



University of California, Santa Barbara
Audit and Advisory Services

Local Report on Activities Fiscal Year 2016-17

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<http://www.audit.ucsb.edu/>

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**University of California, Santa Barbara
Audit and Advisory Services**

**Local Report on Activities
Fiscal Year 2016-17**

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I. Mission, Overview, and 2016-17 Highlights

Mission Statement

The mission of University of California internal audit is to provide the Regents, President, campus Chancellors, and Laboratory Director independent and objective assurance and consulting services designed to add value and to improve operations. We do this through communication, monitoring, and collaboration with management to assist the campus community in the discharge of their oversight, management, and operating responsibilities. Internal audit brings a systematic and disciplined approach to evaluating and improving the effectiveness of risk management, control, and governance processes.¹

Overview of UCSB Audit and Advisory Service



University of California, Santa Barbara (UCSB) Audit and Advisory Services (the department) provides independent, objective assurance and consulting services designed to add value and improve UCSB's operations. The department reports to the UCSB Chancellor, the Vice Chancellor for Administrative Services, and the UC Senior Vice President and Chief Compliance and Audit Officer, with additional reporting responsibilities to the Board of Regents and the University President. Oversight is provided by the UCSB Audit Committee in accordance with a formal charter.

At June 30, 2017, the department's staffing consisted of 6 full-time equivalent (FTE) positions: the Acting Audit Director, one Principal Auditor, one Senior Investigator, two Staff Auditors, and one Audit Analyst. Our current team includes members with substantial internal audit experience, including IT auditing experience, and several professional certifications.

To accomplish the department's mission, the auditors present analyses, evaluations, and recommendations based on in-depth assessments of departments, functions, and programs. The department's auditors focus on:

- Reviewing and appraising the soundness, adequacy, and application of financial, accounting, and operating and administrative controls, to assess whether campus internal control processes are adequate and functioning according to University policies and procedures, external compliance regulations, and best practices.
- Determining the adequacy of existing policies and procedures as tools to help achieve the organization's objectives.
- Ascertaining the extent of compliance with established plans, policies, procedures, and external requirements, including compliance with sponsored project regulations, terms, and conditions.
- Determining whether University assets are accounted for and safeguarded from loss.
- Ascertaining the reliability of management data developed by the organization.
- Evaluating the economy and efficiency with which available resources are utilized.
- Consulting with management and reviewing operations to determine whether results are consistent with objectives, and whether operations are being carried out as planned.

¹ University of California Internal Audit Charter

Internal auditors do not have direct responsibility for, or authority over, any of the activities they review. Therefore, the department's audits and advisory services do not relieve management and other individuals of the responsibilities assigned to them.

Audit and Advisory Services, in consultation with campus management, develops an annual audit services plan based on a risk assessment and ranking methodology utilized across the UC system and augmented to address local needs and risks. The plan, which encompasses activities of the administrative and academic units of the UCSB campus, is reviewed and approved by the Vice Chancellor for Administrative Services and the UCSB Audit Committee prior to submission to the Senior Vice President and Chief Compliance and Audit Officer (and ultimately The Regents). The plan is subject to approval by the UCSB Chancellor.

The department also performs investigations, is responsible for coordinating campus UC Whistleblower Program efforts, and coordinates the activities of external auditors.

2016-17 Highlights

As detailed in this report, during fiscal year 2016-17, Audit and Advisory Services:

- Focused our efforts on audits and advisory service projects that addressed high risk areas and assist in management initiatives to increase campus efficiency and effectiveness. These efforts included audits and advisory projects in support of the implementation of new enterprise systems; projects designed to assess and improve campus practices in information security and sponsored research; and other projects designed to increase adherence to various compliance requirements, sound business practices, and appropriate standards of internal control.
- Completed 20 of the 20 projects, or 100%, of our amended audit services plan, and finalized and issued two projects from the prior year's plan. We achieved this level of plan completion despite a reduction in staff, significant number of investigations, and additional effort required to respond to audits by external agencies, and other challenges.
- Provided investigative services and served as campus administrator for the UC Whistleblower Program.
- Issued audit and advisory service reports that resulted in management commitments to a total of 31 corrective actions designed to address risk areas and add value through improved operations.
- Closely monitored and facilitated either departmental or cross functional work groups for older open issues to ensure the progress of completing agreed-upon management corrective actions.

The department also:

- Continued outreach efforts on the subjects of ethics, accountability, and fraud through a series of presentations to staff in the Controller's Financial Management Certificate Program, the Office of Research's Sponsored Projects Training for Administrators in Research (STAR), PPS (Personnel and Payroll System) Basics, and other groups.

- Continued to emphasize training, coaching, and mentoring of staff, resulting in continued improvement in the quality of our audit and advisory service work and reports. Training activities during 2016-17 included individual conferences and classes attended by team members to meet the continuing education requirements of their certifications and their professional development goals.
- Made progress on our objective to use data mining and analytical software for audits, external audit support, and support for new enterprise systems development. All team members have access to TeamAnalytics, a data analytical tool integrated into our TeamMate Audit Management suite, and we continue to use ACL (data analytics software) with large data sets. Two team members participate in a systemwide workgroup in data analytics.

2017-18 Local Program Initiatives

The 2017-18 audit services plan reflects a continued emphasis on information technology issues, as well as our commitment to ensuring sufficient coverage of research areas.

The fiscal year 2017-18 audit services plan reflects a continued emphasis on supporting management initiatives to increase campus efficiency and effectiveness, including audits and advisory projects designed to support the implementation of new enterprise systems. As part of our commitment to help the campus comply with the requirements of its federal and other research sponsors, the plan also includes requested coverage of research-related areas, as well as coverage of areas of immediate concern by senior leadership and other stakeholders. We have also included hours for outreach and presentations, including our ongoing ethics and fraud training and for external audit coordination.

Other goals and initiatives for fiscal year 2017-18 include:

- **Audit Plan Completion** - Complete 80-90% or more of the 2017-18 audit services plan by the end of the fiscal year.
- **Organizational Development** – Continue to devote the necessary time and resources for staff training and development.
- **Outreach and Training** – Continue to promote awareness of ethics as an essential element of the organization's internal control structure.
- **Data Mining and Analytics** - Continue progress towards more technology-driven audit approaches by successfully using data mining and analytical software for 2017-18 audits and advisory projects.

II. State of Control Environment

Based on Audit and Advisory Service projects completed during fiscal year 2016-17, along with representations made by management, the internal control structure over the financial and operating activities of UCSB provides reasonable assurance that:

- Significant financial and operational information is reliable and accurate.
- Operations are effective and efficient.
- Assets are adequately safeguarded.
- There is compliance with applicable laws, regulations, contracts, policies, procedures, and standards.
- Operating and program goals and objectives have been established and conform to those of the University.
- The results of operations and programs are consistent with established goals and objectives, and operations and programs are implemented and performed as intended.

The scope of our work was not limited in any way by management or others.

Audit and Advisory Services work during 2016-17 did not identify any significant deficiencies that we would consider to represent material control weaknesses. In addition, the scope of our work was not limited in any way by management or others, nor were there any instances in which we considered our independence or objectivity to have been impaired.

Although we did not identify material control weaknesses, our work highlighted opportunities for UCSB to implement better practices and more effective controls for some campus-wide activities. Our 2016-17 projects helped highlight the following campus-wide issues:

System Implementation and Change Management Challenges – As in previous years, we completed several projects in support of the implementation of new enterprise systems. Our work highlighted the need for continued emphasis on effective communication, project management, and change management processes.

Essential Internal Controls - Our work continued to identify opportunities for improvement in written procedures and other internal controls essential to adequately managing campus operations and risks. We did observe a more proactive approach in this area due to the addition of key resources in the organization of the campus Controller and Director, Business and Financial Services.

III. Audit Program Results

Audit and Advisory Services completed 100% of its amended 2016-17 audit services plan during the fiscal year.

During fiscal year 2016-17, Audit and Advisory Services completed 20 of the 20 projects, or 100%, of our amended audit services plan, and also finalized and issued two projects from the prior year's plan.

Table 1 summarizes UCSB's 2016-17 audit services plan and the department's performance in completing the plan; a listing of projects completed during 2016-17 is included as Appendix B

TABLE 1
COMPLETION OF FY 2016-17 AUDIT SERVICES PLAN

Audit Services Plan Composition	
Audits and Advisory Services Included in 2016-17 Plan	26
Projects Added During the Year	1
Projects Removed from Plan During the Year	<7>
Total Audits and Advisory Services in Plan, as Amended	20
Plan Completion	
2016-17 Audits and Advisory Services Completed During the Year (Final or Draft Report Status at June 30)	20
Percentage of 2016-17 Plan Completed	100%

Note: The figures in this table account for only new fiscal year 2016-17 plan projects; they do not include prior year audit plan projects completed in 2015-16. Investigations are also not included.

Program Highlights



Projects completed during 2016-17 included audits and other assurance projects, advisory services, and investigations. Audit and advisory topics were selected primarily through our annual, risk-based assessment and planning process, although some were selected to ensure periodic coverage of core or basic business processes or to accommodate management requests.

Resources devoted to investigative services included efforts by the Acting Audit Director, Senior Investigator, and audit staff, including direct work on investigation projects and work performed in support of the UC Whistleblower Program. Although Audit and Advisory Services completes several investigations each year, and is responsible for the operations of the UC Whistleblower Program on the UCSB campus, these activities are not addressed in detail in this report.

The following discussion addresses some of the more noteworthy projects completed during the year.

Information Technology

Enterprise Systems Projects

- **Administrative and Residential Information Technology** – This project evaluated internal controls to determine whether they are appropriate and consistent with systemwide and campus policies and procedures, and best practices. The scope of the audit focused on internal controls operational activities such as inventory tracking and service level agreements with both external vendors and internal campus departments. Our work identified opportunities for potential improvements in documenting inventory procedures and operations involving tracking and reporting of service level agreements with vendors and establishing metrics and reporting with campus departments.
- **UCPath Progress Review** - This advisory service assessed the status of issues, reported in our previous UCPath Limited Scope Project Progress Review report, dated May 16, 2016 and updating a detailed risk assessment from our previous audit, at the current stage of the project. Our review found that there has been significant progress on the issues addressed in our previous review, including UCPath governance, project requirements, project documentation, and adequacy of resources. The results of our work also indicate that potential enhancements should be considered to help ensure that the campus successfully implements UCPath as scheduled, including improving project communication and a closer coordination with the Central PMO.
- **Work Ticket Management System and Processes: Limited Scope Project Review** - The primary purpose of this project was to assess and document the principal risks of the upgrade of this system at the current stage of the project. We also determined whether the project complies with selected provisions of UC Policy BFB IS-10, *Systems Development Standards*. We found that the upgrade to WebTMA is in an initial stage of the project and that potential enhancements should be considered to help ensure the successful implementation of all functional requirements on time.

Information Security and Privacy

- **Information Security – Restricted Information** – This audit evaluated whether campus practices for protecting research data were appropriate and consistent with University of California (UC) and University of California Santa Barbara (UCSB) policies and procedures, research agreement requirements, and best practices. The scope of this audit was limited to data that is restricted for specific types of research and graduate student work. Our work identified required improvements in processes and internal controls to help ensure that research data is properly identified, classified, and safeguarded. Recommended improvements include better governance structures, policies, procedures, and more consistent security practices.
- **Information Security – Server and Research Computer Practices** – The primary purpose of this review was to ensure that campus server and research computer practices are appropriate and consistent with University of California (UC) and UCSB policies, procedures, guidance, and best practices. We identified opportunities to standardize and improve IT security practices and processes in areas such as policies and procedures, computer inventory, physical security, patch management, scans of vulnerabilities, network configuration, log management, and other areas.
- **Coverage on Other Audits and Projects** – In addition to specific audits and projects addressing information security and privacy, the department included coverage of these additional critical risk areas in the scope of several department and other audits.

Research

- **National Center for Ecological Analysis and Synthesis (NCEAS)** – The purpose of this project was to determine whether NCEAS sponsored project administration and select business processes are consistent with University of California and UCSB policies and procedures. The scope of our audit included a review of sponsored projects and select NCEAS business practices, such as conflict of interest disclosures, travel reimbursement, procurement practices, and other related areas during fiscal year 2015-16. We found that NCEAS has established overall effective internal controls related to sponsored projects administration and costs charged to awards consistent with key federal requirements and University policies. However, our review did identify opportunities to formalize agreements, enhance travel documentation, and improve effort reporting procedures.
- **Koegel Autism Center and Clinic** – This audit evaluated the adequacy of internal controls over business practices used to monitor revenue and expenses for the UCSB Koegel Autism Center, and to verify compliance with University policies and procedures. Our work determined that the Gevirtz Graduate School of Education has established internal controls to monitor Koegel Autism Center financial activities. We did identify areas of internal controls that could be further strengthened to ensure compliance with University policies and procedures, including the managing and reporting of conflict of interest, an updated rate package, and improved separation of outside business activities.
- **Kavali Institute for Theoretical Physics (KITP)** – The audit was an evaluation of the adequacy and effectiveness of internal controls, sponsored projects administration and specific key business practices. Our work determined that KITP has established overall effective internal controls related to sponsored projects administration and costs charged to awards consistent with key federal requirements and University policies. Our review did identify opportunities however to enhance travel documentation, procurement receiving practices, and department procedure documentation, including the tracking of theft-sensitive inventory.
- **Controlled Substances** – The purpose of this project was to determine whether Controlled Substances administration and select business processes are consistent with State and Federal regulations, and University of California and University of California Santa Barbara policies and procedures. We found the areas reviewed have adequate internal controls over the security, storage, usage log, biennial inventory, and destruction of controlled substances consistent with state and federal requirements and University policies. However, we did identify opportunities for improvement by formalizing written policy and procedures, enhancing procurement receipt and chain of custody documentation, and improving reporting procedures.
- **Hosford Counseling and Psychological Services Clinic** – This review evaluated the adequacy of internal controls over business practices used to manage and monitor revenues and expenses for the clinic and to verify compliance with campus and systemwide policies and procedures. Our work identified opportunities to implement and improve practices and controls in finance areas such as cash handling, recharge rates, reconciliation documentation, and contracting. We also found opportunities to improve practices in data inventory and data classification and controls to protect personal identifiable information and restricted information managed by the clinic.

Core/Other Business Processes

- **Intercollegiate Athletics and Department of Recreation Procurement and Contracting** – The purpose of this review was to determine whether Intercollegiate Athletics and Department of Recreation have adequate compliance assurance measures in place over their procurement and contracting

activities. The scope of this audit was limited to Intercollegiate Athletics and Department of Recreation. We found that procurement and contracting processes are adequate to ensure compliance with University of California and University of California, Santa Barbara policies. We did find opportunities however, to improve procurement, receiving, asset tracking and payment procedures.

- **Environmental Health and Safety – Risk Assessment** – The purpose of this advisory was to identify areas within environmental health and safety for planning future audits or advisory services. We found that Environmental Health and Safety has a good understanding and awareness of practices and protective measures to manage potential risks associated with environmental health and safety. However, based on our research and risk assessment, we determined the following areas will be the focus for advisories or audits: Construction Project Close-Outs, Employee Safety Training, Personal Protective Equipment, and Hazardous Material Disposition.
- **Human Subjects** – The purpose of this audit was to determine whether the Research Integrity unit within the Office of Research has implemented appropriate processes to ensure compliance with federal and state requirements, and in accordance with University of California and University of California, Santa Barbara policies and procedures relating to the protection of human subjects in research. The audit found overall compliance with federal and state regulations in the areas included in the scope of our work. We did highlight opportunities for improvement in areas such as the approval process, post-approval reviews, communication by external IRBs, training for researchers, and documenting information security controls.
- **Housing – Internal Control Review** – This project evaluated the adequacy of internal controls over residential and dining business practices used to manage and monitor procurement processes at dining commons, including inventory management, key access controls and data integrity to validate the efficiency of business processes. Our work found that the areas reviewed have adequate internal controls related to controls over dining operations, residential key access and data infrastructure. We identified modest opportunities for improvement in analyzing inventory trends and enhancing key access controls and system procedures for user deactivation.
- **Fair Work/Fair Wage** – The purpose of the audit was to assess whether University of California, Santa Barbara (UCSB) Procurement Services has implemented appropriate processes to ensure vendor compliance with UC Fair Wage/Fair Work Plan. The audit identified opportunities to implement and improve practices and controls in areas such as identifying applicable contracts to the UC Fair Wage/Fair Work Plan, ensuring vendor compliance with Annual Audit Standards and Procedures for UC Fair Wage/Fair Work, and implementing an exception approval process.

Executive Compensation

- **Annual Report on Executive Compensation (AREC)** – This review assessed whether all individuals in the AREC reportable population for UCSB were included in the 2016 AREC, and that the correct compensation amounts were reported for each individual. Our work identified no issues of non-compliance.
- **Executive Compensation: Chancellor's Expenses and Executive T&E** – This review assessed whether the 2016-17 Annual Report of Fiscal Year Expenses of the Chancellor and the Annual Report of Taxable Expenses of the Chancellor were prepared in compliance with University of California Business and Finance Bulletin G-45. We also reviewed travel and entertainment expenses submitted by the Chancellor to ensure they complied with UC policies and procedures. Based on the results of the work performed within the scope of the audit, both reports for fiscal year 2016-17 were properly prepared. We also found that the Office of the Chancellor has established overall effective internal controls over the collection and reporting of the Chancellor's expenses.



Investigations

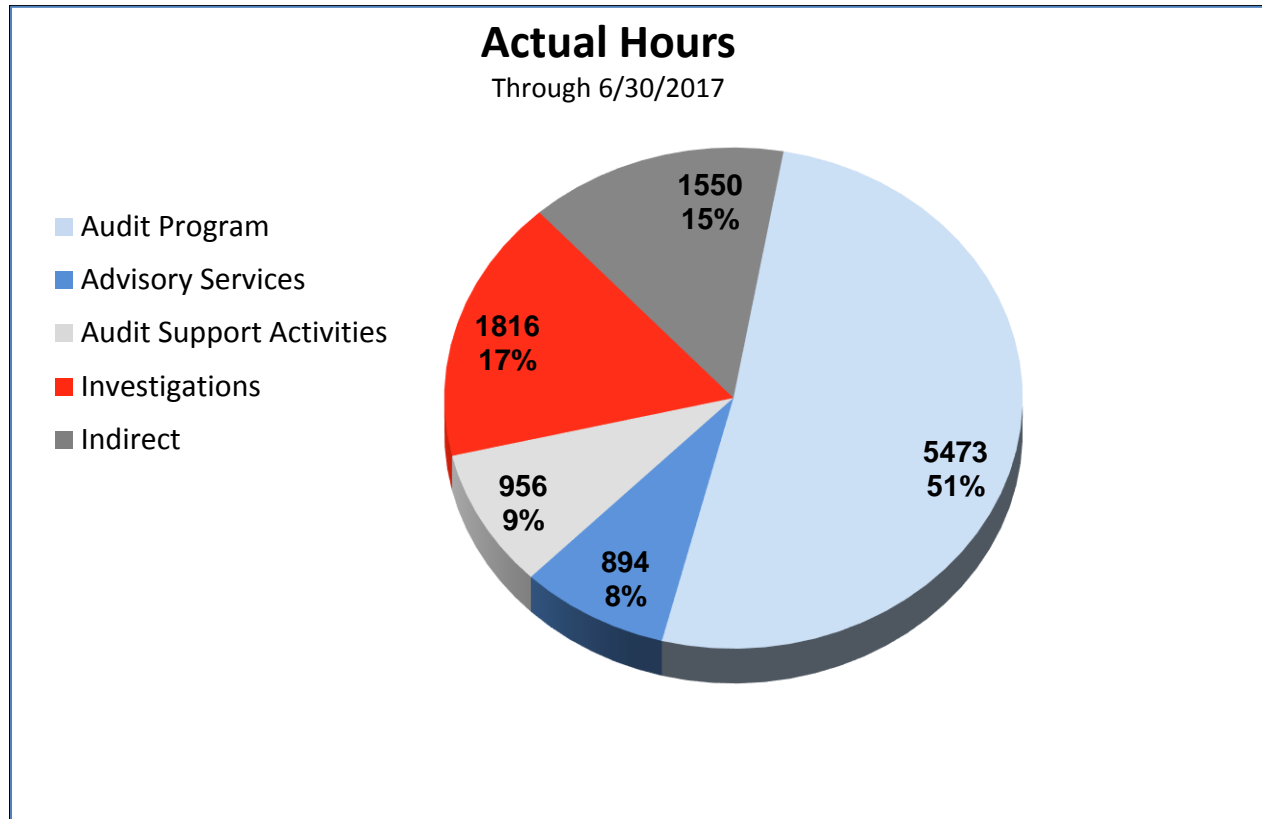
Investigations are coordinated and managed by a campus-wide Investigations Workgroup that reviews and tracks allegations of improper governmental activities in accordance with the University of California Whistleblower Policy. During fiscal year 2016-17, the department devoted 1,816 hours to investigations, including support and assistance to the Whistleblower Program (see Figure 1). As previously noted, although Audit and Advisory Services completes several investigations each year and is responsible for the operations of the UC Whistleblower Program on the UCSB campus, these operations are not addressed in detail in this report.

Use of Audit Resources

The 2016-17 plan was developed based on an estimate of 7.25 FTEs. However, actual resources for most of the fiscal year was only 6.0 FTEs. Direct hours devoted to audits, advisory services, investigations, and audit support activities totaled 9,139 of 11,191 (82%) net available hours. Figure 1 provides a summary of actual hours devoted to department activities during the year.

Figures presented in this report do not include 79 hours devoted to the campus Ethics and Compliance Program. Audit and Advisory Services department resources committed to this separate program are discussed in Appendix A: Staffing and Resources.

FIGURE 1
USE OF RESOURCES
FISCAL YEAR 2016-17



IV. Management Actions to Improve UCSB Operations

Management corrective actions (referred to as ‘MCAs’ throughout the UC system) are the improvements and other actions that campus management agrees to take in response to the recommendations included in the department’s audit and advisory service reports. During fiscal year 2016-17, the department continued to emphasize collaborating with management on developing comprehensive, “higher level” *management action plans* that address underlying risks. Previous practices tended to result in a larger number of “lower level” recommendations that were difficult to coordinate and track.

Management Action Tracking and Follow-up

Follow-up processes help ensure that the campus realizes value from the work performed by the department.

Audit standards and UC policies require the audit organization to have a follow-up process in place to ensure that management corrective actions have been effectively implemented, or that senior management has accepted the risk of not taking action. Management corrective actions are reported as “open” until one of these actions has taken place. This follow-up process helps ensure that the campus realizes value from the audits and advisory services performed by the department.

During the year, the reports issued by the department resulted in management commitments to a total of 33 corrective actions. Highlights of audit issues that resulted in commitments to corrective actions during 2016-17 are included in the discussion under Program Highlights in Section III of this report.

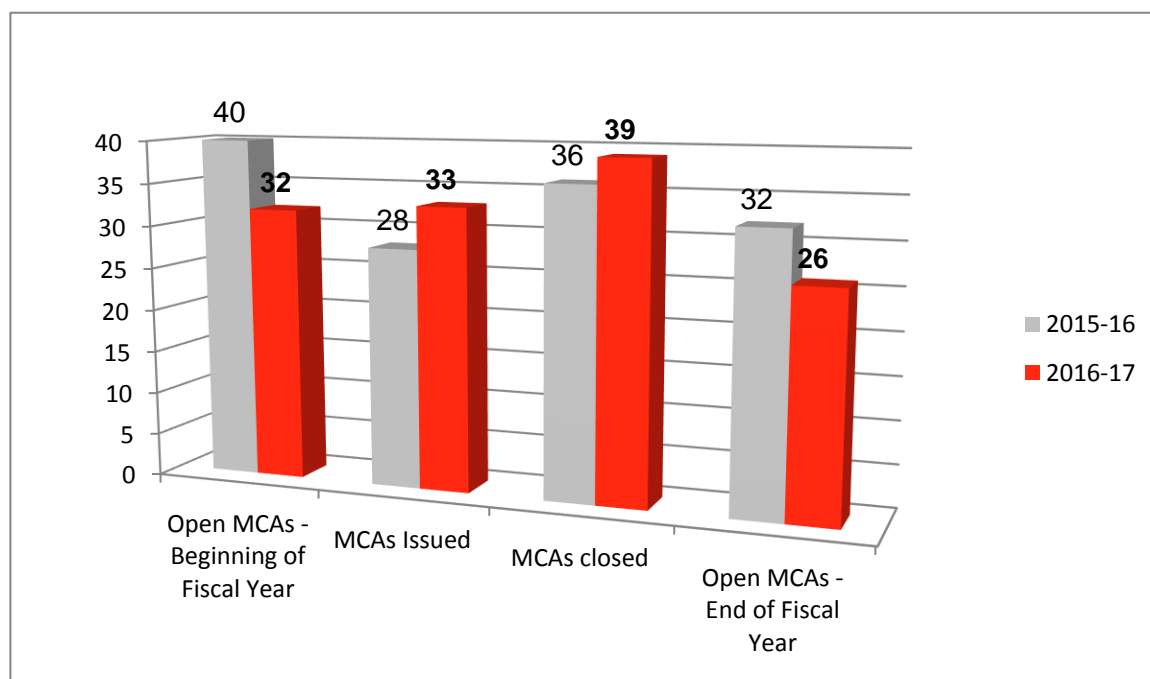
While reports issued by the department during fiscal year 2016-17 resulted in management commitments to 33 new corrective actions, 39 corrective actions were implemented or otherwise considered closed. Consistent with UC systemwide practices, Audit and Advisory Services rates management corrective actions as high, medium, or low risk, depending on the department's assessment of the level of underlying risk to the campus. The second chart in Figure 2 shows the breakdown by risk rating for all management corrective actions that were open as of June 30.

When necessary, the department makes arrangements with management for revised "due dates" for implementing corrective actions. However, corrective actions are tracked and reported as "past due" when the original, agreed implementation date has passed and the corrective action has not been implemented. Past due, high risk corrective actions receive a higher level of scrutiny and are highlighted in reporting to management and the Regents; an escalation process also highlights issues that remain open 300 days or more past the issuance of the report that included the recommendations. There were three past due, high risk corrective actions at the end of fiscal year 2016-17. For these corrective actions, appropriate management action plans were in place and scheduled for completion.

FIGURE 2

**MANAGEMENT CORRECTIVE ACTION (MCA) METRICS
FISCAL YEAR 2016-17**

A. MCA ACTIVITY



**B. OPEN MANAGEMENT CORRECTIVE ACTIONS BY RISK RATING
JUNE 30, 2017**

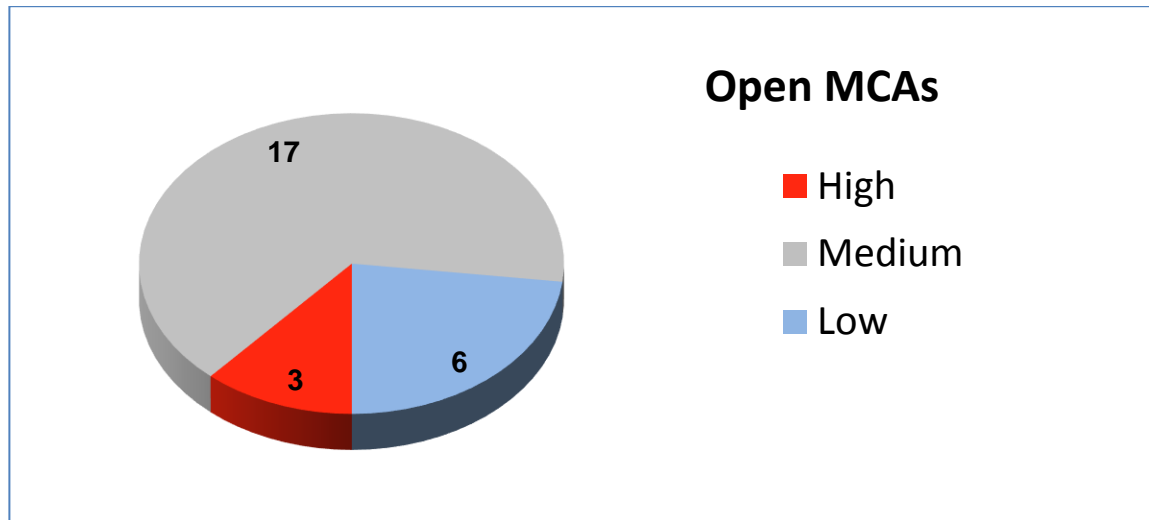
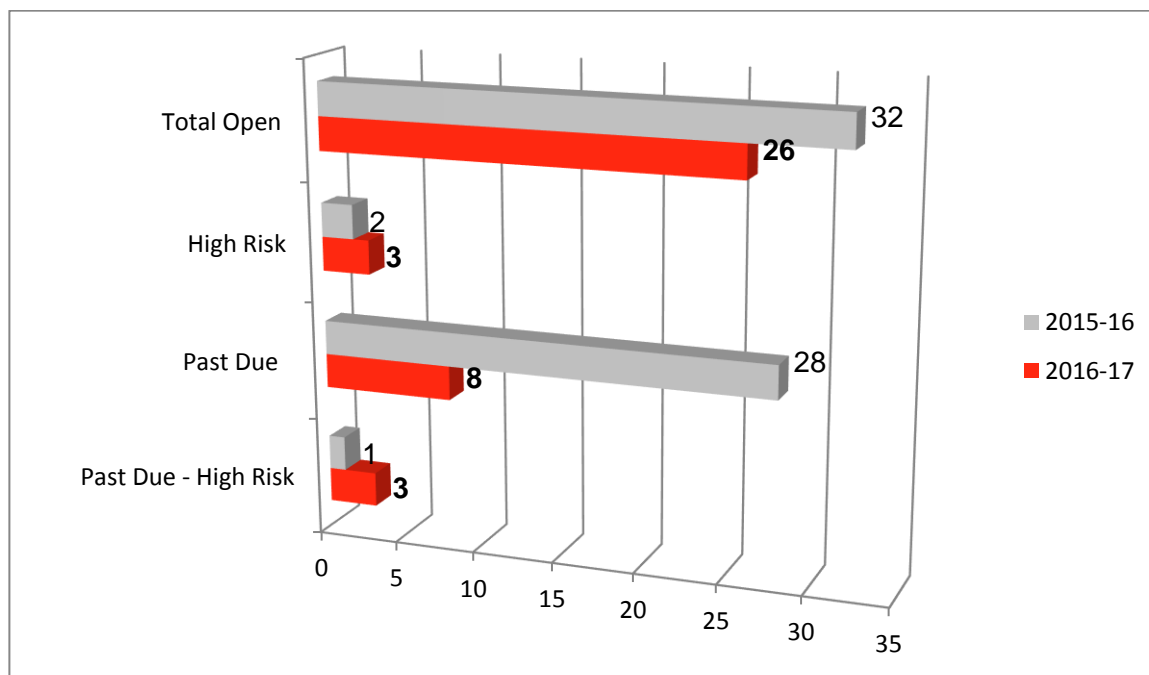


FIGURE 2

**C. HIGH RISK AND PAST DUE MANAGEMENT CORRECTIVE ACTIONS
JUNE 30, 2017**



V. External Audit Activity

Audit and Advisory Services has responsibility, or shared responsibility, for the oversight of external audits by federal, state, and local agencies and other entities. As part of this responsibility, the department tracks external audit activity and reports audit progress and results to the UCSB Audit Committee and senior management. The department also functions as external audit coordinator for some audits, primarily by providing logistical support and by facilitating responses to requests for information and data by the auditing agencies. External audits include both financial and non-financial audits performed or required by agencies that provide funding for sponsored projects and other campus activities.

Financial Audits

Financial audit and review activity for fiscal year 2016-17 is summarized in Table 2.

TABLE 2
EXTERNAL AUDIT ACTIVITY
2016-17 FINANCIAL AUDITS AND REVIEWS

Entity Audited	Period Covered	Audit Firm	Audit Status
Alumni Association	Year Ended June 30, 2016	Melissa Petersen & Company	Complete – Report Dated October 7, 2016
Associated Students	Year Ended June 30, 2016	Nasif, Hicks, Harris & Co., LLP	Complete - Report Dated January 24, 2017
Intercollegiate Athletics	Year Ended June 30, 2016	PWC	Complete Report Dated January 13, 2017
Orfalea Family Children's Center	Year Ended June 30, 2016	Randolph Scott & Company	Complete Report Dated December 13, 2016
UCSB Foundation	Year Ended June 30, 2016	PWC	Complete Report Dated September 28, 2016
University of California	Year Ended June 30, 2016	PWC	Complete Report Dated October 12, 2016
University of California A-133	Year Ended June 30, 2016	PWC	Complete Report Dated October 12, 2016
University Center (UCen)	Year Ended June 30, 2016	MacFarlane, Falletti, & Co., LLP	Complete Report Dated January 17, 2017

¹ NCAA Compliance Review

Non-Financial Audits

Non-financial external audits during fiscal year 2016-17 included:

- California State Auditor – Administrative Expenditures** - The Joint Legislative Audit Committee approved an audit of UCOP administrative expenditures. Part of the objectives includes selecting University campuses for detailed work such as information gathering and comparisons of functions and costs with UCOP. In October 2016, UCSB received two surveys electronically, one version sent to

Administrative Services and another version sent to Finance and Resource Management. The CSA intent was to use survey results to assess the value and reasonableness of the Office of the President services and programs relative to the cost for the Office of the President to provide them. On April 25, 2017 the final report was released.

- **California State Auditor – Contracted Employees and Contracting Practices** - The Joint Legislative Audit Committee directed the state auditor to audit the University of California (UC) contracting policies and processes, comparisons of compensation and benefits of UC employees versus contract employees, and contract management for information technology projects. The CSA has selected the following campuses for the service contract testing: Davis, Riverside, San Francisco, Los Angeles, and OP. The campuses selected for the IT projects are: Berkeley (Student Information System), Riverside (Student Information Systems), San Francisco (Data Warehouse), and Los Angeles (EPIC). The final report for this audit will be released in two parts, Employee Displacement and Service Contract Policies on August 22, 2017 and UC Path Project on August 24, 2017.

Appendix A: Staffing and Resources

At June 30, 2017, the department's staffing consisted of 6 full-time equivalent (FTE) positions: the Acting Audit Director, one Principal Auditor, one Senior Investigator, two Staff Auditors, and one Audit Analyst.

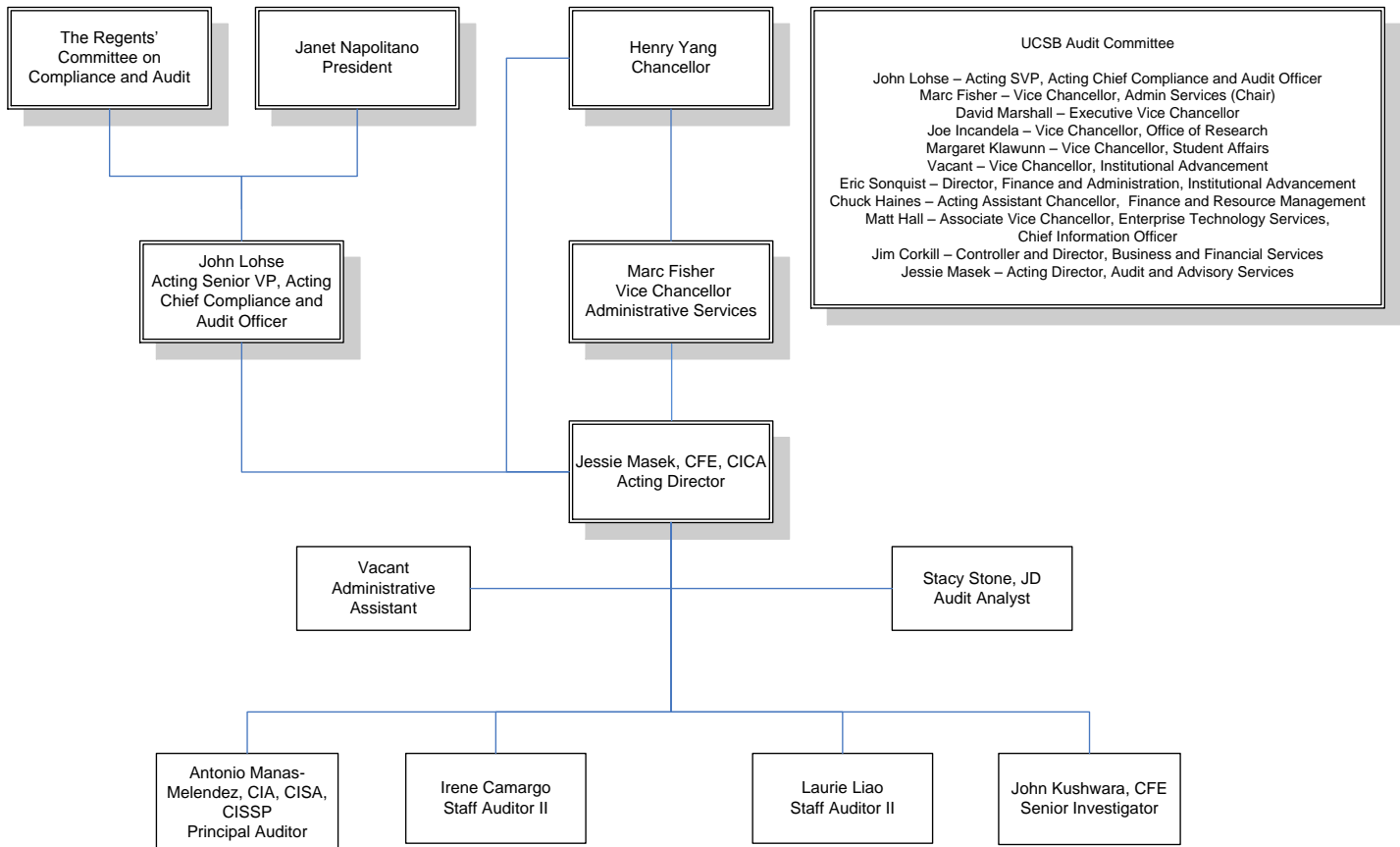
Our current team includes members with substantial internal audit experience (including IT auditing experience) and professional certifications, including Certified Internal Auditor (CIA), Certified Information System Auditor (CISA), and Certified Fraud Examiner (CFE) designations.

In addition to audits, advisory services, and investigations, and due to a delayed recruitment in the Compliance Officer's office, some of the Audit and Advisory Services department's resources this past fiscal year provided ethics and compliance support by assisting the campus Compliance Officer with tracking progress against the current campus compliance plan and with the development of the next fiscal year compliance plan. It is anticipated that recruitment of a Compliance Coordinator in the Compliance Office will be completed during fiscal year 2017-18 and then this additional support will not be needed from the Audit department.



Audit & Advisory Services

Organization Chart
June 30, 2017



Appendix B: Audits and Projects Completed During FY 2016-17

	Project No.	Title	Type	Report Date
<i>FY 2015-16 Projects Finalized and Issued During FY 2016-17¹</i>				
1.	08-16-0016	IT: Enterprise and Campus-wide IT Project Costs - FY 2015-16 Review	Audit	August 17, 2016
2.	08-16-0026	MCDB – Assistance with Management-Organizational Review	Advisory	September 30, 2016
<i>FY 2016-17 Projects Issued During FY 2016-17</i>				
3.	08-17-0001	IT: Information Security - Restricted Information	Audit	December 22, 2016
4.	08-17-0002	Intercollegiate Athletics and Department of Recreation - Procurement and Contracting	Audit	January 4, 2017
5.	08-17-0004	Kavli Institute for Theoretical Physics (KITP)	Audit	January 20, 2017
6.	08-17-0003	Koegel Autism Center (and Clinic)	Audit	February 16, 2017
7.	08-17-0005	National Center for Ecological Analysis and Synthesis (NCEAS)	Audit	February 17, 2017
8.	08-17-0022	Environmental Health & Safety (EH&S) – Risk Assessment	Advisory	March 30, 2017
9.	08-17-0014	Executive Compensation: Annual Report on Executive Compensation (AREC) (Systemwide)	Audit	April 12, 2017
10.	08-17-0008	Human Subjects	Audit	April 26, 2017
11.	08-17-0021	Work Ticket Management System and Processes Review	Advisory	May 9, 2017
12.	08-17-0013	Executive Compensation: Chancellor's Expenses and Travel & Entertainment Review	Audit	May 10, 2017
13.	08-17-0020	Controlled Substances	Audit	May 18, 2017

Appendix B: Audits and Projects Completed During FY 2016-17

	Project No.	Title	Type	Report Date
14.	08-17-0011	IT: Information Security - Server and Research Computer Practices	Audit	June 5, 2017
15.	08-17-0007	IT: Administrative & Residential Information Technology (ARIT) – Operational Review	Audit	June 7, 2017
16.	08-17-0012	Housing Internal Control Review	Audit	June 12, 2017
17.	08-17-0028	FM - Physical Facilities Organizational Review	Advisory	June 14, 2017
18.	08-17-0016	Fair Wage/Fair Work (Systemwide)	Audit	June 26, 2017
19.	08-17-0009	Hosford Counseling & Psychological Services Clinic	Audit	June 29, 2017
<i>Projects With Reports Pending Issuance at June 30, 2017</i>				
20.	08-17-0017	IT: UCPath Project Progress Review	Audit	July 26, 2017
<i>FY 2016-17 Completed Projects Without Reports Issued²</i>				
21.	08-17-0026	Data Analytics Program – Development and Collaboration	Advisory	N/A
22.	08-17-0027	Outreach, Training, and Presentations	Advisory	N/A
<i>FY 2016-17 Projects Not Finished at June 30, 2017³</i>				
		N/A		

1. These projects were not included in Table 1 of this report.

2. 2016-17 milestones were defined and met for the Outreach, Training, and Presentation and CSA Audit Coordination projects; these projects were counted as completed in Table 1.

3. These projects were or are being completed during fiscal year 2017-18.