



The University of California



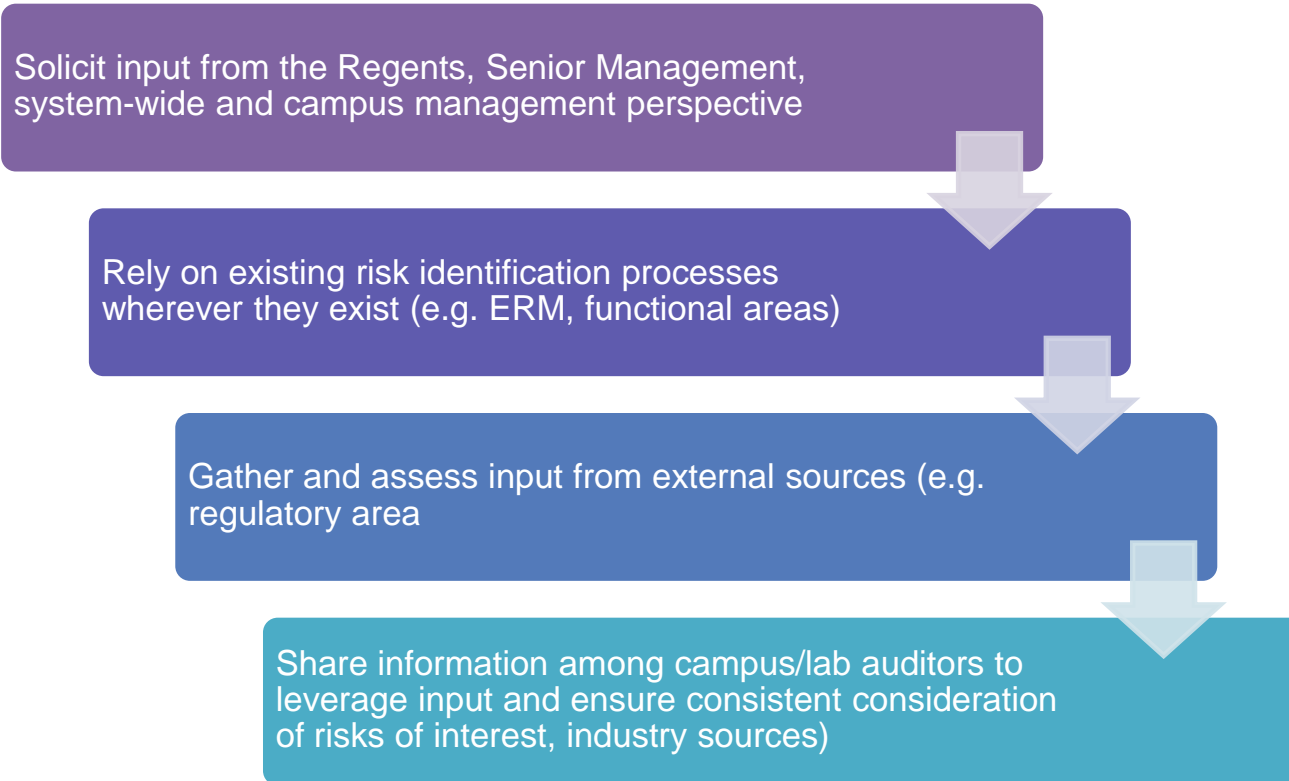
Annual Report on Internal Audit Plan

FY 2010-11

Internal Audit Plan Objectives

- Address the University's significant financial, operational and compliance risks;
- Leverage existing efforts by others to identify, evaluate and mitigate risks;
- Support management's restructuring and budget coping strategies;
- Serve the needs of campus/lab 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 2010-11



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.

High Level View of Key Audit Risk Areas

Financial	Operational	Compliance
<ul style="list-style-type: none"> • Compensation • Construction • Account Reconciliations • Extramural Funds Accounting • Charge Capture (hospital) • Billing and Coding (hospital) • Physician Billings • Investments • Segregation of Duties • Cash Handling 	<ul style="list-style-type: none"> • IT Security • Business Continuity • Data Center Operations • Business Contracts • Third Party Relationships • Disaster Recovery Plans • Contracts & Grant Administration • International Activities • Facilities Administration 	<ul style="list-style-type: none"> • Research – Effort Reporting • Conflicts of Interest/commitment • Compensation • Health Sciences • HIPAA/Privacy • EH&S/Lab Safety • ARRA – Stimulus monies and related compliance • Development areas/commitment of monies

Note: Issues are inter-related across these risk types. The above categorization is not meant to be exclusive.

2010-11 Planned Systemwide Audit Areas

Area	Scope	Projected Timing
Fraud Risk Management *	Evaluation of the potential for the occurrence of fraud and how the university manages fraud risk	1 st Quarter
Conflict of Interest/ Conflict of Commitment	Assessment of the adequacy and clarity of existing policies and procedures designed to identify and manage potential financial conflicts of interest and conflicts of commitment by both faculty and staff	2 nd Quarter
Compensated Outside Professional Activities	Assessment of compliance with policies and procedures on reporting compensated outside professional activities	3 rd Quarter
Ethics and Compliance Programs * †	Evaluation of the design, implementation and effectiveness of the university's ethics and compliance programs	3 rd Quarter
Executive Compensation	Review of Annual Report on Executive Compensation	3 rd Quarter
Chancellor Expenses	Evaluation of accuracy and completeness of Chancellor expenses, including travel and entertainment, and housing	3 rd Quarter
SMG Policies	Assessment of compliance with recently implemented SMG policies	3 rd Quarter
IT Security	Review of compliance with Business and Finance Bulletin IS-3 (Information Security)	4 th Quarter

* Audit required by new IIA standards

† Audit will be outsourced

Highlights of the Consolidated Audit Plans

Personnel:

Authorized staff level	111 FTE's
Avg. Staff Level	101 FTE's

Distribution of Planned Activities :

By Audit Activity Type (hours/%):

<i>Audits</i>	93,945	64%
<i>Advisory Services</i>	32,000	22%
<i>Investigations</i>	<u>20,515</u>	<u>14%</u>
	146,460	100%

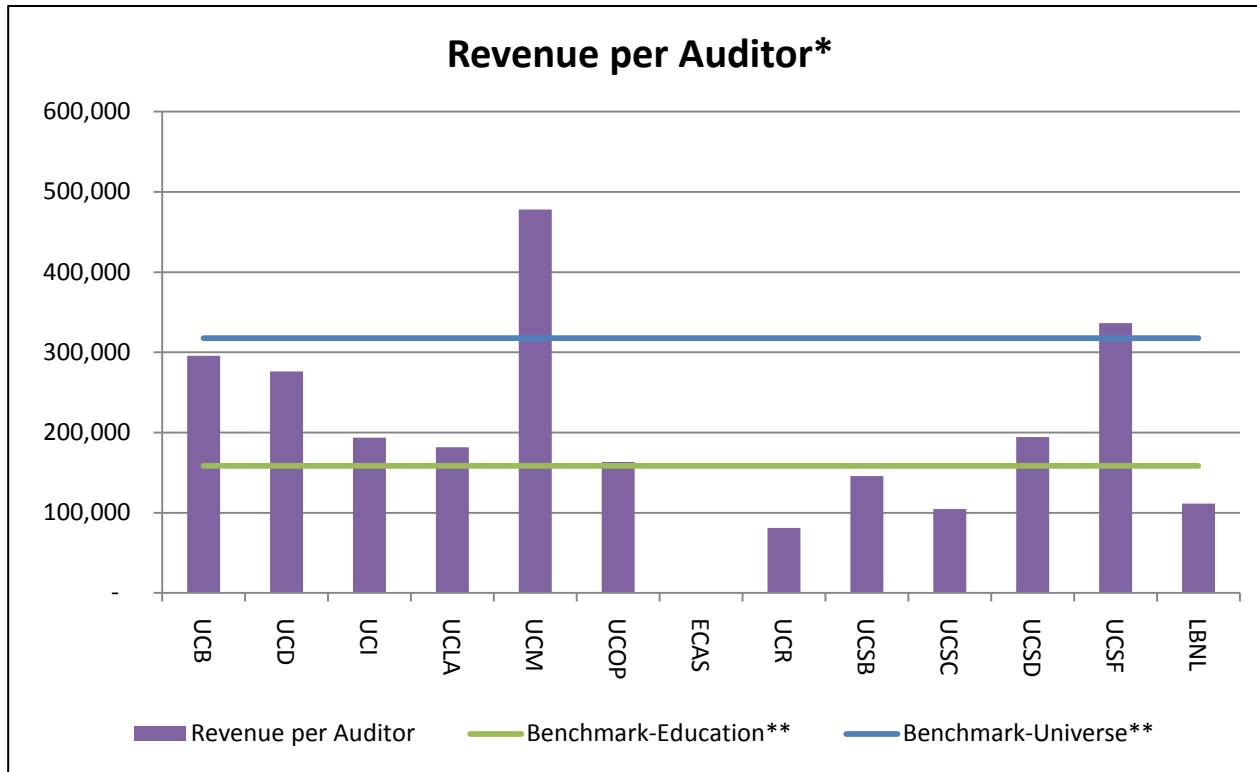
By University area:

<i>Campus*</i>	67%
<i>Health Sciences</i>	27%
<i>Lawrence Berkeley National Lab (LBNL)</i>	<u>6%</u>

* Includes ANR, UCOP and UC Merced 100%

FTE Campus Metrics – Summary

	UCB	UCD	UCI	UCLA	UCM	UCOP	ECAS	UCR	UCSB	UCSC	UCSD	UCSF	LBNL	Total
Authorized Staff	7	10	9	26	0.2	4.8	4.5	5.85	5	5	15.2	12	6	110.55
Avg FTE	6.12	10.00	9.00	24.10	0.20	4.80	2.50	5.85	5.00	4.80	13.45	9.37	6.00	101.20
2009 Revenue*	1,808,926	2,760,238	1,741,149	4,378,347	95,573	784,495	0	474,693	728,451	501,722	2,615,958	3,152,058	667,983	19,709,593



The chart to the left depicts the total 2009 campus revenue divided by the average FTE for each campus. Higher revenue per auditor indicates that a campus may be understaffed. Benchmark levels from a recent IIA survey are indicated with colored lines. The green line indicates the average revenue per auditor for education. The blue line indicates the average for all survey respondents.

* In thousands of dollars; UCD, UCLA, UCI, UCSD and UCSF include medical centers.

** Source: The Institute of Internal Auditors' 2009 Global Audit Information Network Annual Benchmarking Study

Highlights of the Consolidated Audit Plans

- The Plan provides for an increase in Advisory Service hours to be able to assist management in addressing internal control issues in a restructured and budget constrained environment;
- The Plan affords flexibility with over 13,000 hours provided for audit topics to be determined based on emerging local or systemwide priorities;
- The Plan contains nearly 8,000 hours to continue the emphasis on audit follow-up on corrective actions;
- Nearly 2,000 hours are budgeted to support the Compliance Program as monitoring activities are still evolving in certain compliance areas; and
- While the budgeted hours for investigations increased slightly over the previous year, there continues to be an emphasis on reducing audit involvement in investigations that are appropriately handled by management.

Available Resources

	FY11 Plan		3/31/10 Annualized	
Weighted Average FTE	101		104	
	<u>Hours</u>	<u>Percent</u>	<u>Hours</u>	<u>Percent</u>
Personnel Hours	211,312	97.5%	216,689	99.2%
Other Resource Hours	5,463	2.5%	1,748	0.8%
Gross Available Hours	216,775	100.0%	218,437	100.0%
Less: Non-Controllable Hours	35,398	16.3%	44,453	20.4%
Less: Admin/Training	23,035	10.6%	28,189	12.9%
Total Direct Hours	<u>158,342</u>	<u>73.0%</u>	<u>145,794</u>	<u>67.3%</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, furlough and illness per University policy) and for program administration and training.

Resource Allocation

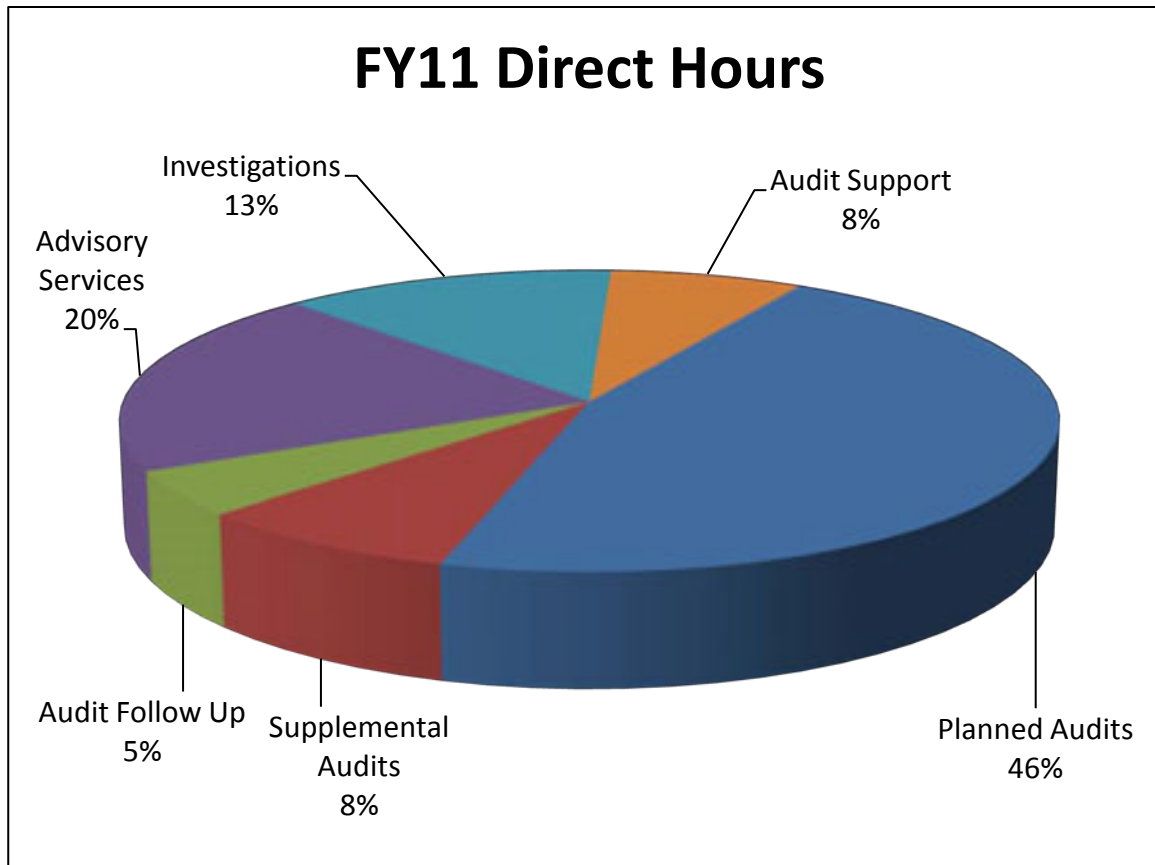
	FY11 Plan		3/31/10 Annualized	
	<u>Hours</u>	<u>Percent</u>	<u>Hours</u>	<u>Percent</u>
Audit Program				
Planned Audits* (255 projects)	73,164	46.2%	71,414	49.0%
Supplemental Audits	13,166	8.3%	11,031	7.6%
Audit Follow Up	7,615	4.8%	7,844	5.4%
Total Audit Program	93,945	59.3%	90,289	61.9%
Advisory Services				
Planned Projects* (97 projects)	16,694	10.5%	N/A	N/A
Supplemental Hours	15,306	9.7%	N/A	N/A
Total Advisory Services	32,000	20.2%	25,958	17.8%
Investigations	20,515	13.0%	17,170	11.8%
Audit Support Activities	11,882	7.5%	12,377	8.5%
Total Direct Audit Hours	158,342	100.0%	145,794	100.0%

Resource Allocation

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

*Total Hours for Planned Projects = 89,858 (see Planned Projects at Appendix 1)

The chart below depicts the direct audit coverage of our FY11 plan. It demonstrates that our main emphasis is centered on planned audits and supplemental audit projects that arise during the year – while focusing effort on advisory service projects and investigations. (refer to the next page for the specific detail of the direct areas).



Distribution of Direct Hours

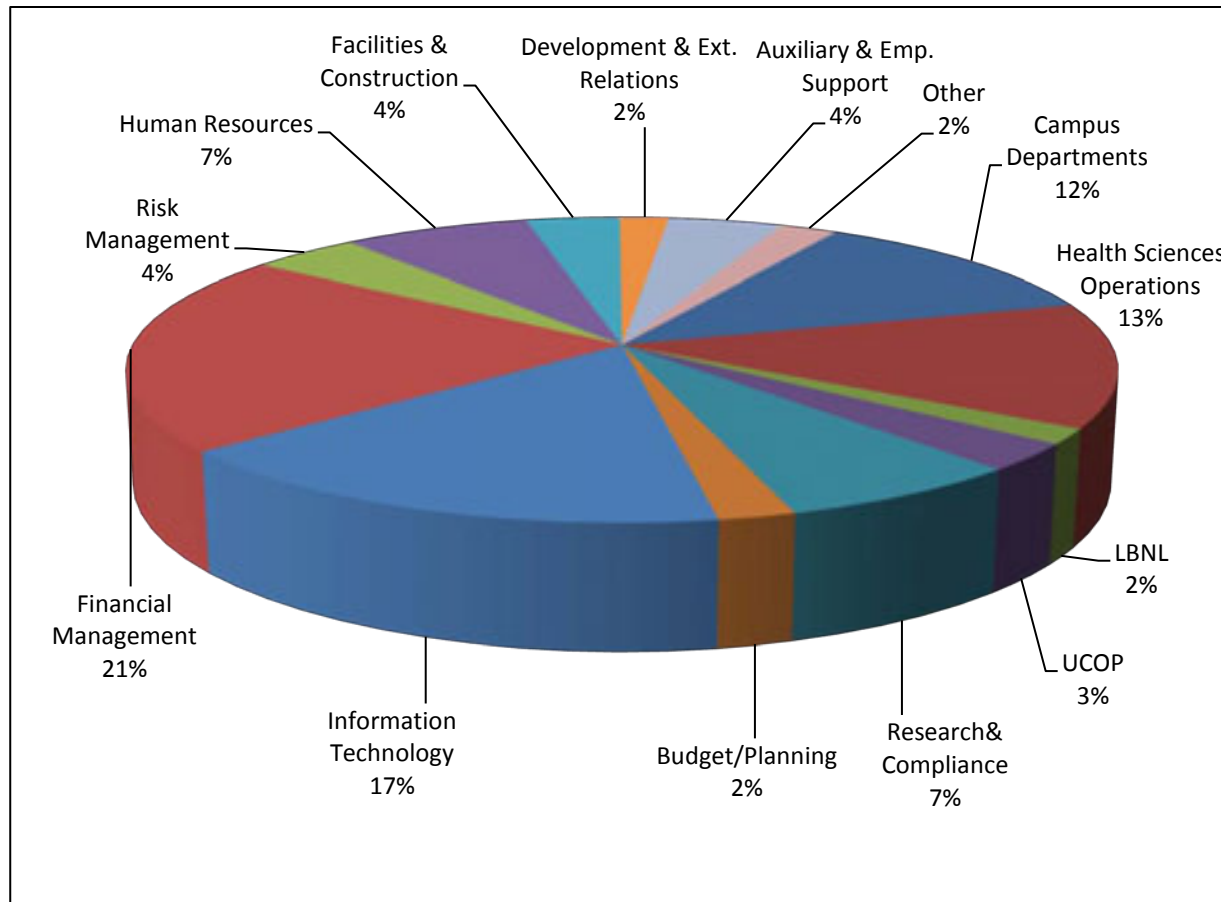
	DISTRIBUTION OF AVAILABLE HOURS			
	FY11		3/31/2010	
	Plan	Percent	Annualized	Percent
INDIRECT HOURS				
Administration	14,103	7.8%	20,405	11.7%
Professional Development	8,292	4.6%	7,784	4.5%
Other	<u>640</u>	<u>0.4%</u>	<u>0</u>	<u>0.0%</u>
Total Indirect Hours	23,035	12.7%	28,189	16.2%
DIRECT HOURS				
Audit Program				
Planned Audits	73,164	40.3%	71,414	41.0%
Supplemental Audits	13,166	7.3%	11,031	6.3%
Follow Up Audits	<u>7,615</u>	<u>4.2%</u>	<u>7,844</u>	<u>4.5%</u>
Total Audit Program	93,945	51.8%	90,289	51.9%
Advisory Services				
Consultations/Special Projects	16,875	9.3%	17,905	10.3%
Systems Dev., Reengineering Teams	5,010	2.8%	1,901	1.1%
Internal Control & Accountability	4,011	2.2%	2,192	1.3%
External Audit Coordination	4,028	2.2%	3,541	2.0%
Compliance Support	1,881	1.0%	387	0.2%
IPA, COI & Other	<u>195</u>	<u>0.1%</u>	<u>33</u>	<u>0.0%</u>
Total Advisory Services	32,000	17.6%	25,958	14.9%
Investigations	20,515	11.3%	17,170	9.9%
Audit Support Activities				
Audit Planning	2,992	1.6%	2,968	1.7%
Audit Committee Support	1,548	0.9%	955	0.5%
Systemwide Audit Support	3,707	2.0%	4,105	2.4%
Computer Support*	2,410	1.3%	3,792	2.2%
Quality Assurance	<u>1,225</u>	<u>0.7%</u>	<u>557</u>	<u>0.3%</u>
Total Audit Support	11,882	6.6%	12,377	7.1%
Total Direct Hours	158,342	87.3%	145,794	83.8%
TOTAL AVAILABLE HOURS	<u>181,377</u>	100.0%	<u>173,983</u>	100.0%

Distribution of Available Hours

The table to the left provides a more detailed breakdown of planned time as a basis for ongoing accountability. From this detail the continuing commitment to timely audit follow-up is displayed by the plan to invest nearly 8,000 hours and the category of Compliance Support is intended to facilitate our efforts to integrate the Compliance and Audit Programs into joint efforts, some of which are yet to be determined.

* Includes time spent on TeamMate implementation

The chart below depicts audit coverage across the University organizationally. It demonstrates breadth of coverage while indicating that major business processes, Research & Compliance activities, Health Sciences operations, campus academic departments and information technology collectively command nearly 75% of our effort.



Distribution of Planned Projects

Appendix 1 – List of Audit and Advisory Service Projects

Appendix 1 lists all the planned audit and advisory service projects at each location - the progress and status of these projects are reported quarterly.

Lawrence Berkeley National Laboratory (6 FTE) – Audits	Hours	Est. Completion Qtr
Work for Others / Sponsored Projects	350	Q3
FY10 Cost Allowability	650	Q1
General Ledger	400	Q2
Emergency Preparedness	350	Q4
Budget Planning and Formulation	400	Q2
HSS CAP Effectiveness	350	Q4
Construction Projects	400	Q3
Management of ARRA Projects	500	Q2
Assessment of Fraud Risk Management (Systemwide)	300	Q1
Conflict of Interest/Conflict of Commitment (Systemwide)	250	Q1
Annual Report of Executive Compensation and Senior Management Group Policies (Systemwide)	300	Q2
IT Security - IS-3 Compliance (Systemwide)	300	Q3
Lawrence Berkeley National Laboratory – Advisory Services	Hours	Est. Completion Qtr
Business Process Review - Division TBD	750	TBD
Business Process Review - Division TBD	750	TBD
Total Planned Hours – LBNL	6,050	

Appendix 1 – List of Audit and Advisory Service Projects

UC Berkeley (6.10 FTE) – Audits	Hours	Est. Completion Qtr
Disaster Recovery	280	Q1
Business Contracts	240	Q2
Human Resources - Performance Management	240	Q1
Central Campus Operations Department Codes Activity	125	Q1
Conflict of Interest/Conflict of Commitment (Systemwide)	250	Q2
Graduate School of Education	280	Q2
Enrollment Management - Satellite Operations	160	Q2
Research Enterprise Services	280	Q3
Annual Report of Executive Compensation and Chancellor's Expenses - BFB G-45 (Systemwide)	250	Q3
Senior Management Group Policies (Systemwide)	100	Q3
Budget Monitoring Deficit Spending	280	Q3
Leased Real Property	240	Q3
IT Security - IS-3 Compliance (Systemwide)	300	Q4
Funds Functioning as Endowments	200	Q4
OMB A-21 Compliance	300	Q4
School of Public Health	280	Q4
IT Architecture	300	Q3
UC Berkeley – Advisory Services	Hours	Est. Completion Qtr
Campus Safe Driver Program	40	TBD
IT Operations - Operational Excellence	120	TBD
Human Resources - Operational Excellence	120	TBD
Total Planned Hours – UCB	4,385	

Appendix 1 – List of Audit and Advisory Service Projects

UC Davis (10 FTE) – Audits	Hours	Est. Completion Qtr
Assessment of Fraud Risk Management (Systemwide)	300	Q1
Conflict of Interest/Conflict of Commitment (Systemwide)	275	Q2
Senior Management Group Policies (Systemwide)	150	Q3
Annual Report of Executive Compensation (Systemwide)	125	Q3
Chancellor's Expenses - BFB G-45 (Systemwide)	100	Q3
Gift Processing	500	Q4
Cashiering	350	Q4
Storage of Personal Information	400	Q3
Cyber Safety - University Extension	300	Q4
IT Security - IS-3 Compliance-Campus (Systemwide)	350	Q4
Contract Management	350	Q2
Federal Contract and Grant Management	400	Q4
Ophthalmology Outpatient Account Follow Up	250	Q3
Bookstore Purchases	150	Q2
Gift Processing	350	Q3
Hospital Payor Reimbursement	500	Q3
Emergency Room Revenue	400	Q4
Mainframe Security Configuration	275	Q3
Electronic Medical Record Security	450	Q3
IT Security - IS-3 Compliance-Health Sciences (Systemwide)	350	Q4
Cyber Safety Review - Chemistry	100	Q1
Web Application Security	36	Q1
Electronic Matching of Services	150	Q1

Appendix 1 – List of Audit and Advisory Service Projects

UC Davis – Advisory Services	Hours	Est. Completion Qtr
Service Center Development	400	Q4
Investigations Coordination Work Group	30	Q4
Enterprise Risk Work Group	5	Q4
Committee for Research Integrity	5	Q4
Senior Advisor Group	10	Q4
Technology Infrastructure Forum	15	Q4
ACL Analytics Support	175	Q4
ACL Development	175	Q4
Staff Development - How to Survive an Audit	20	Q4
Facilities Compliance Committee	40	Q4
Travel and Entertainment Committee	25	Q4
Professional Fee Billing Compliance Committee	40	Q4
Compliance Executive Committee	25	Q4
Delegated Invoice Processing	200	Q4
ACL Foundation	400	Q4
ACL Routines	400	Q4
Decentralized Application Identification	32	Q1
Application Inventory Assessment	16	Q1
UCDHS Data Center Back Up	16	Q1
Total Planned Hours – UCD	8,640	

Appendix 1 – List of Audit and Advisory Service Projects

UC Irvine (9 FTE) – Audits	Hours	Est. Completion Qtr
Assessment of Fraud Risk Management (Systemwide)	300	Q1
CALIT Business Processes	300	Q1
SOM - Neurology	300	Q1
IT - Logical Security	300	Q1
UCIMC - Cash Collections	400	Q2
SOM - Dermatology	300	Q2
Conflict of Interest/Conflict of Commitment (Systemwide)	250	Q2
ARRA Reporting & Compliance	300	Q2
Humanities	300	Q2
Annual Report of Executive Compensation and Chancellor's Expenses - BFB G-45 (Systemwide)	250	Q3
Facilities	400	Q3
Senior Management Group Policies (Systemwide)	100	Q3
University Advancement	300	Q3
Donald Bren School of I&CS	400	Q3
UCIMC - Medical Director Contracts	300	Q3
UCIMC - Pharmacy Operations	400	Q4
IT Security - IS-3 Compliance (Systemwide)	400	Q4
Travel Expenditures and Related Approval Processes	300	Q4
IT - Admissions	300	Q4
IT - UCIMC Data Center	300	Q4
Total Planned Hours – UCI	6,200	

Appendix 1 – List of Audit and Advisory Service Projects

UC Los Angeles (24.11 FTE) – Audits	Hours	Est. Completion Qtr
Hospital Senior Capitated Contracts	150	Q1
Cash Count Verifications	60	TBD
Financial Reporting/Cash Manager's Office	320	TBD
Information Systems – Food Services Point of Sales System	240	Q2
Restaurants – Cooperage/South Divisions	280	TBD
Store – Apparel & Accessories Division	240	Q1
Central Ticket Office Personnel/Payroll Review	250	TBD
Communication Technology Services Equipment Inventory Management	200	TBD
Conference Services	300	Q2
Early Care & Education	300	TBD
Fleet Auto Parts Inventory	230	Q2
Fleet Fuel Accountability	280	TBD
Front Desk Operations	200	TBD
Housing Cashier's Office	250	TBD
Office of Residential Life	350	TBD
OIRM Operational Review	300	Q1
100 Medical Plaza Building	400	Q1
Student Technology Center	280	Q2
Transportation Accounts Receivable	350	TBD
Transportation Cash Count/Other Miscellaneous	100	TBD
Transportation Cashier's Office	380	TBD
Transportation Pay Station Process and Collections	280	Q1
UCLA Police Department Asset Seizure	250	TBD
UCLA Police Department Cash Management	250	TBD
University Apartments Personnel/Payroll Review	250	Q2

Note: Appendix 2 is a glossary of acronyms

Appendix 1 – List of Audit and Advisory Service Projects

UC Los Angeles – Audits	Hours	Est. Completion Qtr
University Apartments Revenue/Leasing/Vacancy	300	TBD
University Extension-Continuing Education of the Bar	200	TBD
Academic Department Reviews	1,200	TBD
Assessment of Fraud Risk Management (Systemwide)	500	Q1
Conflict of Interest/Conflict of Commitment (Systemwide)	400	Q2
Data Center Review	150	Q1
Dashew Center for International Students & Scholars	500	Q2
Electronic Funds Transfer (EFT)	400	TBD
Executive Compensation - AREC, Chancellor's Expenses, SMG Policies (Systemwide)	400	Q3
IT Security - IS-3 Compliance - Campus (Systemwide)	300	TBD
Major Construction Project – RRUMC/Capital Programs	400	TBD
Professional School Self-Supporting Degree Program	500	TBD
UCLA Foundation 09-10	500	Q1
Central Warehouse Inventory Review	400	Q2
Contracting and Project Management	350	TBD
General Operations: Landscape, Design, and Project Management	300	TBD
System Interface (Maximo/BruinBuy) Review	400	TBD
Tool Crib/Equipment Assignment	250	Q1
Animal Research Subjects – Unit Compliance	500	Q2
Conflict of Commitment – Faculty Reporting (Systemwide)	300	TBD
Data Center Review	150	Q1
Dentistry	500	Q1
Disaster Resource Center	350	TBD
Entertainment Policy Compliance	300	Q1

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Appendix 1 – List of Audit and Advisory Service Projects

UC Los Angeles – Audits	Hours	Est. Completion Qtr
House Staff Duty Hours - ACGME Compliance	400	TBD
IT Security - IS-3 Compliance - Medical Center (Systemwide)	300	Q1
Medical Staff Administration	500	TBD
Primary Network Clinic 1	500	Q2
Primary Network Clinic 2	500	TBD
Purchased Services – Multiple Topics	500	Q2
Radiology Imaging Center - Manhattan Beach	400	TBD
Radiology Imaging Center - Women's Imaging Center	400	Q2
Subcashing	400	TBD
Radioactive Materials - Accountability and Wastage	400	TBD
Hospital Licensure and Certification	400	TBD
Venice Family Clinic	400	TBD
Willed Body Program	400	TBD
Tiverton House	200	Q1
UC Los Angeles – Advisory Services	Hours	Est. Completion Qtr
CTS Cell Phone	150	TBD
CTS COMIT System	150	TBD
LACC Mini Reviews	200	TBD
UCPD Recharges and Revenue Reconciliation	250	TBD
Safety Programs	350	TBD
Student Health Services - Rate Evaluation	300	TBD
Admissions - Obligations for Step Down Care	300	TBD
Ambulance Transport Services Unit	350	Q2
Electronic Medical Record Implementation	250	TBD
Financial Counseling/Patient Eligibility Facilitation	300	TBD

Note: Appendix 2 is a glossary of acronyms

Appendix 1 – List of Audit and Advisory Service Projects

UC Los Angeles – Advisory Services	Hours	Est. Completion Qtr
Meal Card Allocations	300	TBD
Nurse Float Pool	300	Q1
Patient Continuing Care - Clinical Psychologists	350	TBD
Westwood Replacement Hospital Construction Costs	350	TBD
Total Planned Hours – UCLA	25,990	

Appendix 1 – List of Audit and Advisory Service Projects

UC Merced (0.2 FTE) – Audits	Hours	Est. Completion Qtr
Construction Review of Social Sciences Building	300	Q1
Conflict of Interest/Conflict of Commitment (Systemwide)	250	Q2
Senior Management Group Policies (Systemwide)	100	Q3
IT Performance, Backups of PC's and Laptops, e-mail storage	150	Q4
Laboratory Safety	150	Q1
IT Security - IS-3 Compliance (Systemwide)	200	Q4
UC Merced – Advisory Services	Hours	Est. Completion Qtr
Annual Report of Executive Compensation (Systemwide)	150	Q3
MSO Hiring Criteria and Training	150	Q4
Budget Office Departmental Review	300	Q2
Total Planned Hours – UCM	1,750	

Appendix 1 – List of Audit and Advisory Service Projects

UCOP (4.8 FTE) – Audits	Hours	Est. Completion Qtr
Fraud Management	300	Q1
Conflict of Interest/Conflict of Commitment (Systemwide)	250	Q2
Senior Management Group Policies (Systemwide)	100	Q3
Master Record Keeper (403b and 457)	100	Q4
ANR/Four-H Central Office	150	Q1
ANR Extension/Food and Nutritional Education Program (EFNEP)	150	Q2
IT Security - IS-3 Compliance (Systemwide)	300	Q4
Other Post Retirement Benefits/Health Insurance	300	Q1
Technology Transfer/Patent Royalties	100	ALL
Emergency Preparedness/Mission Continuity- UC Ready	300	Q4
LMO Cost Allowability FY2010	100	Q3
MESA Departmental Review	300	Q2
Institutional Advancement Cash Controls	100	Q4
Travel and Entertainment	200	Q3
Service Agreements	200	Q4
UCOP – Advisory Services	Hours	Est. Completion Qtr
Annual Report of Executive Compensation (Systemwide)	250	Q3
UCRS Knowledge Center Implementation	300	Q1
Treasurer's Annual Incentive Plan 2009-2010	85	Q1
CBCRP Ballot Validation	20	Q3
TRDRP Ballot Validation	20	Q3
Budget Office Hyperion Implementation	200	Q2
ANR - Reorganization Internal Controls Review	300	Q2
UC Press -Delegations of Authority	100	Q3

Note: Appendix 2 is a glossary of acronyms

Appendix 1 – List of Audit and Advisory Service Projects

UCOP – Advisory Services	Hours	Est. Completion Qtr
Upgraded Endowment Reporting System (EIAS)	100	Q4
International Wires Internal Controls	100	Q4
Records Management Committee	80	ALL
Cash Controls Initiative	80	ALL
New Payroll System Task Force	100	ALL
UCDC- Internal Controls	350	Q4
Benchmarking for Qualitative Sustainability Measures	200	Q2
DOS Committee Participation	60	ALL
Replacement SSN Project	50	ALL
Disaster Recovery Testing	25	Q3
ApplyUC Implementation Testing	50	Q1
Records Management RFP Committee	50	Q1
Total Planned Hours – UCOP	5,470	

Appendix 1 – List of Audit and Advisory Service Projects

UC Riverside (5.85 FTE) – Audits	Hours	Est. Completion Qtr
Environmental Health & Safety	300	Q4
Office of Design & Construction - Business Operations	300	Q4
Campus Store - Computer Store	100	Q4
Graduate School of Education	150	Q1
University Extension - General & Financial Management	250	Q4
Analytic Review & Fraud Detection	600	Q4
Conflict of Interest/Conflict of Commitment (Systemwide)	250	Q2
Contracts & Grants - College of Natural & Agricultural Sciences	300	Q3
Senior Management Group Policies (Systemwide)	200	Q3
Annual Report of Executive Compensation (Systemwide)	50	Q3
Chancellor Housing Expenses	50	Q3
Chancellor Travel & Entertainment (Systemwide)	50	Q3
Technology Transfer	100	Q3
IT Security - IS-3 Compliance (Systemwide)	300	Q4
Computing & Communications Business Operations	150	Q3
Child Development Center	150	Q2
Mechanical Engineering	250	Q3
Assessment of Fraud Risk Management (Systemwide)	300	Q1
Review of VCA Restructure	100	Q2
Balance Sheet Accounts and Bank Reconciliations	250	Q2
Philosophy	150	Q4

Appendix 1 – List of Audit and Advisory Service Projects

UC Riverside – Advisory Services	Hours	Est. Completion Qtr
Major Campus Systems - Electronic Data Interchange	80	Q4
Major Campus Systems - Graduate Student Information System	80	Q4
Major Campus Systems - Learning Management and Human Resources Systems	40	Q4
Major Campus Systems - Online Check Request	40	Q4
Major Campus Systems - Pre Award Management Information System	80	Q4
Major Campus Systems - Student Information System	80	Q4
Major Campus Systems - University Advancement System	80	Q4
Major Campus Systems - Financial System	225	Q4
Major Campus Systems - Asset Management	80	Q4
Major Campus Systems - Financial Aid System	80	Q4
Major Campus Systems - Capital Program System	100	Q4
NCAA Compliance	15	Q4
School of Medicine	295	Q4
Enterprise Risk Management	50	Q4
Departmental Cash Needs	100	Q4
Utilization and Understanding - New Systems	105	Q4
Training - General	165	Q4
Training - Whistleblower & Fraud Awareness	30	Q4
Training - Accountability & New Employee Orientation	50	Q4
Total Planned Hours – UCR	6,125	

Appendix 1 – List of Audit and Advisory Service Projects

UC Santa Barbara (5 FTE) – Audits	Hours	Est. Completion Qtr
Institutional Animal Care and Use Committee (IACUC)	300	Q4
Clery Act - Reporting Processes	150	Q2
Travel	300	Q1
Cash Controls	200	Q1
Recharge Activities	200	Q2
Neuroscience Research Institute	300	Q4
Interdisciplinary Humanities Center	200	Q3
Export Controls	200	Q3
Solid State Lighting and Energy Center (SSLEC)	250	Q2
Electrical and Computer Engineering	250	Q1
Assessment of Fraud Risk Management (Systemwide)	300	Q1
Annual Report of Executive Compensation (Systemwide)	125	Q3
Chancellor's Expenses - BFB G-45 (Systemwide)	125	Q3
Senior Management Group Policies (Systemwide)	100	Q3
Conflict of Interest/Conflict of Commitment (Systemwide)	250	Q2
IT Security - IS-3 Compliance (Systemwide)	300	Q3
IT - Resource Efficiency	250	Q2
IT - Check Requests (UCSB Disbursements Application)	200	Q3
IT - Transportation and Parking Services (Systems Acquisition)	150	Q4
UC Santa Barbara – Advisory Services	Hours	Est. Completion Qtr
Direct Cost Committee	30	ALL
Red Flags Committee	10	ALL
Controls Advisory Committee - Enterprise Risk Management	50	ALL
PCI Workgroup	20	ALL
Total Planned Hours – UCSB	4,260	

Note: Appendix 2 is a glossary of acronyms

Appendix 1 – List of Audit and Advisory Service Projects

UC Santa Cruz (4.8 FTE) – Audits	Hours	Est. Completion Qtr
Assessment of Fraud Risk Management (Systemwide)	300	Q1
Conflict of Interest/Conflict of Commitment (Systemwide)	250	Q2
Annual Report of Executive Compensation and Chancellor's Expenses - BFB G-45 (Systemwide)	250	Q3
Senior Management Group Policies (Systemwide)	100	Q3
IT Security - IS-3 Compliance (Systemwide)	300	Q4
Silicon Valley Initiatives	400	Q4
Student Fee Usage	375	Q2
Intellectual Property - Technology Transfer	335	Q4
Main Cashiering	350	Q2
Center Survey	300	Q3
Change Management - IT	350	Q3
Automated Invoice Payment - IT	178	Q2
Temporary Staffing	60	Q1
UARC Stipend	60	Q1
UC Santa Cruz – Advisory Services	Hours	Est. Completion Qtr
UNEX - IT System Development	150	Q1
Total Planned Hours – UC Santa Cruz	3,758	

Appendix 1 – List of Audit and Advisory Service Projects

UC San Diego (13.4 FTE) – Audits	Hours	Est. Completion Qtr
Budget Planning/Monitoring (Deficit Spending)	300	Q2
Senior Management Group Policies (Systemwide)	250	Q3
Assessment of Fraud Risk Management (Systemwide)	250	Q1
IT Security - IS-3 Compliance (Systemwide)	350	Q4
On-line Entertainment - My Meeting and Hosted Events (Post-Implementation Review)	250	Q2
Express Card Program	250	Q3
Next Generation Network (NGN) Recharges	250	Q3
Integrative Oceanography Division (IOD) including CalCOFI (SIO)	250	Q1
Division of Biological Sciences	300	Q2
Distributed Network Security – Academic Affairs	250	Q4
Department Limited Scope Reviews	100	Q1
Thurgood Marshall College	250	Q2
Pharmacy – Controlled Substances/Medication Waste Procedures	250	Q2
Clinical Laboratory Charge Processing	250	Q2
Major Supply Inventory Management – OR and Interventional Radiology	250	Q1
Medical Center Parking Facilities	250	Q2
Epic Inpatient Pharmacy System Implementation	250	Q1
Product Receiving/Delivery Systems – La Jolla Medical Center	250	Q3
Network Security – Department Based Firewalls	250	Q4
Conflict of Interest/Conflict of Commitment (Systemwide)	250	Q2
Physician Compensation Plan Management	250	Q2
Cancer Center Clinical Data Security	250	Q4
Department of Ophthalmology	250	Q3
Medical Group Overhead Allocation Methodology	250	Q4

Appendix 1 – List of Audit and Advisory Service Projects

UC San Diego – Audits	Hours	Est. Completion Qtr
UCSD/RCHSD Affiliation Agreement Review	250	Q3
RCHSD Research Compliance Review	250	Q2
Clinic Collection Process – Patient Pre-Payments	250	Q3
Application Security - Web Inspect Scans	50	Q1
Distributed Network Security Marine Sciences	50	Q1
Medical Center Contract Review	50	Q2
Pharmacy Business Operations	50	Q1
Imaging Services - Orders and Reports	50	Q1
Department of Pediatrics	50	Q1
Microbiology Business Practices	50	Q1
UC San Diego – Advisory Services	Hours	Est. Completion Qtr
Stem Cell Research Administration	100	Q4
Chancellor's Expenses - BFB G-45 (Systemwide)	100	Q3
Annual Report of Executive Compensation (Systemwide)	100	Q3
BPSA Compliance	80	Q4
BPSA Control Environment	60	Q4
Research Subject Payments – Scrip Management	80	Q1
Revenue Cycle System Replacement Project	80	Q4
Offsite Service Locations – Encinitas Radiation Oncology	80	Q3
Investigational Drug and Research Medication Inventories	100	Q3
Epic Ambulatory EMR - Data Retrieval Standards	50	Q1
Total Planned Hours – UC San Diego	7,980	

Appendix 1 – List of Audit and Advisory Service Projects

UC San Francisco (9.37 FTE) – Audits	Hours	Est. Completion Qtr
Controlled Substances	250	Q1
Mission Bay Hospital - Expenditure Review	200	Q2
Annual Report of Executive Compensation and Chancellor's Expenses - BFB G-45 (Systemwide)	250	Q3
Senior Management Group Policies (Systemwide)	100	Q3
Procurement Card Review	200	Q4
Offsite Pediatrics Specialty Clinics	200	Q1
SOM Departmental Review	200	Q2
Physician Group Contracts	150	Q3
Hospital Based Clinic(s)	250	Q4
Assessment of Fraud Risk Management (Systemwide)	300	Q1
Campus Data Protection Assessment	250	Q3
Medical Center Data Protection Assessment	200	Q4
Medical Center System Vulnerability Assessment	300	Q2
International Research	300	Q2
Campus Recharges to Medical Center	300	Q3
Material Services - Receiving & Inventory Controls	300	Q1
Conflict of Interest/Conflict of Commitment (Systemwide)	250	Q2
SOP Departmental System Vulnerability Assessment	350	Q3
IT Security - IS-3 Compliance (Systemwide)	500	Q4
Outpatient Pharmaceutical Billing	300	Q1
Tissue Bank	300	Q3
Pyxis- Systems & Operations	300	Q4

Appendix 1 – List of Audit and Advisory Service Projects

UC San Francisco – Advisory Services	Hours	Est. Completion Qtr
Operational Excellence Initiatives	300	Q2
International Referrals	125	Q2
Academic Personnel - Advance System (Phase II Implementation)	125	Q4
SOD Quality Assurance	200	Q1
Award Management Assessment	150	Q2
CP Business System Implementation	175	Q4
Pharmacy Production Facility	100	Q2
FAS HR Consolidation Assessment	100	Q2
PeopleSoft- HR System	100	Q2
Epic	650	Q4
System Security Advisory	100	Q4
CIRM Review	60	Q3
Information Security Committee	20	Q4
Ethics and Compliance Board	40	Q4
Clinical Enterprise Compliance Committee	20	Q4
Privacy Steering Committee	20	Q4
IT Steering Committee	20	Q4
External Audit Coordination Committee	20	Q4
Balanced Scorecard Implementation	60	Q4
Direct Reports	60	Q4
MC IT Enterprise Sub-Committee	25	Q4
MyAccess Steering Committee	20	Q4
Investigations Workgroup	100	Q4
TAVLA Working Group	60	Q4
Total Planned Hours – UC San Francisco	8,400	

Note: Appendix 2 is a glossary of acronyms

Appendix 1 – List of Audit and Advisory Service Projects

UCOP ECAS (2.5 FTE) – Audits	Hours	Est. Completion Qtr
Assessment of Fraud Risk Management (Systemwide)	120	Q1
Conflict of Interest/Conflict of Commitment (Systemwide)	100	Q2
Annual Report of Executive Compensation (Systemwide)	80	Q3
Chancellor Travel & Entertainment (Systemwide)	80	Q3
Senior Management Group Policies (Systemwide)	150	Q3
Compensated Outside Professional Activities (Systemwide)	200	Q3
IT Security - IS-3 Compliance (Systemwide)	120	Q4
Total Planned Hours – UCOP ECAS	850	
*Plus additional outsourcing of select projects		
Total Planned Hours	89,858	

Appendix 2 – Glossary of Acronyms

ACL	ACL audit analytics and continuous monitoring software	LACC	Los Angeles City College
ACGME	Accreditation Council for Graduate Medical Education	LBNL	Lawrence Berkeley National Laboratory
ANR	Agriculture and Natural Resources	LMO	Laboratory Management Office
AREC	Annual Report on Executive Compensation	MC	Medical Center
ARRA	American Recovery and Reinvestment Act	MESA	Mathematics, Engineering, Science Achievement
BFB	Business and Finance Bulletin	MSO	Management Services Officer
BPSA	Business Process Self-Assessment	NCAA	National Collegiate Athletic Association
CalCOFI	California Cooperative Oceanic Fisheries Investigations	OIRM	Office of Insurance and Risk Management
CALIT	California Institute for Telecommunications and Information Technology	OMB	Office of Management and Budget
CAP	Corrective Action Plan	OR	Operating Room
CBCRP	California Breast Cancer Research Program	PCI	Payment Card Industry
CIRM	California Institute for Regenerative Medicine	PII	Personally Identifiable Information
COI	Conflict of Interest	RCHSD	Rady Children's Hospital San Diego
COMIT	COMIT technology management system	RFP	Request for Proposal
CP	Campus Procurement	RRUMC	Ronald Reagan UCLA Medical Center
CTS	Communications Technology Services	SIO	Scripps Institution of Oceanography
DOS	Description of Service (Payroll Code)	SMG	Senior Management Group
ECAS	Ethics, Compliance and Audit Services	SOD	School of Dentistry
EFNEP	Expanded Food and Nutrition Education Program	SOM	School of Medicine
EH&S	Environmental Health and Safety	SOP	School of Pharmacy
EIAS	Endowment and Investment Accounting System	SSN	Social Security Number
EMR	Electronic Medical Records	TAVLA	Time and Attendance/Vacation Leave Accrual System
ERM	Enterprise Risk Management	TRDRP	Tobacco-Related Disease Research Program
FAS	Financial and Administrative Services	UARC	University Affiliated Research Center
FTE	Full-Time Employee	UCDC	University of California Washington Center
HIPAA	Health Insurance Portability and Accountability Act	UCDHS	University of California Davis Health System
HS	Health Sciences	UCIMC	UC Irvine Medical Center
HSS	Department of Energy Office of Health Safety, and Security	UCPD	UC Police Department
I&CS	Information and Computer Sciences	UCRS	University of California Retirement System
IIA	Institute of Internal Auditors	UNEX	University Extension
IPA	Information Practices Act	VCA	Vice Chancellor - Administration
IS-3	Business and Finance Bulletin on Electronic Information Security		