



ANNUAL REPORT ON INTERNAL AUDIT ACTIVITIES, 2012-13

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

Office of Ethics, Compliance & Audit Services Annual Report on Internal Audit Activities, 2012-13

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I. EXECUTIVE SUMMARY

Introduction

Like many other higher education organizations, the University of California is currently undergoing a significant amount of change initiated from both internal and external sources. Some of these changes include:

- Budgetary impacts of the state's economic crisis including a significant reduction in state funding
- Organizational and operational efficiency initiatives at the local and systemwide level
- Increased entrepreneurial efforts within the organization in search of new sources of revenue
- Aging IT infrastructure and the implementation of new enterprise IT systems
- Transition in key systemwide and campus leadership positions
- Ongoing regulatory changes including health care reform and privacy
- The University's expanding international activity
- Increased scrutiny and sophistication of review from government agencies supporting the research enterprise
- Expanding use of emerging technology such as mobile devices and cloud services

While many of these changes indicate opportunities for exciting strategic developments for the University, they also expose our organization to a significant amount of operational, financial, regulatory and reputational risks. The role of Internal Audit is to proactively work with management to navigate these risks and provide assurance that existing governance, risk management and control processes are in place and optimized for effective and efficient risk mitigation. This report highlights the outcomes of key activities performed by Internal Audit in Fiscal Year (FY) 2012-13 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 audits** – 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 control issues** - A summary from the body of Internal Audit work performed during the year. (Page 5)
- **University initiatives** - An update on Internal Audit's participation at the local and systemwide level. (Page 7)
- **Internal Audit Program** - An overview of improvements implemented in governance, methodology and systems. (Page 8)
- **Statistical Information** - A summary on the systemwide Internal Audit Program for FY 2012-13. (Page 9)

FY 2012-13 Statistical Highlights

During FY 2012-13, the UC Internal Audit Program:

- Completed 95% of the Regents approved Internal Audit plan (goal 70%)
- Completed audit, advisory services, and investigation projects resulting in 334 reports.
- Produced 1,258 recommendations for improvements to governance, risk management and control processes with corresponding agreed upon Management Corrective Actions (MCAs).
- Validated that 1,638 MCAs were completed by management.
- Operated at an 86% efficiency level (goal 85%)
- Summary of MCA's balances and past due status:

Summary of MCA Balances and Past Due Status	
Beginning MCAs (open at start of FY 2012-13)	1,197
Ending MCAs (open at end of FY2012-13)	817
Past Due MCA's	
High risk past due MCAs	27
Medium/low risk past due MCAs as of June 30, 2013	195

Summary and Conclusions

In conjunction with the 334 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 2012-13 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 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 achieving 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, 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.

Travel and Entertainment Expenses - At the request of the President, we performed a systemwide review of travel and entertainment expenses for Deans and members of the Senior Management Group. Campuses identified areas for improvement related to proper approval, documentation of business purpose, justification for higher than expected expenses, and usage of the most economical mode of transportation. Local management is addressing noted issues by correcting and/or seeking reimbursement for non-compliant expenses, providing additional training to reinforce policy requirements for those responsible for travel and entertainment expense processing, and enhancing review procedures. Additionally, management has updated the systemwide travel policy to further clarify requirements.

Executive Compensation Reporting - Periodic reviews of executive compensation reporting have been routine for the last seven 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.

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, insufficient physical controls over IT equipment 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. Many departments have not yet performed an IT security risk assessment or documented an IT security plan to address higher risk areas. Ongoing efforts to address IT security and information privacy control issues include enhancing or refining the IT governance structure, enhanced monitoring of network activity, and training and awareness programs. Internal Audit will continue to prioritize this area for audit and advisory activity in the next fiscal year.

Large-Scale System Implementations - The University is in the midst of a significant overhaul of its administrative IT systems largely in response to the resolution on implementing shared common administrative systems. The most significant system implementation currently underway is UCPATH, the systemwide payroll initiative, but there are also many significant locally-initiated system implementation efforts in progress. Some locations have been impelled to replace outdated enterprise IT systems due to aging technology and the loss of institutional knowledge required to maintain these systems. In addition, each of the five UC academic medical centers are in various stages of implementing electronic medical records systems. These large-scale system implementation efforts can present significant risk to the organization around governance, controls and compliance, data governance and conversion and organizational change management. At many locations, management is attributing control breakdowns and delayed remediation efforts to stretched resources as a result of system implementation projects. During these implementations, our Internal Audit departments are working with management throughout the system development lifecycle 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 - 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 governmental 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 relating to conflict of interest disclosures, export controls, clinical research billing, human and animal subjects research, sub-recipient monitoring, direct charging, cost sharing and effort reporting. Management's efforts to manage research 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.

Conflict of Commitment - Several campus Internal Audit departments are noting issues related to conflict of commitment violations or non-reported outside activities as a significant institutional control risk. These issues are being addressed through enhanced training and communication, better monitoring and oversight, and implementation of IT systems to facilitate reporting of outside activities.

Safety - Ensuring the safety of our students, faculty, staff and visitors on campus has been an ongoing priority of management, particularly in light of recent laboratory safety-related incidents. Given the decentralized nature of our organization, it is often primarily incumbent on each department and laboratory

to ensure that safety-related policies and regulations are followed, which typically results in inconsistent levels of control and compliance. Our audit activity has noted some lapses related to safety training, inspection follow-up, and policies and procedures. In response, management has brought these issues to the appropriate workgroups, taskforces and committees at the local level to coordinate various remediation actions and monitor progress.

Procurement - Some campus Internal Audit departments have noted that delegated and decentralized procurement activities present the risk of inconsistent internal controls, particularly in the area of contract management. Often unit managers are responsible for ensuring that each party meets its obligation to the other and the terms of agreements are not consistently monitored and enforced. To remediate the risk of inconsistent controls over contract management, some locations have implemented shared services functions to centralize contract monitoring processes.

General Ledger/Transaction Review - As departmental budgets are reduced, fewer resources are available to authorize and review individual transactions and perform periodic reviews of financial ledgers. At some locations, reliance is placed on departmental review of general ledger accounts, but actual review performance may not be sufficiently reliable to ensure the accuracy and validity of transactions. To address this issue, campuses are working to implement more efficient transactional and ledger review mechanisms and provide training for those responsible for monitoring ledger activity to improve the quality of review.

Management Oversight/Segregation of Duties -Resource limitations resulting from budget cuts continue to put a strain on departments' ability to ensure appropriate controls are in place in areas such as cash handling, purchasing and general ledger review and reconciliation. In conducting audits and advisory services, we have observed functions and activities combined, resulting in management and staff assigned to 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.

Inconsistent Manual Control - Campus Internal Audit departments have observed inconsistent quality in disaggregate manual controls. As our campuses are highly decentralized organizations, individual units and sometimes individuals are tasked with interpreting policies and implementing procedures to achieve business and control objectives. Competing priorities, vacancies, reductions, staff changes, lack of awareness of risks or objectives, and limited oversight, guidance, and monitoring were noted as the underlying causes for the variances. Some campuses are working to address this issue through the implementation of shared services functions to aggregate manual controls and IT systems to automate controls, reducing the risk of human error. However, some of our smaller campuses are struggling to implement these types of solutions as they generally require large upfront investments.

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 served 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 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.

Enterprise Risk Management - At both the systemwide and local levels, Internal Audit has been working to identify and leverage synergies with other risk-focused departments such as Compliance and Risk Services in support of the Enterprise Risk Management (ERM) program. 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.

IT System Implementations - In response to the Regents' resolution on implementing shared common administrative systems, the University has planned to implement several shared IT systems, starting with the UC Path payroll project. Internal Audit has been involved in the UC Path effort from an advisory perspective for several years. In the past year, IA has been working with management on critical top-down issues related to governance and internal control structure of the UC Path effort. The next fiscal year will be even more critical as organizational design gets further defined, roles and responsibilities are assigned, operating procedures are established, application access is provisioned and end user training is developed. Accordingly, Internal Audit will intensify its advisory efforts to work side by side with management to ensure that best practices are followed and processes are designed effectively and efficiently over the next year. Other ongoing involvement in key IT system implementations includes electronic medical records systems at our health science campuses and the payroll certification pilot project currently underway at UC Riverside and UC Irvine.

Leadership Transition - For the past several years, Internal Audit has performed senior leadership transition reviews at UCOP and the campuses. These reviews primarily serve to provide an assessment of the internal controls and financial state of the office undergoing transition.

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 - The Institute of Internal Auditors' (IIA) professional standards require that an external Quality Assessment Review (QAR) of our Internal Audit function be performed at least once every five years. This year, an external QAR was performed by a team comprised of the Chief Audit Executives from Stanford and Duke University and a consulting firm. The external team concluded that our Internal Audit function generally conforms with IIA standards – the highest possible rating. The team also recommended several areas for continuous improvement for our program, which we are addressing in our strategies going forward.

Continuing Education - In coordination with the systemwide Office of Ethics and Compliance, the Office of Audit Services sponsored a four-day Compliance and Audit Symposium that was attended by over 500 people. This conference, held in two locations to serve the northern and southern campuses separately to minimize travel costs, provided training in three tracks: Audit, Compliance and Investigations. Regent Zettel, Executive Vice President Brostrom and Senior Vice President Stobo made visits to the conference to address the attendees. Other efforts to provide continuing education to our auditors included webinars on various audit-related topics and specialized classroom training for our IT audit staff. These efforts helped ensure that our audit staff is 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.

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. Internal Audit has also assisted management in developing data analytics scripts to support continuous monitoring programs which replace burdensome and inefficient manual review controls. Increasingly, governmental agencies are using data analytics techniques as part of their audit work. Internal Audit has been working with management in an advisory capacity to employ the same techniques in advance of governmental agency audit fieldwork to better prepare for these audits.

IT Auditing - Over the past several years, Internal Audit has made expansion of IT auditing capabilities a strategic priority. We have successfully implemented this strategy through specialized IT audit training to our staff and the use of external consultants as subject matter experts on audit and advisory projects. In FY 2012-13, a campus IT resource was leveraged with a “job share” arrangement to assist with systemwide IT audit efforts. This individual will coordinate systemwide IT audit resource management, knowledge sharing and training and will serve as Internal Audit’s primary liaison with systemwide IT leadership to ensure Internal Audit is effectively serving management on key IT initiatives.

Audit Management System - We continued to implement functional enhancements to our systemwide audit management system, TeamMate. The most significant enhancement was the centralization of the application infrastructure to facilitate and enhance systemwide reporting on audit plan status, project time reporting and status of management corrective actions.

E. Statistics

This section provides a summary of statistical information on the systemwide Internal Audit program for FY 2012-13. 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 and Effort

Table 1 – UC Internal Audit Program Staffing, 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 a reduced turnover rate. Training hours for audit staff decreased compared to the prior year, as our staff have increasingly taken advantage of lower-cost training options such as webinars in lieu of full-day or week-long conferences due to budget constraints.

Qualifications statistics for our staff generally remained level in comparison to the prior year. The campus locations are identifying opportunities to hire less experienced auditors to be mentored which will assist with long term succession planning.

Table 1 – UC Internal Audit Program Staffing

Internal Audit Staff	FY13 Plan	FY13 Actual	Prior Year Actual
Authorized	104	105	101
Average Actual Filled	100	95	95
Percent Filled	96%	90%	94%
Ending Head count	100	98	95
Turnover*	N/A	6%	9%
Training hours per auditor	73	72	76
Qualifications			
Average Years Total Audit Experience	N/A	16 years	17 years
Average Years UC Audit Experience	N/A	10 years	10 years
Average Years Audit Director Experience	N/A	26 years	27 years
Percent of Audit Staff with Bachelors Degree	N/A	99%	99%
Percent of Audit Staff with Advanced Degrees	N/A	34%	36%
Percent of Staff holding Professional Certifications	N/A	83%	82%

* 6% staff turnover included 1 departure for a position within UC, which is generally viewed positively, 6 departures outside of UC and 2 retirements.

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 – 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.

Table 2 – Projects

Projects	FY13 Plan	FY13 Actual	Prior Year
Audits			
Audit Program Hours	95,632	87,111	89,094
Percent of total project effort	66%	66%	66%
Number of Completed Projects	260	244	255
Advisory Services			
Advisory Service Hours	31,138	30,433	29,204
Percent of total project effort	22%	23%	22%
Number of Completed Projects	73	162	175
Investigations			
Investigation Hours	17,975	14,472	16,696
Percent of total project effort	12%	11%	12%
Number of Completed Investigations	N/A	85	116
Total			
Audit, Advisory Services & Investigation hours	144,745	132,016	134,994
Audit Support Hours	12,678	12,832	13,186
Total Direct Hours	157,423	144,849	148,180
Summary Information			
Total Number of Completed Projects	N/A	491	546
Number of projects per auditor	N/A	5	6
Percent of Audit Plan Completed	100%	95%	95%
Productivity Percent	87.64%	86.06%	86.31%

N/A Not applicable to plan data

Chart 1 – Effort Distributed by Service Type - 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. There has been a moderate increase in advisory activity in the past few years as Internal Audit departments have focused efforts on proactive consulting services to assist management.

Chart 1 – Effort Distributed by Service Type

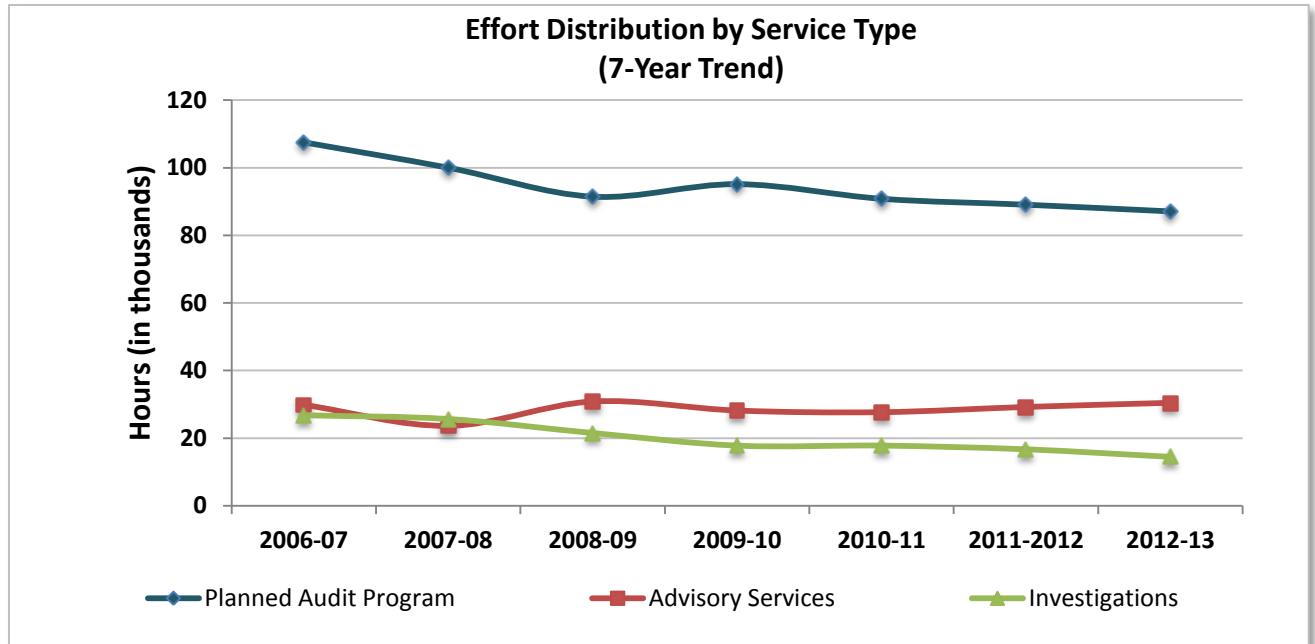


Chart 2 – Completion of Audit Plan shows the results of our focus on audit plan completion over the past few years. Once again, we greatly exceeded our established benchmark for audit plan completion (70%) in FY 2012-13, with a systemwide completion rate of 95%.

Chart 2 – Completion of Audit Plan

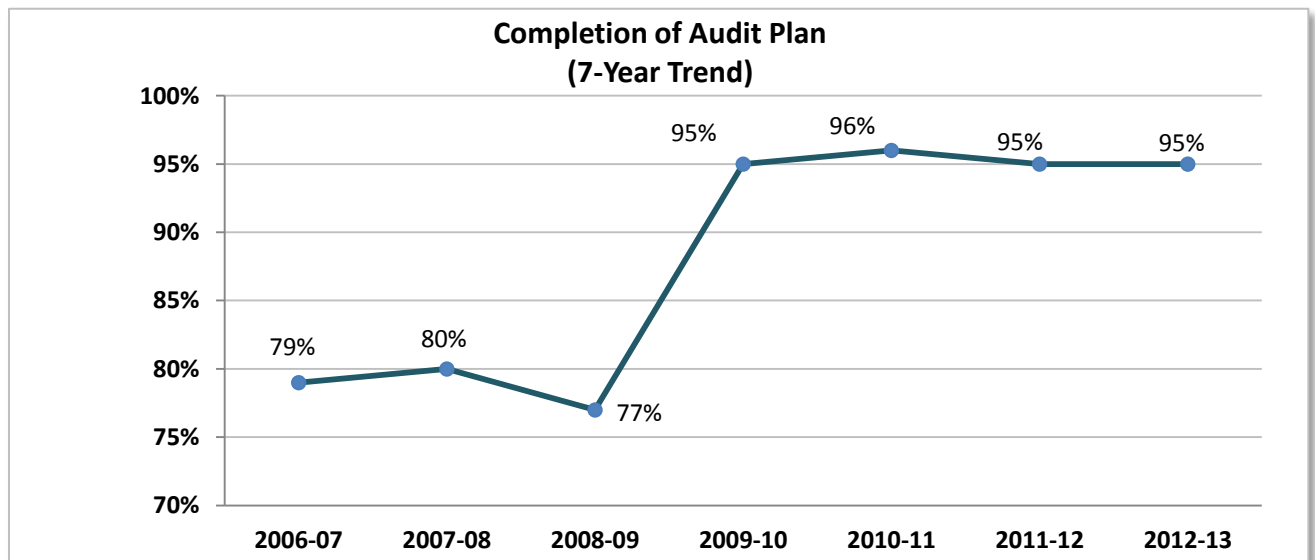
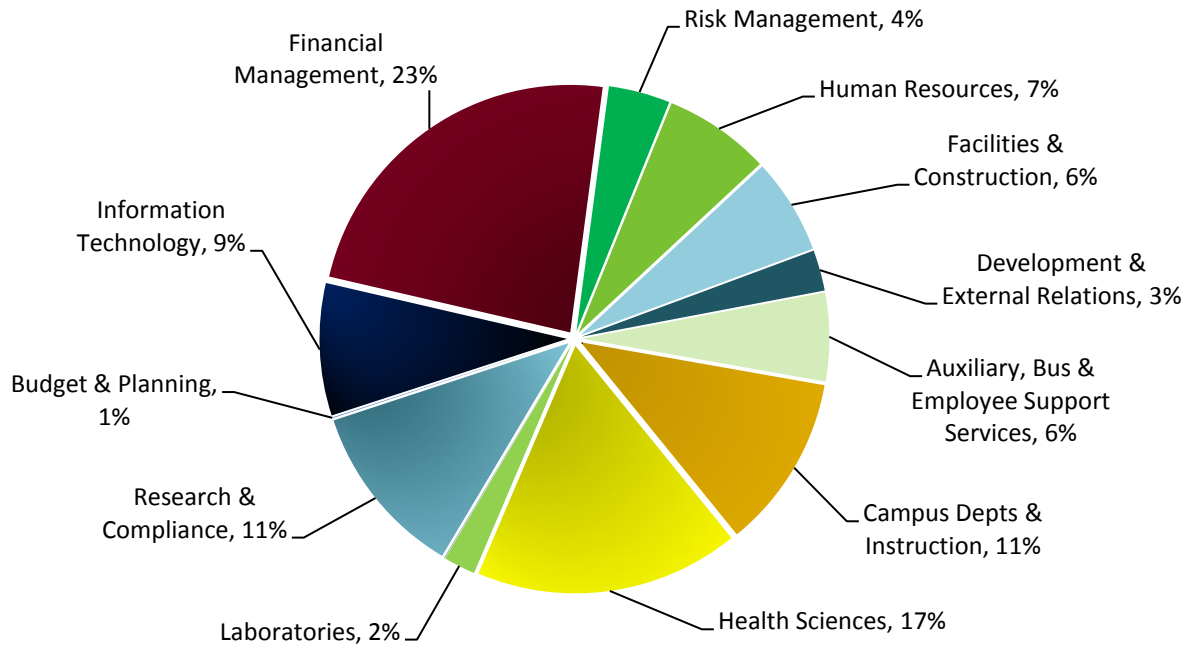


Chart 3 – Distribution of FY 2012-2013 Hours - depicts the breadth of coverage of Internal Audit project hours over the 13 major functional areas of the University. As in prior years, our effort remained concentrated in the areas of financial management, health sciences, campus departments, research and compliance and information technology.

Distribution of FY 2012-13 Hours by Functional Area



2. Management Corrective Actions

MCA Distribution

As previously indicated, our FY 2012-13 audit program work produced 334 audit, advisory service, and investigation reports resulting in 1,258 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 Information Technology and Financial Management, our reviews have yielded a higher number of MCAs per hour of effort than other areas. The areas of Research & Compliance, Human Resources and Facilities & Construction have yielded a lower number of MCAs per hour of effort.

Table 3 – Comparison of MCAs and Hours

Functional Area	MCA %	Hours %
Financial Management	37%	23%
Health Sciences	17%	17%
Information Technology	13%	9%
Campus Departments & Instruction	9%	11%
Auxiliary, Business & Employee Support Services	7%	6%
Research & Compliance	6%	11%
Human Resources	3%	7%
Risk Management	3%	4%
Facilities & Construction	2%	6%
Development & External Relations	1%	3%
Laboratories	1%	2%
Office of the President	1%	0%
Budget & Planning	0%	1%

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 decreased from 1,197 to 817 during FY 2012-13 because of the significant volume of closed MCAs resulting from additional efforts spent on audit follow up efforts. At the same time, we also saw a decrease in the number of new MCAs added in FY 2012-13 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 MCAs than internal audits.

Chart 4 – MCA's Added and Closed - below shows the number of MCAs added and closed each year for the past seven years. In FY 2012-13, for a third year in a row, MCA closures exceeded additions, resulting in a net decrease of 380 in the ending inventory of open MCAs as shown in Chart 5 – Ending Inventory of Open MCA's.

Chart 4 – MCAs Added and Closed

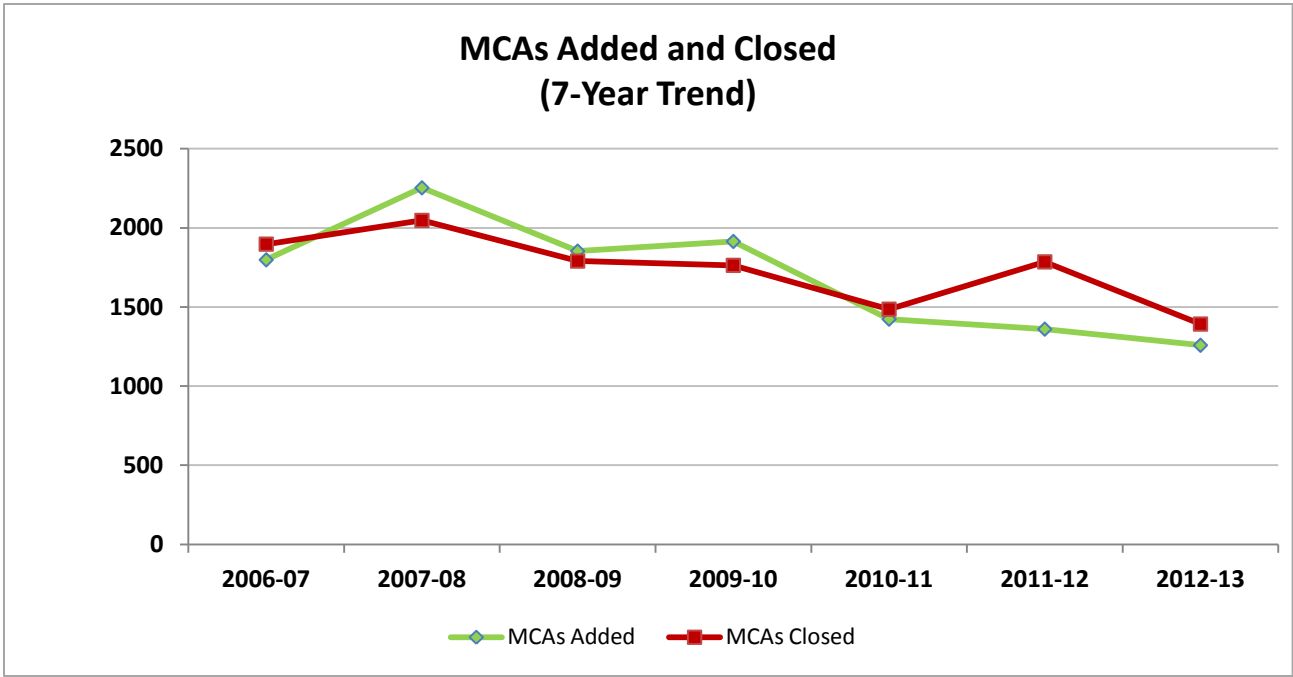
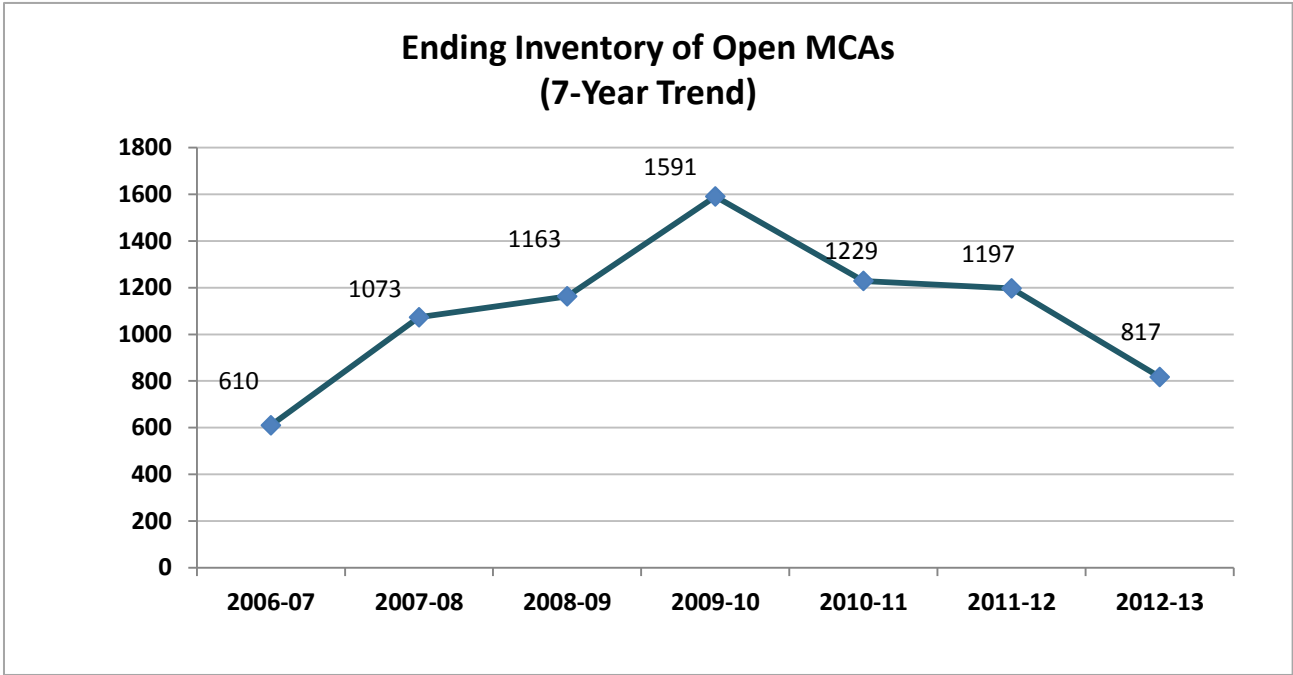
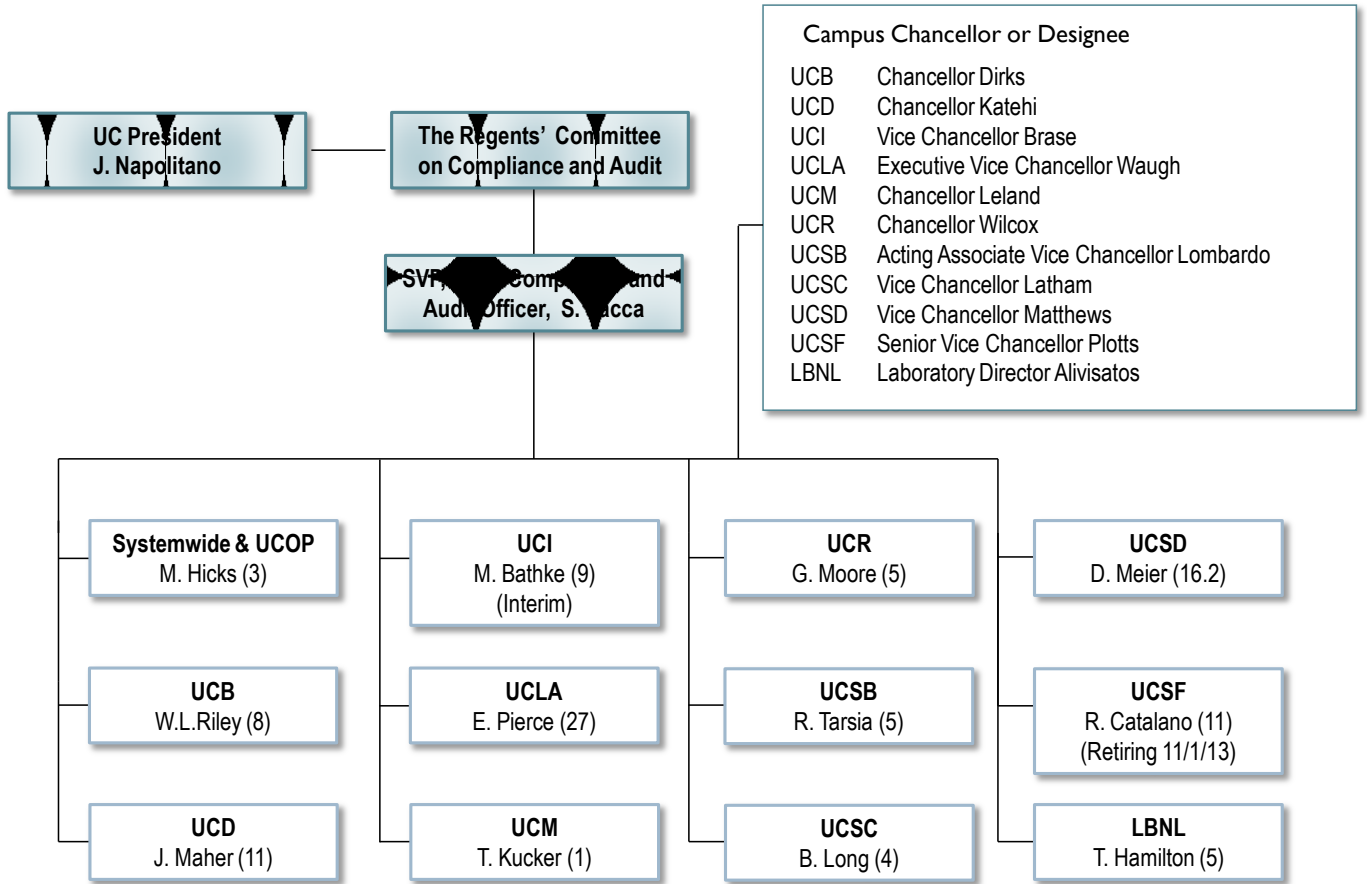


Chart 5 – Ending Inventory of Open MCAs



UC Internal Audit Organization Chart



Total Professional Staff, including the Director, is in parentheses. Total Authorized Professional Positions = 105.2 as of year end FY 2012-13

APPENDIX 2 – FINAL AUDIT REPORTS ISSUED FISCAL YEAR 2012-13

Office of the President

Human Resources Onboarding, Offboarding and Leaves
Travel and Entertainment (T&E) Expenses (Systemwide)
Treasury Operations Cash Management
Agriculture and Natural Resources (ANR) Kearney Research
and Extension Center (WSREC)

UC Berkeley

Globalization & International Engagement
Use of Third-party IT Services
Emergency Management/Preparedness
Third Party Relationships - Revenue Agreements
Travel and Entertainment
Sponsored Projects - Program Income
Residential and Student Service Programs

UC Davis

Delegated Purchasing B-Perioperative Services
Annual Report on Executive Compensation
Travel & Entertainment, Catering & Donations
Cashiering
Math and Physical Sciences
University Extension (UNEX)
UCOP Compensated Outside Professional Activities Review
Support
Depreciation Expense
United States Department of Agriculture (USDA) Food
Stamp Nutrition Education Program (FSNEP)
Metro Cluster
Dean's Office Admin Review
Ophthalmology Cash Controls

UC Irvine

Travel & Entertainment (Systemwide)
Stem Cell Research Center
School of Law
Payroll Certification
Construction (Systemwide)
Annual Report on Executive Compensation
(AREC)/Chancellor's Expenses (Systemwide)
School of Medicine (SOM)-Anaheim Clinic
UC Irvine Medical Center (UCIMC) - Cash Handling at
Clinics- Samuelli
UC Irvine Medical Center (UCIMC) - Cash Handling at Clinics
- Ear, Nose, and Throat (ENT)
School of Medicine (SOM) -Willed Body Program & Willed
Body Program IT
UC Irvine Medical Center (UCIMC) - Referral Lab
UC Irvine Medical Center (UCIMC) - Radiology IT

UC Irvine Medical Center (UCIMC) - Dietary Services
UC Irvine Medical Center (UCIMC) - Cancer Center
IT-Electronic Health Records-Sunrise
IS-3 Registrar
IS-3 Office of Research Administration (ORA)

UC Los Angeles

Restaurants - Maintenance
Materials and Equipment: Design, Proj. Mgmt. & Ops.
Bruin Café
Dining Services Personnel/Payroll Review
Housing Accounts Receivable
On-Campus Housing (OCH) Personnel/Payroll Review
UCLA Catering
University Apartments-Personnel/Payroll
Vending Procurement and Inventory
UCLA Police - Equipment Inventory Review
UCLA Police - Alarm Services
IT Services - Personnel/Payroll
Parking Recharge Activity
Fleet and Transit Services (FTS) Equipment
Management/Shop Operation
Foundation
Travel, Entertainment, Catering and Donations
Neuro-Rehab Center
Psychiatric Transfers - Emergency Medical Treatment and
Active Labor Act (EMTALA) Compliance
Private Duty Home Care Nursing Referrals
Outside Professional Activities Reporting - Hospital
Executive
Primary Network Clinics

UC Merced

Low Value Purchases in Departments and P-Cards
Review of Financial Procedures - General Ledger (GL)
Reconciliation, Subledgers, and Recharge
Travel and Entertainment Audit - Systemwide
Annual Report on Executive Compensation (AREC), G-45 &
Executive Travel and Entertainment (T&E) - Systemwide
Construction (Prop 1D Project) Systemwide
Grant Processing – Pre Award and Post Award
Minor Construction Projects

UC Riverside

Safety of Minors

Construction Financed with Proposition 1D Funding (SW)
Payment Card Industry (PCI) Compliance
Payroll Certification
Vice Chancellor of Research (VCR)/Office of Research
Affairs (ORA)
Natural Reserves
Electrical Engineering
University Library
Chancellor Housing (SW)
Annual Report on Executive Compensation (AREC) (SW)

UC Riverside

Senior Management Group (SMG) /Dean et al Travel &
Entertainment (SW)
Center for Plant Cell Biology
Wire Transfers/Electronic Fund Transfers (EFTs) Automated
Clearing House (ACH)

UC Santa Barbara

Procurement and Contracting: Risk Assessment & Contract
Compliance Audit
Materials Department
Quality Assessment Preparation - Self Review
Accounts Payable Data Analysis YEAR 3
Succession Planning
Marine Science Institute (MSI)
UC Education Abroad Program
IT: Financial System Replacement: Shadow System/GUS
Travel and Entertainment (Systemwide)
IT: Financial System Replacement: Project Progress
IT: Mainframe Project: Migration of Other Systems
Executive Compensation: Chancellor's Expenses G-45 and T
& E Review (Systemwide)
Construction: Prop 1D Construction (Systemwide)
CashNet Internal Controls Review
Institutional Animal Care and Use Committee (IACUC)
IT: Student Information System Replacement: Project
Progress Field Audit Follow-up
Athletics Field Audit Follow-up
Exercise and Sports Studies Field Audit Follow-up

UC Santa Cruz

Outside Professional Activities (OPA) (Systemwide)
Construction ID Funded Projects (Systemwide)
Annual Report on Executive Compensation (AREC)
(Systemwide)
University Extension (UNEX) Deficit Management
Chancellors Expenses (G-45) (Systemwide)
Executive Travel and Expenses (T&E) (Systemwide)
Volunteers/Volunteer Support Groups
Student Record Security
Analytical Fraud Review
Educational Partnership Center Operations
Export Controls

UC San Diego

Distributed Network Security - Academic Affairs (IS)
Department of Structural Engineering
Payment Authorizations (Employee Reimbursements)
Electronic Payroll Expenditure Transfers (Post-
Implementation Review)
Institute of Geophysics and Planetary Physics (IGPP)
Laboratory Safety
Medical Center Parking Facilities
Clinical Pharmacy - Medication Billing Compliance
Cardiac Catheterization Unit
UC IS-3 Policy Compliance (System-wide)
Third Party Billing Agencies – Rmac Medical Services, Inc.
(Rmac)
UCSD Health System - San Diego Cancer Center Operations
Department of Theatre and Dance
Department of Education Studies
Travel
Entertainment
Medical Center Utilization Review Process
Velos Post Implementation Review
Department of Radiology
Product Receiving and Delivery Systems - La Jolla Medical
Center
Vice Chancellor Academic Affairs - Executive Accounts
Chem Bio-Chem Nuclear Magnetic Resonance (NMR)
Recharge Center
Telemedicine Equipment Usage Review
Distributed Network Security - Academic Affairs Phase II
Medical Group Credit Balance Management
Facilities Management - Work Orders
Nevada Cancer Institute Operations Review
Levodopa Study - Regulatory Review
Neonatology Research Projects - Regulatory Review

UC San Francisco

Travel and Entertainments Expenditures
Computer Access Controls Review
Department General Ledger Review
Cash and Charge Processing
Electronic Health Record - Meaningful Use
Medical Center (MC) - Web Application Security
Procurement-to-Pay (BearBuy) System
Partners in Care - Hospital Auxiliary
Employee Bank Changes
School of Medicine (SOM) Computer Vulnerability
Assessment

Lawrence Berkeley National Laboratory

FY12 Cost Allowability
Billings and Receivables
IT Governance

Annual Employee Performance Evaluation Process
Systemwide Senior Management Group (SMG) Travel &
Entertainment
Small Construction
Receiving and Shipping
Guest House
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