

# **ANNUAL REPORT ON INTERNAL AUDIT ACTIVITIES, 2014-15**

**University of California  
Office of Ethics, Compliance & Audit Services**

# *Office of Ethics, Compliance & Audit Services*

## *Annual Report on Internal Audit Activities, 2014-15*

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## I. EXECUTIVE SUMMARY

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### Introduction

In Fiscal Year 2014-15, Internal Audit continued its efforts to address emerging and strategic risks while providing ongoing assurance to our stakeholders that fundamental internal controls are operating effectively across the UC system.

In the emerging risk arena, we worked with management in an advisory capacity to proactively mitigate risks relating to emerging technology, business expansion efforts, international activities, regulatory compliance requirements and organizational restructuring.

Key areas of focus for our assurance-based audit activities included IT security, cash management, healthcare revenue cycle, construction, procurement and payroll.

This report highlights the outcomes of key activities performed by Internal Audit in Fiscal Year (FY) 2014-15 to help management identify and address significant risks facing our university and drive efficiencies to make the best use of our resources. In addition, this report 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:

**Systemwide Audit Results** – Results of these audits performed with a common focus and scope of work by the local Internal Audit department at each University location. (Page 4)

**Significant and Recurrent Internal Control Issues** – A summary from the body of Internal Audit work performed during the year. (Page 5)

**Internal Audit's Participation in University Initiatives** – An update on Internal Audit's participation at the local and systemwide level. (Page 7)

**Improvements in Internal Audit Methodology, Processes and Systems** – An overview of improvements implemented in governance, methodology and systems. (Page 9)

## FY 2014-15 Statistical Highlights

During FY 2014-15, the UC Internal Audit Program:

- Completed 96% of the Regents approved Internal Audit plan (goal 70%)
- Completed audit, advisory services, and investigation projects resulting in 359 reports.
- Produced 1,233 recommendations for improvements to governance, risk management and control processes with corresponding agreed upon Management Corrective Actions (MCAs).
- Validated that 1,137 MCAs were completed by management.
- Operated at an 85% efficiency level (goal 85%)
- Summary of MCA balances and past due status:

<b>Summary of MCA Balances and Past Due Status</b>	
Beginning MCAs (open at start of FY 2014-15)	666
Ending MCAs (open at end of FY 2014-15)	762
<b>Past Due MCAs</b>	
High risk past due MCAs	30
Medium/low risk past due MCAs as of June 30, 2015	256

## Summary and Conclusions

In conjunction with the 359 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 2014-15 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 Internal Audit Program objectives; 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. Management actively participates in the identification of risks and works collaboratively with internal auditors to address issues raised during audits, advisory services, 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 achieving effective controls and compliance.

## II. INTERNAL AUDIT PROGRAM – RESULTS & ANALYSIS

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### A. Systemwide Audit Results

Systemwide audits are conducted for the purpose of reviewing an existing or potential issue across the University system to identify and address risk areas. Commonly, these audits are performed at the request of the systemwide audit office, the Regents and/or the President, 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 audits performed with the results and themes summarized.

***Student Health and Counseling Centers*** – We completed a review to validate that the management corrective actions identified in the 2014 Student Health and Counseling Center Review were appropriately implemented. We found that all campus issues were implemented as intended and have been closed.

***Executive Travel and Executive Compensation Reporting*** – Periodic reviews of executive travel expenses and executive compensation reporting have been routine for the last eight years, at least once every two years at each location. This year, relatively minor exceptions were noted and were corrected 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.

**IT Security and Information Privacy** – As in prior years, we continue to identify significant control weaknesses related to IT security and protection of sensitive information, including inadequate system access controls, insufficient physical controls over IT equipment, unpatched security vulnerabilities, mobile device security and third party services including cloud services. It is an ongoing challenge to ensure all end users are aware of IT security risks and appropriate mitigation measures. The decentralized nature of IT infrastructure and IT organizations, as well as increased utilization of third party IT service providers, makes it challenging to ensure controls are appropriately in place across all environments within the organization. Ongoing efforts to address IT security and information privacy control issues include updating policies and procedures, conducting comprehensive IT security reviews and risk assessments, enhanced monitoring of network activity, centralizing, streamlining and standardizing IT security efforts and increasing IT security awareness efforts.

**Large-Scale System Implementations** – We continue to observe the effects of the UCPATH Project and other enterprise IT system implementations on the internal control environment across the UC system. Like UCPATH many of these system implementations have been initiated to replace outdated existing enterprise systems due to the risks associated with their continued maintenance. While they are very much needed, these large-scale system implementation efforts present significant risks in all aspects of the project, from data conversion and configuration to governance and organizational change management. It is therefore critical that these risks be continuously monitored and managed. At UCOP and at the campus level, the UCPATH project continues to consume considerable resources and has displaced already stretched resources in key administrative support areas. As a result, existing and proposed projects, including some focused on risk mitigation, have been put on hold. During these implementations, Internal Audit partners with management to ensure that best practices are followed, significant risks are appropriately mitigated, and effective controls are in place. We are also assisting management to develop alternative control solutions to address risk areas where resources are limited due to competing priorities.

**Research Compliance** – As research compliance requirements become increasingly complex and burdensome, management across the system struggles to maintain compliance with limited resources. Some of the more prominent research compliance risk areas include conflict of interest, human subject research requirements and research misconduct. Research compliance requirements are evolving with the recent release of the omnibus circular from the Office of Management and Budget (OMB). This circular consolidates and revises current uniform administrative requirements, cost principles and audit circulars for federally sponsored contracts and grants. Management's efforts to manage compliance risks include implementation of IT solutions, enhanced escalation processes, sanctions for non-compliance, centralized reporting, enhanced training and communication and improved monitoring and oversight mechanisms.

**Affiliations, Joint Ventures and Partnerships** – UC's health systems continue to escalate clinical strategic expansion, collaboration and integration efforts. With this activity we have observed increased risks associated with information security, governance and billing arrangements. In some areas, we have noted that these expansion efforts challenge the ability of management to train its staff and maintain consistent and effective internal control across the enterprise. To address these risks, Internal Audit has worked with management on risk assessment, policy development and training efforts, as well as ensuring there is appropriate internal audit coverage of acquired entities.

**Change Management and Succession Planning** – During periods of significant transition such as restructuring, enterprise system replacement and workforce turnover, it is incumbent upon management to build and execute effective change management and succession planning efforts to avoid disruption to business. We have noted improvement over time in the university’s ability to effectively plan for such changes through improved communication, training, leadership engagement and business process alignment.

**Financial Monitoring** – Campus Internal Audit departments have observed deficiencies in oversight of financial activity, including lack of transparency of unit financial performance, incomplete general ledger reconciliations and untimely transaction review. Management is working to address these issues by implementing new financial reporting and monitoring tools, enhancing training efforts and enforcing policy requirements.

**Hospital and Physician Billing** – With the significant amount of revenue our health systems receive in revenue from clinical services, it is important to ensure that controls over the charge capture and billing for professional and hospital services are operating effectively and efficiently. We continue to observe issues related to inadequate monitoring and oversight of billing, adjustments, accounts receivable and collections, often resulting in errors. Management is working to address issues related to medical billing through enhanced monitoring processes.

## 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** – Internal Audit continued to serve as external coordinator for several high profile audits conducted by governmental agencies such as the California State Auditor, the National Science Foundation and the National Institutes of Health. The external audit coordinator serves as the central point of contact for the auditors of the external agency, facilitates information requests, informs management of potential audit issues as they arise, and coordinates management responses to audit reports. Internal Audit has also assisted management in performing documentation reviews and control testing in advance of external audit fieldwork to help management anticipate and respond to potential issues that may arise during the external audit. External audit coordination has provided a benefit to the University by driving audit efficiency and ensuring appropriate information is provided to agencies in a responsive and timely manner.

**Coordinating Risk Efforts** – At both the systemwide and local levels, Internal Audit has been working to identify synergies and coordinate efforts with other risk-focused departments such as Compliance, Risk Services and the Office of General Counsel. These efforts primarily involve information sharing between our departments and to our stakeholders throughout the year in order to collect information efficiently and prioritize our respective activities in a collaborative manner. The primary objective in this collaboration is to ensure that roles and responsibilities for risk assessment and monitoring are well defined and effectively communicated to our stakeholders. This year, representatives from Audit, Compliance and Risk Services at the systemwide level started work on developing a common risk assessment framework and taxonomy. Once completed, this framework will help achieve consistency in the risk assessment approach across the system, enabling a roll-up capability to better understand risks from a systemwide perspective.

**IT System Implementations** – As the UCPATH program approaches the launch of the pilot rollout, Internal Audit continued to serve in an advisory role to help ensure successful implementation of a new payroll system. Internal Audit has been assisting management in addressing key issues associated with the UCPATH project, including risk assessment and monitoring, governance, operational readiness, future state process design and information security. Internal Audit staff also serve on various UCPATH oversight committees, including the systemwide UCPATH Steering Committee, to provide real-time insight as implementation decisions are being made. In addition to UCPATH, many of our campuses have other ongoing involvement in key IT system implementations, including electronic medical records systems at our health science campuses and the payroll certification pilot project currently underway at UC Riverside and UC Irvine.

**Cyber Security** - Internal Audit has continued to grow our support of IT security efforts across the system. Working closely with management and others, including the Chief Information Security Officers, Internal Audit has participated in systemwide initiatives and committees such as the systemwide GERI committee, consisting of General Counsel, Ethics, Compliance and Audit Services, Risk Services, and Information Security, and the systemwide IT Policy and Security Committee. Through this involvement we have helped facilitate ongoing discussions and education of cyber security risks across the system, including payment card security (PCI) issues, incident response, audit planning and policy development. Furthermore, we continue to develop UC IT security resources by growing this expertise across the system as demonstrated through our systemwide technical IT security training for information security practitioners and IT auditors this past fall, and our participation in presenting at systemwide risk and security conferences including the UC Risk summit and the UC IT Security Symposium.

**Uniform Guidance** – Internal Audit staff participated in a systemwide workgroup to develop guidance and recommended actions to conform with the implementation of the omnibus circular from the Office of Management and Budget (OMB). This new guidance for Federal award administration replaces eight previously issued OMB circulars and includes specific requirements related to internal controls. In the coming year, Internal Audit will be partnering with management to develop internal controls documentation to meet the Uniform Guidance requirements.

**Leadership Transition** – Internal Audit continues to perform senior leadership transition reviews at UCOP and the campuses for Chancellors and other high level executive positions in transition. These reviews primarily serve to provide an assessment of the internal controls and financial state of the executive's immediate office.

**Systemwide Committees** – Our systemwide committee involvement includes Lawrence Berkeley National Laboratory's Contract Assurance Council, the Laboratory Management Council, the Ethics and Audit Committee of the Los Alamos National Security and Lawrence Livermore National Security LLC and the Clery Act Compliance 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 challenges of new and changing regulations, emerging risks and changes to the University environment, Internal Audit must continue to adapt and improve our methodologies, use of technology, communication strategies and subject matter expertise. This section outlines some of the significant improvements we have made in these areas.

**Management Corrective Action Escalation** – In FY 2012-13, Internal Audit implemented a formal protocol for escalating open management corrective actions (MCAs) through local management, Chancellors, the President, and ultimately the Regents to ensure timely and appropriate resolution of audit issues. Implementation of this escalation process, coupled with increased attention from management and the Regents on aged MCAs, has had a significant impact on the reduction of outstanding MCAs. From November 2012 to June 2015, the number of MCAs aged more than 300 days has decreased from 118 to 88 – a reduction of 25%.

**Information Technology Auditing** – Internal Audit continues to grow our IT audit capabilities and improve our ability to provide assurance and review areas of the highest risk across the system. Under the leadership and subject matter expertise of our Systemwide IT Audit Manager we completed IT audit projects addressing the areas of the highest IT risks, including campus projects focused on cloud security and disaster recovery as well as supporting efforts to review systemwide initiatives such as UCPath. Furthermore, the Office of Audit Services continues to lead regular meetings of IT auditors to share approaches and support IT audits across the system. As we look forward to this coming year, we continue to develop this area of responsibility and are looking at ways to increase our systemwide capabilities to address the evolving landscape of risks and support systemwide cyber security initiatives.

**Data Analytics** – Local audit departments have been increasing the use of Computer Assisted Auditing Tools (CAATs) 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 methods. To facilitate further development in this area, we launched a data analytics working group. This group of auditors meets monthly to share information on data analytics application and techniques.

**Cross-Campus Collaboration Initiatives** – We continued to coordinate programs to facilitate information and resource sharing between campus Internal Audit departments to enhance the development of our auditors and further improve the quality of our audit work. Based on an analysis of common scope areas within our FY 2014-15 campus audit plans, we identified several subject matter areas for knowledge sharing. For each of these subject matter areas, auditors formed workgroups and met periodically to share information on risk areas, audit procedures, and potential audit issues. These collaborative efforts received very positive feedback from our auditors and will continue in the next fiscal year.

**Continuing Education** – In October 2014 the Office of Audit Services hosted a “New Auditor Orientation” training program for Internal Audit staff that have been with UC Internal Audit for less than two years. This well-attended training program provided an orientation to UC internal audit methodology and processes as well as overviews of key university business functions presented by UCOP leadership. Additionally, we launched a monthly internal audit webinar series for internal and external speakers to train our staff on emerging risk issues and auditing techniques.

**Staff and Leadership Development** – We launched several initiatives to facilitate development and enhance leadership skills for our audit staff. These initiatives included a staff mentorship program to foster cross-campus mentor-mentee relationships, a staff-self assessment methodology and core competency framework to facilitate performance management, and a staff recognition program to showcase staff achievements.

## E. Statistics

This section provides a summary of statistical information on the systemwide Internal Audit program for FY 2014-15. 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.

### 1. Resources

**Table 1 – UC Internal Audit Program Staff Qualifications** provides an overview of the experience, education and professional certifications of our staff.

#### UC Internal Audit Program Staff Qualifications

	FY15 Actual	Prior Year Actual
Average Years Total Audit Experience	16 years	16 years
Average Years UC Audit Experience	10 years	9 years
Average Years Audit Director Experience	26 years	25 years
Percent of Audit Staff with Bachelor’s Degree	99%	98%
Percent of Audit Staff with Advanced Degrees	32%	32%
Percent of Staff holding Professional Certifications	81%	80%

**Table 1**

**Chart 1 – Audit Program Staff Years of Experience** illustrates the distribution of experience in our audit staff. A significant gap in experience can be observed between our most senior and our least experienced auditors due in large part to a low turnover rate over the last 10-15 years. Within the next five years we are anticipating a significant loss in Directors and senior staff to retirement. As such, we have prioritized succession planning efforts such as training, development and delegation of responsibility.



**Chart 1**

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 – Projects** 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.

<b>Projects</b>	<b>FY15 Plan</b>	<b>FY15 Actual</b>	<b>Prior Year</b>
<b>Audits</b>			
Audit Program Hours	95,789	93,979	89,047
Percent of total project effort	64%	64%	63%
Number of Completed Projects	249	246	245
<b>Advisory Services</b>			
Advisory Service Hours	37,153	34,642	36,055
Percent of total project effort	24%	23%	26%
Number of Completed Projects	84	237	207
<b>Investigations</b>			
Investigation Hours	18,963	18,480	15,365
Percent of total project effort	12%	13%	11%
Number of Completed Investigations	N/A	126	91
<b>Total</b>			
Audit, Advisory Services & Investigation hours	151,905	147,101	140,467
Audit Support Hours	14,029	14,741	11,845
Total Direct Hours	165,934	161,842	152,312
<b>Summary Information</b>			
Total Number of Completed Projects	N/A	609	543
Number of projects per auditor	N/A	6	6
Percent of Audit Plan Completed	100%	96%	96%
Productivity Percent	85.78%	85.22%	85.20%

**Table 2**

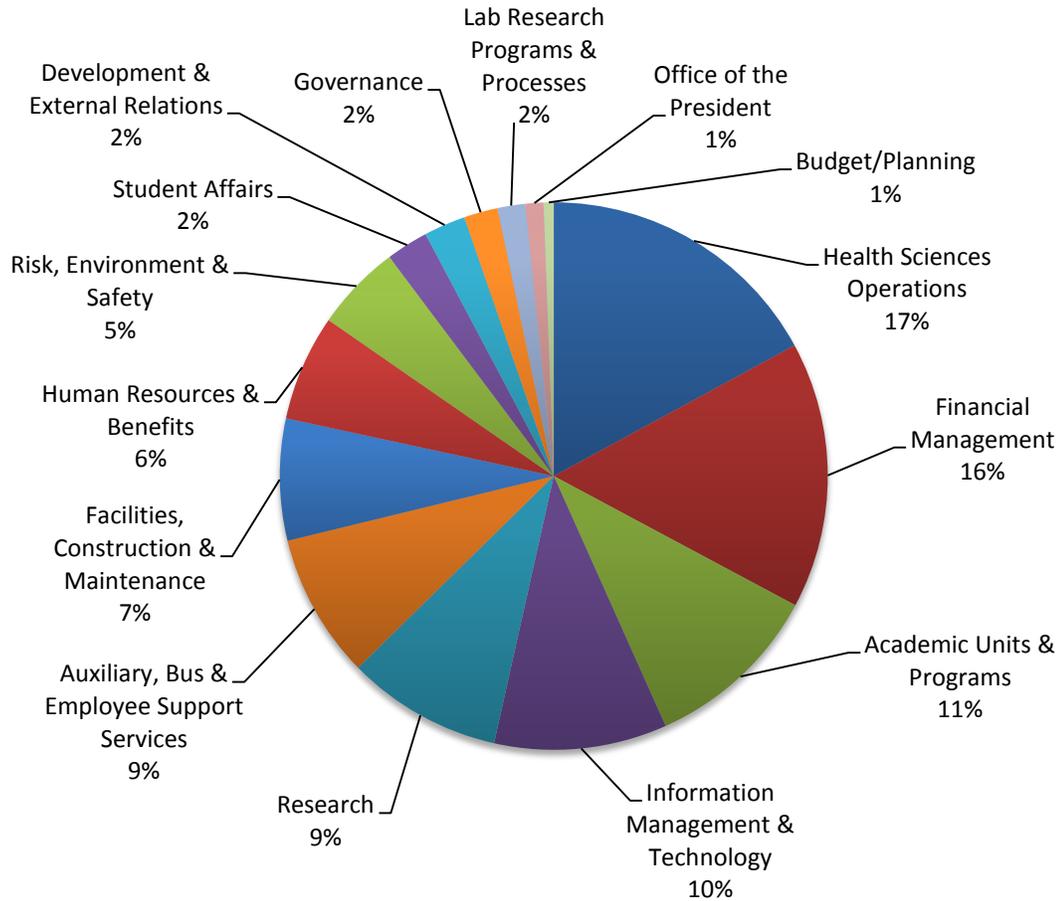
N/A Not applicable to plan data

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. After a few years of moderate increases in advisory services hours, the effort allocated to advisory services has leveled off with a slight increase in investigation activity. Meanwhile, the effort allocated to audit projects has increased moderately in recent years.

Once again, we greatly exceeded our established benchmark for audit plan completion (70%) in FY 2014-15, with a systemwide completion rate of 96%.

**Chart 2 – Distribution of FY 2014-15 Hours** depicts the breadth of project coverage of Internal Audit hours over the 15 major functional areas of the University. As in prior years, our effort remained concentrated in the areas of health sciences operations, financial management, academic units & programs and information management & technology.

**Distribution of FY 2014-15 Hours by Functional Area**



**Chart 2**

## 2. Management Corrective Actions (MCAs)

### MCA Distribution

As previously indicated, our FY 2014-15 audit program work produced 359 audit, advisory service, and investigation reports resulting in 1,233 MCAs. As shown in **Table 3 – Comparison of MCAs and Hours**, the distribution of MCAs correlates fairly closely with the effort expended across the functional areas, with the exception of a few areas. In the areas of Financial Management, Health Sciences Operations, Information Management & Technology and Student Affairs, our reviews have yielded a higher number of MCAs per hour of effort than other areas, due to the fact that internal control issues in these areas can often be more readily observed and do not necessarily require detailed analysis. The areas of Academic Units & Programs, Auxiliary, Business & Employee Support Services, Research, Human Resources & Benefits, Facilities, Construction & Maintenance, Lab Research Programs & Processes and Development & External Relations have yielded a lower number of MCAs per hour of effort.

### Comparison of MCAs and Hours

Functional Area	MCA %	Hours %
Financial Management	24%	16%
Health Sciences Operations	19%	17%
Information Management & Technology	17%	10%
Academic Units & Programs	7%	10%
Auxiliary, Bus & Employee Support Services	6%	9%
Research	6%	9%
Risk, Environment & Safety	5%	5%
Student Affairs	4%	2%
Human Resources & Benefits	4%	6%
Facilities, Construction & Maintenance	3%	7%
Governance	2%	2%
Lab Research Programs & Processes	1%	2%
Office of the President	1%	1%
Budget/Planning	1%	1%
Development & External Relations	0%	2%

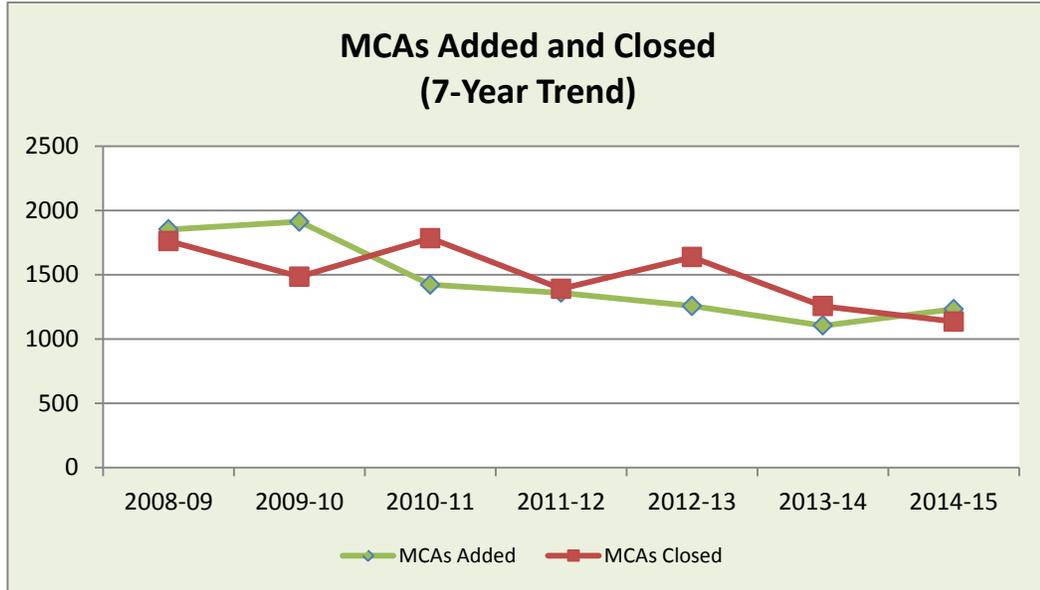
**Table 3**

### 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 or the associated risk has been adequately mitigated and sustainable improvement has been achieved.

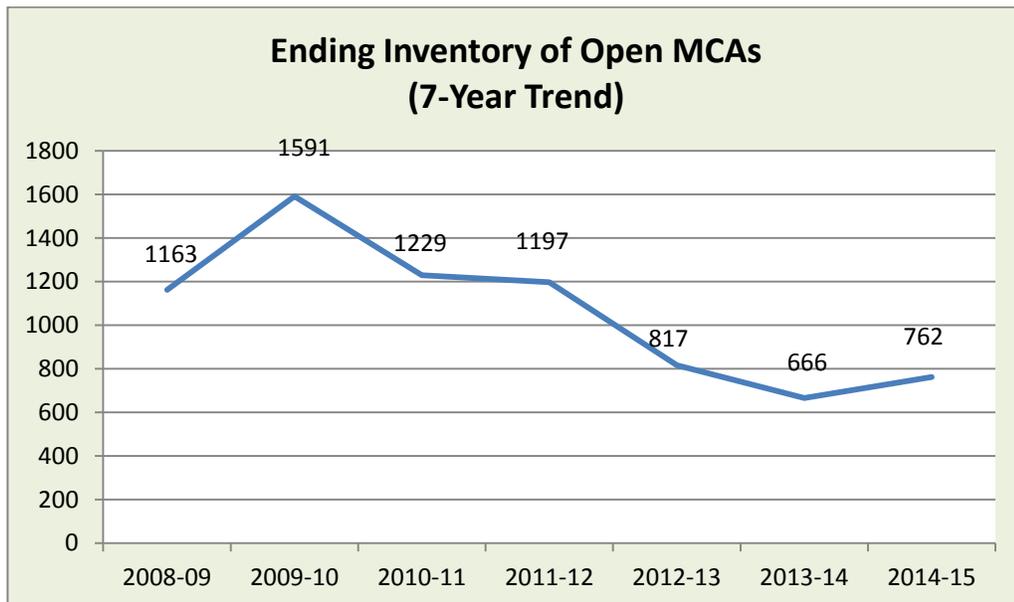
The number of open MCAs increased from 666 to 762 during FY 2014-15. Contributing factors to this increase in the inventory of open MCAs were an increase in the number of new MCAs added in FY 2014-15 in comparison to the prior year as well as a decrease in the number of MCA closures.

**Chart 3 – MCAs Added and Closed** shows the number of MCAs added and closed each year for the past seven years. In FY 2014-15, for the first year in five years, MCA additions exceeded closures, resulting in a net increase of 96 in the ending inventory of open MCAs.



**Chart 3**

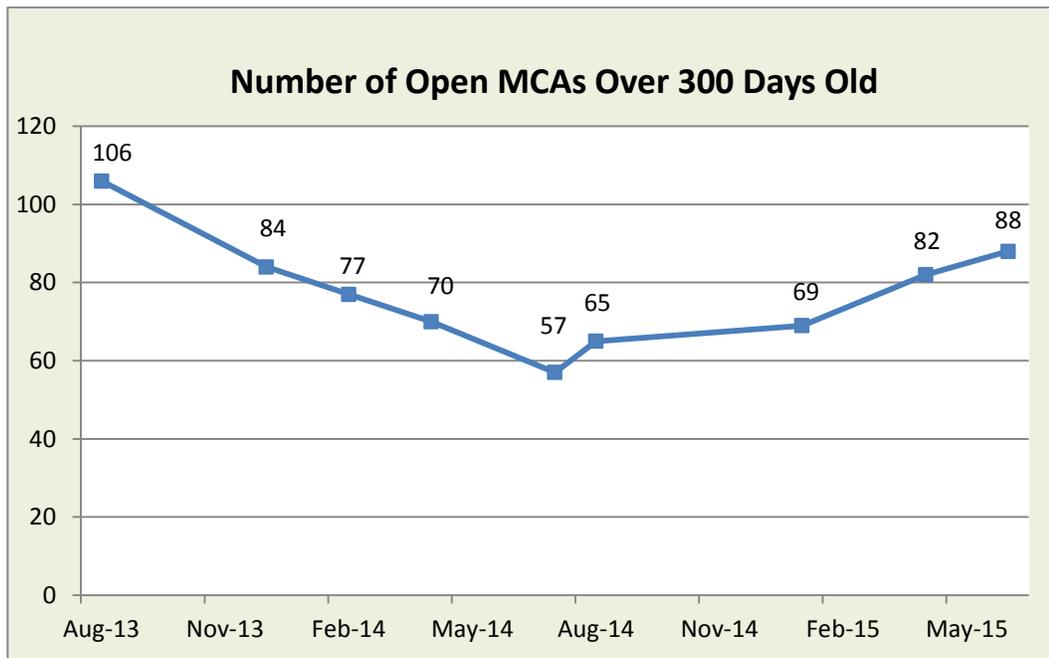
**Chart 4 – Ending Inventory of Open MCAs** shows the progress that has been made over the past 7 years in reducing the inventory of open MCAs. Since FY 2009-10, there has been a net decrease in open MCAs of 829 due to extensive efforts from Internal Audit and management to resolve outstanding audit issues.



**Chart 4**

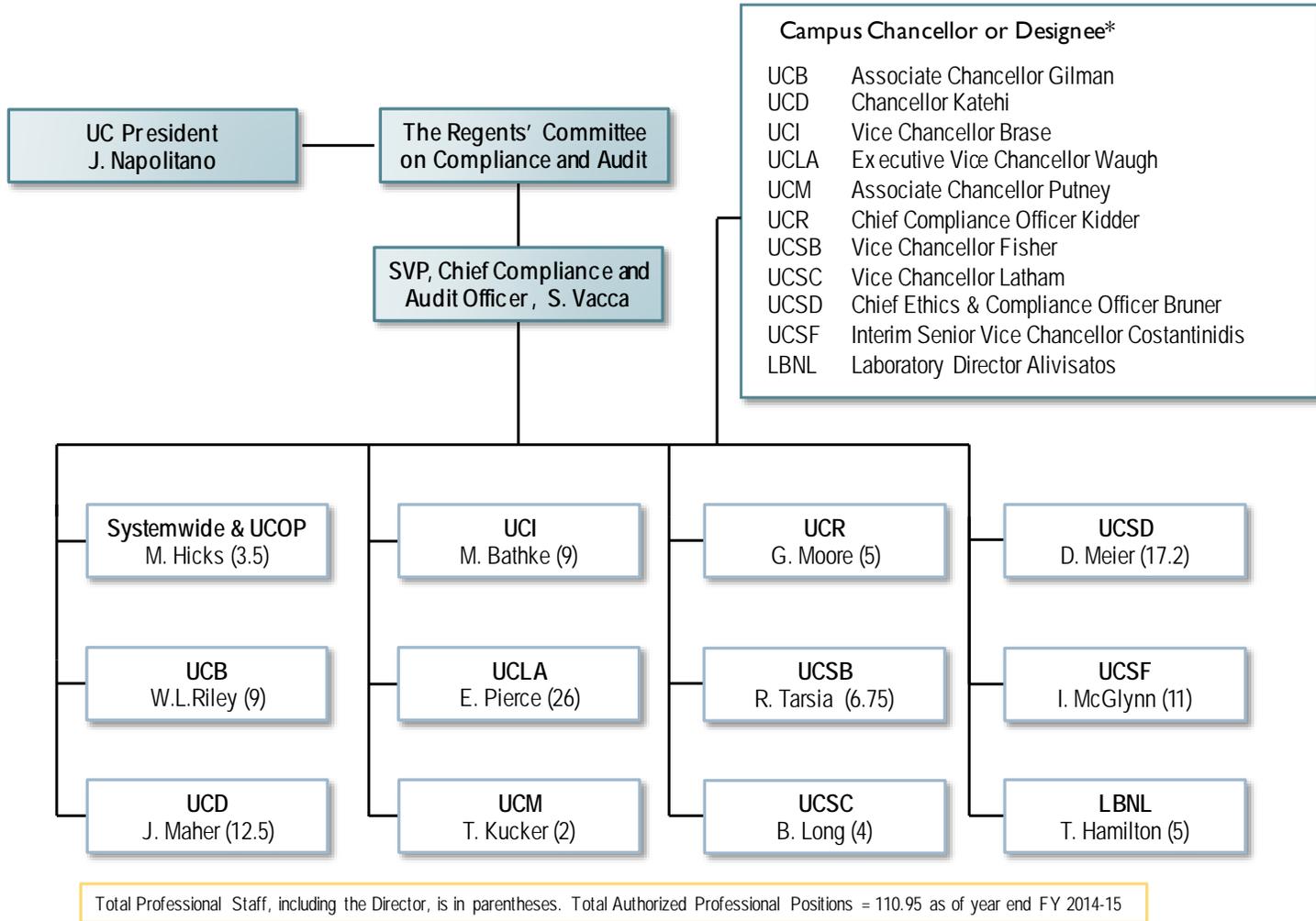
The systemwide Office of Audit Services routinely monitors MCAs across the system that have been open longer than 300 days from the date of the audit report. Many of the MCAs that are currently open the longest are solutions that are complex, costly, or time-consuming to implement. In nearly all of these cases, a short-term fix has already been implemented to address the noted control weakness. These longer-term solutions typically result in a “best practice” solution that is more efficient, reliable, and has a lower risk of failure than the short-term fix.

**Chart 5 – Number of Open MCAs Over 300 Days Old** shows the progress that has been made over the last several years in closing these older management corrective actions, due in large part to a formalized escalation process and enhanced oversight from the Regents Committee on Compliance and Audit. These efforts have helped decrease the number of aged open MCAs. However, the recent increase in the number of open MCAs over 300 days old indicates a need for enhanced monitoring to determine the root cause of increases and assuring escalation of outstanding MCAs occurs.



**Chart 5**

## UC Internal Audit Organization Chart



**\* Pending Regental approval of proposed Internal Audit Charter revisions, all campus/laboratory Internal Audit Directors will have a direct reporting line to the Chancellor/Laboratory Director in FY 2015-16.**

## APPENDIX 2 – FINAL AUDIT REPORTS ISSUED FISCAL YEAR 2014-15

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### Office of the President

UCOP Executive Compensation (Systemwide)  
ANR Research and Extension Center (REC) Review  
Student Health (Systemwide)  
External Financing Campus Reimbursement Process  
Medical Centers Clinical Enterprise Management Recognition Plan (CEMRP)  
Office of the Treasurer Annual Incentive Plan (AIP)  
UCOP Network Security

### UC Berkeley

Self-Supporting Academic Programs  
Composite Fringe Benefits Rates  
Shared Services - General  
Chancellor's Expenses (G-45)  
Shared Services - Business and Financial  
Shared Services - Human Resources  
Shared Services - Research Administration  
Information Technology - Second Tier Applications  
Information Security - Mobile Portable Devices  
National Collegiate Athletic Association (NCAA) Compliance  
Governance - Policy Development and Maintenance  
Cal Student Central  
Blum Center for Developing Economies  
Service (Recharge) Centers  
Social Media

### UC Davis

Review of Annual Report on Executive Compensation  
Payroll Time Reporting  
L&S Humanities, Arts and Cultural Studies Administrative Review  
EMR Access Surveillance  
Business Contracts Administration  
Global Affairs Transition Review  
Near Relatives  
IT Account Management  
Large Animal Clinic  
PM&R Purchasing

### UC Irvine

Anteater Recreation Center  
Police Department  
School of Social Ecology  
Child Care Services  
Travel & Entertainment  
Recharge Operations

### UC Irvine

Critical Infrastructure IT Systems  
Pharmacology  
Medical Center Security and Parking Department  
Urology  
Medical Center Main Cashiering  
Meaningful Use Incentive Program Phase II  
Anesthesiology  
Psychiatry & Human Behavior  
Radiological Sciences  
The Hill

### UC Los Angeles

Associate Students UCLA - Lu Valle Commons Store  
Associated Students SUCLA - South Division:  
Court of Sciences  
Associated Students UCLA - Main Cashier's Office  
Associated Students UCLA - Ratex Point of Sales System  
Facilities Management - Negotiated  
Facilities Management - Custodial Services  
Facilities Management - Key Security  
Capital Programs - Fund Management Review  
Capital Programs - Contract Management  
Events & Transportation - Parking Citation Contract Review  
Events & Transportation - Vanpool Program  
Housing & Hospitality - Construction  
Housing & Hospitality - UCLA Guest House  
Information Technology - Recharges  
Annual Review of Executive Compensation  
Chancellors Expenses (G-45)  
Foundation  
International Relations  
School of Medicine-Family Medicine  
Continuing Education of the Bar-FY 2011-12  
Continuing Education of the Bar-FY 2012-13  
ASUCLA - Inventory Observation  
Electronic Health Record Incentive Program  
CareConnect – Cash Posting  
CareConnect – Payment Posting Professional  
UCLA Health Dosimeter Monitoring  
Clinical Engineering  
Disposal of Hazardous Materials  
Community Physicians Network – Santa Monica Neurology  
Dialysis Service Contract  
Student Affairs – Community Programs Office  
Events and Transportation - Revenue

Events and Transportation – Cashiering  
Hand and Face Transplant Programs

### **UC Los Angeles**

UCLA Health Delivery Reform Incentive Program  
ASUCLA – Student Media

### **UC Merced**

Construction Project - Science and Engineering II Building  
Financial Audits (Systemwide)  
Financial Review of Recharge Rates  
Payroll Processing  
Travel and Entertainment Card Review  
Hiring Procedures in Facilities and Housing  
Hiring Practices (Campuswide)  
VC Student Affairs Transition Review  
IT Disaster Recovery

### **UC Riverside**

Campus HR functions  
Executive Compensation  
PCI Compliance  
School of Medicine (IT)

### **UC Santa Barbara**

Assessment of Campus Policies and Procedures  
IT: Financial System Implementation Project: FSIP Roles  
and Profiles  
IT: Information Security - Desktop Practices  
IT: Enterprise and Campus-wide IT Project Costs  
Intercollegiate Athletics - Camps and Clinics  
Integration and Control of Auxiliaries - Phase 2  
University Center (UCen) Internal Control Review  
Graduate Financial Aid and Graduate Student Fee Remission  
Executive Compensation: Chancellor's Expenses G-45  
IT: Information Security - Business and Financial Services  
University Inventories - Audit Follow-up Review

### **UC Santa Cruz**

Distributed Computing Logical Security (Year2)  
Annual Report on Executive Compensation  
Intellectual Property Security  
Service Contracts Administration  
Contracts and Grants Administration  
IT Physical Security  
Endowment Administration- Donor Intent  
ProCard Review  
Use of Policy Exceptions  
Employee Termination Checkout Process  
Chancellor's Expenses G-45

### **UC San Diego**

Health System Clinical Cashiering Operations - Phase II  
Laboratory Safety – Chemical Safety  
Fraud Detection/Continuous Monitoring  
MyTime Entry (On-line Timekeeping)  
Marine Facility  
Shipboard Technical Support  
Enterprise Security – Phase II  
Collective Bargaining Agreements Terms  
Department of Reproductive Medicine  
Hemophilia and Thrombosis Treatment Center Review  
Epic User Access Template Review  
Pharmacy Bank Account Administration  
Vice Chancellor Marine Sciences Executive Accounts  
Clery Act Reporting  
Clinical Research Compliance - Investigational New Drug  
Program and Protocol Registration System  
Email and Mobile Device Encryption  
Recharge Operations - Central Oversight  
Graduate Programs - Rady School of Management  
Graduate Programs - Jacobs School of Engineering  
Service Agreements  
Service Agreements - Extension  
Service Agreements - School of Medicine  
Technology Transfer Office  
Center for Transplantation  
Climate, Atmospheric Sciences, and Oceanography  
Colleges Business Office  
Enterprise (Logical) Security – Information Technology  
Anatomical Materials Program (Body Donation Program)  
Bioengineering

### **UC San Francisco**

Medical Staff Office - System Review  
Registration - Ambulatory Outpatient Clinics  
Pharmacy - Investigational Drugs  
Contracts and Grants - End of Award Expenditures  
Government Payors - Credit Balances  
Clinic Operations  
Pharmacy - Billing  
Hospital Billing - Single Billing Office  
OCR Readiness - Phase II  
Encryption of Devices  
Research Compliance - Export Controls  
SOM - Departmental Reviews  
Facilities Services - Internal Controls Assessment  
Emergency Preparedness- Campus and Medical Center  
Annual Report of Executive Compensation (AREC)  
School of Dentistry – Clinics  
HR Background Checks

Clinical Trials - Start Up  
Orthodontic Clinic - Axium Access Controls

**Lawrence Berkeley National Laboratory**

FY14 Cost Allowability  
Conference Activities  
OMB Circular A-123  
Excess Property Inventory and Sales  
Home Office Costs  
CY14 Report on Executive Compensation  
Employee Performance Management