Approved

COMPLIANCE AND AUDIT COMMITTEE
July 15, 2026

TO THE REGENTS OF THE UNIVERSITY OF CALIFORNIA

COMPLIANCE PLAN FOR 2026-27 AND INTERNAL AUDIT PLAN FOR 2026-27

The Committee recommends that the Regents approve the Compliance Plan for 2026-27, as shown in Attachment 1, and the Internal Audit Plan for 2026-27, as shown in Attachment 2.

Committee vote: Regents Anguiano, Batchlor, Cohen, Craven, Makarechian, and Matosantos voting “aye.”

Board vote: Regents Anguiano, Areias, Craven, Hernandez, Hueston, Makarechian, Matosantos, Melton, Milliken, Robertson, Robinson, Sarris, and Tokita voting “aye.”

Ethics, Compliance and Audit Services

COMPLIANCE PLAN 2026–27

Alexander A. Bustamante
Senior Vice President and Chief Compliance & Audit Officer

July 14, 2026

Research Security – Collaborations and International Partnerships

Federal agencies and Congress are increasing scrutiny of whether federal research funding is connected to high-risk entities, including entities linked to countries of concern, military technology development or military-civil fusion activities.

Identified Risks	Federal funding agencies use data analytics to identify high risk relationships in foreign funding sources, collaborators and co-authors for the research they fund. Federal funding agencies see risks in ties to entities of concern, including in cases where no formal legal prohibition applies.
Impact of Non-Compliance	These risks can affect University of California (UC) research funding availability, increase congressional oversight and create reputational concerns.

Major Initiatives

Building systemwide capacity for consistent screening and due diligence: ECAS is procuring and implementing two complementary screening tools, selected through a systemwide evaluation informed by campus input. Together, these tools will support UC's broader research security program and align with National Security Presidential Memorandum-33 (NSPM-33) expectations for institutions.

- Organization-level risk screening will support campuses in identifying higher-risk external parties, assessing ownership and affiliation risks, and documenting review decisions for vendors, collaborators and other third parties.
- Research affiliation risk review tool will assist campuses in identifying research security concerns, including undisclosed affiliations, foreign support and collaborations with entities of concern.

NSPM-33 Research Security Certification Alignment: Coordinate with campuses and UC Legal on consistent NSPM-33 certification process and research security program alignment.

Research Security – Collaborations and International Partnerships (Cont.)

Major Initiatives (Cont.)

Section 117 Compliance Toolkit Update: Issue an updated Section 117 toolkit reflecting Department of Education portal changes and supporting consistent campus implementation.

DOJ Bulk Data Rule Webinar: Host a webinar on implementation expectations, risk identification and campus best practices.

Researcher Compliance Briefing Update: Update the mandatory Ethics and Compliance Briefing for Researchers as federal guidance and NSPM-33 requirements are finalized.

Training (Cont.)

Community of Practice and Training: ECAS will convene a community of practice and provide training to support implementation of newly procured screening tools, strengthen affiliation review practices and promote consistent, risk-based screening across UC.

Federal Disclosure and Research Security Training: Provide targeted training on federal funding disclosure requirements, research security risks and evolving federal expectations.

Research Integrity Training: Design and deliver a research integrity training in partnership with the Department of Health and Human Services, Office of Research Integrity.

Export Control Compliance

Export controls are federal regulations designed to protect U.S. technology, innovation and national security interests. UC operates in an environment where geopolitical competition and national security concerns are driving increased federal scrutiny, regulatory expectations and enforcement activity. The volume and complexity of export control issues have increased, particularly in areas involving sensitive technology, international collaborations, restricted parties and activities subject to the International Traffic in Arms Regulations (ITAR).

Identified Risks	UC has historically relied on the open research environment, but federal agencies are imposing more security requirements tied to national and economic security priorities. As export-controlled activity and related review requests increase, UC faces greater risk exposure from inconsistent processes, limited staffing capacity and gaps in identifying or managing ITAR-controlled or otherwise restricted activities.
Impact of Non-Compliance	Program gaps may lead to federal investigations, enforcement actions, penalties, restrictions on research activity, reputational harm and reduced trust with federal sponsors.

Major Initiatives	**Export Compliance Program Review:** ECAS will conduct a privileged review to evaluate whether UC has the program structure, controls, training and capacity to identify and manage export control risks, including ITAR-controlled activity and sensitive technology. ECAS will and use the resulting recommendations to guide phased program improvements. **Dedicated Export Control Capacity:** Onboard a dedicated export control role to support workplan implementation and strengthen capacity for managing sensitive technology and ITAR-related risks.
Training	**Export Control and Research Security Training** • Update and roll out faculty and staff eLearning modules on export control requirements, common risk areas and current legal expectations, including NSPM-33 research security training requirements. • Provide risk assessment training for export control staff to improve early identification, consistent escalation and management of higher-risk matters.

Artificial Intelligence Compliance Program

The federal government is shifting towards deregulation of artificial intelligence (AI) while international laws aiming to ensure trustworthy AI continue to advance. States are continuing to focus on safeguards around AI and automated systems, intended to protect the rights, opportunities and access of the public to essential resources and services. Similarly, the University is prioritizing measures to promote responsible AI best practices, while integrating AI technology into various processes and promoting responsible innovation.

Identified Risks	The use of rapidly evolving AI technology across UC creates risks including data privacy, inappropriate use, biased or inaccurate results and transparency. At the same time, changing federal, state and international laws regulating AI and other emerging technologies create a patchwork of complex compliance requirements UC must navigate.
Impact of Non-Compliance	Failure to manage AI-related risks and comply with evolving AI requirements may expose UC community members to unauthorized access, use, or disclosure of sensitive data and biased or inaccurate outcomes. It may also increase the risk of regulatory fines, reputational damage, and harm to UC's mission.

Major Initiatives	**AI Governance and Guidance:** ECAS will continue to co-chair and manage the UC AI Council, leading the development of guidance, tools and governance deliverables that operationalize the UC Responsible AI Principles. These efforts will help align UC's AI governance approach with emerging regulatory expectations, federal and state direction and campus implementation needs while advancing responsible innovation and systemwide excellence. **AI Privacy and Security Standard:** ECAS will lead a cross-functional effort with UC Legal, Systemwide IT Security and Systemwide Procurement to develop an Artificial Intelligence Privacy and Security Standard. This standard will provide practical requirements for assessing AI tools before use, approving appropriate use cases, applying necessary safeguards and monitoring risks over time, with particular attention to tools involving sensitive or high-risk data.
Training	**AI Risk Training:** ECAS will deliver quarterly AI risk webinars in collaboration with UC Legal to reinforce consistent practices for reviewing and managing AI tools. The webinars will address key legal, privacy and security considerations and provide practical guidance for responsible AI use across UC.

Compliance Risk, Policy and Program Effectiveness

ECAS supports systemwide compliance infrastructure by improving how UC identifies, assesses, and responds to compliance risks. This work includes strengthening the campus risk assessment process, systemwide policy process, and developing compliance education to improve risk visibility, reinforce accountability, and support consistent practices across locations.

Identified Risks	UC operates within a dynamic and complex regulatory landscape. Without structured, regular risk assessments, campuses may struggle to prioritize compliance efforts, allocate resources effectively or support faculty and staff in navigating relevant policies and regulations related to high-risk activities.
Impact of Non-Compliance	Inadequate risk assessment limits UC's ability to meet regulatory obligations and respond to emerging risks. Federal agencies consider the strength of an institution's compliance program and its risk-based decision-making when determining oversight actions and potential penalties. Weak practices can result in regulatory gaps, operational inefficiencies and reputational harm.

Major Initiatives

Risk Assessment and Reporting: ECAS will continue to strengthen the Campus Risk Assessment process with a unified risk framework, common risk-rating methodology and improved reporting. ECAS will also implement an internal Governance, Risk, and Compliance (GRC) tool to strengthen risk assessment analysis, identify systemwide mitigation opportunities and inform leadership of UC's highest risk priorities.

Presidential Policy Process Review: ECAS will review the Presidential Policy Process to assess whether policies include the appropriate level of detail, provide leadership with adequate visibility into significant policy risks and systemwide impacts and changes are processed in a timely manner.

Culture of Compliance Campaign: ECAS will launch a systemwide culture of compliance campaign to reinforce UC's Statement of Ethical Values and Standards of Ethical Conduct. The campaign will be co-developed with Communications, Compliance and Investigations and piloted with a location compliance office using recurring, multi-format engagement.

Privacy Compliance Program

Privacy compliance at UC touches all areas of the institution, including student, employee, patient and research data, as well as third-party sharing and breach response. State, federal and international regulations including the California Information Practices Act (IPA), Federal Trade Commission (FTC) regulations, Health Insurance Portability and Accountability Act (HIPAA), the Family Educational Rights and Privacy Act (FERPA) and the European Union's General Data Protection Regulation (GDPR) create a complex regulatory environment. Ensuring compliance with these regulations is essential to protecting and maintaining trust with the UC community and the public.

Identified Risks	UC's large and complex data environment makes it challenging to track, manage and protect sensitive information. Inconsistent governance, limited visibility and the rapid growth of AI-enabled technologies that use UC data further increase the risk of privacy breaches, legal violations and potential harm to individuals and the institution.
Impact of Non-Compliance	Privacy violations can expose personal and institutional data, potentially leading to identity theft, loss of trust and harm to individuals. UC could face government investigations, fines and other legal or financial penalties.

Major Initiatives	**Systemwide Privacy Data Governance:** ECAS will continue a multi-year, systemwide privacy data governance effort to help UC better understand where personal and sensitive data is collected, used, shared and stored. This work will help identify the highest-risk uses of data, prioritize safeguards, clarify accountability and support responsible AI adoption. **National Institute of Standards and Technology (NIST) Privacy Framework Alignment:** Aligned with the NIST and Privacy Framework, the project will promote practical and consistent privacy practices that strengthen protections for students, employees, patients, research participants and the public.

Healthcare and Privacy Compliance Program

UC's academic medical centers (AMCs) are among the most complex and heavily regulated entities within the University. Compliance efforts are shaped by updated guidance from the Office of Inspector General and the DOJ's White-Collar Enforcement Plan, which identify healthcare as a top enforcement priority. Key goals include protecting government health programs (e.g., Medicare and Medicaid) from fraud and abuse, ensuring patient safety and the quality of care and safeguarding sensitive and valuable patient data.

Identified Risks	UC healthcare entities face legal and regulatory risks due to the complexity of billing, data privacy requirements and oversight of expanding health services. Community hospital acquisitions and evolving regulations increase the potential for compliance gaps.
Impact of Non-Compliance	Violations of healthcare laws and regulations can lead to penalties, loss of accreditation, exclusion from federal programs and in some cases, criminal charges against individuals or the institution.

Major Initiatives

Healthcare Risk Assessment and Reporting: ECAS will continue to strengthen the systemwide healthcare risk assessment process in coordination with the Healthcare Compliance Officers. This work will improve visibility into AMCs compliance initiatives, support identification of emerging risks and help leadership prioritize limited resources.

Health Insurance Portability and Accountability Act (HIPAA) Compliance for Self-Funded Health Plans: ECAS will assess HIPAA compliance for UC's self-funded health plans and establish a systemwide HIPAA risk analysis program. This work will clarify ownership and accountability, inventory systems and vendors that handle protected health information and establish ongoing risk assessment, annual review and vendor oversight processes.

Systemwide HIPAA Policy Review: ECAS will continue the second phase of a multi-year review of twelve systemwide HIPAA policies to align policies with current laws and practices. Policies may be revised or rescinded, as appropriate.

General Compliance – Clery Act Compliance Program

The federal Clery Act is a consumer protection law that requires postsecondary institutions to report crime statistics, maintain safety policies and ensure designated employees are properly trained to support a safe campus environment across all Clery-reportable locations. In today's evolving compliance landscape, federal oversight remains elevated and UC continues to face increased scrutiny in meeting Clery Act requirements across its expanding and increasingly complex footprint.

Identified Risks	Incomplete or delayed visibility into UC-owned, leased and affiliated properties, combined with inconsistent Campus Security Authority (CSA) identification and training processes, limits UC's ability to make determinations regarding Clery applicability, ensure complete and accurate crime reporting and proactively respond to evolving compliance risks.
Impact of Non-Compliance	Failure to comply with the Clery Act and its implementing regulations may result in federal enforcement actions, legal liability, significant fines and reputational harm across the UC system. It also undermines UC's ability to maintain a safe campus environment.

Major Initiatives	**Systemwide Clery Geography Assessment:** ECAS will partner with UC Legal, UC Real Estate Services & Strategies, UC Investments and the UC Education Abroad Program to develop a systemwide assessment of UC's global property portfolio to support timely identification of Clery-reportable geography and compliance implementation needs across domestic and international locations. **Campus Security Authority Identification and Training:** ECAS will partner with campus Clery Officers, Systemwide Human Resources, UC Legal and UC Health to develop a systemwide approach to CSA designation, deliver coordinated CSA education through a systemwide webinar, and operationalize automated training assignments to support consistent Clery reporting practices.
Training	**Systemwide Clery Compliance Training:** ECAS will provide annual training for Clery Officers, local property asset managers and study abroad partners with a focus on the Clery implications for new acquisitions, expansions and partnerships, compliance considerations for global programs and lessons learned from recent enforcement actions.

Ethics, Compliance and Audit Services

INTERNAL AUDIT PLAN 2026–27

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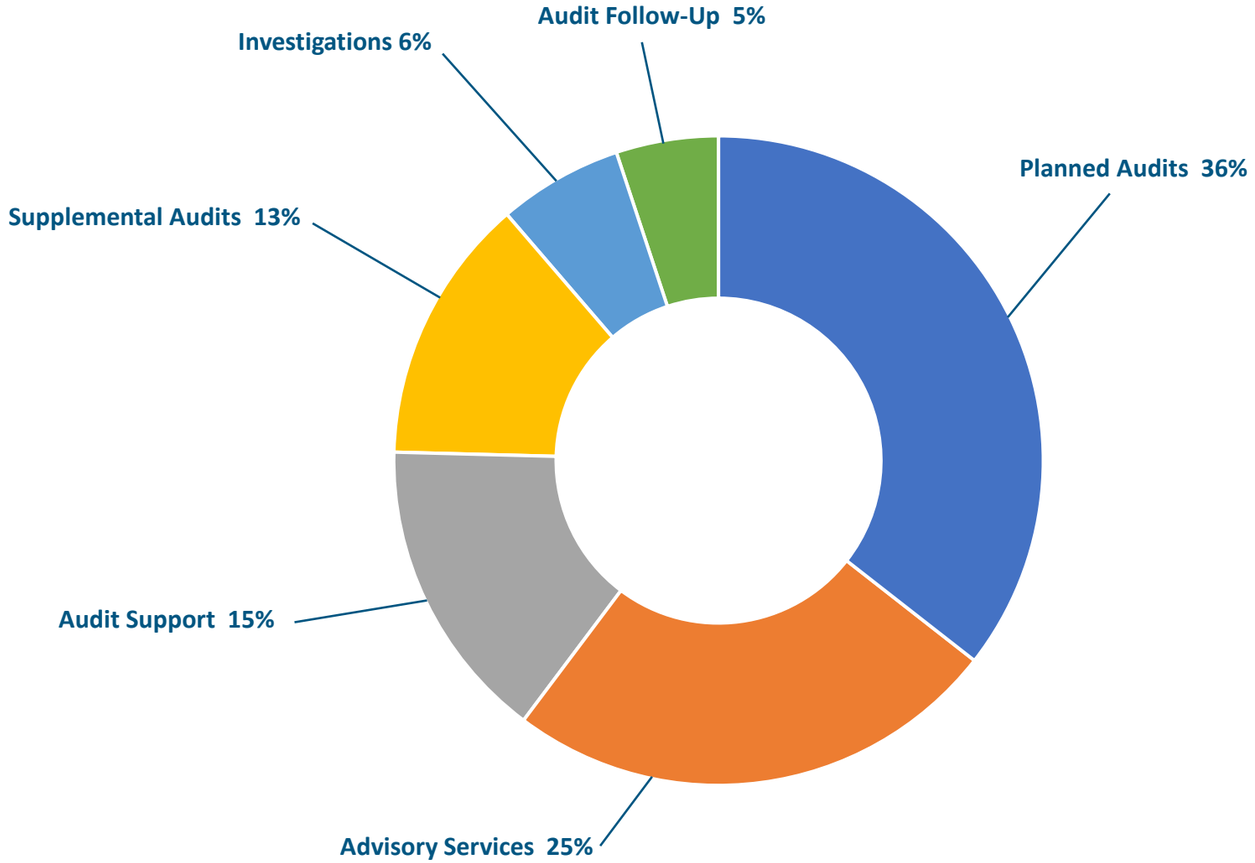
Risk Assessment and Plan Development

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:

- Solicit input from the Regents, senior management and systemwide and location management
- Rely on existing risk identification processes wherever they exist (e.g., Compliance, Risk Services, Third-Party Risk Management and functional areas)
- Gather and assess input from external sources (e.g., news articles, regulatory developments, industry publications)
- Share information among location auditors to leverage input and ensure consistent consideration of risks of interest and industry sources

Distribution of Effort

The chart below depicts the direct hours distribution by project type from the 2026-27 plan. As shown in this chart, Internal Audit continues to allocate a significant portion of its planned project hours to advisory services. This reflects Internal Audit's strategic priority to perform more projects in an advisory role, allowing Internal Audit to work with management in a more collaborative relationship to address the University's most significant risks. Internal Audit has allocated a larger portion of its planned hours for supplemental audits compared to prior years (13% in 2026-27 compared to 8% in 2025-26, representing an increase of over 8,000 hours) to address risks that arise during the plan year.



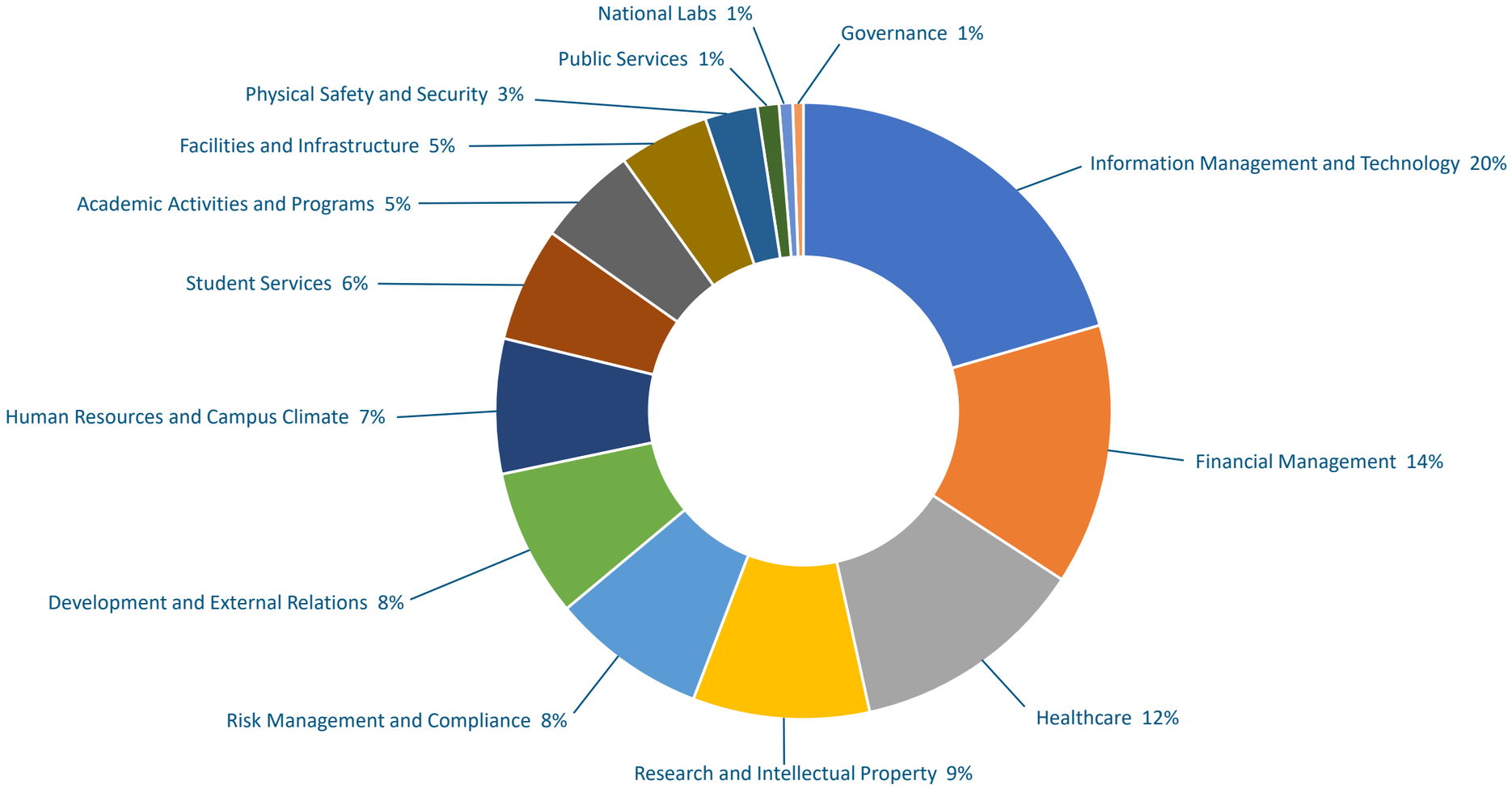
Project Type	Hours	%
Planned Audits	58,270	**36%**
Advisory Services	40,472	**25%**
Audit Support	24,852	**15%**
Supplemental Audits	21,768	**13%**
Investigations	10,170	**6%**
Audit Follow-Up	8,352	**5%**
Total	**163,884**	**100%**

ⓘ Supplemental audit hours increased from 8% in 2025-26 to 13% in 2026-27.

An increase of over 8,000 hours.

Distribution of Effort

This chart illustrates the distribution of Internal Audit's 2026-27 planned projects by functional area. Internal Audit allocated nearly half of its planned project hours to three functional areas: information management and technology, financial management and healthcare. Other significant areas of focus include research and intellectual property, risk management and compliance, development and external relations, and human resources and campus climate.



Systemwide Audits and Other Highlighted Projects

The following projects are planned systemwide audits and other noteworthy projects to be performed by ECAS in 2026-27. ECAS conducts systemwide audits for the purpose of reviewing existing or potential issues across the UC system to identify and address common risk areas.

Gift Administration and Reporting

ECAS will coordinate a systemwide audit to evaluate the effectiveness of internal controls over gift administration and reporting. Areas of review will include donor vetting and screening, administration of donor intent, management of unspent gift balances and compliance with federal gift reporting requirements.

Royalty Analytics

ECAS will perform an advisory services project to perform data analytics to assist campuses in identifying license agreements that are potential candidates for royalty audits. The analytics will leverage the risk factors identified as part of the royalty audit identification methodology developed by ECAS.

Fraud Risk Monitoring

ECAS will perform an advisory services project to develop and execute a program of analytics focused on identifying and reviewing potentially fraudulent activity in high-risk areas such as vendor payments, payroll and retirement distributions.

International Locations

ECAS will perform an advisory services review to assess the risks associated with UC's international locations and identify opportunities to improve their internal controls and compliance with applicable legal, regulatory and policy requirements.

Litigation Settlement Corrective Actions

ECAS will conduct a systemwide audit to assess the implementation of corrective actions arising from litigation settlements. The audit will focus on settlements approved by the Regents.

Executive Compensation

ECAS will coordinate evaluations of the Annual Report on Executive Compensation and required reports on Chancellor expenses. This audit is performed by local internal audit departments on a rolling three-year cycle.

Cybersecurity Audits and Advisory Services

ECAS' Cybersecurity Audit Team (CAT) identified the following priority audits for 2026-27 to address cybersecurity risks. The CAT is a specialized unit within the systemwide Office of Audit Services that supports local internal audit offices with cybersecurity expertise and performs specialized internal audit projects across the system.

Access Management

ECAS will lead a systemwide audit to assess whether access to University systems and data is appropriately granted, monitored, reviewed and removed, with a focus on user accounts, privileged access, service accounts, automated accounts, Artificial Intelligence (AI) enabled agents and other high-risk access pathways.

Data-Governance and Third-Party Data-Sharing

ECAS will perform an assessment of UC locations' governance over high-risk third-party data-sharing arrangements involving large volumes of University data, including data used for analytics, AI-enabled tools, research partnerships or operational support. The audit will evaluate whether appropriate review, approval and escalation processes are in place to address privacy, security, regulatory, reputational and systemwide risks.

UC Retirement System Security

ECAS will perform a cybersecurity review of the University's retirement administration recordkeeping system, to assess whether key controls are in place to protect sensitive retirement, beneficiary and personal information. The audit will focus on selected access, data protection, monitoring, vendor support and cybersecurity governance controls for this critical system.

Cyber Vulnerability Mitigation Advisory Services

ECAS will conduct targeted vulnerability assessments and penetration tests across UC campuses and health centers, emphasizing areas identified as high risk through collaboration with local Information Technology (IT) leadership. The objective is to proactively identify critical cybersecurity vulnerabilities and provide actionable recommendations to reduce the risk of exploitation and strengthen cybersecurity defenses.

Cybersecurity Tabletop Exercises

ECAS will continue to coordinate in-person executive cybersecurity tabletop exercises at UC locations. These tailored simulations help leaders practice cyber crisis decision-making, test plans and coordination, identify risks and gaps, and strengthen resilience.

Location Audit Themes

Each location's internal audit plan is developed by its local internal audit department based on a risk assessment using a consistent systemwide methodology. ECAS identified the following themes in its analysis of local audit plans.

This analysis illustrates that UC's internal audit departments are addressing a broad range of high-risk topics in their 2026-27 plans.

Healthcare

- Charge capture
- Charity care
- Medical devices and equipment
- Denials management
- Anatomical Donation Programs
- Controlled substances
- Supplies management

Compliance

- Foreign gift reporting
- Research security
- Accessibility
- Research administration
- Athletics

Information Technology

- Access management
- AI governance
- Platform and infrastructure security
- Enterprise system implementations
- Resilience and continuity
- IT asset management

Financial Management

- Executive compensation
- Procurement
- Travel and entertainment
- Fraud risk management
- Incentive plans
- Financial reporting
- Technology transfer

Campus Operations

- Gift administration
- Third-party risk management
- Equipment management
- Emergency management
- Construction
- Real estate
- Admissions

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.

Planned allocation of effort for 2026-27 includes:

- **Professional Development:** Over 6,400 hours for professional development to enhance the knowledge, skills and competencies of UC's internal audit professionals and to ensure they remain effective, informed and aligned with evolving industry standards and organizational needs.
- **Supplemental Audits:** Over 21,800 hours for supplemental audits to accommodate audit needs that arise during the fiscal year.
- **Audit Follow-up:** Over 8,300 hours dedicated to follow-up on prior audit projects to validate implementation of corrective actions.
- **Quality Assurance:** Over 6,300 hours for audit quality assurance, including effort associated with the recently established systemwide audit quality assurance function which assesses adherence to audit standards and identifies opportunities to further optimize UC's internal audit function.

	2026-27		3/31/2026 Annualized	
	Plan	**Percent**	**Actual**	**Percent**
INDIRECT HOURS				
Administration	13,359	7.2%	22,615	13.5%
Professional Development	6,472	3.5%	5,398	3.2%
Other	937	0.5%	-	0.0%
TOTAL INDIRECT HOURS	**20,768**	**11.2%**	**28,013**	**16.7%**
DIRECT HOURS				
Audit Program				
Planned New Audits	58,170	31.5%	60,697	36.2%
Supplemental Audits	21,868	11.8%	3,451	2.1%
Audit Follow up	8,352	4.5%	10,230	6.1%
Total Audit Program Hours	**88,390**	**47.9%**	**74,378**	**44.4%**
Advisory Services				
Consultations/Spec. Projects	31,241	16.9%	31,562	18.8%
Ext. Audit Coordination	4,850	2.6%	3,242	1.9%
Systems Dev., Reengineering Teams, etc.	1,378	0.7%	309	0.2%
Internal Control & Accountability	1,570	0.9%	2,556	1.5%
Compliance Support	939	0.5%	287	0.2%
IPA, COI & Other	494	0.3%	87	0.1%
Total Advisory Services Hours	**40,472**	**21.9%**	**38,043**	**22.7%**
Investigations Hours	**10,170**	**5.5%**	**6,597**	**3.9%**
Audit Support Activities				
Audit Planning	3,635	2.0%	3,302	2.0%
Audit Committee Support	1,589	0.9%	1,044	0.6%
Systemwide Audit Support	7,200	3.9%	7,063	4.2%
Computer Support*	6,116	3.3%	4,522	2.7%
Quality Assurance	6,312	3.4%	4,525	2.7%
Total Audit Support Hours	**24,852**	**13.5%**	**20,456**	**12.2%**
TOTAL DIRECT HOURS	**163,884**	**88.8%**	**139,474**	**83.3%**
TOTAL NET AVAILABLE HOURS	**184,652**	**100.0%**	**167,486**	**100.0%**

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

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.

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UC Locations

10 campuses, 6 academic health centers, University of California Office of the President (UCOP), Agriculture and Natural Resources (ANR) and Berkeley Lab covered in the 2026-27 plan

199

Total Projects

Planned audit and advisory services projects across all UC locations

25%

Advisory Services

Share of direct hours allocated to advisory services projects, which allow Internal Audit to address risk areas with management in a more collaborative manner

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
Gift Administration and Reporting (Systemwide)	A systemwide audit to evaluate the effectiveness of internal controls over gift administration and reporting. Areas of review will include donor vetting and screening, administration of donor intent, management of unspent gift balances and compliance with federal gift reporting requirements.	400
Litigation Settlement Corrective Actions (Systemwide)	A systemwide audit to assess the implementation of corrective actions arising from litigation settlements. The audit will focus on settlements approved by the Regents.	250
Annual Report on Executive Compensation (AREC) (Systemwide)	Verify the accuracy, completeness, and timely preparation of the Annual Report on Executive Compensation.	250
President 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 Management (Systemwide)	A systemwide audit to assess whether access to University systems and data is appropriately granted, monitored, reviewed, and removed, with a focus on user accounts, privileged access, service accounts, automated accounts, AI-enabled agents, and other high-risk access pathways.	800
Medical Centers Clinical Enterprise Management Recognition Plan (CEMRP)	Biennial audit to assess the accuracy of CEMRP award calculations and award compliance with the incentive plan.	350
Office of the Treasurer Annual Incentive Plan (AIP) Agreed-Upon Procedures	Limited audit procedures to evaluate whether any changes to the plan are reflected in the award calculation model, necessary inputs were accurately entered into the model, and the model and results were reviewed by individuals with relevant expertise.	50
Electric Service Provider (ESP) Power Supply Validation	Annual audit of power content reporting to the California Energy Commission (CEC).	80
Retirement Administration Service Center (RASC) Audit Follow Up	Validation of management corrective action implementation from the audit of the RASC.	150

Planned Internal Audit Projects

UC OFFICE OF THE PRESIDENT - AUDITS (CONT.)	SCOPE STATEMENT	HOURS
Data Governance and Third-Party Data Sharing	Assessment of UC locations' governance over high-risk third-party data-sharing arrangements involving large volumes of University data, including data used for analytics, AI-enabled tools, research partnerships, or operational support. The audit will evaluate whether appropriate review, approval, and escalation processes are in place to address privacy, security, regulatory, reputational, and systemwide risks.	1,200
UC Retirement System Security	Cybersecurity review of the University's retirement administration recordkeeping system, to assess whether key controls are in place to protect sensitive retirement, beneficiary, and personal information. The audit will focus on selected access, data protection, monitoring, vendor support, and cybersecurity governance controls for this critical system.	500
Research Cybersecurity Audit Follow Up	Second-level validation of location management corrective action implementation from Systemwide Research Cybersecurity Audit.	250
UC OFFICE OF THE PRESIDENT - ADVISORY SERVICES	**SCOPE STATEMENT**	**HOURS**
Fraud Risk Monitoring	An advisory services project to develop and execute a program of analytics focused on identifying and reviewing potentially fraudulent activity in high-risk areas.	400
Royalty Analytics	An advisory services project to perform data analytics to enhance systemwide license agreement monitoring. The analytics will leverage the risk factors identified as part of the royalty audit identification methodology developed by ECAS.	300
International Locations	An advisory services review to assess the risks associated with UC's international locations and identify opportunities to improve their internal controls and compliance with applicable legal, regulatory and policy requirements.	250
Third Party Risk Management (TPRM) Advisory Assistance	Advisory assistance to advance the maturity of the TPRM program at UCOP and identify opportunities to streamline TPRM processes.	200
Patent Acknowledgement Compliance Advisory Assistance	Advisory assistance to improve Patent Acknowledgement compliance across the system.	50
Cyber Vulnerability Mitigation Advisory Services	Targeted vulnerability assessments and penetration tests across UC campuses and health centers, emphasizing areas identified as high risk through collaboration with local IT leadership. The objective is to proactively identify critical cybersecurity vulnerabilities and provide actionable recommendations to reduce the risk of exploitation and strengthen cybersecurity defenses.	1,500
	UC Office of the President sub-total	**7,180**

Planned Internal Audit Projects

LAWRENCE BERKELEY NAT'L LAB (LBNL) AUDITS	SCOPE STATEMENT	HOURS
FY26 UC National Lab (UCNL) Home Office Costs	Audit of FY26 UCNL home office costs charged to LBNL.	500
FY27 OMB A-123 Information Technology (IT) General Controls	Audit of selected IT controls for compliance with OMB A-123 requirements.	600
Intra-University Transaction (IUT) #7533956 - Environment, Health & Safety (EH&S) Shared Services	This is an audit of IUT #7533956 to UC Berkeley for Environment, Health & Safety (EH&S) services supporting LBNL-funded personnel working on the UC Berkeley campus.	600
IUT #7701185 - EH&S Shared Services	This is an audit of IUT #7701185 to UC Berkeley for Environment, Health & Safety (EH&S) shared services supporting LBNL-funded personnel working on the UC Berkeley campus.	600
Gift Administration and Reporting (Systemwide)	A systemwide audit to evaluate the effectiveness of internal controls over gift administration and reporting. Areas of review will include donor vetting and screening, administration of donor intent, management of unspent gift balances and compliance with federal gift reporting requirements.	300
Access Management (Systemwide)	A systemwide audit to assess whether access to University systems and data is appropriately granted, monitored, reviewed, and removed, with a focus on user accounts, privileged access, service accounts, automated accounts, AI-enabled agents, and other high-risk access pathways.	300
LBNL - ADVISORY SERVICES	**SCOPE STATEMENT**	**HOURS**
Annual Report on Executive Compensation (AREC) (Systemwide)	Verify the accuracy, completeness, and timely preparation of the Annual Report on Executive Compensation.	400
	LBNL sub-total	**3,300**

Planned Internal Audit Projects

UC BERKELEY - AUDITS	SCOPE STATEMENT	HOURS
Minor Capital Projects	Evaluate current business processes and associated internal controls related to minor capital projects (under $500,000) that improve, repair or alter existing space to support teaching, research, and administration consistent with the UC Facilities Manual.	425
Vendor Management (Berkeley Financial System (BFS) & BearBuy)	Evaluate current business processes and associated internal controls related to the lifecycle of vendor management (identification, sourcing, due diligence, risk assessment and monitoring, performance and relationship management, renewal and offboarding).	425
Building Access Control	Evaluate current business processes and associated internal controls related to the provisioning, maintenance, and deprovisioning of access to campus buildings.	425
Management and Control of University Equipment	Evaluate current business processes and associated internal controls related to prudent management and control of university equipment as contemplated by Business and Finance Bulletin BUS-29 (BFB-BUS-29) policy to ensure assets are properly recorded, secured, and disposed of.	400
Gift Administration and Reporting (Systemwide)	A systemwide audit to evaluate the effectiveness of internal controls over gift administration and reporting. Areas of review will include donor vetting and screening, administration of donor intent, management of unspent gift balances and compliance with federal gift reporting requirements.	300
Access Management (Systemwide)	A systemwide audit to assess whether access to University systems and data is appropriately granted, monitored, reviewed, and removed, with a focus on user accounts, privileged access, service accounts, automated accounts, AI-enabled agents, and other high-risk access pathways.	300
UC BERKELEY - ADVISORY SERVICES	**SCOPE STATEMENT**	**HOURS**
Academic Disability Accommodation - Business Process Review	Evaluate current business processes, including process risks, internal controls, assessment and monitoring of ongoing program design and effectiveness.	400
Procurement and Event Planner Card Usage – Data Analytics	Proactive data analytics to inform potential unusual or inappropriate activity related to procurement and event card usage.	400
	UC Berkeley sub-total	**3,075**

Planned Internal Audit Projects

UC DAVIS - AUDITS	SCOPE STATEMENT	HOURS
California National Primate Research Center (CNPRC) Transition Review	Risk-calibrated standard review. Includes financial trends analysis, internal controls assessment, stakeholder feedback, travel and entertainment compliance, budget strategy, and other focus areas identified during a formal risk assessment.	300
Finance, Operations and Administration (FOA) Administrative Review	Risk-calibrated standard review. Includes financial trends analysis, internal controls assessment, stakeholder feedback, travel and entertainment compliance, budget strategy, and other focus areas identified during a formal risk assessment.	300
Intercollegiate Athletics Administrative Review	Risk-calibrated standard review. Includes financial trends analysis, internal controls assessment, stakeholder feedback, travel and entertainment compliance, budget strategy, and other focus areas identified during a formal risk assessment.	300
School of Nursing Administrative Review	Risk-calibrated standard review. Includes financial trends analysis, internal controls assessment, stakeholder feedback, travel and entertainment compliance, budget strategy, and other focus areas identified during a formal risk assessment.	300
Hospital Quality and Safety Transition Review	Risk-calibrated standard review. Includes financial trends analysis, internal controls assessment, stakeholder feedback, travel and entertainment compliance, budget strategy, and other focus areas identified during a formal risk assessment.	300
Academic Affairs Administrative Review	Risk-calibrated standard review. Includes financial trends analysis, internal controls assessment, stakeholder feedback, travel and entertainment compliance, budget strategy, and other focus areas identified during a formal risk assessment.	300
College of Letters and Science Administrative Review	Risk-calibrated standard review. Includes financial trends analysis, internal controls assessment, stakeholder feedback, travel and entertainment compliance, budget strategy, and other focus areas identified during a formal risk assessment.	300
School of Veterinary Medicine Administrative Review	Risk-calibrated standard review. Includes financial trends analysis, internal controls assessment, stakeholder feedback, travel and entertainment compliance, budget strategy, and other focus areas identified during a formal risk assessment.	300
Grand Challenges Administrative Review	Risk-calibrated standard review. Includes financial trends analysis, internal controls assessment, stakeholder feedback, travel and entertainment compliance, budget strategy, and other focus areas identified during a formal risk assessment.	300
Undergraduate Admissions P19A019 Review	Consistent with Ethics, Compliance and Audit Services (ECAS) report P19A019, Audit and Management Advisory Services (AMAS) will "...perform a retrospective review of donations to the campus to identify admissions decisions that could have been influenced by these donations."	250

Planned Internal Audit Projects

UC DAVIS – AUDITS (CONT.)	SCOPE STATEMENT	HOURS
Body Donation Program	Review of compliance with rules for the receipt, handling, use, and disposal of donated bodies.	300
Gift Administration and Reporting (Systemwide)	A systemwide audit to evaluate the effectiveness of internal controls over gift administration and reporting. Areas of review will include donor vetting and screening, administration of donor intent, management of unspent gift balances and compliance with federal gift reporting requirements.	450
IT Backup and Recovery Controls	Review of policies, procedures, and technology for IT backup and recovery; to include comparison of approaches across distributed environments.	400
Overtime Management	Review using analytical techniques to identify potentially excessive or inaccurately reported overtime across UC Davis Health, assess the effectiveness of related management controls, and identify systemic root causes.	300
Contracts & Grants Invoicing	Review of accuracy, completeness, and timeliness of contracts and grants invoicing,	300
UC Agriculture and Natural Resources (UCANR) Shared Network Security	Review of governance and controls to mitigate potential cyber threats arising from UC Davis network hosting of UCANR systems and devices not managed by UC Davis.	300
Access Management (Systemwide)	A systemwide audit to assess whether access to University systems and data is appropriately granted, monitored, reviewed, and removed, with a focus on user accounts, privileged access, service accounts, automated accounts, AI-enabled agents, and other high-risk access pathways.	500
Hospital Instrumentation Receiving	Review of procedures for receiving and deployment of hospital instrumentation.	300
Near Relatives Transactions	Review using analytical techniques to identify near relatives and transactions involving potential related control weaknesses; sampling of transactions to understand risk likelihood and impact; and assessment of the success of the overall system of controls in protecting against fraud, waste, or abuse arising from near relative transactions.	300
UC DAVIS - ADVISORY SERVICES	**SCOPE STATEMENT**	**HOURS**
Denials Management	Consultation with Revenue Services on practices related to denials management, with a focus on potential process improvement.	300
Clinical Engineering	Consultation with the Clinical Engineering department to identify opportunities for improvement in workforce management.	300
Employee and Volunteer Recordkeeping	Consultation with HR to understand risks and opportunities resulting from distributed stewardship of employee records and data.	300

Planned Internal Audit Projects

UC DAVIS - ADVISORY SERVICES (CONT.)	SCOPE STATEMENT	HOURS
Department of Motor Vehicles (DMV) Pull Notice Program	Consultation with Safety Services to assess current utilization of the California DMV Pull Notice Program, residual risk, and opportunities for mitigation.	300
Charity Care	Consultation with Revenue Services to benchmark charity care utilization and determine how practices at UC Davis Health (UCDH) compare to peers, best practices, and other expectations.	300
Email Security	Consultation with Information Security leadership to assess current practices and opportunities related to security controls impacting the Davis campus email tenant.	300
Distributed Billing for Hospital Services	Consultation with hospital leadership to assess the completeness, accuracy, and timeliness of billing for goods and services that happens outside of the standard revenue cycle process (e.g. eyeglasses; dermatological products).	300
Human Cells, Tissues, and Cellular and Tissue-Based Products (HCT/Ps) Inventory Controls	Consultation with Health Compliance to increase confidence that human cellular tissues and cellular and tissue products are handled in accordance with applicable requirements, and with the result that waste is avoided.	300
	UC Davis sub-total	**8,500**

UC IRVINE - AUDITS	SCOPE STATEMENT	HOURS
UC Irvine Health Deferred Maintenance	Review the organizational structure and controls related to the administration of deferred maintenance to ensure the program is conducive to accomplishing business objectives. The scope will focus on project identification, prioritization, budgeting, funding allocation and monitoring.	400
Research Security and Integrity Compliance	Utilizing a risk-based methodology, conduct sample-based reviews to reduce the risk of inaccurate disclosures of potential conflicts and foreign affiliations.	300
Student Financial Aid Regulatory Compliance	Review financial aid policies and procedures to ensure compliance with federal regulations.	300
Title IX Clinical Chaperone Policy Implementation	Access and validate the progress towards full implementation of chaperone policies, guidance and directives' core elements.	300
Gift Administration and Reporting (Systemwide)	A systemwide audit to evaluate the effectiveness of internal controls over gift administration and reporting. Areas of review will include donor vetting and screening, administration of donor intent, management of unspent gift balances and compliance with federal gift reporting requirements.	450
Access Management (Systemwide)	A systemwide audit to assess whether access to University systems and data is appropriately granted, monitored, reviewed, and removed, with a focus on user accounts, privileged access, service accounts, automated accounts, AI-enabled agents, and other high-risk access pathways.	500

Planned Internal Audit Projects

UC IRVINE – AUDITS (CONT.)	SCOPE STATEMENT	HOURS
Basic Needs Center	Evaluate the effectiveness of controls, governance, and processes supporting the Basic Needs Center, including eligibility determination, distribution of resources, compliance with university policies and applicable regulations, safeguarding of assets, and accuracy of program reporting.	300
Sales & Services Agreements	Assess controls over the initiation, review, approval, and monitoring of sales and service agreements to ensure compliance with UC policies, appropriate pricing and cost recovery, accurate revenue recognition, and proper documentation and authorization.	300
Employee Offboarding	Review the adequacy and consistency of offboarding procedures, including timely system access removal, recovery of university assets, final payroll processing, and compliance with HR policies to mitigate security and operational risks	300
Vendor Risk Assessments	Evaluate the vendor risk management process, including due diligence, risk classification, ongoing monitoring, and documentation to ensure third-party risks (e.g., financial, operational, cybersecurity, compliance) are appropriately identified and mitigated	300
PALCard Activity	Examine controls over PALCard usage, including authorization, transaction review, compliance with purchasing policies, appropriateness of charges, and effectiveness of monitoring to prevent misuse or fraud.	450
Remote Work Agreements	Assess governance and compliance related to remote work arrangements, including approval processes, documentation, adherence to university policies, data security considerations, and monitoring of work performance and accountability	300
Student Billing System	Review controls over the student billing lifecycle, including charge assessment, adjustments, payments, financial aid application, and account reconciliation to ensure accuracy, completeness, timeliness, and compliance with applicable regulations.	300
Denials Management	Evaluate processes for identifying, tracking, appealing, and resolving denied claims or transactions (e.g., healthcare billing or reimbursements), including root cause analysis and effectiveness of corrective actions to minimize revenue loss.	300
Artificial Intelligence Governance	Assess the governance framework for AI usage, including policies, risk management practices, ethical considerations, data governance, compliance, and oversight mechanisms to ensure responsible and secure deployment of AI technologies.	300
Small Supplies/Equipment Inventory Management	Review controls over inventory tracking, safeguarding, and usage of small supplies and equipment, including record accuracy, periodic counts, procurement practices, and disposal procedures.	200

Planned Internal Audit Projects

UC IRVINE – AUDITS (CONT.)	SCOPE STATEMENT	HOURS
Drug Diversion Prevention and Monitoring	Evaluate controls and monitoring mechanisms designed to prevent and detect drug diversion, including inventory controls, access restrictions, reconciliation processes, reporting practices, and compliance with regulatory requirements.	300
School of Business Reimbursements	Assess reimbursement processes for the School of Business, including policy compliance, documentation adequacy, approval controls, timeliness, and appropriateness of expenses charged to university or grant funds.	300
IS-12 Policy Compliance	Review the controls and processes in place for IS-12 (IT Recovery) compliance.	300
UC IRVINE – ADVISORY SERVICES	**SCOPE STATEMENT**	**HOURS**
UC Health Litigation Cases	A systemwide process to collect and report on status updates for corrective actions for litigation settlements requiring Regental approval	200
Continuous Auditing - Corporate Card Transactions	Utilizing data analytics and AI, test sample corporate card transactions to detect non-compliant transactions or fraud.	200
UC Irvine Health Physical Inventory Observations	Review a sample of department year-end physical inventory activities, including test counts and compliance with polices and procedures.	100
	UC Irvine sub-total	**6,700**

UC LOS ANGELES - AUDITS	SCOPE STATEMENT	HOURS
Associated Students of UCLA (ASUCLA) - Third Party Risk Management Process Review	Audit & Advisory Services (A&AS) will assess the effectiveness of third-party governance, risk management, and control processes within ASUCLA for identifying, assessing, and mitigating IT-related risks throughout the third-party lifecycle. Selected areas of focus for audit testing may include processes for due diligence, renewals, monitoring, and offboarding third-party vendors.	300
Real Estate - Capital Project Controls Review	A&AS will evaluate the effectiveness of processes and internal controls in place around contract modifications and contractor payments for capital projects overseen by Real Estate to ensure activities adhere to contractual arrangements and that contract modifications and invoices are processed in accordance with university policy (UC Facilities Manual).	400
Insurance & Risk Management (IRM) - Business Continuity Program Review	A&AS will evaluate the design and operation of the Business Continuity Program to determine whether governance, planning, and testing practices support preparedness and recovery of operations.	500

Planned Internal Audit Projects

UC LOS ANGELES - AUDITS (CONT.)	SCOPE STATEMENT	HOURS
Environment, Health & Safety (EH&S) - Emergency Action Plan Program	A&AS will evaluate the effectiveness of the Emergency Action Plan (EAP) Program to assess whether governance and controls support the establishment, maintenance, and availability of emergency action plans for effective emergency response.	500
Business & Finance Solutions (BFS) - Travel and Entertainment Expense Review	A&AS will conduct data analytics of travel and entertainment expenses on a quarterly basis and evaluate transactions for compliance with applicable university policies and campus procedures.	300
Department of African American Studies	A&AS will conduct a department-level review to assess the effectiveness of controls over financial and administrative areas in accordance with university policy (i.e., financial management, procurement, travel and entertainment, research administration, gifts and restricted funds management).	500
Technology Development Group (TDG) - Incentive Plan	A&AS will perform a review of the TDG fiscal year 2025-26 incentive awards to verify 1) the TDG organizational and departmental objective year-end results and associated achievement level reported (Threshold, Target, or Maximum) were adequately supported, and 2) validate the incentive award amount for each eligible participant was accurately calculated by TDG.	300
TDG / BFS - Patent Income Funds Flow Review	A&AS will review the governance, processes, and controls supporting the flow of patent funds from the Office of the President to UCLA and departments, including TDG, to determine whether controls in place promote the accurate allocation and distribution of funds to units across campus and support reliability in patent income reporting. In addition, A&AS will assess the adequacy of controls performed to ensure the accuracy and completeness of information within the new patent tracking system.	500
Research Reporting	A&AS will assess the governance, processes, and controls supporting the complete, accurate, and timely reporting of foreign gifts and contracts, consistent with biannual submission deadlines and guidance outlined in the ECAS reporting toolkit.	450
Digital & Technology Solutions (DTS) - IT Asset Disposition	A&AS will assess the adequacy and effectiveness of IT asset disposition processes and controls for adherence with IS-3 to ensure the risk of unauthorized data exposure or improper disposal of University-owned devices is effectively mitigated.	500
DTS - Data Lakehouse / Data Hub Access Controls Review	A&AS will assess the adequacy and effectiveness of processes and controls for managing Data Lakehouse and Data Hub access to determine whether controls mitigate the risk of unauthorized access or inappropriate data manipulation or exposure.	500

Planned Internal Audit Projects

UC LOS ANGELES - AUDITS (CONT.)	SCOPE STATEMENT	HOURS
Student Affairs - Procedures Review	A&AS will evaluate whether procedures are followed in accordance with the Student Conduct Code, including requirements related to process execution and documentation.	500
Library - Special Collections Controls Review	A&AS will assess the design and operation of controls over special collections management to determine whether risks of loss, theft, or mishandling are adequately mitigated and culturally significant assets are safeguarded, consistent with Policy 742.	400
Instructional Enhancement Initiative Funding Review	A&AS will review the allocation and use of Instructional Enhancement Initiative (IEI) funding to determine whether funds are used in alignment with the fund's stated purpose, and whether controls support appropriate allocation, stewardship, and transparency in the use of IEI resources.	500
Gift Administration and Reporting (Systemwide)	A systemwide audit to evaluate the effectiveness of internal controls over gift administration and reporting. Areas of review will include donor vetting and screening, administration of donor intent, management of unspent gift balances and compliance with federal gift reporting requirements.	450
Access Management (Systemwide)	A systemwide audit to assess whether access to University systems and data is appropriately granted, monitored, reviewed, and removed, with a focus on user accounts, privileged access, service accounts, automated accounts, AI-enabled agents, and other high-risk access pathways.	450
Revenue Cycle - Charge Capture - West Valley Interventional Radiology	A&AS will evaluate the adequacy and effectiveness of controls over charge capture and charge lag processes to ensure timely and accurate billing.	400
Revenue Cycle - Charge Capture - West Valley Cath Lab	A&AS will evaluate the adequacy and effectiveness of controls over charge capture and charge lag processes to ensure timely and accurate billing.	400
Revenue Cycle - Advanced Beneficiary Notice	A&AS will assess the effectiveness of processes and controls in place to support Advanced Beneficiary Notice for Medicare patients.	500
West Valley - Controlled Substances Diversion Management	A&AS will assess the adequacy of West Valley Hospital controlled substances diversion management processes and controls for adherence with University policies to determine whether controls mitigate diversion risk.	450
West Valley - Materials Management	A&AS will assess the adequacy and effectiveness of West Valley Hospital materials management processes and controls for adherence with UCLA Health (UCLAH) polices and procedures to determine whether controls support accurate inventory, safeguard assets, and ensure reliable replenishment and stocking.	400
Wage Change Administration Controls Review	A&AS will assess processes and controls supporting the implementation of wage changes to support accurate processing and identify improvement opportunities.	500

Planned Internal Audit Projects

UC LOS ANGELES - AUDITS (CONT.)	SCOPE STATEMENT	HOURS
UCLAH Information Technology (UCLAHIT) - Post Incident Response	A&AS will evaluate the effectiveness of post-incident response processes to assess whether governance, risk management, and internal controls operate as intended. The scope will include evaluating roles and responsibilities, remediation tracking, and the extent to which lessons learned from incidents are incorporated to enhance cybersecurity resilience.	300
UCLAHIT - IT Asset Disposition	A&AS will assess the adequacy and effectiveness of IT asset disposition processes and controls for adherence with IS-3 to ensure the risk of unauthorized data exposure or improper disposal of University-owned devices is effectively mitigated.	300
UCLAHIT - Vendor Risk Management (VRM) Action Plan Implementation Validation	A&AS will monitor the implementation status of the Vendor Risk Management remediation action plan and perform validation procedures upon completion to assess whether action plans have been effectively implemented.	300
Nabla Ambient AI Tool Review	A&AS to evaluate the effectiveness of governance, processes, and internal controls supporting use of the Nabla Ambient AI tool, including provider training, patient consent and opt-out compliance, transcript retention, and vendor risk management practices, to mitigate risks related to patient privacy, data protection, and regulatory compliance.	500
Clinic - Jules Stein Eye Institute Cornea and Uveitis Division	A&AS will evaluate the effectiveness of controls over clinic financial and administrative areas in accordance with university policy (i.e. payment handling, revenue capture, Sexual Violence and Sexual Harassment (SVSH), controlled substance, drug samples, Health Insurance Portability and Accountability Act (HIPAA) compliance, Environmental Health & Safety(EH&S)).	350
Clinic - Marina del Rey Obstetrics & Gynecology (OBGYN)	A&AS will evaluate the effectiveness of controls over clinic financial and administrative areas in accordance with university policy (i.e. payment handling, revenue capture, SVSH, controlled substance, drug samples, HIPAA compliance, EH&S).	350
Clinic - North Hollywood Specialty Care	A&AS will evaluate the effectiveness of controls over clinic financial and administrative areas in accordance with university policy (i.e. payment handling, revenue capture, SVSH, controlled substance, drug samples, HIPAA compliance, EH&S).	350
David Geffen School of Medicine (DGSOM) - Clinical Trial Billing	A&AS will evaluate the design and operating effectiveness of processes and controls over clinical trial billing and collections for sponsored research to mitigate risks related to inaccurate billing, delayed collections, and revenue loss.	500

Planned Internal Audit Projects

UC LOS ANGELES - ADVISORY SERVICES	SCOPE STATEMENT	HOURS
Teaching & Learning Center (TLC) Instructional Technology Tool Selection Advisory	A&AS will perform an advisory review of instructional technology tool selection processes, including decision timelines and benchmarking practices with peer institutions, in order to strengthen collaboration and support timely and effective instructional technology investment decisions.	300
Academic Planning and Budget (APB) / BFS - AI Adoption Opportunity Assessment	A&AS to assess opportunities to leverage AI within APB and BFS, inform development of an adoption roadmap, and advise on key risks and internal-control considerations associated with potential implementation efforts.	300
BFS - Business Finance Controls Advisory (Annual Financial Report)	A&AS will review the processes and internal controls in place around preparation of annual financial report to identify process improvements and opportunities to strengthen the overall control environment, supporting the achievement of the university's objectives.	400
BFS - Student Finance Solutions (SFS) Reconciliation Advisory	A&AS will provide advisory services, in partnership with BFS, to strengthen SFS reconciliation activities through training, standardizing reconciliation tools and templates, and coaching staff to improve the quality, consistency, and internal control effectiveness of reconciliations.	300
Housing & Hospitality (H&H) - System Implementation Controls Advisory	A&AS will provide advisory assistance to Housing & Hospitality (H&H) during the implementation of a critical application (StarRez or Maximo) by evaluating pre-implementation software development lifecycle (SDLC) control design and execution to support operational readiness and mitigate post-implementation risk.	300
DTS - Customer Sentiment Survey	A&AS will provide advisory services, in support of the One IT initiative, by collecting and analyzing campus customer sentiment regarding DTS services, identifying areas of opportunity, and informing the identification of key performance metrics to measure success over time.	300
Campus Human Resources (CHR) - Communities of Practice Advisory Assistance	A&AS will provide advisory assistance to Campus Human Resources Communities of Practice in support of achieving their objectives, with focus on the Intelligent Technology & Process Design and HR Transactions and Operations workgroups.	300
LA28 Risk Assessment	A&AS will partner with Administration to conduct an enterprise risk assessment for LA28 to identify and prioritize critical risks, strengthen enterprise risk visibility, and support coordinated mitigation planning and organizational readiness.	200
LA28 Financial Tool Review	A&AS will review the LA28 Financial Tool to assess whether business process and IT controls are designed effectively to support authorized, accurate, and complete reimbursement of LA28 expenditures. In addition, A&AS will perform a high-level review of software development lifecycle (SDLC) controls, including controls related to business requirements, user acceptance testing, access, data migration, integrations, and reporting.	400

Planned Internal Audit Projects

UC LOS ANGELES - ADVISORY SERVICES (CONT.)	SCOPE STATEMENT	HOURS
Athletics NIL Process and Controls Advisory	A&AS will provide advisory assistance to Athletics in assessing the design of business processes and internal controls in place to support name, image, and likeness (NIL) activities and identifying opportunities to strengthen the control environment.	300
HS Revenue Cycle Risk Assessment	A&AS will conduct a formal risk assessment of the revenue cycle, including front office, mid-cycle, and back-end processes.	300
HS Workday Post-Implementation Business Process Review	A&AS will provide advisory assistance for Workday post-implementation via documentation and internal control identification for select accounting processes, agreed upon with management.	500
HS UKG Post-Implementation Controls Assessment	A&AS will provide advisory assistance for UKG post-implementation via documentation and internal control identification for select business processes, agreed upon with management.	500
Incident After Action Corrective Action Validation	A&AS will conduct a review of management corrective actions implemented in response to IT related incidents to validate effective implementation.	150
AI Governance and Controls Advisory	A&AS will continue to provide consultation to DTS around AI governance, risk mitigation, and controls, including participation on AI Committee.	150
Litigation Settlement Corrective Action (LSCA) Follow-Up	A&AS will conduct follow-up with campus / health local Risk Management or corrective action owners implementation status.	100
University-wide Risk Management (URM) Advisory	A&AS will provide advisory assistance in support of university-wide risk management activities.	150
Internal Control Self-Assessment Questionnaires	A&AS will develop internal control self-assessment questionnaires for select administrative processes for CAOs, CFOs, or Department Heads to evaluate their department's existing internal controls against a minimum standard set of controls, identify opportunities to strengthen internal controls, and ensure ongoing compliance with University policies.	100
	UC Los Angeles sub-total	**17,700**

Planned Internal Audit Projects

UC MERCED - AUDITS	SCOPE STATEMENT	HOURS
Award/Grant Close Out Audit	Review and test the new Portfolio Project Financial Management (PPFM) Award/Grant Close out process to ensure awards/grants are being closed out timely and accurately. The scope will include the post award process within the Sponsored Programs Office.	300
Clery Act Compliance Audit	A campus audit to assess the compliance with the Clery act including: accuracy, completeness and timely submission of the Annual Security Report; process for identifying and training Campus Security Authorities; reviewing required policies, processes and disclosures; reviewing the accuracy of geographic mapping of reportable crimes; reviewing coordination and data sharing practices among key units; and reviewing the internal controls over collecting, validating and reporting Clery crime statistics.	300
Foreign Influence Audit	The audit will assess UC Merced's compliance with federal requirements related to foreign influence in research including: disclosure process for foreign appointments, collaborations, gifts, contracts, and in kind support for faculty researchers; accuracy and completeness of disclosures; internal controls supporting compliance with federal sponsor expectations; and coordination between key stakeholders to identify and monitor foreign relationships.	300
Gift Administration and Reporting (Systemwide)	A systemwide audit to evaluate the effectiveness of internal controls over gift administration and reporting. Areas of review will include donor vetting and screening, administration of donor intent, management of unspent gift balances and compliance with federal gift reporting requirements.	300
Access Management (Systemwide)	A systemwide audit to assess whether access to University systems and data is appropriately granted, monitored, reviewed, and removed, with a focus on user accounts, privileged access, service accounts, automated accounts, AI-enabled agents, and other high-risk access pathways.	300
UC MERCED - ADVISORY SERVICES	**SCOPE STATEMENT**	**HOURS**
Campus and Supervisor Training Advisory Service (Year 2)	Assess the process to determine what training is needed for all employees, the assignment of needed training, and follow up to ensure training is accomplished. Assess what should be included for annual supervisor training with regard to compliance.	150
NCAA Div II Compliance Advisory Service	Review major risks for the transition to Div II athletics and assess the level of compliance for UC Merced Athletics program.	300
	UC Merced sub-total	**1,950**

Planned Internal Audit Projects

UC RIVERSIDE - AUDITS	SCOPE STATEMENT	HOURS
Agricultural Operations	Review of the internal controls over the purchase, handling and storage of pesticides and chemicals inventory. Evaluate compliance with various regulations and applicable UC policies and procedures.	400
Research Federal Award Life Cycle Review	Review of the internal controls in the research federal award process to ensure compliance with regulatory agencies, UC policies, and to identify gaps in the federal award process.	450
Travel Expense Review	Review of university personnel travel expenses to ensure compliance with the University of California - Policy G-28.	400
Gift Administration and Reporting (Systemwide)	A systemwide audit to evaluate the effectiveness of internal controls over gift administration and reporting. Areas of review will include donor vetting and screening, administration of donor intent, management of unspent gift balances and compliance with federal gift reporting requirements.	300
Access Management (Systemwide)	A systemwide audit to assess whether access to University systems and data is appropriately granted, monitored, reviewed, and removed, with a focus on user accounts, privileged access, service accounts, automated accounts, AI-enabled agents, and other high-risk access pathways.	300
Annual Report on Executive Compensation (AREC) (Systemwide)	Verify the accuracy, completeness, and timely preparation of the Annual Report on Executive Compensation.	200
Chancellor Expenses (G-45) (Systemwide)	Review annual Chancellor expense reports to ensure that they have been prepared, reviewed, and submitted in accordance with policy.	150
UC RIVERSIDE - ADVISORY SERVICES	**SCOPE STATEMENT**	**HOURS**
New Financial System Reporting (Oracle)	The advisory service will focus on the financial data reporting generated from the Oracle financial system.	350
	UC Riverside sub-total	**2,550**

Planned Internal Audit Projects

UC SANTA BARBARA - AUDITS	SCOPE STATEMENT	HOURS
Volunteers Working with Minors on Campus	The primary purpose of this audit is to provide assurance that the University has established and maintained effective risk management, governance, and control processes regarding the engagement of volunteers who interact with minors.	400
Internal Control Review - Kavli Institute for Theoretical Physics	The purpose is to provide assurance that the department's internal control environment is adequate. With possible coverage of effectiveness and efficiency of operations, reliability and integrity of financial reporting, compliance with selected regulations, UC policies, and segregation of duties.	400
Admissions/Athletics Process Review	The primary purpose of this audit is to provide assurance that the institution's processes for managing athletic donations and student-athlete admissions are operating with integrity, transparency, and in compliance with both internal policies and external regulatory requirements.	400
Internal Control Review - Dining Services	Audit and Advisory Services will evaluate effectiveness, efficiency, compliance, and/or the adequacy of internal controls in one or more areas selected based on risks, with possible coverage of budgeting, revenue, procurement, payroll, and/or other areas.	400
Gift Administration and Reporting (Systemwide)	A systemwide audit to evaluate the effectiveness of internal controls over gift administration and reporting. Areas of review will include donor vetting and screening, administration of donor intent, management of unspent gift balances and compliance with federal gift reporting requirements.	400
Annual Report on Executive Compensation (AREC) and Chancellor Expenses (G-45) (Systemwide)	Verify the accuracy, completeness, and timely preparation of the Annual Report on Executive Compensation. Review annual Chancellor expense reports to ensure that they have been prepared, reviewed, and submitted in accordance with policy.	300
Access Management (Systemwide)	A systemwide audit to assess whether access to University systems and data is appropriately granted, monitored, reviewed, and removed, with a focus on user accounts, privileged access, service accounts, automated accounts, AI-enabled agents, and other high-risk access pathways.	400
UC SANTA BARBARA - ADVISORY SERVICES	**SCOPE STATEMENT**	**HOURS**
Capital Projects - Americans with Disabilities Act (ADA) Compliance	The purpose is to provide assurance that the UC's capital maintenance program identifies, prioritizes, and executes construction projects to meet Americans with Disabilities Act and to identify opportunities to reduce capital outlay through strategic project integration and standardized procurement.	400

Planned Internal Audit Projects

UC SANTA BARBARA – ADVISORY SERVICES (CONT.)	SCOPE STATEMENT	HOURS
Cost of Article 5 Compliance	The primary purpose of this advisory service is to evaluate the total fiscal and operational impact of compliance with UC Article 5 (Contracting Out) and to provide University leadership with a comprehensive "Cost of Compliance" model.	400
Gift Check Handling	The purpose is to evaluate the end-to-end lifecycle of gift checks—from initial receipt to final bank deposit and to identify bottlenecks, modernize workflows, and strengthen internal controls to ensure that funds are identified, recorded, and deposited timely and accurately.	400
	UC Santa Barbara sub-total	**3,900**

UC SANTA CRUZ - AUDITS	SCOPE STATEMENT	HOURS
Gift Administration and Reporting (Systemwide)	A systemwide audit to evaluate the effectiveness of internal controls over gift administration and reporting. Areas of review will include donor vetting and screening, administration of donor intent, management of unspent gift balances and compliance with federal gift reporting requirements.	350
Access Management (Systemwide)	A systemwide audit to assess whether access to University systems and data is appropriately granted, monitored, reviewed, and removed, with a focus on user accounts, privileged access, service accounts, automated accounts, AI-enabled agents, and other high-risk access pathways.	350
Annual Report on Executive Compensation (AREC) (Systemwide)	Verify the accuracy, completeness, and timely preparation of the Annual Report on Executive Compensation.	250
Chancellor Expenses (G-45) (Systemwide)	Review annual Chancellor expense reports to ensure that they have been prepared, reviewed, and submitted in accordance with policy.	250
UC SANTA CRUZ - ADVISORY SERVICES	**SCOPE STATEMENT**	**HOURS**
Legal Review	An advisory service request at the direction of General Counsel to review units and programs for legal compliance conducted under attorney-client privilege.	340
Compliance	Lead campus Compliance Program to identify, assess, and mitigate risks.	300
	UC Santa Cruz sub-total	**1,840**

Planned Internal Audit Projects

UC SAN DIEGO - AUDITS	SCOPE STATEMENT	HOURS
Accounts Receivable	The purpose of this review is to evaluate whether internal controls for Accounts Receivable provide reasonable assurance that operations are effective and efficient, financial information is accurately reported, and activities comply with applicable policies and procedures.	450
Use of One-Time Funds for Staff Positions	The purpose of this review will be to assess whether internal controls provide reasonable assurance that one-time funds sources or temporary resources are used appropriately in a manner that support long-term financial sustainability.	500
Cost Transfers (Salary & Non-Salary)	The purpose of this review is to assess the adequacy of cost transfer justifications, evaluate whether departments are fulfilling their responsibility for proper review, and confirm that training materials accurately reflect current practices.	400
Housing Building Controls	The objective of this review will be to evaluate the effectiveness of existing processes for managing building security and access within Housing, Dining & Hospitality.	500
School of Biological Sciences	The objective of this review will be to conduct an overall assessment of the School of Biological Sciences administrative internal control environment and to determine whether existing controls provide reasonable assurance that operations are effective, comply with University policy, and support accurate financial reporting.	450
Student Organization Agreements	The objective of this review will be to assess the adequacy and effectiveness of governance, risk management, and control processes over student organization agreements, including whether agreements are current, use approved templates, and are properly authorized and executed.	400
Chancellor Expenses (G-45) (Systemwide)	Review annual Chancellor expense reports to ensure that they have been prepared, reviewed, and submitted in accordance with policy.	300
Gift Administration and Reporting (Systemwide)	A systemwide audit to evaluate the effectiveness of internal controls over gift administration and reporting. Areas of review will include donor vetting and screening, administration of donor intent, management of unspent gift balances and compliance with federal gift reporting requirements.	450
Access Management (Systemwide)	A systemwide audit to assess whether access to University systems and data is appropriately granted, monitored, reviewed, and removed, with a focus on user accounts, privileged access, service accounts, automated accounts, AI-enabled agents, and other high-risk access pathways.	500
Clinical Technology / Equipment Management	The purpose of this review will be to determine whether Clinical Technology processes for managing patient care equipment provide reasonable assurance that operations are effective and in compliance with relevant policies.	500

Planned Internal Audit Projects

UC SAN DIEGO – AUDITS (CONT.)	SCOPE STATEMENT	HOURS
UC San Diego (UCSD) Health Facilities & Support Services	The focus of this review will be to determine whether internal controls provide reasonable assurance that internal controls related to the administration of minor construction and maintenance activities are effective and in compliance with relevant policies.	500
Charity Care	The purpose of this review will be to determine whether internal controls provide reasonable assurance that Charity Care is appropriately identified and managed in compliance with University policy and regulatory requirements.	400
Faculty Salary - Incentive & Z Payments	The purpose of this review will be to assess whether internal controls provide reasonable assurance that negotiated or incentive salary from core and discretionary fund sources, including gifts, are in compliance with applicable salary program guidelines and fund source restrictions.	450
Moores Cancer Center	The objective of this review is to evaluate whether internal controls for Moores Cancer Center administration provide reasonable assurance that operations are effective, in compliance with University policy and regulations as applicable, and result in accurate financial reporting.	450
Sanford Stem Cell Institute (SSCI)	The objective of this review is to evaluate whether internal controls for SSCI business operations provide reasonable assurance that operations are effective, in compliance with University policy and sponsored research regulations as applicable, and result in accurate financial reporting.	450
UC SAN DIEGO - ADVISORY SERVICES	**SCOPE STATEMENT**	**HOURS**
Americans with Disabilities Act (ADA) Compliance	The purpose of this review will be provide support and assistance from an Advisory perspective to the ADA Compliance Officer in the development of risk assessments or other prioritization of campus initiatives in this area.	200
Emergency Management Plans	The objective of this review will be to evaluate, from an advisory perspective, the status of emergency preparedness planning activities and compliance with University policy.	300
Annual Report on Executive Compensation (AREC) (Systemwide)	Verify the accuracy, completeness, and timely preparation of the Annual Report on Executive Compensation.	250
Deficit Monitoring Analytics (continued from FY26)	The purpose of this review will be to develop ongoing deficit monitoring analytics that support Executive leadership to track the status of deficits across campus and track the status of management's remediation plans.	200
MediCal Federal Eligibility and Enrollment	The purpose of this review will be to evaluate, from an advisory perspective, the impact of the upcoming MediCal federal eligibility and enrollment changes for UCSD Health and to evaluate whether processes are effective to support the new eligibility requirements of the law.	250
	UC San Diego sub-total	**7,900**

Planned Internal Audit Projects

UC SAN FRANCISCO - AUDITS	SCOPE STATEMENT	HOURS
National Institutes of Health (NIH) Other Support – Phase 2	Validate that the corrective actions taken to date to address instances of non-compliance with NIH Other Support have been implemented. Deferred from Fiscal Year (FY) 2026.	350
Health Building Security	Assess governance processes and controls in place for ensuring consistently appropriate access to UCSF Health Hospitals and Clinics.	350
Outpatient Prescription Processes	Evaluate compliance of prescription processing occurring in the outpatient setting.	350
Time-Based Charging	Validate appropriate charge capture post-implementation of time-based charging in Interventional Radiology.	350
Access Management (Systemwide)	A systemwide audit to assess whether access to University systems and data is appropriately granted, monitored, reviewed, and removed, with a focus on user accounts, privileged access, service accounts, automated accounts, AI-enabled agents, and other high-risk access pathways.	500
Gift Administration and Reporting (Systemwide)	A systemwide audit to evaluate the effectiveness of internal controls over gift administration and reporting. Areas of review will include donor vetting and screening, administration of donor intent, management of unspent gift balances and compliance with federal gift reporting requirements.	450
Real Estate Services	Review process and controls in place related to appropriate management of leased space.	350
MyTime/UKG Post-Implementation – Phase 2	Evaluate the operating effectiveness and compliance of the newly implemented payroll system with wage and hour rules.	350
Anatomical Donations Program	Assess the Willed Body program operational processes and controls to ensure compliance with regulatory requirements and institutional policies.	350
Construction Cost Compliance	Review construction project invoiced costs and fees to ensure compliance with contract agreement.	350
UC SAN FRANCISCO - ADVISORY SERVICES	**SCOPE STATEMENT**	**HOURS**
Research Administration and Compliance Systems (Huron)	Advise on internal controls, policy compliance and project management and governance related to the research administration and compliance system implementation. Deferred from FY 2026.	300
Award Verification Process	Review implementation of changes to award verification processes and advise on controls and monitoring impact and success criteria. Deferred from FY 2026.	300

Planned Internal Audit Projects

UC SAN FRANCISCO - ADVISORY SERVICES (CONT.)	SCOPE STATEMENT	HOURS
UCSF Health Policy Alignment	Advise on policy alignment efforts involving Benioff Children's Hospital (BCH) Oakland, Stanyan, and Hyde Hospitals.	400
Enterprise Resource Planning (ERP)/Project One System Implementation Advisory – Separation of Duties	Provide advice on internal controls, policy compliance and project management and governance for the new phase of ERP system implementation. Deferred from FY 2026.	300
ERP/Project One System Implementation Advisory – Health Supply Chain Management (SCM) Business Process Changes	Assess implemented internal controls for the new ERP system related to business process changes in supply chain management for UCSF Health. Deferred from FY 2026.	300
Fraud Risk Analysis Program	Continue performing enterprise-wide data analytics and enhancing 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.	500
Fraud Awareness Training	Continue education and training to raise fraud risk awareness throughout the organization.	300
Financial Management Dashboard	Continue optimizing the Financial Management Dashboard.	250
	UC San Francisco sub-total	**6,400**
	TOTAL AUDIT AND ADVISORY SERVICE PROJECT HOURS	**70,995**