



University of California, Santa Barbara
Audit and Advisory Services

Local Report on Activities Fiscal Year 2017-18

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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 2017-18**

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I. Mission, Overview, and 2017-18 Highlights

Mission Statement

The mission of University of California (UC) 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, 2018, the department's staffing consisted of 5.5 full-time equivalent (FTE) positions: the Interim Audit Director, one Acting Associate Director, one Senior Investigator, two Senior Auditors, and one Project Policy 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 Interim 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.

2017-18 Highlights

As detailed in this report, during fiscal year 2017-18, Audit and Advisory Services:

- Focused our efforts on audits and advisory service projects that addressed high risk areas and assisted 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 22 projects, or 90%, of our amended audit services plan, and finalized and issued one project from the prior year's plan. We achieved this level of plan completion despite a reduction in staff, management turnover, 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 10 corrective actions designed to address risk areas and add value through improved operations.
- Closely monitored the progress of completing agreed upon 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 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 2017-18 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.

2018-19 Local Program Initiatives

The 2018-19 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 2018-19 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 2018-19 include:

- **Audit Plan Completion** - Complete 80-90% or more of the 2018-19 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 2018-19 audits and advisory projects.

II. State of Control Environment

Based on Audit and Advisory Service projects completed during fiscal year 2017-18, 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 2017-18 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 2017-18 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 90% of its amended 2017-18 audit services plan during the fiscal year.

During fiscal year 2017-18, Audit and Advisory Services completed 20 of the 22 projects, or 90%, of our amended audit services plan, and also finalized and issued one project from the prior year's plan.

Table 1 summarizes UCSB's 2017-18 audit services plan and the department's performance in completing the plan; a listing of projects completed during 2017-18 is included as Appendix B

TABLE 1
COMPLETION OF FY 2017-18 AUDIT SERVICES PLAN

Audit Services Plan Composition	
Audits and Advisory Services Included in 2017-18 Plan	26
Projects Added During the Year	1
Projects Removed from Plan During the Year	<5>
Total Audits and Advisory Services in Plan, as Amended	22
Plan Completion	
2017-18 Audits and Advisory Services Completed During the Year (Final or Draft Report Status at June 30)	20
Percentage of 2017-18 Plan Completed	90%

Note: The figures in this table account for only new fiscal year 2017-18 plan projects; they do not include prior year audit plan projects completed in 2016-17. Investigations are also not included.

Program Highlights



Projects completed during 2017-18 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 Interim 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

- **UCPath Progress Review** - The purpose of this audit included assessing 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 the communication and project budget strategy, and a closer coordination with the Central PMO.

Information Security and Privacy

- **Web Applications** – Purpose of the audit was to examine UCSB web application security risks and development practices to ensure that they are appropriate and consistent with UC and UCSB policies, procedures, guidance, and best practices. The result of our work identified opportunities to improve security practices for campus web applications in several ways. While the responsible campus IT departments have in some cases initiated programs or taken steps to address issues identified, there remains a need to promote additional guidance on best practices and address web application security risks and vulnerabilities.
- **General Controls – Cloud Computing** – The primary purpose of this audit was to examine UCSB cloud computing procurement practices to ensure that they are appropriate and consistent with UC and UCSB policies, procedures, guidance, and best practices. The result of our work found Procurement Services contracting practices for cloud computing services are overall consistent with UC Office of the President (UCOP) guidance and requirements. However, there are opportunities to improve governance and formalize procurement practices regarding contract clauses in cloud computing services. These enhancements could help protect University interest and privacy requirements.
- **Transcript Tracking System (TTS) – Transfer Evaluation and Articulation System (TEAS)** – The primary purpose of this audit was to assess and document the principal risks of the current status of these applications in preparation for a new development in a more stable platform. Our review found a need for TTS and TEAS to migrate onto a more stable platform to help ensure continuity of critical business processes in the Office of Admissions and in the Office of the Registrar. The project is in the preliminary state and the identification and implementation of all functional requirements should involve evaluating governing processes; enhancing the project's current communication strategy/ documenting a detailed project plan; and committing essential resources necessary for successfully completing the project.
- **General Controls – Campus Security** – The primary purpose of this project was to evaluate whether campus practices for managing electronic physical access control and surveillance cameras are consistent with systemwide and campus policies and procedures, regulations, and industry best practices. The result of our work identified a need to standardize and improve shared practices to manage electronic physical access to campus buildings through improving governance, formalizing procedures, and ensuring that access authorizations are documented and separated employees are disabled in the system.

- **Campus-wide IT Project Costs** – The purpose of this review was to ensure campus practices for estimating, tracking, charging, and reporting IT project costs are appropriate and consistent with best practices and UC and UCSB policies, procedures, and guidance. We found that processes in place to accurately charge, track, and report project costs are adequate to help monitor and control costs and ensure proper project management. We did find modest opportunities to enhance current budget reporting to be more comprehensive.
- **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

- **Marine Science Institute** – The purpose of the audit was to assess whether business processes and internal controls established by MSI are in compliance with University and sponsor regulations. The review also assessed operational efficiencies for key processes. Based on the results of the work performed within the scope of the audit, MSI has well-established and effective processes in place. Additionally, MSI has made substantial progress in resolving the account-funds overdraft issues identified in the 2012 audit report. However, MSI continues to have account-funds in overdraft as a result of past budget cuts and other factors. To ensure compliance with sound budgeting and accounting practices, MSI should document ownership of the deficits and establish a definitive timetable for bringing all remaining account-funds into balance.

Core/Other Business Processes

- **Clery Act Reporting Process** – The purpose of this project was the preliminary identification of potential improvements that could assist the UC Santa Barbara Police Department with gathering and reporting crime statistics and to ensure compliance with the Clery Act. We concluded that, UC Santa Barbara Police Department policies, procedures, and practices are in compliance with federal regulation and UC and UCSB policies and procedures.
- **UCSB Police Department** – The purpose of this review was to assess internal controls and business practices to ensure sound business practices are in place to support operational effectiveness and efficiency, including compliance with University policies and federal and state regulations. The scope of our audit focused on budget management, travel regulations, training requirements, and payroll approval practices during fiscal year 2016-17. Our work identified opportunities to improve financial and business processes in areas such as managing budget deficits, updating income recharge packages, classification of expenses, and reporting period of travel expense claims.
- **Hiring Practices: Faculty Recruitments** – The primary purpose of this project was to assess whether Academic Personnel hiring processes are in compliance with UC and UCSB policies and procedures. The limited scope of work included an overview of senate faculty hiring practices in the core areas of recruiting and appointment. Based on the results of the work performed, Academic Personnel has generally established effective internal controls related to senate faculty hiring. Our review did identify opportunities to enhance documentation of near relative relationships to ensure better compliance with the University of California Academic Personnel Manual Policy 520, Employment of Near Relatives.

- **Construction Closeout** – The primary purpose of this review was to assess the effectiveness of construction closeout processes regarding mandatory documentation, financial reporting, data retention, and business continuity. Our work found that campus construction closeout processes are overall compliant with the UC Facilities Manual. However, we did identify a need to formalize a disaster recovery plan and to consult with the Office of General Counsel on best practices to retain official documentation.
- **Deferred Maintenance** – The purpose of this review was to determine whether the campus deferred maintenance program provides reasonable assurance that campus maintenance needs of buildings and equipment are identified, prioritized, quantified, and reported for funding. While we found that the program provides reasonable assurances, we did find opportunities for improvement. The result of our work highlighted a need to fully implement the Integrated Capital Asset Management Program (ICAMP) initiative in order to align campus deferred maintenance practices with industry standards in the following areas: implementing physical condition inspections; documenting the prioritization process of deferred maintenance projects; and formalizing a sustainable and funded, long term deferred maintenance plan. We also found opportunities to apply metric measurements to improve cost estimating and project cost tracking.
- **Safety Training** – The purpose of this review was to assess whether the EH&S department has implemented appropriate processes and procedures to ensure campus departments complete safety training requirements in accordance with systemwide and campus policies, and federal and state regulations. Our work identified a need to assist and monitor department accountability to comply with safety training requirements; evaluate implementing a safety training framework for campus departments to adequately identify, implement, and monitor training; evaluate a method of delivering and tracking safety training.
- **UC Fair Wage / Fair Work** – The purpose of this review was to assess whether UCSB Procurement Services has implemented appropriate processes to ensure UCSB suppliers comply with the UC Fair Wage/Fair Work Plan. Our work found that Procurement Services is adequately tracking contracts over \$100,000 with the UC Fair Wage/Fair Work provision. However, our review of the certification process found that two suppliers did not fully comply with the annual audit procedures standards and procedures.
- **Internal Controls Self-Assessment** – The purpose of this project was to assist the Controller in identifying opportunities for improving the internal controls training offered to the campus by Business and Financial Services. The results of our work identified opportunities for improvement, including evaluating current training programs and materials to ensure departments receive adequate training on campus business processes, procedures, and internal controls.
- **Conference Services – Internal Control Review** – The primary purpose of this review was to assess Conference & Hospitality Services' internal controls and procedures and to ensure sound business practices are in place to support operational effectiveness and efficiency, including compliance with University policies. The results of our audit found Conference & Hospitality Services has established effective internal controls and are consistent with University policies and procedures and best practices in the following business areas: cash equivalent handling, reconciliation, procurement, and protection of financial data. However, we identified modest opportunities to better align with best practices by completing reconciliation reviews in a timely manner.
- **Campus Physical Security** - The primary purpose of this advisory service was to assess campus physical security based upon best practices in crime prevention through environmental design. The scope of work was limited to current campus practices in maintenance, territorial reinforcement, and natural surveillance.

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 2017 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

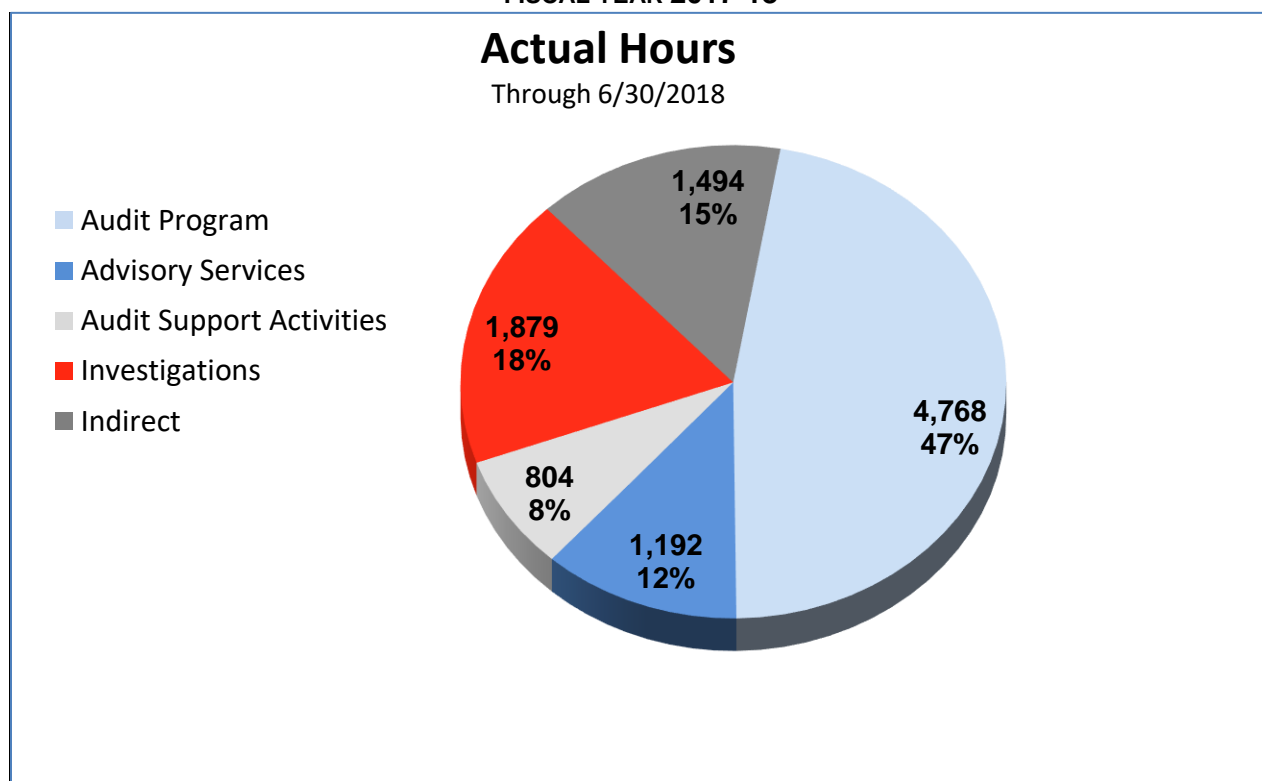
Investigations are coordinated and managed by a campus-wide Investigations Workgroup that reviews and tracks allegations of improper governmental activities in accordance with the University of California Whistleblower Policy. During fiscal year 2017-18, the department devoted 1,879 hours to investigations, 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 2017-18 plan was developed based on an estimate of 7.25 FTEs. However, actual resources for most of the fiscal year was only 5.5 FTEs. Direct hours devoted to audits, advisory services, investigations, and audit support activities totaled 8,643 of 10,137 (85%) 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 77 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 2017-18



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 2017-18, 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 10 corrective actions. Highlights of audit issues that resulted in commitments to corrective actions during 2017-18 are included in the discussion under Program Highlights in Section III of this report.

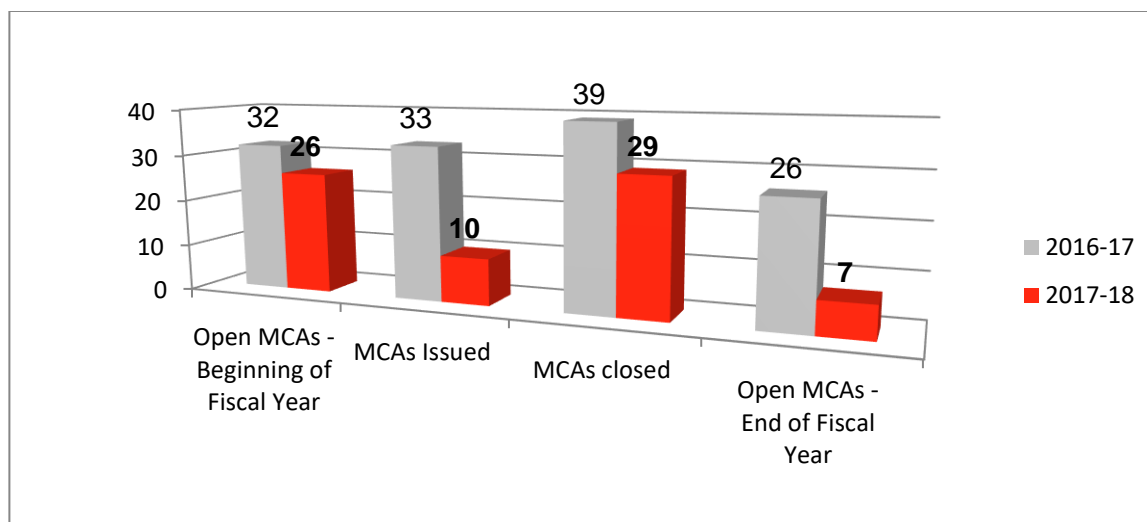
While reports issued by the department during fiscal year 2017-18 resulted in management commitments to 10 new corrective actions, 29 corrective actions were implemented or otherwise considered closed. Consistent with UC systemwide practices, Audit and Advisory Services rates management corrective actions 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 no past due, high risk corrective actions at the end of fiscal year 2017-18.

FIGURE 2

MANAGEMENT CORRECTIVE ACTION (MCA) METRICS FISCAL YEAR 2017-18

A. MCA ACTIVITY



**B. OPEN MANAGEMENT CORRECTIVE ACTIONS BY RISK RATING
JUNE 30, 2018**

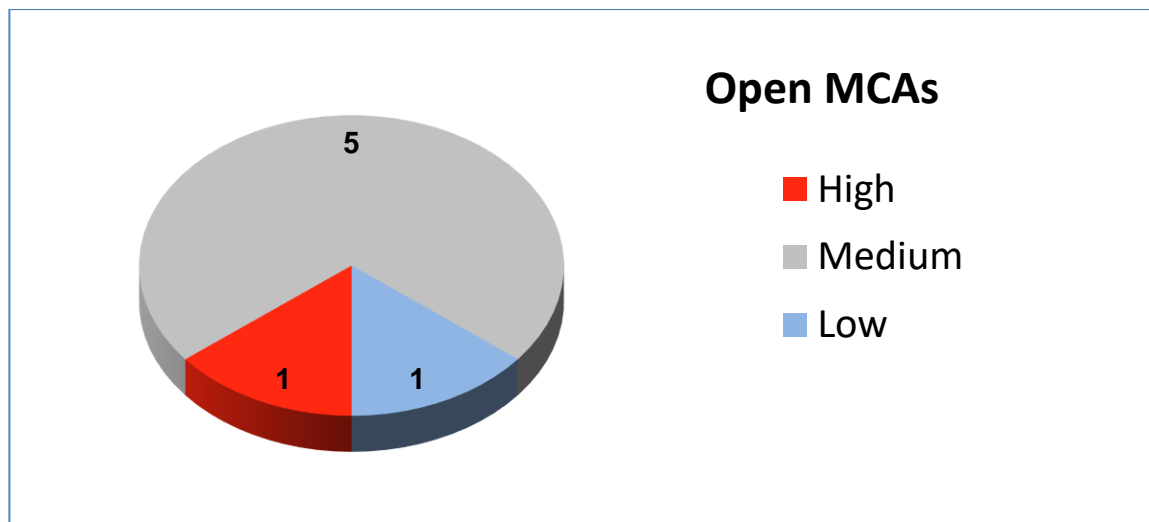
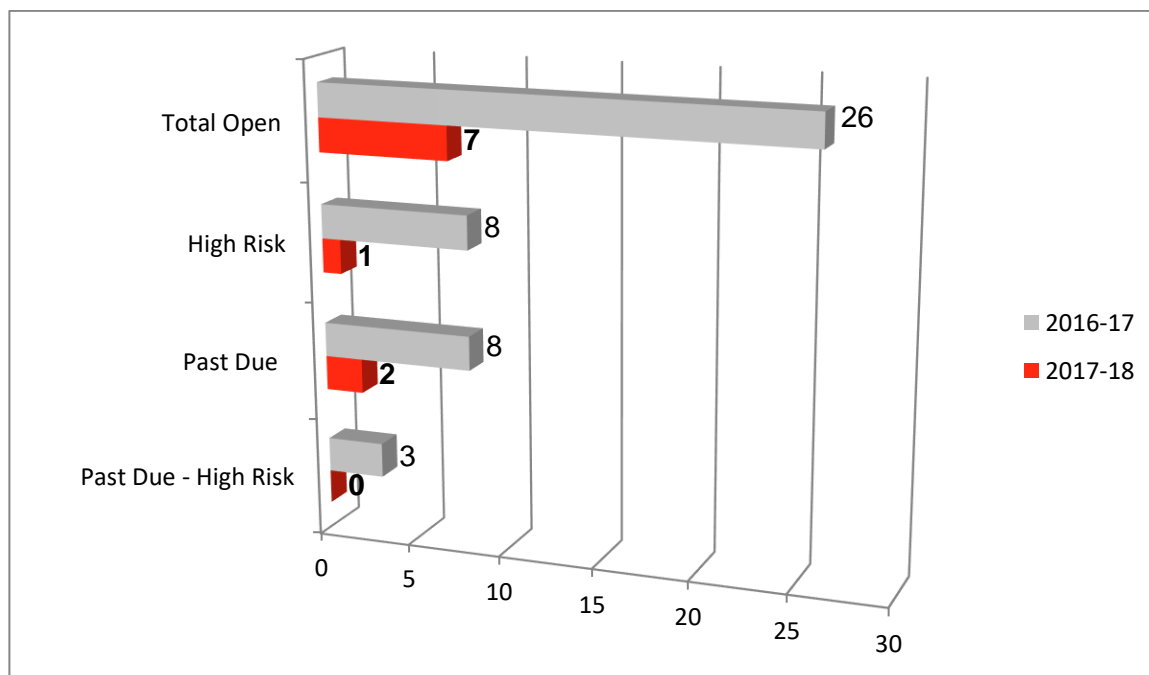


FIGURE 3

**C. HIGH RISK AND PAST DUE MANAGEMENT CORRECTIVE ACTIONS
JUNE 30, 2018**



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 2017-18 is summarized in Table 2.

TABLE 2
EXTERNAL AUDIT ACTIVITY
2017-18 FINANCIAL AUDITS AND REVIEWS

Entity Audited	Period Covered	Audit Firm	Audit Status
Alumni Association	Year Ended June 30, 2017	Melissa Petersen & Company	Complete – Report Dated October 7, 2017
Associated Students	Year Ended June 30, 2017	Nasif, Hicks, Harris & Co., LLP	Complete - Report Dated April 5, 2018
Intercollegiate Athletics ¹	Year Ended June 30, 2017	PwC	Complete Report Dated January 12, 2018
Orfalea Family Children's Center	Year Ended June 30, 2017	Randolph Scott & Company	Complete Report Dated December 31, 2017
UCSB Foundation	Year Ended June 30, 2017	PwC	Complete Report Dated September 28, 2017
University of California	Year Ended June 30, 2017	PwC	Complete Report Dated October 12, 2017
University of California A-133	Year Ended June 30, 2017	PwC	Complete Report Dated October 12, 2017
Gevirtz Graduate School of Education	December 1, 2016, through September 30, 2017	W.K. Kellogg Foundation	Complete Report Dated January 25, 2018

¹ NCAA Compliance Review

Non-Financial Audits

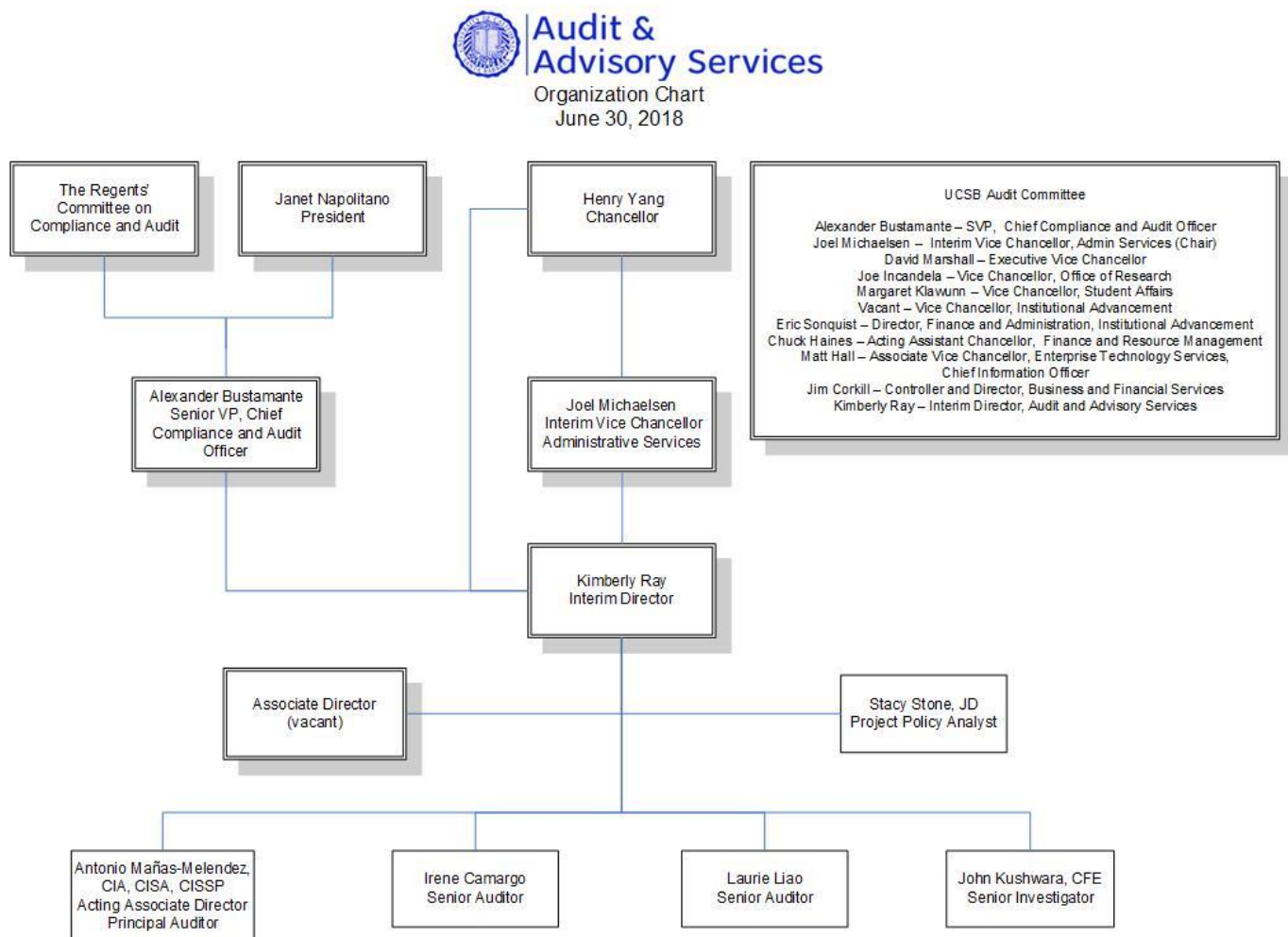
Non-financial external audits during fiscal year 2017-18 included:

- **California State Auditor – Sexual Harassment** - The audit by the California State Auditor provided independently developed and verified information related to the manner in which the University of California (university) and the University of California Office of the President (UCOP) handle sexual harassment cases involving faculty and staff. The CSA has selected the following campuses for testing: Berkeley, Davis, and Los Angeles. The report was issued June 21, 2018.

Appendix A: Staffing and Resources

At June 30, 2018, the department's staffing consisted of 5.5 full-time equivalent (FTE) positions: the Interim Audit Director, one Acting Associate Director, one Senior Investigator, two Senior Auditors, and one Project Policy 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.



Appendix B: Audits and Projects Completed During FY 2017-18

	Project No.	Title	Type	Report Date
<i>FY 2016-17 Projects Finalized and Issued During FY 2017-18¹</i>				
1.	08-17-0017	UCPath: Limited Scope Project Progress Review	Audit	July 26, 2017
<i>FY 2017-18 Projects Issued During FY 2017-18</i>				
2.	08-18-0021	Clery Act Reporting Process	Advisory	September 29, 2017
3.	08-18-0003	Marine Science Institute	Audit	September 29, 2017
4.	08-18-0004	Police Department	Audit	October 24, 2017
5.	08-18-0001	Information Security: Web Applications	Audit	November 15, 2017
6.	08-18-0013	Executive Compensation: Chancellor's Expenses and Travel & Entertainment Review	Audit	March 26, 2018
7.	08-18-0014	Executive Compensation: Annual Report on Executive Compensation (AREC)	Audit	April 26, 2018
8.	08-18-0008	Hiring Practices – Faculty Recruitments	Audit	April 26, 2018
9.	08-18-0007	Construction Close Out	Audit	April 27, 2018
10.	08-18-0005	Deferred Maintenance	Audit	April 30, 2018
11.	08-18-0006	General Controls Cloud Computing	Audit	April 30, 2018
12.	08-18-0011	Transcript Tracking System (TTS) – Transfer Evaluation and Articulation System (TEAS)	Audit	June 5, 2018

Appendix B: Audits and Projects Completed During FY 2017-18

	Project No.	Title	Type	Report Date
13.	08-18-0015	Fair Wage/ Fair Work (Systemwide)	Audit	June 6, 2018
14.	08-18-0012	Environmental Health & Safety (EH&S): Safety Training	Audit	June 22, 2018
15.	08-18-0009	IT: General Controls – Campus Safety	Audit	June 25, 2018
16.	08-18-0025	Internal Controls Self-Assessment	Advisory	June 29, 2018
17.	08-18-0018	Conference Services - Internal Control Review	Audit	June 29, 2018
18.	08-18-0019	Enterprise and Campus-wide IT Project Costs: Fiscal Year 2017-18 Review	Audit	June 29, 2018
19.	08-18-0024	Campus Physical Security Assessment	Advisory	June 29, 2018
<i>Projects With Reports Pending Issuance at June 30, 2018</i>				
		N/A		
<i>FY 2017-18 Completed Projects Without Reports Issued ²</i>				
20.	08-18-0027	Data Analytics Program – Development and Collaboration	Advisory	N/A
21.	08-18-0028	Outreach, Training, and Presentations	Advisory	N/A
<i>FY 2017-18 Projects Not Finished at June 30, 2018³</i>				
22.	08-18-0017	IT: UCPath Project Progress Review	Audit	
23.	08-18-0020	Human Resources – Background Checks	Audit	

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

2. 2017-18 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 2018-19.