The Regents of the University of California

COMPLIANCE AND AUDIT COMMITTEE
July 18, 2018

The Compliance and Audit Committee met on the above date at UCSF–Mission Bay Conference Center, San Francisco.

Members Present: Regents Elliott, Makarechian, Morimoto, Newsom, Park, Pérez, Tauscher, and Zettel; Ex officio member Kieffer; Advisory member White; Chancellors Block, Gillman, Khosla, Leland, and Yang; Staff Advisor Main

In attendance: Regent-designate Weddle, Secretary and Chief of Staff Shaw, General Counsel Robinson, Chief Compliance and Audit Officer Bustamante, Executive Vice President and Chief Financial Officer Brostrom, Executive Vice President and Chief Operating Officer Nava, Vice President Holmes-Sullivan, and Recording Secretary Johns

The meeting convened at 10:40 a.m. with Committee Chair Elliott presiding.

1.   **APPROVAL OF MINUTES OF PREVIOUS MEETING**

Upon motion duly made and seconded, the minutes of the meeting of May 23, 2018 were approved.

2.   **APPOINTMENT OF REGENTS' EXTERNAL AUDITOR**

The President of the University recommended that the Compliance and Audit Committee recommend to the Regents that the Regents' contract with the current external auditor, PricewaterhouseCoopers (PwC), be continued for an additional five-year period, commencing with the fiscal year 2019 annual audit and continuing through 2023.

[Background material was provided to Regents in advance of the meeting, and a copy is on file in the Office of the Secretary and Chief of Staff.]

Executive Vice President and Chief Financial Officer Brostrom recalled that the University had engaged PricewaterhouseCoopers (PwC) in 2016 on an emergency basis for the fiscal year 2016 audit. UC now wished to engage PwC early in fiscal year 2019 in order to meet external reporting deadlines. There had been two recent transitions of firms who served as the Regents' external auditor, in 2014 and 2016, and Mr. Brostrom noted that these transitions were burdensome both financially and administratively. For this reason, the University was proposing to continue with PwC for the next five years. The University had negotiated a fee schedule with PwC including fee increases of five percent for each of the next two years, and four percent in the following years. This would encompass all the scope changes caused by new Governmental Accounting Standards Board (GASB) requirements. PwC anticipated that GASB Statements Nos. 83 and 87 would require more work. The

University was also proposing to solicit minority-owned firms for some components of the audit, such as those pertaining to National Collegiate Athletic Association requirements and the Mortgage Origination Program.

Regent Pérez asked how the period of the proposed contract with PwC compared to best practices. Mr. Brostrom responded that it was important to switch partners periodically to maintain objectivity. This year would be the first year with a new partner, PwC representative Will Cobb, who had just taken over after Michael Schini. Regent Pérez asked if the team reporting to that partner would also change. Director Ruth Satorre responded that the audit teams typically do not change because they have knowledge of UC operations and organizational culture.

Committee Chair Elliott asked about the total cost of this audit. Mr. Brostrom responded that for fiscal year 2019, the proposed fees would be $5,499,000. This would include the impact of new GASB requirements.

Committee Chair Elliott stated that he understood the University's reasons for extending its contract with PwC rather than putting the contract out to bid, but noted that UC had been working with PwC for quite some time. At some point in the future, the University might receive better value and service from another firm, and he suggested that the University should consider this. Mr. Brostrom agreed, remarking that it was important to re-bid the contract every five years in the interest of objectivity. He recalled that UC had put the contract out to bid in 2014 and engaged another firm. That firm proposed a low bid, but later stated that the offer had been mispriced and raised its fees. This led UC to engage PwC again. Committee Chair Elliott thanked Mr. Brostrom and the Office of the President for its efforts to engage smaller firms and minority-owned firms for portions of this audit.

Regent Pérez suggested that the University extend the contract with PwC on a shorter basis, for two to three years, and then seek a full bid. This would obviate the need for a bid at this time, but would ensure that eight years had not passed without a bid. Mr. Brostrom recalled that PwC returned on an emergency basis and honored its original bid, reflecting the University's first negotiation with PwC. The University could ask PwC if it would consider a shorter term. Regent Pérez stated that a shorter term, three years rather than five, would allow for continuity in the immediate present and a shorter time until UC would again have a competitive bid process.

Regent Tauscher reflected on the complexity of this audit process. The University wished to engage a reputable, national firm. A firm would want the University's business for a longer period, and an attempt to negotiate a shorter term might not be successful. UC needed to be mindful of the external auditor's contract and partner rotation cycles, and not put itself at a disadvantage by requesting too short a term, which might result in not attracting a high-quality partner. It would be desirable for UC to regularize its process for engaging an external auditor in the future. Mr. Brostrom remarked on the complexity due to the distributed nature of this audit, at all campuses, medical centers, and campus foundations. It would be desirable for UC to establish a regular five-year bidding schedule.

Chair Kieffer asked about the process for minority-owned firm opportunities under this contract. Mr. Brostrom responded that there were a number of small, minority-owned firms that do good audit work. Given the size and complexity of the University, it would be difficult to engage these firms as the full external audit partner. Certain elements of the University's external audit can be compartmentalized and audited separately, and UC would solicit smaller and minority-owned firms for these separate audits. These smaller firms would work in collaboration with PwC.

Regent Makarechian asked if there were caps for this audit. Mr. Brostrom responded that the audit fees were a capped amount. PwC had projected that its hours would increase due to new GASB requirements, and the fee amount would also cover any unanticipated GASB regulations.

Committee Chair Elliott asked about the cost of the work done by the smaller firms, contracting separately with the University. Mr. Brostrom estimated this cost to be approximately $250,000.

With regard to the length of the contract with PwC, Committee Chair Elliott stated that it would be worthwhile to inquire if PwC would be willing to agree to a shorter time frame, if this did not cause a disruption.

Regent Pérez suggested that the Committee approve an agreement up to five years rather than for five years, up to the stated dollar amount, giving Mr. Brostrom and Committee Chair Elliott the ability to set a shorter time period, if this was mutually agreeable, as follows: "The Compliance and Audit Committee recommends to the Regents that the Regents' contract with the current external auditor, PricewaterhouseCoopers (PwC), be continued for up to five additional years, commencing with the fiscal year 2019 annual audit. Executive Vice President Brostrom will explore opportunities to shorten the contract period with PwC in consultation with the Committee Chair."

Upon motion duly made and seconded, the Committee approved the President's recommendation as amended and voted to present it to the Board.

3.   **APPROVAL OF INTERNAL AUDIT PLAN FOR 2018-19**

The Senior Vice President – Chief Compliance and Audit Officer recommended that the Compliance and Audit Committee approve the Internal Audit Plan for 2018-19, as shown in Attachment 1.

[Background material was provided to Regents in advance of the meeting, and a copy is on file in the Office of the Secretary and Chief of Staff.]

Systemwide Deputy Audit Officer Matthew Hicks explained that the draft Internal Audit Plan had been presented at the May meeting. Some minor changes had been made to the Plan projects, based on feedback from campus audit committees, but overall, the themes and distribution of planned projects by functional area had not changed. Additional data on

the allocation of planned hours had been provided, as well as scope statements for each project.

Regent Park asked about the number of audit hours in relation to campus size. There appeared to be a wide variation in the number of hours allocated to different campuses. Mr. Hicks responded that the principal factor accounting for this variation was whether the campus has a medical center. Other important factors are the size and complexity of the campus and the amount of campus revenue. The number of audit hours may also vary for some campuses from year to year due to staff vacancies, which must often be supplemented with external resources.

Regent Zettel noted that some audit work would take place at Lawrence Berkeley National Laboratory. She asked if the University provided audit services for Lawrence Livermore National Laboratory (LLNL) and Los Alamos National Laboratory (LANL). Mr. Hicks responded that there were internal audit departments at these two Laboratories, but the audit plans for these locations are not presented to the Regents.

Regent Tauscher stated her understanding that, because UC is part of a contract with the National Nuclear Security Administration, some of this work is done through the NNSA, but some also by the consortium that governs LLNL, including University representatives. A new group, Triad National Security, LLC would be managing LANL, with its first board meeting scheduled in a few weeks. Information on these locations comes to the National Laboratories Subcommittee.

Regent Makarechian referred to the approximately 151,000 hours planned for the 2018-19 audit and asked about the cost of this to the University. Mr. Hicks responded that this would include salary costs. The total budget of the audit function includes direct hours spent on audits, hours on administrative work, and hours spent on professional development. Regent Makarechian confirmed that he wished to know the cost associated with the planned hours. There should be some kind of cost-benefit analysis showing the benefits of the audit process. Mr. Hicks responded that cost numbers would be provided.

Upon motion duly made and seconded, the Committee approved the Senior Vice President – Chief Compliance and Audit Officer's recommendation.

4.   **STATE AUDIT OF SEXUAL HARASSMENT CASES**

[Background material was provided to Regents in advance of the meeting, and a copy is on file in the Office of the Secretary and Chief of Staff.]

Chief Compliance and Audit Officer Bustamante briefly commented on the University's extensive cooperation with the California State Auditor (CSA) to provide access to documents and interviews with individuals on the campuses for the CSA's audit of sexual harassment cases. The University also worked with the CSA on the report recommendations to ensure that these would be actions that UC can implement. There was

a consistent level of cooperation between campuses, the Office of Ethics, Compliance and Audit Services, and the CSA.

Systemwide Deputy Audit Officer Matthew Hicks recalled that the CSA audit of sexual harassment cases was approved by the Joint Legislative Audit Committee in August 2017. The audit fieldwork began that September and lasted approximately nine months, ending in May 2018. During this time, the auditors visited all ten campuses and the Office of the President and performed detailed testing at three campuses – Berkeley, Davis, and UCLA. At a high level, the audit scope included a review of cases over the past ten years and focused on processes to handle complaints, how the University determines and administers discipline, analysis of the outcomes of complaints, and UC compliance with policies and federal guidance. The audit report was released on June 21. As is the case with other State audits, the University would be required to report on the status of recommendation implementation at 60 days, six months, one year, and annually thereafter.

Interim Systemwide Title IX Coordinator Suzanne Taylor recalled that the legislative request for this audit had been prompted by a concern that legal settlements between the University and student complainants contained punitive terms for the students. The CSA examined this issue and determined that the settlements did not contain punitive terms. Rather, the CSA found that agreements with student complainants were reasonable and did not restrict the students' academic and employment opportunities. The University wants students to come forward with their concerns, and a strong stance against retaliation is an important element of this. This finding by the CSA was significant for UC.

The audit found that student complaints against faculty and staff had increased significantly since the University implemented its Policy on Sexual Violence and Sexual Harassment. The auditors attributed this to increased training for faculty, staff, and students, better student outreach, and improved reporting processes. This was also an important finding.

The audit identified areas for improvement: faculty discipline, some elements of the complaint process, and the Systemwide Title IX Office. President Napolitano had accepted all of these recommendations, and the University was taking steps to implement them.

The audit found that the faculty discipline process takes too long, and that the process takes longer for faculty who are members of the Academic Senate than for non-Senate faculty and for staff. The CSA took issue with the absence of a timeline for the Privilege and Tenure Committee hearing process for Senate faculty. The audit found that sanctions in comparable cases were not consistent across the three campuses where detailed review took place. The audit presented a single recommendation to the Regents, that the Regents ensure that the Academic Senate specify timelines for the Privilege and Tenure phase of the disciplinary process. With respect to the Office of the President, the audit recognized that some frameworks have been implemented for faculty and staff adjudication, specifically to address issues of timeliness and consistency. These frameworks were put in place in 2017, and were not in effect for the cases and periods reviewed by the CSA, and so the progress and improvements represented by these frameworks were not included in the CSA data. The University would be making additional policy changes over the coming months

to further improve timeliness and consistency. In the meantime, UC was also taking steps to ensure that recommendations are put into practice more immediately, such as ensuring that Title IX officers are consulted about discipline before decisions are made.

The CSA audit also identified a need for a more structured informal complaint resolution process and more consistent adherence to protocols related to the timeliness of formal complaint investigations. There are two avenues for resolution of complaints that are brought to a Title IX office. The first is a formal investigation, which typically should take up to 60 days to complete, unless the timeline is extended for good cause. The second avenue is a less formal process, which can take a number of forms. Complainants often prefer the informal process, and the CSA opined that the University should establish more structure for this process, ensuring that the parties understand their rights and options, that the Title IX officer is appropriately involved throughout the process, and that there is proper documentation. The CSA stressed the importance of following proper procedures for notification and documentation in formal investigations that exceed the 60-day timeline.

The University had begun revising the Policy on Sexual Violence and Sexual Harassment to implement these recommendations, as well as immediate steps to ensure that concerns are addressed as the new academic year begins. The CSA also had recommendations for the Systemwide Title IX Office, which had been created the prior year. Unlike the campus Title IX offices, this office was not required by law, and its creation was an active measure to strengthen the University's response to sexual violence and sexual harassment and ensure consistency across the UC system. The State audit found that the Office would be more effective with a clearer mission and authority, and that the Office should play a central role in setting policy, analyzing data, and overseeing the campuses. In response to these recommendations, the Office would be developing a strategic plan, identifying ways to make better use of data from the campuses, and taking other steps to further define and strengthen the Office. Ms. Taylor concluded by affirming that the University would implement the CSA's recommendations, seeing them through to completion.

Regent Newsom stated that the University needed to step up its efforts in this area. The State audit had furthered the cause of these reforms. He praised the energy and sincerity of the University's efforts currently under way, recognizing the work and commitment to change the culture of the UC system in this area. The work with the CSA on responding to this audit had been a collaborative process.

Committee Chair Elliott raised the issue of the timelines for the faculty disciplinary process. The University had been aware of this issue, but it had not been addressed. He stated his intention to follow up on this matter over the course of the next year or two. Ms. Taylor clarified that the Systemwide Title IX Office had put timelines in place for those parts of the disciplinary process over which the UC administration has control. Some parts of the disciplinary process are within the purview of the Academic Senate. Faculty members have the right to opine on the disciplining of other faculty members. Only the Academic Senate may make changes to those parts of the disciplinary process. Faculty Representative White noted that the Academic Council had written to the Chair of the

Board, informing him that the Council was moving forward with this matter and had additional ideas to clarify the process.

Regent Makarechian referred to Table 5 in the CSA report, which listed the total numbers of complaints processed by each campus for the survey period. Some of the numbers listed were 164 for Berkeley, 157 for Davis, 143 for UCLA, and 174 for Santa Cruz. He asked why a smaller campus like UC Santa Cruz would have a greater number of complaints than a large campus like UCLA. Ms. Taylor responded that this disparity might be a result of how records are maintained. The University was moving toward consistency and uniformity in tracking complaints. Some campuses might include reports of incidents that do not rise to the level of a policy violation, and this might skew these numbers. This matter would have to be examined further, and Ms. Taylor stated that she could not provide a definitive answer at this time.

Regent Makarechian asked about an assertion in the CSA report that campuses had disciplined staff and faculty inequitably, treating faculty more leniently than staff. Ms. Taylor responded that the investigative process is the same for faculty and staff, while the disciplinary process differs for the two. The CSA found that especially in cases of an individual with repeated complaints, staff were more likely to be terminated, and terminated quickly. The University was working in collaboration with the Academic Senate on the process for faculty. Mr. White confirmed that the Academic Senate was working in collaboration with the administration, but emphasized that the process for faculty was not more lenient than for other groups. It was a four-part process. The first part of the process is an investigation by a Title IX officer and corrective actions. If the Title IX officer so chooses, the matter is then passed on to the Chancellor. The Chancellor may explore the option of early resolution. If early resolution is not possible, or the Chancellor so chooses, the matter then moves to the Academic Senate Privilege and Tenure Committee process. The Privilege and Tenure Committee reports back to the Chancellor and provides advice, and the Chancellor acts on that advice. It was important to understand that the Privilege and Tenure Committee process is only one part of a four-part process. The Academic Senate wished to tighten the timelines on this process and would do so.

Regent Makarechian asked about the CSA report finding that on average, staff received discipline in 43 days, non-Senate faculty in 74 days, and Senate faculty in 220 days. Mr. White responded that historically, a relatively small proportion of cases involving faculty have been referred to the Privilege and Tenure process, while the vast majority have been resolved without that process. Only the more difficult cases are passed on to the Privilege and Tenure Committee. These do take longer to resolve, and many end up in court.

Regent Zettel noted that the CSA recommendations included a timeline for completion, with most due in July 2019. She asked if UC would be able to meet these deadlines. Ms. Taylor responded that these were ambitious deadlines, but that the University was confident about achieving them. Implementation of the CSA recommendations would occur in conjunction with changes currently being made to the Policy on Sexual Violence

and Sexual Harassment. More immediate measures were also being put in place to ensure that issues are addressed while policies and procedures were being developed.

Regent Park remarked that aside from the requirements set by the CSA, the Regents are concerned about making progress in this area. She asked when the Compliance and Audit Committee would receive an update. Ms. Taylor responded that the first milestones would occur at the end of December. Committee Chair Elliott requested an update at that point, hoping that there would be progress on recommendations for the Regents and for the Office of the President.

Regent-designate Weddle emphasized the importance of this issue for students. Based on information in the CSA report, she noted that incidents involving faculty are often resolved through informal processes, without formal disciplinary sanctions. She asked what the University was doing to prevent future incidents involving the same respondent when no formal discipline was imposed. Ms. Taylor responded that the informal process can result in discipline, recommended by the Chancellor. In order to promote consistency, the University has established peer review committees at every campus. These committees are made up of faculty members who advise the Chancellor or the Chancellor's designate on appropriate discipline for any faculty member. A similar peer review committee exists at the systemwide level, for review of UC senior leaders, such as chancellors, vice chancellors, and head coaches. A similar procedure exists for staff, and the Chancellor's designate must approve any discipline for a staff member. These measures would promote consistency and ensure that consequences are commensurate with the substantiated behavior.

Staff Advisor Main noted that there had been increased reporting of sexual violence and sexual harassment incidents in recent years. She asked if the University's Title IX offices would have sufficient staff to implement the proposed changes. Ms. Taylor responded that each office might have a different answer. Each office had increased staffing significantly in response to increased reporting.

Regent Makarechian asked about the source of funds for settlements in cases of sexual violence and sexual harassment. Ms. Taylor responded that decisions about payment of settlements are separate from the Title IX process. General Counsel Robinson explained that funding comes from the campuses, sometimes covered by the employee liability insurance program. This is a campus funding issue. Campuses make their own decisions about how to allocate litigation settlements; one approach would be to allocate to the department where the issue arose.

Regent Makarechian asked if there had been cases involving faculty in which the University paid a settlement and then kept that faculty member on the payroll. Mr. Robinson responded in the affirmative. Regent Makarechian asked if UC had charged these faculty members for the settlement amounts. Mr. Robinson responded that this was a campus issue. In litigation settlements, Mr. Robinson requires campuses to describe their proposed corrective actions. If Mr. Robinson feels that the proposed measures are inadequate, he conditions his recommendation for the proposed settlement on

implementation of certain further corrective actions. Regent Pérez observed that circumstances can arise, in cases of sexual violence and sexual harassment as well as other types of cases, in which the University feels that settlement is preferable to the process of litigation, and that settlement is not necessarily an admission of wrongdoing. This may affect decisions about corrective actions.

Regent Makarechian stated his view that in cases of settlements for medical malpractice, it would be appropriate for the University to collect a payment from the physician at fault. He asked if the University had such a process. Mr. Robinson responded that in settlement cases, UC requires campuses to propose corrective actions. If the corrective actions appear to be inadequate, the Office of the General Counsel comments on this and requests that the campus take additional corrective actions. Some corrective actions may be systemic or at the policy level, but Mr. Robinson would also consider individual culpability. Chancellor Block observed that there may be financial penalties for faculty at the campus level, or removal of emeritus status or other change of status.

5.   **COMMITTEE PRIORITIES AND ITEMS FOR THE UPCOMING YEAR**

[Background material was provided to Regents in advance of the meeting, and a copy is on file in the Office of the Secretary and Chief of Staff.]

Committee Chair Elliott observed that the Compliance and Audit Committee receives more reports than other Committees, and review of these reports takes up a good deal of time. Over the course of the next year, there would be a presentation by the external auditor; consideration of the risks associated with the unfunded liability of the UC Retirement Plan; consideration of establishing a policy on the rotation of the external auditor; and follow-up on the California State Auditor's (CSA) audit of sexual harassment and sexual violence cases, not only to ensure that the CSA deadlines are being met, but to ensure that the Regents' goals and objectives for change are being realized.

Regent Makarechian noted that the information provided about the CSA audit on sexual harassment and sexual violence cases did not include much detail on the campus departments or locations where incidents occurred, or on the status of the individuals involved, whether student, faculty, or staff. Committee Chair Elliott countered that the report did take into account how cases involving faculty were treated compared with others, but agreed that a more detailed review of these cases might help the Regents better address these situations. Regent Makarechian stressed that in order to fix a problem, one must know where the problem is located.

The meeting adjourned at 11:25 a.m.

Attest:

Secretary and Chief of Staff

Internal Audit Plan

2018-19

Internal Audit Plan Objectives

- Improve the effectiveness of campus governance, risk management and control processes;

- Assist campus leadership in the discharge of their oversight, management, and operating responsibilities;

- Assist management in addressing the University's significant financial, operational and compliance risks and making informed risk acceptance decisions;

- Support and leverage campus efforts to identify, evaluate and mitigate risks;

- Support management's restructuring and budget coping strategies;

- Serve the needs of campus/laboratory leadership while addressing broader issues from a systemwide perspective;

- Support the evolution of the Systemwide Compliance Program; and

- Meet the challenge to enhance the value of the Internal Audit Program.

Internal Audit Plan Development
Risk Assessment Process for 2018-19

Solicit input from the Regents, Senior Management, system-wide and campus management

Conduct risk assessment activities in coordination with risk partners (e.g. Compliance, Risk Services)

Gather and assess input from external sources (e.g. regulatory, industry)

Share information among campus/laboratory auditors to leverage input and ensure consistent audit consideration of risks of interest, industry sources

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.

Focus on Strategic Alignment

As part of the annual risk assessment and internal audit planning process, locations identified projects that aligned with systemwide and local strategic objectives and initiatives.

Cybersecurity

Financial Sustainability

Research

Operational Efficiency/Cost Reduction

UC Health Strategic Priorities

Diversity, Equity and Inclusion

Innovation & Entrepreneurship

Academic Excellence & Student Support

Planned Projects by Functional Area

This graphic illustrates the distribution of our FY2018-19 planned projects by functional area. Over half of the planned project hours are allocated to health sciences operations, information management and technology, and financial management.

Development and External Relations, 3%
Student Affairs, 3%
Office of the President, 1%
Health Sciences Operations, 18%
Research, 4%
Auxiliary, Business and Employee Support Services, 4%
Information Management and Technology, 18%
Lab Research Programs and Processes, 4%
Governance, 5%
Risk, Environment and Safety, 5%
Financial Management, 15%
Human Resources and Benefits, 6%
Facilities, Construction and Maintenance, 6%
Academic Units and Programs, 8%

Internal Audit Plan Themes

Our analysis of the planned FY2018-19 Internal Audit Plan identified the following themes in the planned projects:

Student Affairs	Student Fees
	Mental Health

Development and External Relations	Gift Administration

Research	Contracts and Grants

Auxiliary, Business & Employee Support Services	Auxiliary Services

Governance	Conflicts of Interest/Conflicts of Commitment

Risk, Environment & Safety	Business Continuity/ Disaster Recovery
	Controlled Substances

Human Resources and Benefits	Executive Compensation
	Academic Personnel

Facilities, Construction and Maintenance	Construction/ Capital Programs
	Facilities/ Maintenance

Health Sciences Operations	Medical Billing and Receivables
	Admission, Registration and Scheduling

Information Management and Technology	System Implementations
	UCPath
	IT Security
	Cloud Computing

Financial Management	Procurement/ Business Contracts
	Financial Monitoring
	Inventory Management
	Third Party Relationships
	Cashiering

Highlights of Consolidated Audit Plans

Personnel:	FY19 Plan		Prior Year Plan	
Authorized staff level	116	FTE's	113	FTE's
Average staff level	106	FTE's	108	FTE's

Distribution of Planned Activities:

By Audit Activity Type (hours/%):	FY19 Plan		Prior Year Plan	
Audits	94,374	62%	102,142	65%
Advisory Services	41,737	28%	38,424	24%
Investigations	15,302	10%	16,372	11%
	151,413	100%	156,938	100%

	FY19 Plan	Prior Year Plan
By University area:		
Campus/Laboratory*	77%	75%
Health Sciences	23%	25%
	100%	**100%**

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

Allocation of Available Resources

	FY19 Plan		3/31/18 Annualized	
Weighted Average FTE	106		110	
	Hours	**Percent**	**Hours**	**Percent**
Personnel Hours	219,710	97.7%	230,106	98.8%
Other Resource Hours	5,220	2.3%	2,753	1.2%
Gross Available Hours	224,930	100.0%	232,859	100.0%
Less: Non-Controllable Hours	36,661	16.3%	42,327	18.2%
Less: Admin/Training	22,858	10.2%	30,449	13.1%
Total Direct Hours	**165,411**	**73.5%**	**160,083**	**68.7%**

Available Resources

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

	FY19 Plan		3/31/18 Annualized	
Audit Program	**Hours**	**Percent**	**Hours**	**Percent**
Planned Audits* (224 projects)	75,647	45.7%	72,693	45.4%
Supplemental Audits	11,687	7.1%	6,124	3.8%
Audit Follow Up	7,040	4.3%	8,476	5.3%
Total Audit Program	**94,374**	**57.1%**	**87,293**	**54.5%**
Advisory Services				
Planned Projects* (77 projects)	18,390	11.1%	N/A	N/A
Supplemental Hours	23,347	14.1%	N/A	N/A
Total Advisory Services	**41,737**	**25.2%**	**46,852**	**29.3%**
Investigations	**15,302**	**9.2%**	**11,536**	**7.2%**
Audit Support Activities	**13,998**	**8.5%**	**14,401**	**9.0%**
Total Direct Audit Hours	**165,411**	**100.0%**	**160,083**	**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 301 Planned Projects = 94,037 (See Planned Projects at Appendix 1)

Distribution of Direct Hours

The chart below depicts the direct audit coverage of our FY19 plan. It demonstrates that over half of our planned direct hours have been allocated to planned and supplemental audits, with the remaining time allocated to our other lines of service, advisory services and investigations, as well as audit follow up and audit support activities. (refer to the next page for the specific detail of the direct areas).

FY19 Direct Hours

Supplemental Audits 7%
Audit Follow Up 4%
Audit Support 8%
Planned Audits 46%
Investigations 9%
Advisory Services 25%
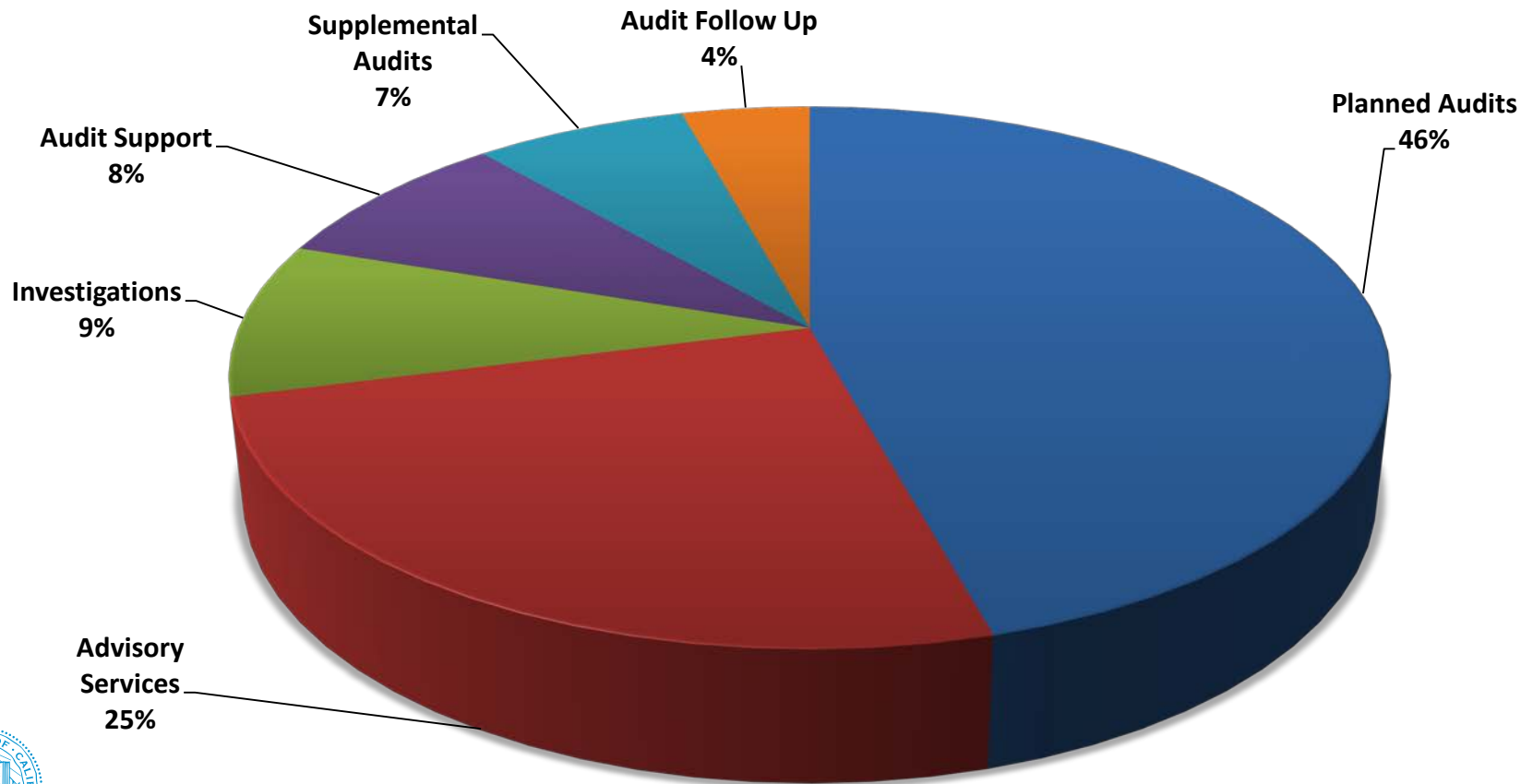
Distribution of Available Hours

	FY19		3/31/2018 Annualized	
	Plan	Percent	Actual	Percent
INDIRECT HOURS				
Administration	14,110	7.4%	22,590	11.9%
Professional Development	8,261	4.4%	7,859	4.1%
Other	487	0.3%	-	0.0%
Total Indirect Hours	**22,858**	**12.1%**	**30,449**	**16.0%**
DIRECT HOURS				
Audit Program				
Planned New Audits, PN	75,647	40.2%	72,693	38.2%
Supplemental Audits, PS	11,687	6.2%	6,124	3.2%
Audit Follow up, PNF	7,040	3.7%	8,476	4.4%
Total Audit Program Hours	**94,374**	**50.1%**	**87,293**	**45.8%**
Advisory Services				
Consultations/Spec. Projects, SC	28,147	15.0%	35,385	18.5%
Ext. Audit Coordination, SE	7,438	4.0%	5,291	2.8%
Systems Dev., Reeingineering Teams, etc.,	2,520	1.3%	1,704	0.9%
Internal Control & Accountability, SI	1,619	0.9%	739	0.4%
Compliance Support, SU	1,644	0.9%	3,551	1.9%
IPA, COI & Other, SP	369	0.2%	183	0.1%
Total Advisory Services Hours	**41,737**	**22.3%**	**46,853**	**24.6%**
Investigations Hours, IN	**15,302**	**8.1%**	**11,536**	**6.0%**
Audit Support Activities				
Audit Planning	4,137	2.2%	4,007	2.1%
Audit Committee Support	1,895	1.0%	1,201	0.6%
Systemwide Audit Support	3,726	2.0%	4,375	2.3%
Computer Support*	3,220	1.7%	3,153	1.7%
Quality Assurance	1,020	0.5%	1,665	0.9%
Total Audit Support Hours	**13,998**	**7.4%**	**14,401**	**7.6%**
Total Direct Hours	**165,411**	**87.9%**	**160,083**	**84.0%**
TOTAL NET AVAILABLE HOURS	**188,269**	**100.0%**	**190,532**	**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 approximately 7,000 hours. The category of Compliance Support is intended to facilitate our efforts to integrate the Compliance and Audit Programs into joint efforts such as annual plan development, project coordination and ongoing risk monitoring.

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

Appendix – List of Audit and Advisory Service Projects by Location

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

LBNL - Audits	Scope Statement	Hours	Est. Qtr. Completion
FY18 Cost Allowabilty	Certification review to ensure that the costs incurred and claimed are allowable in accordance with the terms of the contract between UC and Department of Energy (DOE).	800	3
FY18 Home Office Costs	Annual audit to verify whether Home Office costs charged to LBNL only include costs for activities that benefit LBNL, are allowable, reasonable, and allocable in accordance with regulations.	350	3
Continuous Controls Monitoring	Assess whether key controls are working to address previous questioned costs and deficiencies. Data analytics of entire population will focus on certain transactions and control elements to identify areas for management attention.	400	2
Office of Management and Budget (OMB) A-123 IT General Controls	Assess selected information technology (IT) controls related to financial reporting and determine whether the controls provide reasonable assurance that cyber security management is effective.	250	2
Export Control Compliance	Review compliance with export regulations as required in the DOE contract and assess if Lab business practice meets national security and foreign policy objectives.	400	4
Personal Identifiable Information (PII) Management and Controls	Review management of PII, controls and restrictions for PII at the Lab. Assess effectiveness of risk management framework for PII and determine compliance with applicable regulation or DOE order.	400	3
Construction Management	The audit will focus on overall project management, adequacy of human resources and management systems, safety and traffic oversight, and procurement and finance support.	400	4
Subcontract Closeout Process	Review performance of subcontract closeout requirements in compliance with Procurement standard practices.	400	2
UCPath Pre-Implementation Review	This is a pre-implementation review of UCPath that will replace HRIS. The review will include organizational change management and training, system and data integration.	400	3
Affiliates Management	The audit will focus on the management of affiliates working at the Lab, reliability of data related to affiliates, and their use of Lab resources.	400	2

Business Process Reviews - Stewardship and Financial Management	Review decentralized controls on project fund management, invoice approvals, purchasing, and time reporting across divisions. Evaluate financial stewardship in the divisions with varying business controls.	400	4

LBNL - Advisory Services	Scope Statement	Hours	Est. Qtr. Completion
Laboratory-Directed Research and Development (LDRD) Management	The review will focus on LDRD project financial controls across divisions, financial management training for PIs, and business office's understanding of LDRD funding constraints.	350	4
	LBNL sub-total	4,950	

UC Berkeley - Audits	Scope Statement	Hours	Est. Qtr. Completion
General Prior Year Cleanup	N/A	300	1
UCPath Readiness	Perform an assessment of the key project areas for UCPath implementation. Determine whether the project is proceeding as planned, identify "at-risk" items, and provide recommendations as needed.	250	2
Incubators and Accelerators for Start-up Organizations	The audit objective is to assess campus oversight and departmental controls to ensure sound practices are in place to support operational effectiveness and efficiency.	200	2
Employees Working Abroad - Registration and Foreign Tax Compliance	The audit objective is to assess the controls to identify and manage employment arrangements where the work is performed outside of California to ensure compliance with jurisdictional requirements.	200	4
Cloud Computing	The audit objective is to assess the effectiveness of campus cloud computing strategy, governance, risk management, and contracting with third party IT cloud service providers, and mechanisms in place to assure the adequacy of information security controls over University data transmitted and stored in the cloud.	250	4
Financial Strategy - Implementation Readiness	The audit objective is to evaluate the current state and the readiness to implement approved recommended policy and process changes.	300	4
Change Management	The audit objective is to evaluate the campus framework and approach to managing change and the associated risks to assure that change goals are achieved effectively and efficiently, monitored, and sustained.	300	3
Benefits - Administrative and Academic Employees	The audit objective is to assess the adequacy of controls over benefits administration to ensure that employees understand available benefits, eligibility is appropriately determined, changes are timely and accurately implemented, and premiums are calculated and paid accurately for eligible employees.	300	4

		Hours	Est. Qtr. Completion
Student Financial Aid Office and Satellites	The audit objective is to evaluate the adequacy of controls in setting operating goals and effectively and efficiently achieving those goals with appropriate performance measures and feedback channels.	250	2
Research Gifts	he audit objective is to evaluate controls that govern the classification of awards as research gifts, the cost of administering research gifts in relation to the standard research administrative fee, and the stewardship of research gifts.	300	3
Cal Performances	The audit objective is to assess the departmental system of controls to ensure sound business practices are in place to support operational effectiveness and efficiency.	225	2
Berkeley Art Museum and Pacific Film Archive	The audit objective is to assess the departmental system of controls to ensure sound business practices are in place to support operational effectiveness and efficiency.	225	3
Fair Work/Fair Wage (systemwide)	Assess conformance with policy and guidance related to procurement activities under the Fair Wage/Fair Work Plan.	150	3
	UC Berkeley sub-total	3,250	

UC Davis - Audits	Scope Statement	Hours	Est. Qtr. Completion
Prior Year Clean-up	N/A	600	1
Campus Business Continuity System	This audit will assess the adequacy and appropriateness of the management control framework and related internal controls established for maintaining and operationalizing the UC Davis Business Continuity Planning Program.	300	4
Chancellor's Expenses (Business and Finance Bulletin G-45) (systemwide)	Review the annual fiscal and tax year reports of expenses incurred on behalf of the Chancellor.	200	2
Incident Response Reporting	This audit will provide an independent assessment of the effectiveness of security incident management processes, policies, procedures and governance activities in a sampling of schools, colleges and administrative units. The review will be performed in collaboration with the UC Systemwide Cybersecurity Audit Team.	300	1
Student Housing	This project will review Student Housing's business operations, including rate setting procedures and planning processes.	400	4
Conflict of Interest	This review will assess policies, procedures and practices in place to identify, assess and manage potential conflicts of interest for faculty involved in industry sponsored research.	300	3

Foreign Research	The purpose of this project is to assess the risks associated with conducting research in foreign countries.	300	3
Annual Report on Executive Compensation (AREC) (systemwide)	The AREC review is conducted every year as requested by the Office of the President. The AREC report prepared by the campus will be reviewed for completeness and accuracy.	200	3
Fair Wage/Fair Work (systemwide)	Assess conformance with policy and guidance related to procurement activities under the Fair Wage/Fair Work Plan.	200	4
Outside Professional Activities (systemwide)	Assess documentation, approval and reporting of outside professional activities for compliance with policy.	40	4
Human Resources	This audit will assess the efficiency and effectiveness of the recruitment and compensation processes within Human Resources.	350	3
Review of Past MCAs	This review will allow UCD Audit to follow-up on high risk/high impact management corrective actions (MCAs) from past reviews to assess the current status of corrective actions implemented.	300	2
UCPath	An assessment of operational readiness for implementation of UC Path is being performed by internal audit units at multiple UC campuses during fiscal year 2019. UCD Audit will be working with an outside consultant (Protiviti) retained by UCOP Internal Audit Services on this audit.	250	3
Contracting	This review will assess internal controls and processes in place within the UC Davis Health Contracts unit to ensure that contracts are executed in accordance with relevant laws, regulations and policies in an efficient and effective manner.	300	3
Emergency Room	This review will assess internal controls over financial, administrative and operational processes within the Emergency Room.	300	2
Financial Assistance	This review will assess the efficiency and effectiveness of processes to identify and educate uninsured or underinsured patients on their financial options.	300	4
Mind Institute	This review will focus on significant administrative and financial management processes, procedures and related internal controls in place at the Mind Institute for compliance with University policies and best practices.	250	2
Mobile Technology	This review will assess UC Davis Health policies and practices regarding the use of mobile devices.	300	2
Professional Fees	This review will assess internal controls over the professional fee revenue cycle in order to ensure physician fees are properly captured, billed and collected in an efficient and effective manner.	400	1
Provider Credentialing	This review will assess the policies, procedures and internal controls over the credentialing of UC Davis Health providers (e.g., physicians, nurse practitioners and/or physician assistants).	300	4

Scheduling	This review will assess the efficiency and effectiveness of patient scheduling practices.	300	1

UC Davis - Advisory Services	Scope Statement	Hours	Est. Qtr. Completion
Design and Construction Management (DCM)	This advisory service will assess policies, procedures and internal controls over project estimating and management within DCM.	350	3
Office of Research Follow-up	This advisory service will enable UCD Audit to work with the new Vice Chancellor of Research (VCR) to determine any necessary management corrective actions in response to the 2018 review findings.	80	2
Risk and Safety Solutions	This advisory service will be a joint effort by UC Davis and UC Cybersecurity audit teams to assess IT operations and security for compliance with applicable, policies, standards and best practices.	200	4
Social Media	After conducting a risk assessment of the University's social media strategy, we will perform a review of targeted areas which may include metrics, benchmarking, and privacy or reputational management.	250	2
Campus Committees	UCD Audit serves on a number of advisory committees charged with activities such as providing input and monitoring of campus efforts on assessment of controls, accountability, risk management and compliance.	320	4
College of Agriculture Administrative Review	This review will assess internal controls over financial and administrative processes within the CA&ES Dean's office.	400	2
Diversity, Inclusion and Equity Administrative review	This review will assess internal controls over financial and administrative processes within the newly formed Office of Diversity, Inclusion and Equity.	300	1
Law Fellow Development	Each year UCD Audit employs a Law Fellow who works as a member of the UCD Audit team on group and independent projects. These hours are for the work performed by the Law Fellow.	750	4
Finance, Operations and Administration	This review will assess internal controls over financial and administrative processes within the FOA Vice Chancellor's office.	400	2
Library Administrative Review	This review will assess internal controls over financial and administrative processes within the Library's administrative office.	200	1
Undergraduate Education Administrative Review	This review will assess internal controls over financial and administrative processes within the Undergraduate Education Vice Provost's office.	200	3
Annual Monitoring of High Risk Research Projects	UCD Audit will be utilizing data analytics to identify research projects that have high risk attributes in order to perform proactive outreach to these principal investigators and their administrative support.	250	4
Carryforward Analysis	UCD Audit will utilize data analytics to perform analyses of unit financial activities, including source and uses of funds and resulting carryforward balances.	250	4

Faculty Funds	This project will rely on data mining and interviews to review, consolidate, and report on campus practices regarding faculty funds.	300	4
How to Survive an Audit	On a semi-annual basis, UCD Audit teaches a staff development course titled "How to Survive an Audit". This course is required as part of the Research Administration Certificate series.	80	3
Quincy Data Center	This review will assess completion of the Quincy data center migration project, with an emphasis of operational and security controls being used to manage the data center.	200	4
Department Prescription Pad Controls	This advisory service project is a follow-up to a 2017 review of internal controls over the security of prescription pads.	200	3
UCDH Information Technology Administrative review	This review will assess internal controls over financial and administrative processes within UC Davis Health Information Technology (IT).	350	4
Student Affairs (SA) Administrative Review	This review will assess internal controls over financial and administrative processes within the SA Vice Chancellor's office.	300	3
Director Advisory Hours	N/A	400	4
	UC Davis sub-total	11,970	

UC Irvine - Audits	Scope Statement	Hours	Est. Qtr. Completion
Cost Transfers	Assess the adequacy of the internal controls over cost transfers for federally funded projects to ensure they are accurate, authorized, allowable, allocable, reasonable, and timely and adhered to federal and University policies.	300	1
School of the Arts	This review will cover overall administration to determine if the School has adequate systems of internal control. It will include the dean's office and the school's departments.	300	1
Pediatrics	Determine whether there are adequate internal controls over key administrative and financial processes, such as financial management, research administration, and compensation plan activities.	300	1
Conflict of Interest (COI)/Commitment (COC) Reporting	Using data analytics and analysis, this review will focus on physician payments per the Sunshine Act and reconciliation with School of Medicine faculty member reporting requirements to assess compliance with regulations and University policies and procedures on COI and COC disclosures.	300	1
UCPath Readiness Assessment	The review will assess the readiness of UC Irvine as part of the UC Path implementation. This review will be performed at select UC campuses using a standard system-wide audit program that will be developed by UCOP for the UC Path initiative.	250	2

Sales and Service Agreements	This review will look at internal controls for requesting, reviewing, and approving sales and services agreements for compliance with University policies and procedures.	400	2
Gavin Herbert Eye Institute	The review will cover internal controls over department operations including revenue and expenses, cash handling, payroll, compliance with federal contract and grant regulations, HR/personnel, HIPAA privacy, and IT controls over computer systems and servers.	300	2
Social Media	The review will focus on activities to determine whether policies, practices and procedures provide reasonable assurance to safeguard University from social media risks. The review will focus on regulatory compliance, IT security surrounding phishing and social engineering.	300	2
Claim Denial Management	Access the adequacy of internal controls in place for effective and efficient management of denials. Also, evaluate the effectiveness of denial prevention and denial resolution.	350	2
Medical Equipment Inventory and Maintenance	Evaluate processes for managing patient care equipment including physical inventory, security, and maintenance.	400	3
EPIC Post Implementation	This review will assess the adequacy, effectiveness/efficiency of processes during this post implementation and transition in to the new ERP.	550	3
Financial Services Billing	Review internal controls relating to student and non-student billing activities and management of student accounts receivables and sundry debt receivables.	350	3
Mobile Devices - Inventory of Data, Devices and Software	Review procedures for providing mobile devices and for monitoring utilization and expenses to ensure proper and efficient use of resources. This will cover review of inventory of data, devices and software.	400	3
Opioids - Drug Diversion and Controlled Substances	The review will address emerging industry concerns as this topic is under radar of Office of Inspector General (OIG) and Department of Justice (DOJ). The review will focus on controls over department's handling of pharmacy operations surrounding automated pharmacy dispensing system (PYXIS), controlled substances, limited inventory, ordering and dispensing, recharging and related other IT controls.	450	4
Cloud Computing	This review will assess the processes in place for cloud services used on campus policies and strategies for cloud computing including identification of cloud service vendors, selection of vendors, and ongoing management of contract and services to ensure the protection of University data.	450	4
Small Equipment Charged to Federal Awards	Assess the adequacy of the internal controls relating to small equipment purchases (under $5,000) charged to federally funded projects to ensure they are authorized, allowable, allocable, reasonable, and properly safeguarded and accounted for and adhered to federal and University policies.	400	4

Category	Scope Statement	Hours	Est. Qtr. Completion
Outside Professional Activities (systemwide)	Assess documentation, approval and reporting of outside professional activities for compliance with policy.	50	4
Fair Work Fair Wage	Assess conformance with policy and guidance related to procurement activities under the Fair Wage/Fair Work Plan.	150	4
Chancellor Expenses	Determine whether Chancellor's expense activity is properly reported and complies with University policy.	100	4
Annual Reporting of Executive Compensation	Determine whether the annual report data is complete and accurate and that the SMG coordinators engaged in an exercise to obtain the source data and report it in accordance with the instructions.	100	4

UC Irvine - Advisory Services	Scope Statement	Hours	Est. Qtr. Completion
Data Analytics	Utilizing data analytics and analysis, identify unusual trends and investigate irregular transactions.	200	4
Student Intern Program	Administer the student intern program, which provides two graduate students, per quarter, course credit by working on internal audit projects with professional staff and management and learning about internal audit.	200	4
State Audit Follow-up	Follow-up on campus related state audit recommendations and implementation activities.	150	4
Advisory Committees	Serve on the committees to evaluate information security and privacy policies, procedures, and operations to identify potential areas of vulnerability and risk and sets strategic direction for information security and privacy programs.	100	4
Continuous Auditing Corporate Card Transactions	Utilizing data analytics, test sample corporate card transactions to detect non-compliant transactions or fraud.	100	4
Physical Inventory Observations	Review a sample departmental year-end physical inventory activities, including test counts and compliance with policies and procedures.	50	4
UC Irvine sub-total		7,000	

UC Los Angeles - Audits	Scope Statement	Hours	Est. Qtr. Completion
Associated Students (ASUCLA) – Store Operations	The purpose of the audit is to ensure that the related systems and procedures surrounding the Store Operation's business practices are conducive to accomplishing ASUCLA and the University's business objectives.	240	4
Associated Students (ASUCLA) – Health Sciences Store	The purpose of the audit is to ensure that the related systems and procedures surrounding the Health Sciences Store's operations are conducive to accomplishing ASUCLA and the University's business objectives.	220	4

Associated Students (ASUCLA) – Central Division	The purpose of the audit is to ensure that the related systems and procedures surrounding the Central Division's organizational structure and controls are conducive to accomplishing ASUCLA and the University's business objectives.	260	4
Associated Students (ASUCLA) – Accounts Payable	The purpose of the audit will be to evaluate payment authorization and invoice processing controls.	320	4
Associated Students (ASUCLA) – Main Cashier's Office	The purpose of the audit is to review internal controls over cashiering operations.	180	4
Facilities Management – Customer Relations	The purpose of the review is to evaluate Trouble Call Center and Customer Service operating procedures and business practices to ensure that they facilitate a timely customer response, accurate billing of work performed, and support effective collaboration among internal Facilities Management units.	400	4
Facilities Management – Materials and Equipment	The purpose of the audit is to evaluate the adequacy of the division's materials and equipment storage, handling, and security practices.	400	4
Facilities Management – Contracting and Project Management	The purpose of the review was to ensure that Design, Project Management & Operations business practices for contracting and construction project management conform to applicable University policies and procedures.	350	4
Facilities Management – Tool Crib/Equipment Assignment	The purpose of the audit is to evaluate the adequacy of the Tool Crib's organizational structure and business practices surrounding its tool inventory.	250	4
Capital Programs – Contract Management	The purpose of the audit is to ensure that Capital Programs' organizational structure and controls, and the related systems and procedures surrounding its contract management processes are conducive to accomplishing its business objectives	400	4
Capital Programs – Employee Training	The purpose of the audit is to ensure that Capital Programs' organizational structure and controls, and the related systems and procedures surrounding its employee training processes and documentation are conducive to accomplishing its business objectives.	300	4
Capital Programs – Fund Management	The purpose of the audit is to evaluate internal controls and associated business practices that govern the fund management function.	350	4
Capital Programs - Personnel/Payroll	The purpose of the audit is to ensure that Capital Programs' organizational structure and controls, and the related systems and procedures surrounding personnel and payroll processes are conducive to accomplishing its business objectives.	350	4
Housing & Hospitality – Housing Information Technology	The purpose of the audit is to evaluate the information systems control environment for business applications that are supported by the Housing & Hospitality Services Information Technology unit.	318	4

Housing & Hospitality – Food Inventory	The purpose of the audit is to ensure that the related systems and procedures surrounding food inventory are conducive to accomplishing Dining Services business objectives.	418	4
Housing & Hospitality – Vending Services Procurement and Inventory	The purpose of the review is to ensure that Vending Services structure and controls, and the related systems and procedures are conducive to accomplishing its business objectives surrounding procurement and inventory.	268	4
Housing & Hospitality – Luskin Conference Center	This is a first time audit and part of the hours will include performing a detailed risk assessment to determine the areas that should be included in the audit. Potential audit areas could include cash handling, equipment inventory, food inventory, financial management, information technology, and procurement cards.	418	4
Events & Transportation – Vehicle and Vessel Management	The potential scope of the review could include controls surrounding the FleetFocus information system, policies and procedures, accountability structure, separation of duties, acquisition, issuance, monitoring, and final disposition of inventorial vehicle and vessel inventory.	320	4
Events & Transportation (E&T) – Cashiering	The purpose of the review is to ensure E&T's structure and controls, and the related systems and procedures surrounding the Transportation cashiering activities are conducive to accomplishing its business objectives	337	4
UC Police - Equipment Inventory	The purpose of the review is to determine the adequacy and effectiveness of internal controls over equipment inventory and evidence management.	475	4
Information Technology - Voice Tool Crib	The purpose of the review is to ensure that the related systems and procedures surrounding storeroom activities are conducive to accomplishing IT Services and the University's business objectives.	323	4
Human Resource and Payroll Center (HRPC)– North	The purpose of the audit is to ensure that HRPC - North's organizational structure and controls, and the related systems and procedures are conducive to accomplishing its business objectives surrounding personnel and payroll activities.	500	4
Central Ticket Office - Recharges	The purpose of the review is to ensure that the related systems and procedures surrounding recharge activities are conducive to accomplishing CTO and the University's business objectives.	285	4
Campus Service - Mail, Document and Distribution Services (MDDS)	The purpose of the audit is to ensure that MDDS's organizational structure and controls, and the related systems and procedures are conducive to accomplishing its business objectives surrounding financial and administrative activities.	350	4

Campus Services - Real Estate	The purpose of the audit is to ensure that the Real Estate department's organizational structure and controls, and the related systems and procedures surrounding real estate activities are conducive to accomplishing its business objectives.	320	4
Athletics - Academic Division	The purpose of the audit is to evaluate the four main areas of the Athletics Academic Division; Academic Counseling, Academic Support Services, Student Support Services, and Student-Athlete Development and determine the effectiveness of the programs and if adequate internal controls have been established to ensure the fulfilment of the Division's mission.	500	4
Anderson School of Management Transition Review	The purpose of the audit is to ensure there are adequate internal controls over administrative and financial activities.	600	4
UCLA Graduate Division	The purpose of the audit is to ensure there are adequate internal controls over administrative and financial activities.	600	4
University Library	The purpose of the audit is to ensure there are adequate internal controls over administrative and financial activities.	600	4
Division of Social Services	The purpose of the audit is to ensure there are adequate internal controls over administrative and financial activities.	600	4
Cloud Computing	The purpose of the review is to provide UCLA management with an assessment of the effectiveness of cloud computing internal controls and security, identify internal control deficiencies within UCLA and its interface with service providers and provide management with an assessment of the quality of and their ability to rely upon service provider's attestations regarding internal controls.	600	4
UCLA Foundation	The purpose of the audit is to perform an annual compliance review for fiscal year 2017-18 to ensure that dispositions of restricted funds transferred from The UCLA Foundation to the University for that period complied with the purposes and restrictions set forth by the donors.	500	4
Referenda Fees	The purpose of the review is to ensure referenda fees have been properly accounted for and reported.	600	4
Counseling and Psychological Services	A financial and administrative review to ensure compliance with University policies and procedures.	500	4
Chancellor's Office	A financial and administrative review of the Chancellor's Office to ensure compliance with University policies and procedures.	300	4
Executive Compensation	Support Regental request for assurance on the accuracy of annual reporting of executive compensation.	100	4
External Affairs	A review of business practices within External Affairs to ensure controls over the current fund raising campaign are appropriate and in compliance with University policies and procedures.	500	4

New Financial System - Change Management	Represents time in assisting with the implementation of the new UCLA financial system.	500	4
UCPath Readiness	The audit will include performing an independent assessment of readiness and highlight key risk areas that could adversely impact the UCPath Pilot implementation.	200	4
Fair Wage/Fair Work	A systemwide audit to assess campus compliance with the Fair Wage/Fair Work requirements as they pertain to suppliers.	200	4
Outside Professional Activities (systemwide)	Assess documentation, approval and reporting of outside professional activities for compliance with policy.	100	4
Data Analytics	The purpose is to develop data analytic reports to use on the various audits performed throughout the fiscal year and in the audit planning process for next fiscal year.	300	4
Patient Access Services	The audit will evaluate the adequacy of controls over key administrative and financial processes, including financial screening, payment processing, admissions, and registration.	550	4
Tiverton House	The audit will evaluate the adequacy of controls over key business activities, including revenue generation, account management, cash handling controls, and information security.	500	4
Blood and Platelet Center	The audit will assess controls over key operating activities, including blood donor incentives, purchasing activities, inventory management, and possibly charge capture.	500	4
Hyperbaric Medicine Center	The audit will evaluate key administrative and fiscal operating practices associated with the purchased services contract.	500	4
Nuclear Medicine	The audit will assess the adequacy and effectiveness of internal controls over key activities, including revenue capture.	450	4
Bowyer Oncology	The audit will assess the adequacy and effectiveness of internal controls over key activities, including payment handling, revenue capture, and infusion drug supply management.	500	4
Rehabilitation Services	The audit will assess the adequacy and effectiveness of internal controls over key activities, including payment handling and revenue capture.	500	4
Volunteer Services	The audit will assess key administrative functions of volunteer services, which may include fee collection, training, and other elements of the program.	500	4
Psychiatry Partial Hospitalization Program	The audit will assess controls over charge capture.	450	4
Bone Marrow Transplant Program	The audit will assess controls over charge capture.	400	4
Pharmacy	The audit will evaluate key administrative and fiscal operating practices, including charge capture.	500	4

		Hours	
Paid Time Off Accrual Transfers	The audit will assess the adequacy of controls over accrual balances when employees transfer between programs that do and do not participate in the Paid Time Off program.	300	
Faculty Practice Group - Clinical Practice Operations	Audits of multiple clinics will assess the adequacy and effectiveness of internal controls over key activities, including payment handling, revenue capture, and healthcare vendor relationships.	2000	4
School of Medicine Departmental Audits	Audits of departments will determine whether there are adequate internal controls over key administrative and financial processes, such as financial management, research administration, and compensation plan activities.	1200	4
Controlled Substances	The audit will assess adherence to policies and regulations governing controlled substances used in research laboratories.	500	4
	UCLA Sub-total	25,002	

UC Merced - Audits	Scope Statement	Hours	Est. Qtr. Completion
Prior Year Clean-up	N/A	200	1
Emergency Planning and Disaster Recovery	This audit will review planning for emergencies, disaster recovery, and business continuity.	200	1
Review of Controls in New Systems	The purpose will be to ensure that adequate controls have been set up in new systems to protect confidential information and to provide appropriate approvals in the procurement process.	300	1
Auxiliaries - Financial Processes Review	This audit will review the financial performance of campus auxiliaries, including financial processes and managerial decisions that impact revenues and expenses.	400	2
Faculty Recruiting	This audit will review steps taken to ensure a diverse pool of candidates for academic positions as well as compliance with the recruitment policies outlined in the Academic Personnel Manual.	350	3
Executive Compensation	As part of this annual audit, we will review the required reports of the Chancellor's spending required by UC Policy G-45, and the procedures for accurately completing these reports.	100	3
Fair Wage / Fair Work (Systemwide)	Assess conformance with policy and guidance related to procurement activities under the Fair Wage/Fair Work Plan.	150	4
Conflicts of Interest	The audit will review UC Merced's procedures for identifying and managing financial and research conflicts of interest.	300	4

UC Merced - Advisory Services	Scope Statement	Hours	Est. Qtr. Completion
Succession Planning	The review will evaluate how Human Resources utilizes annual evaluations and other information to promote succession planning by departments.	100	1
Leadership Transition Review	Transition reviews will focus on financial trends and the identification potential issues for the Chancellor and the next individual who will take over division leadership.	200	2
Employee Support Services	This review will evaluate the Benefits areas within Human Resources and their work to promote support services available to employees.	100	3
Fraud Risk Management and Data Analytics	This project will review for trends and unusual transactions that will help identify areas that should be reviewed more closely.	250	4
	UC Merced sub-total	2,650	

UC Office of the President - Audits	Scope Statement	Hours	Est. Qtr. Completion
Controlled Substances	Evaluate campuses' compliance with Business Finance Bulliten-BUS-50: Controlled Substances.	300	1
Outside Professional Activities (systemwide)	Assess documentation, approval and reporting of outside professional activities for compliance with policy.	150	4
Fair Wage/Fair Work (systemwide)	Assess conformance with policy and guidance related to procurement activities under the Fair Wage/Fair Work Plan.	150	4
Administrative Fees and Invoice Processing for the Retirement Savings Program (RSP)	Review of administrative fees and invoice processing for the RSP plans to ensure compliance with the Administrative Fee Processing Guidelines.	150	3
Medical Centers Clinical Enterprise Management Recognition Plan (CEMRP)	Phased assessment which will include review of FY 2018-19 goals and FY 2017-18 award calculations.	300	2
Fiat Lux Financial Controls	Review financial controls related to the administration of Fiat Lux, the captive insurance program.	150	3
Office of the Treasurer Annual Incentive Plan (AIP)	Phased assessment which will include review of FY 2018-19 goals and FY 2017-18 award calculations.	300	2
Cybersecurity - Cloud Audit Infrastructure	This audit will review the processes and controls in place at UC locations to ensure UC computing resources hosted by cloud infrastructure providers are adequately secured.	500	2
Cybersecurity - Critical Infrastructure IT Systems - UCLA Health/Campus	This audit will evaluate the controls and processes in place to ensure the information systems responsible for controlling critical physical systems at UCLA Health and Campus are adequately secured.	400	4

		Hours	Est. Qtr. Completion
Cybersecurity - UCPath Cybersecurity	This audit will review the controls in place to ensure the UCPath system infrastructure is adequately secured and controls are performing as intended.	400	2
Cybersecurity - Network Infrastructure Security	This audit will focus on the controls and practices in place for securing core network infrastructure across the UC System and will evaluate UC processes and controls to ensure they are performing as intended and adequately addressing cyber-risk.	500	3
Cybersecurity - Vulnerability Assessments and Penetration Testing (systemwide)	Perform vulnerability assessment and penetration testing at UC locations across the system to assess the effectiveness of vulnerability management programs.	1100	4
Student Affairs Business Continuity	Assess documentation, processes and policies related to business continuity for IT systems used by Student Affairs.	150	2
Electric Service Provider (ESP) Power Supply Verification	Annual audit of power content reporting to the California Energy Commission (CEC).	100	1

UC Office of the President - Advisory Services	Scope Statement	Hours	Est. Qtr. Completion
Proposition 56 Funds Internal Controls	Evaluate the internal controls over Proposition 56 Funds.	250	1
Project Redwood Implementation Readiness	Evaluate and advise on go/no go decision-making prototype to assess readiness for new retirement administration system go-live.	100	1
UCPath Pilot Deployment	Independent assessment of the readiness and highlight any key risks that could adversely impact the pilot deployment as well as capture any lessons learned from the pilot rollout.	500	4
State Audit Follow-up	Advise and, where appropriate, provide independent assurance on State audit recommendation implementation activities.	250	4
Cybersecurity - UC Health Data Center Review	Assist with an advisory service review of shared data center resources utilized by UC Health working with UC Davis Health and UC Davis internal audit.	50	
Cybersecurity - CAT Process Improvements	Advisory service project dedicated to further improving the efficiency overall project management of systemwide complex cybersecurity focused audits across UC.	250	
Agriculture and Natural Resources (ANR) Financials – Phase 2	Assist in developing a repeatable process for on-going development of consolidated financial statements for ANR.	300	4
ANR UCPath Future State	Document current state processes at ANR to be impacted by UCPath and advise on future state process design.	250	4
	UCOP sub-total	6,600	

UC Riverside - Audits	Scope Statement	Hours	Est. Qtr. Completion
Deferred Maintenance	We will determine if the campus deferred maintenance program provides reasonable assurance that deferred maintenance projects are identified, quantified, prioritized and reported for funding when available.	400	2
Banner Implementation	The project will review controls and system effectiveness using the Banner system.	370	3
Facilities	The purpose of the audit is to evaluate the adequacy of the division's materials and equipment storage, handling, and security practices.	400	2
Business Continuity	This project is focused on assuring that the campus can on an ongoing basis provide mission related services aligning supportive administrative activities and managing resources.	400	4
Annual Analytic Review & Fraud Detection	This audit involves year round data analytics procedures of campus financial data, such as general ledger, accounts payable, and payroll data. The data generated is used to identify potential high risk (red flags/potential fraud) areas of concern by combining and analyzing multiple data sets.	1,080	4
Course Materials and Technology Fees	This audit will review internal controls over course materials and Technology fees to ensure these are operating effectively.	460	2
Architects and Engineers	Review and evaluate the controls and processes over the operations and perform data analytics over its financial transactions considering the high and recent turnover in management and staff.	500	2
Senior Management Group (SMG) Outside Professional Activities (systemwide)	Assess documentation, approval and reporting of outside professional activities for compliance with policy.	150	4
Control Unit Management Transition	Evaluate the controls and financial transactions of operations of units with new VCs and/or Deans and to determine a "clean bill of financial health" for the new VC/Dean.	320	1
Equipment Inventory	Review controls over equipment inventory and perform tests of sample departmental year-end physical inventory activities, including test counts and compliance with policies and procedures.	320	1
Fair Wage/Fair Work (systemwide)	Assess conformance with policy and guidance related to procurement activities under the Fair Wage/Fair Work Plan.	300	4

UC Riverside - Advisory Services	Scope Statement	Hours	Est. Qtr. Completion
Workers Compensation	Perform data analytics and trend analysis on Workers Comp claims.	420	3

		Hours	Est. Qtr. Completion
UCPath Post Implementation	Evaluate internal controls over payroll processing at the UCPath Center as well as actions taken to identify and address post implementation bugs, errors, control weaknesses and inefficiencies.	740	4
Background Checks/Third party Providers	This review is to assess whether background checks are being performed for all employees designated in 'critical' positions and that adequate documentation is being retained; especially for third party providers that handle minors.	280	4
Chemical Inventory	Review internal controls over chemical inventory and evaluate compliance with various regulations and applicable UC policies and procedures.	300	1
Training – Whistleblower & Fraud	Conduct regularly scheduled Supervisor training on Fraud Awareness and the Whistleblower Policy.	270	4
	UC Riverside sub-total	6,710	

UC Santa Barbara - Audits	Scope Statement	Hours	Est. Qtr. Completion
Prior Year audit wrap-up	N/A	350	1
Gift Administration - Donor Intent	The purpose of this audit will be to determine the effectiveness of controls for ensuring that gift funds are spent in accordance with donor's instructions regarding us and timing of funds spent.	275	1
Design and Construction - Cost Tracking and Reporting	This audit would evaluate tracking and reporting of project costs against approved budgets, and determine whether costs in excess of original, approved budgets receive appropriate and timely review and approval.	275	1
Earth Research Institute (ERI)	This audit will assess whether key business processes and internal controls established by ERI are in compliance with University and sponsor regulations.	300	1
IT: Password Management	The objective of the review will be to assess if password management of a selected group of campus applications have appropriate security control and safeguards to protect University data.	275	2
College of Engineering - Internal Control Review	This audit will assess whether key business processes and internal controls established by the Department of Engineering are in compliance with University and sponsor regulations.	300	2
Business Contracts - International	This audit will evaluate the adequacy of the internal controls implemented by Procurement Services for international contracts to ensure compliance with University of California policies and procedures, contractual agreements and regulatory requirements.	300	2
Lab Safety and Hazardous Material Handling	This audit will determine if adequate internal controls have been implemented over hazardous material handling by UCSB Environmental Health and Safety and laboratories within campus departments to ensure compliance with University policies and procedures and external regulations.	300	3

		Hours	Est. Qtr.
Outside Professional Activities (systemwide)	Assess documentation, approval and reporting of outside professional activities for compliance with policy.	150	3
IT: UCPath Project Progress Review	An assessment of operational readiness for implementation of UC Path is being performed by internal audit units at multiple UC campuses during fiscal year 2019.	300	3
Fair Work/Fair Wage (systemwide)	Assess conformance with policy and guidance related to procurement activities under the Fair Wage/Fair Work Plan.	150	4
Billing Accounts Receivable Collections (BARC)	We will perform a risk assessment of the campus Billing Accounts Receivable Collections system (BARC) with a focus on supporting campus financial operations.	250	4
IT: Campus Financial System Post Implementation Review	The purpose of this audit will be to provide assurance that there are appropriate internal controls in place after Phase 1 go-live.	300	4
Travel	This audit will assess the Travel Department's internal controls and business practices to assure current business practices are in place to support operational effectiveness and efficiency including compliance with University policies.	275	4

UC Santa Barbara - Advisory Services	Scope Statement	Hours	Est. Qtr. Completion
Work Order Systems and Processes	We will perform a project progress review based upon input from key project stakeholders.	250	1
Disaster Recovery/Business Continuity	We will evaluate the current campus emergency management (EM) program and to determine if departments have IT disaster recovery and business continuity plans in place.	275	2
Personal Protective Equipment	The purpose is to determine the effectiveness of processes to identify and ensure the use and monitoring of mandatory personal protective equipment.	275	2
Information Security Advisory	Place holder for as needed consultation.	275	3
Data Analytics Program - Development and Collaboration	We will continue the development of our data analytics program, including possible collaboration with Business & Financial Services.	145	4
Outreach, Training and Presentations	We will continue our Ethics and Fraud presentation series as part of the Controller's Financial Management Certificate Program, Sponsored Projects Training for Administrators in Research (STAR), and other programs.	100	4
	UC Santa Barbara sub-total	5,120	

UC Santa Cruz - Audits	Scope Statement	Hours	Est. Qtr. Completion
Campus Use of Consultants	Evaluate the adequacy of controls and determine the appropriateness of the campus use of independent consultants.	300	1
Succession Planning	To evaluate the effectiveness of campus succession planning efforts for ensuring the transfer of critical job functions and responsibilities when employees leave the campus or transfer out of a campus unit.	375	1
Diving and Boating Safety Program	To review and assess the adequacy of the OPERS diving and boating program.	250	2
Fair Wage/Fair Work (systemwide)	Assess conformance with policy and guidance related to procurement activities under the Fair Wage/Fair Work Plan.	200	4
Outside Professional Activities (systemwide)	Assess documentation, approval and reporting of outside professional activities for compliance with policy.	80	2
Counseling and Psychological Services	Review CAPS organization and services to evaluate adequacy for student needs and compliance with relevant accreditation requirements, regulations, policies and procedures.	350	1
Business Continuity Planning	Review strategy and protocols for responding to and recovering from impacts related to disasters, both large and small.	350	2
UCPath Operational Readiness	An assessment of operational readiness for implementation of UC Path is being performed by internal audit units at multiple UC campuses during fiscal year 2019.	250	1

UC Santa Cruz - Advisory Services	Scope Statement	Hours	Est. Qtr. Completion
NCAA Report Annual Review	To confirm the accuracy of the financial data included in the Office of Physical Education, Recreation and Sports (OPERS) NCAA Equity in Athletics Data Analysis (EADA) Report for Fiscal Year 2018.	90	1
UNEX Annual Monitoring	Review the adequacy of controls and accuracy of financial reporting of account balances.	350	3
Student Intern Program	To administer the department's student intern program providing up to two students per Quarter, course credit learning about internal auditing and working hands on projects with professional audit staff.	240	4
	UC Santa Cruz sub-total	2,835	

UC San Diego - Audits	Scope Statement	Hours	Est. Qtr. Completion
Cashiering Compliance	The purpose of this audit project is to assess sub-cashiering stations for compliance with the University's policy, Business and Financial Bulletin 49 (BUS-49), to include reviewing internal controls for cash handling, recordkeeping, authorizations, asset custody, reconciliations, and monitoring of cash and cash equivalents.	300	4
Recharge Centers	The purpose of this audit project is to review the campus core facilities recharge practices, to include the costing model and appropriate allocations of funds.	300	2
Deficit Balance Reporting	The objective of this audit will be to evaluate campus roles and responsibilities for monitoring financial activity for self supporting activities and the clinical practices organization versus approved budgets.	300	2
Real Estate Development	The objective of this audit will be to evaluate the new cloud based property management system call Tririga, and assess the implementation and integration with the campus accounting systems.	350	4
Express Card Program	The purpose of this audit will be to review campus practices for the administration of the Express Card Program.	350	2
Institute for Neural Computation	The purpose of this audit project is to validate, on a limited basis, key internal controls for certain business transactions within the Institute for Neural Computation (INC)/UCSD Center on Global Justice.	400	2
Psychology Department Audit	The purpose of this audit project is to perform an overall assessment of the departments administrative internal control environment, compliance with University policies and procedures, and effectiveness of unit operations.	400	4
Fair Wage/Fair Work (systemwide)	Assess conformance with policy and guidance related to procurement activities under the Fair Wage/Fair Work Plan.	300	4
Clinical Research Billing Encounter-Linking Pilot	This review will evaluate whether pilot processes are effective, and result in accurate and compliant clinical research billing practices for those studies participating in the pilot.	350	2
Physician Receivables	This review will evaluate to determine if internal controls provide reasonable assurance that processes are effective, compliant with policy and regulations and result in accurate financial reporting.	400	4
Ingenious Med for Charge Capture at Non-UCSD Clinics	This review will evaluate whether this application captures physician fees accurately and completely, and that charges enter the UCSD revenue cycle seamlessly for downstream billing and collections activity.	350	4
Clinical and Reimbursable Event (CARE) Payment Supplement	This project will review processes, methodology, documentation, and systems supporting the CARE Payment Supplement.	350	2

		Hours	Est. Qtr. Completion
Health System Procurement	The purpose of this audit project is to perform an overall assessment of the internal control environment, compliance with University policies and procedures, and effectiveness of unit operations.	400	2
Quality Measures for Reimbursement and Incentive Programs	This review will evaluate UCSDH's participation on these programs (i.e., the Public Hospital Redesign and Incentives in Medi-Cal (PRIME) program) to determine whether internal controls provide reasonable assurance that processes and systems are effective.	400	4
Department of Ophthalmology	The purpose of this audit is to perform an overall assessment of the department's administrative internal control environment, compliance with University policies and procedures, and effectiveness of business unit operations.	350	4
Department of Neurosciences	The purpose of this audit is to perform an overall assessment of the department's administrative internal control environment, compliance with University policies and procedures, and effectiveness of business unit operations.	350	4
Center for Translational Imaging and Precision Medicine	The purpose of this audit is to perform an overall assessment of the unit's administrative internal control environment, compliance with University policies and procedures, and effectiveness of operations.	350	2
Academic Personnel Appointment and Promotion Process	This review will focus on department-based activities to evaluate whether processes are effective and efficient in supporting appointment and promotion, and compliant with University policy.	350	2

UC San Diego - Advisory Services	Scope Statement	Hours	Est. Qtr. Completion
Annual Review of Executive Compensation (AREC) (systemwide)	The objective of the review will be to determine that the annual report data is complete and accurate and that the SMG coordinators engaged in a diligent exercise to obtain the source data and report it in accordance with the instructions.	200	3
Enterprise System Renewal Project	This review will assess efforts on the process and controls for system development life cycle initiatives to further support implementation efforts.	350	2
Identity and Access Management System	This review will assess efforts on the process and controls for system development life cycle initiatives to further support implementation efforts.	350	2
California Child Abuse and Neglect Reporting Act (CANRA)	The objectives of this audit will be to conduct a review of campus standards policies and procedures implemented for the protection of minors, and compliance with CANRA.	300	4

Office of Innovation and Commercialization	The purpose of this review will be assess current business operations in order to transition the changes to the campus Enterprise System Replacement, including efforts to move away from the current systemwide financial system and phase into a local implementation of SOFIA, and ensure that financial reporting is accurate and timely.	300	2
Clinical Practice Organization (CPO) Expenditure Controls	This review will evaluate expenditure controls on CPO financial accounts to evaluate internal policies, processes, and authority to charge to these accounts.	250	2
Center for Integrative Medicine	This review will evaluate the activities of the unit to provide input to management from an advisory perspective on governance and oversight for this unique program.	250	2
UCSD/VA Faculty Joint Appointments	This review will evaluate current practices across departments for managing joint appointments, for the purpose of informing future School of Medicine policy in this area.	300	2
UCPath Readiness Review	An assessment of operational readiness for implementation of UC Path is being performed by internal audit units at multiple UC campuses during fiscal year 2019.	250	4

UC San Diego sub-total   8,900

UC San Francisco - Audits	Scope Statement	Hours	Est. Qtr. Completion
Construction Cost Compliance	Review construction project invoiced costs and fees to ensure compliance with contract agreement.	300	3
Departmentally Managed Amazon Web Services (AWS)	Assess the deployment for School of Medicine's departmentally managed AWS infrastructure and validate that appropriate controls, processes, and governance are in place.	250	2
Research Administration System - Award Set-Up	Evaluate the system and workflow process controls for the setting up of sponsored awards in the Research Administration System.	300	2
International Activities - Global Programs	Assess the financial and operational controls in place for the administration of research activities by the Global Health Program Offices.	200	2
Deferred Maintenance	Review the deferred maintenance plan and execution of the plan to ensure that identified high risk maintenance areas are addressed.	300	1
School of Medicine Department Review	Review administrative and financial practices in selected departments to assess their compliance with University policies and regulatory requirements.	400	2
Gift Administration	Determine whether adequate internal controls have been implemented to ensure that gift or cash receipts are properly recorded, processed, and accurately accounted for and that there is compliance with University policies.	250	2

Cost Sharing for Sponsored Awards	Assess the controls and processes for the budget commitment and recording of actual cost sharing for sponsored awards and review the monitoring processes for ensuring cost sharing commitment compliance.	300	4
Prior Project Follow-up	Validate that procedures and controls have been implemented to adequately address the issues previously identified.	250	1
Clinical Data Request Process Validation	Review the clinical data request process to validate that it is operating as designed.	250	1
Clinical Research Billing	Validate that updated processes for clinical research billing are functioning as intended to ensure accuracy of billing for clinical research studies.	300	2
Exchange 365	Validate that appropriate security controls are in place for Exchange 365.	250	1
American with Disabilities Act Assessments	Validate that controls and processes put in place to assess ADA compliance and prioritize updates are operating effectively.	400	3
Fair Wage/Fair Work (systemwide)	Perform a review to assess UCSF's compliance with the Fair Wage/Fair Work policy for both internal employees and employees on approved contracts.	200	4
Outside Professional Activities (systemwide)	Review self-reported outside activity disclosures to determine compliance with policy requirements.	100	4
Title IX Investigation and Adjudication Process Validation	Assess the process for investigating and adjudicating Title IX complaints to validate there are adequate controls in places to ensure timely and accurate outcomes and to determine compliance with UCOP mandated policies and procedures.	350	2
Security Services	Review processes and controls in place for surveillance to validate appropriate, effective, and efficient coverage as well as consistency across UCSF.	400	1
Emergency Department (ED) Charge Capture	Evaluate the controls in place for the charge capture processes in the Emergency Department.	300	2
Bedside/After Hours Infusion	Review changes recently implemented to help improve and automate charge capture workflows to validate that controls are in place for accuracy and completeness of posted charges.	300	1
Advanced Health Practitioner (AHP) Billing Validation	Validate that the Advanced Patient - Centered Excellence (APeX) update to identify correct billing and service providers for claim submissions that involve AHPs is functioning as intended.	250	3
Facilities Maintenance	Review processes for identifying and prioritizing facilities maintenance.	250	1
International/Concierge Patients	Review processes and controls in place to validate appropriate facilitation of services for international and selected patients.	250	3
Specialty Pharmacy - Controls Assessment	Review the processes for cash handling in specialty pharmacy and identify opportunities for improved segregation of duties and other controls.	200	1

UC San Francisco - Advisory Services	Scope Statement	Hours	Est. Qtr. Completion
Research Compliance and Monitoring	Provide advice for the development of processes for monitoring key personnel on awards.	250	2
Conflict of Interest/Commitment System Data Integrity	Review and advise on the processes for sharing of the data between the Conflict of Interest and Conflict of Commitment systems.	200	3
Export Controls Assessment	To assist the department in developing an auditing and monitoring framework for assessing compliance with Export Controls policies.	200	4
Continuous Analytics Program	Use data analytics to identify areas for continuous improvement and monitoring of controls.	400	4
UCPath Operational Readiness	Assess UCSF's readiness for UC Path implementation and identify any risks that could impair the deployment.	250	3
Finance and Compliance Dashboard	Continue with implementation and optimization of the dashboard.	200	4
Website Accessibility	Review and advise on the governance and processes for website development and management to ensure that the University websites are accessible and in compliance with Americans with Disabilities Act (ADA) requirements and University policies and procedures.	200	3
Revenue Cycle - Value Improvement Initiatives	Provide support to the value improvement initiatives to improve revenue management processes and related efforts.	300	4
New Affiliations	Provide advice and support related to new affiliations.	250	3
UCSF Health Financial Integration	Continue to provide advice and assistance to the UCSF Health Finance Integration related efforts.	200	4
Langley Porter Psychiatric Hospital and Clinics Bed Utilization	Provide support and analysis for bed utilization and contracting for LPPH&C.	250	2

	UC San Francisco sub-total	9,050
	TOTAL AUDIT AND ADVISORY SERVICE PROJECT HOURS	**94,037**