

# UC Santa Barbara Audit and Advisory Services

## FY 2024-25 Audit Services Plan



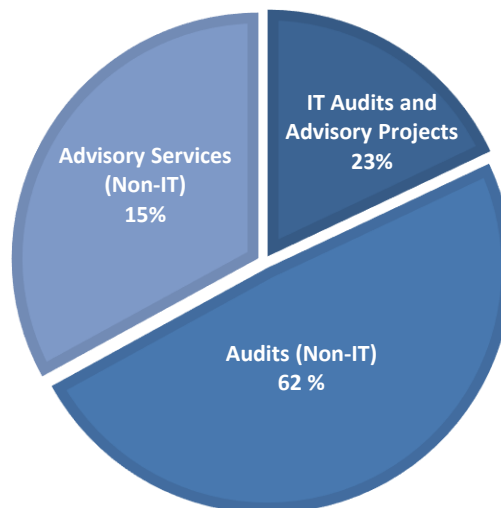
**UC SANTA BARBARA**

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## 2023-2024 AUDIT SERVICES PLAN PROJECT WORK

■ IT Audits and Advisory Projects ■ Audits (Non-IT) ■ Advisory Services (Non-IT) ■



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AUDIT AND ADVISORY SERVICES  
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May 13, 2024

To: Associate Chancellor Chuck Haines  
Chair, UCSB Audit Committee

UCSB Audit Committee Members

Re: **FY 2024-25 Audit Services Plan**

I am pleased to submit the final version of the FY 2024-25 Audit Services Plan. This plan is being submitted for your consideration and approval.

In consultation with campus management, we develop an annual audit services plan based on a risk assessment methodology utilized across the UC system and augmented to address local needs and risks. The plan is reviewed and approved by the UCSB Audit Committee prior to submission to the Senior Vice President and Chief Compliance and Audit Officer (and ultimately The Regents), and is subject to the approval of the UCSB Chancellor.

The proposed FY 2024-25 plan:

- Reflects a continued emphasis on supporting initiatives enhancing campus efficiency and effectiveness, including audits and advisory projects designed to support the implementation of new enterprise systems and to evaluate IT general controls.
- Continues a multi-year emphasis on information security and disaster recovery.
- Comprehends campus core, auxiliaries, and other business processes not previously audited.

We have also included hours for outreach and presentations, including training and for coverage of areas of immediate concern by senior leadership and other stakeholders.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Ashley Andersen".

Ashley Andersen  
Director  
Audit and Advisory Services

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## II. Information Technology



- Information Security
- IT General Controls and Other IT Services

**UC Santa Barbara – Audit and Advisory Services  
Proposed FY 24-25 Audit Services Plan**

Project Description	Primary Organization	Prior Related Work (Past 10)
<b>Information Security</b>		
<p><b>IT: Asset Management – Systemwide</b></p> <p>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.</p> <p><i>Project Type: Audit</i> 330 hours; 2<sup>nd</sup> to 4<sup>th</sup> quarter</p>	<ul style="list-style-type: none"> <li>■ EVC / Office of the CIO</li> <li>■ Campus-wide</li> </ul>	None Identified
<p><b>IT: Implementation of UC Policy IS-12</b></p> <p>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.</p> <p><i>Project Type: Advisory</i> 300 hours; 4<sup>th</sup> quarter</p>	<ul style="list-style-type: none"> <li>■ EVC / Office of the CIO</li> <li>■ Campus-wide</li> </ul>	<p>North Hall Data Center Physical Security - FY 15-16</p> <p>IS-3 Policy - FY20-21</p> <p>Disaster Recovery /Business Continuity - FY20-21</p>
<b>IT General Controls, Other IT Services</b>		
<p><b>IT: Gender Recognition and Lived Name Compliance in Campus Applications</b></p> <p>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.</p> <p><i>Project Type: Audit</i> 280 hours; 3<sup>rd</sup> quarter</p>	<ul style="list-style-type: none"> <li>■ EVC / Office of the CIO</li> <li>■ Campus-wide</li> </ul>	None Identified

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### III. Non-IT Services



- Academic Units and Institutes
- Research
- Core / Auxiliaries / Other Business Processes
- Other Initiatives

Project Description	Primary Organization	Prior Related Work (Past 10 Years)
<b>Academic Units and Institutes</b>		
<p><b>California NanoSystems Institute – Recharge Facilities</b></p> <p>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.</p> <p><i>Project Type: Audit</i>  <i>300 hours; 1<sup>st</sup> quarter</i></p>	<ul style="list-style-type: none"> <li>▪ VC Research</li> <li>▪ Office of Budget and Planning</li> </ul>	<p>Recharge Activities</p> <ul style="list-style-type: none"> <li>- FY 19-20</li> </ul>
<p><b>Special Collections – Physical Security</b></p> <p>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:</p> <ul style="list-style-type: none"> <li>▪ Physical security and access control</li> <li>▪ Separation of Duties</li> <li>▪ Related areas</li> </ul> <p><i>Project Type: Audit</i>  <i>300 hours; 2<sup>nd</sup> quarter</i></p>	<ul style="list-style-type: none"> <li>▪ EVC</li> <li>▪ Librarian</li> </ul>	<p>University Library</p> <ul style="list-style-type: none"> <li>- FY 20-21</li> </ul>
<b>Research</b>		
<p><b>Research Compliance – International Travel</b></p> <p>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.</p> <p><i>Project Type: Audit</i>  <i>300 hours; 1<sup>st</sup> quarter</i></p>	<ul style="list-style-type: none"> <li>▪ Office of Research</li> <li>▪ EVC</li> <li>▪ Dean</li> </ul>	<p>Research - Conflict of Interest</p> <ul style="list-style-type: none"> <li>- FY 15-16</li> </ul> <p>Export Controls</p> <ul style="list-style-type: none"> <li>- FY 19-20</li> </ul> <p>Travel</p> <ul style="list-style-type: none"> <li>- FY 19-20</li> </ul> <p>Conflict of Interest / Commitment</p> <ul style="list-style-type: none"> <li>- FY 22-23</li> </ul>

Project Description	Primary Organization	Prior Related Work (Past 10 Years)
<p><b>Donor Proposals</b></p> <p>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.</p> <p><i>Project Type: Audit</i>  <i>300 hours; 2<sup>nd</sup> quarter</i></p>	<ul style="list-style-type: none"> <li>▪ Office of Research</li> <li>▪ Development</li> <li>▪ EVC</li> <li>▪ Dean</li> </ul>	<p>None Identified</p>
<p><b>Core / Auxiliaries / Other Business Processes</b></p>		
<p><b>UCPath Payroll Operations - Systemwide</b></p> <p>A systemwide audit of UCPath payroll operations with a focus on overpayments and final pay.</p> <p><i>Project Type: Audit</i>  <i>325 hours; 2<sup>nd</sup> - 3<sup>rd</sup> quarter</i></p>	<ul style="list-style-type: none"> <li>▪ Campus-wide</li> <li>▪ EVC/ITS</li> <li>▪ VC Administrative Services</li> </ul>	<p>IT: UCPath          Separations of Duties          - FY 22-23</p>
<p><b>Faculty Club &amp; Guest House Operations</b></p> <p>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.</p> <p><i>Project Type: Audit</i>  <i>280 hours; 3<sup>rd</sup> quarter</i></p>	<ul style="list-style-type: none"> <li>▪ Campus-wide</li> <li>▪ VC Administrative Services</li> </ul>	<p>None Identified</p>

Project Description	Primary Organization	Prior Related Work (Past 10 Years)
<p><b>Conference Services Operations</b></p> <p>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.</p> <p><i>Project Type: Audit 275 hours; 3<sup>rd</sup> quarter</i></p>	<ul style="list-style-type: none"> <li>■ Campus-wide</li> <li>■ VC Administrative Services</li> </ul>	<p>Conference Services - FY 17-18</p>
<p><b>Associated Students</b></p> <p>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.</p> <p><i>Project Type: Advisory 300 hours; 1<sup>st</sup> quarter</i></p>	<ul style="list-style-type: none"> <li>■ VC Student Affairs</li> </ul>	<p>Associated Students Internal Control Review - FY 15-16</p>
<p><b>Concur and Travel Cards</b></p> <p>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.</p> <p><i>Project Type: Audit 330 hours; 4<sup>th</sup> quarter</i></p>	<ul style="list-style-type: none"> <li>■ Campus-wide</li> <li>■ Business and Financial Services</li> </ul>	<p>Procurement Card Program - FY 20-21</p>

Project Description	Primary Organization	Prior Related Work (Past 10 Years)
<b>Compliance</b>		
<b>Compliance Function</b>  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.  <i>Project Type: Advisory 300 hours; 3<sup>rd</sup> quarter</i>	<ul style="list-style-type: none"> <li>■ Campus-wide</li> <li>■ VC Administrative Services</li> </ul>	None Identified
<b>Other Initiatives</b>		
<b>Data Analytics Program - Development and Collaboration</b>  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.  <i>Project Type: Advisory 300 hours; Full Year</i>	<ul style="list-style-type: none"> <li>■ Finance and Resource Management</li> <li>■ Campus-wide</li> </ul>	
<b>Outreach, Training, and Presentations</b>  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), PPS Basics classes, and other programs.  <i>Project Type: Advisory 280 hours; Full Year</i>	<ul style="list-style-type: none"> <li>■ Campus-wide</li> </ul>	

# UC SANTA BARBARA

University of California, Santa Barbara

Audit and Advisory Services

FY 2024-25 Audit Services Plan

<u>Name/Title</u>	<u>Planned Hours</u>	<u>Est. Qtr. Completion</u>
<u>Prior Year Audits Not Completed:</u>		
Hours for Prior Year Audits Not Completed	325	09/30/23
<u>Planned New Audits:</u>		
▪ Research Compliance - International Travel	300	09/30/24
▪ California Nano Institute - Recharge Facilities	300	09/30/24
▪ Special Collections - Physical Security	300	12/31/24
▪ Donor Proposals	300	12/31/24
▪ UCPath Payroll Operations - Systemwide	325	03/31/25
▪ Faculty Club & Guest House Operations	280	03/31/25
▪ Conference Services Operations	275	03/31/25
▪ IT: Gender Recognition and Lived Name Compliance in Campus Applications	280	03/31/25
▪ IT Asset Management - Systemwide	330	06/30/25
▪ Concur and Travel Cards	330	06/30/25
<b>Planned New Audits</b>	3,020	
<b>Planned Supplemental Audits</b>	430	
<b>Audit Follow Up</b>	425	
<b>Total Planned Audit Program</b>	<b>4,200</b>	
<u>Planned Advisory Services:</u>		
▪ Associate Students - Internal Controls	300	09/30/24
▪ Compliance Function	300	03/31/25
▪ IT: Implementation of UC Policy IS-12	300	06/30/25
▪ Data Analytics Program - Development and Collaboration	300	06/30/25
▪ Outreach, Training, and Presentations	280	06/30/25
<b>Planned Advisory Services</b>	1,480	
<b>Unplanned Advisory Services</b>	1,130	
<b>Total Advisory Services</b>	<b>2,610</b>	
<b>Planned Investigation Hours</b>	<b>120</b>	
<b>Total Audits, Advisory Services, and Investigations</b>	<b>6,930</b>	