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## Internal Audit Program Planning Report

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# FY17 Annual Risk Assessment and Internal Audit Plan

Report No. SC-16-57  
May 2016

**Approved:**  
Barry Long, Director  
Audit & Management Advisory Services

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**I. SUMMARY**

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Audit & Management Advisory Services (AMAS) has completed its FY17 annual risk assessment and internal audit planning exercise, leading to the development of the FY17 Internal Audit Plan. This report provides a compilation of documents including our planned allocation and use of resources, and plan detail referred to as Schedules 1, 2 and 3 (A and B). These schedules were requested as part of this year's audit plan call from the UC Ethics, Compliance and Audit Office and used for rollup to the systemwide internal audit program report for regental approval. Additional appendices have been provided supporting information outlining this year's effort. The following list of topics represents a summary of the FY Internal Audit Plan:

**FY17 Planned Audits/Management Advisory Services****Campus Risk Based Audits**

- Distributed User Authentication Controls
- IT End Point Security (BigFix)
- Laptop Security
- Independent Contactors
- Export Control Awareness Update
- Laser Safety
- Conflict of Interest Disclosures on Federal Contracts
- Campus Use of Consultants

**Systemwide Requested Audits**

- Systemwide Project Placeholder (TBD)
- Chancellor's Expenses - BFB G-45 bi-yearly
- Annual Report on Executive Compensation (AREC)

**Requested and Campus Risk Based Consulting Services/Management Advisory Services**

- OPERS Financial Review
- Summer Session Operations
- NCAA Report Annual Review

**Other AMAS Projects**

- Spreadsheet Use and Reporting Survey
- Data Analytics Initiative

In addition to this list of projects, approximately 4% of our net available resource time has been allocated for unplanned investigations and investigation support activities, and a similar amount of unplanned supplemental audits to address requests for our services that may come up during the year.

The FY17 Internal Audit Plan takes into account the resource constraints of the internal audit office and maximizes the skill set mix of the existing AMAS staff.

**II. ALLOCATION AND USE OF RESOURCES**

Audit & Management Advisory Services (AMAS) is comprised of a Director, three professional audit staff, and one senior administrative analyst. Professional staffing resources are allocated as follows:

**Schedule 1 - Personnel** – Gross & Net Available Hours, outlines the net available hours dedicated to the UCSC internal audit program.

FY17 Internal Audit Plan - Schedules 1 & 2 UCSC		5/20/16					Schedule 1
Schedule 1 - Personnel Gross & Net Available Hours Calculation		Total Year FTE's	Q1 7/1/16 9/30/2016	Q2 10/1/16- 12/31/16	Q3 1/1/17- 3/31/2017	Q4 4/1/17- 6/30/2017	
Number of authorized professional staff		4.00	4.00	4.00	4.00	4.00	
Number of Permanently <u>OPEN</u> Authorized Professional Staff Positions			0.00	0.00	0.00	0.00	
Number of professional positions at full staffing		4.00	4.00	4.00	4.00	4.00	
<b>PLANNED ACTUAL FTEs</b>							
Beginning of Period		4.00	4.00	4.00	4.00	4.00	
Additions--Permanent		0.00	0.00	0.00	0.00	0.00	
Additions--Temporary		0.00	0.00	0.00	0.00	0.00	
Departure --Within UC		(0.00)	0.00	0.00	0.00	0.00	
Departure--Outside UC		(0.00)	0.00	0.00	0.00	0.00	
Retirements		(0.00)	0.00	0.00	0.00	0.00	
Long-Term Leave		(0.00)	0.00	0.00	0.00	0.00	
Estimated Turnover		(0.00)	0.00	0.00	0.00	0.00	
End of Period		0.00	4.00	4.00	4.00	4.00	
<b>GROSS &amp; NET AVAILABLE HRS CALCULATION</b>		<b>Total Year Hours</b>	<b>Q1 7/1/16 9/30/2016</b>	<b>Q2 10/1/16- 12/31/16</b>	<b>Q3 1/1/17- 3/31/2017</b>	<b>Q4 4/1/17- 6/30/2017</b>	
Weighted Avg. FTE's		4.00	4.00	4.00	4.00	4.00	
Hours in the period - Campus		2,088	528	520	520	520	
Hours in the period - Lab		0					
<b>Subtotal - Lab / Campus</b>		<b>8,352</b>	<b>2112</b>	<b>2080</b>	<b>2080</b>	<b>2080</b>	
Other Resources:							
Overtime		0	0	0	0	0	
Contract Labor/Interns		150	150	0	0	0	
Recharge In (or Out)		0	0	0	0	0	
Admin. & Other		0	0	0	0	0	
<b>Subtotal</b>		<b>150</b>	<b>150</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Gross Available Hours</b>		<b>8,502</b>	<b>2262</b>	<b>2080</b>	<b>2080</b>	<b>2080</b>	
<b>Non Controllable Hours</b>		<b>1,520</b>	<b>290</b>	<b>498</b>	<b>370</b>	<b>362</b>	
<b>Non Controllable Hours Percent</b>		<b>17.88%</b>	<b>12.82%</b>	<b>23.94%</b>	<b>17.79%</b>	<b>17.40%</b>	
<b>Net Available Hours</b>		<b>6,982</b>	<b>1972</b>	<b>1582</b>	<b>1710</b>	<b>1718</b>	

**Schedule 2 – Activity Report – Distribution of Net Available Hours**, outlines the allocation of hours to direct and indirect categories.

FY17 Internal Audit Plan

5/20/16

Schedule 2

Distribution of Net Available Hours

UCSC

Schedule 2 - Activity Report Distribution of Net Available Hours	UCOP % Guideline	Total Year Hours	Q1 7/1/16 9/30/2016	Q2 10/1/16- 12/31/16	Q3 1/1/17- 3/31/2017	Q4 4/1/17- 6/30/2017
<b>INDIRECT HOURS</b>						
Administration	5--10%	850	150	200	250	250
Professional Development	2--5%	200	50	50	50	50
Other	0--3%	0	0	0	0	0
<b>Total Indirect Hours</b>		1,050	<b>200</b>	<b>250</b>	<b>300</b>	<b>300</b>
<b>Total Indirect Percent</b>	<b>15%</b>	<b>15.03%</b>	<b>10.15%</b>	<b>15.80%</b>	<b>17.54%</b>	<b>17.46%</b>
<b>DIRECT HOURS</b>						
<b>Audit Program</b>						
Prior Year Audits Not Completed, DNF		0	0	0	0	0
Planned New Audits, PN		3,250	667	789	877	917
Supplemental Audits, PS	Approx. 10%	296	80	80	80	56
Audit Follow up, PNF		125	30	30	30	35
<b>Total Audit Program Hours</b>		3,671	<b>777</b>	<b>899</b>	<b>987</b>	<b>1008</b>
<b>Total Audit Program Percent</b>	<b>40--60%</b>	<b>52.58%</b>	<b>39.40%</b>	<b>56.83%</b>	<b>57.72%</b>	<b>58.67%</b>
<b>Advisory Services</b>						
Consultations/Spec. Projects, SC		1,585	825	255	255	250
Ext. Audit Coordination, SE		8	2	2	2	2
Internal Control & Accountability, SI		1	1	0	0	0
IPA, COI & Other, SP		1	1	0	0	0
Compliance Support, SU		1	1	0	0	0
Systems Dev., Reengineering Teams, etc., SR		20	5	5	5	5
<b>Total Advisory Services Hours</b>		1,616	<b>835</b>	<b>262</b>	<b>262</b>	<b>257</b>
<b>Total Advisory Services Percent</b>	<b>10--25%</b>	<b>23.15%</b>	<b>42.34%</b>	<b>16.56%</b>	<b>15.32%</b>	<b>14.96%</b>
<b>Investigations Hours, IN</b>		250	62	62	62	64
<b>Investigations Percent</b>	<b>10--20%</b>	<b>3.58%</b>	<b>3.14%</b>	<b>3.92%</b>	<b>3.63%</b>	<b>3.73%</b>
<b>Audit Support Activities</b>						
Audit Planning		100	25	25	25	25
Audit Committee Support		50	10	20	10	10
Systemwide Audit Support		190	50	50	50	40
Computer Support		55	13	14	14	14
Quality Assurance		0	0	0	0	0
<b>Total Audit Support Hours</b>		395	<b>98</b>	<b>109</b>	<b>99</b>	<b>89</b>
<b>Total Audit Support Percent</b>	<b>5--10%</b>	<b>5.66%</b>	<b>4.97%</b>	<b>6.89%</b>	<b>5.79%</b>	<b>5.18%</b>
<b>Total Direct Hours</b>		5,932	<b>1772</b>	<b>1332</b>	<b>1410</b>	<b>1418</b>
<b>Total Direct Percent</b>	<b>85%</b>	<b>84.97%</b>	<b>89.85%</b>	<b>84.20%</b>	<b>82.46%</b>	<b>82.54%</b>
<b>Total Net Available Hours</b>		6,982	<b>1972</b>	<b>1582</b>	<b>1710</b>	<b>1718</b>
<b>Total Net Available Percent</b>	<b>100%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>

**Schedule 1, 2 - Cross Check**

<b>Schedule 1,2 - Cross Check</b>	<b>Total Year Hours</b>	<b>Q1 7/1/16 9/30/2016</b>	<b>Q2 10/1/16- 12/31/16</b>	<b>Q3 1/1/17- 3/31/2017</b>	<b>Q4 4/1/17- 6/30/2017</b>
<i>Total net available hours (From Sch 1)</i>	6982.00	1972.00	1582.00	1710.00	1718.00
<i>Total net available hours (From Sch 2)</i>	6982.00	1972.00	1582.00	1710.00	1718.00
<b>Total A+AS+IN (Scd 3 Check)</b>	<b>5537</b>	<b>1674</b>	<b>1223</b>	<b>1311</b>	<b>1329</b>
Actual FTEs, End of Period (Check down)	0.00	0.00	0.00	0.00	0.00
Avail. Hours, Other Res., Subtotal (Check Down)	150	150	0	0	0
Gross Available Hours	8502	2262	2080	2080	2080
Net Available Hours	6982	1972	1582	1710	1718
Indirect Hours	1050	200	250	300	300
<b>Audit Program</b>	<b>3671</b>	<b>777</b>	<b>899</b>	<b>987</b>	<b>1008</b>
<b>Audit Support Activities</b>	<b>395</b>	<b>98</b>	<b>109</b>	<b>99</b>	<b>89</b>
<b>Investigations Hours</b>	<b>250</b>	<b>62</b>	<b>62</b>	<b>62</b>	<b>64</b>
<b>Advisory Services</b>	<b>1616</b>	<b>835</b>	<b>262</b>	<b>262</b>	<b>257</b>
Total Direct Hours	5932	1772	1332	1410	1418
Net Available Hours	6982	1972	1582	1710	1718

**III. PLAN DETAIL**

**Schedule 3 – Internal Audit Plan Detail** – Provides a list of the Planned Audits and Planned Advisory Services, identifying information, and planned hours.

UNIVERSITY OF CALIFORNIA  
INTERNAL AUDIT PLAN DETAIL  
UCSC FY2017

06/09/16

FY	LOB	LOC	Type	Prj Code	Name/Title of Audit	Planned Hours	Primary Index Code	Est. Qtr Completion
					<u>Prior Year Audits Not Completed (DNFs)</u>			
FY17	Campus	SC	DNF			0		
					<b>(a) Subtotal - Planned Carry Forward</b>	0		
					<u>Planned New Audits (PNs)</u>			
FY17	Campus	SC	PN	SC-17-01	Distributed User Authentication Controls	350	G.a.01	Q2
FY17	Campus	SC	PN	SC-17-02	Information Technology End Point Security (BigFix)	350	G.a.01	Q3
FY17	Campus	SC	PN	SC-17-03	Laptop Security	350	G.a.01	Q1
FY17	Campus	SC	PN	SC-17-04	Independent Contactors	350	H.f.01	Q2
FY17	Campus	SC	PN	SC-17-05	Export Control Awareness Update	350	E.a.03	Q3
FY17	Campus	SC	PN	SC-17-06	Laser Safety	350	I.b.03	Q4
FY17	Campus	SC	PN	SC-17-07	Conflict of Interest Disclosures on Federal Contracts	350	E.a.02	Q2
FY17	Campus	SC	PN	SC-17-08	Chancellor's Expenses UC Policy BFB-G-45 (systemwide)	150	J.b.07	Q3
FY17	Campus	SC	PN	SC-17-09	Annual Report on Executive Compensation (AREC) (systemwide)	150	J.b.06	Q3
FY17	Campus	SC	PN	SC-17-10	Campus Use of Consultants	200	H.f.01	Q4
FY17	Campus	SC	PN	SC-17-11	Audit Placeholder (systemwide)	300	-	-
					<b>(b) Subtotal - Planned New Audits</b>	<b>3250</b>		
FY17	Campus	SC	PS	-	(c) Planned Supplemental Audits (lump sum)	296	-	-
FY17	Campus	SC	PNF	-	(d) Audit Follow Up (lump sum)	125	-	-
					<b>Total Planned Audit Program (a+b+c+d) <sup>(1)</sup></b>	<b>3671</b>		
					Planned Advisory Services:			
FY17	Campus	SC	SC	SC-17-50	Office of Physical Education, Recreation and Sports (OPERS) Financial Review	350	M.a.01	Q1
FY17	Campus	SC	SC	SC-17-51	Summer Session Operations	300	A.c.02	Q4
FY17	Campus	SC	SC	SC-17-52	IAS Annual Risk Assessment and Audit Plan	180	-	Q4
FY17	Campus	SC	SC	SC-17-53	National Collegiate Athletic Association (NCAA) Report Annual Review	60	M.a.01	Q3
FY17	Campus	SC	SC	SC-17-54	Spreadsheet Use and Reporting Survey	80	Z.a.05	Q4
FY17	Campus	SC	SC	SC-17-55	Data Analytics Initiative	80	Z.a.06	Q4
FY17	Campus	SC	SC	-	Student Intern Program	60	-	-
FY17	Campus	SC	SC	-	Compliance/Campus Ethics and Compliance Officer (CECO) Support	60	-	-
FY17	Campus	SC	SC	-	Business & Administrative Services (BAS) Committees/Workgroups	40	-	-
FY17	Campus	SC	SC	-	Investigation Workgroup	40	-	-
FY17	Campus	SC	SC	-	Information Technology Security Committee	40	-	-
FY17	Campus	SC	SC	-	Business & Administrative Services (BAS) Support	40	-	-
FY17	Campus	SC	SC	-	University of California Laboratory Audit Committee Support	80	-	-
					<b>(e) Subtotal - Planned Advisory Services</b>	<b>1585</b>		

					<b>Unplanned Advisory Services (by Category) <sup>(2)</sup></b>			
FY17	Campus	SC	SE		External Audit Coordination (SE)	8	-	-
FY17	Campus	SC	SI		Internal Control & Accountability (CRSA) (SI)	1	-	-
FY17	Campus	SC	SP		IPA, COI & Other (SP)	1	-	-
FY17	Campus	SC	SU		Compliance Support (SU)	1	-	-
FY17	Campus	SC	SR		Systems Development, Reengineering Teams (SR)	20	-	-
					<b>(f) Subtotal - Unplanned Advisory Services</b>	<b>31</b>		
<b>Total Advisory Services (e+f) <sup>(1)</sup></b>						<b>1616</b>		
			IN		<b>Planned Investigation Hours (lump sum)</b>	<b>250</b>		
<b>Total Audits, Advisory Services, and Investigations</b>						<b>5537</b>		

<sup>(1)</sup> Must tie with Audit Program and Advisory Services on Schedule 2 Activity Report

<sup>(2)</sup> enter lump sums for each applicable AS category (i.e. - SC, SE)



**Schedule 3A – FY17 UCSC Internal Audit Plan Topic Description** – Provides a brief description outlining the topic and initial purpose statement, subject to revision.

<b>Planned Internal Audits</b>	
Project Number - Title of Project / Purpose Statement	
<b>SC-17-01</b>	<b>Distributed User Authentication Controls</b> Determine the adequacy of controls over user authentication and access to campus computing resources maintained by users within campus divisions.
<b>SC-17-02</b>	<b>IT End Point Security (BigFix)</b> Determine the level and coverage provided to end user workstations using existing centralized security software.
<b>SC-17-03</b>	<b>Laptop Security</b> Review security measures in place on campus to protect information maintained on laptop computers.
<b>SC-17-04</b>	<b>Independent Contactors</b> Evaluate the adequacy of controls and determine the appropriateness of the campus use of independent contactors.
<b>SC-17-05</b>	<b>Export Control Awareness Update</b> Determine if actions intended to improve awareness of export controls within the PI community as identified in previous internal audits have been adequately addressed.
<b>SC-17-06</b>	<b>Laser Safety</b> Evaluate the level of exposure and safety practices in place over the use of lasers.
<b>SC-17-07</b>	<b>Conflict of Interest Disclosures on Federal Contracts</b> Determine if conflict of interest disclosures are appropriately and accurately filed on federal contracts and grants.
<b>SC-17-08</b>	<b>Chancellor's Expenses - BFB G-45 bi-yearly</b> System wide requested topic - To determine compliance with the two financial reports on Chancellor’s expenses, required by UC Business Finance Bulletin (BFB) G-45.
<b>SC-17-09</b>	<b>Annual Report on Executive Compensation (AREC)</b> System wide requested topic - To review and evaluate the completeness and accuracy of the Annual Report of Executive Compensation (AREC).
<b>SC-17-10</b>	<b>Campus Use of Consultants</b> Identify the level of use and evaluate the appropriateness of services provided through consultant agreements/contracts.

<b>Management Advisory/Consultation Services</b>	
Project Number - Title of Project / Purpose Statement	
<b>SC-17-50</b>	<p><b>OPERS Financial Review</b>                      Review the appropriateness of OPERS accounting practices, and administration and use of related referenda fees; identify the base level and prepare a forecast of future facility fee needs; and evaluate the historical and current use of reserve funds.</p>
<b>SC-17-51</b>	<p><b>Summer Session Operations</b>                      To review the summer session operation, associated costs, and explore opportunities for potential growth or direction.</p>
<b>SC-17-52</b>	<p><b>IAS Annual Risk Assessment and Audit Plan</b>                      Conduct the annual risk assessment and audit planning exercise. Integrate risk assessment and themes identified from campus senior level interviews with campus risk intelligence efforts and generate the FY2018 internal audit plan.</p>
<b>SC-17-53</b>	<p><b>NCAA Report Annual Review</b>                      Limited scope review to confirm the accuracy of the financial data included in the OPERS NCAA Equity in Athletics Data Analysis (EADA) Report for Fiscal Year 2017.</p>
<b>SC-17-54</b>	<p><b>Spreadsheet Use and Reporting Survey</b>                      Identify selected campus data and reporting sources originating from manually created spreadsheets and selectively test data cells for correctness using spreadsheet analysis software.</p>
<b>SC-17-55</b>	<p><b>Data Analytics Initiative</b>                      Using data analytics software, collect and test large data sets for various attributes, including the detection of errors, irregularities, fraud, patterns, trends, and inefficiencies in operations.</p>

**Schedule 3B – FY17 Audit Plan-Strategic Alignment**

<b>Project</b>	<b>Strategic Initiative</b>	<b>System-wide or Campus</b>	<b>How does this Project Help Support this Strategic Initiative?</b>
Distributed User Authentication Controls	Presidents Cybersecurity Initiative	Systemwide	Assesses user authentication and access controls contributing to a better understanding and identification of the campus cybersecurity posture.
IT End Point Security (BigFix)	Presidents Cybersecurity Initiative	Systemwide	Assesses security configuration and computer security monitoring contributing to a better understanding and identification of the campus cybersecurity posture.
Laptop Security	Presidents Cybersecurity Initiative	Systemwide	Assesses security over laptop computers contributing to a better understanding and identification of the campus cybersecurity posture.
Independent Contractors	Balanced Operations	Campus	Addresses appropriate use of independent contractors and contributes to better understanding of campus needs and opportunities for balanced operations.
Export Control Awareness Update	Research Infrastructure Identity and Reputation	Campus	Supports the research infrastructure by helping ensure campus researchers are aware of and have access to support in the area of export control. Helps avoid the impact of an event that could harm the campus reputation.
Laser Safety	Research Infrastructure Student Success Identity and Reputation	Campus	Supports research infrastructure by helping provide a safe research environment. Supports student success by providing assurances and addressing opportunities for improving the safety of students and maintaining a safe learning environment. Helps avoid the impact of an event that could harm the campus reputation.
Conflict of Interest Disclosures on Federal Contracts	Research Infrastructure Identity	Campus	Supports the research infrastructure by helping ensure campus researchers are not engaging in activities that would be considered a conflict of interest. Helps avoid the impact of an event that could harm the campus reputation.
Chancellor's Expenses BFB-G-45	Regents Identity and Reputation	Systemwide Campus	Provides assurances to the Regents that Chancellors expenses are appropriately used. Helps avoid the reputational harm that could occur if funds were not appropriately used.
Annual Report on Executive Compensation (AREC)	Regents Identity and Reputation	Systemwide Campus	Provides assurances to the Regents that Executive Compensation is appropriate. Helps avoid the reputational harm that could occur if there was a overage in funding provided to campus executives.
Campus Use of Consultants	Balanced Operations	Campus	Addresses extent and appropriateness of use of consultants and contributes to better understanding of campus needs and opportunities for balanced operations.
OPERS Financial Review	Balanced Operations Student Success	Campus	Addresses student needs for ensuring referenda fees are appropriately managed and opportunities for better understanding the costs of delivering campus recreational and athletics programs.
Summer Session Operations	Balanced Operations Student Success	Campus	Addresses Summer Session administration and opportunities supporting balanced operations. Supports student success by providing greater options for retaining and availability of courses needed for graduation.

**IV. INTERNAL AUDIT RISK ASSESSMENT / INTEGRATION WITH CAMPUS RISK INTELLIGENCE**

The internal audit risk assessment is an annual and on-going predictive risk based exercise established to identify concerns and potential risk areas to be considered for inclusion in the annual audit plan and as a source of campus risk intelligence gathering. It is relied upon by senior campus leadership as an independent perspective on potential areas of campus risk. Refer to Table 1- AMAS Risk Assessment Process below.

The approach as prescribed by the UC Internal Audit Program begins with the UC audit risk universe consisting of over 180 campus entities and processes. (Refer to Appendix B). Each audit risk universe topic is risk ranked and scored using UC audit risk factors. Refer to Table 2 - Risk Assessment Factors and Scoring. Input into the process included consideration of themes and concerns generated from more than 43 interviews conducted with campus leaders. (Refer to Appendix C).

High risk topics were integrated with campus risk intelligence and compliance program efforts, the campus risk register, and the risk intelligence priority list maintained by the Campus Ethics and Compliance Officer (CECO). This year’s list of top rated topics is included in Appendix A and used to generate the FY2017 internal audit plan.

The FY 2017 internal audit plan was shared with the campus Risk Intelligence Oversight Committee for review and concurrence, and forwarded to the Chancellor for final approval.

Table 1- AMAS Risk Assessment Process

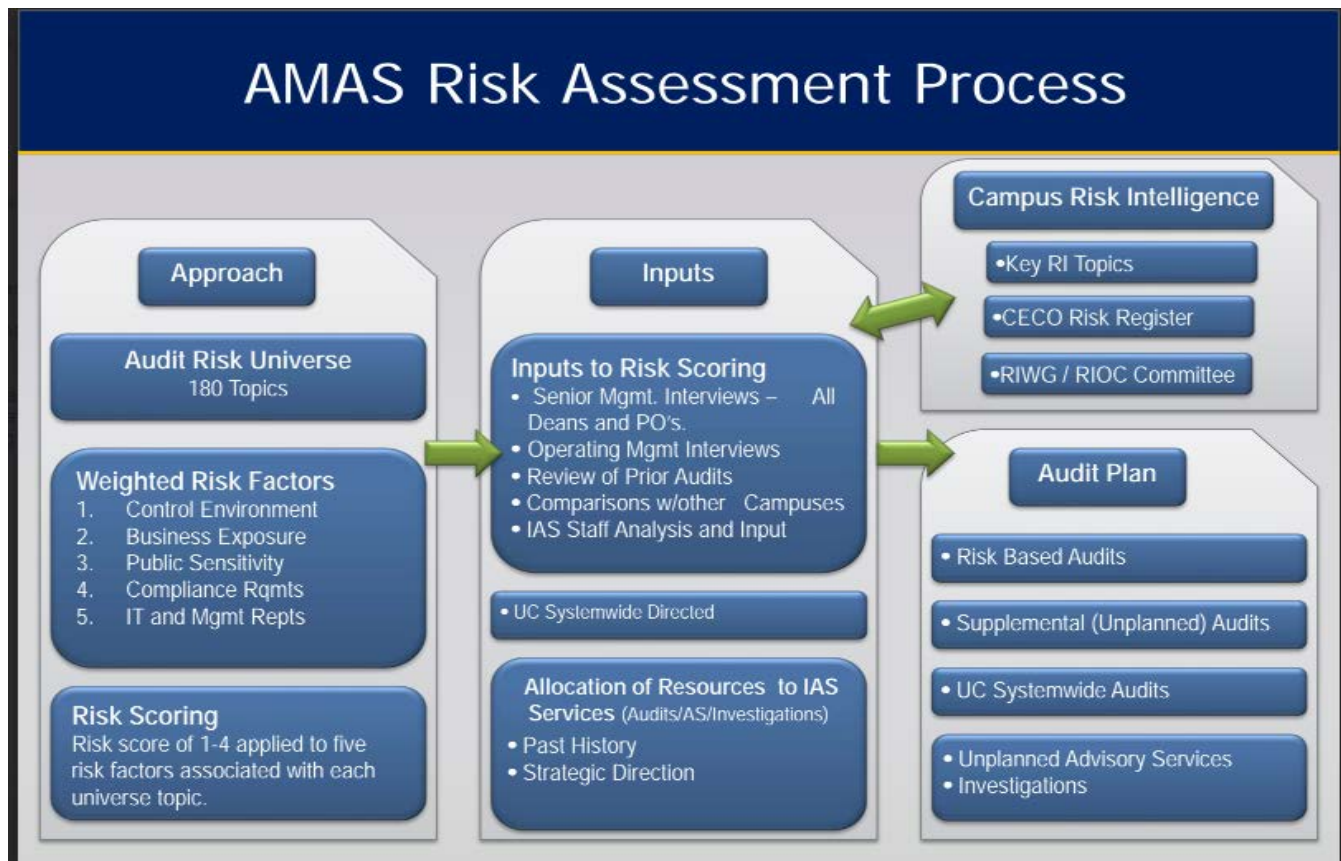



Table 2 – AMAS Risk Assessment Factors and Scoring


# AMAS Risk Assessment Factors and Scoring

See following pages for detailed text below


**Quality and Stability**  
60 (30%)




**Business Exposure**  
50 (25%)




**Public and Political Sensitivity**  
30 (15%)

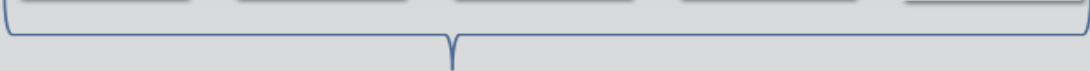


**Compliance Requirements**  
20 (10%)



**Information Technology and Management Reporting**  
10 (20%)





			60 Quality and Stability	50 Business Exposure	30 Public and Political	20 Compliance Requirements	40 Information Technology	Calculated score	
<b>Index</b>	<b>Universe</b>								<b>Potential audit topics</b>
G.a.01	T3	G.a.01. Privacy/Security	3	3	3	2	2	540	1. Distributed User Authentication 2. End Point Security (Big Fix) 3. Data Privacy Awareness 4. Laptop security on Campus
N.a.01	T3	N.a.01. Strategic Plan	3	3	3	2	2	540	Strategic Vision and Engagement in Silicon Valley/NAMS Contract
H.f.01	T3	H.f.01. Business Contracts	3	3	2	3	2	530	1. Use of Independent Contractor 2. Revenue Generating Opportunities 3. Contracting for Academic Services 4. Use of Consultants

**Available upon request**

APPENDIX A – Top Rated Topics from Audit Universe

APPENDIX B – UC Audit Universe

APPENDIX C – List of Campus Leaders Interviewed by Position