

Office of the President

TO MEMBERS OF THE COMMITTEE ON COMPLIANCE AND AUDIT:

ACTION ITEM

For Meeting of July 17, 2013

APPROVAL OF INTERNAL AUDIT PLAN 2013-14

RECOMMENDATION

The Senior Vice President – Chief Compliance and Audit Officer recommends that the Committee on Compliance and Audit approve the Internal Audit Plan 2013-14, as shown in Attachment 1.

BACKGROUND

The Plan is a consolidated document that includes individual audit plans developed by the internal audit departments at each University location, including the ten campuses, Lawrence Berkeley National Laboratory, and the Office of the President, based on a consistent and thorough risk assessment process. The risk assessment process involves analysis of risk information gathered by internal audit departments through interviews with management, committee participation, surveys, review of financial information, information from external sources (including regulatory activity), and information from internal and external audit activity. The local audit plans, as well as any subsequent modifications to the plans, are reviewed and approved by each location's audit oversight committee.

The Plan also includes a list of planned systemwide audits on page 5. These audits were included in the plan because they were either requested by Regents or senior management, identified as a systemwide priority based on risk assessment results, or are required by internal audit professional standards or regulatory requirements.

(Attachment)



The University of California



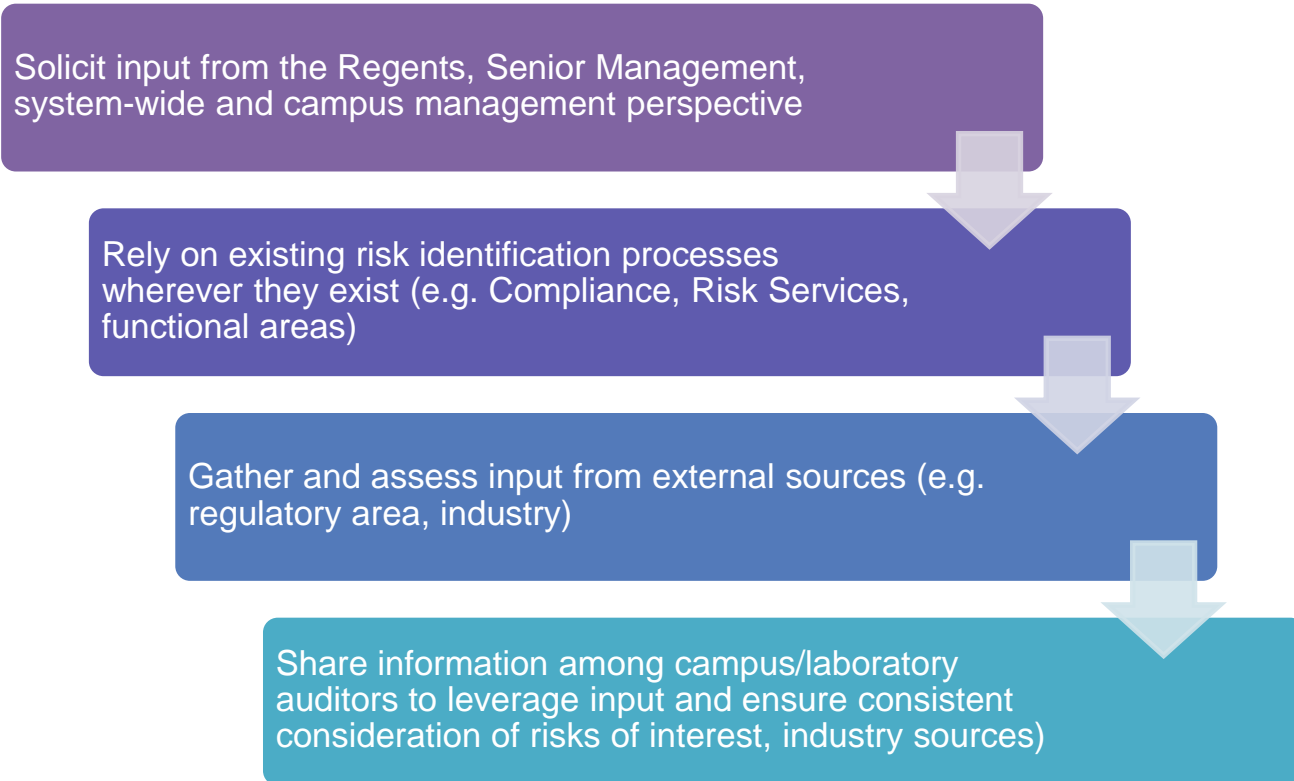
Internal Audit Plan

2013-14

Internal Audit Plan Objectives

- Address the University's significant financial, operational and compliance risks;
- Leverage existing efforts by others to identify, evaluate and mitigate risks;
- Support management's restructuring and budget coping strategies;
- Serve the needs of campus/laboratory leadership while addressing broader issues from a systemwide perspective;
- Support the evolution of the Systemwide Compliance Program; and
- Meet the challenge to enhance the value of the Internal Audit Program.

Audit Plan Development Risk Assessment Process for 2013-14



The result of the risk assessment is an informed perspective on the current risk environment – including a prioritization of risks that are scalable to available resources.

High Level View of Key Audit Risk Areas

Financial

- Construction
- Account Reconciliations
- Extramural Funds Accounting
- Revenue Cycle (Health Sciences)
- Billing and Coding (Health Sciences)
- Investments
- Segregation of Duties
- Cash Handling
- Compensation

Operational

- Business Continuity
- Data Center Operations
- Business Contracts
- Third Party Relationships
- Disaster Recovery Plans
- Contracts & Grant Administration
- International Activities
- Facilities Administration
- Resources

Compliance

- Policy
- Research
- Conflicts of Interest/commitment
- Increased Regulations and Regulatory Enforcement
- Safety
- Laboratory Safety
- Protection of Minors
- Export Control
- Information Privacy
- IT Security
- International Activities

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

2013-14 Planned Systemwide Audit Areas

| Review | Reason on Plan | Scope | Projected Timing |
|-------------------|-------------------------|---|-------------------------|
| Laboratory Safety | Risk assessment results | Advisory service – Scope TBD | 1 st Quarter |
| Student Health | Risk assessment results | Scope TBD | 2 nd Quarter |
| Athletics | Regents' request | Collect information on campus athletic programs and identify gaps | 2 nd Quarter |

Additionally, local audit departments have been advised to include the following reviews in their audit plans:

- Electronic Health Records and HITECH Act “Meaningful Use” Provision (as applicable, regulatory requirement) – Medical Centers only
- Construction projects funded by Proposition 1D (regulatory requirement) – as requested by Department of Finance in 2011 audit of Proposition 1D projects
- Periodic reviews of executive compensation and expenses (Annual Report on Executive Compensation, chancellor’s expenses, executive travel and entertainment expenses, compensated outside professional activities)

Highlights of the Consolidated Audit Plans

Personnel:

| | FY14 Plan | Prior Year Plan |
|------------------------|-----------|-----------------|
| Authorized staff level | 107 FTE's | 104 FTE's |
| Avg. Staff Level | 101 FTE's | 100 FTE's |

Distribution of Planned Activities:

By Audit Activity Type (hours/%):

FY14 Plan

Prior Year Plan

Audits

93,139 64% 95,632 66%

Advisory Services

33,905 24% 31,138 22%

Investigations

17,799 12% 17,975 12%

144,843 100% 144,745 100%

By University area:

FY14 Plan

Prior Year Plan

*Campus/Laboratory**

70% 71%

Health Sciences

30% 29%

100% **100%**

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

Highlights of the Consolidated Audit Plans

- The Plan provides for nearly 34,000 Advisory Service hours to be able to assist management in addressing internal control issues in a restructured and budget constrained environment;
- The Plan affords flexibility with over 14,000 hours provided for audit topics to be determined based on emerging local or systemwide priorities;
- The Plan contains over 8,000 hours to continue the emphasis on audit follow-up on corrective actions;
- Over 8,000 hours are budgeted for continued professional development for our internal audit staff; and
- While the budgeted hours for investigations increased compared to the current year, there continues to be an emphasis on reducing audit involvement in investigations that are appropriately handled by management.

Available Resources

| | FY14 Plan | | 3/31/13 Annualized | |
|-------------------------------------|-----------------------|---------------------|-----------------------|---------------------|
| Weighted Average FTE | 101 | | 97 | |
| | <u>Hours</u> | <u>Percent</u> | <u>Hours</u> | <u>Percent</u> |
| Personnel Hours | 210,907 | 96.7% | 200,932 | 98.1% |
| Other Resource Hours | <u>7,151</u> | <u>3.3%</u> | <u>3,806</u> | <u>1.9%</u> |
| Gross Available Hours | 218,058 | 100.0% | 204,738 | 100.0% |
| Less: Non-Controllable Hours | 36,158 | 16.6% | 38,700 | 18.9% |
| Less: Admin/Training | <u>23,844</u> | <u>10.9%</u> | <u>27,779</u> | <u>13.6%</u> |
| Total Direct Hours | <u>158,057</u> | <u>72.5%</u> | <u>138,258</u> | <u>67.5%</u> |

Available Resources

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

Resource Allocation

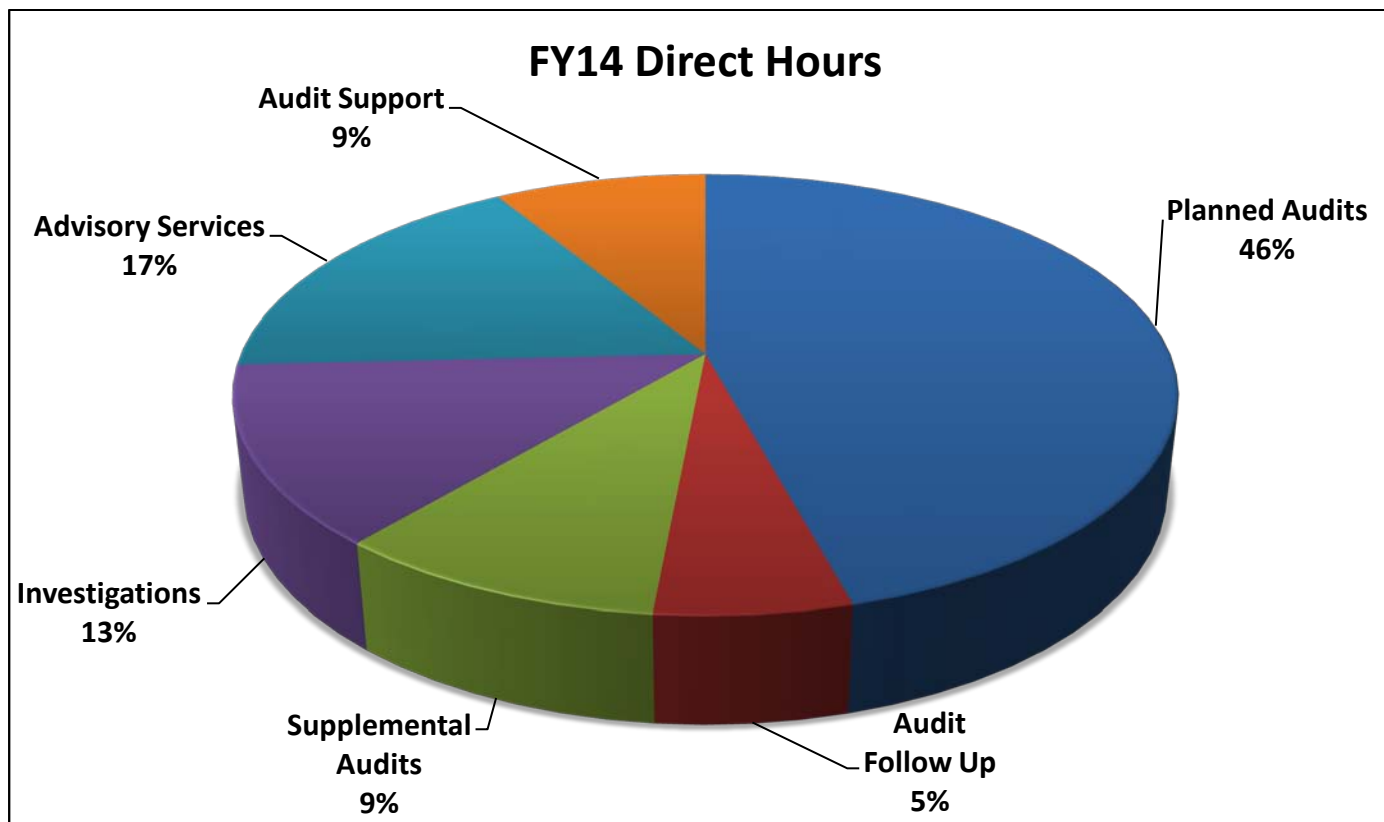
| | FY14 Plan | | 3/31/13 Annualized | |
|---------------------------------|-----------------------|----------------------|-----------------------|----------------------|
| Audit Program | <u>Hours</u> | <u>Percent</u> | <u>Hours</u> | <u>Percent</u> |
| Planned Audits* (249 projects) | 70,672 | 44.7% | 66,416 | 48.0% |
| Supplemental Audits | 13,820 | 8.7% | 8,796 | 6.4% |
| Audit Follow Up | <u>8,647</u> | <u>5.5%</u> | <u>9,936</u> | <u>7.2%</u> |
| Total Audit Program | 93,139 | 58.9% | 85,147 | 61.6% |
| Advisory Services | | | | |
| Planned Projects* (84 projects) | 13,928 | 8.8% | N/A | N/A |
| Supplemental Hours | <u>19,977</u> | <u>12.6%</u> | <u>N/A</u> | <u>N/A</u> |
| Total Advisory Services | 33,905 | 21.4% | 25,812 | 18.7% |
| Investigations | 17,799 | 11.3% | 15,167 | 11.0% |
| Audit Support Activities | <u>13,214</u> | <u>8.4%</u> | <u>12,131</u> | <u>8.8%</u> |
| Total Direct Audit Hours | <u>158,057</u> | <u>100.0%</u> | <u>138,258</u> | <u>100.0%</u> |

Resource Allocation

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

*Total Hours for 333 Planned Projects = 84,600 (see Planned Projects at Appendix 1)

The chart below depicts the direct audit coverage of our FY14 plan. It demonstrates that nearly half of our planned direct hours have been allocated to planned audits, with the remaining time allocated to our other lines of service, advisory services and investigations, as well as audit follow up and audit support activities.
(refer to the next page for the specific detail of the direct areas).



Distribution of Direct Hours

* Audit support activities include audit planning, audit committee support, systemwide audit support, computer support and quality assurance

DISTRIBUTION OF AVAILABLE HOURS

| | FY14 | | 3/31/2013 Annualized | |
|--------------------------------------|----------------|---------------|----------------------|---------------|
| | Plan | Percent | Actual | Percent |
| INDIRECT HOURS | | | | |
| Administration | 15,005 | 8.2% | 19,197 | 11.6% |
| Professional Development | 8,182 | 4.5% | 8,582 | 5.2% |
| Other | 657 | 0.4% | - | 0.0% |
| Total Indirect Hours | 23,844 | 13.1% | 27,779 | 16.7% |
| DIRECT HOURS | | | | |
| Audit Program | | | | |
| Planned Audits | 70,672 | 38.5% | 66,416 | 40.0% |
| Supplemental Audits | 13,820 | 7.9% | 8,796 | 5.3% |
| Audit Follow Up | 8,647 | 4.8% | 9,936 | 6.0% |
| Total Audit Program Hours | 93,139 | 51.2% | 85,147 | 51.3% |
| Advisory Services | | | | |
| Advisory Service Projects | 25,005 | 13.7% | 18,152 | 10.9% |
| External Audit Coordination | 7,240 | 4.0% | 6,422 | 3.9% |
| Compliance Support | 1,660 | 0.9% | 1,239 | 0.7% |
| Total Advisory Services Hours | 33,905 | 18.6% | 25,812 | 15.5% |
| Investigations Hours, IN | 17,799 | 9.8% | 15,167 | 9.1% |
| Audit Support Activities | | | | |
| Audit Planning | 3,370 | 1.9% | 2,578 | 1.6% |
| Audit Committee Support | 1,785 | 1.0% | 1,299 | 0.8% |
| Systemwide Audit Support | 3,150 | 1.7% | 3,865 | 2.3% |
| Computer Support* | 3,090 | 1.7% | 3,192 | 1.9% |
| Quality Assurance | 1,819 | 1.0% | 1,197 | 0.7% |
| Total Audit Support Hours | 13,214 | 7.3% | 12,131 | 7.3% |
| Total Direct Hours | 158,057 | 86.9% | 138,258 | 83.3% |
| TOTAL NET AVAILABLE HOURS | 181,901 | 100.0% | 166,037 | 100.0% |

Distribution of Available Hours

The table to the left provides a more detailed breakdown of planned time as a basis for ongoing accountability. From this detail the continuing commitment to timely audit follow-up is displayed by the plan to invest over 8,000 hours. The category of Compliance Support is intended to facilitate our efforts to integrate the Compliance and Audit Programs into joint efforts such as annual plan development, project coordination and ongoing risk monitoring.

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

Appendix – List of Audit and Advisory Service Projects

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

| Systemwide* (2 FTE UCOP staff plus co-sourced auditors) – Audits | Hours | Est. Completion Qtr |
|--|--------------|----------------------------|
| Student Health (Systemwide) | 200 | 2 |
| Laboratory Safety (Systemwide) | 200 | 1 |
| Athletics (Systemwide) | 200 | 2 |
| Senior Management Group (SMG) Market Reference Zones (MRZ) Implementation Review | 150 | 3 |
| Compensated Outside Professional Activities | 100 | 4 |
| External Financing Campus Reimbursement Process | 150 | 2 |
| Medical Centers Clinical Enterprise Management Recognition Plan (CEMRP) | 250 | 2 |
| Office of the Treasurer Annual Incentive Plan (AIP) | 200 | 2 |
| Systemwide* – Advisory Services | Hours | Est. Completion Qtr |
| Cloud Services | 200 | 2 |
| UC Path Implementation Advisory Assistance (Systemwide) | 200 | 4 |
| Total Planned Hours - Systemwide | 1,850 | |

* Projects performed by UCOP Internal Audit with a system focus

| Lawrence Berkeley National Laboratory (5 FTE**) – Audits | Hours | Est. Completion Qtr |
|--|--------------|----------------------------|
| FY13 Cost Allowability (Annual) | 650 | 4 |
| Human Resources Services | 400 | 3 |
| PO & Subcontract Awards and Compliance Monitoring | 400 | 2 |
| Intra-University Transactions (IUTs) Awards | 300 | 2 |
| Recharges | 350 | 3 |
| Payroll Processing | 400 | 4 |
| Indirect Expense Budgeting and Monitoring | 300 | 4 |
| Maintenance | 350 | 3 |
| Subcontract Audit (Annual) | 400 | 4 |
| Lawrence Berkeley National Laboratory – Advisory Services | Hours | Est. Completion Qtr |
| CY13 Annual Report of Executive Compensation (Systemwide) | 250 | 3 |
| Administration of Employee Performance Evaluation | 300 | 1 |
| Compensated Outside Professional Activities | 300 | 2 |
| Post-Doc Classification and Compensation | 250 | 1 |
| Financial Systems Modernization Project (F\$M) Pre-implementation Review | 600 | 4 |
| Total Planned Hours - LBNL | 5,250 | |
| UC Berkeley (9 FTE) – Audits | Hours | Est. Completion Qtr |
| Timekeeping & Leave Accrual | 240 | 3 |
| Shared Services - Business and Financial Services | 200 | 2 |
| Shared Services - Human Resources | 200 | 3 |
| Shared Services - Research Administration | 200 | 4 |
| Cal Student Central | 300 | 2 |
| Human Resources - Compensation and Classification | 300 | 3 |
| Sponsored Projects - Facility and Administrative Cost Pools | 300 | 4 |
| Sponsored Projects - Effort Reporting - Summer Salaries | 180 | 3 |
| Sponsored Projects - Cost Transfers | 300 | 2 |
| Campus Police Department | 240 | 2 |
| Information Technology Governance | 240 | 3 |

** Plus contracted resources

| UC Berkeley – Audits | Hours | Est. Completion Qtr |
|--|----------------------------------|----------------------------|
| Cal Planning and Budgeting | 300 | 2 |
| Self-supporting Academic Programs | 300 | 4 |
| Endowed Chairs | 240 | 4 |
| Information Technology - Second Tier Applications | 290 | 2 |
| NCAA Compliance | 200 | 3 |
| Governance – Policy Development, Promulgation, and Maintenance | 240 | 4 |
| Information Security - Mobile/Portable Devices | 240 | 4 |
| Student Health (Systemwide) | 200 | 2 |
| Laboratory Safety (Systemwide) | 200 | 1 |
| Fixed Asset Inventory - Special Collections | 240 | 4 |
| Composite Fringe Benefit Rates | 240 | 3 |
| UC Berkeley – Advisory Services | Hours | Est. Completion Qtr |
| Richmond Bay Campus | 120 | 4 |
| Annual Review of Executive Compensation (Systemwide) | 120 | 3 |
| Bear Buy - Cost Savings | 120 | 1 |
| Contracts and Grants System Implementation | 120 | 4 |
| Internal Control Documentation Review | 120 | 4 |
| Student Information Systems Implementation | 120 | 4 |
| Self Insurance | 120 | 2 |
| Fraud Risk Management | 80 | 2 |
| Online Education | 120 | 2 |
| Optometry Executive Leadership Transition | 120 | 1 |
| | Total Planned Hours - UCB | 6,550 |
| UC Davis (11.5 FTE) – Audits | Hours | Est. Completion Qtr |
| Donor Restrictions on Gift Expenditures | 150 | 1 |
| Meaningful Use | 200 | 4 |
| G-45 Chancellor's Expenses (Systemwide) | 100 | 3 |
| Student Health (Systemwide) | 200 | 2 |

| UC Davis – Audits | Hours | Est. Completion Qtr |
|---|--------------|----------------------------|
| Athletics (Systemwide) | 200 | 2 |
| Minor Maintenance and Renovation Management | 150 | 2 |
| Export Controls | 300 | 2 |
| College of Agriculture and Environmental Services Transition Review | 300 | 3 |
| College of Engineering Administrative Review | 300 | 2 |
| College of Letters and Sciences - Social Sciences Administrative Review | 300 | 3 |
| Capitation Revenue Distribution | 250 | 2 |
| Stores and Distribution | 350 | 2 |
| Primary Care Network (PCN) Clinic Review | 400 | 2 |
| School of Nursing Administrative Review | 300 | 1 |
| Graduate School of Management Administrative Review | 300 | 3 |
| Parking Structure III Revenue | 250 | 4 |
| Veterinary Medicine Large Animal Clinic | 300 | 4 |
| Summer Session | 350 | 4 |
| Sales, Use and Unrelated Business Income Tax | 300 | 1 |
| Blood Products Management | 300 | 4 |
| Indirect Cost Recovery | 250 | 3 |
| Dermatology | 300 | 1 |
| Anesthesiology Revenue Cycle | 350 | 1 |
| Cloud Computing | 300 | 3 |
| Critical Infrastructure IT Systems | 300 | 3 |
| Veterinary Medicine Teaching Hospital IT | 300 | 4 |
| Database Security | 300 | 1 |
| Physical Security and Life Safety Systems | 300 | 4 |
| Information and Educational Technology IT Virtualization Service | 300 | 2 |
| UC Davis – Advisory Services | Hours | Est. Completion Qtr |
| UC Path (Systemwide) | 100 | 4 |
| Vet Med Clinical Trials | 150 | 3 |
| e-Prescribe for Controlled Substances | 100 | 2 |
| Total Planned Hours - UCD | 8,350 | |

| UC Irvine (9 FTE) – Audits | Hours | Est. Completion Qtr |
|--|--------------|----------------------------|
| Software Licensing | 300 | 1 |
| Obstetrics and Gynaecology (OBGYN) | 300 | 1 |
| Police Department Business Operations | 300 | 1 |
| Facility Management (Medical Center) | 300 | 1 |
| Residency Programs | 300 | 2 |
| Meaningful Use | 300 | 2 |
| The Hill (Campus Bookstore) | 400 | 2 |
| Student Health Center (Systemwide) | 200 | 2 |
| Pathology | 350 | 2 |
| Supervisory Control and Data Acquisition (SCADA) Systems | 350 | 3 |
| Annual Report on Executive Compensation/Chancellor's Expenses (Systemwide) | 200 | 3 |
| Institute for Memory Impairments and Neurological Disorders (UCI Mind) | 300 | 3 |
| Athletics (Systemwide) | 200 | 3 |
| Main Cashiering (Medical Center) | 400 | 3 |
| Financial Conflict of Interest in Research | 300 | 3 |
| Electronic Medical Records | 300 | 4 |
| School of Biological Sciences & Biological Sciences IT | 500 | 4 |
| Center for Educational Partnerships | 300 | 4 |
| Family Medicine | 300 | 4 |
| Human Resources (Medical Center) | 300 | 4 |
| UC Irvine – Advisory Services | Hours | Est. Completion Qtr |
| Kuali | 100 | 4 |
| UC Path (Systemwide) | 100 | 4 |
| Payroll Certification System | 100 | 4 |
| IT - Self Assessments | 100 | 4 |
| Laboratory Safety (Systemwide) | 100 | 4 |
| University Club | 100 | 4 |
| Total Planned Hours - UCI | 6,800 | |

| UC Los Angeles (27 FTE***) – Audits | Hours | Est. Completion Qtr |
|---|--------------|----------------------------|
| Associated Students (ASUCLA) Student Union-Events Service and Postal Services | 240 | 3 |
| ASUCLA Store - Health Sciences Store | 220 | 2 |
| ASUCLA Restaurants - Operations Division | 240 | 1 |
| ASUCLA Restaurants - Central Division | 260 | 3 |
| ASUCLA Restaurants - Special Events Division | 260 | 1 |
| Customer Relations | 400 | 4 |
| Fund Management Review | 400 | 1 |
| Tool Crib Review | 250 | 3 |
| Work Order Review | 400 | 2 |
| Project Management | 350 | 4 |
| Capitalization Procedures | 350 | 2 |
| Share Point System Review | 300 | 1 |
| State of California Proposition 1D Construction Project | 225 | 3 |
| Fleet and Transit - Auto Parts Inventory | 277 | 1 |
| Fleet and Transit - Fuel Accountability | 277 | 3 |
| Events and Transportation - Revenue Recognition Audit | 477 | 2 |
| Events and Transportation - Cashiering | 337 | 2 |
| Pay Stations | 277 | 3 |
| Conference Services | 368 | 3 |
| Housing & Hospitality Services - Cashiering | 418 | 1 |
| Lake Arrowhead Conference Center | 318 | 3 |
| Student Technology Center | 268 | 2 |
| University Apartments - Revenue/Leasing/Vacancy | 318 | 2 |
| Vending Cashiering Operations | 218 | 1 |
| Early Care and Education | 320 | 1 |
| Office Insurance and Risk Management - Operational Review | 320 | 3 |
| Equipment Inventory Management | 223 | 1 |
| Enterprise Exchange | 273 | 2 |
| Central Ticket Office - Cashiering | 285 | 2 |

*** Incorporates recharge model

| UC Los Angeles – Audits | Hours | Est. Completion Qtr |
|---|--------------|----------------------------|
| Cash Management | 425 | 2 |
| Recharges and Revenue Reconciliation | 475 | 3 |
| Office of Residential Life | 350 | 3 |
| CashNet Process and Reconciliation | 400 | 2 |
| Foundation | 400 | 1 |
| Athletics (Systemwide) | 200 | TBD |
| Laboratory Safety (Systemwide) | 200 | 3 |
| Facility Use Agreements | 400 | 4 |
| Departments/Principal Administrative Units | 300 | TBD |
| Student Health (Systemwide) | 450 | 4 |
| Meaningful Use - Electronic Health Records (EHR) | 500 | 4 |
| CareConnect 1 (UCLA's Electronic Health Record) | 350 | 2 |
| CareConnect 2 (UCLA's Electronic Health Record) | 350 | 2 |
| Dosimeter Monitoring (employee compliance) | 300 | 3 |
| Clinical Engineering | 400 | 3 |
| Rape Treatment Center | 450 | 4 |
| CareConnect 3 (UCLA's Electronic Health Record) | 350 | 4 |
| Nurse Float Pool (commitments versus actual effort) | 300 | 2 |
| Santa Monica UCLA Medical Center Surgery Center | 500 | 3 |
| Santa Monica UCLA Medical Center – Radiology Services in Orthopaedic Clinic | 350 | 4 |
| Laundry | 275 | 4 |
| Information Technology Governance | 375 | 4 |
| Marketing (financial management) | 300 | 2 |
| Tiverton House | 400 | 3 |
| Disposal of Hazardous Materials | 275 | 3 |
| Employee Recognition and Retention Program (gift card controls) | 250 | 2 |
| Child Life | 300 | 4 |
| Santa Monica UCLA Medical Center - Nutrition Cashiering | 250 | 3 |
| Discounted Drug Pricing | 500 | 4 |

| UC Los Angeles – Audits | Hours | Est. Completion Qtr |
|--|---------------|----------------------------|
| Primary Network Clinic 1 | 450 | 2 |
| Primary Network Clinic 2 | 450 | 3 |
| Primary Network Clinic 3 | 450 | 4 |
| Housestaff Duty Hour Compliance (Work hour limitations) | 350 | 4 |
| Donated Body Program | 350 | 3 |
| Clinical & Translational Science Institute (CTSI) | 500 | 2 |
| UC Los Angeles – Advisory Services | Hours | Est. Completion Qtr |
| Internal Joint Ventures | 400 | 4 |
| Santa Monica UCLA Medical Center - Gift Funds Allocation Protocols | 200 | 2 |
| Telecommunications Fees | 300 | 3 |
| Lawson (Purchasing & Accounts Payable) System Upgrade | 300 | 2 |
| Santa Monica UCLA Medical Center Auxiliary Gift Shop (Cash Handling Exposures) | 225 | 3 |
| International Programming | 200 | 3 |
| Financial Aid | 200 | 4 |
| UC Path (Systemwide) | 320 | 4 |
| School of Medicine - Research Reorganizations | 120 | 4 |
| J-1 Visas | 200 | 3 |
| Total Planned Hours - UCLA | 24,259 | |
| UC Merced (1 FTE**) – Audits | Hours | Est. Completion Qtr |
| Student Health (Systemwide) | 200 | 2 |
| Purchase Orders and Business Contracts | 150 | 2 |
| Construction Projects - Housing 4 and Student Services Building | 200 | 1 |
| Construction Project - Science and Engineering II Building | 150 | 3 |
| IT Security (IS-3 requirements) and Control over Confidential Information | 200 | 3 |
| Review of Grants (ARRA, Engineering, and others) | 150 | 3 |
| Control over Cash - Cashiering and SubCashiering | 150 | 4 |

** Plus contracted resources

| UC Merced – Advisory Services | Hours | Est. Completion Qtr |
|---|--------------|----------------------------|
| Student Accounts - Student Fees and Receivables | 75 | 4 |
| Purchasing Card and T&E Card Reviews - Setting Up Continuous Monitoring | 200 | 1 |
| Development | 100 | 4 |
| Operational Review of Graduate Division | 150 | 1 |
| Review of Campus Receiving | 100 | 2 |
| UC Path (Systemwide) | 100 | 4 |
| Total Planned Hours - UCM | 1,925 | |
| UCOP (1 FTE UCOP staff plus co-sourced auditors) – Audits | Hours | Est. Completion Qtr |
| General Ledger Review and Reconciliation | 200 | 3 |
| Agriculture and Natural Resources (ANR) Firearms Compliance Program | 150 | 1 |
| ANR Research and Extension Center (REC) Review | 150 | 2 |
| ITS Budgeting & Cost Accounting | 200 | 3 |
| Independent Contractors | 200 | 4 |
| Education Partnerships Youth Protection Departmental Policy Implementation | 100 | 3 |
| UCOP Remote Facilities | 250 | 4 |
| UCOP Network Security | 200 | 3 |
| UCOP – Advisory Services | Hours | Est. Completion Qtr |
| IT Investment Review | 200 | 4 |
| ANR Multi-County Partnerships | 250 | 3 |
| UC Path - ITS Operational Readiness Assessment | 300 | 4 |
| Retirement Administration Services Center (RASC) Payroll Data Validation | 100 | 2 |
| UC Washington Center (UCDC) IT Security and Physical Security | 200 | 2 |
| Office of General Counsel (OGC) eBilling System Procurement Advisory Assistance | 100 | 4 |
| Total Planned Hours - UCOP | 2,600 | |

| UC Riverside (5 FTE) – Audits | Hours | Est. Completion Qtr |
|---|--------------|----------------------------|
| School of Medicine | 175 | 3 |
| Capital Planning/Architects & Engineers | 290 | 2 |
| Finance Business Operations (FBO) Service Center | 295 | 2 |
| Laboratory Safety (Systemwide) | 210 | 1 |
| Athletics (Systemwide) | 260 | 3 |
| Student Health System (Systemwide) | 255 | 2 |
| IT Governance (IT) | 173 | 2 |
| College of Humanities, Arts, and Social Sciences (CHASS) Dean's Office | 215 | 3 |
| Contracts & Grants Post Award (other than colleges) | 215 | 3 |
| Cash Handling | 305 | 4 |
| Privacy and Confidentiality | 161 | 4 |
| Financial Aid | 161 | 1 |
| Kronos Systems Access | 195 | 2 |
| IT Security (smaller departments) | 175 | 3 |
| University Extension (UNEX) | 181 | 4 |
| Physical Plant - Plant Service's Recharges | 215 | 3 |
| Annual Analytic Review & Fraud Detection | 580 | 4 |
| UC Riverside – Advisory Services | Hours | Est. Completion Qtr |
| Major Campus Systems: System Information Systems (SIS) Replacement Project | 200 | 4 |
| Major Campus Systems: UNEX System | 95 | 4 |
| Major Campus Systems: New Graduate Student Information Systems (GSIS) | 45 | 4 |
| Major Campus Systems: Human Resources - iRecruit; iReview; Job Description System | 45 | 4 |
| Major Campus Systems: Time and Attendance Reporting System | 45 | 4 |
| Major Campus Systems: Capital Programs | 80 | 4 |
| Major Campus Systems: Academic Personnel System | 45 | 4 |
| Major Campus Systems: Financial System/Enterprise Systems Steering Committee | 130 | 4 |
| School of Medicine | 320 | 4 |
| UC Path (Systemwide) | 165 | 4 |
| Campus Efficiencies | 145 | 4 |
| Total Planned Hours - UCR | 5,376 | |

| UC Santa Barbara (5 FTE) – Audits | Hours | Est. Completion Qtr |
|---|--------------|----------------------------|
| Succession Planning – Phase 2 | 300 | 2 |
| UCTrust Compliance Review | 150 | 1 |
| Orfalea Family Foundation Gift | 250 | 1 |
| IT: UCSB Procurement Gateway Post-Implementation Review | 250 | 1 |
| Integration and Control of Auxiliaries - Phase 1 | 250 | 1 |
| University Inventories - Phase 1 | 250 | 1 |
| Integration and Control of Auxiliaries - Phase 2 | 200 | 2 |
| University Inventories - Phase 2 | 250 | 2 |
| Student Health (Systemwide) | 200 | 2 |
| IT: Financial System Implementation Project (FSIP) Progress Review Field Audit Follow-up | 250 | 2 |
| IT: Student Information Systems (SIS) Modernization Progress Review Field Audit Follow-up | 150 | 2 |
| Sponsored Projects - Cost Sharing | 250 | 2 |
| Assessment of Campus Policies and Procedures | 250 | 3 |
| Delegated Procurement | 250 | 3 |
| Intercollegiate Athletics (Systemwide) | 200 | 3 |
| Graduate Financial Aid and Graduate Student Fee Remission | 300 | 4 |
| IT: Third Party IT Services | 250 | 4 |
| UC Santa Barbara – Advisory Services | Hours | Est. Completion Qtr |
| IT: UC Path Advisory/Support (Systemwide) | 125 | 4 |
| IT: Support Contingency - Other IT | 100 | 4 |
| Total Planned Hours - UCSB | 4,255 | |

| UC Santa Cruz (4 FTE) – Audits | Hours | Est. Completion Qtr |
|--|--------------|----------------------------|
| Student Health (Systemwide) | 200 | 2 |
| Deferred/Preventative Maintenance | 257 | 2 |
| Financial Aid Compliance | 350 | 2 |
| Sub-Cashier Cash Handling Controls | 215 | 1 |
| PCI Merchant Compliance | 200 | 3 |
| Campus IT Equipment Disposition Practices | 225 | 3 |
| Distributed Computing Logical Security | 400 | 4 |
| Employee Off-Boarding/Termination Procedures | 225 | 3 |
| Cost of Construction Work Orders and Estimates | 371 | 4 |
| Campus Background Checks | 284 | 4 |
| UC Santa Cruz – Advisory Services | Hours | Est. Completion Qtr |
| Travel/Entertainment Process Streamlining | 228 | 4 |
| UC Path/Shared Initiative (Systemwide) | 220 | 4 |
| NCAA Report Annual Review | 65 | 3 |
| Total Planned Hours - UCSC | 3,240 | |
| UC San Diego (16.2 FTE) – Audits | Hours | Est. Completion Qtr |
| Graduate Program Revenues | 300 | 2 |
| Service Agreements | 300 | 4 |
| Recharge Operations – Central Oversight | 300 | 3 |
| Technology Transfer Office | 300 | 4 |
| Enterprise (Logical) Security – Information Technology (Administrative Computing and Telecommunications) | 300 | 2 |
| Central Colleges Business Office | 250 | 1 |
| Minor Capital Construction – Medical Center Projects | 300 | 3 |
| Human Resources - Background Checks | 250 | 4 |
| Student Health (Systemwide) | 200 | 2 |
| Limited Scope Department/Organized Research Unit Audits | 450 | 1 |

| UC San Diego – Audits | Hours | Est. Completion Qtr |
|---|--------------|----------------------------|
| Pharmacy – 340B Drug Pricing Program | 300 | 4 |
| Transplant Program Operations | 300 | 3 |
| Email and Mobile Device Encryption | 300 | 2 |
| Health System Clinical Cashiering Operations – Phase II (Training & Background Checks) | 300 | 1 |
| Clinical Research Billing Systems | 300 | 3 |
| Department of Pharmacology | 300 | 2 |
| Department of Cellular and Molecular Medicine | 300 | 1 |
| Clinical Research Compliance – Investigational New Drug Program and Protocol Registration System | 300 | 4 |
| Anatomical Materials Program (Body Donation Program) | 300 | 4 |
| UC San Diego – Advisory Services | Hours | Est. Completion Qtr |
| Chancellor’s Expenses (Systemwide) | 200 | 3 |
| Review of Annual Report on Executive Compensation (Systemwide) | 100 | 3 |
| Appointment Watch Lists | 200 | 2 |
| UC Path – Data and Reporting (Systemwide) | 200 | 4 |
| Business Officer On-line Tools | 200 | 2 |
| Internal Medicine Practice Acquisition | 200 | 1 |
| Physician Relationships with Industry – Conflict of Interest/Conflict of Commitment | 200 | 2 |
| School of Medicine Core Services – Human Resources | 200 | 2 |
| ICD-10 Readiness (International Statistical Classification of Diseases and Related Health Problems) | 200 | 4 |
| Epic Revenue Cycle Implementation (Go-Live and Charge Interfaces) | 200 | 3 |
| Epic Module Post Implementation Reviews (ASAP and OpTime) | 200 | 3 |
| Meaningful Use Standards and Certification (Systemwide) | 200 | 1 |
| Total Planned Hours - UCSD | 7,950 | |

| UC San Francisco (11 FTE) – Audits | Hours | Est. Completion Qtr |
|---|--|----------------------------|
| Physician Billing - San Francisco General Hospital | 300 | 2 |
| Contracts and Grants - End of Award Expenditures | 350 | 4 |
| Cash Operations | 150 | 3 |
| School of Dentistry - Dental Record Security | 350 | 4 |
| Chancellor's Administrative & Housing Expenses (Systemwide) | 125 | 2 |
| Student Health Center (Systemwide) | 275 | 2 |
| Clinical and Translational Science Institute (CTSI) - Financial Management | 300 | 2 |
| California Institute for Quantitative Biosciences (QB3) - Intellectual Property | 250 | 3 |
| Professional Services Agreement Management | 250 | 2 |
| Center for Health Professions - Contracting | 200 | 3 |
| Willed Body Program | 350 | 2 |
| Hospital Billing - Pharmacy Services | 300 | 3 |
| Clinic Operations | 200 | 3 |
| Electronic Health Records (HER) - Monitoring Access to Patient Records | 300 | 4 |
| Service Contract Review | 300 | 2 |
| Network Security - Firewalls | 350 | 2 |
| HIPAA Privacy and Security | 350 | 4 |
| Hospital Patient Accounts - Denial Management | 300 | 3 |
| APeX Disaster Recovery and Continuity Planning | 200 | 4 |
| UC San Francisco – Advisory Services | Hours | Est. Completion Qtr |
| Annual Report on Executive Compensation (Systemwide) | 125 | 3 |
| Department Assessment Tool | 300 | 4 |
| Hospital Nursing - Float Pool Payroll | 100 | 1 |
| Enterprise Content Management | 75 | 4 |
| Enterprise Data Warehouse | 75 | 4 |
| Finance3 Project Implementation | 250 | 4 |
| Capital Projects Management System | 75 | 4 |
| Identity and Access Management | 25 | 4 |
| | Total Planned Hours - UCSF | 6,225 |
| | All Campuses and Laboratory Total Planned Hours | 84,600 |