

The Regents of the University of California

COMPLIANCE AND AUDIT COMMITTEE

July 20, 2022

The Compliance and Audit Committee met on the above date at UCSF-Mission Bay Conference Center, 1675 Owens Street, San Francisco and by teleconference meeting conducted in accordance with California Government Code §§ 11133.

Members Present: Regents Anguiano, Blas Pedral, Cohen, Elliott, Makarechian, Park, Pouchot, Sherman, and Sures; Ex officio member Leib; Advisory member Horwitz; Chancellors Christ, Gillman, Hawgood, Khosla, and Yang

In attendance: Regent Drake, Assistant Secretary Lyall, General Counsel Robinson, Chief Compliance and Audit Officer Bustamante, Provost Brown, Executive Vice President and Chief Operating Officer Nava, Vice President Leasure, and Recording Secretary Johns

The meeting convened at 11:10 a.m. with Committee Chair Sures presiding.

1. APPROVAL OF MINUTES OF PREVIOUS MEETING

Upon motion duly made and seconded, the minutes of the meeting of March 16, 2022 were approved, Regents Anguiano, Blas Pedral, Cohen, Elliott, Leib, Makarechian, Park, Pouchot, Sherman, and Sures voting “aye.”¹

2. APPROVAL OF COMPLIANCE PLAN FOR 2022-23 AND INTERNAL AUDIT PLAN FOR 2022-23

The Senior Vice President – Chief Compliance and Audit Officer recommended that the Regents approve the Compliance Plan for 2022–23, as shown in Attachment 1, and the Internal Audit Plan for 2022–23, as shown in Attachment 2.

[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 introduced this item for approval of the Internal Audit Plan and the Compliance Plan for the 2022–23 fiscal year. These plans set forth priorities for the coming fiscal year. It was important that the Office of Ethics, Compliance and Audit Services (ECAS) focus its limited resources on the highest risks throughout the UC system. This requires a risk assessment to identify high-priority areas. The risk assessment process begins with a review of available data, industry trends, and regulatory developments, and discussions with leadership. The information is then scored to identify the highest-risk items, and this focuses ECAS efforts for the fiscal year. The

¹ Roll call vote required by the Bagley-Keene Open Meeting Act [Government Code §11123(b)(1)(D)] for all meetings held by teleconference.

resulting plans are designed to address the top risks to the UC system. These priority areas of focus are in addition to the hundreds of annual collaborations between ECAS and campus stakeholders on ongoing and emergent issues.

Mr. Bustamante presented a list of the priority risk areas identified for 2022–23. One of these areas was research security, given potential changes in the regulatory landscape and based on recent federal guidance, including the National Security Presidential Memorandum 33 and its recommendations. Cyber security was another ongoing significant risk area for the University, and it was prominent in the Internal Audit Plan as well.

Systemwide Deputy Audit Officer Matthew Hicks described the Internal Audit Plan. As in prior years, ECAS had developed the Internal Audit Plan in coordination with local internal audit departments, based on a risk assessment process involving extensive interviews with UC stakeholders, evaluation of industry trends, and analysis of data from various sources. The result of this process was an audit plan that was comprised of more than 300 planned audits and advisory services projects designed to address UC's most salient risks.

Mr. Hicks presented some highlights of the plan. This year, ECAS would be conducting an audit to assess the University's compliance with requirements for contracting for services, including Regents Policy 5402, Policy Generally Prohibiting Contracting for Services, and Article 5 of the collective bargaining agreement with the American Federation of State, County and Municipal Employees (AFSCME).

ECAS would also be conducting an audit to evaluate the University's progress in implementing Regents Policy 4405, Policy on Affiliations with Healthcare Organizations that Have Adopted Policy-Based Restrictions on Care. This audit would include an evaluation of compliance structures that have been put in place and a review of contracts with healthcare organizations to ensure that they include the required language. ECAS would be performing an audit to identify any admissions decisions that could have been improperly influenced by donations or familial relationships with senior management and a review of executive compensation reporting to assess its completeness and accuracy.

In addition, there would be a full slate of audits to address cyber risk. ECAS would perform a systemwide audit to evaluate cyber security controls over University-operated heating and power plants. These facilities present unique risk. A cyber event affecting one of these facilities could result in a significant disruption to services that are essential to ongoing operations and safety, particularly in the UC Health system. ECAS would be performing audits of large, centralized information technology units on the campuses that provide services to other departments on campus in order to evaluate foundational security controls. As in prior years, ECAS would perform vulnerability and penetration testing in high-risk areas across the UC system. This year, these assessments would include high-risk systems within the Office of the President. ECAS would continue to perform follow-up with UC locations to assess the ongoing implementation of recommendations from threat detection and identification audits.

Interim Systemwide Director of Compliance Irene Levintov explained that the Compliance Plan had five main areas: export control, research, health care, privacy, and general compliance. The top risks identified in compliance were related to research security, data security and data management, Clery Act compliance, conflict of interest, and several health care and export control-related items.

Ms. Levintov outlined some of the projects planned to address these areas. With respect to research security, the White House had recently issued National Security Presidential Memorandum 33 with implementation guidance. These documents directly affected UC as a recipient of federal research funding. This year, ECAS would be leading a coordination of the University's response to this memorandum to ensure that UC is addressing the requirements, including the development of a research security program. The research security program would address disclosures, cyber security protocols, training, export control, and other items.

Clery Act compliance was also a high priority this year. The U.S. Department of Education was monitoring and reviewing UC's Clery compliance efforts and had increased scrutiny of UC policies and procedures. ECAS had a number of training and awareness activities planned and would also be initiating a systemwide review and update to UC's Clery Act policy in order to comply with the Department of Education requirements. In the area of data governance, ECAS would be leading a collaboration to develop a tool to analyze privacy and breach reporting criteria to assist stakeholders with incident reporting analysis.

In November 2022, ECAS would be holding an audit and compliance symposium, ECAS' largest training event of the year. The symposium would bring together audit, compliance, and investigative professionals, UC risk partners, federal partners, and colleagues from several other large research institutions. The participants would discuss best practices, current and emerging regulatory trends, and significant risks specific to the higher education environment. The symposium also had the goal of continuing to enhance cooperation among colleagues and risk partners.

ECAS was also updating and developing new content for a general compliance briefing, which was mandatory training completed regularly by all UC faculty and staff. This training is intended to reinforce UC core values, promote a culture of compliance, and ensure common understanding of significant UC policies, such as policies concerning conflict of interest, procurement, and whistleblower activity.

Ms. Levintov stressed that the Compliance Plan reflected the input and involvement of many compliance professionals across the UC system. She presented a list of key partnerships and collaborations; ECAS has continuous engagement with its colleagues systemwide. These partnerships are necessary in order to address shared compliance matters facing the University, assist leadership in mitigating risks, leverage expertise within UC, and tackle location-specific matters.

Systemwide Director of Investigations Molly Theodosy then discussed the role of the Office of the Director of Investigations (Investigations), which is different from that of compliance and audit. Investigations relies on reporting received from individuals across

UC and the community. Investigations' input into the risk assessment process is based on the trends observed in the reporting that the office receives and in the investigations the office conducts. Investigations' highest priority is to ensure best practices in investigations across the UC system. To that end, Investigations has resumed in-person training following a break caused by the COVID-19 pandemic. The first in-person session took place the prior week and attracted participants from a wide variety of investigative units across UC and from most of the campuses. Investigations plans to continue providing training and support to all investigators, with both in-person and online offerings to reach as many people as possible, including more advanced, intensive sessions for more experienced investigators. Investigations also takes seriously its responsibility to facilitate the reporting of concerns regarding suspected misconduct. A major initiative for this year was to promote reporting through outreach and communications that explain and simplify the process. Investigations was producing handouts, posters, and videos that provided explanations in plain language of what and how to report and what people can expect after they report, without the policy verbiage that people often find confusing.

Regent Makarechian referred to some of the priority risk areas that had been identified for 2022–23 and listed on a slide: cyber security, third party management, and sexual misconduct in the clinical environment. Given the gravity of these risks and the significant damage done to the University through sexual misconduct in the clinical environment, he raised the question of what UC can do to act earlier to prevent harm. UC has a hotline for reporting misconduct. He asked how the hotline works, who monitors hotline reporting, and to what extent this reporting reaches higher levels at UC, such as the chancellors or even the President. With respect to recent and egregious sexual misconduct in the clinical environment, Mr. Bustamante acknowledged that ECAS' intervention came after the fact. ECAS served as the special monitors appointed by the Regents and the courts to assist with implementation of corrective actions. As noted by Ms. Theodosy, ECAS was working on streamlining its communications to campus communities. UC Health was also implementing recommendations to improve reporting and to ensure that knowledge of items of concern does not remain limited to a few people but can be appropriately elevated through the system to ensure that items can be addressed in a timely manner. Mr. Bustamante anticipated that ECAS would be monitoring this for some time to come and working with compliance personnel in UC Health. In a situation with significant damages for the University, ECAS usually works with colleagues in UC Legal and UC risk management. In the case of sexual misconduct referred to, there were issues regarding mechanisms that needed to be put in place. ECAS was constantly trying to identify where the University can become nimbler and get ahead of issues. ECAS has had successes in implementing measures to protect research and intellectual property. There had been significant improvements in cyber security. ECAS continued to monitor these areas of concern. Mr. Bustamante had discussed with Regent Leib ways to ensure that the Regents are more actively involved in the risk assessment process.

Regent Makarechian again asked how the whistleblower hotline functions. Mr. Bustamante responded that there are multiple ways that an individual can report a complaint at UC. One way is the hotline, which is managed by ECAS and allows for anonymous reporting and reporting in languages other than English if the individual reporting is more

comfortable using another language. With anonymous reporting, ECAS does not see the identity of the person making the complaint but can interact with that individual to request more information. Hotline reports are directed to Investigations and monitored by Ms. Theodossy and her team, who triage and categorize reports and notify the appropriate individuals to ensure an adequate response. ECAS works with UC Legal and Locally Designated Officials to determine appropriate courses of action. Sometimes this requires that campus personnel lead an investigation and sometimes that ECAS be involved.

Regent Makarechian noted that reporting about sexual misconduct can be difficult for people. He asked if UC students and patients were aware of the hotline and the ability to report anonymously. Mr. Bustamante responded that a number of improvements had been made at UC medical centers in informing people of their right to report concerns and how to do so. Complaints of sexual misconduct are directed to the Title IX Office. ECAS is charged with investigating improper governmental activities. If a complaint of sexual misconduct is reported through the hotline, ECAS refers this to Title IX personnel, who triage, analyze, and advise leadership.

Regent Makarechian asked if the hotline was publicized at the medical centers and student health and activities centers. Mr. Bustamante responded in the affirmative. Fliers are issued annually, pursuant to State regulations. ECAS has also been considering how it can be more effective in communicating this information and how it can demystify the process for staff, faculty, and students, ensuring that complaints are addressed appropriately.

Regent Makarechian expressed appreciation for these efforts by the University to prevent harm, misconduct, and escalation to the level of class action lawsuits. Signage with simple language and the hotline telephone number would be desirable for the campuses and medical centers.

Chancellor Hawgood stated that all UCSF clinic spaces have visible posters and flyers with the hotline telephone number. Staff are informed about the hotline and can providing this information as well.

Regent Cohen referred to Internal Audit activity and asked about the methodology to be used in the audits of contracting out and UC Health affiliations. UC Health would present a report on its affiliations at an upcoming meeting, and he asked how the audit would intersect with that report. Mr. Hicks responded that ECAS was still developing the specific scopes of those two audits. In the audit of contracting out, ECAS would be reviewing all UC's internal requirements to ensure that the University and its suppliers are compliant with contracting out requirements. This audit would include detailed review of procedures and sample testing to ensure appropriate documentation. This would be coupled with a separate effort to audit UC suppliers periodically to ensure that they are following requirements, such as those regarding wage and benefit parity. The audit of implementation of the policy on UC Health affiliations was the first of two planned audits. The ultimate deadline for ensuring that all affiliation contracts include the required language was December 2023. ECAS would conduct a separate audit after that point. The intent of the first audit this fall was to review contracts that had come up for renewal thus far to ensure

that they have been updated with the required language. ECAS would also assess the adequacy of compliance structures that have been put in place to facilitate compliance with the requirements.

Regent Park referred to the background materials and asked if there were approximately 95,000 planned audit hours for the next fiscal year. Mr. Hicks responded in the affirmative.

Regent Park asked if UC had ever engaged in any type of benchmarking, comparing UC with other multi-campus university systems with respect to the number of hours and audit projects. Mr. Hicks responded that, as required under professional standards, UC must have an independent peer review once every five years. In the most recent peer review, the external team asked specifically about this; they believed that UC is not overstaffed for the level of risk and complexity of the institution, compared to other institutions of higher education.

Regent Park asked if “not overstaffed” meant that UC is understaffed. Mr. Hicks responded that he wished to be careful and quote the language used by the external team.

Regent Park requested a more precise answer on this gap in staffing, by numbers of hours and numbers of audit projects. She referred to the background materials and stated that she was surprised by the nature of some of the planned audit activities, which, while good and useful, seemed more like consulting activity, such as streamlining and improving efficiency, or whether a certain budget model implementation was conducive to accomplishing goals. There was a large number of audits. Regent Park wondered if the sheer number of audits might detract from the ability to focus on high-profile audit areas. She asked why UCLA had been allocated approximately 25,000 audit hours of the total 95,000. Mr. Hicks responded that UCLA included the UCLA Health System component, which factored into the overall risk. UCLA provides some advisory projects on a recharge basis and was able to augment its budget to accommodate ongoing requests for advisory services. Mr. Bustamante added that UC audit offices vary in size across the locations. UCLA had one of the larger audit offices.

Regent Park requested a more detailed response from UCLA and ECAS about the reasons for this striking difference in the number of audit hours at UCLA compared to the other locations. Mr. Bustamante responded that this information would be provided.

Upon motion duly made and seconded, the Committee approved the Senior Vice President – Chief Compliance and Audit Officer’s recommendation and voted to present it to the Board, Regents Anguiano, Blas Pedral, Cohen, Elliott, Leib, Makarechian, Park, Pouchot, Sherman, and Sures voting “aye.”

The meeting adjourned at 11:40 a.m.

Attest:

Secretary and Chief of Staff

Compliance Plan for 2022-23

July 20, 2022

Compliance Plan

COMPLIANCE RISK ASSESSMENT RESULTS

ECAS identified the following compliance risk priorities for 2022-23 through the systemwide risk assessment process.

	EXPORT CONTROL	RESEARCH	HEALTHCARE	PRIVACY	GENERAL COMPLIANCE
TOP RISKS	<ul style="list-style-type: none"> Research Security Restricted Party Screening 	<ul style="list-style-type: none"> Foreign Influence / Research Security Conflicts of Interest/ Commitment 	<ul style="list-style-type: none"> Revenue Cycle Compliance Clinical Data Security 	<ul style="list-style-type: none"> Data Management – Classification, Mapping, Minimization 	<ul style="list-style-type: none"> Clery Act
	<ul style="list-style-type: none"> International Shipping International Collaborations and Economic Trade Sanctions (OFAC) International Travel Hosting foreign visitors International Traffic in Arms Regulations (ITAR) Export Administration Regulations (EAR) 	<ul style="list-style-type: none"> Resource/Funding Research Data Security/Privacy Clinical Research Contracts & Grants reporting IP/Patent Control Cybersecurity Maturity Model Classification (CMMC) requirements 	<ul style="list-style-type: none"> Health/Research Data Governance & Privacy Conflicts of Interest/ Commitment – Clinical Setting Drug Diversion Telehealth Student Health/Counseling 	<ul style="list-style-type: none"> Artificial Intelligence and Machine Learning Information Security Policy Compliance Data Subject Privacy Integrated Security & Privacy Assessment of Vendors 	<ul style="list-style-type: none"> ADA/Disability Lab Safety Emergency Management Child Abuse and Neglect Reporting Act (CANRA) National Collegiate Athletic Association (NCAA) Compliance

Compliance Plan

EXPORT CONTROL PROGRAM

UC is at the forefront of research and innovation, and many aspects of our operations include an international component that requires export control considerations. Export control laws prohibit the unlicensed transfer of certain materials or information for reasons of national security or protection of trade. ECAS provides general export control support and advice to UC locations. The Empowered Official in ECAS ensures compliance with the International Traffic in Arms Regulations (ITAR) administered by the Department of State.

Identified Risk

- Global conflict has created new sanctions and technology restrictions for UC.

Major Initiative

Evaluation of Systemwide Shipping Software Tool

- The shipment of items, information or software outside the U.S. may create export control risks. ECAS' Export Control Office will evaluate the various shipping practices throughout the system and recommend options to reduce compliance risks and create cost-savings for the system.

Training

Advanced Training for Export Control and Agreements Officers

- ECAS will create a series of export control courses to strengthen systemwide Export Control Officers' skills in areas such as technology and software controls, end-user controls and license exceptions.
- ECAS will create a maturing risk assessment framework to support Procurement and Agreement Officers in identifying transactions requiring export control and license review, focusing on technology controls, restricted parties and destination concerns.

Collaboration with Federal Agencies

- ECAS will continue to actively partner with the Bureau of Industry and Security (BIS) and State Department, including providing joint presentations and trainings.

Compliance Plan

RESEARCH SECURITY PROGRAM

ECAS is closely monitoring impacts of the White House Office of Science & Technology Policy (OSTP) issued National Security Presidential Memo 33 (NSPM-33). This memo provides best practices to sponsoring agencies on addressing undue foreign influence at institutions of higher education that receive federal research funding. ECAS has been closely monitoring developments in this area since January 2022 to better prepare UC.

Identified Risk

- NSPM-33 will require UC to develop and certify research security programs in order to qualify for federal research funds.

Major Initiative

Research Security Forum

- ECAS will lead a systemwide partnership to coordinate research security program requirements initiated by federal sponsors and resulting implications to the UC research enterprise.

Training

Building Outreach and Awareness Related to Program Awareness

- ECAS will develop a research security program awareness training covering disclosure requirements, export control key issues, international travel and security risk awareness.

Collaboration with Federal Agencies

- ECAS will collaborate with the White House Office of Science Technology Policy Working Group regarding NSPM-33 to share UC best practices.

Compliance Plan

RESEARCH COMPLIANCE PROGRAM

The federal government heavily regulates the basic and applied research conducted at UC. Regulations come from various entities including: the Food and Drug Administration (FDA), Department of Health and Human Services (HHS), Health Information Portability and Accountability Act (HIPAA), National Science Foundation (NSF) and National Institutes of Health (NIH). ECAS routinely collaborates with research offices across the UC system towards programmatic research compliance oversight with risk assessments, monitoring, training and awareness.

Identified Risks

- Oversight of mandatory public disclosures for clinical trials, use of artificial intelligence in software as medical devices, oversight of controlled substances in research, human subjects research protections and research subject data privacy.

Major Initiative

Creation of a Conflict of Interest and Conflict of Commitment Disclosure Portal

- ECAS and the Office of Research, Policy, Analysis and Coordination (RPAC) will review current research disclosure practices in an effort to design a systemwide conflict of interest and conflict of commitment disclosure portal to reduce administrative burden on faculty while improving research disclosures.

Training

Federal Grant Disclosure Requirements Training

- ECAS will create training material, infographics, disclosure matrixes and webinars to assist research administration professionals and faculty members navigate the evolving disclosure requirements for federal grants.
- Topics: Grant disclosure requirements, conflict of interest and conflict of commitment, foreign component, publications and affiliations.

Collaboration with Federal Agencies

- In consultation with National Institutes of Health (NIH) creating an infographic on NIH foreign influence case studies to raise risk awareness for the research community.

Compliance Plan

CLERY ACT COMPLIANCE PROGRAM

The Jeanne Clery Disclosure of Campus Security Policy and Campus Crime Statistics Act of 1998 (Clery Act) compliance program is coordinated by ECAS and Clery Act Officers and Coordinators at each location. In accordance with Clery Act requirements, each campus publishes an Annual Security and Fire Safety Report, including crime statistics, information on various campus and community resources related to crime prevention and community assistance. ECAS will continue to regularly convene meetings with Clery Act Officers and Coordinators throughout the system to ensure awareness and coordination on these issues.

Identified Risk

- The Department of Education (ED) is currently monitoring and reviewing multiple campuses' Clery compliance and has increased scrutiny of UC's Clery Act policies and procedures.

Major Initiative

- ECAS will initiate a comprehensive systemwide review and update to the UC Clery Act Policy to comply with ED expectations under the Clery Act.

Training

Clery Act Annual Training

- ECAS will provide training and a practical skills workshop for locations' Clery compliance professionals, focusing on high-risk areas and lessons learned.
- Topics: timely warnings and emergency notifications, record keeping for audits, lessons learned, counting crimes, memoranda of understanding, and academic medical centers.

Systemwide Support

- ECAS recently contracted with a national Clery Act expert to provide subject matter expertise to ECAS and the system.
- ECAS is initiating the recruitment process for a dedicated systemwide Clery Act Compliance Officer.

Compliance Plan

HEALTHCARE PROGRAM

UC's academic health centers are some of the most complex and heavily regulated entities within the system. Healthcare compliance obligations largely center around laws designed to protect government health programs (e.g., Medicare and Medicaid) from fraud and abuse.

Identified Risks

- Cybersecurity, management of conflicts of interest and commitment, health and research data governance and privacy, revenue cycle compliance, drug diversion, and telehealth.

Major Initiatives

UC Health Annual Risk Assessment and Workplan Process Improvement

- ECAS and Healthcare Compliance Officers will focus on strengthening existing risk assessment processes at the academic health centers to ensure locations are taking a risk-based approach in identifying their locations' highest compliance risks and allocating the necessary resources to manage or mitigate them.

Compliance Auditing System Implementation

- ECAS and Healthcare Compliance Officers are collaborating on the implementation of an automated auditing system that identifies potential errors in billing that may result in errant charges, allowing academic health centers to quickly address them and design timely training or controls.

Conflict of Interest and Conflict of Commitment

- ECAS is collaborating with UC Legal to revise current policy to address conflicts of interest and commitment risks at academic health centers.

Training

Standards for the Access and Sharing of Health Data

- ECAS will develop training for UC personnel with access to health data to ensure their understanding of the law and policies governing the compliant use and sharing of UC patient, employee, and student health information.

Compliance Plan

PRIVACY PROGRAM

ECAS supports UC locations in handling a diverse array of privacy compliance challenges. The Family Educational Rights and Privacy Act (FERPA), California Information Practices Act (CIPA), and General Data Protection Regulation (GDPR) are some of the key privacy regulations. Health information is also regulated under the Health Insurance Portability and Accountability Act of 1996 (HIPAA) and Confidentiality of Medical Information Act (CMIA).

Identified Risk

- Protecting sensitive personal data is critically important. Privacy compliance permeates all UC activities including research, healthcare, student life and operational processes.

Major Initiatives

Compliance Toolkit for Sharing Health Data Outside the University

- ECAS will create training, checklists and other tools for systemwide personnel to ensure health data sharing outside the University is consistent with laws and UC policies.

Data Classification/Breach Analysis Tool

- ECAS will create an “At-a-Glance” digest of privacy laws and breach reporting triggers for Health Privacy and Campus Privacy Officers, Information Technology personnel, and other risk partners to enable more accurate data classification and breach reporting analysis.

HIPAA Policy Suite Revisions

- ECAS will initiate a multi-phase project to assess and reconcile UC’s multiple systemwide HIPAA policies to ensure consistency with current health privacy law requirements and UC practices.

Training

Protecting Data Privacy – Training for Data Set Owners

- ECAS will create briefing and implementation resources for owners of large employee and student data sets to build awareness of UC’s duties and data subject rights provided by various privacy laws.

Compliance Plan

ADA PROGRAM

ECAS coordinates compliance efforts with UC locations related to the broad requirements of the Americans with Disabilities Act (ADA) and other regulations. These laws prohibit discrimination on the basis of disability by ensuring that entities receiving federal funds are equally accessible to individuals with disabilities. California State Disability laws and UC policy also prohibit discrimination based on disability.

Risk Priorities

- There is significant risk to UC operations in breadth of issues and persons affected by the entire landscape of disability law, policy, and regulations; the potential harm to individuals; reputational harm; and fiscal harm of non-compliance.

Major Initiatives

Academic Accommodations Tool Kit

- ECAS will develop, in collaboration with UC Legal and systemwide ADA Compliance Officers, infographics and compliance alerts on academic accommodations for campus use as tools to educate UC personnel on ADA requirements/processes for classroom accommodation requests.

Training

ADA Compliance and Administrative Structure

- ECAS is creating a guide for faculty and staff addressing student requests for accommodations, implementing academic adjustments and engaging in the interactive process at UC.

Emergency Management and ADA Best Practices

- ECAS is developing a guide for UC administrators on incorporating ADA considerations and compliance into campus emergency planning.

ADA Considerations in Investigations

- ECAS is creating training materials for systemwide investigators on best practices when investigating ADA discrimination/harassment claims.

Compliance Plan

ECAS routinely engages with a host of systemwide stakeholder groups to raise awareness of regulatory issues, share best practices, discuss challenges and prioritize compliance initiatives.

COMPLIANCE AREA	STAKEHOLDERS
ADA	Campus ADA Compliance Officers, UC Legal, Chief Accessibility & Inclusion Officers
Clery	Campus Clery Officers, UC Legal
Clinical Research	Clinical research compliance professionals, UC Legal, Research Policy Analysis & Coordination (RPAC)
Export Control	Export Control Officers, Senior International Officers, UC Legal, OP Research Policy Analysis & Coordination, and Research Compliance Officers
General Compliance	Campus Chief Ethics and Compliance Officers
Healthcare	Healthcare Compliance Officers, UC Legal, UC Health, RPAC, UC procurement offices, International Review Board (IRB) Directors
Health Privacy	Health Privacy Officers, UC Legal, UC Health, Systemwide Information Security, UCOP security and IT teams, RPAC, UC procurement offices, IRB Directors
Campus Privacy	Campus Privacy Officers, UC Legal, Systemwide Information Security, UCOP security and IT teams, Risk Services, UC procurement offices
Research	Associate Vice Chancellors of Research, Research Compliance Officers, Conflict of Interest Officers, Export Control Officers, UC Legal, and RPAC

Internal Audit Plan for 2022-23

July 20, 2022

Internal Audit Plan: Risk Assessment and Plan Development

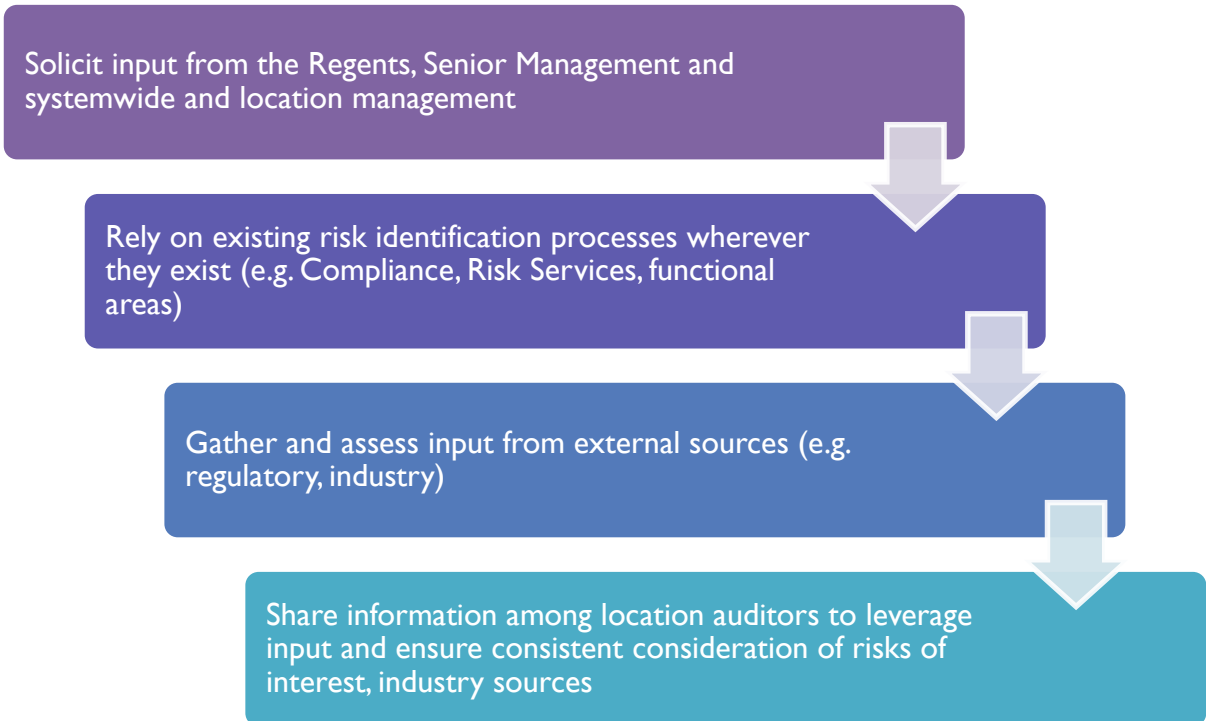
INTERNAL AUDIT PLAN OBJECTIVES

Internal Audit considers the following objectives when conducting the annual risk assessment process and developing the annual Internal Audit Plan:

- Improve the effectiveness of location governance, risk management and control processes;
- Assist location leadership in the discharge of their oversight, management and operating responsibilities;
- Assist management in addressing the UC's significant financial, operational and compliance risks and making informed risk acceptance decisions;
- Support and leverage location efforts to identify, evaluate and mitigate risks;
- Support the evolution of the Systemwide Compliance Program; and
- Meet the challenge to enhance the value of the Internal Audit Program.

RISK ASSESSMENT PROCESS

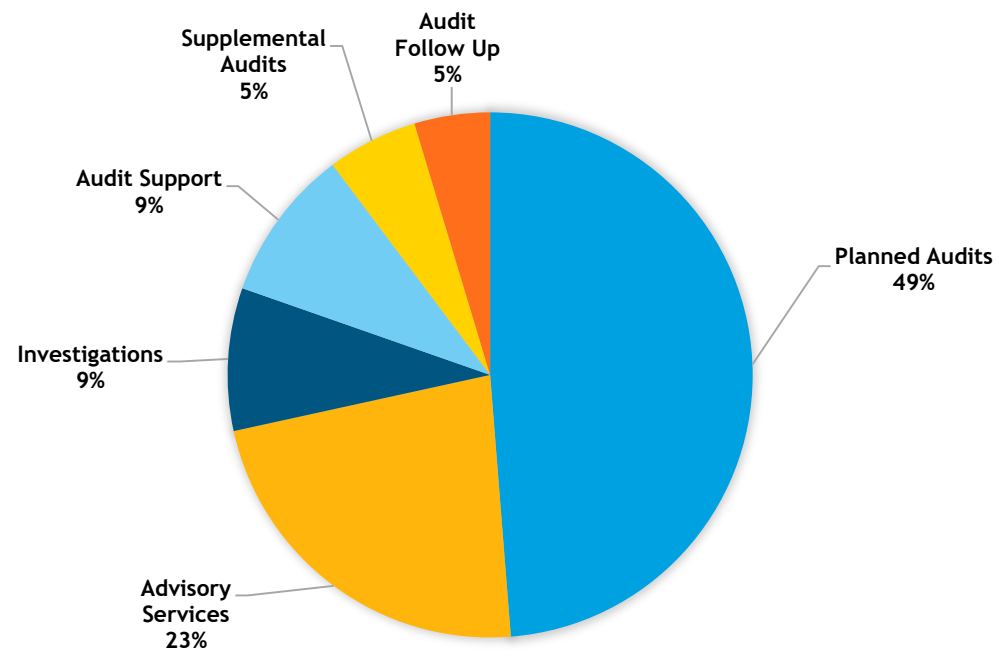
The result of the risk assessment is an informed perspective on the current risk environment – including a prioritization of risks that are scalable to available resources. The key steps in the annual audit risk assessment process are outlined below.



Internal Audit Plan: Distribution of Direct Hours

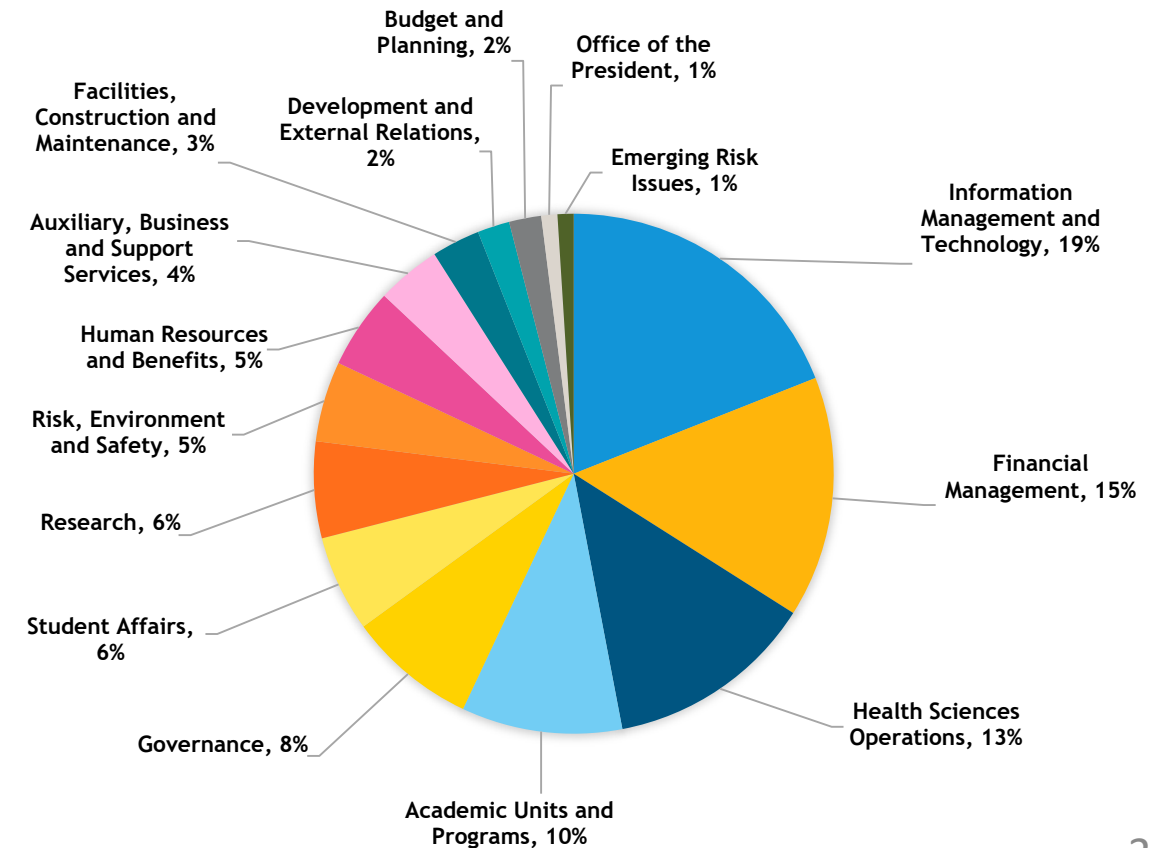
DISTRIBUTION BY PROJECT TYPE

The chart below depicts the direct hours distribution by project type for the 2022-23 plan. It demonstrates that Internal Audit has allocated over half of its planned direct hours to planned and supplemental audits. Internal Audit allocated its remaining time to: advisory services, investigations, audit follow ups and audit support activities.



PLANNED PROJECTS BY FUNCTIONAL AREA

This chart illustrates the distribution of Internal Audit's 2022-23 planned projects by functional area. Internal Audit allocated nearly half of its planned project hours to information management and technology, financial management and health sciences operations.



Internal Audit Plan: Significant Audit Projects

SYSTEMWIDE AUDITS

ECAS conducts systemwide audits for the purpose of reviewing an existing or potential issue across the UC system to identify and address common risk areas. These audits have a common scope and approach and are usually conducted by the local internal audit departments at each location. Overall results are typically summarized in a systemwide audit report.

Contracting Out

Evaluate processes and controls in place to facilitate compliance with contracting out requirements.

UC Health Affiliations

Interim audit to evaluate the UC's progress implementing Regents Policy 4405: Policy on Affiliations with Healthcare Organizations that Have Adopted Policy-Based Restrictions on Care.

Admissions Data Analytics

Retrospective analysis to identify undergraduate admissions decisions that could have been influenced by donations or an applicant's relationship to a member of the Senior Management Group.

Executive Compensation

Verify the accuracy, completeness and timely preparation of the Annual Report on Executive Compensation. Performed by the location internal audit departments on a rolling three-year cycle.

Internal Audit Plan: Significant Audit Projects

CYBERSECURITY AUDITS

ECAS' Cybersecurity Audit Team identified the following priority audits for 2022-23 to address cybersecurity risks.

Critical Infrastructure Cybersecurity

Review cybersecurity controls in place at UC-run combined heating and power plants (CHPs). The audit will include a vulnerability assessment and penetration test to help identify any opportunities for improvement in cybersecurity controls to minimize the likelihood of a significant cyber incident disrupting these facilities.

Large UC IT Service Provider – Critical Cybersecurity Control Review

Review foundational security controls in large IT units at four UC locations. The audit will identify units that provide services to large parts of their UC location and evaluate a set of foundational security controls to help ensure cyber risks are being adequately addressed.

Vulnerability Assessment and Penetration Testing – Office of the President

Assess the vulnerability management practices in place for high-risk systems within UCOP. The audit will include a vulnerability assessment and penetration test to identify any weaknesses in the in-scope systems, as well as a review of the key elements of a vulnerability management program.

Threat Detection and Identification (TDI) Audit Follow-up

Evaluate the implementation of recommendations from the 2020-21 TDI audit across UC locations and at UCOP.

Internal Audit Plan: Resources and Planned Allocation of Effort

OVERVIEW OF RESOURCES AND PLANNED ACTIVITIES

The table to the right provides a high-level overview of the 2022-23 consolidated plan including available internal audit personnel and the distribution of planned internal audit hours by service type and University environment.

PERSONNEL:				
	2022-23 Plan		Prior Year Plan	
Authorized staff level	109	FTE's	110	FTE's
Average staff level	103	FTE's	104	FTE's
DISTRIBUTION OF PLANNED ACTIVITIES:				
By Audit Activity Type (hours/%):	2022-23 Plan		Prior Year Plan	
Audits	95,384	65%	92,553	63%
Advisory Services	36,913	25%	38,382	26%
Investigations	<u>14,213</u>	<u>10%</u>	<u>16,539</u>	<u>11%</u>
	146,510	100%	147,474	100%
By University environment:	2022-23 Plan		Prior Year Plan	
Campus/Laboratory*	79%		76%	
Health Sciences	<u>21%</u>		<u>24%</u>	
	100%		100%	

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

Internal Audit Plan: Resources and Planned Allocation of Effort

AVAILABLE RESOURCES

The table below depicts the staffing level assumed in the plan 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) program administration and training.

	2022-23 Plan		3/31/22 Annualized	
	Hours	Percent	Hours	Percent
Weighted Average FTE	103		105	
Personnel Hours	214,898	97.5%	219,529	98.8%
Other Resource Hours	5,600	2.5%	2,630	1.2%
Gross Available Hours	220,498	100.0%	222,159	100.0%
Less: Non-Controllable Hours	36,762	16.7%	39,375	17.7%
Less: Admin/Training	22,021	10.0%	27,014	12.2%
Total Direct Hours	161,715	73.3%	155,770	70.1%

RESOURCE ALLOCATION

The table below displays the deployment of the available resources among our activities by type (audit, advisory services and investigations). Internal Audit has committed the majority of its planned efforts to audit projects with the remaining time committed to advisory services and investigations.

Audit Program	2022-23 Plan		3/31/22 Annualized	
	Hours	Percent	Hours	Percent
Planned Audits* (221 projects)	78,957	48.8%	81,577	52.3%
Supplemental Audits	8,895	5.5%	3,411	2.2%
Audit Follow Up	7,532	4.7%	9,133	5.9%
Total Audit Program	95,384	59.0%	94,121	60.4%
Advisory Services				
Planned Projects* (91 projects)	18,356	11.3%	N/A	N/A
Supplemental Hours	18,557	11.5%	N/A	N/A
Total Advisory Services	36,913	22.8%	38,526	24.7%
Investigations				
Audit Support Activities	15,205	9.4%	15,690	10.1%
Total Direct Audit Hours	161,715	100.0%	155,770	100.0%

*Total Hours for 312 Planned Projects = 96,333 (See Planned Projects beginning on page 9)

Internal Audit Plan: Resources and Planned Allocation of Effort

DISTRIBUTION OF AVAILABLE HOURS

The table to the right 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 over 7,500 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.

	2022-23		3/31/2022 Annualized	
	Plan	Percent	Actual	Percent
INDIRECT HOURS				
Administration	13,144	7.2%	19,666	10.8%
Professional Development	7,936	4.3%	7,347	4.0%
Other	940	0.5%	-	0.0%
TOTAL INDIRECT HOURS	22,020	12.0%	27,013	14.8%
DIRECT HOURS				
Audit Program				
Planned New Audits	78,957	43.1%	81,577	44.6%
Supplemental Audits	8,895	4.8%	3,411	1.9%
Audit Follow up	7,532	4.1%	9,133	5.0%
Total Audit Program Hours	95,384	52.0%	94,121	51.5%
Advisory Services				
Consultations/Spec. Projects	24,766	13.5%	28,543	15.6%
Ext. Audit Coordination	6,345	3.5%	5,584	3.1%
Systems Dev., Reengineering Teams, etc.	790	0.4%	9	0.0%
Internal Control & Accountability	1,721	0.9%	1,440	0.8%
Compliance Support	2,870	1.6%	2,588	1.4%
IPA, COI & Other	421	0.2%	362	0.2%
Total Advisory Services Hours	36,913	20.1%	38,526	21.1%
Investigations Hours	14,213	7.6%	7,433	4.0%
Audit Support Activities				
Audit Planning	4,044	2.2%	4,533	2.6%
Audit Committee Support	1,758	1.0%	4,101	2.2%
Systemwide Audit Support	3,695	2.0%	5,178	2.8%
Computer Support*	4,448	2.4%	1,261	0.7%
Quality Assurance	1,260	0.7%	617	0.3%
Total Audit Support Hours	15,205	8.3%	15,690	8.6%
TOTAL DIRECT HOURS	161,715	88.0%	155,770	85.2%
TOTAL NET AVAILABLE HOURS	183,735	100.0%	182,783	100.0%

* Includes time spent on audit management system upgrades and functional enhancement

Internal Audit Plan: Planned Internal Audit Projects

The following tables list all the planned audit and advisory service projects at each location, their proposed general scope and corresponding planned hours.

UC OFFICE OF THE PRESIDENT - AUDITS	SCOPE STATEMENT	HOURS
Cyber Resiliency Audit - UC Health focus (Year 2) - Carryforward	Prior Year carryforward	650
UC Health Data Warehouse Phase 2 (Year 2) - Carryforward	Prior Year carryforward	300
Vulnerability Assessment and Penetration Test Audits - Research Focus (Year 2) - Carryforward	Prior Year carryforward	200
Admissions Data Analytics (Systemwide)	Systemwide retrospective analysis to identify undergraduate admissions decisions that could have been influenced by donations or an applicant's relationship to a member of the Senior Management Group (SMG).	250
Contracting Out (Systemwide)	Evaluate processes and controls in place to facilitate compliance with contracting out requirements.	300
UC Health Affiliations (Systemwide)	Interim audit to evaluate the University's progress implementing Regents Policy 4405: Policy on Affiliations with Healthcare Organizations that Have Adopted Policy-Based Restrictions on Care.	250
Executive Compensation and Chancellor's Expenses (G-45) (Systemwide)	Verify the accuracy, completeness, and timely preparation of the Annual Report on Executive Compensation. Review annual Presidential expense reports to ensure that they have been prepared, reviewed, and submitted in accordance with policy.	200
Electric Service Provider (ESP) Power Supply Verification	Annual audit of power content reporting to the California Energy Commission (CEC).	100

Internal Audit Plan: Planned Internal Audit Projects

UC OFFICE OF THE PRESIDENT (CONT.) - AUDITS

	SCOPE STATEMENT	HOURS
Medical Centers Clinical Enterprise Management Recognition Plan (CEMRP)	Annual audit to assess the accuracy of CEMRP award calculations and award compliance with the incentive plan.	250
Office of the Treasurer Annual Incentive Plan (AIP)	Annual audit to assess the accuracy of AIP award calculations and annual payouts and verify compliance with the incentive plan.	150
LBNL - Home Office Costs	Assistance to LBNL for its annual audit of UC National Laboratories (UCNL) Home Office Costs.	150
UCOP Central Services	Review of central administrative processes at UCOP to identify opportunities to streamline and improve efficiency, including the use of technology to automate processes, while maintaining an appropriate level of internal control to manage risks.	500
Climate Funding	Evaluate governance, processes, and controls in place to ensure climate funding from the state is allocated and expended appropriately and in accordance with requirements.	300
Transition Audit - Innovation Transfer & Entrepreneurship	Audit of processes and controls for the Office of Innovation Transfer & Entrepreneurship to identify areas for remediation.	300
UCOP Real Estate	Evaluate the process and controls in place over UCOP real estate transactions.	250
Critical Infrastructure Cybersecurity	Review the cybersecurity controls in place at the seven UC-run combined heating and power plants (CHPs). These facilities include natural gas power generation as well as heating for campus utilities. The audit will include a vulnerability assessment and penetration test to help identify any opportunities for improvement in cybersecurity controls to minimize the likelihood of a significant cyber incident disrupting these facilities.	2330
Threat Detection and Identification (TDI) Audit Follow-up	Evaluate the implementation of recommendations from the FY21 TDI audit across UC locations and at the Office of the President.	500
Vulnerability Assessment and Penetration Testing - UCOP	Assess the vulnerability management practices in place for high-risk systems within UCOP. In addition to a review of the key elements of a vulnerability management program, the audit will include a vulnerability assessment and penetration test to identify any weaknesses in the in-scope systems.	350

Internal Audit Plan: Planned Internal Audit Projects

UC OFFICE OF THE PRESIDENT (CONT.) - ADVISORY SERVICES

SCOPE STATEMENT

HOURS

Large UC IT Service Provider - Critical Cybersecurity Control Review	This audit will focus on reviewing foundational security controls in large IT units at four UC locations. The audit will identify units that provide services to large parts of their UC location and evaluate a set of foundational security controls to help ensure cyber-risks are being adequately addressed.	1500
ANR UC Agriculture and Natural Resources (ANR) Business Operations Center and Human Resources Review	Evaluate that the processes and controls associated with ANR's key administrative units are designed and implemented efficiently and effectively to support operational efficiencies.	300
ANR Segregation of Duties Mitigating Controls	Evaluate mitigating controls in place to address risks when UCPath segregation of duties conflicts cannot be removed.	150
Equitability in Remote/Hybrid Work Arrangements	Review policies and protocols in place over remote and hybrid work arrangements and identify potential improvements to promote equitability in these arrangement.	150
Patent Acknowledgement Compliance Advisory Assistance	Advisory assistance to improve Patent Acknowledgement compliance across the system.	100
Royalty Audit Approach	Develop and refine a systemwide approach for identifying licenses for royalty audits to help ensure that the University is receiving the full benefit of its license agreements.	250
Environmental Health and Safety for Multicampus Research Programs	Evaluate governance and oversight of multicampus research programs to ensure effective environmental health and safety protocols are in place.	200
Treasury Management System Controls	Review planned procedures for new treasury management system to assess adequacy of internal controls.	100
	UCOP sub-total	10,080

Internal Audit Plan: Planned Internal Audit Projects

LBNL - AUDITS	SCOPE STATEMENT	HOURS
FY22 UC Office of the National Laboratories (UCNL) Home Office Costs Audit	Based on Department of Energy (DOE) Contract 31 Clause H.4, the DOE Contracting Officer requests Internal Audit to perform an audit FY22 UCNL home office costs charged to LBNL. The audit will verify if such costs are allowable, allocable, and reasonable, and within the terms of the contract. The results of the audit form the basis for DOE's approval and final determination of UCNL home office costs for the year.	450
FY23 Office of Management and Budget (OMB) A-123 Audit - IT General Controls	This is an audit of selected information technology (IT) controls to support compliance with OMB Circular A-123 (OMB A-123) requirements related to financial reporting, and as a component of the Federal Managers Financial Integrity Act (FMFIA). OMB A-123 defines management's responsibility for ensuring adequate internal controls reside within the financial processes and reporting structure throughout the Lab.	450
Contracting Out (Systemwide)	Evaluate processes and controls in place to facilitate compliance with contracting out requirements.	450
Subcontract Audit Mosaic Materials #7421187	Based on requirements in UC Laboratory Procurement Practices Manual (SP) 42.2 (Allowable/Incurred Cost Audits), we will perform an incurred cost audit of Mosaic Materials Subcontract # 7421187. This is a time and materials subcontract for research work to support the National Energy Technology Laboratory (NETL) in the Discovery of Carbon Capture Substances and Systems initiative. The scope will be Mosaic Material's subcontract valued at approximately \$1.8M to determine if invoiced costs comply with the subcontract terms and conditions, and are allowable, allocable, and reasonable under applicable federal cost principles.	700

Internal Audit Plan: Planned Internal Audit Projects

LBNL (CONT.) - AUDITS	SCOPE STATEMENT	HOURS
Subcontract Audit Engineering/Remediation Resources Group, Inc. (ERRG) #7551229	Based on requirements in Procurement SP 42.2 (Allowable/Incurred Cost Audits), we will perform an incurred cost audit of Engineering Remediation Resources Group subcontract # 7551229. This is a time and materials subcontract for B79 demolition and site preparation. The scope will be ERRG's subcontract valued at approximately \$7M to determine if invoiced costs comply with the subcontract terms and conditions, and are allowable, allocable, and reasonable under applicable federal cost principles.	700
Assessment of Time Reporting - Matrixed Employees	This is an assessment of time reporting controls for matrixed employees. Feedback from our risk assessment included concerns on the oversight and approval of time reports for matrixed employees. Divisions that are charged time by matrixed employees may not have sufficient and timely visibility of their time reports before these are submitted to Payroll for processing. Inaccurate reporting of matrixed employees' project work time and leave hours could lead to unallowable costs.	550
Assessment of Emergency Management - Corrective Action Plan	We will perform an assessment and effectiveness review of corrective actions implemented as part of Emergency Management Corrective Action Plan (EM CAP). The CAP was a result of issues and challenges in EM discussed in a 2019 DOE Office of Inspector General (OIG) inspection report (DOE-OIG-19-32) on Mitigation of Risks from Natural Disasters at LBNL. The corrective actions include compliance with DOE Order 151.1D, Comprehensive Emergency Management System.	550
Controls Assessment and Monitoring	Controls Assessment and Monitoring – In coordination with the Controller's Office, we will perform an assessment of key controls to address issues, questioned costs, and opportunities for improvement from prior audits. Data analytics will be used to focus on certain transactions and evaluate controls, and will leverage lessons learned from the OIG Incurred Cost (ICE) audit. This assessment is part of the Lab's measures under the Federal Managers' Financial Integrity Act (FMFIA) for ongoing evaluations on the adequacy of internal accounting and administrative controls.	700

Internal Audit Plan: Planned Internal Audit Projects

LBNL (CONT.) - ADVISORY SERVICES	SCOPE STATEMENT	HOURS
Advisory Review of FY22 Interruption Cost Estimate (ICE) Cost Schedules	This is an advisory review requested by the Office of the Chief Financial Officer (OCFO) as part of an internal quality assurance process for the ICE schedules prior to submission to the OIG/Defense Contract Audit Agency (DCAA). We will perform an overall mathematical verification of ICE schedules and a walkthrough of the data to their source information. DOE Consolidated Service Center also recommends this high-level review. This is not an audit of ICE cost data; the advisory review excludes substantive transaction testing.	500
	LBNL sub-total	5,050

UC BERKELEY - AUDITS	SCOPE STATEMENT	HOURS
Prior Year Projects	Prior Year carryforward	320
Acquisition, Development, and Maintenance of Software Applications	Evaluate the current maturity of campus business processes, programs and internal controls related to procurement or development of software applications that support the campus in its mission.	375
Minimum Security Standards for Networked Devices	Evaluate the current maturity of campus business processes, programs and internal controls to prevent exploitation of campus resources by unauthorized individuals across all devices, independent of their location or ownership, when connected to the campus network.	375

Internal Audit Plan: Planned Internal Audit Projects

UC BERKELEY (CONT.) - AUDITS	SCOPE STATEMENT	HOURS
User Access, Role Management and Segregation of Duties - UCPath	Evaluate the adequacy and effectiveness of internal controls related to the request, approval, provisioning, update, and de-provisioning of user access and roles in UCPath.	350
Data Lifecycle Management (Administrative, Academic, Research, and Student Data)	Evaluate the current maturity of campus business processes, programs, and internal controls related to managing the risks related to the ongoing creation, storage, use, archiving, and destruction of administrative, academic, research, and student data (structured and unstructured).	350
Business Contracts (Revenue Agreements)	Evaluate the adequacy and effectiveness of internal controls related to business processes related to the preparation, review, approval and administration of revenue agreements.	350
Insurance and Risk Management Programs	Evaluate the adequacy and effectiveness of internal controls related to campus administration of systemwide insurance and risk management programs.	350
Berkeley Regional Services - Research Administration	Evaluate the adequacy and effectiveness of internal controls related to responsibilities for the administration of sponsored research assigned to Berkeley Regional Services.	350
Student Affairs - Residential Life	Evaluate the adequacy and effectiveness of internal controls related to the Residential Life program within Student Affairs.	350
Contracting Out (Systemwide)	Evaluate processes and controls in place to facilitate compliance with contracting out requirements.	300

Internal Audit Plan: Planned Internal Audit Projects

UC BERKELEY (CONT.) - AUDITS	SCOPE STATEMENT	HOURS
Chancellor's Expenses (G-45) (Systemwide)	Review annual Presidential expense reports to ensure that they have been prepared, reviewed, and submitted in accordance with policy.	250
Executive Compensation (Systemwide)	Verify the accuracy, completeness, and timely preparation of the Annual Report on Executive Compensation.	250
Admissions Data Analytics (Systemwide)	Systemwide retrospective analysis to identify undergraduate admissions decisions that could have been influenced by donations or an applicant's relationship to a member of the Senior Management Group (SMG).	250
	UC Berkeley sub-total	4,220

UC DAVIS - AUDITS	SCOPE STATEMENT	HOURS
Primate Center-Carryforward	Prior Year carryforward	200
Admissions Data Analytics (Systemwide)	Systemwide retrospective analysis to identify undergraduate admissions decisions that could have been influenced by donations or an applicant's relationship to a member of the Senior Management Group (SMG).	250
Cost Sharing	Audit of internal controls in place to ensure proper accounting for and compliance with cost sharing agreements.	300

Internal Audit Plan: Planned Internal Audit Projects

UC DAVIS (CONT.) - AUDITS	SCOPE STATEMENT	HOURS
Data Loss Prevention (DLP)	Audit of DLP controls, including outbound traffic monitoring, email configuration and usage of cloud platforms.	300
Multifactor Authentication	Audit of a sample of campus applications in order to determine if multifactor authentication is configured appropriately.	300
Time Reporting System (TRS)	Audit of internal controls over employee timesheets processed in TRS. Audit will include an assessment of approvals over timesheets within TRS.	300
Contracting Out (Systemwide)	Evaluate processes and controls in place to facilitate compliance with contracting out requirements.	400
Higher Education Emergency Relief Fund (HEERF)	Audit will assess UC Davis requests for and receipt of Federal Emergency Management Agency (FEMA) funding and the categories of pandemic-related expenses funded by FEMA.	300
Research Data Handling	Audit will include partnering with IT groups to scan a sample of repositories for large, research datasets; then judgmentally sampling those datasets to evaluate protection and availability levels of data and determine whether sufficient controls exist. The review will also assess processes for storage, transmission, and purging of data.	300
UC Health Affiliations (Systemwide)	Interim audit to evaluate the University's progress implementing Regents Policy 4405: Policy on Affiliations with Healthcare Organizations that Have Adopted Policy-Based Restrictions on Care.	250

Internal Audit Plan: Planned Internal Audit Projects

UC DAVIS (CONT.) - AUDITS	SCOPE STATEMENT	HOURS
Cardiac Inventory	Audit of controls over consumable inventory items related to cardiovascular care.	250
Clinical Trials Management System Billing (CTMS)	Audit of new CTMS which bills, collects and provides reporting for clinical trials, with a primary focus on billing.	300
Dermatology Department	Audit will assess policies, procedures, and internal controls at the Department of Pathology. Additionally, it will assess the overall status of the department's finances.	300
Resident/Supervisor Billing	Audit of billing for services provided by supervised residents, which will include assessment of billing records for documentation that supervising physicians are providing sufficient supervision.	250
Shared Services Center, Human Resources Recordkeeping	Audit of data integrity in personnel records maintained by the UC Davis Health Shared Service Center.	300
Termination of User Access	Audit of a sample of separated employees to verify that system access was appropriately terminated.	250
Unauthorized Services	Audit of processes and controls over services not authorized by payors. Audit will include a review of denials due to lack of authorization, identify trends and perform root cause analysis. Advanced Beneficiary Notices (ABN) will also be included within the scope of the audit.	300

Internal Audit Plan: Planned Internal Audit Projects

UC DAVIS (CONT.) - ADVISORY SERVICES	SCOPE STATEMENT	HOURS
Administrative/Transition Reviews	Administrative and transition reviews evaluate internal controls over financial and administrative processes within a dean, vice chancellor or vice provost office, along with the unit's five-year financial performance. The unit's major accomplishments, challenges, and opportunities, as well as how those factors impact administrative operations, are identified and reported. Administrative or transition reviews will be performed in the following areas: <ul style="list-style-type: none"> • Campus Counsel • Enrollment Management • School of Law 	750
Aggie Enterprise	Audit and Management Advisory Services (AMAS) will be providing consultation regarding the Aggie Enterprise implementation in areas such as governance, independent validation and verification process, and system build and related internal controls.	250
Campus Committees	AMAS serves on a number of advisory committees charged with activities related to assessment of controls, accountability, risk management and compliance.	40
Incident Response and Business Continuity Planning	Review of the current state of UCD's Incident Response and Business Continuity plans, with an emphasis on issues related to ransomware.	350
Mechanical and Aeronautical Engineering	Review of administrative procedures and internal controls over travel, entertainment and equipment management.	250
Network Operations Center (NOC) Physical Security	AMAS will conduct a surprise visit the NOC to assess physical controls.	40

Internal Audit Plan: Planned Internal Audit Projects

UC DAVIS (CONT.) - ADVISORY SERVICES	SCOPE STATEMENT	HOURS
Offices of the Chancellor and Provost (OCP) Finance	Review of financial and budgetary services provided by OCP Finance.	300
Student Health	Follow-up to audit of Student Counseling Services performed in fiscal year 2017.	300
Succession Planning	Review of actions to address succession planning as a campus. May be achieved by member of AMAS management participating on campus committee.	200
Data Analytics Support	AMAS continues to refine its internal data analytics capabilities, as well as providing support to other UC Davis units in obtaining and analyzing data from UC Davis and systemwide (e.g., UC Path) information systems.	120
How to Survive an Audit	On a semi-annual basis, AMAS teaches a staff development course titled "How to Survive an Audit." This course is required as part of the Research Administration Certificate series, and provides information to participants on working with external regulatory auditors and internal auditors.	80
IT Committees	AMAS participates in various IT-related committees, including the cyber-safety risk assessment committee, and the IT security committee.	60
Law Fellow Development	On an annual basis AMAS hires a Law Fellow who is a recent graduate of the UC Davis School of Law. This project provides time for the Law Fellow to participate in AMAS projects and provide consultation to AMAS stakeholders.	700
Police Accountability Board	Review of the UC Davis Police Accountability Board to assess compliance with internal policies and procedures.	300

Internal Audit Plan: Planned Internal Audit Projects

UC DAVIS (CONT.) - ADVISORY SERVICES	SCOPE STATEMENT	HOURS
Quality Assurance Peer Review	International Standards for the Professional Practice of Internal Auditing (the Standards) require an external assessment of the internal audit function be conducted at least once every five years by a qualified, independent assessor or assessment team from outside of the organization. AMAS will be required to perform a self-assessment in preparation for the external review, as well as work with the external review team.	200
UC Path Separation of Duties	Review of risk mitigation strategies for instances where an inadequate separation of duties has been noted within UC Path.	300
Leased Facilities Compliance	Review to determine if research facilities in leased buildings are compliant with building codes and lease obligations.	300
School of Medicine (SOM) Cold Storage	Review will locate cold storage appliances throughout SOM facilities, and assess impact and likelihood of risk of loss from power failure, theft, etc.	300
UCD Health Committees	AMAS serves on a number of advisory committees charged with activities related to privacy and security; operations and facilities compliance; professional fee billing; and executive-level issues.	50
UC Davis Health (UCDH) Telecommunications	Analysis of changes in telecommunications utilization since start of pandemic. Review will focus on data security, contract compliance, and opportunities for cost savings.	300
	UC Davis sub-total	10,040

Internal Audit Plan: Planned Internal Audit Projects

UC IRVINE - AUDITS	SCOPE STATEMENT	HOURS
Contracting Out (Systemwide)	Evaluate processes and controls in place to facilitate compliance with contracting out requirements.	300
International Shipping	Evaluate policies, procedures, and internal controls in place to ensure compliance export controls, trade, and transportation sanctions laws and regulations as they apply to international shipments.	325
School of the Arts	Determine whether there are adequate internal controls over key administrative and financial processes within the school.	300
Patient Valuables	Evaluate current processes used to collect, transport, and store patient valuables.	300
Space Management	Assess campus processes used to manage and analyze space inventory and utilization	300
Medical Center Lockbox Access Controls	Review controls in place to monitor access to medical center lockboxes	300
Sponsored Research Data Access Security Controls & Resiliency	Assess security and backup/recovery controls and compliance related to sponsored project research data.	350
Admissions Data Analytics (Systemwide)	Systemwide retrospective analysis to identify undergraduate admissions decisions that could have been influenced by donations or an applicant's relationship to a member of the Senior Management Group (SMG).	250

Internal Audit Plan: Planned Internal Audit Projects

UC IRVINE (CONT.) - AUDITS	SCOPE STATEMENT	HOURS
UC Health Affiliations (Systemwide)	Interim audit to evaluate the University's progress implementing Regents Policy 4405: Policy on Affiliations with Healthcare Organizations that Have Adopted Policy-Based Restrictions on Care.	250
Campus Building Access and Security Controls	Evaluate campus building access and physical security controls.	450
Radiology	Determine whether there are adequate internal controls over key administrative and financial processes, such as financial management, research administration, and compensation plan activities.	300
Employee Retention & Succession Planning Processes	Review and evaluate existing retention practices and succession planning processes for effectiveness.	400
UC Path Payroll Request Reporting & Monitoring	Evaluate the adequacy and effectiveness of UC Path payroll request reporting and monitoring	300
Policies & Procedures	Determine whether policies and procedures are up to date and reflect existing practices, cover key areas, and are properly reviewed/approved.	350
Medical Center Procurement System Implementation	Focused review regarding the medical center procurement system implementation in areas such as governance, independent validation and verification processes, and related internal controls.	400
Time Reporting System (TRS)	Evaluate the adequacy and effectiveness of internal controls related to timekeeping at the campus.	300

Internal Audit Plan: Planned Internal Audit Projects

UC IRVINE (CONT.) - AUDITS	SCOPE STATEMENT	HOURS
Division of Continuing Education	Dean transition review that will focus on internal controls over financial and administrative processes as well as DCE's major accomplishments, challenges, and opportunities.	300
Veterans Affairs (VA) Billing	The review will focus on VA residency billing and related processes and controls.	300
New Hospital Construction - Phased	Review project invoiced costs and fees to ensure compliance with the contract agreement.	325
IS-12 Policy Compliance	Review the controls and processes in place for Policy IS-12: IT Recovery compliance	300

UC IRVINE - ADVISORY SERVICES	SCOPE STATEMENT	HOURS
Data Analytics	Utilizing data analytics and analysis identify unusual trends and investigate irregular transactions.	200
Coded Memo Reviews	Annual reviews of the Division of Finance and Administration (DFA) coded memos, which contain policies, procedures, and operational guidelines relating to most aspects of DFA.	200
Review of Closed Management Corrective Actions (MCAs)	Reviews of high-risk MCAs closed by Internal Audit Services (IAS) in prior year audits to assess continued compliance	150
Continuous Auditing Corporate Card Transactions	Utilizing data analytics, test sample corporate card transactions to detect non-compliant transactions or fraud.	100

Internal Audit Plan: Planned Internal Audit Projects

UC IRVINE (CONT.) - ADVISORY SERVICES

	SCOPE STATEMENT	HOURS
Physical Inventory Observations	Review a sample of department year-end physical inventory activities, including test counts and compliance with policies and procedures.	50
Campus and Medical Center Advisory Committees	Internal Audit Services serves on various advisory committees and provides input and advice on risks, accountability, and internal controls.	50
Undue Foreign Influence Disclosure Reviews	Utilizing a risk-based methodology, conduct sample-based reviews to reduce the risk of inaccurate disclosures of potential conflicts and foreign affiliations.	200
	UC Irvine sub-total	7,350

UC LOS ANGELES - AUDITS

	SCOPE STATEMENT	HOURS
Carryforward from FY21-22	Prior Year carryforward	150
Superintendent PreK-12 Programs & Schools - Geffen Academy	Audit & Advisory Services (AAS) will review the organizational structure and controls at the Geffen Academy. The potential scope of the audit may include financial management, student fees, personnel and payroll, purchasing, and equipment inventory.	500
Greek System	AAS will review whether there are adequate internal controls over financial, operational, and administrative activities pertaining to fraternities and sororities. The potential scope may include review of policies and procedures, training and education, and reporting of incidents.	500

Internal Audit Plan: Planned Internal Audit Projects

UC LOS ANGELES (CONT.) - AUDITS	SCOPE STATEMENT	HOURS
Campus Purchasing - Invoices	AAS will review controls over purchasing activities. The scope of the audit may include review of low value orders, invoice processing, etc.	700
Associated Students UCLA (ASUCLA) - Information Svcs Div. - NetSuite POS System	AAS will review the adequacy and effectiveness of internal controls over NetSuite Point of Sale (POS) system operations. The potential scope may include Physical Controls, User Access Administration, Disaster Recovery and Business Continuity, Technical Controls, and Back-up and Recovery. Where applicable, this review will consider University policies and procedures.	250
ASUCLA - Retail Stores Div./General Merchandise Unit	AAS will review internal controls and related systems and procedures surrounding General Merchandise operations within the Retail Stores Division. The potential scope may include Operations, Cash Management, Receiving, Payroll Time Reporting, Physical Security, and Information Systems. Where applicable, this review will consider University policies and procedures.	300
ASUCLA - UCLA Restaurants - LuValle Division	AAS will review internal controls and the related systems and procedures. The potential scope may include Financial Management, Personnel and Payroll, Food Inventory, Employee Training, Physical Security, and Separation of Duties.	250
Capital Programs - Contract Management	AAS will review internal controls related to contract management processes. Where applicable, compliance with campus and University requirements will also be evaluated. The potential scope may include Bidding and Contracts Administration; Licenses, Insurance, and Bonds; Substitution of Subcontractors; and Professional Services and Executive Design Professional Agreements.	400
Capital Programs - Personnel and Payroll review	AAS will review the department's internal controls associated with its personnel and payroll processes. Where applicable, compliance with University policies and procedures will also be evaluated. The potential scope of the audit may include a review of the Accountability Structure, processes for New Hires and Separations, UCPath Training, Performance Evaluations, Employee Incentive Awards, and Salary Increases.	350
Events & Transportation - Fleet Transit Advisory Project	AAS will advise the Fleet & Transit unit as it changes its processes, in particular, reviewing the adequacy of controls and compliance with University policies.	400

Internal Audit Plan: Planned Internal Audit Projects

UC LOS ANGELES (CONT.) - AUDITS	SCOPE STATEMENT	HOURS
Events & Transportation - Information Technology	AAS will review the organizational structure and IT controls. Where applicable, compliance with University and departmental policies and procedures will also be evaluated.	400
Facilities Management - Customer Relations	AAS will review internal controls related to the management of trouble calls and customer service functions. Where applicable, compliance with campus and University policies and procedures will also be evaluated. The potential scope may include Emergency Response, Alarm Monitoring, State Funding and Billing, Outages, and Key Management.	400
Facilities Management - Preventive and Deferred Maintenance	AAS will review internal controls related to the Preventive Maintenance and Deferred Maintenance programs. Where applicable, compliance with campus and University policies and procedures will also be evaluated. The potential scope may include Preventive Maintenance, Task Identification, Prioritization of Projects, Work Plans, Performance and Work Force Utilization, Project Backlog, and Work Order Completion – Maximo System.	450
Housing & Hospitality - Ascend COA & HHS Syst.Int.Planning Advisory	Housing & Hospitality Services (HHS) has requested an advisory project to assist them with the integration between Ascend and the HHS systems.	337
Housing & Hospitality - Lake Arrowhead & Luskin Conf. Centers Advisory	AAS will perform an advisory review of internal controls and processes for the Lake Arrowhead and the Luskin Conference Center entities now that both are public facing.	450
Housing and Hospitality - On/Off Campus Housing Safety	AAS will review Housing and Hospitality on/off campus safety and security emergency management plans.	300
UCLA Extension (UNEX)	AAS will review whether there are adequate internal controls over key administrative and financial processes, such as financial management, research administration, and compensation plan activities. The scope of the audit may also include gift administration, equipment inventory, training, and information technology and security.	800

Internal Audit Plan: Planned Internal Audit Projects

UC LOS ANGELES (CONT.) - AUDITS	SCOPE STATEMENT	HOURS
UCLA School of Theater, Film and Television	AAS will review whether there are adequate internal controls over key administrative and financial processes, such as financial management, research administration, and compensation plan activities. The scope of the audit may also include gift administration, equipment inventory, training, and information technology and security.	800
UCLA School of Law	AAS will review whether there are adequate internal controls over key administrative and financial processes, such as financial management, research administration, and compensation plan activities. The scope of the audit may also include gift administration, equipment inventory, training, and information technology and security.	800
Admissions/Donations	As part of a systemwide review, AAS will use data analytics to review (1) donations to UCLA and (2) local Senior Management Group (SMG) personnel data to identify undergraduate admissions decisions that could have been influenced by these donations or personnel.	250
Data Analytics Dashboard Project	AAS will explore creating an interactive web-based tool for visually highlighting financial risk and compliance metrics that may merit additional management review	500
Human Resources and Payroll Center - North Advisory	Following the merger of North and South Human Resource and Payroll Centers, AAS will advise the joint organization, reviewing its policies and procedures to identify efficiencies and compliance with University policies and procedures.	500
Foundation Audit	AAS will perform an annual compliance review to ensure that dispositions of restricted funds transferred from the UCLA Foundation to the University for fiscal year 2021-22 complied with the purposes and restrictions set forth by the donors.	600
Intercollegiate Athletics - Development	AAS will review the adequacy and effectiveness of the internal controls for the Department of Intercollegiate Athletics (DIA) Development Office, as well as the Office's compliance with University and departmental standards, procedures and policies.	500

Internal Audit Plan: Planned Internal Audit Projects

UC LOS ANGELES (CONT.) - AUDITS	SCOPE STATEMENT	HOURS
Intercollegiate Athletics - Athletic Trainers	AAS will review controls around athletic trainers and their interactions with students. Subjects may include training, reporting, review of complaints, screening of trainers, as well as other topics.	500
Research - Department Research Administration Audits	AAS will review departmental controls around research administration in a department to be determined.	350
IT Services / Student Data Audit	AAS will attempt to map the location of student data and review controls over such data.	500
Study Abroad Programs - Oversight/Review	AAS will review controls and processes for study abroad programs, including the adequacy of coordination among academic and administrative stakeholders. In addition, AAS will review coverage and potential risks with existing protocols.	600
Systemwide Contracting Out	As part of a systemwide review, AAS will evaluate compliance with University contracting out policies including, potentially, compliance with Regents Policy 5402, American Federation of State, County and Municipal Employees (AFSCME) article 5 and SB 820.	300
Technology Development Group	AAS will verify the accuracy of the fiscal year 2021-22 award calculations and the reported incentive plan objective levels achieved (threshold, target, maximum).	450
UCPath Separation of Duties	AAS will review risk mitigation strategies where inadequate separation of duties have been noted within UC Path.	500
Clinic - Calabasas - Primary & Specialty Care	AAS will assess the adequacy and effectiveness of internal control over key activities including payment handling, revenue capture, and healthcare vendor relationships.	475

Internal Audit Plan: Planned Internal Audit Projects

UC LOS ANGELES (CONT.) - AUDITS	SCOPE STATEMENT	HOURS
Clinic - Century City - Primary & Specialty Care	AAS will assess the adequacy and effectiveness of internal control over key activities including payment handling, revenue capture, and healthcare vendor relationships.	475
Clinic - Montecito - Primary & Specialty Care	AAS will assess the adequacy and effectiveness of internal control over key activities including payment handling, revenue capture, and healthcare vendor relationships.	475
UCLA Health Information Services & Solutions (ISS) - IT Project – To be Determined (TBD)	Working with a consultant, AAS will conduct an ISS project, scope to be determined.	500
Charge Capture - Cath Lab – Ronald Reagan UCLA Medical Center (RRUMC)	AAS will assess the adequacy and effectiveness of controls over key charge capture processes, including charge lag.	500
Charge Capture - Cath Lab & Interventional Radiology	AAS will assess the adequacy and effectiveness of controls over key charge capture processes, including charge lag.	500
Medical Necessity - Genetic Testing	AAS will assess whether the medical necessity of genetic testing orders is sufficiently documented.	500
United States Department of Health and Human Services (HHS) Provider Relief Funding - Spending Compliance	AAS will review whether UCLA Health is in compliance with the terms and conditions for the spending of HHS provider relief funding.	500
Sexual Violence and Sexual Harassment (SVSH)	AAS will review compliance with policies and procedures implemented following the UCLA Health and Student Health Special Committee Report.	500

Internal Audit Plan: Planned Internal Audit Projects

UC LOS ANGELES (CONT.) - AUDITS	SCOPE STATEMENT	HOURS
Controlled Substances Diversion Management	AAS will evaluate the Pharmacy's program to detect, monitor and resolve potential controlled substance diversion occurrences.	500
Pharmacy 340B Drug Pricing Program - Compliance	AAS will review compliance with 340B Drug Pricing Program requirements	500
International Services - Embassy Billing & Self-Pay Billing & Collections	AAS will assess whether services coordinated by International Services are effectively charged and collected.	500
Supply Charge Rates - Alignment with Costs	AAS will assess whether the rates for supply charges have a markup that aligns with organizational policy and practice.	250
UC Health Affiliations (Systemwide)	Interim audit to evaluate the University's progress implementing Regents Policy 4405: Policy on Affiliations with Healthcare Organizations that Have Adopted Policy-Based Restrictions on Care.	250
Primary Care - Burbank - Carryforward	AAS will assess the adequacy and effectiveness of internal controls over key activities, including payment handling, revenue capture, and healthcare vendor relationships.	200
Department of Medicine Departmental Audit - Carryforward	AAS will conduct a departmental audit to determine whether there are adequate internal controls over key administrative and financial processes, such as financial management, research administration, and compensation plan activities.	300
Gift Administration - School of Dentistry - Carryforward	AAS will review the School of Dentistry's administration of gifts, including gift processing and monitoring expenditures for compliance with gift terms.	100

Internal Audit Plan: Planned Internal Audit Projects

UC LOS ANGELES (CONT.) - AUDITS	SCOPE STATEMENT	HOURS
Clinical Research Billing - Carryforward	AAS will review the adequacy and effectiveness of controls over key research billing processes.	350
Cardiology -Cardiovascular Center - Carryforward	AAS will assess the adequacy and effectiveness of controls over key charge capture processes, including charge lag.	100
Charge Capture - Outpatient Radiology – Magnetic Resonance Imaging (MRI) – Carryforward	AAS will assess the adequacy and effectiveness of controls over key charge capture processes, including charge lag.	100
Controlled Substances - Controls in David Geffen School of Medicine (DGSOM) Research Labs	AAS will review the adequacy of controls regarding controlled substances used in School of Medicine research laboratories.	400
Sponsored Projects - Award Closeout	AAS will evaluate DGSOM departmental processes to close awards and determine whether the processes are sufficient to close awards and remaining fund balances timely.	500
Ledger Review & Reconciliation	AAS will evaluate DGSOM departmental processes in place to review and reconcile general ledger financial activity adhere to guidance from the DGSOM Dean's Office	500
Leave of Absence Management	AAS will review whether DGSOM departments are managing leaves of absence appropriately and in compliance with regulations	450
Faculty Compensation Restructure (School of Dentistry)	AAS will evaluate whether the restructured compensation plan is fair, transparent, and still within University policy after it goes live.	450

Internal Audit Plan: Planned Internal Audit Projects

UC LOS ANGELES (CONT.) - ADVISORY SERVICES

	SCOPE STATEMENT	HOURS
Bruin Budget Implementation	The primary purpose of the advice will be to assess departmental processes, procedures, and internal controls relating to Bruin Budget Model implementation and whether they are conducive to accomplishing its business objectives.	400
One Bill Advisory Workgroup	AAS will participate in the One Bill workgroup. The One Bill project seeks to have one 'true' one bill for all three UCLA accounts receivable areas, merging Housing transactions into the Tuition billing system, and possibly Transportation student accounts system.	100
Ascend Steering Committee	AAS will participate in the Ascend Steering Committee/workgroup to help ensure controls surrounding the financial system implementation of Ascend are adequate.	100
Distributed Administrative Security System (DACSS) Workgroup	AAS will participate in the Distributed Administrative Security System (DACSS) Work Group	50
Policy & Procedures for Contingent Workers (CWR) Workgroup	AAS participates in the Policy & Procedures for Contingent Workers (CWR) workgroup to advise on proper controls and procedures and to seek compliance with University policies.	50
University Identification (UID) Workgroup	AAS will participate in the University Identification (UID) workgroup to review controls surrounding UID.	60
Student Information Systems (SIS) Workgroup	AAS will participate in the Student Information Systems (SIS) workgroup to review controls surrounding SIS.	60
Certified Administrative Officer (CAO) Certification Revamp Workgroup	AAS will participate in the CAO Certification Revamp Workgroup.	100

Internal Audit Plan: Planned Internal Audit Projects

UC LOS ANGELES (CONT.) - ADVISORY SERVICES

	SCOPE STATEMENT	HOURS
Human Resources Advisory Group (HRAG)	AAS will participate in the HRAG workgroup to help advise on Campus Human Resource issues.	80
Continuing Education of the Bar (CEB) - Advisory	AAS will advise the Continuing Education of the Bar and its annual reporting.	166
	UCLA Sub-total	25,128

UC MERCED - AUDITS

	SCOPE STATEMENT	HOURS
Clery Compliance - Carryforward	Prior Year carryforward	25
Title IV - Carryforward	Prior Year carryforward	25
Recharges and Recharge Process-carryforward	Prior Year carryforward	25
UC Path Segregation of Duties and Processes	Review tor controls effectiveness in UC Path access. Review current processes for effectiveness and appropriate controls	200
Contracts and Grants - Project Portfolio Financial Management (PPFM)	Review processes, procedures, and controls around 'Project Portfolio Financial Management' in the Contracts and Grants process.	300

Internal Audit Plan: Planned Internal Audit Projects

UC MERCED (CONT.) - AUDITS	SCOPE STATEMENT	HOURS
Admissions Data Analytics (Systemwide)	Systemwide retrospective analysis to identify undergraduate admissions decisions that could have been influenced by donations or an applicant's relationship to a member of the Senior Management Group (SMG).	100
Contracting Out (Systemwide)	Evaluate processes and controls in place to facilitate compliance with contracting out requirements.	300
Food Safety	Review Food Safety Program compliance, and overall process for Food Safety	200
IS-12 Implementation & Business Continuity Review	Review compliance with implementation of Policy IS-12: IT Recovery.	200
Travel Audit (Expense & International Travel)	Review travel expenses for fraud and controls. Review process for foreign travel with policies.	300

UC MERCED - ADVISORY SERVICES	SCOPE STATEMENT	HOURS
Transition Reviews	Review transition of areas with SMG leadership change.	125
Title IX & VII	Review current procedures for handling complaints and cases for current compliance and controls.	200
Certificate of Occupancy	Review current certificate of occupancy process with prior advisory service findings.	75
Concurrent Auditing - Lab Safety	Review high risk areas on an ongoing basis for appropriate controls and compliance. Report quarterly to leadership.	150
	UC Merced sub-total	2,225

Internal Audit Plan: Planned Internal Audit Projects

UC RIVERSIDE - AUDITS	SCOPE STATEMENT	HOURS
Prior Year Projects - Carryforward	Prior Year carryforward	250
Chancellor's Expenses (G-45) (Systemwide)	Review annual Presidential expense reports to ensure that they have been prepared, reviewed, and submitted in accordance with policy.	150
Contracting Out (Systemwide)	Evaluate processes and controls in place to facilitate compliance with contracting out requirements.	300
Annual Analytic Review & Fraud Detection	Perform analytic review procedures of expenses and other information to identify any unusual trends or transactions and obtain explanations for such	400
UC Health Affiliations (Systemwide)	Interim audit to evaluate the University's progress implementing Regents Policy 4405: Policy on Affiliations with Healthcare Organizations that Have Adopted Policy-Based Restrictions on Care.	350
Admissions Data Analytics (Systemwide)	Systemwide retrospective analysis to identify undergraduate admissions decisions that could have been influenced by donations or an applicant's relationship to a member of the Senior Management Group (SMG).	300
Executive Compensation (Systemwide)	Verify the accuracy, completeness, and timely preparation of the Annual Report on Executive Compensation.	200
IS-12 Policy Compliance - IT Recovery	Perform applicable procedures to determine compliance with Policy IS-12: IT Recovery.	400
School of Medicine Clinic/s	Select UCR Clinic/s on a judgmental basis and review the system of internal controls and compliance with applicable policy provisions.	500

Internal Audit Plan: Planned Internal Audit Projects

UC RIVERSIDE (CONT.) - ADVISORY SERVICES

	SCOPE STATEMENT	HOURS
Quality Assurance Peer Review (Systemwide)	Under the direction of UCOP Audit	200
UCPath Separation of Duties (Systemwide)	A&AS will review UCR/UCPath separation of duties and mitigating controls	120
	UC Riverside sub-total	3,170

UC SANTA BARBARA - AUDITS

	SCOPE STATEMENT	HOURS
Prior Year Projects - Carryforward	Prior Year carryforward	450
IT: End Point Security	This audit will examine campus desktop/laptop practices (on a sample basis) with a focus on security. Possible areas of focus include user education and awareness, employee onboarding and separation practices, desktop access/locking, password management, physical security, virus and malware protection, use of administrator privileges, unauthorized or unlicensed software, data storage and backup, security of protected information, etc.	270
IT: Separation of Duties II	The objective of this audit would be to identify potential separation of duties gaps in critical campus systems. Ensuring submitter and approval roles are appropriately assigned and managed in campus systems at the onset of a system implementation, as well as continued management of roles is crucial to reduce risks of misuse of campus resources.	250

Internal Audit Plan: Planned Internal Audit Projects

UC SANTA BARBARA (CONT.) - AUDITS	SCOPE STATEMENT	HOURS
IT: Student Health Portal Information Security	The objective of this review would be to assess Student Health Portal security, since the campus has used this system to track student, faculty, and staff vaccination statuses, and ensure they are meeting UC and local policies and requirements related to general controls and information security.	300
Social Sciences - Internal Control Review	Audit and Advisory Services will evaluate effectiveness, efficiency, compliance, and/or the adequacy of internal controls in one or more areas selected based on risk, with possible coverage of budgeting, revenue (e.g. billing, accounts receivable, cash), procurement, payroll, sponsored projects, and/or other areas.	250
Mathematical, Life and Physical Sciences - Internal Control Review	Audit and Advisory Services will evaluate effectiveness, efficiency, compliance, and/or the adequacy of internal controls in one or more areas selected based on risk, with possible coverage of budgeting, revenue (e.g. billing, accounts receivable, cash), procurement, payroll, sponsored projects, and/or other areas.	250
Geography - Internal Control Review	Audit and Advisory Services will evaluate effectiveness, efficiency, compliance, and/or the adequacy of internal controls in one or more areas selected based on risk, with possible coverage of budgeting, revenue (e.g. billing, accounts receivable, cash), procurement, payroll, sponsored projects, and/or other areas.	250
Admissions Data Analytics (Systemwide)	Systemwide retrospective analysis to identify undergraduate admissions decisions that could have been influenced by donations or an applicant's relationship to a member of the Senior Management Group (SMG).	250
Contracting Out (Systemwide)	Evaluate processes and controls in place to facilitate compliance with contracting out requirements.	300
UCPath Separation of Duties	Evaluate the separation of duties within the roles assigned to campus personnel in the UCPath system to identify potential separation of duties gaps, as well as inadequate practices managing UCPath roles.	270

Internal Audit Plan: Planned Internal Audit Projects

UC SANTA BARBARA (CONT.) - AUDITS		SCOPE STATEMENT	HOURS
Sponsored Projects Administration	Assess consistency of departmental post-award processes of the sponsored projects administration of research and grant awards from an organization standpoint, to help identify efficiencies and a cohesive and sustainable organization model.		300
Budget Process Allocation	Review UCSB's current budget process and identify difficulties and recommended potential improvements and to evaluate the effectiveness and efficiency of Budget Office internal controls.		250
Higher Education Emergency Relief Funding (HEERF) Review	This project will provide assurance that activities/expenses are in compliance with the Coronavirus Aid, Relief, and Economic Security Act (CARES Act) and the Higher Education Emergency Relief Funding (HEERF).		150

UC SANTA BARBARA - ADVISORY SERVICES		SCOPE STATEMENT	HOURS
Remote Work	This review will assess the campus preparedness for Return to Work with respect to COVID-19 and the future of Remote Work. The campus is planning to continue alternative working arrangements to an extent that is both effective and productive. This project will assess policies, procedures, and controls necessary in the new work environment.		300
Registered Campus Organizations Phase II	Advisory Projects to provide independent comparative analysis of administrative oversight for Registered Campus Organizations at comparable institutions and the trade-offs between different methodologies for providing guidance and accounting services.		300

Internal Audit Plan: Planned Internal Audit Projects

UC SANTA BARBARA (CONT.) - ADVISORY SERVICES

	SCOPE STATEMENT	HOURS
Business Continuity Planning	Validate that business continuity planning is being performed and the plans are accessible and reviewed regularly. Examine business continuity planning to ensure it is adequately address risks to continuity.	300
Data Analytics Program - Development and Collaboration	We have set aside hours for training and other activities for development of our data analytics program, including possible collaboration with Business & Financial Services.	300
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), Payroll/Personnel System (PPS) Basics classes, and other programs.	280
	UC Santa Barbara sub-total	5,020

UC SANTA CRUZ - AUDITS

	SCOPE STATEMENT	HOURS
Admissions Data Analytics (Systemwide)	Systemwide retrospective analysis to identify undergraduate admissions decisions that could have been influenced by donations or an applicant's relationship to a member of the Senior Management Group (SMG).	350
Contracting Out (Systemwide)	Evaluate processes and controls in place to facilitate compliance with contracting out requirements.	350
Access Control	Evaluate controls in place to ensure access is restricted to authorized users	300
Data Privacy	Evaluate controls in place to ensure data privacy is protected	300

Internal Audit Plan: Planned Internal Audit Projects

UC SANTA CRUZ (CONT.) AUDITS	SCOPE STATEMENT	HOURS
IT Recovery/Business Continuity	Evaluate controls in place to quickly respond to and recover from an IT disaster	300
Post Award Administration	Evaluate controls in place to ensure compliance with contract and grant requirements	350
Scuba Diving Oversight	Evaluate controls in place to ensure diver certification cards are administered appropriately	250
Volunteer Administration	Evaluate distributed volunteer administration effectiveness and efficiency, and best practices	350
New FAMIS System Implementation	Evaluate adaption of the new FAMIS system for facility space management	200

UC SANTA CRUZ - ADVISORY SERVICES	SCOPE STATEMENT	HOURS
Leadership Transition for Information Technology Services Division (ITS)	Review the Information Technology Services Division finances over a five-year period; review operational metrics over that period; obtain unit leadership information and processes by survey and interviews; obtain campus leadership feedback; obtain subunit information and processes	200
Leadership Transition for Finance, Operations and Administration Division (FOA)	Review the Finance, Operations and Administration Division finances over a five-year period; review operational metrics over that period; obtain unit leadership information and processes by survey and interviews; obtain campus leadership feedback; obtain subunit information and processes	200

Internal Audit Plan: Planned Internal Audit Projects

UC SANTA CRUZ (CONT.) - ADVISORY SERVICES

	SCOPE STATEMENT	HOURS
Leadership Transition for Student Affairs & Success	Review the Student Affairs & Success Division finances over a five-year period; review operational metrics over that period; obtain unit leadership information and processes by survey and interviews; obtain campus leadership feedback; obtain subunit information and processes	200
Leadership Transition for Equity and Equal Protection Office (EEP)	Review the Equity and Equal Protection Office finances over a five-year period; review operational metrics over that period; obtain unit leadership information and processes by survey and interviews; obtain campus leadership feedback; obtain subunit information and processes	250
TAPS Parking Enforcement	Review the Transportation and Parking Services management of parking enforcement	150
UCSC Extension (UNEX) Annual Monitoring	Determine UNEX's current and projected financial positions	250
Federal COVID Funds Compliance and Full Use	Review campus compliance with federal COVID-related funding requirements for FY22	150
National Collegiate Athletic Association (NCAA) Annual Report Review	Review the Office Athletics and Recreation's NCAA Revenues and Expense Reporting for Fiscal Year 2021 and confirm the accuracy of financial data included in that report	150
Gender-Based Scholarships Review	Review campus gender-based scholarships compliance with applicable regulations	200
	UC Santa Cruz sub-total	4,500

Internal Audit Plan: Planned Internal Audit Projects

UC SAN DIEGO - AUDITS	SCOPE STATEMENT	HOURS
Telehealth Services - Carryforward	Prior Year carryforward	300
FY22 Project Closeout (Misc) - Carryforward	Prior Year carryforward	200
UC Path – Payroll Errors, Segregation of Duties	The purpose of this review is to evaluate payroll errors at UCSD to determine the types of errors occurring, evaluate processes for timely correction, identify root causes, and assess controls to mitigate risks. The review will also assess separation of duties (SOD) within UCPath for local users (such as appropriate between approvers and transactors), approval and exception processes, and mitigating controls.	450
Oracle Financial Cloud (OFC) – Access Management	This review will assess whether internal controls and business processes for establishing and maintaining roles and profile configurations provide reasonable assurance that only authorized users have access to data and resources. Additionally, the review will assess processes for user provisioning (on-boarding), deprovisioning (termination), and job function changes. Analysis will also include evaluating segregation of duty conflicts in application management and business processes. Because the area under review relies on the effectiveness of other core IT general controls, the scope of the review may also include high-level assessment of the contract between UCSD and Oracle (service provider) and a review of independent third-party assessments on the control practices in place at the service provider's operating locations.	450
Marine Physical Laboratory (MPL) Recharge Rate	The objective of this review will be to evaluate the MPL Recharge Rate, and any proposed plans for future change, for compliance with University policy and federal regulations. The review may also include evaluation of whether the correct Facilities and Administrative (F&A) rate is applied to sponsored research awards, based on where the research is occurring.	400

Internal Audit Plan: Planned Internal Audit Projects

UC SAN DIEGO (CONT.) AUDITS	SCOPE STATEMENT	HOURS
Graduate Division / Graduate Student Funding	The purpose of this audit project is to perform an overall assessment of the Graduate Division administrative internal control environment, and determine whether internal controls provide reasonable assurance that operations are effective, in compliance with University policy, and result in inaccurate financial reporting. A risk-based preliminary survey will be conducted to select areas of focused audit testing, which may include overall financial condition and deficits; graduate student funding streams; payment processes and cycle time; processing and posting of expenses to sponsored projects; retroactive corrections; and assessment of systems related issues.	450
Faculty Gifts	The purpose of this review will be to evaluate faculty donations to UCSD and the UCSD Foundation to determine whether internal controls provide reasonable assurance that processes for oversight of gift funds from faculty donors are effective and in compliance with University policy. This review may also include review of donations from corporate entities to evaluate the intended use of the funds, and consider whether elements which might suggest classification as a research agreement are present.	400
IT Security Reviews - Academic Units	The purpose of this review will be to assess whether information technology controls and business processes for select academic units provide reasonable assurance that operations are effective and information technology resources are appropriately secured. A risk-based preliminary survey will be conducted to select areas of focused audit testing, which may include security management program, risk management process, asset management, access control, encryption, physical and environmental security, network security management, operation management, supplier relationships, incident management and compliance with external requirements.	400
Canvas Learning Management System (LMS)	The purpose of this review will be to determine whether information technology controls and business processes for supporting the Canvas LMS provide reasonable assurance that operations are effective and system information is appropriately secured. A secondary objective will be to assess the use of Canvas LMS as a tool to satisfy commencement of academic activity (CAA) for Title IV program requirement compliance.	400

Internal Audit Plan: Planned Internal Audit Projects

UC SAN DIEGO (CONT.) AUDITS	SCOPE STATEMENT	HOURS
Department Review - Theatre & Dance	The purpose of this review will be to perform an overall assessment of the Department's administrative internal control environment, and determine whether internal controls provide reasonable assurance that operations are effective, in compliance with University policy, and result in accurate financial reporting. Subject to the risk-based preliminary survey results, the detailed scope of the review may include overall financial condition and deficits, payroll and benefits, transaction processing, contract and grant activities, service agreements and business contracts, equipment management, and department-based business transactions, among other areas.	350
Vice Chancellor Advancement Executive Accounts / Transition Review	The objective of our review will be to evaluate whether internal controls and business processes for oversight of Vice Chancellor of Advancement executive accounts provide reasonable assurance that operations are effective, efficient, and in compliance with University policy and procedures. The scope of our review may include internal controls for selected core business operations (such as payroll and timekeeping, travel and entertainment, procurement, etc.), delegations of authority, and detailed testing of expenses charged to executive accounts.	350
Contracting Out (Systemwide)	Evaluate processes and controls in place to facilitate compliance with contracting out requirements.	300
Admissions Data Analytics (Systemwide)	Systemwide retrospective analysis to identify undergraduate admissions decisions that could have been influenced by donations or an applicant's relationship to a member of the Senior Management Group (SMG).	250
Student Health	The purpose of this audit is to perform an overall assessment of Student Health Services to determine whether internal controls provide reasonable assurance that operations are effective, financial results are accurately reported, and activities are compliant with relevant policies, procedures, and regulatory requirements. Based on results of the preliminary survey, detailed testing may be performed in the areas of records management, personnel management and credentialing, scheduling, medical and pharmaceutical supplies and inventory, expenditure controls, and equipment inventory.	400

Internal Audit Plan: Planned Internal Audit Projects

UC SAN DIEGO (CONT.) AUDITS	SCOPE STATEMENT	HOURS
Sexual Violence and Sexual Harassment (SVSH) Protections in Clinical Settings	The purpose of this review will be to perform an overall assessment of SVSH protections in clinical settings, related administrative processes and internal control environment, and determine whether protocols provide reasonable assurance that SVSH monitoring practices in clinical settings have been appropriately implemented and are in compliance with University policy and legal and/or other requirements.	450
Authorizations	The purpose of this review will be to evaluate whether internal controls for authorizations for UC San Diego Health (UCSDH) services and procedures provide reasonable assurance that operations are effective, activities are compliant with relevant policies and procedures, and to identify the overall impact on UCSDH financial results. A preliminary survey will be performed to identify areas where prior authorizations are obtained, and to evaluate instances in which lack of authorization resulted in denials. Based on the preliminary survey, in depth analysis of the authorizations function in one or more areas or service lines may be performed. The review may include topics such as associated revenue cycle processes, clinician involvement and supporting technology.	400
Overlapping Surgery Policy	The purpose of this review will be to perform an overall assessment of whether administrative and internal control processes provide reasonable assurance that practices related to overlapping surgery and associated monitoring have been effectively implemented and are in compliance with UCSDH policy.	350
Epic Work Queue (WQ) Management	The objective of this review will be to evaluate whether internal controls and business processes for oversight and governance of Epic WQs provide reasonable assurance that operations are effective. The scope of our review will include internal control processes for the creation, assignment, deletion and general maintenance of Epic WQs. Preliminary survey may include assessment of roles and access provisioning; business processes, workflow and system controls; and corresponding electronic interfaces with UCSDH systems. Based on the results of the preliminary survey, detailed testing may be performed to validate internal controls and/or to review transactions and data on a sample basis.	350

Internal Audit Plan: Planned Internal Audit Projects

UC SAN DIEGO (CONT.) - AUDITS	SCOPE STATEMENT	HOURS
Department of Radiology	The purpose of this review will be to perform an overall assessment of Department of Radiology business operations to determine whether internal controls provide reasonable assurance that financial results are accurately reported, operations are effective and efficient, and activities are compliant with relevant policies & procedures. A risk-based preliminary survey will be conducted as a basis for selecting areas of focused audit testing, which may include overall financial condition and deficits, payroll and benefits (including faculty compensation), transaction processing, contract and grant activities, service agreements and business contracts, equipment management, and department-based business transactions.	400
Vice Chancellor Health Sciences Executive Accounts / Transition Review	The objective of our review will be to and evaluate whether internal controls and business processes for oversight for Vice Chancellor Health Sciences executive accounts provide reasonable assurance that operations are effective, efficient, and in compliance with University policy and procedures. The scope of our review may include internal controls for selected core business operations (such as payroll and timekeeping, travel and entertainment, procurement, etc.), delegations of authority, and detailed testing of expenses charged to executive accounts.	350
UC Health Affiliations (Systemwide)	Interim audit to evaluate the University's progress implementing Regents Policy 4405: Policy on Affiliations with Healthcare Organizations that Have Adopted Policy-Based Restrictions on Care.	250

Internal Audit Plan: Planned Internal Audit Projects

UC SAN DIEGO (CONT.) - ADVISORY SERVICES

	SCOPE STATEMENT	HOURS
Administrative Responsibilities	The purpose of this review will be to evaluate, from an advisory perspective, strategies for definition and communication of the roles and responsibilities of campus administrators. Consideration will be given to tools such as the Administrative Responsibilities Handbook, academic leadership onboarding processes, and integration with performance management.	200
Data Analytics - Financial Risk Analysis	Audit & Management Advisory Services (AMAS) will expand our data analytics capabilities to conduct analysis of financial transactions which may indicate increased risk. Various analytics will be defined and implemented to review trends and unusual transactions that might warrant further review. Areas of focus may include prior fiscal year end financial transactions that are subsequently reversed, which could mask deficit conditions, or unusual fluctuations in unit balances throughout the year. We will also consider overall financial risk by evaluating spend by vendor and approver. This information may also be used as part of the overall annual risk assessment process.	250
Campus Reconciliation Team Support	The purpose of this review will be to participate and support the Campus Reconciliation Team as needed in their efforts to assist departments and remediate Financial Information Systems (FIS) post-implementation issues by providing feedback on processes and controls, and performing other appropriate procedures as requested.	100
Behavioral Threat Assessment Team	The purpose of this review will be to evaluate, from an advisory perspective, the overall threat assessment function, including the management oversight structure, coordination between various campus departments, communication systems and methods, and the security of student records maintained by the team.	250
Construction Process Improvement	The purpose of this review will be to evaluate with Capital Program Management and Facilities Management opportunities to develop more consistent processes and a framework for reviewing decisions which impact overall project costs, such as those regarding design, materials, or sustainability, the timing of these decisions, and opportunity for improvement to reduce overall project costs.	250

Internal Audit Plan: Planned Internal Audit Projects

UC SAN DIEGO (CONT.) - ADVISORY SERVICES

	SCOPE STATEMENT	HOURS
Enterprise System Renewal - Identity and Access Management	This advisory service project is planned based on risks associated with project management challenges associated with the implementation of an enterprise-wide administrative information system, in support of key business processes.	100
Student Information System	The purpose of this review will be to evaluate, from an advisory perspective, the planning efforts of the campus SIS implementation to ensure that adequate consideration is given to risks inherent to an enterprise resource planning (ERP) implementation. Areas of participation may include requirements gathering and procurement; compliance considerations, change management, business process review, review decision making process, design and implementation of internal controls.	200
Foreign Engagement Monitoring	The purpose of this review is to provide advisory services support and partner with the Research Compliance and Integrity Office (RCI) to conduct monitoring reviews of foreign engagements for sampled researchers. AMAS intends to collaborate on approach, standard operating procedures, and sampling methods as needed.	300
Financial Report Validation	The objective of this review will be to evaluate, from an advisory perspective, processes related to the development of reports to ensure accuracy and completeness of new or modified reports. Detailed review may include governance structure for reports development, quality assurance processes, adoption and utilization of reports, and other evolving issues.	200
Cybersecurity Certification for Research (CCR)	The purpose of this review will be to evaluate, from an advisory perspective, the planning efforts of the campus CCR implementation to ensure that the program is implemented as expected and risks that impact the implementation of the program are addressed timely.	100
	UC San Diego sub-total	9,600

Internal Audit Plan: Planned Internal Audit Projects

UC SAN FRANCISCO - AUDITS	SCOPE STATEMENT	HOURS
School of Dentistry – Departmental Review	Review administrative and financial practices in selected School of Dentistry departments to assess their compliance with University policies.	300
School of Medicine – Departmental Review	Review administrative and financial practices in selected School of Medicine departments to assess their compliance with University policies.	250
Gift Administration	Review the new gift processing system post-implementation to determine the adequacy of the controls and workflows built within the system to ensure efficient and accurate processing and administration of gifts.	300
High Performance Computing Environment – Wynton	Determine the adequacy of data/system security controls for compliance with University policies and adequate risk mitigation.	300
International Research – Working Capital Advances	Assess the adequacy of controls in place for oversight and reconciliation of working capital advances provided to subrecipients.	300
Federal Awards – Subrecipient vs Contractor Classification	Review Supply Chain Management’s process for determination of service contractors to ensure compliance with Uniform Guidance on subrecipient and contractor determinations.	250
Chancellor's Expenses (G-45) (Systemwide)	Review annual Presidential expense reports to ensure that they have been prepared, reviewed, and submitted in accordance with policy.	200
Access to patient health records (Clarity)	Evaluate the internal controls and processes for granting access to patient health records for research purposes.	350

Internal Audit Plan: Planned Internal Audit Projects

UC SAN FRANCISCO (CONT.) - AUDITS	SCOPE STATEMENT	HOURS
Drug Diversion Prevention and Monitoring	Assess controls in place to prevent and detect diversion of controlled substances and high-cost drugs.	250
Clinic Operations	Evaluate key operational processes at select clinics to validate that effective controls are in place.	300
UC Health Affiliations (Systemwide)	Interim audit to evaluate the University's progress implementing Regents Policy 4405: Policy on Affiliations with Healthcare Organizations that Have Adopted Policy-Based Restrictions on Care.	300
Ethical Religious Directives / Contract Language	Assess implementation of guidance and directives' core elements and progress toward full implementation.	250
Quality and Safety – Incident Reporting	Evaluate the effectiveness of the internal controls and processes for incident reporting including appropriate notification and escalation of incidences, root cause analysis and trending to identify risk areas.	250
Health Affiliate IT Security Assessment	Validate remediation plans and actions based on external security audits that have been completed.	250
Construction	Review construction project workflows built-in the Unifier Business system to ensure adherence to policies and procedures and effective management of projects.	450
Clinical Funds Flow	Assess the adequacy of the internal controls and processes for ensuring accurate assessment and allocation of clinical funds.	300
Personnel Records Management	Review the employee personnel records retained for completeness and compliance with University record retention policies	300
Remote work – Equipment Management	Review the tracking and accounting of computer equipment issued to employees for remote work use.	300

Internal Audit Plan: Planned Internal Audit Projects

UC SAN FRANCISCO (CONT.) - AUDITS	SCOPE STATEMENT	HOURS
Executive Compensation (Systemwide)	Verify the accuracy, completeness, and timely preparation of the Annual Report on Executive Compensation.	250
Contracting Out (Systemwide)	Evaluate processes and controls in place to facilitate compliance with contracting out requirements.	300
3rd Party Vendor Access – Follow-up on High-Risk Corrective Actions	Validate that actions taken to address high-risk observations from a prior audit have been sustained.	200
Vaccine Exception Validation	Validate compliance with non-pharmaceutical interventions, such as testing, for COVID-19 approved vaccine exceptions.	150
Department IT System/Application	Evaluate the processes and controls for protecting research data/system(s) to ensure compliance with University policies and adequate risk mitigation.	300
Investigational Drugs	Review the processes and controls for management of investigational drugs.	300

Internal Audit Plan: Planned Internal Audit Projects

UC SAN FRANCISCO (CONT.) - ADVISORY SERVICES

	SCOPE STATEMENT	HOURS
M3+ Recruitment Standard Work	Assess and advise on implementation of recruitment equity processes for leadership (M3 and above).	200
Pharmacy Drug Pricing 340B Program Corrective Actions	Review processes for following up on issues identified in 340B program monitoring to ensure actions are taken.	150
Interpreter Use Data Analytics	Analyze use of interpreters for patient care to determine if additional efforts are needed.	300
Medication Overrides Monitoring	Evaluate monitoring processes for medication overrides for efficiency and effectiveness.	150
Telework Equity Analytics	Analyze overall distribution of telework agreements to identify variances that may require additional review.	150
Payments to Research Subjects	Assess the risks and controls for different payment options for research subject participants.	150
Campus Supply Chain Analytics	Develop compliance and operational controls dashboard metrics in collaboration with Supply Chain Management (SCM) for Procurement and Accounts Payable activities.	350
Research Freezers – Temperature Monitoring	Review controls for monitoring freezer temperatures in research laboratories.	250
School of Pharmacy (SOP) Leadership Transition Review	Assess the financial performance and internal controls over accounting and administrative practices within the School of Pharmacy.	300

Internal Audit Plan: Planned Internal Audit Projects

UC SAN FRANCISCO (CONT.) - ADVISORY SERVICES

	SCOPE STATEMENT	HOURS
UC Path Benefits and Leave of Absence Management	Evaluate the adequacy of the local campus internal controls and processes for the management of employee benefits and leave of absence.	300
Innovation and Start-Ups	Assess and advise on the controls to address changes in technology transfer processes, income and ownership sharing related to start –ups initiated by UCSF faculty.	150
Data Analytics Program	Perform enterprise-wide data analytics to identify areas for continuous improvement and monitoring of controls.	200
Financial and Compliance Dashboard	Continue with optimization of the financial and compliance dashboard.	300
Fraud Risk Analysis	Continue education and training on fraud risk awareness developing fraud risk assessment and analysis to identify high risk areas for fraud and assist departments to design and implement control activities to prevent and detect fraud.	300
	UC San Francisco sub-total	9,950

	TOTAL AUDIT AND ADVISORY SERVICE PROJECT HOURS	96,333
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