The Regents of the University of California

COMPLIANCE AND AUDIT COMMITTEE
July 19, 2023

The Compliance and Audit Committee met on the above date at the UCSF–Mission Bay Conference Center, San Francisco campus and by teleconference at 106 E. Babcock Street, Bozeman, Montana.

Members Present: Regents Anguiano, Cohen, Elliott, Ellis, Makarechian, Matosantos, Pérez, Sherman, and Sures; Ex officio member Leib; Advisory member Cochran; Chancellors Christ, Gillman, Khosla, May, Muñoz, and Yang

In attendance: Regent Drake, Regent-designate Beharry, Staff Advisor Emiru, Secretary and Chief of Staff Lyall, General Counsel Robinson, Chief Compliance and Audit Officer Bustamante, Executive Vice President and Chief Operating Officer Nava, and Recording Secretary Johns

The meeting convened at 1:25 p.m. with Committee Chair Sures presiding.

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

   Upon motion duly made and seconded, the minutes of the meeting of May 17, 2023 were approved, Regents Anguiano, Ellis, Leib, Makarechian, Matosantos, Pérez, Sherman, and Sures voting "aye."

2. **APPROVAL OF COMPLIANCE PLAN FOR 2023–24 AND INTERNAL AUDIT PLAN FOR 2023–24**

   The Senior Vice President – Chief Compliance and Audit Officer recommended that the Regents approve the Compliance Plan for 2023–24, as shown in Attachment 1, and the Internal Audit Plan for 2023–24, as shown in Attachment 2.

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

   Chief Compliance and Audit Officer Bustamante briefly introduced the item.

   Upon motion duly made and seconded, the Committee approved the Senior Vice President – Chief Compliance and Audit Officer's recommendation and voted to present it to the Board, Regents Anguiano, Cohen, Elliott, Ellis, Leib, Makarechian, Matosantos, Pérez, Sherman, and Sures voting "aye."

The meeting adjourned at 1:30 p.m.

Attest:

Secretary and Chief of Staff

Compliance Plan for 2023-24

July 19, 2023

UNIVERSITY OF CALIFORNIA

Compliance Plan

COMPLIANCE RISK ASSESSMENT RESULTS

ECAS identified the following compliance risk priorities for 2023-24 through the systemwide risk assessment process.

	EXPORT CONTROL	RESEARCH	HEALTHCARE	PRIVACY	ADA	GENERAL COMPLIANCE
TOP RISKS	• Cybersecurity • Research Security • International Travel	• Research Data Security • Disclosures – Conflicts of Interest and Commitment • Foreign Gifts & Contracts Reporting	• Revenue Cycle Compliance • Privacy & Security Program Management • Conflicts of Interest and Commitment	• Data Management – Classification, Mapping, Minimization • Webpage Privacy Notices	• Digital Accessibility and Procurement • Emergency Management	• Jeanne Clery Disclosure of Campus Security Policy and Campus Crime Statistics Act (Clery Act)
	• Restricted Party Screening • International Shipping • International Collaborations and Economic Trade Sanctions • **Emerging Technology Controls ***	• Clinical Research • Intellectual Property/Patent Control • **Artificial Intelligence in Research ***	• Health & Research Data Governance • Post-Pandemic Regulations	• Privacy Assessment of Vendors	• Academic Accommodations • Physical Access • Service and Support Animals	• Campus Safety • Child Abuse and Neglect Reporting Act (CANRA) • **Biotechnology ***

* Areas of Emerging Risk

Research Security Program

In January 2022, the White House Office of Science and Technology (OSTP) Policy issued guidance to federal agencies on the implementation of National Security Presidential Memo 33 (NSPM-33). This memo mandates the establishment of a research security program to protect against the exploitation of research institutions that receive federal research funding. Proposed standards for this program were published in March 2023 and final standards are expected in 2024.

Identified Risk

To qualify for federal research funds, the University must establish and certify a research security program at each location as a substantial recipient of federal funding.

Major Initiative

Research Security Compliance Plan

- ECAS is creating a systemwide compliance plan to meet federal sponsor requirements for research security programs. The Research Security Compliance Plan includes the coordination of trainings, program self-assessments, cybersecurity and disclosure protocols.

Training

Meeting Program Training Requirements

- In 2024, the National Science Foundation (NSF) will introduce new mandatory training modules on various research security topics. ECAS will work with the locations incorporate these modules, along with existing research security trainings on disclosure requirements, export control, international travel, and security risk awareness.

Collaboration with Federal Agencies

- ECAS will continue to collaborate with federal funding agencies on a series of systemwide webinars focused on Research Security Program requirements, funding agencies' expectations, and the consequences of noncompliance.
- ECAS will partner with NSF and the OSTP Policy Working Group to share UC's best practices.

Research Compliance Program

The federal government heavily regulates basic and applied research. The regulatory landscape for academic research is complex and constantly evolving. ECAS routinely collaborates with research offices across the UC system on programmatic research compliance oversight with risk assessments, monitoring, training and awareness.

Identified Risks

Federal funding agencies, Offices of Inspector General, Department of Justice, and federal law enforcement agencies continue to devote significant effort to enforce federal research grant disclosure requirements and the federal Higher Education Act Section 117 (HEA Section 117) foreign gift and contract reporting requirements. Failure to comply with these requirements poses a significant compliance risk to UC.

Major Initiatives

Conflict of Commitment: Academic Personnel Manual (APM) 025 - 671 Reporting Foreign Funding, Affiliations, and In-Kind Support

- ECAS will support Systemwide Academic Personnel in developing training materials related to Outside Professional Activities (OPA) and required institutional disclosures system. The new training materials will address compliance with UC policies, how the policies intersect with national security policy NSPM-33, the CHIPS & Science Act, and federal funding agency grant disclosure requirements.

Training

HEA Section 117 Compliance

- ECAS will update the compliance alert and continue delivering presentations educating relevant stakeholders on the disclosure requirements of HEA Section 117. The educational resources will focus on specific aspects of reporting, such as in-kind exchanges, transactions below market value, intellectual property license fees from foreign licensees, subcontracts, and foreign gifts or contracts involving intermediaries that benefit UC.

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Export Control Program

At UC we conduct international research in emerging technology areas. The purpose of federal export control laws is to protect national security through targeted limits on international transfer of certain items or information that conflicts with U.S. national security goals. ECAS is the Empowered Official ensuring compliance with the International Traffic in Arms Regulations (ITAR) administered by the Department of State and provides general export control support to UC locations.

Identified Risk

The federal government has recognized export control as a significant priority for enforcement agencies, and an essential national security measure. UC leads the nation in research and innovation and is actively involved in various operations that have international aspects, necessitating the careful consideration of export control regulations.

Major Initiatives

E-learning modules

- ECAS will revise existing training in order to support the government's objective of enhancing control over emerging technology fields. The updates will incorporate new risks associated with emerging technology areas, including biotechnology, quantum computing, and artificial intelligence.
- UC researchers frequently purchase cutting-edge technology tools that might fall under export control regulations. To support compliance efforts in this area, ECAS will develop a tool to assist procurement officers in identifying potential export control risks during the procurement process.

Training and Collaboration with Federal Agencies

Role Specific Export Control Training

- ECAS will partner with federal agencies, including the Departments of Commerce, State, Treasury and Justice, to deliver joint trainings and presentations on export control topics focused on emerging technology controls. In addition, ECAS will continue to provide education aimed at enhancing the skills of systemwide Export Control Officers in navigating and understanding evolving export control risks.

Healthcare Program

UC's academic medical centers are some of the most complex and heavily regulated entities within the University. Healthcare compliance obligations center around laws designed to protect government health programs (e.g., Medicare and Medicaid), patient safety, fraud and abuse, and to safeguard sensitive and valuable patient data (e.g., Health Insurance Portability and Accountability Act, Federal Trade Commission Act of 1914).

Identified Risks

Enforcement agency activity in government billing fraud and abuse, patient data, patient safety, and failure to consistently track and implement complex requirements puts the University at risk of noncompliance.

Major Initiatives

ECAS and Healthcare Compliance Officers (HCCOs) are collaborating on the following initiatives:

UC Health Annual Risk Assessment and Workplan Process Improvement

- Complete the implementation of a systemwide risk-based assessment system that identifies the locations' highest compliance risks and efficiently allocates resources to manage them.

Revenue Cycle Compliance Auditing Dashboard Development

- Complete a systemwide dashboard of key indicators of billing compliance, highlighting areas needing mitigation for local and system leaders.

Training

Standards for the Access and Sharing of Health Data

- ECAS will develop training for UC personnel with access to health data. The objective of the training is to promote understanding of the applicable laws and policies governing the compliant use and sharing of patient, employee, and student health information within UC.

Privacy Program

ECAS facilitates the systemwide campus privacy officer stakeholder group, addresses UCOP local compliance matters, and collaborates with UC Legal on privacy and compliance concerns and data incidents. Privacy compliance at the University balances the dual aims of maintaining an open and robust academic and research environment, and ensuring the University's vast amount of sensitive data is safeguarded.

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Identified Risks

Failure to inform individuals about their privacy rights, not properly labeling data, and collecting unnecessary data could expose UC and individuals to poor data security practices, breaches, regulatory consequences, and reputational harm.

Major Initiatives

ECAS and Campus Privacy Officers (CPOs) will begin developing multi-year projects:

Risk Decision Tree for Collecting, Using and Sharing Data

- A training document that visualizes the decision-making process to resolve privacy questions through "on-demand" training and to help data stewards recognize and escalate higher-risks issues to CPOs.

Automated Privacy Notice Builder

- A tool for website and other data owners to create privacy notices compliant with relevant regulations, that accurately describe data sets and intended uses to stakeholders.

Data Classification/Breach Analysis Tool

- An "At a Glance" digest of privacy laws and breach reporting triggers for Health Privacy and Campus Privacy Officers, Information Technology personnel, and other risk partners enabling more accurate data classification and breach reporting analysis.

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General Compliance Program

The ECAS General Compliance function includes ADA, Clery Act, Policy, AI, Biotechnology and other compliance areas. Many of these areas are discussed separately in this report. The General Compliance function develops content and mandatory ethics compliance training for the system.

Identified Risk

With a constantly evolving regulatory landscape, targeted and relevant education and training are essential in ensuring that the University community understands and adheres to UC policies and ethical values, as well as laws and regulations relevant to their roles and responsibilities.

Over the last year, ECAS has observed that compliance with mandatory training requirements is below reasonable thresholds for several courses. Low mandatory training compliance rates across significant portions of staff, faculty and student employees creates a critical gap in education and awareness and exposes the University to risk.

Major Initiatives

Mandatory Training Compliance

- ECAS will continue facilitating the work of Systemwide Human Resources and other business partners to identify root causes and develop protocols to increase compliance with the following mandatory courses: General Compliance Briefing, Ethics and Compliance Briefing for Researchers, Cybersecurity Awareness, Sexual Violence and Sexual Harassment for Staff, and Sexual Violence and Sexual Harassment for Faculty and Supervisors.

Systemwide Support

This year (2023) ECAS created a dedicated systemwide Senior Instructional Designer role to lead the development of ECAS training materials. The designer is tasked with updating ECAS trainings, ensuring content relevancy, aligning with stakeholder requirements, achieving specific learning objectives and effectively measuring learning outcomes.

ADA Program

The UC is subject to the broad requirements of the Americans with Disabilities Act (ADA) and other disability-related laws that prohibit discrimination based on disability. The ADA is a compliance risk priority because of the potential for personal, physical, reputational, and fiscal harm that may result from noncompliance.

Identified Risks

Digital Accessibility

- The Department of Education is expected to issue amendments to the Title II regulations this summer (2023). The amendments are expected to set technical standards for website and digital application accessibility ensuring that everyone can interact, regardless of ability, with the services provided.

Emergency Management

- Under the law, emergency programs, services, and activities, must be accessible to everyone, including people with disabilities. Failure to engage in appropriate planning presents a risk of physical harm to students, employees, and visitors.

Major Initiatives

Digital Accessibility

- ECAS will issue guidance, training, and best practices for complying with the new Department of Education's technical standards.

Emergency Management

- ECAS will work with systemwide ADA compliance coordinators to create a self-assessment tool to evaluate integration of disability considerations into emergency planning across the UC and will issue accompanying best practice guidance promoting systemwide consistency.

Clery Act Compliance Program

The Jeanne Clery Disclosure of Campus Security Policy and Campus Crime Statistics Act of 1998 (Clery Act) is a consumer protection law that aims to provide transparency around campus crime policy and statistics by requiring colleges and universities to report campus crime data, support victims of violence, and publicly outline the policies and procedures they have put into place to improve campus safety. ECAS coordinates the systemwide Clery Act compliance program.

Identified Risk

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

Major Initiatives

ECAS Policy Office will issue the final Systemwide Presidential Clery Act Policy in August 2023. ECAS, the Systemwide Clery Policy Working Group, and campus Clery coordinators and officers will work to issue and implement accompanying guidance to comply with ED expectations under the Clery Act.

Training

Clery Act Annual Training

- ECAS will provide the annual training and practical skills workshop for locations' Clery compliance professionals, focusing on high-risk areas and lessons learned from recent enforcement actions and settlements. Training topics will include the following: Clery in the clinical setting, new Title IX regulations, and other emergent issues.

Systemwide Support

This year (2023) ECAS created a dedicated systemwide and UCOP Clery Compliance role to partner with campus Clery Officers and Coordinators and assist UCOP programs in Clery Act compliance.

Policy Program

ECAS' University Policy Office maintains and facilitates the development of all systemwide Presidential Policies. This year ECAS will focus on continuing to strengthen the policy process.

Identified Risk

A strong policy process and effective policy communications help reduce the risk of inconsistencies and noncompliance with laws and policies within the University.

Major Initiatives

Presidential Policy Process

- ECAS is updating the policy that governs the presidential policy process. Updates will improve policy management and encompass the following:
  - Mandatory consultation and review process for systemwide presidential policies;
  - Review and maintenance of all policy-related guidelines and procedures;
  - Provide details on potential financial or operational impact for all proposed policy actions

Policy Software Implementation (multi-year project)

- Implement a new policy system, which will provide a streamlined consultation process, transparent tracking and improved records management.

Training

ECAS will create a Policy Toolkit to support policy owners and provide resources, such as a style guide, process overview and frequently asked questions.

Systemwide Support

This year (2023) ECAS created a dedicated systemwide Policy Manager role to partner with UCOP Policy Owners and Campus Policy Managers.

Emerging Area: Artificial Intelligence

The federal government is devoting significant attention to advancing trustworthy artificial intelligence (AI) and automated systems. The White House and Congress are moving rapidly to implement legislative safeguards around AI and automated systems that have the potential to meaningfully impact the American public's rights, opportunities, or access to critical resources or services.

Identified Risks

The complexity of AI tools makes it challenging to effectively audit and monitor their use and outcomes in high-risk areas. The rapid deployment of complex AI enabled technologies used in high-risk areas such as healthcare and research within UC systems poses serious ethical and compliance concerns not sufficiently addressed in existing policies or laws.

Major Initiative

ECAS will continue to Co-Chair the UC AI Council and facilitate the implementation of the UC AI Working Group's Report Recommendations. The AI Council will focus on the following:

- Developing training addressing the following four high-risk areas identified in the report: Health, Human Resources, Policing, and Student Experiences.
- Creating a risk assessment tool that incorporates analysis of AI product procurement as defined by UC's Responsible AI Principles.

Training

Workshop on Artificial Intelligence in Human Subjects Research

In fiscal year 2023-2024 ECAS will conduct a virtual workshop that brings together research compliance, privacy, healthcare compliance, cybersecurity experts, and others to create a shared ethical framework. The AI workshop will be a deep dive into the emerging regulatory area of the use of artificial intelligence in research.

Emerging Area: Biotechnology

The federal government has recently launched initiatives aimed at advancing and protecting the US biotechnology and biomanufacturing sectors' critical role in various aspects of national security, including public health, agriculture, environment, and defense.

The government's concerns in these fields include potential misuse or mishandling of biotechnology research, research that could be used for legitimate and harmful applications, and unauthorized access or disclosure of sensitive information such as genetic data. The government is considering regulations, export controls, and security protocols, to ensure the responsible conduct of research, protect intellectual property, and prevent unauthorized access to sensitive information or materials.

Identified Risks

Risk of noncompliance rises as biotechnology research rapidly advances. UC locations conduct significant biotechnology research including synthetic biology and agricultural biotechnology. Many regulatory and compliance frameworks apply to biotechnology research including biosafety levels, dual-use research of concern (DURC), human subjects and clinical trials, animal research, gene editing, data management, intellectual property rights, environmental regulations, and export controls.

Training and Collaboration with Federal Agencies

Emerging Biological Technologies

- ECAS will host a virtual seminar with a national biotechnology expert to create a shared understanding of the government's concerns and how compliance offices can begin preparing for regulations, export controls, and security protocols aimed at ensuring the responsible conduct of research, protecting intellectual property, and preventing unauthorized access to sensitive information or materials.
- ECAS will issue a compliance alert that addresses the key takeaways of the seminar.
- ECAS will collaborate with federal partners in identifying high risk areas and potential solutions.

Compliance Plan

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

COMPLIANCE AREA	STAKEHOLDERS
ADA	Campus ADA Compliance Officers, Disability Services Officers, Student Affairs, Academic Senate, Information Technology, Procurement, Environmental Health and Safety, Design and Construction, Campus Chief Ethics and Compliance Officers (CECOs), UC Legal
Clery	Campus Clery Officers, CECOs, Title IX, Chiefs of Police, UC Legal
Export Control	Export Control Officers, Research Compliance Officers, OP Research Policy Analysis and Coordination (RPAC), Senior International Officers, Contracts and Agreements Officers, International Students and Scholars Directors, Systemwide Information Security, Academic Senate, CECOs, UC Legal
Healthcare	Healthcare Compliance Officers, UC Health, RPAC, Institutional Review Board (IRB) Directors, Procurement, CECOs, UC Legal
Health Privacy	Health Privacy Officers, UC Health, RPAC, IRB Directors, Security and IT Teams, Procurement, Systemwide Information Security, CECOs, UC Legal
Campus Privacy	Campus Privacy Officers, Cyber-Risk Coordination Center, CECOs, UC Legal
Research	Export Control Officers, Research Compliance Officers, RPAC, IRB Directors, Conflict of Interest Officers, Associate Vice Chancellors of Research, Systemwide Information Security, Research Integrity Officers, CECOs, UC Legal
Policy	Campus Policy Managers, President's Executive Office, Policy Owners, CECOs, UC Legal

Internal Audit Plan for 2023-24

July 19, 2023

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Risk Assessment and Plan Development

RISK ASSESSMENT PROCESS

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

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, functional areas)

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

Share information among location auditors to leverage input and ensure consistent consideration of risks of interest, industry sources

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Distribution of Direct Hours

DISTRIBUTION BY PROJECT TYPE

The chart below depicts the direct hours distribution by project type for the 2023-24 plan. It demonstrates that Internal Audit has allocated over half of its planned direct hours to planned and supplemental audits. Internal Audit allocated its remaining time to advisory services, investigations, audit follow up and audit support activities.

Audit Follow Up
6%

Supplemental Audits
7%

Investigations
8%

Audit Support
10%

Advisory Services
22%

Planned Audits
47%

3
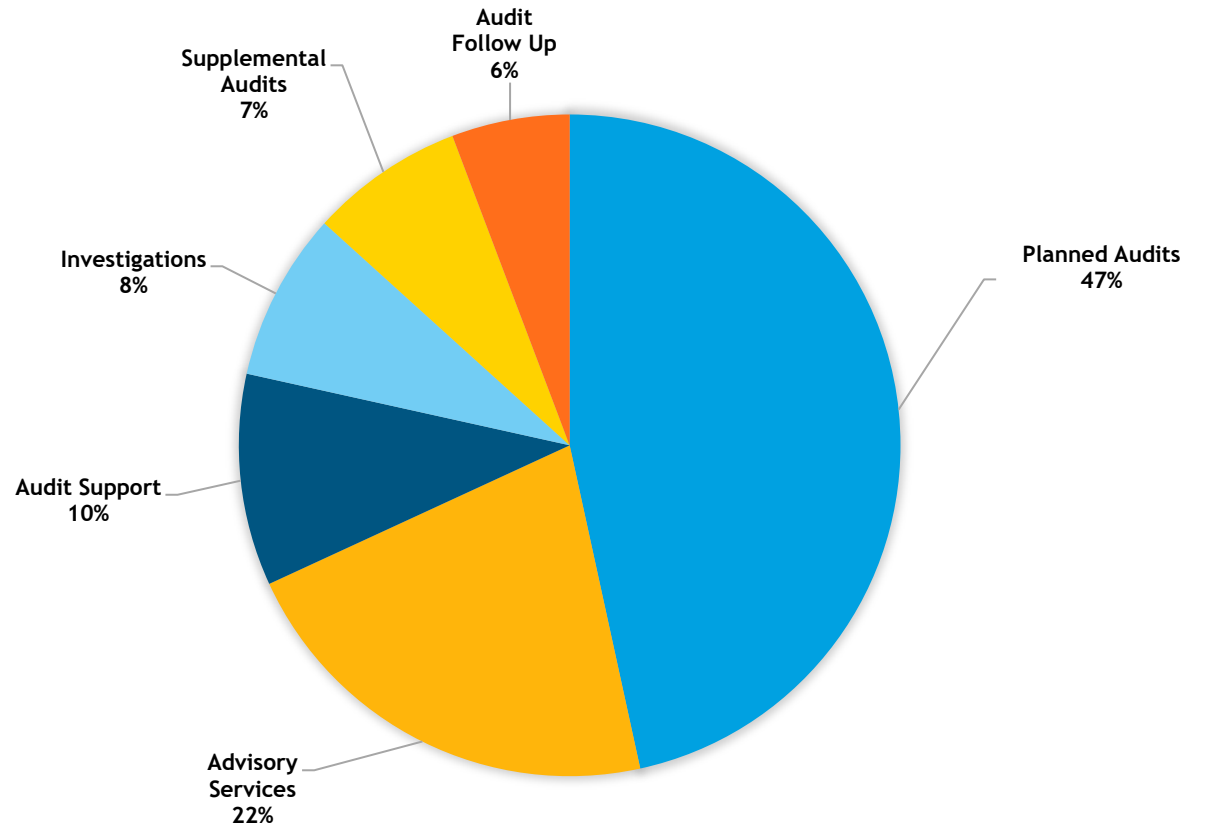
Distribution of Direct Hours

PLANNED PROJECTS BY FUNCTIONAL AREA

This chart illustrates the distribution of Internal Audit's 2023-24 planned projects by functional area. Internal Audit allocated nearly half of its planned project hours to information management and technology, health sciences operations, and financial management.

Facilities, Construction and Maintenance, 3%
Office of the President, 1%
Development and External Relations, 1%
Budget and Planning, 3%
Lab Research Programs and Processes, 1%
Student Affairs, 4%
Information Management and Technology, 19%
Auxiliary, Business and Support Services, 6%
Research, 6%
Healthsciences Operations, 14%
Human Resources and Benefits, 6%
Academic Units and Programs, 7%
Financial Management, 12%
Risk, Environment and Safety, 8%
Governance, 9%

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Systemwide Audits and Other Highlighted Projects

SYSTEMWIDE AUDITS AND HIGHLIGHTS	CYBERSECURITY AUDITS	LOCATION AUDIT THEMES

SYSTEMWIDE AUDITS AND OTHER HIGHLIGHTED PROJECTS

The following projects are planned systemwide audits and other noteworthy projects to be performed by ECAS in 2023-24. ECAS conducts systemwide audits for the purpose of reviewing an existing or potential issue across the UC system to identify and address common risk areas.

UC Health Affiliations	ECAS will coordinate an evaluation of UC's compliance with Regents Policy on Affiliations with Healthcare Organizations that Have Adopted Policy-Based Restrictions on Care.
Capital Programs	ECAS will review the Office of the President's role in capital projects, including governance, oversight, and policy, to identify opportunities for improvement.
Retirement Administration*	ECAS will conduct an operational review of the Retirement Administrative Services Center to identify opportunities to improve internal controls and efficiency.
Executive Compensation	ECAS will coordinate verification of the Annual Report on Executive Compensation, which is performed by local internal audit departments on a rolling three-year cycle.

*Will be performed under Attorney/Client Privilege

Cybersecurity Audits

SYSTEMWIDE AUDITS AND HIGHLIGHTS	CYBERSECURITY AUDITS	LOCATION AUDIT THEMES

CYBERSECURITY AUDITS

ECAS' Cybersecurity Audit Team (CAT) identified the following priority audits for 2023-24 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.

Research Cybersecurity	ECAS will coordinate a systemwide audit focused on evaluating each UC location's research cyber-risk management program, including compliance with current and pending federal government cybersecurity requirements for research data.
Cloud Cybersecurity	ECAS will evaluate a selection of UC locations' cybersecurity controls to protect University systems and data that utilize cloud computing services.
Large UC IT Service Provider	ECAS will assess foundational security controls in units that provide IT services to large segments of their UC location.
UC Health Data Warehouse Phase 2	ECAS will review security controls in the new cloud-based architecture as well as overall governance and security practices for the UC Health Data Warehouse.

Themes in Location Audit Plans

SYSTEMWIDE AUDITS AND HIGHLIGHTS	CYBERSECURITY AUDITS	LOCATION AUDIT THEMES

THEMES IN LOCATION AUDIT PLANS

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 2023-24 plans.

Healthcare	Compliance	Information Technology	Financial Management
• Revenue cycle • Controlled substances • 340B program (drug pricing) compliance	• Title IX • Sponsored projects • Web accessibility • Laboratory safety • Native American Graves Protection and Repatriation Act (NAGPRA)	• System access • Enterprise system implementations • Disaster recovery	• Procurement • Travel and entertainment • Incentive plans • Gift administration

Resources and Planned Allocation of Effort

OVERVIEW OF RESOURCES AND PLANNED ACTIVITIES

The table to the right provides a high-level overview of the 2023-24 consolidated plan including available internal audit personnel and the distribution of planned internal audit hours by service type and University environment.

PERSONNEL:

	2023-24 Plan		Prior Year Plan	
Authorized staff level	113	FTE's	109	FTE's
Average staff level	103	FTE's	103	FTE's

DISTRIBUTION OF PLANNED ACTIVITIES:

By Audit Activity Type (hours/%):	2023-24 Plan		Prior Year Plan	
Audits	96,247	67%	95,384	65%
Advisory Services	34,639	24%	36,913	25%
Investigations	13,239	9%	14,213	10%
	144,125	100%	146,510	100%

By University environment:	2023-24 Plan	Prior Year Plan
Campus/Laboratory*	77%	79%
Health Sciences	23%	21%
	100%	100%

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

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Resources and Planned Allocation of Effort

AVAILABLE RESOURCES

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

	2023-24 Plan		3/31/23 Annualized	
Weighted Average FTE	103		103	
	Hours	Percent	Hours	Percent
Personnel Hours	213,240	97.7%	214,483	97.3%
Other Resource Hours	4,925	2.3%	6,046	2.7%
Gross Available Hours	218,165	100.0%	220,529	100.0%
Less: Non-Controllable Hours	35,808	16.4%	40,757	18.5%
Less: Admin/Training	21,589	9.9%	29,510	13.4%
Total Direct Hours	**160,768**	**73.7%**	**150,262**	**68.1%**

RESOURCE ALLOCATION

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

	2023-24 Plan		3/31/23 Annualized	
Audit Program	Hours	Percent	Hours	Percent
Planned Audits* (198 projects)	74,880	46.6%	86,579	57.6%
Supplemental Audits	12,098	7.5%	2,452	1.6%
Audit Follow Up	9,269	5.8%	7,088	4.7%
Total Audit Program	**96,247**	**59.9%**	**96,119**	**64.0%**
Advisory Services				
Planned Projects* (71 projects)	17,965	11.1%	N/A	N/A
Supplemental Hours	16,674	10.4%	N/A	N/A
Total Advisory Services	**34,639**	**21.5%**	**32,450**	**21.6%**
Investigations	13,239	8.2%	7,031	4.7%
Audit Support Activities	16,643	10.4%	14,662	9.8%
Total Direct Audit Hours	**160,768**	**100.0%**	**150,262**	**100.0%**

*Total Hours for 269 Planned Projects = 92,595 (See Planned Projects beginning on page 11)

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Resources and Planned Allocation of Effort

DISTRIBUTION OF AVAILABLE HOURS

The table to the right provides a more detailed breakdown of planned time as a basis for ongoing accountability. From this detail the continuing commitment to timely audit follow-up is displayed by the plan to invest over 9,000 hours. The category of Compliance Support represents our efforts to integrate the Compliance and Audit Programs into joint efforts such as annual plan development, project coordination and ongoing risk monitoring.

	2023-24		3/31/2023 Annualized	
	Plan	Percent	Actual	Percent
INDIRECT HOURS				
Administration	12,759	7.0%	20,093	11.2%
Professional Development	7,806	4.3%	9,417	5.2%
Other	1,024	0.6%	-	0.0%
TOTAL INDIRECT HOURS	**21,589**	**11.8%**	**29,510**	**16.4%**
DIRECT HOURS				
Audit Program				
Planned New Audits	75,180	41.3%	86,578	48.2%
Supplemental Audits	11,798	6.5%	2,452	1.4%
Audit Follow up	9,269	5.1%	7,088	3.9%
Total Audit Program Hours	**96,247**	**52.9%**	**96,119**	**53.5%**
Advisory Services				
Consultations/Spec. Projects	25,342	13.9%	24,136	13.4%
Ext. Audit Coordination	4,965	2.7%	5,151	2.9%
Systems Dev., Reengineering Teams, etc.	1,270	0.7%	20	0.0%
Internal Control & Accountability	1,461	0.8%	955	0.5%
Compliance Support	1,200	0.7%	2,036	1.1%
IPA, COI & Other	401	0.2%	152	0.1%
Total Advisory Services Hours	**34,639**	**19.0%**	**32,450**	**18.1%**
Investigations Hours	**13,239**	**7.2%**	**7,031**	**3.8%**
Audit Support Activities				
Audit Planning	4,114	2.3%	3,355	2.0%
Audit Committee Support	1,766	1.0%	761	0.4%
Systemwide Audit Support	3,436	1.9%	4,824	2.7%
Computer Support*	4,496	2.5%	4,327	2.4%
Quality Assurance	2,831	1.6%	1,395	0.8%
Total Audit Support Hours	**16,643**	**9.1%**	**14,662**	**8.2%**
TOTAL DIRECT HOURS	**160,768**	**88.2%**	**150,262**	**83.6%**
TOTAL NET AVAILABLE HOURS	**182,357**	**100.0%**	**179,772**	**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.

UC OFFICE OF THE PRESIDENT – AUDITS	SCOPE STATEMENT	HOURS
Prior Year Projects - Carryforward	Prior year carryforward.	1,500
UC Health Affiliations (Systemwide)	Interim audit to evaluate the University's progress implementing Regents Policy 4405: Policy on Affiliations with Healthcare Organizations that Have Adopted Policy-Based Restrictions on Care.	300
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 Presidential expense reports to ensure that they have been prepared, reviewed, and submitted in accordance with policy.	200
Capital Programs	Review the Office of the President's role in capital projects, including governance, oversight and policy, to identify opportunities for improvement.	1,000
Retirement Administration Service Center (RASC)	Operational review of the Retirement Administration Service Center to be performed under Attorney/Client Privilege.	650
Oracle eLedger and Depreciation	A post-implementation assessment of Oracle eLedger (general ledger for the endowment and investments portfolio) and the systemwide depreciation tool.	225
Medical Centers Clinical Enterprise Management Recognition Plan (CEMRP)	Annual audit to assess the accuracy of CEMRP award calculations and award compliance with the incentive plan.	350
Office of the Treasurer Annual Incentive Plan (AIP)	Annual audit to assess the accuracy of AIP award calculations and annual payouts and verify compliance with the incentive plan.	150
Electric Service Provider (ESP) Power Supply Verification	Annual audit of power content reporting to the California Energy Commission (CEC).	75
Lawrence Berkeley National Lab (LBNL) Audit Support - Home Office Costs	Assistance to LBNL for its annual audit of UC National Laboratories (UCNL) Home Office Costs.	100
Research Cybersecurity (Systemwide)	The Cybersecurity Audit Team will lead a systemwide audit focused on evaluating each location's program to manage cyber risks in research including compliance with current and pending federal government cybersecurity requirements for research data. The protection of research data from cybersecurity threats is a crucial aspect of maintaining data integrity and reproducibility in scientific research, as well as preventing the loss or leakage of sensitive research data. Results from this audit will help to improve cybersecurity efforts in research areas and inform an approach to further develop cybersecurity compliance efforts at locations and across the system.	300

Planned Internal Audit Projects

UC OFFICE OF THE PRESIDENT – AUDITS (CONT.)

UC OFFICE OF THE PRESIDENT – AUDITS (CONT.)	SCOPE STATEMENT	HOURS
Cloud Cybersecurity	This audit will focus on UC location cybersecurity programs' controls to protect University systems and data that utilize cloud computing services. The audit will identify a sample of cloud computing environments that process and/or store significant amounts of University data and evaluate a review of cybersecurity controls in place to protect the data and systems at several UC locations. As part of this audit, the cybersecurity audit team (CAT) will perform vulnerability assessments and penetration testing.	2,300
UC Health Data Warehouse - Phase 2	This is a continuation of the phase 2 audit of the UC Health Datawarehouse. This audit will focus on security controls securing the data warehouse in the new cloud-based architecture as well as overall governance and security practices in place to protect the Health Data Warehouse.	350
Threat Detection and Identification (TDI) Audit Follow-up	Evaluate the implementation of recommendations from the fiscal year FY21 TDI audit across UC locations and at the Office of the President.	100
UCLA Health and Student Health Special Committee Compliance Monitor	Continue to serve as Compliance Monitor for the implementation of recommendations from the UCLA Health and Student Health Special Committee Report.	300

UC OFFICE OF THE PRESIDENT – ADVISORY SERVICES

UC OFFICE OF THE PRESIDENT – ADVISORY SERVICES	SCOPE STATEMENT	HOURS
Patent Acknowledgement Compliance Advisory Assistance	Advisory assistance to improve Patent Acknowledgement compliance across the system.	100
Royalty Audit Approach	Develop and refine a systemwide approach for identifying licenses for royalty audits to help ensure that the University is receiving the full benefit of its license agreements.	250
Treasury Management System Controls	Review planned procedures for new treasury management system to assess adequacy of internal controls.	200
Accounting Payroll Claims Process	Advisory assistance on the UC-State Controller's Office payroll and benefits claims process automation pilot.	100
Climate Funding	Evaluate governance, processes, and controls in place to ensure climate funding from the state is allocated and expended appropriately and in accordance with requirements.	300
	UC Office of the President sub-total	8,850

Planned Internal Audit Projects

LBNL – AUDITS	SCOPE STATEMENT	HOURS
FY23 UC Office of the National Laboratories (UCNL) Home Office Costs	Audit of FY23 UCNL home office costs charged to LBNL.	450
FY24 Office of Management and Budget (OMB) A-123 Information Technology (IT) Controls	Audit of selected IT controls for compliance with OMB A-123 requirements.	550
Subcontract audit - Perma-Fix Old Town Phase VI	Audit of invoiced costs for Time & Materials (T&M) subcontract #7599224 for compliance with subcontract.	650
FY24 Time and Effort Reporting	Review time reporting controls for accuracy and reliability of effort charged to projects.	550
FY24 Procurement Card (Pcard) Controls	Review Pcard controls to ensure charges are allowable and in compliance with policy.	550
Talent Retention Management	Review retention efforts to effectively reduce turnover in critical / difficult-to-replace positions.	550
Work Planning & Control (WPC) - Electrical Energization Activities	Review WPC safety measures for electrical energization activities in maintenance projects.	550
FY24 Controls Assessment and Monitoring	Assessment of key controls to address risks and issues from prior audits.	550

LBNL – ADVISORY SERVICES	SCOPE STATEMENT	HOURS
FY23 Incurred Cost Submission (ICS) Review	Quality assurance review and mathematical verification of ICS schedules prior to Department of Energy (DOE) submission.	500
Annual Report on Executive Compensation (AREC) (Systemwide) & Senior Management Group (SMG) Outside Professional Activities (OPA)	Verify the accuracy, completeness, and timely preparation of the Annual Report on Executive Compensation and SMG OPA for calendar year 2023.	350
	LBNL sub-total	5,250

Planned Internal Audit Projects

UC BERKELEY – AUDITS	SCOPE STATEMENT	HOURS
Prior Year Projects - Carryforward	Prior year carryforward.	400
Research Conflicts of Interest	Evaluate the design and operating effectiveness of internal controls related to the identification, review, disclosure, and mitigation of potential research conflicts of interest related to sponsored research.	425
Remote Access Protocols to Campus Systems (Elevated Access Roles - Admin, Security, Database)	Evaluate the design and operating effectiveness of internal controls related to remote system access for elevated access user roles (administrator, security, database, etc.).	425
Student Employment Lifecycle	Evaluate the design and operating effectiveness of internal controls related to the recruitment, hiring, onboarding, payroll, position management, and offboarding of undergraduate and graduate student employees.	425
Office of Environment, Health & Safety	Evaluate the design and operating effectiveness of departmental processes and internal controls related to key functions and responsibilities.	425
Employee Reimbursement (Travel, Entertainment, and Miscellaneous)	Evaluate the design and operating effectiveness of internal controls related to employee reimbursements (travel, entertainment, and miscellaneous), including the risk of fraudulent disbursements.	425
Berkeley Financial System (BFS) System Access (Segregation of Duties)	Evaluate the design and operating effectiveness of internal controls related to assignment, approval, and management of user roles in the campus financial system, including appropriate segregation of duties.	425
Office of the Registrar	Evaluate the design and operating effectiveness of departmental processes and internal controls related to key functions and responsibilities.	425
Campus Housing	Evaluate the design and operating effectiveness of departmental processes and internal controls related to key functions and responsibilities.	425
Research Cybersecurity (Systemwide)	A systemwide audit focused on evaluating each location's program to manage cyber risks in research including compliance with current and pending federal government cybersecurity requirements for research data.	300
	UC Berkeley sub-total	4,100

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Planned Internal Audit Projects

UC DAVIS – AUDITS	SCOPE STATEMENT	HOURS
Prior Year Projects - Carryforward	Prior year carryforward.	200
Data Warehouse Availability	Assessment of solutions and processes for critical data warehousing in service of the Davis campus, with a focus on data integrity and consistency across various end-user facing systems.	300
Purchasing Card Reconciliations	Assessment of practices related to departmental payment card expense reporting and Aggie Expense integration.	300
UC Payroll, Academic Personnel, Timekeeping & Human Resources system (UCPath) Separation of Duties	Review of risk mitigation strategies for instances where an inadequate separation of duties has been noted within UCPath.	300
Graduate School of Management Information Security (IS)-3	Assessment of Graduate School of Management's (GSM) compliance with UC Business Financial Bulletin (BFB)-IS-3 Electronic Information Security.	300
Online Content Accessibility	Assessment of compliance with accessibility requirements for online content; to include webpages, applications, courses, and other audio/visual materials.	300
Student Data	Assessment of procedures for storage and handling of a risk-based sample of student datasets held outside of Banner.	300
Research Cybersecurity (Systemwide)	A systemwide audit focused on evaluating each location's program to manage cyber risks in research including compliance with current and pending federal government cybersecurity requirements for research data.	500
Executive Travel	Assessment of practices for executive travel and entertainment reporting.	300
Campus Violence Threat Assessment Process	Assessment of processes for identifying and preparing for potential threats of violence.	300
Data Asset Management	Assessment of controls over personal and other sensitive data held outside of the Electronic Medical Record.	300
Multifactor Authentication	Assessment of the implementation of MFA solutions on devices and systems managed by UC Davis Health (UCDH) IT.	300
Retail Pharmacy Revenue	Assessment of the accuracy and completeness of billing and accounts receivable collections for Retail Pharmacy revenue.	300
Denials Management	Assessment of processes for root cause analysis, reworking, and resubmission of healthcare reimbursement claims originally denied by third-party payers.	300

Planned Internal Audit Projects

UC DAVIS – AUDITS (CONT.)	SCOPE STATEMENT	HOURS
Sexual Violence and Sexual Harassment (SVSH) Complaints Process	Assessment of processes for receiving, logging, triaging, and responding to SVSH complaints at UC Davis Health.	300
Patient Services Recovery Program	Assessment of potential for fraud or other unintended loss through a complementary benefits program.	300
UC Health Affiliations (Systemwide)	Interim audit to evaluate the University's progress implementing Regents Policy 4405: Policy on Affiliations with Healthcare Organizations that Have Adopted Policy-Based Restrictions on Care.	300

UC DAVIS – ADVISORY SERVICES	SCOPE STATEMENT	HOURS
Administrative and Transition Reviews: Office of Research Admin Review	Assessment of internal controls, administrative processes, and five-year financial performance in a Dean's, Vice Chancellor's or Vice Provost's office, performed every five years or upon a change in leadership.	300
Administrative and Transition Reviews: Continuing and Professional Education Admin Review	Assessment of internal controls, administrative processes, and five-year financial performance in a Dean's, Vice Chancellor's or Vice Provost's office, performed every five years or upon a change in leadership.	300
Administrative and Transition Reviews: College of Agricultural and Environmental Sciences Admin Review	Assessment of internal controls, administrative processes, and five-year financial performance in a Dean's, Vice Chancellor's or Vice Provost's office, performed every five years or upon a change in leadership.	300
Administrative and Transition Reviews: University Library Admin Review	Assessment of internal controls, administrative processes, and five-year financial performance in a Dean's, Vice Chancellor's or Vice Provost's office, performed every five years or upon a change in leadership.	300
Administrative and Transition Reviews: Information and Educational Technology Admin Review	Assessment of internal controls, administrative processes, and five-year financial performance in a Dean's, Vice Chancellor's or Vice Provost's office, performed every five years or upon a change in leadership.	300
Administrative and Transition Reviews: Diversity, Equity, and Inclusion Admin Review	Assessment of internal controls, administrative processes, and five-year financial performance in a Dean's, Vice Chancellor's or Vice Provost's office, performed every five years or upon a change in leadership.	300
Financial Deficits	Assessment of the processes implemented to review and monitor financial deficits across the university.	300

Planned Internal Audit Projects

UC DAVIS – ADVISORY SERVICES (CONT.)	SCOPE STATEMENT	HOURS
Aggie Enterprise Financial Controls Design	Assessment of the design and implementation of financial controls in the Aggie Enterprise financial system.	300
AggieAccess	Assessment of implementation and configuration of physical security measures on the Davis campus related to the AggieAccess project.	300
College of Engineering Contracts and Grants Accounting	Assessment of transparency and reliability of contracts and grants accounting across the various departments in the College of Engineering.	300
Specially Funded Programming	Assessment of processes for proposing, funding, evaluating, and if appropriate sunsetting special programs.	300
Information Security Governance and Strategy	Assessment of the information security governance environment, with focus on strategy setting, tone at the top, and accountability.	300
Firewall Rules Configuration	Assessment of the ability of firewall solutions to protect critical UC Davis Health information resources.	300
Central Security Information and Event Management (SIEM) Logging	Assessment of the comprehensiveness of data collection, and processes for responding to insight gained through UC Davis Health's Security Information Event Management Logging program.	300
Emergency Patient Registration	Assessment of processes for timely patient registration in the Emergency Department, for the purpose of accurate billing for services provided.	300
340B Contracting	Assessment of processes for managing 340B drug pricing agreements with third-party pharmacies to ensure that UC Davis Health is receiving bargained-for reimbursement.	300
Revenue Integrity Project Outcomes	Comparison of objectives to outcomes of UC Davis Health Financial Services' Revenue Integrity Project.	300
User Access Management	Assessment of processes for ensuring that users of information resources at UC Davis Health have access tailored to their business needs, and that changes in business needs result in timely changes.	300
	UC Davis sub-total	10,600

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Planned Internal Audit Projects

UC IRVINE – AUDITS	SCOPE STATEMENT	HOURS
Organized Research Units Travel & Entertainment	This review will focus on internal controls around processing travel and entertainment expenditures, including authorization and approval as well as reconciliation and monitoring.	300
Mobile Device Management	Assess the adequacy and operating effectiveness of mobile device inventory management and life cycle at UCI Health.	400
Academic Research Employees Personnel Charges During Strike	Review controls in place to ensure academic research employees (on strike and not working) did not charge federal awards.	400
Required Training Compliance	Review the controls in place to ensure required training courses, based on role/position, for campus and health sciences employees have been properly identified and adequately tracked/monitored to ensure compliance by the due dates.	300
Gender Recognition and Lived Name Policy Implementation	Review procedures related to the Gender Recognition and Lived Name policy to ensure proper and timely implementation.	300
Research Cybersecurity (Systemwide)	A systemwide audit focused on evaluating each location's program to manage cyber risks in research including compliance with current and pending federal government cybersecurity requirements for research data.	600
Pharmacy 340B Drug Pricing Program	Review compliance with 340B Drug Pricing Program requirements.	400
Information Technology Contract Approval Processes	Review processes used to ensure campus IT contracts have been properly reviewed and approved before execution.	400
Department of Neurology	Determine whether there are adequate internal controls over key administrative and financial processes, such as financial management, clinical trial administration, and compensation plan activities.	300
Phishing Policies and Guidelines	Determine whether UCI Health Phishing policies and guidelines reflect existing practices and cover key areas to ensure adequate phishing awareness and training.	300
IS-12 Policy Compliance	Review the controls and processes in place for IS-12 (IT Recovery) compliance.	400
Fire & Life Safety Services	Assess if required inspections, monitoring, and testing of campus facilities, fire protection equipment, and related processes are being accomplished.	300
School of Engineering	Focused review related to processes and controls around Conflicts of Interest and Conflicts of Commitment within the school.	300

Planned Internal Audit Projects

UC IRVINE – AUDITS (CONT.)	SCOPE STATEMENT	HOURS
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
Child Abuse and Neglect Reporting Act (CANRA) Compliance	Review the controls in place to ensure mandated reporters are properly identified and trained, and reporting responsibilities have been acknowledged in accordance policy.	400
UC Health Affiliations (Systemwide)	Interim audit to evaluate the University's progress implementing Regents Policy 4405: Policy on Affiliations with Healthcare Organizations that Have Adopted Policy-Based Restrictions on Care.	300
Space Management	Assess campus processes used to manage and analyze space inventory and utilization.	400
Website Monitoring Policies and Practices	Evaluate health sciences website monitoring policies and practices to ensure adequate controls are in place to properly review and approve websites prior to launching.	300

UC IRVINE – ADVISORY SERVICES	SCOPE STATEMENT	HOURS
External Audit Coordination	Internal Audit Services (IAS) is responsible for the external audit coordination function. IAS guides departments through audits performed by outside entities and helps facilitate and expedite these reviews.	100
Data Analytics	Utilizing data analytics and analysis identify unusual trends and investigate irregular transactions.	200
Review of Closed Management Corrective Actions	Reviews of high-risk Management Corrective Actions (MCA) closed by Internal Audit Services in prior year audits to assess continued compliance.	200
Continuous Auditing Corporate Card Transactions	Utilizing data analytics, test sample corporate card transactions to detect non-compliant transactions or fraud.	200
Physical Inventory Observations	Review a sample of department year-end physical inventory activities, including test counts and compliance with policies and procedures.	100
Campus and Medical Center Advisory Committees	Internal Audit Services serves on various advisory committees and provides input and advice on risks, accountability, and internal controls.	100
UC Irvine sub-total		7,300

Planned Internal Audit Projects

UC LOS ANGELES – AUDITS	SCOPE STATEMENT	HOURS
Prior Year Projects - Carryforward	Prior year carryforward.	2,300
Research Cybersecurity (Systemwide)	A systemwide audit focused on evaluating each location's program to manage cyber risks in research including compliance with current and pending federal government cybersecurity requirements for research data.	335
Purchasing - Purchase-to-Pay (P2P)	Audit & Advisory Services (A&AS) will review the organizational structure and internal controls, and the related systems and procedures of the Procurement function.	600
Department of Intercollegiate Athletics: Youth Camps	A&AS will assess the adequacy and effectiveness of internal controls over Athletics youth camps.	650
Department of Intercollegiate Athletics: Collectives	A&AS will perform a review of policies, procedures, and controls in place for collectives.	650
Technology Development Group (TDG) - Incentive Plan	A&AS will review calculations of TDG Incentive plan.	300
Office of Emergency Management (OEM)	A&AS will review the practices, programs, and training established to respond to emergency situations that occur on campus, including fire safety, earthquakes, floods, bomb threat, and active shooter, etc.	500
Food Safety and Inspections - Dining Facilities (Dining Halls, Bakery, Commissary)	A&AS will assess Housing & Hospitality (H&H) food safety policies and procedures, and Environmental Health & Safety's (EH&S) food safety and inspection program, to ensure that diners at H&H dining facilities are safeguarded against food-borne illnesses and, where applicable, compliance with local, state, and federal laws will also be reviewed.	500
Lab Safety Inspections	A&AS will review Environmental Health and Safety's procedures, practices, and programs established for campus lab locations to ensure safe operations by students, staff, and faculty; and to minimize the risk of physical harm to any authorized persons utilizing laboratory facilities and equipment.	500
Associated Students UCLA (ASUCLA)- Financial Division - Loss Prevention	A&AS will review the organizational structure and internal controls, and the related systems and procedures surrounding ASUCLA's Loss Prevention program. The audit scope may include Loss Prevention Reports, Training, Civil Demand Fees, Overages and Shortages, Safety and Emergency Program, Alarm Systems, Safes, and Key Management.	250

Planned Internal Audit Projects

UC LOS ANGELES – AUDITS (CONT.)	SCOPE STATEMENT	HOURS
Food Safety and Inspections - ASUCLA Restaurants	A&AS will assess ASUCLA's food safety policies and procedures, as well as EH&S' food safety and inspection program, to ensure that diners at Campus restaurants are safeguarded against food-borne illnesses and, where applicable, compliance with local, state, and federal laws will also be reviewed.	250
Facilities Management Central Warehouse	A&AS will review the internal controls and procedures related to the management of Facilities Management's central warehouse. The scope may include physical security, inventory practices, system access controls, receiving, issuance, and separation of duties.	350
Program Review Group (PRG)	A&AS will review the procedures and internal controls utilized to receive, manage, and disburse PRG funds from student fees and Chancellor Opportunity Funds. In addition, the project will examine the process for used for identifying and selecting projects for PRG funding.	350
Key Security	A&AS will review the internal controls, and the related systems and procedures surrounding key security. In addition, the project will examine the protocols for employing and managing the new BruinCard readers in campus buildings.	300
Project Closeout	A&AS will review the adequacy of Capital Programs' internal controls and procedures governing the closeout of capital construction projects. In addition, where applicable, compliance with University policies and procedures will also be evaluated.	350
Delegations of Authority for Capital Projects	A&AS will review the existing tools, controls, and procedures used by UCLA Capital Programs to manage capital construction projects and then benchmark against the campus delegated entities (Facilities Mgmt., Housing & Hospitality Services, and the Health Sciences). In addition, the review will seek to identify any significant variances in practices that could adversely impact the University.	500
Departmental Audit: College of Letters & Science (Math Department)	The purpose of the audit is to ensure there are adequate internal controls over administrative and financial activities. The potential scope of the audit may include financial management, purchasing, information technology and security, training, infrastructure issues, etc.	700
Departmental Audit: Anderson Business School	The purpose of the audit is to ensure there are adequate internal controls over administrative and financial activities. The potential scope of the audit may include financial management, purchasing, information technology and security, training, infrastructure issues, etc.	700

Planned Internal Audit Projects

UC LOS ANGELES – AUDITS (CONT.)	SCOPE STATEMENT	HOURS
Departmental Audit: UCLA School of Nursing	The purpose of the audit is to ensure there are adequate internal controls over administrative and financial activities. The potential scope of the audit may include financial management, purchasing, information technology and security, training, infrastructure issues, etc.	700
Undergraduate Division-Summer Camps	Purpose of the review is to assess controls surrounding safety of minors on Campus for youth camps.	500
Sexual Violence and Sexual Harassment (SVSH) Referrals – Campus	A&AS will review the effectiveness of communication channels for SVSH complaints.	350
IT Services: Inventory of Systems	The purpose of the review is to collaborate with IT Services and identify the inventory of systems that are used at UCLA and their level of protection.	400
Housing and Hospitality: Lake Arrowhead Conference Center (LACC)	A&AS will review LACC's overall organizational structure and controls, and the related systems and procedures, are conducive to accomplishing its business objectives.	300
Housing and Hospitality: University Guest House	The purpose of the review is to ensure that the Guest House's organizational structure and controls, and the related systems and procedures surrounding Guest House activities, are conducive to accomplishing its business objectives.	300
Housing and Hospitality: Conference Services	The purpose of the audit is to review Conference Services organizational structure and controls. Potential areas of scope are event arrangements, billing and collections, and information systems.	300
Housing and Hospitality (H&H): Cashiering	Evaluate H&H's processes and internal controls associated with the cashiering activities to ensure business practices comply with applicable University accounting principles and standards.	300
Central Ticket Office	A&AS will review the effectiveness and efficiency of the process surrounding event creation and other processes/business practices.	300
UC Health Affiliations (Systemwide)	Interim audit to evaluate the University's progress implementing Regents Policy 4405: Policy on Affiliations with Healthcare Organizations that Have Adopted Policy-Based Restrictions on Care.	335
Charge Capture - Emergency Department	Audit to assess the adequacy and effectiveness of controls over key charge capture processes, including charge lag.	500

Planned Internal Audit Projects

UC LOS ANGELES – AUDITS (CONT.)	SCOPE STATEMENT	HOURS
Charge Capture - Pathology	Audit to assess the adequacy and effectiveness of controls over key charge capture processes, including charge lag.	500
SVSH - Phase 2 - Corrective Actions Training	This project to assess compliance with corrective actions plans outlined by the Special Committee report related to training requirements.	200
SVSH Referrals - Health Sciences	The purpose of the audit is to assess whether departments that may receive complaints about SVSH in the clinical context were timely reporting those allegations to the Title IX Office.	350
Ronald Regan (RR) Operating Room (OR) Inventory and Physical Security	Audit to assess the adequacy and effectiveness of controls over RR OR inventory and physical security controls.	300
Tiverton House	The audit will assess the adequacy and effectiveness of internal controls over key financial and administrative activities.	400
Mednet Active Directory Access Management	The audit will assess IT access management controls.	500
Clinic - Century City - Primary & Specialty Care	Audits of multiple clinics will assess the adequacy and effectiveness of internal controls over key activities, including payment handling, revenue capture, and healthcare vendor relationships.	500
Clinic - Thousand Oaks Hampshire Immediate-Primary Care	Audits of multiple clinics will assess the adequacy and effectiveness of internal controls over key activities, including payment handling, revenue capture, and healthcare vendor relationships.	500
Clinic - Laguna Hills Breast Surgery	Audits of multiple clinics will assess the adequacy and effectiveness of internal controls over key activities, including payment handling, revenue capture, and healthcare vendor relationships.	500
Department of Pediatrics - Departmental Audit	These audits will determine whether there are adequate internal controls over key administrative and financial processes, such as financial management, research administration, and compensation plan activities.	1,000
Clinic - Oral Maxillofacial Surgery - Specialty Care	Audits of these clinics will assess the adequacy and effectiveness of internal controls over key activities, including payment handling, revenue capture, and healthcare vendor relationships.	500
Clinic - Venice Dental Center	Audits of these clinics will assess the adequacy and effectiveness of internal controls over key activities, including payment handling, revenue capture, and healthcare vendor relationships.	500
Faculty Compensation Restructure	Evaluate whether the restructured compensation plan is fair, transparent, and still within University policy after it goes live.	500

Planned Internal Audit Projects

UC LOS ANGELES – ADVISORY SERVICES	SCOPE STATEMENT	HOURS
Student Health & Wellness Advisory Project	A&AS will assess routing of students to mental health services and certain internal controls.	500
Foreign Influence Advisory	Purpose of the advisory review is to advise Research Organization on certain foreign influence controls.	400
OneBill Initiative - Advisory	Examine the processes for transportation student accounts receivable within the OneBill initiative. The One Bill project aims for UCLA to have one 'true' one bill for all three UCLA student accounts receivable areas.	300
T2 Flex System	The potential scope of the audit may include reviewing controls over rates, sales and refunds.	300
Events & Transportation: BruinAccess paratransit services	A&AS will review the BruinAccess program's efficiency and internal controls and review of method of reporting unfulfilled requests for rides.	300
Performance Management & Personnel Advisory Project	A&AS will advise on the ongoing merger of the North and South Human Resource and Payroll Center reviewing its policies and procedures to identify efficiencies and compliance with University policies and procedures in the areas of digitizing confidential and medical files and rationalizing staff access across service center locations.	300
	UC Los Angeles sub-total	22,720

UC MERCED – AUDITS	SCOPE STATEMENT	HOURS
Prior Year Projects - Carryforward	Prior year carryforward.	100
Workers' Compensation	Review the current process for compliance with regulations and effectiveness of controls.	300
Donation Restriction Accounting	Review processes, procedures and controls around donation restrictions and trace spending in oracle for release of restrictions.	300
Project Portfolio Financial Management (PPFM) Grant Invoicing	Review processes, procedures, and controls around PPFM in the Contracts and Grants process.	300
Research Cybersecurity (Systemwide)	A systemwide audit focused on evaluating each location's program to manage cyber risks in research including compliance with current and pending federal government cybersecurity requirements for research data.	300

Planned Internal Audit Projects

UC MERCED – ADVISORY SERVICES	SCOPE STATEMENT	HOURS
Title VI, VII & IX	Review current procedures for handling complaints and cases for current compliance and controls.	300
HR Hiring Process	Review and flowchart current Hiring Process and identify opportunities for improvement.	300
Student Financial Cancellation Process	Review process for financial cancellation, assess the effectiveness of controls in place and review for any equity issues.	300
Assembly Bill (AB) 179 Climate Initiative Funds Review	Review spending for the initiative and assess compliance with legislative intent.	150
Campus Expansion Allocation Funds Review	Review spending for the initiative and assess compliance with legislative intent.	150
Transition Reviews	Review transition of areas with Senior Management Group (SMG) leadership change.	50
Prior Management Corrective Action (MCA) Follow Up	Review prior high risk MCA's for current compliance and controls.	60
Monthly Data Analytics	Establish process for monthly review of Campus analytics for risk monitoring.	50
Campus Committee Participation	Meet with multiple committees to gather information of the status of risks at the university and also raise the visibility of Internal Audit (IA).	75
UC Merced sub-total		2,735

UC RIVERSIDE – AUDITS	SCOPE STATEMENT	HOURS
R2024-02 Self Supporting Graduate Degree Programs (SSDP)	General overall audit to determine the adequacy of internal controls and evaluate compliance with applicable University policies and procedures as well as identify and review revenue and expenditures.	500
R2024-03 Native American Graves Protection and Repatriation Act (NAGPRA) Internal Controls follow up	Follow up review of internal controls over human remains and other funerary objects as well as artifacts, cultural related items and sacred objects and other material in accordance with NAGPRA and the California Native American Graves Protection and Repatriation Act (CAL-NAGPRA).	300
Chemical Inventory/Laboratory Safety	Review internal controls over Chemical inventory and evaluate compliance with various regulations and applicable UC policies and procedures.	400

Planned Internal Audit Projects

UC RIVERSIDE – AUDITS (CONT.)	SCOPE STATEMENT	HOURS
Research Cybersecurity (Systemwide)	A systemwide audit focused on evaluating each location's program to manage cyber risks in research including compliance with current and pending federal government cybersecurity requirements for research data.	400
Annual Report on Executive Compensation (AREC) (Systemwide)	Verify the accuracy, completeness, and timely preparation of the Annual Report on Executive Compensation.	200
UC Health Affiliations (Systemwide)	Interim audit to evaluate the University's progress implementing Regents Policy 4405: Policy on Affiliations with Healthcare Organizations that Have Adopted Policy-Based Restrictions on Care.	300
R2024-08 UCPath Separation of Duties	Audit and Advisory Services (A&AS) will review UCR/UCPath separation of duties and mitigating controls.	250
R2024-09 School of Medicine Clinic(s) (TBD)	Select UCR Clinic/s on a judgmental basis and review the system of internal controls and compliance with applicable policy provisions.	500

UC RIVERSIDE – ADVISORY SERVICES	SCOPE STATEMENT	HOURS
R2024-10 Assembly Bill (AB) 179 Climate Initiative Funds Review	Review spending for the initiative and assess compliance with legislative intent.	200
	UC Riverside sub-total	3,050

UC SANTA BARBARA - AUDITS	SCOPE STATEMENT	HOURS
Prior Year Projects - Carryforward	Prior year carryforward.	400
Internal Control Review - Humanities and Fine Arts	Audit and Advisory Services will evaluate effectiveness, efficiency, compliance, and/or the adequacy of internal controls in one or more areas selected based on risk, with possible coverage of budgeting, revenue (e.g. billing, accounts receivable, cash), procurement, payroll, sponsored projects, and/or other areas.	275

Planned Internal Audit Projects

UC SANTA BARBARA – AUDITS (CONT.)	SCOPE STATEMENT	HOURS
Conflict of Interest/Conflict of Commitment in Research	Audit and Advisory Services will assess the adequacy of internal controls over campus sponsored research conflict of interest and conflict of commitment management processes and overall compliance with related University policies and procedures. This audit will focus on working in research activities.	275
Research Cybersecurity (Systemwide)	A systemwide audit focused on evaluating each location's program to manage cyber risks in research including compliance with current and pending federal government cybersecurity requirements for research data.	300
Internal Control Review - Social Science Division	Along with essential business practices, we will review internal controls in one or more areas selected based on risk, with possible coverage of budgeting, financial reporting and monitoring, hiring, and/or other areas.	275
IT: Separation of Duties	The objective of this audit would be to identify potential separation of duties gaps in critical campus systems. Ensuring submitter and approval roles are appropriately assigned and managed in campus systems at the onset of a system implementation, as well as continued management of roles as is crucial to reduce risks of misuse of campus resources.	275
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 Presidential expense reports to ensure that they have been prepared, reviewed, and submitted in accordance with policy.	250
Concur and Travel Cards	Audit and Advisory Services will assess internal controls and business practices implemented in the Travel/Entertainment expense reimbursement system (Concur) to assure current business practices related to the use of travel cards are in place to support operational effectiveness and efficiency including compliance with University policies.	310
IT: Critical Security Control in Large IT Departments	Audit and Advisory Services will evaluate effectiveness, efficiency, compliance, and/or the adequacy of internal controls in one or more areas selected based on risk, with possible coverage of some of the following areas: Inventory and Control of Enterprise Assets, Data Protection, Secure Configuration, Access Controls, Vulnerability Management, Network Infrastructure and Monitoring, Security Awareness, Service Provider Management, Application Software Security, Incident Response.	300
Faculty Housing	Audit and Advisory Services will evaluate the adequacy of internal controls in the faculty housing program to establish accountability, identify misuse, and enforce compliance with University policy.	300

Planned Internal Audit Projects

UC SANTA BARBARA – ADVISORY SERVICES	SCOPE STATEMENT	HOURS
IT: Legacy Systems Security	The objective of this review will be to identify and assess legacy systems and ensure they are meeting UC and local policies and requirements related to general controls and information security. Possible areas of focus include inventory of legacy systems and upgrades to address vulnerabilities and security concerns, password management, physical security, virus and malware protection, use of administrator privileges, unauthorized, unlicensed, or not supported software, data storage and backup, security of protected information, etc.	250
Bias Incidents Collection and Reporting	This advisory will review the process to collect and report bias incident and determine whether the multiple entities collecting data regarding bias incidents have implemented adequate practices and controls to avoid reporting inaccurate, duplicate, or incomplete information.	300
Data Analytics Program - Development and Collaboration	We have set aside hours for training and other activities for development of our data analytics program, including possible collaboration with Business & Financial Services.	300
Outreach, Training, and Presentations	We will continue our Ethics and Fraud presentation series as part of the Controller's Financial Management Certificate Program, Sponsored Projects Training for Administrators in Research (STAR), Payroll and Personnel System (PPS) Basics classes, and other programs.	280
	UC Santa Barbara sub-total	4,090

UC SANTA CRUZ – AUDITS	SCOPE STATEMENT	HOURS
Prior Year Projects - Carryforward	Prior year carryforward.	350
Research Cybersecurity (Systemwide)	A systemwide audit focused on evaluating each location's program to manage cyber risks in research including compliance with current and pending federal government cybersecurity requirements for research data.	400
UCPath Separation of Duties (SOD)	Evaluate the design and operating effectiveness of SOD controls related to payroll transactions.	350
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 Presidential expense reports to ensure that they have been prepared, reviewed, and submitted in accordance with policy.	150

Planned Internal Audit Projects

UC SANTA CRUZ – AUDITS (CONT.)	SCOPE STATEMENT	HOURS
University Relations (UR) Gift Administration - Donor Intent	Evaluate the design and operating effectiveness of internal controls related to the spending of gifts according to donors' intentions.	350
Physical Planning, Development and Operations (PPDO) Service Request Response	Evaluate the design and operating effectiveness of internal controls related to the timely response to client request for services.	350
Web Accessibility	Evaluate the design and operating effectiveness of internal controls related to website accessibility for people with disabilities.	350
Employee Onboarding Process	Evaluate the design and operating effectiveness of internal controls related to onboarding of employees.	350
Fire Marshal Services	Evaluate the design and operating effectiveness of internal controls related to campus fire marshal key functions and responsibilities for fire safety.	300
CruzFly Controls	Evaluate the design and operating effectiveness of internal controls related to the new CruzFly system for accurate and timely reimbursements.	350
Climate Resiliency Funds (AB 179) Controls	Evaluate the design and operating effectiveness of internal controls related to compliance with state climate resiliency fund requirements.	300
Smarter Balanced Financial Management	Review yearly budget development process, membership fee calculation procedure, cost allocation methodologies to services, and reserve fund maintenance/usage procedures to ensure internal controls are in place to comply with applicable agreements, UC policies and UCSC procedures.	300

UC SANTA CRUZ – ADVISORY SERVICES	SCOPE STATEMENT	HOURS
University Extension (UNEX) Annual Monitoring	Evaluate the design and operating effectiveness of internal controls related to UNEX finances of its programs.	200
Leadership Transition for Staff Human Resources	Provide timely and independent reports of the financial and operational status of the division/unit to the new leader.	300
National Collegiate Athletic Association (NCAA) Report Annual Review	Verify NCAA annual report on the equality of campus athletics for the chancellor's signature.	100
Leadership Transition for Athletics & Recreation Director	Provide timely and independent report of the financial and operational status of the division/unit to the new leader.	200
	UC Santa Cruz sub-total	4,900

Planned Internal Audit Projects

UC SAN DIEGO - AUDITS	SCOPE STATEMENT	HOURS
Prior Year Projects - Carryforward	Prior year carryforward.	500
Oracle Financial System (OFC) Post-Implementation	The objective of this review will be to evaluate the status of OFC post-implementation issue remediation and optimization efforts, and residual financial risk. This may include analysis to determine if risks are adequately managed, and understand the financial impact of the transition to the new system. Areas of focused review may include issue remediation tracking and timelines, status of optimization efforts, default accounts monitoring (to include aging) and resolution, sponsored projects financial reporting, financial conditions and deficits monitoring, and other open risks.	400
Balance Sheet Account Management	The objective of this review will be to assess whether internal controls and business processes for managing balance sheet accounts provide reasonable assurance that operations are effective, result in accurate financial reporting, and are conducted in compliance with University policies. Subject to the risk-based preliminary survey, detailed scope of the review may include Internal Controls and Accounting (ICA) internal controls for financial accounts, campus guidelines, and tools to reconcile these financial accounts.	400
Recharge Processing and Oversight	The objective of this review will be to assess whether internal controls and business processes for recharge activities provide reasonable assurance that recharge operations are effective, result in accurate financial reporting, and are in compliance with relevant policy. Subject to the risk-based preliminary survey results, the detailed scope of the review may include campus guidelines and procedures, roles and responsibilities, monitoring process, and system integration, among other areas.	400
Oracle Access Management	The objective of this review will be to assess whether internal controls and business processes for establishing and maintaining roles and profile configurations provide reasonable assurance that only authorized users have access to data and resources. Additionally, the review will assess processes for user provisioning (onboarding), deprovisioning (termination), and job function changes. Analysis will also evaluate segregation of duty conflicts in application management and business processes. Because the area under review relies on the effectiveness of other core IT general controls, the scope of the review may also include high-level assessment of the contract between UCSD and Oracle (service provider) and a review of independent third-party assessments on the control practices in place at the service provider's operating locations. This audit was deferred from the FY2022-23 audit plan.	450

Planned Internal Audit Projects

UC SAN DIEGO – AUDITS (CONT.)	SCOPE STATEMENT	HOURS
Digital Accessibility & Compliance	The objective of this review will be to assess whether the University's information technology controls and business processes provide reasonable assurance that public access to its internet content and information technology are effective and in compliance with regulations and the University policies and guidelines.	400
University Extension	The objective of this review will be to perform an overall assessment of University Extension administrative internal control environment, and determine whether internal controls provide a reasonable assurance that operations are effective, in compliance with University policy, and result in accurate financial reporting. Subject to the risk-based preliminary survey results, the detailed scope of the review may include overall financial condition and deficits, payroll and benefits, transaction processing, accounts receivable, business contracts, equipment management, and department-based business transactions, among other areas.	400
Library	The objective of this review will be to perform an overall assessment of the Library administrative internal control environment, and determine whether internal controls provide reasonable assurance that operations are effective, in compliance with University policy, and result in accurate financial reporting. Subject to the risk-based preliminary survey results, the detailed scope of the review may include overall financial condition and deficits, payroll and benefits, transaction processing, physical security, environmental controls, insurance, inventory management, donations and department-based business transactions, among other areas.	400
Financial Aid Fiscal Operations Report and Application to Participate (FISAP) Reporting	The objective of this review will be to perform an overall assessment of the FISAP reporting processes to determine whether internal controls for the units involved provide reasonable assurance that processes support accurate reporting, roles are clearly identified, and processes are effective and efficient.	400
Equity in Mental Health Funding	The objective of this review will be to determine whether internal controls and processes for the distribution, expenditure, and oversight spending of mental health and well-being funding are effective and consistent with program requirements as well as University policies and procedures.	350
Research Cybersecurity (Systemwide)	A systemwide audit focused on evaluating each location's program to manage cyber risks in research including compliance with current and pending federal government cybersecurity requirements for research data.	600
UC Health Affiliations (Systemwide)	Interim audit to evaluate the University's progress implementing Regents Policy 4405: Policy on Affiliations with Healthcare Organizations that Have Adopted Policy-Based Restrictions on Care.	300

Planned Internal Audit Projects

UC SAN DIEGO – AUDITS (CONT.)	SCOPE STATEMENT	HOURS
Surgical & Perioperative Service Billing	The objective of this review will be to evaluate whether internal controls for surgical & perioperative service billing for UC San Diego Health (UCSDH) services and procedures provide reasonable assurance that operations are effective, activities are compliant with relevant policies and procedures, and to assess the overall impact on UCSDH financial results. A preliminary survey will be performed to identify areas where billing occurs, and to evaluate instances in which billing was incomplete or inaccurate. Based on the preliminary survey, in-depth analysis of the surgical & perioperative service billing function in one or more areas or service lines may be performed. The review may include topics such as associated revenue cycle processes, clinician involvement, and supporting technology.	450
Hospital Late Charges	The objective of this review is to assess whether internal controls for late charges for UCSDH hospital-based services and procedures provide reasonable assurance that operations are effective. A preliminary survey will be performed to identify areas where late charges occur, and to evaluate the impact of late charges. Based on the preliminary survey, in-depth analysis of the late charges processes in one or more areas or service lines may be performed. The review may include topics such as associated revenue cycle processes, staff and clinician involvement, and supporting technology.	450
Observers and Vendors in Clinical Areas	The objective of this review is to evaluate whether internal controls for UCSDH observers and vendors provide reasonable assurance that operations are effective. A preliminary survey will be performed to identify areas where observers and vendors are permitted, and to evaluate the impact of their presence in clinical areas. Based on the preliminary survey, in-depth analysis of observer and vendor in clinical areas processes may be performed. The review may include topics such as vetting, background check processes, faculty and clinician involvement, and physical and/or operational security.	400
Moores Cancer Center (MCC)	The objective of this review is to evaluate whether internal controls for MCC business operations, including clinical trial and other sponsored research oversight, provide reasonable assurance that operations are effective, in compliance with University policy and sponsored research regulations as applicable, and result in accurate financial reporting. The results of the current consulting engagement review may be considered as appropriate.	450
Altman Clinical and Translational Research Institute (ACTRI)	The objective of this review is to evaluate whether ACTRI internal controls provided reasonable assurance that business processes and financial oversight are effective, conducted in compliance with University policy, federal regulations and terms of the federal award, and result in accurate financial reporting. Focus is intended to be on clinical trials utilization, oversight, and related clinic operations.	450

Planned Internal Audit Projects

UC SAN DIEGO – AUDITS (CONT.)	SCOPE STATEMENT	HOURS
Vice Chancellor Health Sciences Executive Accounts	The objective of this review will be to evaluate whether internal controls and business processes for oversight for Vice Chancellor Health Sciences executive accounts provide reasonable assurance that operations are effective, efficient, and in compliance with University policy and procedures. The scope of the review may include internal controls for selected core business operations (such as payroll and timekeeping, travel and entertainment, procurement, etc.), overall financial status/fund balances, delegations of authority, and detailed testing of expenses charged to executive accounts.	400

UC SAN DIEGO – ADVISORY SERVICES	SCOPE STATEMENT	HOURS
Office for the Prevention of Harassment & Discrimination (OPHD) Documentation Review – I-Sight	The objective of this review will be to evaluate, from an advisory perspective, OPHD practices for use of the I-Sight system for case management and documentation for complaints and investigations in this area.	200
Invoicing for Principal Investigator (PI)-Initiated Clinical Trials	The objective of this review will be to evaluate, from an advisory perspective, business processes and workflow related to invoicing and accounts receivable for PI-initiated clinical trials. The review may include comparison of processes related to industry-initiated clinical trials, or other sponsored project invoicing.	200
Native American Graves Protection and Repatriation Act (NAGPRA) Compliance	The objective of this review is to evaluate, from an advisory perspective, the effectiveness of the UCSD NAGPRA compliance program, and make recommendations for improvement. Areas of focused review may include the adequacy of campus training programs; the timeliness of campus repatriation efforts; the methods for receiving complaints of noncompliance; and the manner allegations of noncompliance are reviewed and investigated.	250
Chancellor Expenses (G-45) (Systemwide)	Review annual Presidential expense reports to ensure that they have been prepared, reviewed, and submitted in accordance with policy.	250
Annual Report on Executive Compensation (AREC) (Systemwide)	Verify the accuracy, completeness, and timely preparation of the Annual Report on Executive Compensation.	150
Faculty Compensation – Constructive Receipt	The objective of this review will be to consult with Vice Chancellor for Health Sciences (VCHS) regarding guidance on compliance with Internal Revenue Service rules and the roles and responsibilities of department administrators in the disbursements.	200
	UC San Diego sub-total	8,850

Planned Internal Audit Projects

UC SAN FRANCISCO – AUDITS	SCOPE STATEMENT	HOURS
Research Data Management and Sharing Program	Assess the processes and controls for planning, submission and implementing Research Data Management and Sharing Plans to ensure compliance with regulatory requirements.	300
Procure to Pay – Accounts Payable	Review the internal controls for the approval and payment of invoices.	300
Contracts and Grants – Post Award	Review the award verification activities for ensuring that Principal Investigators meet the requirements of the Uniform Guidance for federal awards.	300
Fire Marshal Services	Review of UCSF's Fire Prevention Program's scope of services and responsibilities to ensure compliance with California State regulations.	350
Student Affairs	Evaluate the processes and controls surrounding the students' grievance/ complaints process.	300
School of Dentistry – Departmental Program Fees	Assess the effectiveness of the internal controls over collection, deposits and reconciliation of department's residents fee program.	250
Institutional Affiliation Agreement	Assess the processes and controls in place for oversight, management and compliance monitoring of selected Institutional Affiliation Agreements.	300
Lab Chemical Safety (Follow-Up)	Validate the mitigation actions taken to address the risks identified from a prior review have been sustained.	300
Research Cybersecurity (Systemwide)	A systemwide audit focused on evaluating each location's program to manage cyber risks in research including compliance with current and pending federal government cybersecurity requirements for research data.	400
School of Medicine – Departmental Review	Review administrative and financial practices in selected School of Medicine departments to assess their compliance with University policies.	300
Construction	Review construction project invoiced costs and fees for the Parnassus Research and Academic Building (PRAB) to ensure compliance with contract agreement and to assess the adequacy of internal controls and processes for management of costs.	300
Drug Diversion Prevention and Monitoring	Assess controls in place to prevent and detect diversion of controlled substances and high-cost drugs.	300
Medical Records – Request for Information	Evaluate processes in place to respond to patient requests for information and implementation of controls to comply with Cures Act requirements.	300

Planned Internal Audit Projects

UC SAN FRANCISCO – AUDITS (CONT.)	SCOPE STATEMENT	HOURS
UC Health Affiliations (Systemwide)	Interim audit to evaluate the University's progress implementing Regents Policy 4405: Policy on Affiliations with Healthcare Organizations that Have Adopted Policy-Based Restrictions on Care.	300
Controlled Substances	Evaluate processes and controls in place for managing and monitoring controlled substances.	300
Cardiology Charge Capture	Review charge capture workflows to validate that controls are in place for accuracy and completeness of posted charges.	300
Advanced Patient-Centered Excellence (APeX) Work Queue Management	Assess the governance, assignment and monitoring of work queues to ensure effective review and clearance.	300
Sexual Violence and Sexual Assault (SVSH) in Clinical Setting	Evaluate progress of implementing guidance and directives' core elements for SVSH in Patient Care.	250
Timekeeping	Assess implementation of new timekeeping processes for nursing and validate that controls are in place to ensure accuracy.	300
Patient Capacity Management Center – System Access	Validate that appropriate controls are in place for access provisioning for selected Patient Capacity Management Center dashboards containing Protected Health Information (PHI).	250
Clinical Funds Flow	Assess the adequacy of the internal controls and processes for ensuring accurate assessment and allocation of clinical funds.	300

UC SAN FRANCISCO – ADVISORY SERVICES	SCOPE STATEMENT	HOURS
Data Backup and Recovery	Validate that data backup and recovery procedures are in place and are tested for select IT systems.	300
Disaster Recovery	Assess processes in place for establishing disaster recovery plans, including determining disaster recovery environments needed.	300
Third Party and Affiliates Risk Management	Evaluate processes in place for identifying and managing risks related to third party or affiliate access.	300
Leadership transition Review – Executive Vice Chancellor and Provost Office	Assess the financial performance and internal controls over accounting and administrative practices within the Executive Vice Chancellor & Provost Office.	300

Planned Internal Audit Projects

UC SAN FRANCISCO – ADVISORY SERVICES (CONT.)	SCOPE STATEMENT	HOURS
Pre-System Implementation Advisory Participation – Research Proposal System	Provide advice on internal controls, regulatory and policy compliance and project management and governance for the new research application compliance system.	300
Financial and Compliance Dashboard	Continue with optimization of the financial and compliance dashboard.	250
Workplace Violence Prevention	Advise on the implementation of new requirements around workplace violence and safety.	300
Discharge Process	Evaluate processes and controls in place over discharge processes and provide recommendations for enhancing efficiency and effectiveness.	300
Data Analytics Program	Perform enterprise-wide data analytics to identify areas for continuous improvement and monitoring of controls.	250
Pre-System Implementation Advisory Participation – Administrative Systems	Providing advice on internal controls, policy compliance and project management and governance for the Administrative systems assessment and implementation.	150
Committee and Workgroups	Participate on committees and workgroups to provide advice on risks and internal controls.	500
Fraud Risk Analysis	Continue developing 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.	300
Fraud Awareness Training	Continue education and training to raise fraud risk awareness throughout the organization.	300
UC San Francisco sub-total		10,150

	TOTAL AUDIT AND ADVISORY SERVICE PROJECT HOURS	**92,595**