University of California Santa Cruz
Internal Audit & Advisory Services

Annual Report on Local Activities

Fiscal Year 2014

September 12, 2014

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Executive Summary of Control Environment

Based on IAS projects completed during Fiscal Year 2014 as presented in Appendix A, along with risk assessment activities and representations made by management during the course of our reviews, there were several positive conditions that contributed to a healthy control environment. This included a strong campus culture focus on principles of community, senior leadership from the VC BAS and Campus Ethics and Compliance Officer in addressing process simplification and compliance efforts, and a receptive campus management culture to corrective actions proposed in reviews for addressing unacceptable campus risks and operational opportunities. Accordingly, we did not identify control weaknesses that we would categorize as materially significant. [1]

However, we observed specific weaknesses in the UCSC network of risk management, control, and governance activities. Most of these can be universally attributable to constrained resources and its impact on investment in administrative operations and institutional support. Five significant and recurring internal control issues/risks were identified as follows:

- **Manual administrative processes and absence of automated systems** – the campus has limited resources available or directed for replacing manual paper driven processes with automated solutions**.**

- **UC Path project –** continues to consume considerable campus resources and has displaced already stretched staff in key administrative support areas.

- **Lack of Intrusion Detection System (IDS) and Intrusion Protection System (IPS) –** needed to monitor and protect campus information systems against cyber attacks.

- **Decentralized activities –** some campus decentralized functions lack formal roles and responsibilities, consistency in guidance, and/or central oversight.

- **Auxiliary or research activities** - several of which are valuable to the campus, but are resourced and/or modeled to be self supporting and require campus subsidy in order to continue to operate.
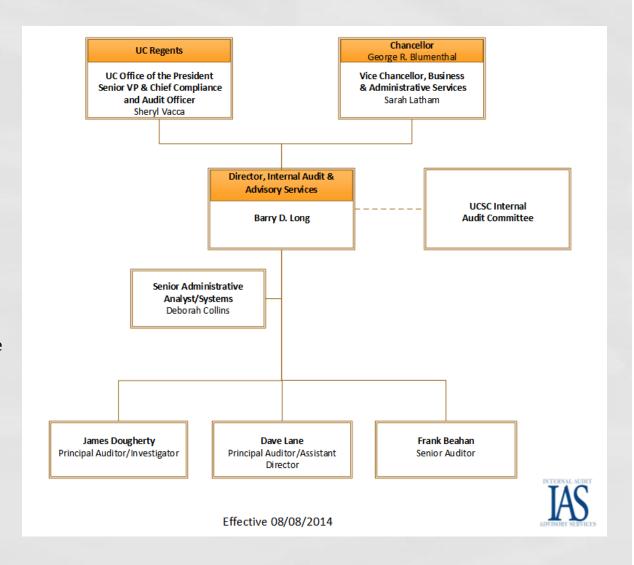
[1] *Taken as a whole, the above statements do not mean to imply that fraud and other irregularities do not exist or are certain to be detected. No system of control provides absolute assurance that controls are functioning effectively. The acceptance of an appropriate level of risk given current resource constraints is management's responsibility. Maintaining an appropriate balance between risk and control will be a challenge during the coming years as constrained resources are not expected to keep pace of increasing demands*

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About Us

Internal Audit & Advisory Services (IAS) operates under UC Regents approved resolution as the University's independent and objective resource providing value added information and assurances to the Regents, president, and chancellor on the governance, risk management and internal control processes of the University.

IAS provides a critical assessment, monitoring, and consultative role; assisting the chancellor and senior management in the discharge of their oversight, management, and operating responsibilities; and is an integral part of the university's shared governance structure.

Organizational chart:

- **UC Regents** — UC Office of the President, Senior VP & Chief Compliance and Audit Officer, Sheryl Vacca
- **Chancellor** George R. Blumenthal — Vice Chancellor, Business & Administrative Services, Sarah Latham
- **Director, Internal Audit & Advisory Services** — Barry D. Long
- **UCSC Internal Audit Committee**
- **Senior Administrative Analyst/Systems** — Deborah Collins
- **James Dougherty** — Principal Auditor/Investigator
- **Dave Lane** — Principal Auditor/Assistant Director
- **Frank Beahan** — Senior Auditor

Effective 08/08/2014

UC Internal Audit Charter

In FY14, The Regents approved the updated UC Internal Audit Charter.

Updates included:

- **New UC Internal Audit Vision**

  "UC internal audit will be a universally recognized knowledgeable, collaborative and trusted resource on governance, risk management, and control."

- **Clarification of the role of the Senior Vice President – Chief Compliance and Audit Officer (CCAO) and reporting relationship with The Regents.**

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Mission Statement - Scope of Work

The mission of internal audit is to provide the UC Regents, President, and Chancellors independent and objective assurance and consulting services designed to add value and to improve operations. It does this by assessing and monitoring the university community in the discharge of its oversight, management, and operating responsibilities. Internal audit brings a systematic, disciplined approach to evaluating and improving the effectiveness of risk management, control, and governance processes.

The scope of UCSC Internal Audit and Advisory Services (IAS) work is to determine whether UCSC's network of risk management, control, and governance processes, as designed and represented by management at all levels, is adequate and functioning in a manner to ensure:

- Risk management processes are effective and significant risks are appropriately identified and managed.

- Coordination of activities and communication of information among the various governance groups occurs as needed.

- Employee's actions are in compliance with policies, standards, procedures, and applicable laws and regulations.

- Financial and operational information is accurate, reliable, and timely.

- Resources are acquired economically, used efficiently, and adequately protected.

- Programs, plans, and objectives are achieved.

- The potential occurrence of fraud is evaluated and fraud risk is managed.

- Quality and continuous improvement are fostered in the organization's risk management and control processes.

- Significant legislative or regulatory issues impacting the organization are recognized and addressed properly, and

- Information technology governance supports UC strategies, objectives, and the organization's privacy framework.

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Accomplishments - FY14 at a Glance

Service Element	FY14 Accomplishments
UC Regents/CCAO - Internal Audit Program	Successfully executed the FY14 Audit Plan as revised by completing 90% of the planned Audits and Consulting Services, including CCAO requested systemwide audits.
Assist Campus Management in Discharge of Responsibilities	At management's request, conducted the following Audits and Consulting Service Reviews: • Arboretum Review, Website Links Pilot Project, UNEX Follow-up Review, Event Parking Permit Cash Controls, Dean's Travel Review, and NCAA Annual Review. • Numerous informal consultations
Committees and Workgroups	Served on: Investigations Workgroup, IT Security Workgroup, HIPAA Workgroup, PCI Committee, and the Data Warehouse Steering Committee.
Support to UC CCAO	Served on workgroup with another fellow UC Audit Director charged with updating the systemwide audit universe. Appointed by UC CCAO to serve on the UCOP Policy Advisory Committee.
Governance	Identified notable observations addressing governance by conducting the following audits: Facility Project Cost and Campus Background Checks.
Risk Management and Compliance	Supported Campus Ethics and Compliance Officer (CECO) in carrying out campus compliance program and UCOP requests. Notable observations addressing risk management and compliance over by conducting audits of: Financial Aid Compliance, Sub-Cashier Cash Handling Controls, PCI Compliance, Campus IT Equipment Disposition Practices, Distributed Computing – Logical Security.
Audit Follow-up	Closed 42 open management corrective actions in the follow-up system.

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FY14 Audit Plan Completion

Audit #	Audit Title	State	Planned Complete Quarter/Status				Actual Issue Date
			Q1	Q2	Q3	Q4	
Planned New Audits/ *Supplemental Audits							
SC-14-01	Student Health (Systemwide)	Dropped					No Report
SC-14-02	Deferred/Preventative Maintenance	Final	■				08/14/13
SC-14-03	Financial Aid Compliance	Final		■			11/06/13
SC-14-04	Sub-Cashier Cash Handling Controls	Final			■		01/24/14
SC-14-05	PCI Merchant Compliance	Final				■	05/09/14
SC-14-06	Campus IT Equipment Disposition Practices	Final	■				07/03/14
SC-14-07	Distributed Computing Logical Security	DNF					08//21/14
~~SC-14-08~~	~~Employee Off Boarding/Termination Procedures~~	Dropped					Dropped
SC-14-09	Facilities Projects Costs	Final				■	05/09/14
SC-14-10	Campus Background Checks	Final				■	05/09/14
SC-14-11	Dean's Travel Review (Systemwide)	Final	■				09/10/13
SC-14-12	Event Parking Permit Cash Controls	Final		■			10/17/13
Advisory Services							
SC-14-50	Travel/Entertainment Process Streamlining	Closed					Closed
SC-14-51	UC Path/Shared Initiative (Systemwide)	Closed					Closed
SC-14-58	NCAA Report Annual Review	Final			■		01/10/14
SC-14-57	Website Links Pilot Program	Final			■		12/20/13
SC-14-59	Arboretum Review	Final				■	05/05/14
Investigations							

C - Closed/Completed (no report), DR - Dropped, A - Active, RD - Report Draft, RF - Report Final, DNF – Did Not Finish

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Audit Productivity and Plan Completion

For FY14, IAS completed the audit plan by carefully managing time commitments. Refer to table below. IAS completed a total of 10 planned audits, 4 consultation service reviews, and no investigations. (see Appendix A). Two audits were dropped/cancelled and replaced with two reviews with approval from the audit committee.

FY14 Audit Plan		
Total # of Audits Planned	10	
Total # of Supplemental Audits	2	
Total # of Planned Audits Dropped/Cancelled (Approved by the Audit Committee)	< 2 >	
Total Audits as Amended	**10**	
Total Planned Audits Completed	**9**	Appendix A
Overall Audit Plan Completion	**90%**	
Planned Advisory Services	2	
Unplanned Advisory Services – Added	2	
Planned Advisory Services – Dropped/Cancelled	< 0 >	
Total Advisory/Consultation Services as Amended	**4**	
Total Consultation Services Completed	**4**	Appendix A
Investigations –Added	0	
Total Investigations Completed	**0**	Appendix A

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FY 14 - Distribution of Audit Resources

Direct hours (3.7 actual FTE, down 1.5 FTE from the past two years) were charged as follows:

Planned/Supplemental Audits: 58%
Advisory Services: 17%
Investigations: 0%
Audit Support: 5%

In summary, 80% of net available hours of the IAS office were spent on direct audit activities.

GROSS & NET AVAILABLE HRS CALCULATION	Plan	Actual	Var.
Gross Available Hours	8352	7776	576
Non Controllable Hours	1694	1260	434
Total Net Available Hours	**6658**	**6516**	**142**

INDIRECT HOURS	Plan	Actual	Var.
Administration	682	1109	-427
Professional Development	182	185	-3
Other	0	0	0
Total Indirect Hours	**864**	**1294**	**-430**
Total Indirect Percent	13%	**20%**	-7%

DIRECT HOURS	Plan	Actual	Var.
Audit Program			
Planned Carried Forward Audits	0	0	0
Planned New Audits	2727	3226	-499
Supplemental Audits	288	229	59
Unplanned Carried Forward Audits	0	0	0
Audit Followup	182	316	-134
Total Audit Program Hours	**3197**	**3771**	**-574**
Total Audit Program Percent	**48%**	**58%**	**-10%**
Advisory (Consulting) Services			
Consultations/Spec. Projects (SC)	1247	990	257
Ext. Audit Coordination (SE)	31	8	23
Internal Control & Accountability (SI)	1	26	-25
IPA, COI & Other (SP)	1	0	1
Compliance Support (SU)	1	100	-99
Systems Dev., Reeingineering Teams, etc. (SR)	1	1	0
Total Advisory Services Hours	**1282**	**1125**	**157**
Total Advisory Services Percent	**19%**	**17%**	**2%**
Investigations Hours	**659**	**0**	**659**
Investigations Percent	**9.90%**	**0.00%**	**9.90%**
Total Audit Support Hours	656	326	330
Total Audit Support Percent	10%	**5%**	5%
Total Direct Hours	**5794**	**5222**	**545**
Total Direct Percent	**87%**	**80%**	**7%**

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Audit Coverage By Subject Area
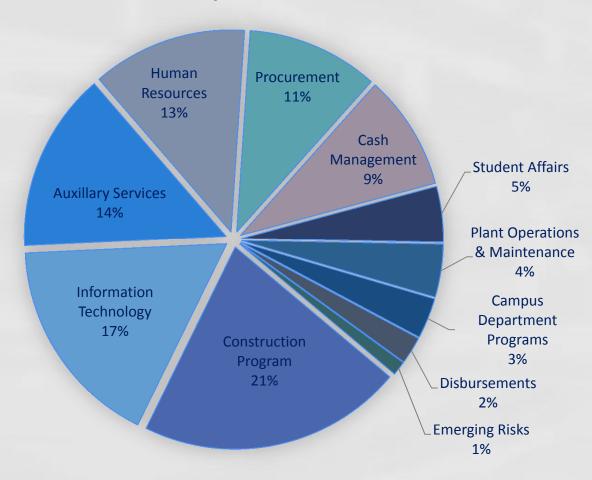
The Annual Audit Plan for FY14 included a wide variety of operational, compliance, governance, financial, and information systems audits.

The allocation of internal audit resources was risk-based, designed to provide depth and breadth of coverage for all areas of campus operations.

Many audits also included an information technology component.

The UCSC Annual Audit Plan is approved each year by the UCSC Audit Committee. IAS has never been prevented from conducting any review recommended and submitted to the UCSC Audit Committee for approval.

Distribution of FY14 Hours by Subject Area

Pie chart: Distribution of FY14 Hours by Subject Area

- Human Resources 13%
- Procurement 11%
- Cash Management 9%
- Student Affairs 5%
- Plant Operations & Maintenance 4%
- Campus Department Programs 3%
- Disbursements 2%
- Emerging Risks 1%
- Construction Program 21%
- Information Technology 17%
- Auxillary Services 14%

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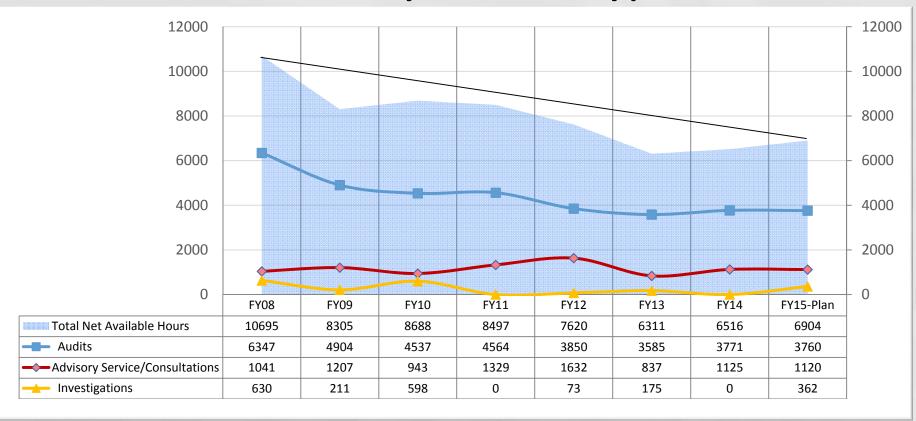
Effort Distribution by Service Type

	FY08	FY09	FY10	FY11	FY12	FY13	FY14	FY15-Plan
Total Net Available Hours	10695	8305	8688	8497	7620	6311	6516	6904
Audits	6347	4904	4537	4564	3850	3585	3771	3760
Advisory Service/Consultations	1041	1207	943	1329	1632	837	1125	1120
Investigations	630	211	598	0	73	175	0	362

A trend analysis of IAS actual hours by service type displays the number of hours each year devoted to Audits, Consultation Services, and Investigations. Although our focus is on the planned audit program, hours are also dedicated to consultation services and investigations. These hours fluctuate yearly based on local needs.

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Audit Project Summaries – Top 10 from FY14

(available upon request)

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Investigations

Investigations are coordinated and managed by a campus-wide Investigations Workgroup, chaired by the Locally Designated Official (LDO) for Whistleblower matters. The Investigations Workgroup triages, assigns, and tracks all allegations of misuse and improver governmental activities in accordance with the University of California Whistleblower Policy.

IAS conducts investigations involving allegations of known or suspected misuse of University resources, including fraud, financial irregularities, significant weaknesses in internal controls, and the financial consequences of other matters under investigation:

During FY14 there were no investigations conducted by IAS.

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Management Corrective Actions (MCAs)

IAS monitors the progress and completion of each of the Management Corrective Actions (MCAs) identified to address unmitigated risks and opportunities for operational efficiency improvements noted in the audits, advisory services, and investigations we perform. Timely closeout of MCA's demonstrates management's commitment to risk mitigation and operational improvement. IAS obtained agreements from management on all corrective actions identified and reported in for audits issued in FY14.
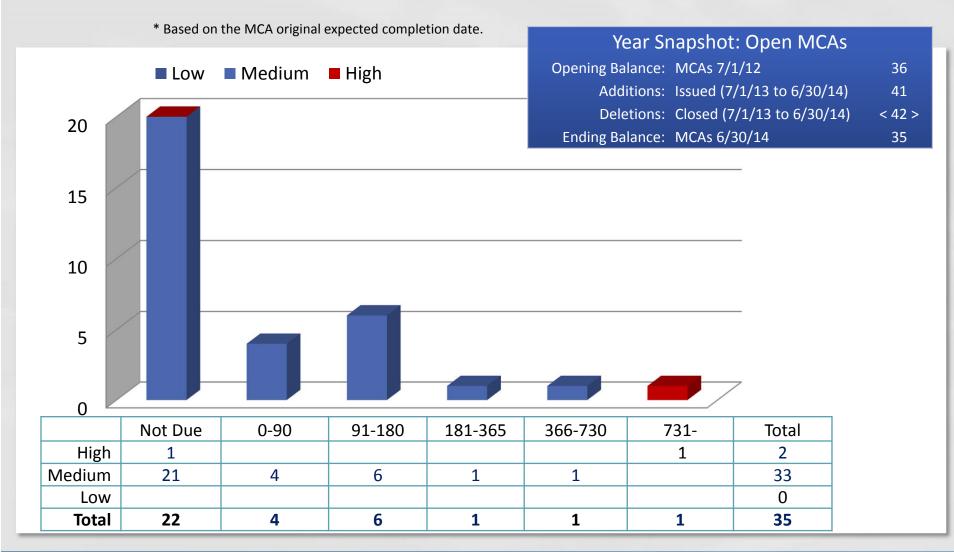
In FY14, IAS closed 42 corrective actions completed by management. Reports issued in FY14 resulted in 41 new MCAs added, for a total of 35 open MCAs as of June 30, 2014.

	MCAs Open as of 07/01/2013	MCAs Added During FY14	MCAs Closed During FY14	MCAs as of 06/30/2014
Total	36	41	(42)	35

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Aging Report Open MCA's as of 6/30/2014

* Based on the MCA original expected completion date.

Year Snapshot: Open MCAs

Opening Balance:	MCAs 7/1/12	36
Additions:	Issued (7/1/13 to 6/30/14)	41
Deletions:	Closed (7/1/13 to 6/30/14)	< 42 >
Ending Balance:	MCAs 6/30/14	35

Legend: ■ Low ■ Medium ■ High

	Not Due	0-90	91-180	181-365	366-730	731-	Total
High	1					1	2
Medium	21	4	6	1	1		33
Low							0
Total	**22**	**4**	**6**	**1**	**1**	**1**	**35**

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Local Program Initiatives/Campus Committees

Support to Campus Ethics and Compliance Officer (CECO)

IAS continued to provide consultation and support to the campus CECO in carrying out the campus compliance program.

Student Intern Program

IAS continues to administer a student intern program. This program contributes to the campus educational mission by offering students an opportunity to work within the internal audit office, and gaining hands on internal auditing experience. During FY14, IAS hosted two student interns. Interns are typically senior level UC Santa Cruz accounting students. Most interns have received full time jobs subsequent to graduation, directly attributable to this experience and the education they have received at UC Santa Cruz.

Quarterly MCA Reporting to Principal Officers

IAS issues a Quarterly Open Management Corrective Actions (MCA) report to campus principal officers to help them oversee the mitigation efforts agreed on to address campus risks identified in audits.

Investigations Workgroup

The IAS director is a member of the campus investigations workgroup. This workgroup assists the campus Local Designated Official (LDO) in assigning investigation cases to the appropriate campus organization for resolution. This includes identifying whistleblower cases involving improper governmental activities and requested internal audit participation and support.

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Local Program Initiatives/Campus Committees

Information Security Teams

Provided advice on computing security, policy and procedures and participated on UC Santa Cruz information security teams:

- Payment Card Industry Security Team
- Security Policy Team
- Information Security Team
- HIPAA Security and Privacy Rule Team
- Computing Security Incident Response Team

Website Link Initiative

In collaboration with the Campus Website Steering Committee, Internal Audit and Advisory Services (IAS) has initiated a Website Link Initiative/Pilot Project. The objective of this IAS initiative is to establish, as an on-going consulting service, assistance to campus units in the identification and correction of website broken links by applying an automated website broken links tool to selected campus websites, share the results with departmental web website editors, and assist units in correcting the most critical broken web links.

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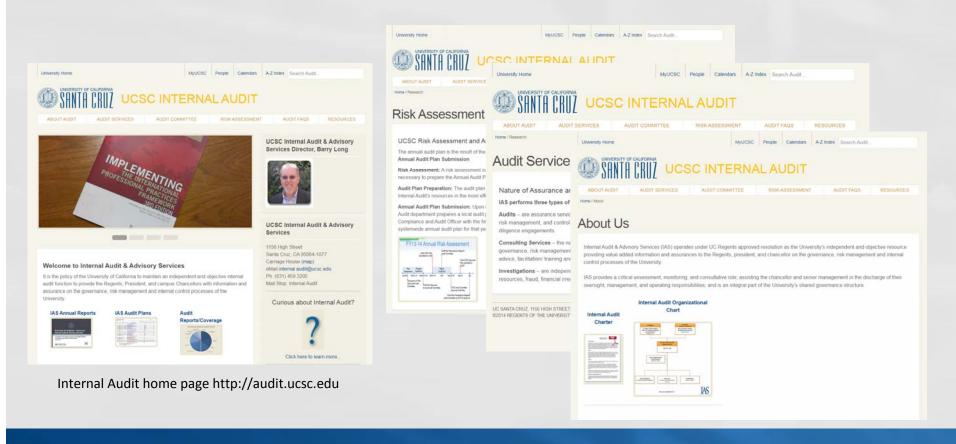
IAS Quality Improvement Efforts

Improved IAS Website:
Internal Audit continues to manage and update our online presence via the website. We monitor the visits to individual pages on the site to better deliver important information to key stakeholders.

Internal Audit home page http://audit.ucsc.edu

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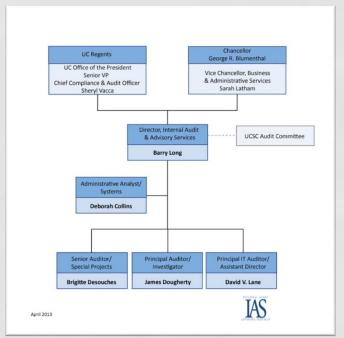
Campus Audit Governance
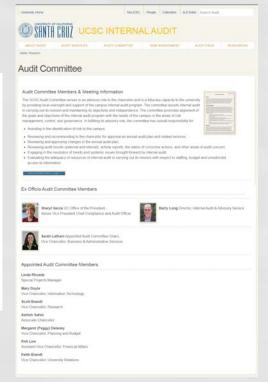
The UCSC internal audit director and staff report administratively to the Chancellor through the VC BAS, and to Regents' Committee on Compliance and Audit, through the Senior Vice President – Chief Compliance and Audit Officer, and has direct access to the President or The Regents Committee on Compliance and Audit as the circumstances warrant.

During FY14, three audit committee meetings were held and facilitated by IAS. Highlights of actions taken to update and improve campus audit governance activities and communication between IAS and the campus audit committee using a new presentation format (Prezi):

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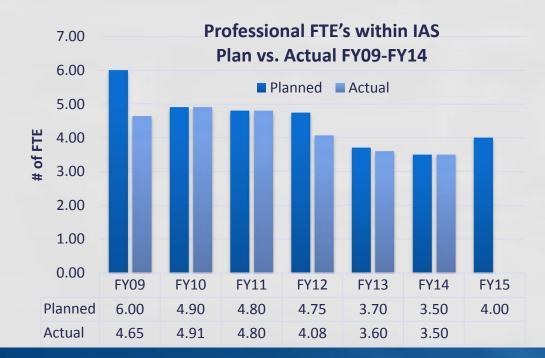
Staffing / Resources

- For FY14, IAS had a permanent budget of 4.0 FTE professional staff.

- Existing IAS resource levels are low relative to other UC campuses, and do not allow for a breath of coverage needed to provide a recommended level of assurance to senior management on the adequacy of the campus control environment.

Professional FTE's within IAS Plan vs. Actual FY09-FY14

■ Planned ■ Actual

	FY09	FY10	FY11	FY12	FY13	FY14	FY15
Planned	6.00	4.90	4.80	4.75	3.70	3.50	4.00
Actual	4.65	4.91	4.80	4.08	3.60	3.50	

IAS staff are formally educated in the areas of Management, Bus. Administration, Accounting, & Sociology.

Current IAS staff have an average of 16 years audit experience.

UCSC IAS staff have a unique balance of skill sets.

IAS staff members are highly qualified, credentialed, and certified.

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Internal Audit Staffing and Transition Plan

The VC BAS provided support, enabling IAS to secure a level of funding to address the short-term actions identified in last years internal audit staffing and transition plan. This plan was developed to identify and communicate actions needed to provide a continuity of internal audit operations in the short and intermediate term.

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Internal Audit Staffing and Transition Plan

August 2013

I.   SUMMARY - TOP 5 KEY ACTIONS

Contained within this IAS staffing and transition planning document are five key actions recommended to maintain an effective campus internal audit program. These actions are divided into short and intermediate-term actions which vary in cost and are summarized as follows.

Short-term 6 – 9 months:

Action 1 Recruit for a Senior Auditor (Auditor III) targeted for a mid-year start date to provide for a smooth transition and minimize service impact of planned retirement of Senior Auditor - Brigitte Desouches - *Little or No Estimated Cost Impact*

Action 2 Reclassify Administrative Analyst Deborah Collins to more appropriately align her present job duties and acknowledge her as a mission critical staff member – *Estimated Cost $15K – Propose Increase in IAS Permanent Budget*

Intermediate-term 12 – 18 months:

Action 3 Remove structural deficit in permanent internal audit budget by providing permanent funding for IAS S&E and training budgets - *Estimated Cost $28K.* ($18K S&E, $10K CPE Training)

Action 4 Secure permanent funding for an additional professional staff auditor which would increase IAS staffing from three to four professional auditors – *Estimated Cost:*

- Option 1- Add Principal Auditor $108 – 125K
- Option 2- Add Senior Auditor $93-115K
- Option 3- Add Auditor I/II $61K
- Option 4 –Fund Contract for Outside Audit Services TBD $ Range

Action 5 Expand current student intern program from one to three interns per quarter (.25 FTE for admin and supervision – absorbed through step 4 above). – *Little or No Estimated Cost Impact, but Contingent on Item 4 – Option 1 or 2.*

Background information and detail supporting these Actions are provided in the following sections of this report.

II.   BACKGROUND – PRESENT CONDITION AND CHALLENGES

Permanent Funding Structural Deficit

UCSC Internal Audit & Advisory Services is understaffed and operating in a permanent funding structural deficit. The current IAS permanent budget covers only the payroll and benefit costs of our five authorized FTE's. IAS has no permanent funding for non-payroll costs including supplies, expenses, facility costs, recharges and travel (S&E) or professional education (Training). Most of the S&E costs are uncontrollable facility and institutional charges. In addition, a training component is also required for maintaining professional certifications and proficiency of internal audit staff.

We have been able to fund S&E costs over the past couple years from salary savings realized as our Senior Auditor has been on a reduced work schedule. In addition, in FY11, we were provided one-time bridge funding from the EVC to cover the cost of transitioning a professional permanent auditor whose position was cut. A major portion of this allotment remains in our carryover funds; to be used for outsourcing for immediate audit service needs to offset the cut of the audit position. (Refer to Appendix B – Operating Budget 2013 – Permanent Budget – Salaries Only)

As our Senior Auditor retires at the end of June 2014, and the position is replaced with a full-time staff member, it will be important to correct this structural deficit in the IAS budget.
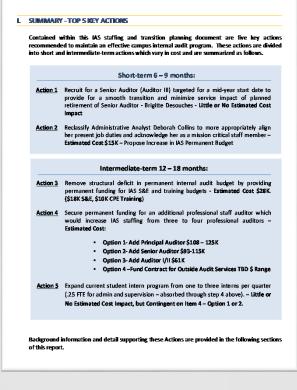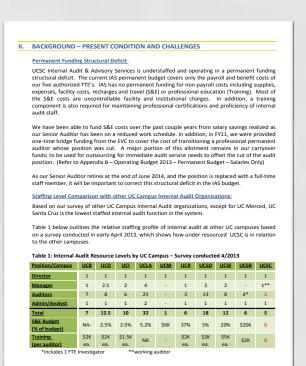
Staffing Level Comparison with other UC Campus Internal Audit Organizations:

Based on our survey of other UC Campus Internal Audit organizations, except for UC Merced, UC Santa Cruz is the lowest staffed internal audit function in the system.

Table 1 below outlines the relative staffing profile of internal audit at other UC campuses based on a survey conducted in early April 2013, which shows how under resourced UCSC is in relation to the other campuses.

Table 1: Internal Audit Resource Levels by UC Campus – Survey conducted 4/2013

Position/Campus	UCB	UCD	UCI	UCLA	UCM	UCR	UCSD	UCSF	UCSB	UCSC
Director	1	1	1	1	1	1	1	1	1	1
Manager	1	2.5	2	4	-	1	3	2	-	1**
Auditors	7	8	6	25	-	3	13	8	4*	2
Admin/Analyst	1	1	1	2	-	1	1	1	1	1
Total	7	12.5	10	32	1	6	18	12	6	5
S&E Budget (% of budget)	NA-	2.5%	2.0%	5.2%	$6K	37%	5%	20%	$20K	0
Training (per auditor)	$2K ea.	$2K ea.	$1.5K ea.	NR	-	$2K ea.	$2K ea.	$5K ea.	$2K	0

*includes 1 FTE investigator   **working auditor

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Appendix A
Internal Audits Projects Completed FY14

	Issue Date	Audit #	Audit Title
Audits			
1	08/14/13	SC-14-02	Deferred/Preventative Maintenance
2	11/06/13	SC-14-03	Financial Aid Compliance
3	01/24/14	SC-14-04	Sub-Cashier Cash Handling Controls
4	05/09/14	SC-14-05	PCI Merchant Compliance
5	07/03/14	SC-14-06	Campus IT Equipment Disposition Practices
6	05/09/14	SC-14-09	Facilities Projects Costs
7	05/09/14	SC-14-10	Campus Background Checks
8	09/10/13	SC-14-11	Dean's Travel Review (Systemwide)
9	10/17/13	SC-14-12	Event Parking Permit Cash Controls
Advisory Services			
1	06/30/14	SC-14-50	Travel/Entertainment Process Streamlining
2	12/20/13	SC-14-57	Website Links Pilot Program
3	01/10/14	SC-14-58	NCAA Report Annual Review
4	05/05/14	SC-14-59	Arboretum Review
Investigations			
			None

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