Internal Audit Plan for 2022-23

July 20, 2022

UNIVERSITY OF CALIFORNIA

Internal Audit Plan: Risk Assessment and Plan Development

INTERNAL AUDIT PLAN OBJECTIVES

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

- Improve the effectiveness of location governance, risk management and control processes;

- Assist location leadership in the discharge of their oversight, management and operating responsibilities;

- Assist management in addressing the UC's significant financial, operational and compliance risks and making informed risk acceptance decisions;

- Support and leverage location efforts to identify, evaluate and mitigate risks;

- Support the evolution of the Systemwide Compliance Program; and

- Meet the challenge to enhance the value of the Internal Audit Program.

RISK ASSESSMENT PROCESS

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

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
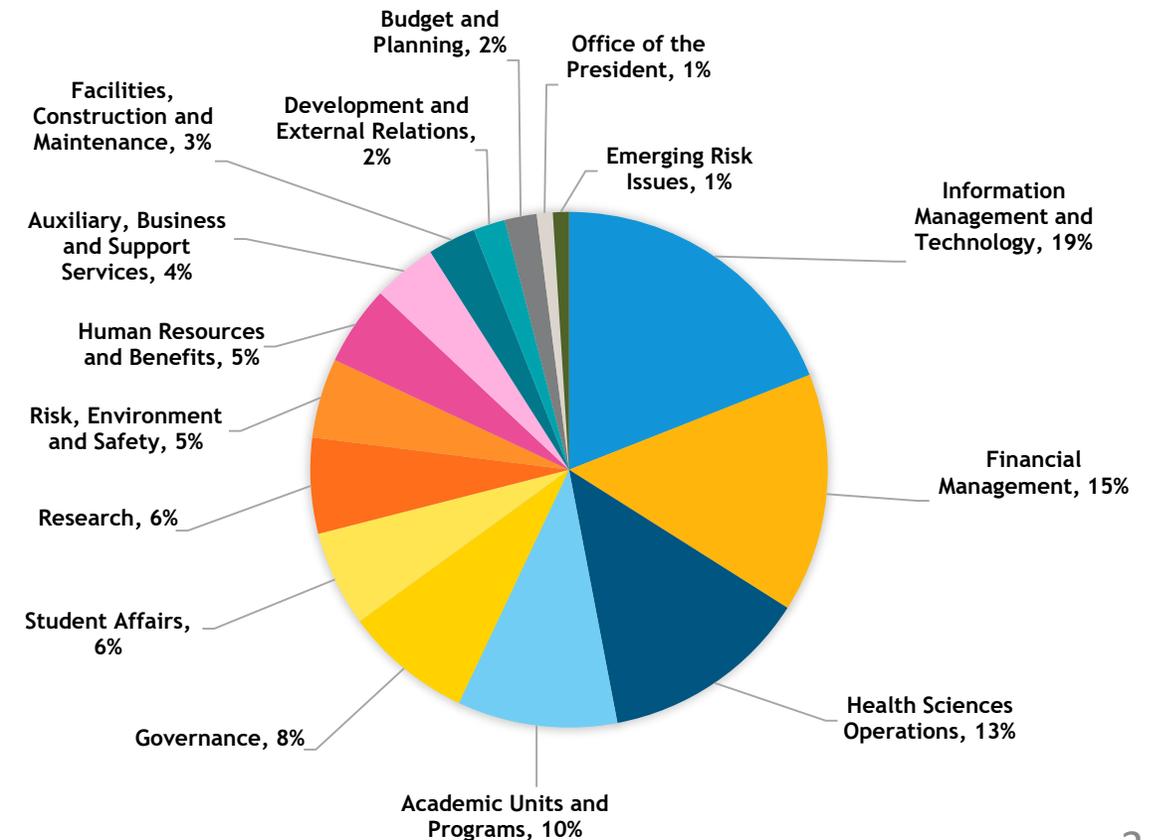
Internal Audit Plan: Distribution of Direct Hours

DISTRIBUTION BY PROJECT TYPE

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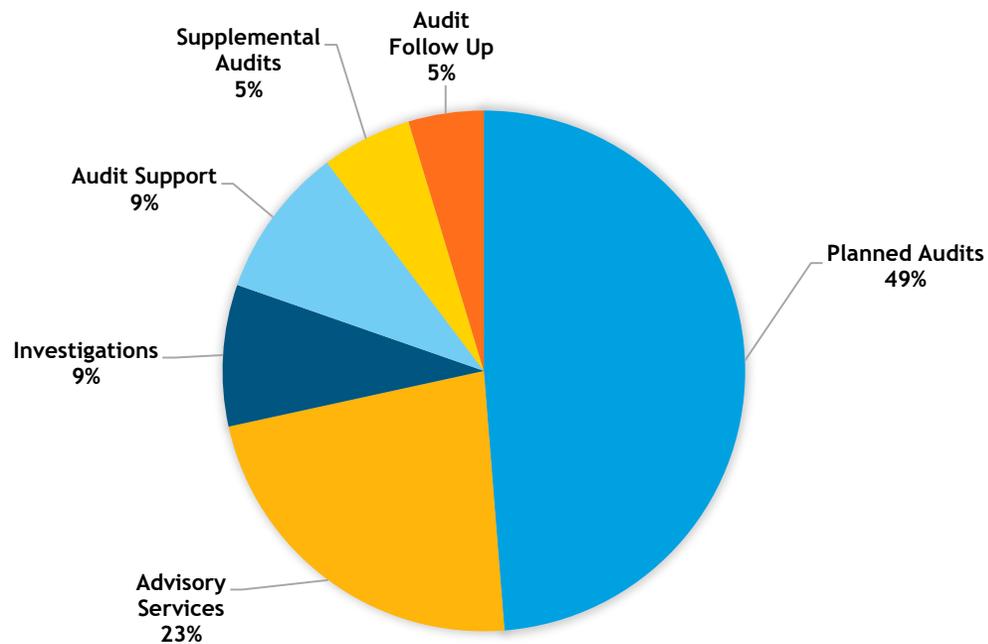
PLANNED PROJECTS BY FUNCTIONAL AREA

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

Distribution by project type pie chart:
- Planned Audits 49%
- Advisory Services 23%
- Investigations 9%
- Audit Support 9%
- Supplemental Audits 5%
- Audit Follow Up 5%

Planned projects by functional area pie chart:
- Information Management and Technology, 19%
- Financial Management, 15%
- Health Sciences Operations, 13%
- Academic Units and Programs, 10%
- Governance, 8%
- Student Affairs, 6%
- Research, 6%
- Risk, Environment and Safety, 5%
- Human Resources and Benefits, 5%
- Auxiliary, Business and Support Services, 4%
- Facilities, Construction and Maintenance, 3%
- Development and External Relations, 2%
- Budget and Planning, 2%
- Office of the President, 1%
- Emerging Risk Issues, 1%

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Internal Audit Plan: Significant Audit Projects

SYSTEMWIDE AUDITS

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

Contracting Out

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

UC Health Affiliations

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

Admissions Data Analytics

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

Executive Compensation

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

Internal Audit Plan: Significant Audit Projects

CYBERSECURITY AUDITS

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

Critical Infrastructure Cybersecurity

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

Large UC IT Service Provider – Critical Cybersecurity Control Review

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

Vulnerability Assessment and Penetration Testing – Office of the President

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

Threat Detection and Identification (TDI) Audit Follow-up

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

Internal Audit Plan: Resources and Planned Allocation of Effort

OVERVIEW OF RESOURCES AND PLANNED ACTIVITIES

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

PERSONNEL:

	2022-23 Plan		Prior Year Plan	
Authorized staff level	109	FTE's	110	FTE's
Average staff level	103	FTE's	104	FTE's

DISTRIBUTION OF PLANNED ACTIVITIES:

By Audit Activity Type (hours/%):	2022-23 Plan		Prior Year Plan	
Audits	95,384	65%	92,553	63%
Advisory Services	36,913	25%	38,382	26%
Investigations	14,213	10%	16,539	11%
	146,510	100%	147,474	100%

By University environment:	2022-23 Plan	Prior Year Plan
Campus/Laboratory*	79%	76%
Health Sciences	21%	24%
	100%	100%

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

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Internal Audit Plan: Resources and Planned Allocation of Effort

AVAILABLE RESOURCES

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

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

RESOURCE ALLOCATION

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

	2022-23 Plan		3/31/22 Annualized	
Audit Program	Hours	Percent	Hours	Percent
Planned Audits* (221 projects)	78,957	48.8%	81,577	52.3%
Supplemental Audits	8,895	5.5%	3,411	2.2%
Audit Follow Up	7,532	4.7%	9,133	5.9%
Total Audit Program	95,384	59.0%	94,121	60.4%
Advisory Services				
Planned Projects* (91 projects)	18,356	11.3%	N/A	N/A
Supplemental Hours	18,557	11.5%	N/A	N/A
Total Advisory Services	36,913	22.8%	38,526	24.7%
Investigations	14,213	8.8%	7,433	4.8%
Audit Support Activities	15,205	9.4%	15,690	10.1%
Total Direct Audit Hours	161,715	100.0%	155,770	100.0%

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

Internal Audit Plan: Resources and Planned Allocation of Effort

DISTRIBUTION OF AVAILABLE HOURS

The table to the right provides a more detailed breakdown of planned time as a basis for ongoing accountability. From this detail the continuing commitment to timely audit follow-up is displayed by the plan to invest over 7,500 hours. The category of Compliance Support is intended to facilitate our efforts to integrate the Compliance and Audit Programs into joint efforts such as annual plan development, project coordination and ongoing risk monitoring.

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

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

Internal Audit Plan: Planned Internal Audit Projects

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

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

Internal Audit Plan: Planned Internal Audit Projects

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

Internal Audit Plan: Planned Internal Audit Projects

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

Internal Audit Plan: Planned Internal Audit Projects

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

Internal Audit Plan: Planned Internal Audit Projects

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

Internal Audit Plan: Planned Internal Audit Projects

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

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

Internal Audit Plan: Planned Internal Audit Projects

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

Internal Audit Plan: Planned Internal Audit Projects

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

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

Internal Audit Plan: Planned Internal Audit Projects

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

Internal Audit Plan: Planned Internal Audit Projects

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

Internal Audit Plan: Planned Internal Audit Projects

UC DAVIS (CONT.) – ADVISORY SERVICES	SCOPE STATEMENT	HOURS
Administrative/Transition Reviews	Administrative and transition reviews evaluate internal controls over financial and administrative processes within a dean, vice chancellor or vice provost office, along with the unit's five-year financial performance. The unit's major accomplishments, challenges, and opportunities, as well as how those factors impact administrative operations, are identified and reported. Administrative or transition reviews will be performed in the following areas: • Campus Counsel • Enrollment Management • School of Law	750
Aggie Enterprise	Audit and Management Advisory Services (AMAS) will be providing consultation regarding the Aggie Enterprise implementation in areas such as governance, independent validation and verification process, and system build and related internal controls.	250
Campus Committees	AMAS serves on a number of advisory committees charged with activities related to assessment of controls, accountability, risk management and compliance.	40
Incident Response and Business Continuity Planning	Review of the current state of UCD's Incident Response and Business Continuity plans, with an emphasis on issues related to ransomware.	350
Mechanical and Aeronautical Engineering	Review of administrative procedures and internal controls over travel, entertainment and equipment management.	250
Network Operations Center (NOC) Physical Security	AMAS will conduct a surprise visit the NOC to assess physical controls.	40

Internal Audit Plan: Planned Internal Audit Projects

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

Internal Audit Plan: Planned Internal Audit Projects

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

Internal Audit Plan: Planned Internal Audit Projects

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

Internal Audit Plan: Planned Internal Audit Projects

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

Internal Audit Plan: Planned Internal Audit Projects

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

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

Internal Audit Plan: Planned Internal Audit Projects

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

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

Internal Audit Plan: Planned Internal Audit Projects

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

Internal Audit Plan: Planned Internal Audit Projects

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

Internal Audit Plan: Planned Internal Audit Projects

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

Internal Audit Plan: Planned Internal Audit Projects

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

Internal Audit Plan: Planned Internal Audit Projects

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

Internal Audit Plan: Planned Internal Audit Projects

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

Internal Audit Plan: Planned Internal Audit Projects

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

Internal Audit Plan: Planned Internal Audit Projects

UC LOS ANGELES (CONT.) – ADVISORY SERVICES

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

Internal Audit Plan: Planned Internal Audit Projects

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

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

Internal Audit Plan: Planned Internal Audit Projects

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

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

Internal Audit Plan: Planned Internal Audit Projects

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

Internal Audit Plan: Planned Internal Audit Projects

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

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

Internal Audit Plan: Planned Internal Audit Projects

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

Internal Audit Plan: Planned Internal Audit Projects

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

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

Internal Audit Plan: Planned Internal Audit Projects

UC SANTA BARBARA (CONT.) – ADVISORY SERVICES	SCOPE STATEMENT	HOURS
Business Continuity Planning	Validate that business continuity planning is being performed and the plans are accessible and reviewed regularly. Examine business continuity planning to ensure it is adequately address risks to continuity.	300
Data Analytics Program - Development and Collaboration	We have set aside hours for training and other activities for development of our data analytics program, including possible collaboration with Business & Financial Services.	300
Outreach, Training, and Presentations	We will continue our Ethics and Fraud presentation series as part of the Controller's Financial Management Certificate Program, Sponsored Projects Training for Administrators in Research (STAR), Payroll/Personnel System (PPS) Basics classes, and other programs.	280
	UC Santa Barbara sub-total	5,020

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

Internal Audit Plan: Planned Internal Audit Projects

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

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

Internal Audit Plan: Planned Internal Audit Projects

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

Internal Audit Plan: Planned Internal Audit Projects

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

Internal Audit Plan: Planned Internal Audit Projects

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

Internal Audit Plan: Planned Internal Audit Projects

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

Internal Audit Plan: Planned Internal Audit Projects

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

Internal Audit Plan: Planned Internal Audit Projects

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

Internal Audit Plan: Planned Internal Audit Projects

UC SAN DIEGO (CONT.) – ADVISORY SERVICES

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

Internal Audit Plan: Planned Internal Audit Projects

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

Internal Audit Plan: Planned Internal Audit Projects

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

Internal Audit Plan: Planned Internal Audit Projects

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

Internal Audit Plan: Planned Internal Audit Projects

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

Internal Audit Plan: Planned Internal Audit Projects

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

Internal Audit Plan: Planned Internal Audit Projects

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

	TOTAL AUDIT AND ADVISORY SERVICE PROJECT HOURS	**96,333**