UNIVERSITY
OF
CALIFORNIA

Internal Audit Plan 2024-25
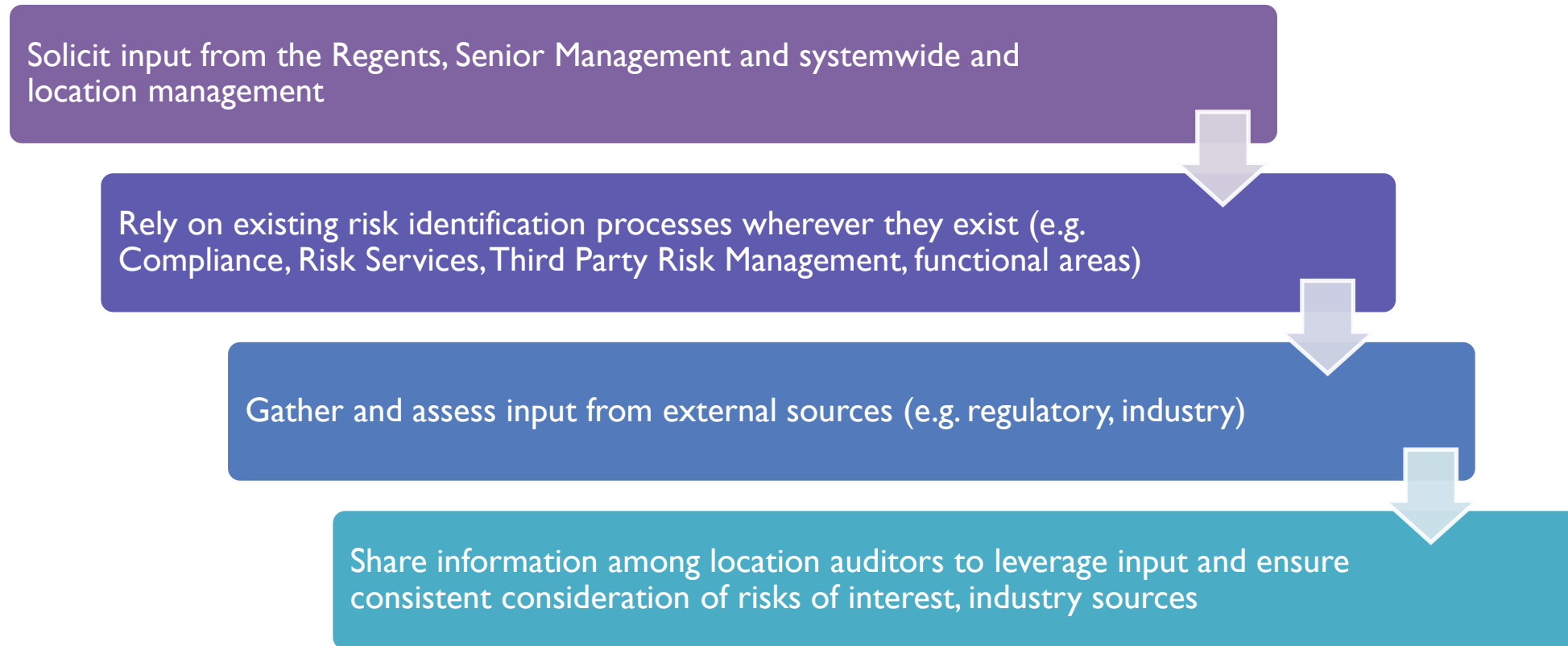
July 17, 2024

Ethics, Compliance and Audit Services

Advancing Excellence Through Ethical Leadership

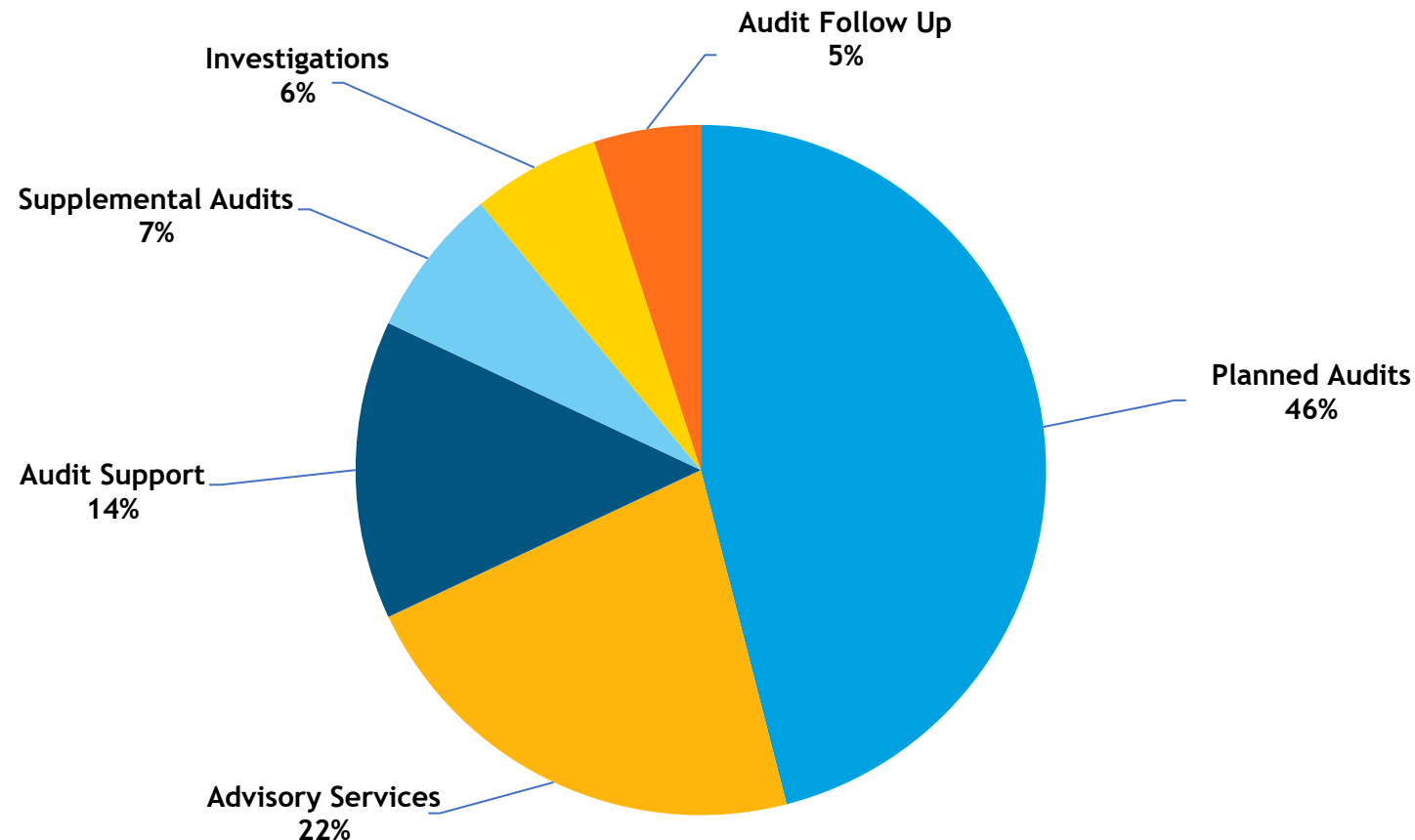# Risk Assessment and Plan Development

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, Third Party Risk Management, 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

Distribution of Direct Hours
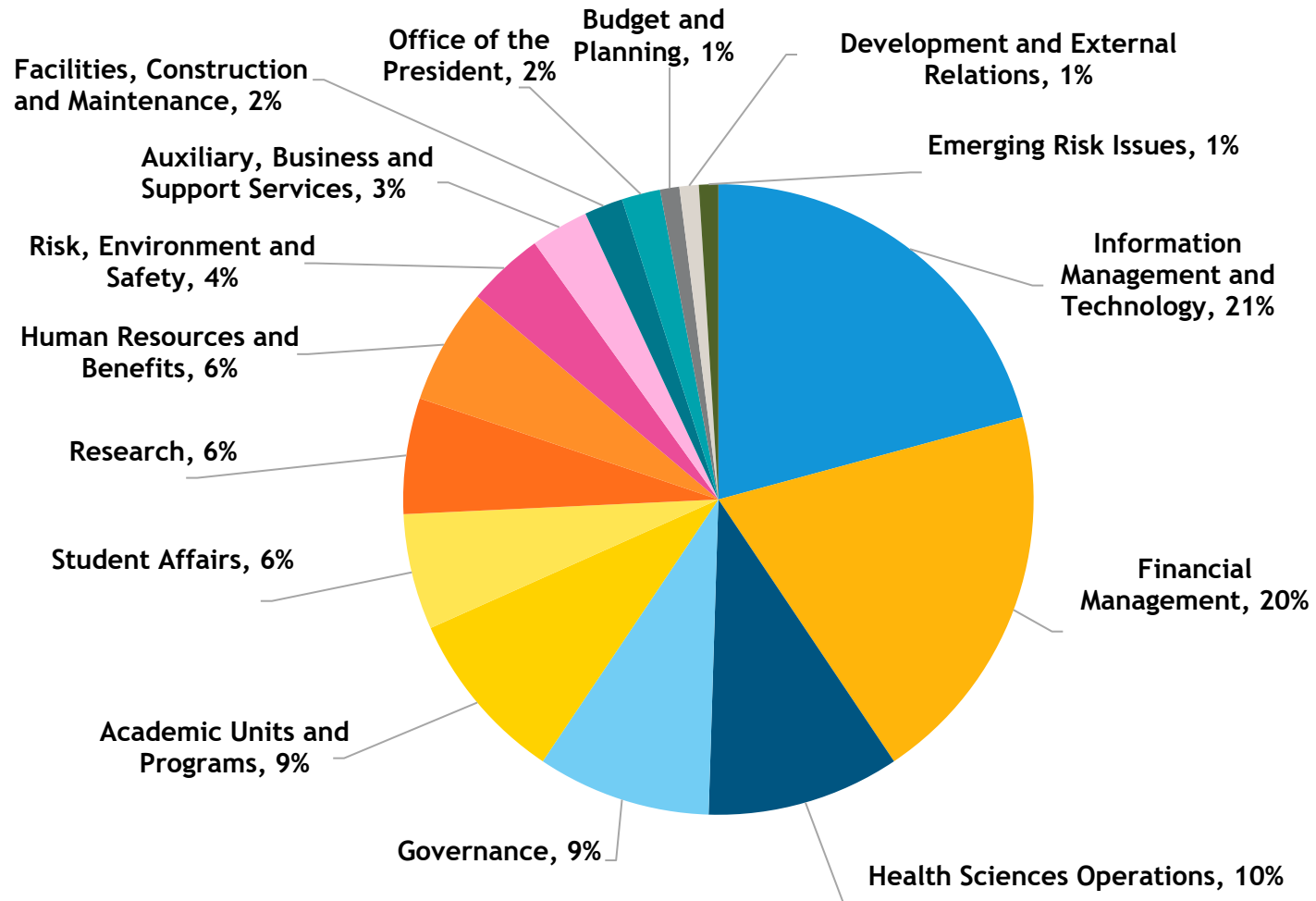
DISTRIBUTION BY PROJECT TYPE

The chart below depicts the direct hours distribution by project type for the 2024-25 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, audit support, investigations, and audit follow up.

Audit Follow Up 5%
Investigations 6%
Supplemental Audits 7%
Audit Support 14%
Advisory Services 22%
Planned Audits 46%

Distribution of Direct Hours

PLANNED PROJECTS BY FUNCTIONAL AREA

This chart illustrates the distribution of Internal Audit's 2024-25 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.

Systemwide Audits

SYSTEMWIDE AUDITS	CYBERSECURITY AUDITS	LOCATION AUDIT THEMES

SYSTEMWIDE AUDITS

The following projects are planned systemwide audits to be performed by ECAS in 2024-25. 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 Acquisitions	ECAS will coordinate a systemwide advisory services project to assess integration efforts for UC Health facility acquisitions, with a focus on policy and IT integration, and identify opportunities to enhance the due diligence process.
UCPath Payroll Operations	ECAS will coordinate a systemwide audit to assess the effectiveness of internal controls over UCPath payroll operations with a focus on overpayments and final pay.
Title IX	ECAS will coordinate campus audits of Title IX compliance efforts. These audits will include evaluation of ongoing implementation of prior State Auditor recommendations.
Executive Compensation	ECAS will coordinate evaluations of the Annual Report on Executive Compensation and required reports on Chancellor expenses. This audit is performed by local internal audit departments on a rolling three-year cycle.

Cybersecurity Audits

SYSTEMWIDE AUDITS	CYBERSECURITY AUDITS	LOCATION AUDIT THEMES

CYBERSECURITY AUDITS

ECAS' Cybersecurity Audit Team (CAT) identified the following priority audits for 2024-25 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.

Significant IT Projects	The CAT will review a sample of significant IT projects, as defined by Regents Policy 5103*, focusing on how cyber-risks were identified and addressed through the project design and implementation.
Asset Management	The CAT will lead a systemwide audit to evaluate the management of physical and digital assets at each campus, including processes for identifying, tracking, and prioritizing assets to ensure compliance with applicable requirements.
Incident Response	The CAT will perform an audit of incident response practices at a sample of UC locations. The audit will include a review of adherence to the escalation protocols and the completeness of post-incident reviews.

* UC Regent Policy 5103 requires all University of California locations to report IT projects with an estimated or actual cost of $5 million or more to the Regents. Reports are submitted three times a year and must include comprehensive reports for projects exceeding $25 million and summaries of projects costing between $5 million and $25 million.

Location Audit Themes

SYSTEMWIDE AUDITS	CYBERSECURITY AUDITS	LOCATION AUDIT THEMES

LOCATION AUDIT THEMES

Each location's internal audit plan is developed by its local internal audit department based on a risk assessment using a consistent systemwide methodology. ECAS identified the following themes in its analysis of local audit plans. This analysis illustrates that UC's internal audit departments are addressing a broad range of high-risk topics in their 2024-25 plans.

Healthcare	Compliance	Information Technology	Financial Management	Campus Operations
• Revenue cycle	• Sponsored projects	• System access	• Payroll	• Athletics
• Chaperone policy	• Research security	• Enterprise system implementations	• Travel and entertainment	• Facilities management
• Student health	• Gender recognition and lived name	• Artificial intelligence	• Procurement	• Onboarding and offboarding
	• Disability management		• Financial aid	• Gift administration
			• Incentive plans	

7

Resources and Planned Allocation of Effort

OVERVIEW OF RESOURCES AND PLANNED ACTIVITIES

The table to the right provides a high-level overview of the 2024-25 consolidated plan including available internal audit personnel and the distribution of planned internal audit hours by service type and University environment.

PERSONNEL:

	2024-25 Plan		Prior Year Plan	
Authorized staff level	114	FTE's	113	FTE's
Average staff level	106	FTE's	103	FTE's

DISTRIBUTION OF PLANNED ACTIVITIES:

By Audit Activity Type (hours/%):	2024-25 Plan		Prior Year Plan	
Audits	95,939	67%	96,247	67%
Advisory Services	36,830	26%	34,639	24%
Investigations	9,870	7%	13,239	9%
	142,639	100%	144,125	100%

By University environment:	2024-25 Plan	Prior Year Plan
Campus/Laboratory*	75%	77%
Health Sciences	25%	23%
	100%	100%

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

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.

	2024-25 Plan		3/31/24 Annualized	
Average FTE	106		105	
	Hours	Percent	Hours	Percent
Personnel Hours	220,764	96.0%	218,361	95.9%
Other Resource Hours	9,175	4.0%	9,298	4.1%
Gross Available Hours	229,939	100.0%	227,659	100.0%
Less: Non-Controllable Hours	39,567	17.3%	40,755	17.9%
Less: Admin/Training	25,174	10.9%	29,217	12.8%
Total Direct Hours	165,198	71.8%	157,687	69.3%

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.

	2024-25 Plan		3/31/24 Annualized	
Audit Program	Hours	Percent	Hours	Percent
Planned Audits* (168 projects)	76,020	46.0%	84,882	53.7%
Supplemental Audits	11,404	6.9%	6,156	3.9%
Audit Follow Up	8,515	5.2%	8,817	5.6%
Total Audit Program	95,939	58.1%	99,855	63.2%
Advisory Services				
Planned Projects* (77 projects)	19,145	11.6%	N/A	N/A
Supplemental Hours	17,685	10.7%	N/A	N/A
Total Advisory Services	36,830	22.3%	33,847	21.5%
Investigations	9,870	6.0%	8,439	5.4%
Audit Support Activities	22,559	13.7%	15,546	9.9%
Total Direct Audit Hours	165,198	100.0%	157,687	100.0%

*Total Hours for 245 Planned Projects = 85,990 (See Planned Projects beginning on page 11)

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 8,500 hours. The increase in quality assurance hours is attributed to the newly established systemwide audit quality assurance function which will assess adherence to audit standards and identify opportunities to further optimize UC's internal audit function.

	2024-25		3/31/2024 Annualized	
	Plan	Percent	Actual	Percent
INDIRECT HOURS				
Administration	15,308	8.0%	22,935	12.3%
Professional Development	8,729	4.6%	6,282	3.4%
Other	1,137	0.6%	-	0.0%
TOTAL INDIRECT HOURS	**25,174**	**13.2%**	**29,217**	**15.7%**
DIRECT HOURS				
Audit Program				
Planned New Audits	76,020	39.9%	84,882	45.4%
Supplemental Audits	11,404	6.0%	6,156	3.3%
Audit Follow up	8,515	4.5%	8,817	4.7%
Total Audit Program Hours	**95,939**	**50.4%**	**99,855**	**53.4%**
Advisory Services				
Consultations/Spec. Projects	25,468	13.4%	27,288	14.6%
Ext. Audit Coordination	5,475	2.9%	4,508	2.4%
Systems Dev., Reengineering Teams, etc.	2,175	1.1%	89	0.0%
Internal Control & Accountability	2,040	1.1%	1,438	0.8%
Compliance Support	1,072	0.6%	485	0.3%
IPA, COI & Other	600	0.3%	39	0.0%
Total Advisory Services Hours	**36,830**	**19.4%**	**33,847**	**18.1%**
Investigations Hours	**9,870**	**5.2%**	**8,439**	**4.5%**
Audit Support Activities				
Audit Planning	4,188	2.2%	3,228	1.7%
Audit Committee Support	1,903	1.0%	979	0.5%
Systemwide Audit Support	7,005	3.7%	5,000	2.8%
Computer Support*	4,387	2.3%	4,573	2.4%
Quality Assurance	5,076	2.7%	1,765	0.9%
Total Audit Support Hours	**22,559**	**11.8%**	**15,545**	**8.3%**
TOTAL DIRECT HOURS	**165,198**	**86.8%**	**157,686**	**84.3%**
TOTAL NET AVAILABLE HOURS	**190,372**	**100.0%**	**186,903**	**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
UCPath Payroll Operations (Systemwide)	ECAS will coordinate a systemwide audit to assess the effectiveness of internal controls over UCPath payroll operations with a focus on overpayments and final pay.	600
Title IX Compliance (Systemwide)	ECAS will coordinate campus audits of Title IX compliance efforts. These audits will include evaluation of ongoing implementation of prior State Auditor recommendations.	800
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.	300
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.	200
Electric Service Provider (ESP) Power Supply Validation	Annual audit of power content reporting to the California Energy Commission (CEC).	75
Climate Action Grant Administration	Assessment of internal controls over the administration of seed and matching grants awarded as part of the Climate Action Research Initiative.	300
Application Fees	Evaluation of processes and controls over the allocation and expenditure of admissions application fees at the Office of the President.	250
Retirement Administration Service Center (RASC) Audit Follow Up	Validation of management corrective actions from the audit of the RASC.	500
Human Resources (HR) Recruitment Audit Follow Up	Validation of management corrective actions from the HR Recruitment Audit.	150
Information Technology (IT) Asset Management (Systemwide)	The Cybersecurity Audit Team (CAT) will lead a systemwide audit with UC location internal audit offices to evaluate the management of physical and digital assets at each campus. This assessment will concentrate on the processes in place for identifying, tracking, and prioritizing assets to ensure compliance with University's policy and applicable laws and regulations, and to support an effective cyber-risk management program.	300

Planned Internal Audit Projects

UC OFFICE OF THE PRESIDENT - AUDITS (CONT.)	SCOPE STATEMENT	HOURS
Significant IT Projects	The CAT will review a sample of significant IT projects defined by Regents Policy 5103*. The scope of the audit will include assessments of security planning stages, the integration of cybersecurity measures during project development, and post-implementation security practices. This audit will include penetration testing and vulnerability scanning on selected projects.	1,500
Cybersecurity Incident Response	The CAT will perform an audit of incident response practices at a sample of UC locations. The audit will include a review of incident response processes including adherence to the escalation protocols and the completeness of post incident reviews to address cyber-risks identified that led to the incident.	1,600
Threat Detection and Identification (TDI) Audit Follow Up	Evaluate the implementation of recommendations from the fiscal year (FY) 21 TDI audit across UC locations and at the Office of the President.	100
UC OFFICE OF THE PRESIDENT - ADVISORY SERVICES	SCOPE STATEMENT	HOURS
UC Health Acquisitions (Systemwide)	ECAS will coordinate a systemwide advisory services project to assess integration efforts for UC Health facility acquisitions, with a focus on policy and IT integration, and identify opportunities to enhance the acquisition playbook.	400
Treasury Management System Internal Controls	Review planned procedures for new treasury management system to assess adequacy of internal controls.	200
Patent Tracking System Implementation Advisory	Ongoing advisory assistance on the implementation of the new systemwide Patent Tracking System.	100
Audit Flags for Travel and Entertainment Expenses	Review of criteria used by the Business Resource Center (BRC) to select travel and entertainment expenses for policy review.	50
Patent Acknowledgement Compliance Advisory Assistance	Advisory assistance to improve Patent Acknowledgement compliance across the system.	100
	UC Office of the President sub-total	7,525

* UC Regent Policy 5103 requires all University of California locations to report IT projects with an estimated or actual cost of $5 million or more to the Regents. Reports are submitted three times a year and must include comprehensive reports for projects exceeding $25 million and summaries of projects costing between $5 million and $25 million.

Planned Internal Audit Projects

LBNL - AUDITS	SCOPE STATEMENT	HOURS
FY24 UCNL Home Office Costs	Audit of FY24 UC National Laboratories (UCNL) home office costs charged to LBNL.	450
FY25 OMB A-123 IT Controls	Audit of selected IT controls for compliance with Office of Management and Budget (OMB) A-123 requirements.	550
Intra-University Transactions (IUT) - Joint Appointees	Review of IUT payments to UC Berkeley for Joint Appointees FY19-FY23.	550
Intra-University Transactions - GSRA Tuition and Fee Remissions	Review of IUT payments to UC Berkeley for Graduate Student Research Assistant (GSRA) tuition and fee remissions FY19-FY23.	550
Intra-University Transactions - Utilities	Review of IUT payments to UC Berkeley for utilities electricity and water FY19-FY23.	500
Intra-University Transactions - Librarian Services	Review of IUT payments to UC Berkeley for librarian services FY19-FY23.	450
Subcontract Audit - Montana State University (MSU)	Review of research subcontract payments to MSU FY21-FY23.	550
Vendor Payment Management	Review of controls over vendor bank information changes to prevent improper payments.	550
UCPath Payroll Operations (Systemwide)	A systemwide audit to assess the effectiveness of internal controls over UCPath payroll operations with a focus on overpayments and final pay.	450
LBNL - ADVISORY SERVICES	**SCOPE STATEMENT**	**HOURS**
FY24 Incurred Cost Submission (ICS) Review	Quality assurance review and mathematical verification of ICS schedules prior to DOE submission.	350
Export Controls - Technology Control Plans (TCP)	Effectiveness review of TCPs for handling export-controlled technologies.	650
	LBNL sub-total	5,600

Planned Internal Audit Projects

UC BERKELEY - AUDITS	SCOPE STATEMENT	HOURS
Office of the Registrar – Part II	Evaluate the design and operating effectiveness of departmental processes and internal controls related to key functions and responsibilities not previously covered in the FY2024 audit.	400
Honoraria Payments	Evaluate the design and operating effectiveness of campus processes and internal controls related to honoraria payments.	400
Human Resources – Leave Administration	Evaluate the design and operating effectiveness of campus and departmental processes and internal controls related to various kinds of personal and administrative leaves from work.	400
Human Resources – Volunteer Management	Evaluate the design and operating effectiveness of campus processes and internal controls related to volunteers (Contingent Workers (CWR) appointments in UCPath).	400
Facilities Services – Campus Utilities	Evaluate the design and operating effectiveness of processes and internal controls related to the provision of utility services (electricity, natural gas and steam heat) to the campus.	400
Centers for Education Equity and Excellence (CE3)	Evaluate the design and operating effectiveness of departmental processes and internal controls related to key functions and responsibilities.	400
UC Berkeley Libraries	Evaluate the design and operating effectiveness of divisional processes and internal controls related to key functions and responsibilities.	400
UCPath Payroll Operations (Systemwide)	A systemwide audit to assess the effectiveness of internal controls over UCPath payroll operations with a focus on overpayments and final pay.	300
IT Asset Management (Systemwide)	A systemwide audit to review IT asset management practices at all UC campuses. The audit will assess the effectiveness and compliance of asset management practices. The scope will encompass the identification, classification, and protection of assets, as well as the implementation of controls and procedures to manage asset-related risks.	300
UC BERKELEY - ADVISORY SERVICES	SCOPE STATEMENT	HOURS
NSPM-33 and CMMC 2.0 Readiness	Advisory current state assessment of campus readiness to comply (where applicable) with National Security Presidential Memo (NSPM) 33, US Department of Defense Cybersecurity Maturity Model Certification 2.0, and similar standards such as National Institute of Standards and Technology (NIST) SP800-171.	700
	UC Berkeley sub-total	4,100

Planned Internal Audit Projects

UC DAVIS - AUDITS	SCOPE STATEMENT	HOURS
Gifts Processing	Controls and functionalities for gifts processing.	300
AggieEnterprise Controls Gap Assessment	Accounting controls, with an emphasis on fraud prevention and detection.	300
Chancellor Expenses (G-45) (Systemwide)	Review annual Presidential expense reports to ensure that they have been prepared, reviewed, and submitted in accordance with policy.	200
Annual Report on Executive Compensation (AREC) (Systemwide)	Verify the accuracy, completeness, and timely preparation of the Annual Report on Executive Compensation.	200
Vulnerability Management	Identification, assessment, and remediation of security vulnerabilities within the campus's IT infrastructure.	300
LEAP (Lawson Automation) Account Mapping and User Profiles Configuration	Integration of InforLawson with AggieEnterprise.	300
Health Hazardous Waste Disposal	Process and policy for hazardous waste management.	300
Hospital-Based Billing	Accuracy of billing for hospital-based fees.	300
UCDMC Capital Projects	Planning and monitoring controls for capital projects at UCD Medical Center (UCDMC).	300
Clery Act Compliance	Police Department Clery reporting procedures.	300
Incident Response Implementation	Postmortem of a sample of recent information security incidents.	300
Organized Research Unit (ORU) IT	IT and information security (IS) management at the ORU level (UC IS-3, NIST).	300
Information Security Investment Plan	Progress on commitments to UC President Drake.	300
Digital Tracking	Privacy protections related to digital tracking applications (pixels).	300
Gramm-Leach-Bliley Act (GLBA) Compliance	Compliance by Financial Aid with the GLBA banking regulation.	300
UCPath Payroll Operations (Systemwide)	A systemwide audit to assess the effectiveness of internal controls over UCPath payroll operations with a focus on overpayments and final pay.	300
IT Asset Management (Systemwide)	A systemwide audit to review IT asset management practices at all UC campuses. The audit will assess the effectiveness and compliance of asset management practices. The scope will encompass the identification, classification, and protection of assets, as well as the implementation of controls and procedures to manage asset-related risks.	300

Planned Internal Audit Projects

UC DAVIS - ADVISORY SERVICES	SCOPE STATEMENT	HOURS
Student Affairs Administrative Review	Financial and staffing trends, control environment, stakeholder survey.	250
Hospital Invoices Processing	Accounting controls, with an emphasis on fraud prevention and detection.	300
UC Health Acquisitions (Systemwide)	A Systemwide advisory services project to assess integration efforts for UC Health facility acquisitions, with a focus on policy and IT integration, and identify opportunities to enhance the acquisition playbook.	100
Global Affairs Administrative Review	Financial and staffing trends, control environment, stakeholder survey.	250
School of Education Administrative Review	Financial and staffing trends, control environment, stakeholder survey.	250
Graduate Studies Administrative Review	Financial and staffing trends, control environment, stakeholder survey.	250
Public Engagement and Scholarship Administrative Review	Financial and staffing trends, control environment, stakeholder survey.	250
School of Medicine Administrative Review	Financial and staffing trends, control environment, stakeholder survey.	250
AggieEnterprise Implemented Controls Advisory	Assurance for implemented controls as identified by Finance, Operations and Administration (FOA).	300
School of Nursing (SON) Post Award Management	Post award management.	300
Work Relative Value Units (wRVU) Utilization	Accuracy of wRVU documentation.	300
Healthcare Chaperone Policy	Compliance with UC Policy on medical examination chaperones.	300
UCD Health (UCDH) Contract Staffing	Trends and processes for contract staffing.	300
Student Housing	Use of public private partnership funds.	300
Cloud Services Security Monitoring	Processes for monitoring and certifying cloud vendors' security postures.	300
Generative Artificial Intelligence (AI)	Use and response to use of generative AI by university community members.	300
Animal Care Investigations Process	Processes for reporting and responding to allegations related to animal care.	300
How to Survive an Audit	Bi-annual Learning Management System (LMS) course to prepare research administrators for external audits.	80
	UC Davis sub-total	9,580

16

Planned Internal Audit Projects

UC IRVINE - AUDITS	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
Athletics Equipment Inventory	Review athletics equipment inventory controls to ensure jerseys, sports equipment, training equipment, field equipment, supplies, etc. by sport are probably accounted for and inventoried on an ongoing basis.	300
UCI Health Employee Offboarding	Review off-boarding practices for separating employees to evaluate their effectives at ensuring that employees are prevented from gaining unauthorized physical and electronic access to systems and facilities, and that University property is returned before employees separate.	300
Travel & Entertainment Exceptional Approval Processes	Access the adequacy of the internal controls and processes in place to ensure that travel and entertainment exceptional approvals are appropriately reviewed and approved in accordance to policy.	300
Campus Security Camera Processes	Evaluate campus camera systems policies and practices to ensure proper monitoring and usage.	450
UCI Health Facilities Management (FM) Purchasing Controls	Analyze UCI Health (FM) procedures and controls for purchasing, receiving, and recording material and equipment acquisitions to ensure compliance with University and department policies and practices.	400
Space Management	Assess campus processes used to manage and analyze space inventory and utilization.	400
UCPath Payroll Operations (Systemwide)	A systemwide audit to assess the effectiveness of internal controls over UCPath payroll operations with a focus on overpayments and final pay.	300
IS-12 Policy Compliance	Review the controls and processes in place for IS-12 (IT Recovery) compliance.	450
Telecommunications-Cell Phone Life-Cycle Processes UCI Health	Assess the procedures for providing telecommunication services at UCI Health as well as for monitoring utilization and expenses to ensure proper and efficient use of resources.	500
UCI Health Accounts Payable	Review the adequacy of internal controls over accounts payable processing, focusing on blanket purchase order invoice payments and related supporting documentation.	500
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 Project Closeout Processes	Determine whether internal controls provide reasonable assurance that processes for closeout of sponsored research funds result in accurate and timely final financial/technical reporting and related deliverables to the agency.	400

Planned Internal Audit Projects

UC IRVINE - AUDITS (CONT.)	SCOPE STATEMENT	HOURS
School of Education	Review financial management controls and oversight of key school programs and projects.	300
Chancellor Expenses (G-45) (Systemwide)	Review annual Presidential expense reports to ensure that they have been prepared, reviewed, and submitted in accordance with policy.	200
Annual Report on Executive Compensation (AREC) (Systemwide)	Verify the accuracy, completeness, and timely preparation of the Annual Report on Executive Compensation.	200
Title IX Clinical Chaperone Policy Implementation	Access and validate the progress towards full implementation of chaperone policies, guidance and directives' core elements.	300
IT Asset Management (Systemwide)	A systemwide audit to review IT asset management practices at all UC campuses. The audit will assess the effectiveness and compliance of asset management practices. The scope will encompass the identification, classification, and protection of assets, as well as the implementation of controls and procedures to manage asset-related risks.	300
UC IRVINE - ADVISORY SERVICES	SCOPE STATEMENT	HOURS
External Audit Coordination	Internal Audit Services is responsible for the external audit coordination function. Internal Audit Services (IAS) guides departments through audits performed by outside entities and helps facilitate and expedite these reviews.	50
Data Analytics	Utilizing data analytics and analysis identify unusual trends and investigate irregular transactions.	200
UC Health Acquisitions (Systemwide)	A Systemwide advisory services project to assess integration efforts for UC Health facility acquisitions, with a focus on policy and IT integration, and identify opportunities to enhance the acquisition playbook.	300
Review of Closed Management Corrective Actions (MCA)	Reviews of high-risk MCA closed by Internal Audit Services 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
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
Integration of Tenet Acquisition	Collaborate with Compliance on focused reviews related to the recent acquisition of four hospitals.	150
	UC Irvine sub-total	7,250

18

Planned Internal Audit Projects

UC LOS ANGELES - AUDITS	SCOPE STATEMENT	HOURS
Associated Students UCLA (ASUCLA) - Trademarks & Licensing	Audit & Advisory Services (AAS) will review the internal controls, and the related systems and procedures surrounding trademarks and licensing activities, including domestic license agreements, international license agreements, trademark registration process, and access controls.	250
ASUCLA - Academic Support Division - Textbooks	AAS will review the related systems and procedures surrounding the Academic Support Division - Textbooks Division's business practices to ensure they are conducive to accomplishing ASUCLA and the University's business objectives, including cash management; personnel and payroll; purchasing, receiving and inventory; and systems access.	300
ASUCLA IT	Evaluate adequacy and effectiveness of internal controls in one or more areas selected based on risk: Inventory and Control of Assets, Data Protection, Access Controls, Vulnerability Management, Security Awareness, Application Software Security, Incident Response.	500
Capital Programs (CP) - CapSTAR system	AAS will review CP's internal controls surrounding the operation and maintenance of CapSTAR, including IT disaster recovery, backups, environmental controls, and backup power.	400
Capital Programs - Recharge Process	AAS will review internal controls and related business processes established to generate, execute, and document client recharge billings within the UCLA Capital Programs department.	300
Capital Programs - Equipment Management	AAS will review CP's organizational structure and controls surrounding its materials and equipment management processes and procedures are conducive to accomplishing its business objectives.	300
Early Care and Education	AAS will conduct a Department-level review of controls over financial and administrative areas, including child safety issues, training; Child Abuse and Neglect Reporting Act (CANRA) compliance, etc.	700
Geffen Academy at UCLA- Superintendent PreKindergarten (PreK)- 12 Programs & Schools	AAS will conduct a review of controls over financial and administrative areas; specific areas to be identified during preliminary survey/risk assessment phase.	700
Events & Transportation - Recharge Activity Audit	AAS will review internal controls and related business processes established to generate, execute, and document client recharge billings.	350
Events & Transportation - Fleet Driver Safety & Compliance	AAS will review internal controls and business processes around driver safety.	350
Facilities Management - Equipment Inventory	AAS will assess controls around physical inventory, including physical inventory certifications, disposals.	350

Planned Internal Audit Projects

UC LOS ANGELES - AUDITS (CONT.)	SCOPE STATEMENT	HOURS
Facilities Management - Custodial Services	AAS will assess controls around training, inventory practices, key management, and building inspections are adequate.	350
Housing & Hospitality (H&H) - Food Services	AAS will assess H&H food safety policies and procedures, and Environmental Health & Safety (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
Ecology and Evolutionary Biology	AAS will conduct a Department-level review of controls over financial and administrative areas; specific areas to be identified during preliminary survey/risk assessment phase.	700
UCLA Economics | Department of Economics	AAS will conduct a Department-level review of controls over financial and administrative areas; specific areas to be identified during preliminary survey/risk assessment phase.	700
Arts and Architecture	AAS will conduct a review of controls over financial and administrative areas; specific areas to be identified during preliminary survey/risk assessment phase.	700
Club Sports	AAS will review internal controls, and related systems and processes related to club sports programs.	500
Youth Summer Programs - Academic Units	AAS will review internal controls, and related systems and processes, related to select academic unit youth programs.	500
Technology Development Group (TDG) - Incentive Plan	AAS will review organizational and departmental objectives year-end results and the associated achievement level reported as well as calculations of TDG incentive plan.	600
Student Information Systems (SIS) Data (IT Services / Student Data Audit)	Assessing the security measures implemented to protect student data taken from Student Information Systems (SIS) from unauthorized access, disclosure, or tampering.	500
IT Services: Inventory of Systems	AAS will conduct an inventory of IT systems.	500
Lab Safety Phase 2	AAS will conduct a sample review of labs/departments with chemicals; review Maximum Allowable Quantities (MAQ) processes.	500
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.	350
UCPath Payroll Operations (Systemwide)	A systemwide audit to assess the effectiveness of internal controls over UCPath payroll operations with a focus on overpayments and final pay.	300

Planned Internal Audit Projects

UC LOS ANGELES - AUDITS (CONT.)	SCOPE STATEMENT	HOURS
IT Asset Management (Systemwide)	A systemwide audit to review IT asset management practices at all UC campuses. The audit will assess the effectiveness and compliance of asset management practices. The scope will encompass the identification, classification, and protection of assets, as well as the implementation of controls and procedures to manage asset-related risks.	300
Charge Capture - Pathology	Assess the adequacy and effectiveness of controls over charge capture.	500
Charge Capture - GI	Assess the adequacy and effectiveness of controls over charge capture.	500
Materials Management	Assess the adequacy and effectiveness of controls over Hospital materials management processes.	500
Ronald Regan (RR) Operating Room (OR) Inventory and Physical Security	Assess the adequacy and effectiveness of controls over RR OR inventory and physical security controls.	300
Santa Monica Hospital Parking	Assess the adequacy and effectiveness of internal controls over financial and administrative processes.	300
CareConnect Access and Change Management	Assess the adequacy and effectiveness of internal controls over IT General Controls including Privilege access, configuration change management, back up controls.	700
Vulnerability management	Assess the adequacy and effectiveness of vulnerability management controls. This audit aims to identify weaknesses, gaps, and areas for improvement in the processes, procedures, and technologies employed to detect, assess, prioritize, and mitigate vulnerabilities across the Universities Health Science IT systems and infrastructure.	700
Clinic - Redondo Beach Primary & Specialty Care	Assess the adequacy and effectiveness of internal controls over clinic administrative and financial controls including, payment handling, revenue capture, and healthcare vendor relationships.	500
Clinic - Pasadena Primary Care	Assess the adequacy and effectiveness of internal controls over clinic administrative and financial controls including, payment handling, revenue capture, and healthcare vendor relationships.	500
Clinic - Porter Ranch Primary & Specialty Care	Assess the adequacy and effectiveness of internal controls over clinic administrative and financial controls including, payment handling, revenue capture, and healthcare vendor relationships.	500
Department of Psychiatry - Departmental Audit	Assess the adequacy and effectiveness of internal controls over department administrative and financial processes, including as financial management, research administration, and compensation plan activities.	1,000
Department of Public Health - Center for Health Policy Research	Assess the adequacy and effectiveness of internal controls over department administrative and financial processes, including financial management and research administration.	800
Dentistry Clinic	Assess the adequacy and effectiveness of internal controls over dental clinic administrative and financial processes, including payment handling, revenue capture, and healthcare vendor relationships.	500

Planned Internal Audit Projects

UC LOS ANGELES - ADVISORY SERVICES	SCOPE STATEMENT	HOURS
UC Health Acquisitions (Systemwide)	A Systemwide advisory services project to assess integration efforts for UC Health facility acquisitions, with a focus on policy and IT integration, and identify opportunities to enhance the acquisition playbook.	300
Campus Advisory - Performance Reviews	Compliance with departments performing performance evaluations.	500
HR Advisory - Performance Reviews	AAS will advise HR on performance review processes.	350
Ascend HS Advisory	AAS will participate in the Ascend Committee/workgroup to help ensure controls surrounding the financial system implementation of Ascend are adequate.	50
Ascend Security Advisory	AAS will participate in the Ascend Committee/workgroup to help ensure controls surrounding the financial system implementation of Ascend are adequate.	50
Distributed Administrative Security System (DACSS) Workgroup	AAS will participate in the Distributed Administrative Security System (DACSS) Work Group.	100
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.	50
Student Information Systems (SIS) Workgroup	AAS will participate in the Student Information Systems (SIS) workgroup to review controls surrounding SIS.	50
Certified Administrative Officer (CAO) Certification Revamp Workgroup	AAS will participate in the CAO Certification Revamp Workgroup.	75
Human Resources Advisory Group (HRAG)	AAS will participate in the HRAG workgroup to help advise on Campus Human Resource issues.	60
T2 Flex System	AAS will advise on IT issues.	300
	UC Los Angeles sub-total	20,735

Planned Internal Audit Projects

UC MERCED - AUDITS	SCOPE STATEMENT	HOURS
Concur Travel Audit	Use data analytics to ensure travel expenses are in compliance with UC regulations. Also test for efficiency and effectiveness of the process for submitting travel to Concur.	350
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
Oracle Follow Up Audit	Follow up on recommendations from prior Oracle Audit and assess for efficiency and effectiveness.	300
UCPath Payroll Operations (Systemwide)	A systemwide audit to assess the effectiveness of internal controls over UCPath payroll operations with a focus on overpayments and final pay.	300
IT Asset Management (Systemwide)	A systemwide audit to review IT asset management practices at all UC campuses. The audit will assess the effectiveness and compliance of asset management practices. The scope will encompass the identification, classification, and protection of assets, as well as the implementation of controls and procedures to manage asset-related risks.	300
UC MERCED - ADVISORY SERVICES	**SCOPE STATEMENT**	**HOURS**
Grad Fellowship Financial Aid Advisory Service	Review the process for payment of Grad Fellowships ensuring it is administered timely and efficiently.	200
Cayuse Reporting Advisory Service	Review policies and procedures for adding sponsored projects and updating data over the project life. Assess system for accuracy of data.	300
Staff Appreciation and Recognition Plan (STAR) Awards Advisory Service	Review the program and assess for effectiveness and equity.	200
Transition Reviews	Review transition of areas with Senior Management Group (SMG) leadership change.	50
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.	100
	UC Merced sub-total	2,400

Planned Internal Audit Projects

UC RIVERSIDE - AUDITS	SCOPE STATEMENT	HOURS
R2025-01 Agricultural Operations	Review of the internal controls over the purchase, handling and storage of pesticides and chemicals inventory. Evaluate compliance with various regulations and applicable UC policies and procedures.	400
R2025-02 Procurement - Purchase Orders	Review of the internal controls over the purchase order process to ensure compliance with UC polices and procedures.	400
R2025-03 Research Award Administration	Review internal controls over post award spending, allowability and close out procedures.	400
UCPath Payroll Operations (Systemwide)	A systemwide audit to assess the effectiveness of internal controls over UCPath payroll operations with a focus on overpayments and final pay.	300
IT Asset Management (Systemwide)	A systemwide audit to review IT asset management practices at all UC campuses. The audit will assess the effectiveness and compliance of asset management practices. The scope will encompass the identification, classification, and protection of assets, as well as the implementation of controls and procedures to manage asset-related risks.	300
R2025-06 Facilities Operations	Review of the internal controls over the skilled crafts work order process. Evaluate compliance with UC polices and procedures.	300
R2025-07 Student Health Pharmacy Operations	Review of the internal controls over Pharmacy operations purchasing, handling and storage of pharmaceuticals inventory. Evaluate compliance with various regulations and applicable UC policies and procedures.	300
R2025-08 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.	300
R2025-09 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 the Native American Grave and Repatriation Act (NAGPRA) and the California Native American Grave and Repatriation Act (CalNAGPRA).	300
UC RIVERSIDE - ADVISORY SERVICES	SCOPE STATEMENT	HOURS
UC Health Acquisitions (Systemwide)	A systemwide advisory services project to assess integration efforts for UC Health facility acquisitions, with a focus on policy and IT integration, and identify opportunities to enhance the acquisition playbook.	300
	UC Riverside sub-total	3,300

24

Planned Internal Audit Projects

UC SANTA BARBARA - AUDITS	SCOPE STATEMENT	HOURS
IT Asset Management (Systemwide)	A systemwide audit to review IT asset management practices at all UC campuses. The audit will assess the effectiveness and compliance of asset management practices. The scope will encompass the identification, classification, and protection of assets, as well as the implementation of controls and procedures to manage asset-related risks.	330
IT: Gender Recognition and Lived Name Compliance in Campus Applications	Audit and Advisory Services will assess the adequacy of internal control processes to ensure compliance with relevant governmental regulations and UC and UCSB policies related to gender recognition and lived name in campus applications.	280
California NanoSystems Institute – Recharge Facilities	The purpose of the audit is to determine whether adequate procedures and internal controls have been implemented at the California NanoSystems Institute at UC Santa Barbara to ensure that campus recharging practices comply with University policies and procedures, local guidelines, and external regulations.	300
Special Collections – Physical Security	This audit will assist the Library in assessing the physical security setup for the new complex, focusing on security standards and best practices for Special Collections. The preliminary objectives of the audit will include some or all of the following: - Physical security and access control - Separation of Duties - Related areas.	300
Research Compliance – International Travel	The purpose of this audit is to evaluate the University's current controls regarding international travel and the coordination of campus offices to ensure compliance with agency requirements and export control regulations. The scope of this audit may be limited to selected procedures and related transactions.	300
Donor Proposals	The purpose of this audit is to evaluate the University's current controls regarding donor proposals and the coordination of campus offices to ensure campus senior management approves any donor proposals that require specific commitments from the campus. The scope of this audit may be limited to selected procedures and related transactions.	300
UCPath Payroll Operations (Systemwide)	A systemwide audit to assess the effectiveness of internal controls over UCPath payroll operations with a focus on overpayments and final pay.	325

Planned Internal Audit Projects

UC SANTA BARBARA - AUDITS (CONT.)	SCOPE STATEMENT	HOURS
Faculty Club & Guest House Operations	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, and/or other areas.	280
Conference Services Operations	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, and/or other areas.	275
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 ensure current business practices related to the use of travel cards are in place to support operational effectiveness and efficiency including compliance with University policies.	330
UC SANTA BARBARA - ADVISORY SERVICES	**SCOPE STATEMENT**	**HOURS**
IT: Implementation of UC Policy IS-12	There will be a systemwide information security advisory during this fiscal year. Although the scope and objectives of this review are still under discussion, the advisory will focus on one or more IS-12 compliance areas.	300
Associated Students	We will review internal controls in one or more areas selected based on risk, with possible coverage of procurement, cash handling, disbursements, payroll, program compliance, and / or other financial, operational, and compliance areas.	300
Compliance Function	Audit and Advisory Services will assess the compliance function at UCSB. The purpose is to evaluate the consistency of the function in a decentralized model and to identify potential gaps or inefficiencies. The scope of this assessment could include a benchmark comparing different UC campuses.	300
Data Analytics Program - Development and Collaboration	We have set aside hours for training and other activities for the 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), UCPath Basics classes, and other programs.	280
UC Santa Barbara sub-total		4,500

26

Planned Internal Audit Projects

UC SANTA CRUZ - AUDITS	SCOPE STATEMENT	HOURS
Student Mental Health Services	To ascertain the effectiveness of operational, administrative, and financial controls related to Student Mental Health Services and to ensure compliance with relevant federal and state regulations, UCOP and UCSC policies and procedures. May also include an awareness and accessibility component to this audit.	400
Employee Accommodations	To ascertain the effectiveness of operational controls related to Employee Accommodations and to ensure compliance with relevant federal and state regulations, UCOP and UCSC policies and procedures.	400
IT Asset Management (Systemwide)	A systemwide audit to review IT asset management practices at all UC campuses. The audit will assess the effectiveness and compliance of asset management practices. The scope will encompass the identification, classification, and protection of assets, as well as the implementation of controls and procedures to manage asset-related risks.	350
UCPath Payroll Operations (Systemwide)	A systemwide audit to assess the effectiveness of internal controls over UCPath payroll operations with a focus on overpayments and final pay.	350
UC SANTA CRUZ - ADVISORY SERVICES	SCOPE STATEMENT	HOURS
Research Awards Management	To ensure roles and responsibilities are clearly defined, communicated, understood, and followed to reduce redundancies, create efficiencies, and ensure proper authority is provided to the individuals accountable for ensuring policies and procedures are being followed.	400
Background Checks	To ascertain the effectiveness and efficiency of operational controls related to background checks to ensure quality candidates are not lost as a result of delays and to ensure Potentially Disqualifying Information (PDI) assessments are standardized and analyses are performed with criteria that is consistently applied.	400
Advisory Services on Emerging Risks, Campus Committees	To participate in an advisory role in leadership meetings, to provide ad hoc consulting and advisory services on emerging risks.	50
	UC Santa Cruz sub-total	2,350

27

Planned Internal Audit Projects

UC SAN DIEGO - AUDITS	SCOPE STATEMENT	HOURS
Effort Certification	The objective of this review will be to evaluate Campus-wide practices for timely and accurate completion of effort reports, including internal controls and procedures that ensure compliance with applicable policies. The scope of the review will include oversight by the Sponsored Projects Finance. Based on our preliminary survey results, several units may be selected for detailed analysis of effort reporting activity and compliance with policy and regulatory requirements.	400
Deficit Management & Reporting	The objective of this audit will be to determine whether internal controls provide reasonable assurance that deficits are identified timely and resolved in accordance with policy and local practices. This review will include evaluation of tools used for monitoring and addressing financial balances, to determine whether any gaps need to be addressed. The review will also validate the accuracy and completeness of select reports produced by Campus Budget Office to support campus business officers with financial management, budget analysis, benchmarking, and decision making. Based on the preliminary survey results, detailed testing may be performed on a sample of deficit account balances or other departmental shortfalls to evaluate causes for deficits and the adequacy of management plans to resolve deficit balances.	500
Ecotime Timesheet Approval	The purpose of this audit will be to determine whether internal controls provide reasonable assurance that the Ecotime system and current processes ensure that time is reported accurately and receives appropriate approval. A risk-based preliminary survey will be conducted to select areas of focused audit testing, which may include timesheet report monitoring, approval for monthly exempt time reports, biweekly and monthly timesheet submissions and approvals, overtime payments, and reporting for payroll disbursement.	400
Financial Aid Fiscal Oversight & Controls	The objective of this review will be to perform an overall assessment of the Financial Aid fiscal oversight processes to determine whether internal controls for key business processes provide reasonable assurance that controls are effective and efficient, and result in accurate financial reporting.	400
DoD Supplier Performance Risk System Scoring	The objective of this review will be to evaluate UCSD's processes for assessing compliance with Department of Defense (DoD) Defense Federal Acquisition Regulation Supplement (DFARS) requirements, including required reporting in Supplier Performance Risk System (SPRS), and determining whether internal controls provide reasonable assurance that assessment processes are effective and efficient for accurate reporting and that appropriate documentation is retained which supports these assessments.	400

Planned Internal Audit Projects

UC SAN DIEGO - AUDITS (CONT.)	SCOPE STATEMENT	HOURS
Building Security & Access Controls	The objective of this review will be to assess the effectiveness of current processes for managing building and access security, including ownership of the multiple systems used, identify vulnerabilities, and recommend improvements to enhance the safety and protection of occupants, assets, and information within the facility. Subject to the risk-based preliminary survey results, the detailed scope of the review may include access control systems, vendor oversight, emergency preparedness, training, and awareness.	500
Department of Bioengineering	The objective of this review will be to perform an overall assessment of the Department of Bioengineering 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
Gender Recognition and Lived Name Policy	The objective of this review will be to perform an overall assessment of UCSD's implementation of the Gender Recognition and Lived Name Policy and determine whether the implementation process provides reasonable assurance of compliance with the policy. Based on the result of a preliminary risk assessment, a focused review will be conducted for the areas or systems selected.	400
Athletics NCAA Compliance	The objective of this review will be to determine whether internal controls in UCSD Athletics are functioning effectively and provide reasonable assurance of compliance with National Collegiate Athletic Association (NCAA) requirements, and University and campus policy. Based on the result of a preliminary risk assessment, a focused review may include areas such as eligibility, financial aid, recruiting, playing and practice seasons, and others.	400
UCPath Payroll Operations (Systemwide)	A systemwide audit to assess the effectiveness of internal controls over UCPath payroll operations with a focus on overpayments and final pay.	300
IT Asset Management (Systemwide)	A systemwide audit to review IT asset management practices at all UC campuses. The audit will assess the effectiveness and compliance of asset management practices. The scope will encompass the identification, classification, and protection of assets, as well as the implementation of controls and procedures to manage asset-related risks.	300

Planned Internal Audit Projects

UC SAN DIEGO - AUDITS (CONT.)	SCOPE STATEMENT	HOURS
Hospital Late Charges	The objective of this review is to assess whether internal controls for late charges for UCSD Health (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
Clinical Technology	The purpose of this review will be to evaluate Clinical Technology processes for managing patient care equipment, maintaining accurate records of inventory, ensuring compliance with TJC regulatory requirements, evaluating equipment useful lives and preparing for replacement and/or refresh. We will also evaluate the department's integration with Information Services to assure the security of patient care devices connected to the UCSDH network to effectively protect associated data (Electronic Protected Health Information [ePHI]), access to UCSDH information systems resources, and the security of the attached systems.	450
Advance Beneficiary Notices (ABNs)	The objective of this review is to assess whether internal controls for ABNs for UCSDH services and procedures provide reasonable assurance that operations are effective. A preliminary survey will be performed to identify areas where ABNs are utilized, and to evaluate the decision to document and ABN. Based on the preliminary survey, in-depth analysis of the ABN 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
Financial Projections - East Campus	The objective of this review is to evaluate whether the processes for UCSDH financial forecasting provide reasonable assurance that they are operating effectively. The focus of the review will be on financial projections developed prior to the East Campus acquisition, to evaluate the impact of these processes on management's decision-making. Based on the preliminary survey, in-depth analysis of these forecasting processes may be performed. The review may include topics such as financial forecasting, projections, estimates and management review, approval and oversight.	400

Planned Internal Audit Projects

UC SAN DIEGO - AUDITS (CONT.)	SCOPE STATEMENT	HOURS
Moores Cancer Center (MCC) Research Administration	The objective of this review is to evaluate whether internal controls for MCC business operations, provide reasonable assurance that operations are effective, in compliance with University policy and sponsored research regulations as applicable, and result in accurate financial reporting. Focus of this review will be on oversight and administration of sponsored research by the MCC Business Office. The results of the recent consulting engagement review may be considered as appropriate.	400
Department of Pediatrics	The purpose of this review will be to perform an overall assessment of Department of Pediatrics 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 and 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.	450
Health Sciences International (HSI)	The purpose of this review will be to perform an overall assessment of HSI's 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 and 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, service agreements and business contracts, and department-based business transactions such as consultation and support services provided in their international efforts.	400

Planned Internal Audit Projects

UC SAN DIEGO - ADVISORY SERVICES	SCOPE STATEMENT	HOURS
Student Information Systems	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, compliance considerations, change management, business process review, review of decision making process, and design and implementation of internal controls. The review will also include an evaluation of timing of implementation of the SIS and related systems, such as Financial Aid.	350
ADA Compliance Oversight	The objective of this review will be to evaluate, from an advisory perspective, UCSD's processes for oversight of compliance with The Americans with Disabilities Act (ADA) standards and regulations across the various offices who have a role in these efforts. The review aims to identify potential gaps in the oversight framework, and the extent to which compliance activities are occurring in these units.	350
Emergency Management Plans	The objective and scope of this review will be to evaluate, from an advisory perspective, the effectiveness and adequacy of emergency preparedness planning activities and compliance with University policy. Based on the risk assessment result, specific emphasis may be placed on business impact analysis, emergency response and operations, business continuity plans, training and awareness, public relations and crisis communications, and coordination with the public.	350
UC Health Acquisitions (Systemwide)	A Systemwide advisory services project to assess integration efforts for UC Health facility acquisitions, with a focus on policy and IT integration, and identify opportunities to enhance the acquisition playbook.	300
	UC San Diego sub-total	8,750

Planned Internal Audit Projects

UC SAN FRANCISCO - AUDITS	SCOPE STATEMENT	HOURS
Departmental Review	Review administrative and financial practices in selected School of Medicine departments to assess their compliance with University policies.	300
Off-cycle Pay	Perform data analysis and assess the review and approval process of off-cycle pay to ensure off-cycle pay is reasonable and in compliance with applicable university policies.	300
Conflict of Interest	Assess the processes and internal controls surrounding conflict of interest (COI) disclosures in Research.	450
Financial Aid	Evaluate the effectiveness of financial aid management processes and related system controls, and compliance with related rules and regulations including the eligibility of financial aid applicants and awards.	300
Research - Award Setup	Evaluate the process and internal controls for the setting up of sponsored awards in the system.	300
P-Card Review	Assess the adequacy of internal controls of the overall procurement card (P-Card) program, and effectiveness of program operations.	300
Construction	Review construction project invoiced costs and fees to ensure compliance with contract agreement.	300
3rd Party Remote Access	Evaluate processes in place for identifying and managing risks related to third party remote access.	300
IT Asset Management (Systemwide)	A systemwide audit to review IT asset management practices at all UC campuses. The audit will assess the effectiveness and compliance of asset management practices. The scope will encompass the identification, classification, and protection of assets, as well as the implementation of controls and procedures to manage asset-related risks.	300
Departmental IT System(s)	Review and assess department IT operations, governance, risk management, and security to ensure compliance with university policy.	300
Clinical research billing	Validate the processes for clinical research billing are functioning as intended to ensure accuracy of billing for clinical research studies.	450
UCPath Payroll Operations (Systemwide)	A systemwide audit to assess the effectiveness of internal controls over UCPath payroll operations with a focus on overpayments and final pay.	300
Temporary Workforce	Review the processes and controls over planning and management of temporary labor.	300
Epic Break-the-Glass/Access Monitoring	Validate that appropriate controls are in place for monitoring access of patient medical records by personnel and identifying potential inappropriate access.	300

Planned Internal Audit Projects

UC SAN FRANCISCO - AUDITS (CONT.)	SCOPE STATEMENT	HOURS
Cost Center Management	Assess governance and oversight for UCSF Health cost centers to validate effective management and monitoring.	450
Medical Waste Management	Assess processes and controls in place for appropriate management of medical waste.	300
Pricing Transparency	Validate effective and timely implementation of requirements for pricing transparency.	300
Consenting/consent forms	Assess processes in place to ensure appropriate consent is obtained, including effective implementation of e-consent forms.	300
UC SAN FRANCISCO - ADVISORY SERVICES	SCOPE STATEMENT	HOURS
CDM Analytics	Analyze UCSF Health Charge Description Master (CDM) to validate completeness and accuracy.	250
Off-Boarding Processes	Perform data analytics and assess processes and controls in place for off-boarding personnel in a remote work environment.	300
Global Programs	Provide internal controls training to employees in foreign registered offices.	300
Artificial Intelligence Governance	Evaluate policies, processes, and controls in place and/or being developed to manage and oversee the strategy, tool selection, onboarding, and operations related to UCSF artificial intelligence initiatives.	300
Ethos Risk Assessment	Evaluate risks associated with Project Ethos.	300
ERP Pre-Implementation	Perform advisory projects to advise on internal controls, business processes, policy compliance and project management and governance for the new ERP system assessment and implementation.	600
Timekeeping system pre-implementation	Provide advice on internal controls, regulatory and policy compliance and project management and governance for the new timekeeping system.	300
UC Health Acquisitions (Systemwide)	A Systemwide advisory services project to assess integration efforts for UC Health facility acquisitions, with a focus on policy and IT integration, and identify opportunities to enhance the acquisition playbook.	300
IT Asset Management - UCSF Health	Evaluate processes in place to continuously monitor UCSF Health IT assets throughout the IT asset life-cycle.	300

Planned Internal Audit Projects

UC SAN FRANCISCO - AUDITS (CONT.)	SCOPE STATEMENT	HOURS
Financial and Compliance Dashboard	Continue with optimization of the financial and compliance dashboard.	250
Fraud Risk Data Analytics	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
Data Analytics Program	Perform enterprise-wide data analytics to identify areas for continuous improvement and monitoring of controls.	250
Fraud Awareness Training	Continue education and training to raise fraud risk awareness throughout the organization.	300
	UC San Francisco sub-total	9,900
	TOTAL AUDIT AND ADVISORY SERVICE PROJECT HOURS	**85,990**