

Distribution of Available Hours

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

Distribution of Available Hours

The table to the left provides a more detailed breakdown of planned time as a basis for ongoing accountability. From this detail the continuing commitment to timely audit follow-up is displayed by the plan to invest approximately 7,000 hours. The category of Compliance Support is intended to facilitate our efforts to integrate the Compliance and Audit Programs into joint efforts such as annual plan development, project coordination and ongoing risk monitoring.

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



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

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

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

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

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

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

Office of Innovation and Commercialization	The purpose of this review will be assess current business operations in order to transition the changes to the campus Enterprise System Replacement, including efforts to move away from the current systemwide financial system and phase into a local implementation of SOFIA, and ensure that financial reporting is accurate and timely.	300	2
Clinical Practice Organization (CPO) Expenditure Controls	This review will evaluate expenditure controls on CPO financial accounts to evaluate internal policies, processes, and authority to charge to these accounts.	250	2
Center for Integrative Medicine	This review will evaluate the activities of the unit to provide input to management from an advisory perspective on governance and oversight for this unique program.	250	2
UCSD/VA Faculty Joint Appointments	This review will evaluate current practices across departments for managing joint appointments, for the purpose of informing future School of Medicine policy in this area.	300	2
UCPath Readiness Review	An assessment of operational readiness for implementation of UC Path is being performed by internal audit units at multiple UC campuses during fiscal year 2019.	250	4
UC San Diego sub-total		8,900	

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

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

UC San Francisco - Advisory Services	Scope Statement	Hours	Est. Qtr. Completion
Research Compliance and Monitoring	Provide advice for the development of processes for monitoring key personnel on awards.	250	2
Conflict of Interest/Commitment System Data Integrity	Review and advise on the processes for sharing of the data between the Conflict of Interest and Conflict of Commitment systems.	200	3
Export Controls Assessment	To assist the department in developing an auditing and monitoring framework for assessing compliance with Export Controls policies.	200	4
Continuous Analytics Program	Use data analytics to identify areas for continuous improvement and monitoring of controls.	400	4
UCPath Operational Readiness	Assess UCSF's readiness for UC Path implementation and identify any risks that could impair the deployment.	250	3
Finance and Compliance Dashboard	Continue with implementation and optimization of the dashboard.	200	4
Website Accessibility	Review and advise on the governance and processes for website development and management to ensure that the University websites are accessible and in compliance with Americans with Disabilities Act (ADA) requirements and University policies and procedures.	200	3
Revenue Cycle - Value Improvement Initiatives	Provide support to the value improvement initiatives to improve revenue management processes and related efforts.	300	4
New Affiliations	Provide advice and support related to new affiliations.	250	3
UCSF Health Financial Integration	Continue to provide advice and assistance to the UCSF Health Finance Integration related efforts.	200	4
Langley Porter Psychiatric Hospital and Clinics Bed Utilization	Provide support and analysis for bed utilization and contracting for LPPH&C.	250	2
<i>UC San Francisco sub-total</i>		9,050	
TOTAL AUDIT AND ADVISORY SERVICE PROJECT HOURS		94,037	