Reviews	Assure an effective transition of new vice chancellors.	600	1
IDC Recovery Data Analysis	Understand nature of variances in IDC recovery to better set governing principles for waivers and the portfolio mix for sponsored projects.	100	1
<b>UC Berkeley sub-total</b>		<b>5,500</b>	

<b>UC Davis - Audits</b>	<b>Scope Statement</b>	<b>Hours</b>	<b>Est. Qtr. Completion</b>
Accounts Payable	Focus on internal controls surrounding purchase orders. An area of particular focus will be assessing the risks involving confirming purchase orders and split purchase orders.	300	2

Campus Data Warehouse IT Operations	Focus on IT operations and data security controls being used to manage the CDW platform, and assess whether there are opportunities to improve IT services.	300	4
Chancellor's Expenses (BFB G-45) (systemwide)	Review the annual fiscal and tax year reports of expenses incurred on behalf of the Chancellor.	150	3
Financial Aid	Focus on undergraduate financial aid operations in the Financial Aid and Scholarships office. We will review processes and internal controls designed to ensure compliance with university and Department of Education regulations and requirements.	350	2
Student Accounting	This audit will review internal controls surrounding the assessment, billing, and collecting of student tuition and fees.	300	1
Temporary Employment Services	This review will assess the efficiency and effectiveness of the business operations of TES.	300	3
Vet Med Teaching Hospital	This audit will focus on the business operations of the VMTH including a review of efficiency and effectiveness of high risk VMTH operations.	300	4
Annual Report on Executive Compensation (AREC) (systemwide)	The AREC review is conducted every year as requested by the Office of the President. The AREC report prepared by the campus will be reviewed for completeness and accuracy.	150	3
Fair Wage/Fair Work (systemwide)	Assess conformance with policy and guidance related to procurement activities under the Fair Wage/Fair Work Plan.	200	4
Outside Professional Activities (systemwide)	Assess documentation, approval and reporting of outside professional activities for compliance with policy.	100	4
Police and Fire IT Operations	Review of IT operations and data security controls for the Police and Fire Departments to determine if adequate security controls are in place to protect the IT infrastructure and data, and if there are opportunities to improve IT services.	300	2
UCD/UCDH E-mail Practices and Security	This audit will assess UCD email governance and support practices and their resulting impact on IT operations at the Campus and UCDH.	300	3
Cancer Center	This review will assess internal controls over financial and administrative processes within the Cancer Center and evaluate the current state of operations and key inherent risks facing the Cancer Center.	300	1
Charge Router	This review will assess processes and controls in place to ensure work queues and error pools associated with the Epic charge router are being addressed.	300	4
Claim Denial Management	This review will focus on the policies, procedures and practices related to reporting on, analyzing and addressing root causes of claims denials.	300	2
Department of Radiology	This review will assess internal controls over financial, administrative and operational processes within the Department of Radiology.	300	3
Emergency Room	This review will assess internal controls over financial, administrative and operational processes within the Emergency Room. EMTALA compliance.	300	4

Environmental Health and Safety	This review will encompass financial management and administrative practices within EH&S, including Emergency Preparedness, Hazardous Materials Management, along with other activities to protect the safety of employees and students at UCDH.	300	4
EPIC Cashiering	This review will assess internal controls over the collection, recording and reconciliation of cash/cash equivalents in the Epic environment.	250	1
Food and Nutrition Services	This review will assess internal controls over financial, administrative and operational processes within Food and Nutrition Services.	300	4
Pharmacy	This review will assess internal controls over financial, administrative and operational processes within the Pharmacy.	350	2
Vendor On-Site Monitoring	This review will assess the processes and systems used to monitor compliance with policies, procedures and regulations governing vendor interaction with UCDH units and personnel.	250	3
Volunteers	This audit will focus on the will focus on the policies, procedures and practices in place to provide oversight for and management of volunteers at UCDH.	300	2
Write-Off Accounts	This review will focus on the policies, procedures and practices surrounding accounts receivable write-offs. Specific areas of emphasis may include collection efforts (including use of collection agencies), approval of write-offs, automatic write-offs and/or reinstatement of accounts receivable.	300	3

UC Davis - Advisory Services	Scope Statement	Hours	Est. Qtr. Completion
Academic Affairs Administrative Review	This review will assess internal controls over financial and administrative processes within the Vice Provost's office and we will evaluate the current state of operations and key inherent risks facing Academic Affairs.	250	1
Aggie Surplus	This review will assess the efficiency and effectiveness of the business operations of Aggie Surplus.	300	4
Counseling Services	This review will assess the efficiency and effectiveness of the Counseling Services operations through means such as metrics; benchmarking; and review of processes to assess student satisfaction with services provided.	300	4
Office of Research Administrative Review	This review will assess internal controls over financial and administrative processes within the Vice Chancellor's office and we evaluate the current state of operations and key inherent risks facing the Office of Research as well as how those risks impact administrative operations.	300	1
ACL Analytics and Transition	This project will provide the resources to develop and catalog the ACL scripts for use in current and future projects and potential continuous controls monitoring projects.	300	4

External Audit Coordination	AMAS is responsible for the external audit coordination function. In addition to guiding departments through audits performed by outside concerns such as funding agencies, AMAS also gathers data to facilitate and expedite the external reviews.	1200	4
Faculty Start-Up Funds	This project will rely on data mining and interviews to review, consolidate, and report on campus practices regarding faculty start-up funds.	300	3
Law Fellow Development	Each year AMAS employs a Law Fellow who works as a member of the AMAS team on group and independent projects. These hours are for the work performed by the Law Fellow.	750	4
Quest (McClellan) Data Center	This review will emphasize the operational and security controls being used to manage the Quest Data Center.	300	1
Basic Science Departments	This review will analyze funding sources for the basic science departments at UCDH, with a focus on comparison of funding for compensation between the departments.	300	1
UCD Health Administrative Review	The purpose of this review will be to identify the highest strategic and operational risks facing the UCDH from an administrative and financial perspective and assess the existing strategies to mitigate those risks.	350	2
<b>UC Davis sub-total</b>		11,250	

<b>UC Irvine - Audits</b>	<b>Scope Statement</b>	<b>Hours</b>	<b>Est. Qtr. Completion</b>
School of the Arts	This review will cover overall administration to determine if the School has adequate systems of internal control. It will include the dean's office and the School's departments.	300	1
Real Estate Lease Payments and Income	Assess the management of University-owned leased real property, specifically, whether lease payments are accurate and timely collected and accounts receivables are properly monitored.	250	1
Gastroenterology	The review will cover controls over department operations including revenue and expenses, cash handling, payroll, compliance with federal contract and grant regulations, HR/personnel, HIPAA privacy, and IT controls over computer systems and servers.	300	1
Returning Retirees	Determine whether the rehiring of retirees were properly approved and comply with University policies.	150	1
Disability Services Center	This review will cover operations including revenue/expenses as well as financial and administrative management, and adequacy of internal controls.	200	1



Information Security – Restricted Data and Electronic Inventory Resources	This review will assess the processes in place to identify and secure restricted institutional data (business data or research data) under the purview of management; (2) Validate the accuracy of restricted data reported; and (3) Review pertinent IT controls implemented within the environment.	400	2
Graduate Division	The review will focus on financial and operational controls and subject to results of the risk-based preliminary survey, the detailed scope of the review may include fellowship and grant records and activities, graduate fees, payroll and personnel, timekeeping, information systems, equipment management, space management, travel, entertainment, purchasing, recharge activities, and/or financial reporting.	350	2
Neurology	The review will cover controls over department operations including revenue and expenses, cash handling, payroll, compliance with federal contract and grant regulations, HR/personnel, HIPAA privacy, and IT controls over computer systems and servers.	300	2
Accounts Payable (Medical Center)	The review will focus on disbursement activities to determine whether practices and procedures provide reasonable assurance of compliance with University policies including whether payments are appropriately authorized and accurate in accordance with contracted prices, payments are only made upon confirmation of receipt of goods or services, payments are made in a timely manner and errors in disbursement processing and duplicate payments are prevented or detected.	350	2
Stipend Payments	Determine whether payment of administrative stipends were properly approved and comply with University policies.	200	2
School of Humanities	The School is operating in a deficit and is under new management so the review will focus on financial trends over the past several years, reserves, commitments, and overall financial standing of the unit.	300	3
Cloud Computing and IT Vendor Management/Contracts	This review will assess the processes in place for cloud services used on campus policies and strategies for cloud computing including identification of cloud service vendors, selection of vendors, and ongoing management of contract and services to ensure the protection of University data.	450	3
Cost Transfers	Assess the adequacy of the internal controls over cost transfers for federally funded projects to ensure they are accurate, authorized, allowable, allocable, reasonable, and timely and adhered to federal and University policies.	450	3
AREC & Chancellor’s Expenses (systemwide)	Determine that the annual report data is complete and accurate and that the SMG coordinators engaged in an exercise to obtain the source data and report it in accordance with the instructions. We will also determine whether Chancellor’s expense activity is properly reported and complies with University policy (G-45).	150	3

Telecommunications (Medical Center)	Review procedures for providing telecommunication services and for monitoring utilization and expenses to ensure proper and efficient use of resources.	350	3
Biological Chemistry	The review will cover controls over department operations including revenue and expenses, cash handling, payroll, compliance with federal contract and grant regulations, HR/personnel, HIPAA privacy, and IT controls over computer systems and servers.	300	4
Outside Professional Activities (systemwide)	Assess documentation, approval and reporting of outside professional activities for compliance with policy.	50	4
Fair Work Fair Wage	Assess conformance with policy and guidance related to procurement activities under the Fair Wage/Fair Work Plan.	150	4
Affiliation Agreements	Evaluate practices for negotiating and executing affiliation agreements, and corresponding delegations of authority. The scope of the review will include roles, responsibilities, and practices in each Vice Chancellor area, as well as central departments such as Procurement.	300	4
Contracts & Grants Accounting	This review will focus on the processes around invoicing, payments, and accounts receivable monitoring/collections.	350	4
Export Controls	The purpose of the review is to evaluate the internal controls and practices that have been established to help ensure compliance with export control regulations and University requirements.	250	4
EPIC – Hosting	This review will assess the adequacy, effectiveness /efficiency of processes implemented for this hosting arrangement and the associated risks.	450	4

<b>UC Irvine - Advisory Services</b>	<b>Scope Statement</b>	<b>Hours</b>	<b>Est. Qtr. Completion</b>
Site of Service 11 and 22 Reviews	Perform site reviews utilizing questionnaires developed by the Compliance and Privacy Office.	100	4
EPIC Implementation/Post Implementation	Test sample the bills being sent out for accuracy	100	4
Business Continuity/Disaster Recovery Validation	Follow up on BC/DR MCAs and remediation and new issues that have come up (cloud computing strategy).	100	4
Data Analytics	Utilizing data analytics, identify and investigate unusual transactions in financial data	200	4
Student Center – IT Environment	High-level general controls review (Student Center controls their own IT environment).	100	4
Continuous Auditing Corporate Card Transactions	Utilizing data analytics, test sample corporate card transactions to detect non-compliant transactions or fraud	100	4
Physical Inventory Observations	Review a sample departmental year-end physical inventory activities, including test counts and compliance with policies and procedures	50	4
<b>UC Irvine sub-total</b>		<b>7,100</b>	

UC Los Angeles - Audits	Scope Statement	Hours	Est. Qtr. Completion
Associated Students (ASUCLA) – General Books Division	The purpose of the review is to ensure that the related systems and procedures surrounding the General Books Division’s operations are conducive to accomplishing ASUCLA and the University’s business objectives.	160	4
Associated Students (ASUCLA) – Lu Valle Division	The purpose of the review is to ensure that the related systems and procedures surrounding the Division’s operations are conducive to accomplishing ASUCLA and the University’s business objectives.	260	4
Associated Students (ASUCLA) – Trademarks & Licensing	The purpose of the audit is to ensure that the related systems and procedures surrounding trademarks and licensing activities are conducive to accomplishing ASUCLA and the University’s business objectives. The potential scope of the audit will include agent and licensee selection, awards and subsequent renewal procedures, royalty revenue recording procedures from domestic and international licensees, trademark registration and protection procedures, and information technology controls.	260	4
Associated Students (ASUCLA) – Facilities Maintenance	The potential scope will include repairs and maintenance services, preventive maintenance services, capital project management, and equipment, tools, and material supplies.	220	4
Associated Students (ASUCLA) – Accounts Receivable	The purpose of the audit is to evaluate the systems, procedures, and controls that ASUCLA Accounts Receivable staff employs to maintain accurate records and facilitate efficient collections.	320	4
Facilities Management – Client Recharge Process (Customer Relations)	The purpose of the audit is to evaluate work order preparation and processing controls to ensure that they appropriately allocate project-related expenses among funding sources.	400	4
Facilities Management – Materials and Equipment (Design, Project Management & Operations)	The purpose of the audit is to evaluate the adequacy of the division’s materials and equipment storage, handling, and security practices. This will include materials and equipment access controls, material and supply distribution procedures, and associated safety practices.	300	4
Facilities Management – Purchasing Process Review (Finance & Information Systems)	The purpose of the audit is to evaluate the organizational structure and internal controls, and the related systems and procedures to determine whether they facilitate an effective purchasing function.	400	4
Facilities Management – Preventive and Deferred Maintenance	The purpose of the audit is to determine if adequate controls have been established over the tracking and prioritizing of preventive and deferred maintenance projects.	400	4
Capital Programs – Capitalization Procedures and Practices	The purpose of the audit is to evaluate the processes and controls associated with project cost capitalization activities to ensure that those activities facilitate compliance with applicable University accounting principles and standards.	350	4

Capital Programs – Project Management	The purpose of the audit is to evaluate internal controls and related procedures that govern the project management function. The potential scope of the audit will include expense allocation, reporting and reconciliation, project budget monitoring and budget variances, and internal fees charged to projects.	350	4
Capital Programs – Share Point System Review	The purpose of the audit is to evaluate manual and automated controls, procedures, and security protocols. The potential scope of the audit will include access administration, technical controls, backup and recovery, and disaster recovery and business continuity.	300	4
Housing & Hospitality – Access Controls	The purpose of the review is to ensure that the Access Controls unit's organizational structure and controls are conducive to accomplishing its business objectives. The potential scope is electronic key cards and the keywatcher system.	318	4
Housing & Hospitality – Construction	The purpose of the review is to assess the effectiveness of construction management policies and procedures, and internal controls and processes related to the administration of construction activities. The potential scope is inspections, field and change orders, and applications for payment.	370	4
Housing & Hospitality – Housing Assignments Office	The purpose of the review is to ensure that Housing Assignment Office's structure and controls, and the related systems and procedures are conducive to accomplishing its business objectives. The secondary purpose was to evaluate the adequacy and efficiency of internal controls over the assignment process.	370	4
Housing & Hospitality – UA – Maintenance Shop	The purpose of the review is to ensure that University Apartment's overall organizational structure and controls, and the related systems, procedures and activities surrounding the purchasing, ordering, receiving, storing, issuing and disposing of inventory are conducive to accomplishing its business objectives.	418	4
Housing & Hospitality – University Guest House	The purpose of the review is to ensure that the Guest House's organizational structure and controls are conducive to accomplishing their business objectives. The secondary purpose is to evaluate the adequacy and efficiency of internal controls within the operation.	243	4
Events & Transportation – F&T Recharge Audit	The primary purpose of the review is to ensure that the related systems and procedures surrounding recharge activities are conducive to accomplishing Fleet & Transit's business objectives. The potential scope will include the following recharge areas: rates, car rental, fuel, transit charter services, and transit external vendor coordination.	277	4

Events & Transportation – Parking Citation Contract Review	The primary purpose of the review is to determine whether Turbo Data Systems, Inc. is in compliance with the parking citation contract, all UCLA parking citations are appropriately processed, and revenue is properly collected, recorded, and deposited to the UC Regents account.	327	4
Events & Transportation – Vanpool Program	The purpose of the review is to ensure that the controls, systems, and procedures surrounding the Vanpool Program are conducive to accomplishing the program’s business objectives. The potential scope will include vanpool driver responsibilities and requirements, and safety and compliance.	164	4
Events & Transportation – UCLA Events Office	The purpose of the audit is to ensure that the Events Office’s organizational structure and controls, and the related systems and procedures are conducive to accomplishing its business objectives surrounding event management. The potential scope will include accountability structure, event administration, and information system controls.	227	4
UC Police Department (UCPD) – Records Management	The purpose of the review is to ensure that UCPD’s organizational structure and controls are conducive to accomplishing its business objectives with regards to records management. The potential scope will include release of information, storage and security, creation and indexing, and records retention and destruction.	275	4
UC Police Department (UCPD) – Travel and Accounts Payable	The purpose of the audit is to ensure that UCPD’s organizational structure and controls are conducive to accomplishing its business objectives with regards to accounts payable and travel expenditures. The potential scope will include authorization and approval, processing transactions, and reconciliation and monitoring.	325	4
Information Technology Services – Recharges	The purpose of the audit is to ensure that the related systems and procedures surrounding IT Services recharges structure and controls are conducive to accomplishing its business objectives. The potential scope will include recharge rates, recharge process, and accounts receivable.	373	4
Information Technology Services – Enterprise Messaging	The purpose of the audit is to ensure that Infrastructure Services’ organizational structure and controls with regard to Enterprise Messaging are conducive to accomplishing its business objectives. The potential scope will include physical security and environmental controls, access controls, communications and operations management, and business continuity.	273	4
Human Resource and Payroll Center – South	The purpose of the review is to ensure that HRPC – North’s organizational structure and controls, and the related systems and procedures are conducive to accomplishing its business objectives surrounding personnel and payroll activities.	500	4

Central Ticket Office – Ticket Inventory	The purpose of the audit is to ensure that CTO’s structure and controls, and the related systems and procedures surrounding ticket inventory are conducive to accomplishing its business objectives. The potential scope will include purchasing and receiving, inventory control, physical security, and ticketing system access.	255	4
Campus Service Enterprises – Asset Management	The primary purpose of the audit is to ensure that Asset Management’s organizational structure and controls, and the related systems and procedures surrounding the property management functions are conducive to accomplishing its business objectives.	520	4
Fair Work/Fair Wage (systemwide)	Assess conformance with policy and guidance related to procurement activities under the Fair Wage/Fair Work Plan.	300	4
UCLA Recreation (UREC)	The purpose of the audit is to ensure there are adequate internal controls over UCLA Recreation (UREC) administrative and financial activities.	400	4
The UCLA Foundation	The purpose of the audit is to perform an annual compliance review for fiscal year 2016-17 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.	500	4
Campus – Athletics	The purpose of the audit is to ensure that there are adequate internal controls over the business operations of Athletics. The potential scope of the audit will include financial management, accountability structure, human resources and payroll, purchasing, travel & entertainment, and employee reimbursements.	400	4
Campus – Academic Department – 1	The purpose of the audit is to ensure there are adequate internal controls over administrative and financial activities. The potential scope of the audit will include financial management, research administration, cash handling, equipment inventory, information technology and security, conflict of commitment, budget and planning processes, and faculty hiring and diversity.	500	4
Campus – Academic Department – 2	The purpose of the audit is to ensure there are adequate internal controls over administrative and financial activities. The potential scope of the audit will include financial management, research administration, cash handling, equipment inventory, information technology and security, conflict of commitment, budget and planning processes, and faculty hiring and diversity.	500	4
Campus – Academic Department – General IT Control Review	The purpose of the audit is to ensure that the organizational structure and controls, and the related systems and procedures surrounding information technology controls are conducive to accomplishing the University's business objectives.	400	4

UCLA Lab School	The purpose of the audit is to ensure there are adequate internal controls over administrative and financial activities. The potential scope of the audit will include financial management, cash handling, equipment inventory, information technology and security, conflict of commitment, and budget and planning processes.	500	4
UCLA International Institute	The purpose of the audit is to ensure there are adequate internal controls over administrative and financial activities. The potential scope of the audit will include financial management, research administration, cash handling, equipment inventory, information technology and security, conflict of commitment, budget and planning processes, and faculty hiring and diversity.	500	4
Cloud Computing	The purpose of the review is to provide UCLA management with an assessment of the effectiveness of cloud computing internal controls and security, identify internal control deficiencies within UCLA and its interface with service providers and provide management with an assessment of the quality of and their ability to rely upon service provider's attestations regarding internal controls.	400	4
Fowler Museum at UCLA	The purpose of the audit is to ensure there are adequate internal controls over administrative and financial activities. The potential scope of the audit will include financial management, cash handling, equipment inventory, information technology and security, conflict of commitment, and budget and planning processes.	500	4
Systemwide – Phase II Program Review – Assessment of Export Control Compliance	In response to disclosures to the Department of State's Directorate of Defense Trade Controls Compliance, ECAS is leading a systemwide program review/assessment of export control compliance at the campus level. This phase during 2017 will include a "cross-sectional" team approach in an effort to collect data and information.	200	4
Outside Professional Activities (systemwide)	Assess documentation, approval and reporting of outside professional activities for compliance with policy.	100	4
Systemwide – Unassigned	Placeholder for additional projects	400	4
Hemapheresis Contract (SMUCLA)	The audit will evaluate UCLA and vendor compliance with the terms of the purchased services contract.	450	4
Laundry Service Contract	The audit will evaluate UCLA and vendor compliance with the terms of the purchased services contract.	400	4
Waste Management Contract	The audit will evaluate UCLA and vendor compliance with the terms of the purchased services contract.	425	4
SMUCLA Emergency Physicians Contract	The audit will evaluate UCLA and vendor compliance with the terms of the purchased services contract.	400	4

Hospital – Accounts Payable	The audit will evaluate the adequacy of internal controls over the accounts payable function and system. Elements of purchasing and receiving processes may be included.	500	4
Hospital – Purchasing	The audit will evaluate the adequacy of internal controls over the procurement function and system. Elements of accounts receivable and receiving processes may be included.	550	4
Hospital – Disaster Recovery	The audit will determine whether reasonable measures have been implemented to prepare for an extended service outage and to restore information technology services as rapidly as needed.	400	4
I.T. Access – Controls – Off-boarding	The audit will assess the adequacy of controls in place to terminate system access capabilities for terminated employees.	500	4
Medical Device Security	The audit will assess controls for ensuring that medical devices are safe from tampering and that protected health information stored therein or transmitted therefrom is adequately secured.	500	4
International Relations	The audit will evaluate key financial and administrative processes to ensure the propriety of business relationships, coordination of care, and billing and collection processes.	400	4
Patient Accounts Credit Balances	The audit will evaluate the adequacy of processes for identifying, confirming, and refunding credit balances on patient accounts.	500	4
Tiverton House	The audit will evaluate the adequacy of controls over key business activities, including revenue generation, account management, cash handling controls, and information security.	500	4
UCLA Health Clinical Practice Operations	Audits of multiple clinics will assess the adequacy and effectiveness of internal controls over key activities, including payment handling, revenue capture, and healthcare vendor relationships.	2,500	4
School of Medicine Departmental Audits	Audits of departments will determine whether there are adequate internal controls over key administrative and financial processes, such as financial management, research administration, and compensation plan activities.	1,500	4
Audit Administration	N/A	3,950	4
		<b>UCLA Sub-total</b>	28,030

UC Merced - Audits	Scope Statement	Hours	Est. Qtr. Completion
Access to Student Data – Banner Access Controls	The project will review access to student information as our Banner system moves to the cloud.	150	3
Tuition, Student Fees, and Receivables	This audit will review that internal controls over tuition, student fees, and student receivables are operating effectively. We will review that amounts are accurately recorded and that waivers and write-offs are properly reviewed and approved.	200	1



Parts / Equipment Supply Management	This audit will review controls related to the purchase and maintaining of equipment and supplies.	200	1
Low Value Purchase Orders / Purchase Cards	This audit will verify that controls and proper review processes have been set up to manage procurement risks.	200	2
Post Award Spending Review	This audit will review the effectiveness of internal controls related to spending on grants and will include a review of post award spending.	200	2
Cash Management Controls	The audit will review the cashiering system (CASHNet) and review for compliance with Payment Card Industry Data Security Standards (PCI DSS).	200	3
Annual Report of Executive Compensation & Benefits (Systemwide)	As part of this annual audit, we will review the required reports of the Chancellor's spending required by UC Policy G-45, and the procedures for accurately completing these reports.	100	3
Outside Professional Activities	Assess documentation, approval and reporting of outside professional activities for compliance with policy.	50	4
Fair Wage / Fair Work (Systemwide)	Assess conformance with policy and guidance related to procurement activities under the Fair Wage/Fair Work Plan.	100	4
Downtown Center Construction Project	The audit will review spending on the project and review that the project was properly awarded and effectively managed. We will review compliance with requirements outlined in the UC Facilities Manual.	200	4

<b>UC Merced - Advisory Services</b>	<b>Scope Statement</b>	<b>Hours</b>	<b>Est. Qtr. Completion</b>
Vice Chancellor Transition Reviews	This review will help identify potential issues for the Chancellor and for the next Senior Manager who will take over leadership of the division. We interview campus leadership and managers within the division and review financial trends and spend.	200	1
UCPath Readiness Assessment Reviews	This review will address the readiness of UC Merced as part of the UCPath pilot implementation. A final assessment will be completed to determine lessons to be learned as additional campuses go live with UCPath.	200	2
Project 2020 Review	This review will include evaluations related to the 2020 Project and will assess the risks and impact on daily campus operations.	200	3
Fraud Risk Management and Data Analytics	This project will review for trends and unusual transactions that will help identify areas that should be reviewed more closely.	250	4
<b>UC Merced sub-total</b>		<b>2,450</b>	

UC Office of the President - Audits	Scope Statement	Hours	Est. Qtr. Completion
Rehired Retirees	Assess policy compliance related to employees returning to UC employment after retirement.	150	3
ANR Cooperative Extension - Stanislaus County	Business controls review at the Stanislaus Cooperative Extension with focus on budget and policy compliance.	200	2
UCOP Expenditures (PwC Audit Support)	Review of UCOP expenditures in support of the separate audit of UCOP Operations performed by the external auditors	150	2
Student Affairs Business Continuity	Assess documentation, processes and policies related to business continuity for IT systems used by Student Affairs.	150	2
Electric Service Provider (ESP) Power Supply Verification	Annual audit of power content reporting to the California Energy Commission (CEC).	100	1
Fiat Lux Financial Controls	Review financial controls related to the administration of Fiat Lux, the captive insurance program.	200	3

UC Office of the President - Advisory Services	Scope Statement	Hours	Est. Qtr. Completion
Innovation & Entrepreneurship Process Review	Assess the current state of key processes within I&E to identify potential process efficiencies and improvement opportunities, assess internal control design and recommend enhancements.	150	1
State Audit Follow-up	Advise and, where appropriate, provide independent assurance on State audit recommendation implementation activities.	200	2
ANR Financials – Phase 2	Assist in developing a repeatable process for on-going development of consolidated financial statements for ANR.	200	2
ANR UCPath Future State	Document current state processes at ANR to be impacted by UCPath and advise on future state process design.	200	3
	<b>UCOP sub-total</b>	1,700	

UC Riverside - Audits	Scope Statement	Hours	Est. Qtr. Completion
School of Medicine	General overall audit to determine the adequacy of internal controls and evaluate compliance with applicable University policies and procedures, including the SOM deficit reduction plan and Business Associate agreements.	400	3
IT Security – Small Departments	Perform an analysis and evaluation of distributed IT security controls. Includes procedures to verify adequacy of internal controls and compliance with University Policy and evaluate efficiency and effectiveness of processes.	370	4

School of Business Administration	General overall audit to determine the adequacy of internal controls and evaluate compliance with applicable University policies and procedures as well as identify and review accumulated budget surpluses and proposed uses.	400	1
EH&S	Review Emergency Management or Business Continuity programs for applicable policy and regulatory compliance.	400	4
Annual Analytic Review & Fraud Detection	This audit involves year round data analytics procedures of campus financial data, such as general ledger, accounts payable, and payroll data. The data generated is used to identify potential high risk (red flags/potential fraud) areas of concern by combining and analyzing multiple data sets.	1,080	4
Cash Handling	Select various cashiering and sub cashiering stations for internal control reviews and compliance with BUS-49.	460	2
Corporate Cards	Select departments and review Corporate Card monitoring and write off controls and compliance with applicable policy.	500	3
SMG Outside Professional Activities (systemwide)	Assess documentation, approval and reporting of outside professional activities for compliance with policy.	150	4
SMG Travel (systemwide)	Review travel and entertainment expenditures of SMG members for compliance with policies Business and Finance Bulletin (BFB) G-28 and BFB BUS-79.	170	4
SMG AREC (systemwide)	Review the processes for the preparation of the Annual Report on Executive Compensation for Calendar Year 2017 (AREC 2017) and examine supporting documentation.	150	4
Temporary Employees	Identify campus Temporary Employees and review selected contracts for compliance with applicable labor laws and University Policy.	320	3
Fair Wage/Fair Work (systemwide)	Assess conformance with policy and guidance related to procurement activities under the Fair Wage/Fair Work Plan.	300	4

<b>UC Riverside - Advisory Services</b>	<b>Scope Statement</b>	<b>Hours</b>	<b>Est. Qtr. Completion</b>
Organizational Excellence	Continue A&AS active involvement in the UCR Organizational Excellence (OE) initiative by participating in various OE-related work groups.	420	4
UCPath Readiness Assessment (systemwide)	Assess campus' UCPath readiness as directed by UCOP.	740	1
Natural Reserves	Address safety and accountability issues related to the UCR Natural Reserve System.	280	1
Machine Shops	Review controls and processes related to various campus machine shops.	300	1
Training – Whistleblower & Fraud	Conduct regularly scheduled Supervisor training on Fraud Awareness and the Whistleblower Policy.	100	4
<b>UC Riverside sub-total</b>		<b>6,540</b>	

UC Santa Barbara - Audits	Scope Statement	Hours	Est. Qtr. Completion
Prior Year audit wrap-up	N/A	200	4
IT: Information Security – Web Applications	The objective of the review will be to assess if web applications are properly developed with appropriate security controls to safeguards, and compliant with University policies to ensure University resources are adequately protected.	250	1
IT: Information Security – Cybersecurity	This project will address outcomes from the Cyber Security risk assessment which is anticipated to be completed by the beginning of the fourth quarter of FY2016-17.	250	1
IT: General Controls – Campus Security	The purpose of this review will be to evaluate processes and procedures that grant employees, students, and other authorized individuals access to campus buildings and other restricted areas. We will review technology-based security access systems such as card scanners and other electronic devices being used by the campus for building access control.	300	3
Marine Science Institute	We will assess whether key business processes and internal controls established by MSI are in compliance with University and sponsor regulations, and identify any opportunities to enhance operational efficiency for the key processes selected.	275	1
Deferred Maintenance	We will determine if the campus deferred maintenance program provides reasonable assurance that deferred maintenance projects are identified, quantified, prioritized and reported for funding when available. Also determine if Physical Plant inspection of facilities and equipment is effective and efficient.	300	2
IT: Campus Financial System (CFS) – Phase I Post Implementation Internal Control Review (Business and Financial Services)	The purpose of this audit will be to provide assurance that there are appropriate internal controls in place in BFS after Phase 1 go-live. The audit team will map out processes and controls and validate that internal controls are operating as intended.	300	3
IT: General Controls – Cloud Computing	We will evaluate the effectiveness of internal controls for identifying cloud service providers and analyzing requirements prior to solution acquisition to ensure that cloud service providers meet campus requirements (including review of costs, benefits, and risks) as well as for the ongoing monitoring of performance.	250	2
Environmental Health & Safety (EH&S): Construction Close Out	The purpose of this audit will be to evaluate compliance with established policies and regulatory requirements related to construction project close out processes and issuance of certificates of occupancy.	275	2

Hiring Practices – Faculty Recruitments	We will review current practices and risks in recruiting faculty employees in an effort to verify that hiring procedures comply with UC policies and campus procedures, and controls are in place to avoid conflicts of interest (near relative) during the hiring process.	250	2
IT: Transcript Tracking System (TTS) and Transfer Evaluation and Articulation System (TEAS)	We will determine whether critical business processes of the Office of the Registrar and the Office of Admissions supported by the applications TTS and TEAS are operating at an acceptable level of risk. Upgrades and new initiatives.	250	3
Police Department	We will assess the Police Department’s internal controls and business practices to assure sound business practices are in place to support operational effectiveness and efficiency including compliance with University policies and federal and state regulations.	250	1
Environmental Health & Safety (EH&S): Safety Training	We will perform an advisory service to determine the effectiveness of processes to identify and ensure timely completion of mandatory safety training.	250	3
Executive Compensation: Chancellor’s Expenses and Executive T&E (systemwide)	Support Regental request for assurance on the accuracy of annual reporting of executive compensation.	150	3
Executive Compensation: Annual Report on Executive Compensation (AREC) (systemwide)	Determine that the annual report data is complete and accurate and that the SMG coordinators engaged in an exercise to obtain the source data and report it in accordance with the instructions.	150	3
Fair Work/Fair Wage (systemwide)	Assess conformance with policy and guidance related to procurement activities under the Fair Wage/Fair Work Plan.	150	3
Outside Professional Activities (systemwide)	Assess documentation, approval and reporting of outside professional activities for compliance with policy.	50	3
IT: UCPath Project Progress Review	We will continue our progress review based upon input from key project stakeholders.	275	4
Conference Services – Internal Control Review	Along with essential business practices, we will review internal controls in one or more areas selected based on risk, with possible coverage of revenue and cash, procurement, inventory, payroll, and/or other areas.	275	4
IT: Enterprise and Campus-wide IT Project Costs – FY 2017-18 Review	This audit is the third in a series of planned annual audits of costs charged to major campus IT projects such as FSIP, UCPath, Electronic Timekeeping (Kronos), Connect, and SIS. This ongoing series is designed to assure the campus that the substantial funds devoted to these projects are being spent appropriately.	250	4
HR Background Checks	This review is to assess whether background checks are being performed for all employees designated in ‘critical’ positions and that adequate documentation is being retained.	275	4

UC Santa Barbara - Advisory Services	Scope Statement	Hours	Est. Qtr. Completion
Work Order Systems and Processes	We will perform a project progress review based upon input from key project stakeholders.	250	2
Information Security Advisory – Placeholder for As-Needed Services	Hours for coverage of a request or emerging risk in an information security-related area.	225	2
Campus Physical Security Assessment	We will assess campus physical security based upon physical security best practices. The scope of the audit will focus on crime prevention through environmental design, territorial reinforcement, and exterior lighting.	275	3
Clery Act Reporting Process Advisory	We will evaluate the adequacy of the procedures used for gathering and reporting Clery crime statistics and to ensure compliance with United States Code: Title 20, Section 1092 (f), Disclosure of Campus Security Policy Crime Statistics (Clery Act).	275	1
Internal Control Self Assessment	This controls self-assessment project will be a collaboration with Business and Financial Services. Through a survey, interviews, and/or other methods, we will assist departments in evaluating select business processes to ensure that essential internal controls are in place.	275	3
Data Analytics Program - Development and Collaboration	We will continue the development of our data analytics program, including possible collaboration with Business & Financial Services.	250	4
Financial Management Advisory – Placeholder As Needed	N/A	125	4
<b>UC Santa Barbara sub-total</b>		6,650	

UC Santa Cruz - Audits	Scope Statement	Hours	Est. Qtr. Completion
Information Management of Sensitive Data – User Awareness and Use	To determine the level of awareness for using, transmitting, and storing manual and electronic data containing various levels of sensitivity.	420	2
Succession Planning	To evaluate the effectiveness of campus succession planning efforts for ensuring the transfer of critical job functions and responsibilities when employees leave the campus or transfer out of a campus unit.	430	3
Vivarium Operations and Governance	To evaluate the effectiveness of vivarium program operations and governance.	367	3
OPERS Diving and Boating Safety Program	To review and assess the adequacy of the OPERS diving and boating program.	325	2
Annual Report on Executive Compensation (AREC) (systemwide)	Determine that the annual report data is complete and accurate and that the SMG coordinators engaged in an exercise to obtain the source data and report it in accordance with the instructions.	180	3

Chancellor's Expenses UC Policy Business Finance Bulletin (BFB-G-45) (systemwide)	To determine compliance with two financial reports on Chancellor's expenses, required by UC Business Finance Bulletin (BFB) G-45.	180	3
Divisional Carryforward/Deficit Management	Addresses the appropriateness and effectiveness of management practices over campus divisional resources.	455	2
Independent Contractors	To evaluate the adequacy of controls and determine the appropriateness of the campus use of independent contractors.	353	2
Campus Use of Consultants	To identify the level of use and evaluate the appropriateness of services provided through consultant agreements/contracts.	350	3
Data Center – Amazon Web Services	In consultation with UCOP ECAS Cyber Security Audit Services, review the adequacy of controls over enterprise systems migrated to Amazon Web Services IT Cloud.	200	4
Fair Wage/Fair Work (systemwide)	Assess conformance with policy and guidance related to procurement activities under the Fair Wage/Fair Work Plan.	100	4
Outside Professional Activities (systemwide)	Assess documentation, approval and reporting of outside professional activities for compliance with policy.	55	4

<b>UC Santa Cruz - Advisory Services</b>	<b>Scope Statement</b>	<b>Hours</b>	<b>Est. Qtr. Completion</b>
Fraud Management Program – Data Analytics	To identify transactions that have a high risk of fraud or potential for non-compliance with UC Policy and local campus procedures and test transactions for non-compliance or significant change over the prior year.	318	4
Spreadsheet Accuracy	To test the accuracy of information contained in excel workbooks used by campus units for reporting out on financial information or performance statistics.	172	4
Data Governance Policy Development	To work with campus constituents on the understanding and development of campus data governance strategy and principals, and assess the current practices.	330	4
Risk Intelligence Governance	To conduct the annual risk assessment and audit planning exercise. Integrate risk assessment and themes identified from campus senior level interviews with campus risk intelligence efforts and generate the FY2019 internal audit plan.	90	4
NCAA Report Annual Review	To confirm the accuracy of the financial data included in the OPERS NCAA Equity in Athletics Data Analysis (EADA) Report for Fiscal Year 2018.	80	3
Student Intern Program	To administer the AMAS student intern program providing up to two students per Quarter, course credit learning about internal auditing and working hands on projects with professional audit staff.	150	4
<b>UC Santa Cruz sub-total</b>		<b>4,555</b>	

UC San Diego - Audits	Scope Statement	Hours	Est. Qtr. Completion
Student Business Services	The purpose of this audit project is to validate key internal controls for certain business transactions. The scope of the review will include internal controls for student accounts receivable and sundry billing.	400	2
Single Operating Fund Initiative (SOFI) Allocations	The purpose of this audit is to review year-end reporting for SOFI funds to ensure expenses are applied appropriately, and restrictions on “core” funds are enforced (i.e., state funds cannot be charged for salaries above the NIH salary cap).	300	2
Cashiering Compliance	The objective of the review will be to assess campus sub-cashiering stations for compliance with the cash handling policy.	300	2
Scripps Institution of Oceanography (SIO) – Marine Physical Lab	The purpose of this audit is to validate key internal controls for certain business transactions. The scope of the review will include internal controls for payroll and benefits, timekeeping, and non-payroll expenditures.	400	4
University Centers Operations	The purpose of this audit project is to perform an overall assessment of the operational management of the organizations resources, the administrative internal control environment, compliance with University policies and procedures, and effectiveness of unit operations.	350	4
Recharge Centers	The purpose of this audit project is to review the campus core facilities recharge practices, to include the costing model and appropriate allocations of funds. The scope of the review will include a sample of recharge centers across the Campus.	300	2
Physics – Department Audit	The purpose of this audit project is to perform an overall assessment of the department’s administrative internal control environment, compliance with University policies and procedures, and effectiveness of unit operations. The scope of the review will include internal controls for payroll and benefits, timekeeping, and non-payroll expenditures.	350	4
San Diego Supercomputer Center (SDSC) – ORU	The purpose of this audit project is to validate, on a test basis, key internal controls for certain business transactions. The scope of the review will include internal controls for payroll and benefits, timekeeping, and non-payroll expenditures.	350	2
Research Fund/Award Closeout/De-obligation	The purpose of this audit is to assess the procedures in place to ensure that awards are closed timely and in accordance with established requirements, and that unused funds are identified and appropriately deobligated, and financial deficits are erased. The scope of the review will include current processes for award administration.	350	2
Electrical and Computer Engineering	The purpose of this audit project is to validate key internal controls for certain business transactions. The scope of the review will include internal controls for payroll and benefits, timekeeping, and non-payroll expenditures.	350	4



Fair Wage/Fair Work (systemwide)	Assess conformance with policy and guidance related to procurement activities under the Fair Wage/Fair Work Plan.	300	4
Clinical Practice Organization Financial Statements	The purpose of this review will be to evaluate the accuracy and completeness of the fiscal year 2017 financial statements for the CPO. The reasonableness of management assumptions and financial projections for future fiscal years will also be evaluated.	500	3
Clinical Integrated Network – Epic Community Connect	The purpose of this review will be to evaluate contractual arrangements with community entities related to clinical integration and the provision of EHR software, to ensure the terms and conditions of the contract are adhered to, financial and service obligations are met, and payments are properly recorded in UCSD financial systems.	350	4
HealthNet Blue & Gold	The purpose of this review will be to evaluate internal controls and business processes supporting the Blue & Gold contract, including overall financial management, contract terms and payments, and the infrastructure for managing the increased financial risk associated with these types of contracts.	350	4
Medical Directorships	The purpose of this review will be to evaluate current medical directorship agreements, and assess whether processes and controls for managing agreements and related documentation are effective, and adequately mitigate regulatory risk.	350	2
Women & Infant Services	The purpose of this review will be to perform an assessment of the Women & Infant Services internal control environment, and 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.	350	2
Anesthesiology Charge Capture & Billing	The purpose of this review will be 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. Focus will be on key risk areas including oversight of department financial condition and deficits, and processes related to charge capture, billing, and supply management.	400	4
Sleep Center	The purpose of this review will be to assess business operations and internal controls at the Sleep Center 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.	350	2

Free Clinic	The purpose of our review will be to determine whether internal controls are adequate to provide reasonable assurance that operations are effective and efficient, in compliance with University policies and applicable regulations, and result in accurate financial reporting. The review will focus on fiscal oversight, funding sources, and management of payroll and non-payroll expenditures which may be contributing to deficit conditions.	350	4
Concierge Medicine Patient Refunds (Downtown, Encinitas)	The purpose of this review will be to perform a financial reconciliation and evaluate processes for refund of Concierge Medicine annual subscriptions, to ensure that patients who discontinued membership as a result of practice closures were appropriately refunded for annual fees not used.	300	2
Psychiatry Business Operations	The purpose of this review will be to perform an overall assessment of Department of Psychiatry business operations, and administrative internal control environment for compliance with University policies and procedures, effectiveness of business unit operations, and accuracy of financial reporting.	300	2
Altman Clinical and Translational Research Institute (ACTRI)	The purpose of this review is to perform an assessment of ACTRI business operations, the efficiency and effectiveness of financial oversight and business processes, and compliance with University policy, federal regulations, and the terms of the federal award.	350	4
Moores Cancer Center	The purpose of this review is to perform an overall assessment of Moores Cancer Center business operations, the efficiency and effectiveness of financial oversight and business processes, and compliance with University policy and the terms of the federal award.	400	2

<b>UC San Diego - Advisory Services</b>	<b>Scope Statement</b>	<b>Hours</b>	<b>Est. Qtr. Completion</b>
Annual Review of Executive Compensation (AREC) (systemwide)	The objective of the review will be to determine that the annual report data is complete and accurate and that the SMG coordinators engaged in a diligent exercise to obtain the source data and report it in accordance with the instructions.	200	3
Operating Ledger – Transaction Compliance (Data Analytics)	The objective of this advisory service project will be to review and evaluate operating ledger data using data analytics to assess outliers such as transactions with blank indexes, anomalies in the Express Card clearing accounts, and trends related to indirect cost recovery.	300	2
Police Property and Evidence Management	The purpose of this advisory service project is to assess the adequacy and effectiveness of internal controls over equipment inventory and evidence management and compliance with policy and regulatory requirements.	300	1

Research Compliance (ClinicalTrial.gov compliance, NIH GCP Training Compliance)	The purpose of this project will be to evaluate campus-wide compliance with federal regulations and policy regarding reporting to ClinicalTrial.gov and completion of GCP training, and assess the infrastructure in place to support these processes.	250	2
Health System Purchasing & Disbursement Data Analytics / Continuous Monitoring	The purpose of this review will be to evaluate Health System procurement and disbursement data to determine whether additional continuous monitoring techniques may be beneficial.	250	4
External Coding & Billing Vendor Contracts	The purpose of this review will be to develop a comprehensive understanding of areas within the organization where external vendors are utilized for coding and/or billing of UCSDH services. We plan to evaluate the agreements for consistency of terms and conditions, and provide advice from a vendor management perspective on practices for ensuring quality and accuracy of service provided.	200	2

**UC San Diego sub-total** 9,600

<b>UC San Francisco - Audits</b>	<b>Scope Statement</b>	<b>Hours</b>	<b>Est. Qtr. Completion</b>
Clinical Integration / Affiliations	To review clinical integration/affiliation implementation to assess whether strategic and operational objectives are met and to ensure compliance with contract terms and conditions and anti-trust regulations.	250	2
New Providers Onboarding and Integration	To review of the processes surrounding the onboarding and integration of new affiliate providers.	250	2
Charge Capture & Billing – Clinic	To assess the processes and controls for ensuring the accuracy and completeness of the charge capture and billing of services	250	3
Medicare Shared Savings Plan Monitoring	To assess the controls and processes for monitoring savings and quality performance and compliance with program requirements.	250	1
Late Charges – Hospital Billing (HB) and Physician Billing (PB)	To review the processes and controls for managing and resolving late charges	250	2
Third Party Access Follow Up	To validate that corrective actions implemented have addressed the issues and risks identified in the previous review surrounding the management of privileged access provided to third party vendors and service providers	225	4
Research Partnerships	To assure compliance with key terms of the agreements; risk assessments are performed and intellectual property commitments are managed and comply with policy	275	1
International Activities	To review the structure and processes in place to facilitate the conduct of international activities abroad and to mitigate potential risks.	275	2
Student Pay and Funding	To determine the accuracy and timeliness of payments to students, including fellows and post-docs, and the correct allocation of funding sources	250	1

Capital Construction Projects	To validate that there is adequate monitoring of project costs and timelines	250	2
Title IX Investigation and Adjudication Process Validation	To assess the process for investigating and adjudicating Title IX complaints to validate there are adequate controls in places to ensure timely and accurate outcomes and to	300	2
Uniform Guidance	To assess processes and controls implemented to address changes under Uniform Guidance.	275	1
Access to EMR / UCSF Systems	To determine that appropriate controls are in place for providing affiliates and research partners access to patient medical records and UCSF systems	300	1
IT Sourcing Model – IT Security	To assess processes and controls in place to determine compliance with contract agreements and IT security requirements.	275	2
Recruitment Process	To review the controls and processes for the recruitment and onboarding of employees.	300	2
Clinical Research Billing	To validate updated processes for clinical research billing are functioning as intended to ensure accuracy of billing for clinical research studies.	275	3
Fair Wage/Fair Work (systemwide)	Assess conformance with policy and guidance related to procurement activities under the Fair Wage/Fair Work Plan.	162	4
Outside Professional Activities (systemwide)	Assess documentation, approval and reporting of outside professional activities for compliance with policy.	150	4
Annual Review of Executive Compensation (AREC) (systemwide)	The objective of the review will be to determine that the annual report data is complete and accurate and that the SMG coordinators engaged in a diligent exercise to obtain the source data and report it in accordance with the instructions.	150	3
G-45 and Chancellor’s Expenses (systemwide)	To determine whether Chancellor’s expense activity is properly reported and complies with University policy (G-45).	200	2

<b>UC San Francisco - Advisory Services</b>	<b>Scope Statement</b>	<b>Hours</b>	<b>Est. Qtr. Completion</b>
UCSF Health Finance Integration	Continue to provide advice and assistance on risks and controls to the UCSF Health Finance Integration related efforts.	200	4
Data Security Compliance Program (Deferred from FY17)	Assess implementation of the remediation plans based on the organization-wide security assessment completed in FY15.	200	2
Strategic Sourcing	Evaluate the utilization of select system-wide strategic sourcing agreements and identify opportunities for streamlining and consolidation of purchases across UCSF.	250	2
Continuous Analytics Program	Use data analytics to identify areas for continuous improvement and monitoring of controls.	450	4

Enterprise-wide Collaboration	Provide support and advice on enterprise-wide projects to further efforts relating to risk identification and controls improvement.	150	4
Diversity Data Process Assessment	Assist in identifying data sources and processes for consolidation/analysis.	200	1
Financial and Compliance Dashboard	Develop relevant data analytics and support the efforts in demonstrating compliance with selected requirements.	200	3
E-prescribing Controlled Substances	Assess controls surrounding eprescribing for controlled substances.	150	2
APeX Work Queue Management	Assess the governance, assignment and monitoring of APeX work queues to ensure effective review and clearance.	175	1
Community Connect	Provide input to the EPIC Community Connect program	25	2
Award Certification Pilot	Assess readiness for the Uniform Guidance replacement of effort reporting.	200	4

***UC San Francisco sub-total*** 7,112

***TOTAL AUDIT AND ADVISORY SERVICE PROJECT HOURS*** 101,037