ANNUAL REPORT ON INTERNAL AUDIT ACTIVITIES, 2011-12

University of California
Office of Ethics, Compliance & Audit Services

Office of Ethics, Compliance & Audit Services
Annual Report on Internal Audit Activities, 2011-12

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I. EXECUTIVE SUMMARY

Introduction

As another year passes, the University of California continues to find itself struggling to meet its strategic objectives in a very challenging economic environment. At the same time, the university continues to be exposed to a barrage of risks facing many of its peers in higher education:

- Changing regulations and increased scrutiny from entities that support the research enterprise
- Regulatory and operational risks associated with expanding international activity
- Enterprise system implementations and ongoing changes to IT infrastructure
- Exposure to IT security vulnerabilities and data breaches
- Safety of students, staff, and others on campus, in light of recent events at UC and other institutions
- New governance models proposed within the university
- Challenges associated with organizational restructuring and downsizing, including maintaining effective control
- Higher risk of fraud during an economic downturn

In addition, in order to maintain its viability and continue to effectively serve the community, the university has taken on several important strategic initiatives. While these initiatives present opportunities for significant cost savings or increased revenue, they can also introduce significant additional risk to the university.

The role of internal audit is to proactively work with management to navigate these risks and provide assurance that existing internal controls and processes are in place and optimized for effective and efficient risk mitigation. This report will highlight the outcomes of key activities performed by Internal Audit in FY 2011-12 to help management identify and address significant risks facing our university and drive efficiencies to make the best use of our limited resources in these challenging times. In addition, we will demonstrate the accountability of the Internal Audit program with statistical information on utilization of our resources and other performance metrics.

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

- The results of **systemwide audits** performed with a common focus and scope of work but are conducted by the local internal audit department at each University location (page 5)
- A summary of the most **significant and recurrent control issues** from the body of internal audit work performed during the year (page 6)
- An update on Internal Audit's **participation in University initiatives** at the local and systemwide level (page 7)
- An overview of **improvements we have implemented for the internal audit program** in governance, methodology and systems (page 8)
- A **summary of statistical information on the systemwide internal audit program** for FY 2011-12 (page 9)

FY 2011-12 Statistical Highlights

During FY 2011-12, the UC Internal Audit Program:
- Completed audit, advisory services, and investigation projects resulting in 392 reports that produced 1,360 recommendations for improvements to internal controls with corresponding agreed upon Management Corrective Actions (MCAs)
- Validated that 1,392 MCAs were completed by management as indicated. The following is a summary of MCA activity for the past year:
  - Beginning MCA Number – 1,229 (open at start of FY 2011-12)
  - MCAs added – 1,360
  - MCAs closed – 1,392
  - Ending MCAs (open at end of FY2011-12) – 1,197, including:
    - 38 High risk past due MCAs and
    - 390 Medium/low risk past due MCAs as of June 30, 2012
- Met or exceeded internal audit benchmarks for**:**
  - Productivity – 86% (goal 85%)
  - Completion of the Audit Plan – 95% (goal > 70%)

Summary and Conclusions

In conjunction with the 392 Audit, Advisory Services and Investigation reports issued, we identified no conditions that we believed to represent material deficiencies in internal controls to the University system as a whole from a financial standpoint. In addition, while we acknowledge that management has ultimate responsibility for establishing internal controls to manage risks, we identified no circumstances in which we believe that management's decisions resulted in the acceptance of unreasonable levels of risk.

Further, based on our FY 2011-12 work, we can assert the following as being generally true with no reportable exceptions:
1. Management of the University is cognizant of their responsibility for internal controls and takes seriously the need for controls and accountability.
2. There is respect for the objectives of the Internal Audit Program; a high level of cooperation is received, and there is no interference with either the accomplishment of our tasks or our responsibilities to report to The Regents.
3. Managers actively participate in the identification of risks and work collaboratively with Internal Auditors to address issues raised during Audits, Advisory Services engagements, and Investigations.
4. Management is comfortable seeking out Internal Audit for advice and consultation on matters with internal control implications.
5. Matters of importance are reported to The Regents. Although we did not identify any material control deficiencies, there are opportunities for the University to implement more effective controls in a number of areas and there are ongoing challenges to effective controls and compliance.

II.   INTERNAL AUDIT PROGRAM – RESULTS & ANALYSIS

A. Systemwide Audit Results

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

Construction — At the request of the Regents, we performed a systemwide review of construction activity that focused on the bid and award process, change order execution and compliance with funding requirements. The review identified several overcharges from contractors and subcontractors as a result of insufficient review processes, as well as some opportunities for improvement related to change order documentation and policy. Actions being taken by management in response to this review include attempting to obtain repayment for the identified overcharges, enhancing documentation and review processes, and implementing additional training for staff where appropriate.

Health Insurance Portability and Accountability (HIPAA) Privacy Rule — The HIPAA Privacy Rule has been enforceable since April 2003 and imposed a number of obligations regarding the manner in which we use and disclose protected health information (PHI) and provided certain rights to patients related to the use and disclosure of PHI. Compliance with the requirements of the HIPAA Privacy Rule was highlighted as a particular area of concern by management, which prompted a review in this area for our campuses with academic medical centers. The review identified some areas for improvement to ensure that locations had mechanisms in place to coordinate effective and consistent compliance with the HIPAA Privacy Rule. These areas include improvement in guidance to staff on proper practices, enhanced monitoring mechanisms such as periodic inspections, and better coordination between departments on areas such as the use of PHI for research purposes. Management is taking action to address the issues identified and we are tracking progress to ensure the actions are completed timely.

Information Security Policy Compliance — For several years, management has performed an annual self-assessment of compliance with the systemwide information security policy. Due to the evolving and increasing risks around information security and privacy, internal audit conducted an independent systemwide assessment of information security policy compliance spanning two fiscal years. In FY2010-11, we performed an assessment of the campus environments and Lawrence Berkeley National Laboratory. This fiscal year, our assessment focused on our five academic medical centers. The audit identified areas for improvement in governance and planning as well as certain information security controls such as access management, information asset inventory practices, patch management and protection of restricted data. Systemwide IT leadership has implemented monitoring mechanisms to track remediation efforts put in place as a result of these assessments.

Executive Compensation Reporting — Periodic reviews of executive compensation reporting and executive travel and entertainment expenses have been routine for the last six years, at least once every two years. This year, relatively minor exceptions were noted and were corrected by the responsible parties at the local level. No issues were identified that required action from a systemwide perspective.

B. Significant and Recurrent Internal Control Issues

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

Research Compliance – Compliance with research regulations and policies remains a significant area of risk due to the volume and diversity of research that is conducted at the University and the continued scrutiny from federal and state agencies. It is essential that effective internal controls are in place to ensure the University is compliant with these requirements. It is particularly difficult to ensure compliance due to the size of the research enterprise and the continually changing regulatory requirements including conflict of interest disclosures, export controls, clinical research billing, human and animal subjects testing, sub-recipient monitoring, direct charging, cost sharing and effort reporting. Our audit work has identified opportunities for improvement in these areas, such as enhanced training and communication, new monitoring mechanisms and escalations processes and implementation of technological solutions. We are actively working with management to implement these changes.

Financial Management – Local audits have identified issues in the area of financial management, particularly relating to cash handling, general ledger reconciliation, recharges and deficit monitoring. Common contributing factors include inadequate guidance and training, failure to optimize use of technology and systems, and insufficient departmental resources to ensure proper monitoring. Management is working to address deficiencies through training programs, improved monitoring and oversight and IT system enhancements.

IT Security and Information Privacy – We continue to identify significant control weaknesses related to IT security and protection of sensitive information, including inadequate system access controls, unprotected restricted data, insufficient physical controls and unpatched security vulnerabilities. The decentralized nature of IT infrastructure and IT organizations makes it challenging to ensure controls are appropriately in place across the organization. Efforts to address IT security and information privacy control issues include establishment of enhanced IT governance structures to implement campus-wide information security programs, enhanced monitoring processes and use of technology to proactively assess and remediate IT security vulnerabilities.

Large-Scale System Implementations – The University is in the midst of a significant overhaul of its IT infrastructure due to the systemwide initiative on the implementation of shared IT systems along with the implementation of electronic medical records at all five academic medical centers. These large-scale system implementations can present significant risk to the organization around governance, controls and compliance, data governance and conversion and organizational change management. Internal audit is working to assist management early on in IT implementations to ensure that significant risks are appropriately mitigated, and during and after implementations to provide assurance that effective controls are in place.

Management Oversight/Segregation of Duties – Resource limitations resulting from budget cuts continue to put a strain on our departments' ability to ensure appropriate controls are in place. In conducting audits and advisory services, we have observed functions and activities combined, resulting in management and staff assigned a larger span of responsibility, and, in some cases, inadequate segregation of incompatible functions such as authorization, recording, custody of assets and reconciliation. In these cases, internal audit works with management to achieve the most effective use of available resources to control unacceptable levels of risk.

C. Internal Audit's Participation in University Initiatives

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

External Audit Support – The Office of Audit Services served as a central point of contact for the University to coordinate several large scale audits conducted by federal and state governmental agencies in FY 2011-12. In this role, internal audit coordinated, directed and monitored the status of information requests between the agency and the University. Additionally, it served as an internal repository for information provided to the agency, coordinated responses to audit recommendations, and kept management apprised of the status of the audit, including any significant issues that are identified. This coordination has provided a benefit to the University by driving audit efficiency and ensuring appropriate and concise information is provided to agencies.

Enterprise Risk Management – Over the last several years, internal audit has established synergies with Compliance departments at the systemwide and local level in risk assessment, plan development, and ongoing risk monitoring efforts. Starting in FY 2011-12, we are progressively aligning these efforts with other systemwide functions such as Risk Services, Legal and Human Resources, with the goal of providing more efficient and effective communication to support overall efforts for identifying and mitigating risks.

IT System Implementations – The University has undertaken a number of significant and challenging efforts in fulfilling the Regents' resolution for common administrative systems, the most significant being the systemwide payroll implementation project (UC Path). While system implementations such as UC Path present significant opportunities for cost savings and enhanced functionality, they also present significant risk. Internal audit has made it a strategic priority to work proactively and collaboratively with management to help identify and mitigate emerging risks relating to these projects. Internal Audit personnel actively participate and provide insight in UC Path systemwide committees such as the Management Workgroup, the UC Path Enterprise Risk Management (ERM) Committee and the General Ledger Integration Steering Committee. In the next fiscal year, Internal Audit has allocated time specifically for advisory activity to support the UC Path project. Other involvement in key IT system implementations include electronic medical records systems at our health science campuses and the payroll certification pilot project currently underway at UC Riverside and UC Irvine.

Systemwide Committees – Our systemwide committee involvement includes Lawrence Berkeley National Laboratory's Contract Assurance Committee, the Laboratory Management Council, the Ethics and Audit Committee of the Los Alamos National Security and Lawrence Livermore National Security LLC, the Clery Act Compliance Committee and the Privacy and Security Steering Committee. Additionally, internal audit personnel actively participate on various committees supporting management initiatives throughout the University system.

D. Improvements in Internal Audit Methodology, Processes and Systems

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

Quality Assurance – We formalized a periodic internal assessment process to evaluate our conformance with professional standards and internal requirements. This process will be performed on a three year cycle at each location and involves documentation review and interviews with stakeholders. An independent evaluation of our internal audit function, which is required by IIA (Institute of Internal Auditors) professional standards to be performed at least every five years, will be completed next fiscal year.

Use of Technology in Internal Audit Projects – Local audit departments continued to increasingly implement Computer Assisted Auditing Tools (CAATs) such as IDEA and ACL to perform data analytics as part of internal audit projects and ad hoc special projects. These tools allow auditors to perform analysis on entire data populations to identify anomalies and discrepancies for further investigation, rather than relying on traditional transactional sampling. Use of CAATs allows auditors to get a more accurate picture of exception rates in a population than performing extrapolations of exception rates in a sample.

Audit Management System – We continued to implement functional enhancements to our systemwide audit management system, TeamMate. The most significant enhancement was the implementation of a risk assessment module that allows us to centrally record and track annual risk assessment results and more efficiently develop our annual audit plan using these results. Additionally, we have made improvements to the reporting functionality to allow us to more efficiently manage audit activities, share information and follow-up on outstanding management corrective actions.

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

Continuing Education – In coordination with the systemwide Office of Ethics and Compliance, the Office of Audit Services sponsored several classroom trainings on topics such as audit report writing, workplace investigations and web applications security.   Additionally, we provided access to our auditors to over 60 webinars on various audit-related topics. These efforts helped ensure that our audit staff was informed of emerging risk issues and auditing techniques and provided them with the opportunity to receive necessary continuing education requirements to maintain their professional certifications.

E. Statistics

This section provides a summary of statistical information on the systemwide internal audit program for FY 2011-12. Resource and effort data is summarized and analyzed by type of audit service and across functional areas of the University, demonstrating the breadth of coverage. Management corrective actions are analyzed by functional area, severity, and status of corrective actions.

i. Resources and Effort

Table 1 provides statistics on our systemwide internal audit staff, benchmarked against the plan and prior year figures, including a summary of statistics in experience, education, professional certifications and turnover. Headcount levels remained relatively stable compared to the prior year, with the turnover rate heavily influenced by the restructuring of our UCOP audit department to a co-sourcing model. Training hours for audit staff decreased compared to the prior year, mainly due to the bi-annual four-day Systemwide Compliance and Audit Symposium offered in the prior year that was attended by nearly all UC audit staff.

Qualifications statistics for our staff generally remained level in comparison to the prior year, falling slightly in professional certifications due to the hiring of some staff auditors who have not yet achieved certification.

People

	FY12 Plan	FY12 Actual	Prior Year Actual
Authorized	104	101	111
Average Actual Filled	97	95	100
Percent Filled	93%	94%	90%
Ending Head count	97	95	99
Turnover*	N/A	9%	4%
Training hours per auditor	82	76	93
Qualifications			
Average Years Total Audit Experience	N/A	17 years	17 years
Average Years UC Audit Experience	N/A	10 years	10 years
Average Years Audit Director Experience	N/A	27 years	27 years
Percent of Audit Staff with Bachelors Degree	N/A	99%	99%
Percent of Audit Staff with Advanced Degrees	N/A	36%	36%
Percent of Staff holding Professional Certifications	N/A	82%	85%

Table 1

*   9% staff turnover included 1.5 departures for positions within UC, which is generally viewed positively, 7.03 departures outside of UC (3.63 due to UCOP audit department restructuring), 1.38 retirements and 1 long-term leave.

N/A Not applicable to plan data

Each year, approximately 85% of our staff time is allocated to direct hours. Direct hours include all effort spent completing our annual plan of audit, advisory, and investigation projects, as well as audit support activities such as IT support, systemwide audit support, audit planning and quality assurance. Table 2 provides a summary of our direct

hours including a breakdown by service line, number of completed projects in each area, and average hours per completed project.

Projects

	FY12 Plan	FY12 Actual	Prior Year
Audits			
Audit Program Hours	87,227	89,094	90,844
Percent of total project effort	63%	66%	67%
Number of Completed Projects	214	255	275
Advisory Services			
Advisory Service Hours	31,707	29,204	27,667
Percent of total project effort	23%	22%	20%
Number of Completed Projects	47	175	140
Investigations			
Investigation Hours	19,594	16,696	17,797
Percent of total project effort	14%	12%	13%
Number of Completed Investigations	N/A	116	112
Total			
Audit, Advisory Services & Investigation hours	138,528	134,994	136,308
Audit Support Hours	12,692	13,186	13,371
Total Direct Hours	151,220	148,180	149,679
Summary Information			
Total Number of Completed Projects	N/A	546	527
Number of projects per auditor	N/A	6	5
Percent of Audit Plan Completed	100%	95%	96%
Productivity Percent	86.81%	86.31%	84.86%

Table 2

N/A Not applicable to plan data

Chart 1 shows the distribution of effort by service type over the past seven years. The proportion of hours allocated to audit, advisory and investigation effort remained relatively stable in comparison to recent years, with a continued focus on completion of the annual audit plan in lieu of additional advisory and investigations projects. Chart 2 shows the results of our focus on audit plan completion over the past few years. Once again, we greatly exceeded our established benchmark for audit plan completion (70%) in FY 2011-12, with a systemwide completion rate of 95%.
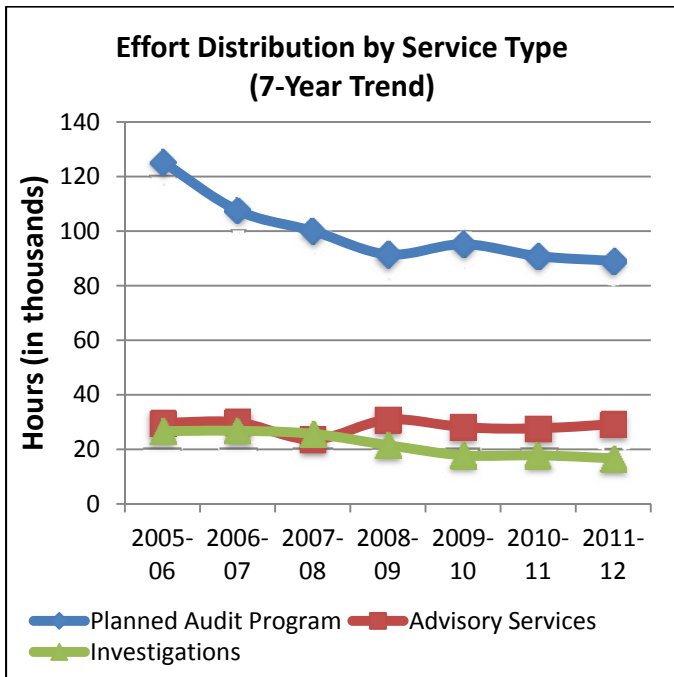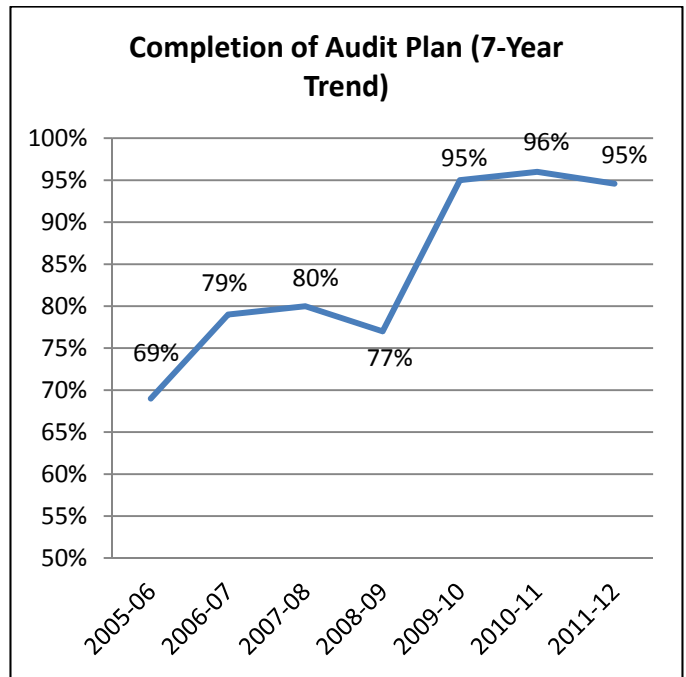

Chart 1

Chart 2

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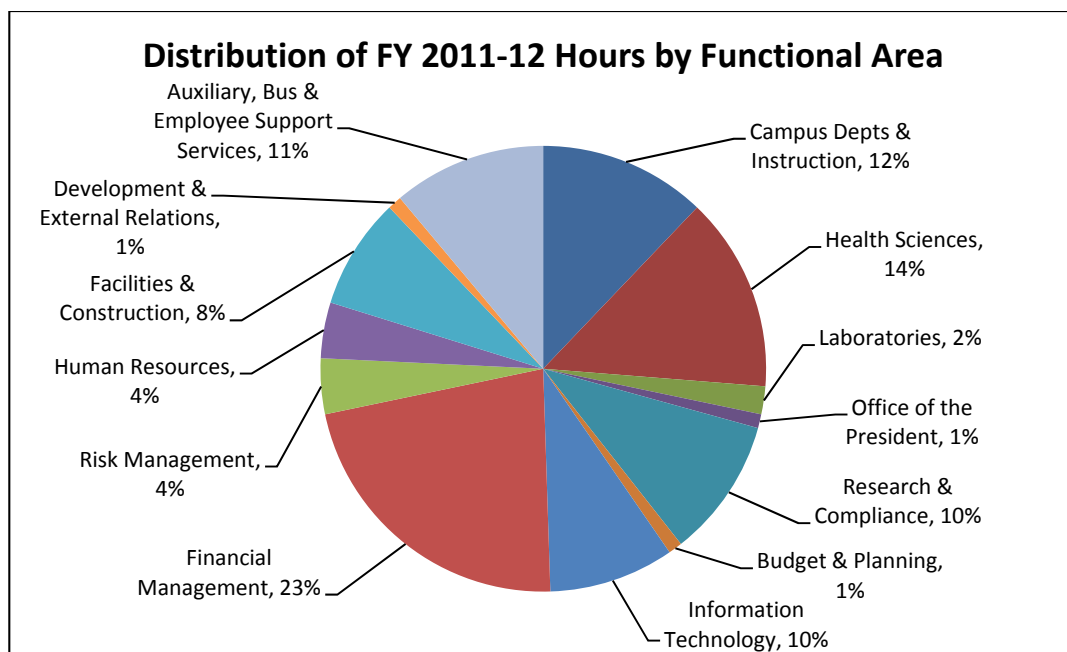

Chart 3

ii. Management Corrective Actions

MCA Distribution

As previously indicated, our FY 2011-12 audit program work produced 392 audit, advisory service, and investigation reports resulting in 1,360 Management Corrective Actions (MCAs). As shown in table 3, the distribution of MCAs correlates fairly closely with the effort expended across the functional areas, with the exception of two areas – Information Technology, where our reviews have yielded a higher number of management corrective actions per hour of effort than other areas, and Facilities & Construction, which has yielded a lower number of MCAs.

Comparison of MCAs and Hours

Functional Area	MCA %	Hours %
Financial Management	32%	23%
Information Technology	20%	10%
Research & Compliance	12%	10%
Health Sciences	9%	14%
Campus Departments & Instruction	9%	12%
Auxiliary, Business & Employee Support Services	5%	11%
Human Resources	3%	4%
Facilities & Construction	3%	8%
Risk Management	2%	4%
Laboratories	2%	2%
Development & External Relations	2%	1%
Office of the President	1%	1%
Budget & Planning	0%	1%

Table 3

Status of Completion of MCAs

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

The number of open MCAs decreased from 1,229 to 1,197 during FY 2011-12 because of the significant volume of closed MCAs resulting from additional efforts spent on audit follow up. At the same time, we also saw a decrease in the number of new MCAs added in FY 2011-12 in comparison to the prior year. Contributing to the downward trend in new MCAs is the increase in the advisory service activity, which is less likely to generate formal management corrective actions than internal audits. The overall processing of MCAs, with closures representing 113% of the opening volume and 102% of new MCAs, demonstrates that in general management completes the agreed upon corrective action in a timely fashion.

Chart 4 below shows the number of MCAs added and closed each year for the past seven years. In FY 2011-12, for a second year in a row, MCA closures exceeded additions, resulting in a net decrease of 32 in the ending inventory of open MCAs as shown in Chart 5.
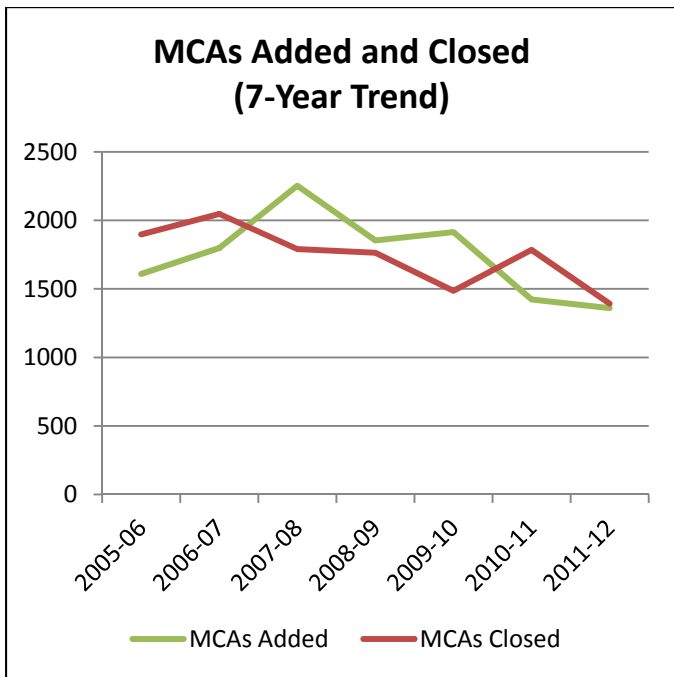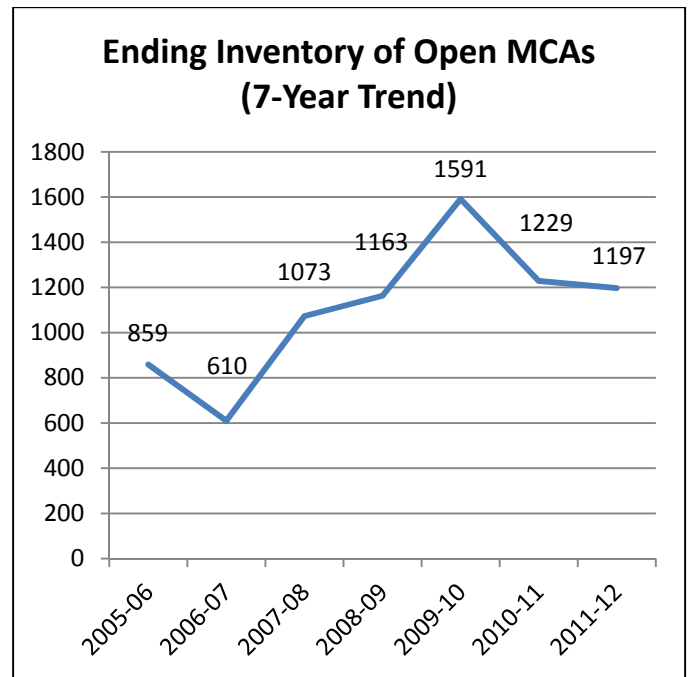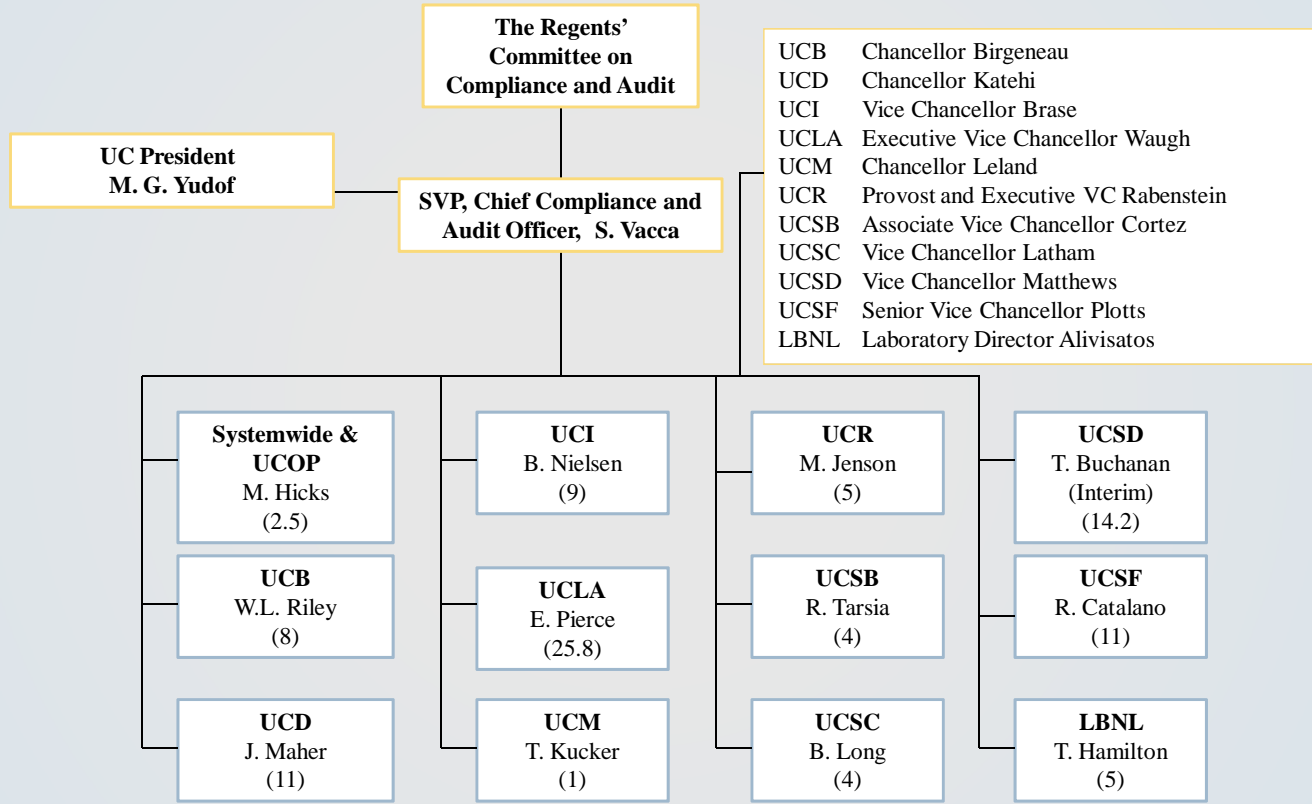

Chart 4

Chart 5

UC Internal Audit Organization Chart

The Regents' Committee on Compliance and Audit

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

UC President M. G. Yudof

SVP, Chief Compliance and Audit Officer, S. Vacca

Systemwide & UCOP
M. Hicks
(2.5)

UCI
B. Nielsen
(9)

UCR
M. Jenson
(5)

UCSD
T. Buchanan
(Interim)
(14.2)

UCB
W.L. Riley
(8)

UCLA
E. Pierce
(25.8)

UCSB
R. Tarsia
(4)

UCSF
R. Catalano
(11)

UCD
J. Maher
(11)

UCM
T. Kucker
(1)

UCSC
B. Long
(4)

LBNL
T. Hamilton
(5)

Total Professional Staff, including the Director, is in parentheses. Total Authorized Professional Positions = 100.5 as of year end FY 2011-12

APPENDIX 2 – FINAL AUDIT REPORTS ISSUED FY 2011-12

Office of the President

BFB IS-3 - Business Finance Bulletin Electronic Information Security (systemwide)
Mathematics, Engineering, Science Achievement (MESA) Departmental Review
Service Agreements
Virtual Desktop Deployment
Educational Partnerships Contracts and Grants Process Review
Risk Services Cash Controls Review
Budget and Capital Resources Cash Controls Review

UC Berkeley

American Reinvestment and Recovery Act (ARRA)
Major Construction (systemwide)
Cash Management -Cashiering/Sub-cashiering
Hazardous Materials Handling
Non-voluntary Separation Practices
Business Contracts
Enrollment Management - Satellite Operations
Leased Real Property
Electronic Information Security IS-3 Compliance (systemwide)
The Office of Management and Budget (OMB) A-21 Compliance
School of Public Health

UC Davis

Chancellor's Expenses (systemwide)
California Animal Health & Food Safety Lab Revenue
Graduate Studies Administration of Financial Aid
Plant Sciences
Veterinary Medicine Dean Transition
College Biological Science Dean Transition
Revenue Cycle - Charge Capture & Cash Controls
Reference Lab Billing
Center for Aids Research and Education Services (CARES) HIV Clinic
Health Insurance Portability and Accountability Act (HIPAA) Privacy (systemwide)
Mathematical and Physical Sciences (MPS) Transition
Delegated Purchasing – Food & Nutrition Services

UC Irvine

Bren Center Operations
Account Reconciliation - Periodic Reviews of Ledgers
Dining Services
Library
School of Engineering
IT - Admissions

Annual Report of Executive Compensation (AREC), Senior Management Group Travel & Entertainment, and Chancellor's Expenses (systemwide)
School of Business
Labor & Delivery
HIPAA Privacy (systemwide)
Federally Qualified Health Center (FQHC) Santa Ana Clinic
Plastic Surgery
Nurse Registries
School of Medicine (SOM) - Child Development Center
BFB IS-3 Medical Center (systemwide)
School of Medicine (SOM) - Pediatrics
Construction (systemwide)
Payroll Certification
Information Security (IS-3) University Extension (systemwide)
Information Security (IS-3) Registrar (systemwide)
Information Security (IS-3) Counseling & Health Services (systemwide)
Information Security (IS-3) Office of Research Administration (systemwide)
Information Security (IS-3) Legacy Systems (systemwide)
Information Security (IS-3) Advancement (systemwide)
Information Security (IS-3) Office of Information Technology (systemwide)

UC Los Angeles

Accounts Payable
Associated Students UCLA (ASUCLA) Applications: Software & Hardware
Chancellor's Expenses (G-45) (systemwide)
Child Life
Central Ticket Office (CTO) Ticket Inventory
Emergency Room - Westwood
Equipment Inventory Review
Executive Travel and Entertainment (T&E)-Health Sciences
Fleet and Transit Recharge (F&T) Recharge Activity
Foundation
General Operations: Maintenance & Alterations
HIPAA Privacy (systemwide)
Los Angeles City College (LACC) Advisory Review
Neuropsychiatric Hospital
Primary Network Clinic-Bristol Business Office
Recycling Program Review
Subcashiering - Various
Transportation Vanpool Program
Construction (systemwide)
Continuing Education of the Bar-Inventory
Mail, Messenger and Distribution Services (MMDS) Recharge & Postage Investigation
Nuclear Medicine-Westwood Hospital (WWH)

UC Merced

CAT Cards (Cash and Access)
Parking Operations
Construction (systemwide)

UC Riverside

Safety & Industrial Hygiene
e-Pay
Payroll Certification
College of Humanities, Arts, & Social Sciences (CHASS)
Financial Management
Deferred Maintenance
Computing & Communications (C&C) Network Renewal and Replacement Plan
Annual Analytic Review and Fraud Detection
Senior Management Group (SMG) /Deans Travel & Entertainment (systemwide)
Sole Source Purchase Orders
Student Health Center
Construction Audit (systemwide)
Center for Nanoscience & Engineering-Employee Overtime
Research Conflict of Interest
School of Business Administration

UC Santa Barbara

IT: Check Requests - UCSB Disbursements Application
Neuroscience Research Institute
Exercise and Sports Studies
Humanities and Fine Arts
Student Elections
IT: Student Information System Replacement - Project Progress
Earth Research Institute
Financial Aid - Undergraduate
Construction (systemwide)
Alumni Affairs
Materials Department - Microscopy and Microanalysis Facility - Internal Control Review
Recharge Activities

UC Santa Cruz

Construction (systemwide)
Visa Processing
Conference Services
Print Services
Student Health Center - Medical Records System
Purchase Order/Direct Invoice Payments
University Extension (UNEX) Deficit Management

UC San Diego

Pharmacy Business Operations (Inventory and Billing)
Imaging Services – Orders and Reports

Application Security – Web Inspect Scans
Microbiology Business Practices
Budget Planning/Monitoring (Deficit Spending)
IS-3 Compliance Review (systemwide)
Express Card Program
Next Generation Network (NGN) Recharges
Clinical Laboratory Charge Processing
Major Supply Inventory Management – Operating Room
Epic Inpatient Pharmacy System - Post Implementation
Cancer Center Clinical Data Security
UCSD/Rady Children's Hospital San Diego (RCHSD) Affiliation Agreement Review
RCHSD Research Compliance Review
Clinic Collection Process – Patient Pre-Payments
Scrip Payment Review Psychiatry (Paulus)
Scrip Payment Review – Family and Preventative Medicine (FPM) (Morton)
Scrip Payment Review - FPM (Barrett-Connor)
Scrip Payment Review - Medicine (Little)
Strategic Energy Initiatives
Vice Chancellor Research Affairs - Executive Accounts
Auxiliary & Plant Services - Business & Finance
Clinical Research Billing Process Re-Engineering
AntiViral Research Center (AVRC) Research - Data De-Identification Review
Limited Scope Review - Cognitive Science Department
Department of Family & Preventive Medicine
HIPAA Privacy (systemwide)
Major Construction Projects (systemwide)
Cancer Center Clinical Data Security - Control Validation
Cancer Center Clinical Data Security - Control Validation Bioinfo/Biostats
Cancer Center Clinical Data Security - Control Validation - Radiation Oncology
AVRC - Research Project Compliance Review - Benson
AVRC - Research Project Compliance Review - Haubrich
AVRC - Research Project Compliance Review - Smith
Limited Scope Review - Department of NanoEngineering
Department of Ophthalmology

UC San Francisco

Campus Overtime
Bank Account Reconciliations
Web Application Security
School of Medicine Department Reviews
Contract and Grant Management
School of Pharmacy Computer Vulnerability Scanning
Tissue Management
Annual Report on Executive Compensation (systemwide)
Executive Travel & Entertainment (systemwide)
Chancellor's Expense Review (systemwide)
Medical Center Overtime
Cash Collections - Physician Service Co-Payments

Compliance with Business and Financial Bulletins -
Information Security (BFB IS-3) - Electronic Information
Security (systemwide)
Procurement Card Review
HIPAA Privacy (systemwide)
Construction Audit (systemwide)

Lawrence Berkeley National Laboratory

FY11 Cost Allowability
Data Security of Outsourced Applications
P-Cards
Property Accounting
South Dakota Science and Technology Authority (SDSTA)
Subcontract Accounting System Audit
Accounts Payable
Construction (systemwide)
After-Hours Taxi Service
Chief Financial Officer (CFO) Transition