



UC San Diego

Policy & Procedure Manual

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CAMPUS ORGANIZATION

Section: 10-11

Effective: 04/20/2018

Supersedes: 07/17/2012

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Issuing Office: [Audit and Management Advisory Services](#)

UC SAN DIEGO AUDIT & MANAGEMENT ADVISORY SERVICES

I. BACKGROUND

In November 2015, The Regents formally approved an Internal Audit Mission Statement and Charter.

II. POLICY

It is the policy of UC San Diego to support the [University of California Internal Audit Charter](#) through the auspices of Audit & Management Advisory Services department.

III. AUTHORITY

Audit & Management Advisory Services has been designated the responsibility and authority to carry out its function by virtue of:

- A. [The University of California Internal Audit Charter \(Attachment 1\)](#) provides direction and guidance for local campus implementation of a campus audit program, defines the objectives of the program, the responsibilities of the audit group, the reporting channels, and certain personnel matters as endorsed by The Regents of the University of California.
- B. [The UC San Diego Audit & Management Advisory Services Management Charter \(Attachment 2\)](#) establishes immediate authority, responsibility and accountability for executing internal audit functions as endorsed by the Chancellor and UC San Diego Compliance Audit Risk and Ethics (CARE) Committee. This document correlates closely with the UC Internal Audit Charter approved by the Regents.

Audit & Management Advisory Services is a management service function and as such, has no authority to direct anyone in operations to take action implementing any of its recommendations. These tasks are the responsibility of University management.

IV. REPORTING CHANNELS

A. Organization and Structure

Organizationally, UC San Diego Audit & Management Advisory Services has a dual reporting relationship to the Chancellor (or his/ her delegate), and the UC Senior Vice President and Chief Compliance and Audit Officer. Additional reporting responsibilities are to the President and the Board of Regents as required.

To ensure sufficient organizational status and independence in meeting its auditing responsibilities, Audit & Management Advisory Services reports functionally to The Regents through the Office of the Chief Compliance and Audit Officer, and administratively to the UC San Diego Chief Ethics & Compliance Officer.

The UC San Diego CARE Committee has been established to provide ongoing oversight of compliance with established policies and procedures in a variety of areas; and to make recommendations to the Chancellor for improving compliance programs in a highly decentralized environment. The [UC San Diego CARE Committee Charter \(Attachment 3\)](#) establishes the authority, composition, roles and responsibilities, and protocols of its Committee.

V. RESPONSIBILITY

The internal audit function provides a management service comprised primarily of independent assurance and advisory activities. Responsibilities for management services provided include:

- A.** Performing audits of campus and medical center operations and activities in accordance with the annual plan approved by the CARE Committee and Chancellor and submitted to Office of the President.
- B.** Conducting internal investigations in accordance with the [University of California Policy on Reporting and Investigating Allegations of Suspected Improper Governmental Activities \(Whistleblower Policy\)](#).
- C.** Providing services in a consultation role as requested by management, business units, and academic administration when such requests are consistent with the professional expertise of the auditors and maintenance of an appropriate level of independence, and do not materially impact the accomplishment of the risk based campus annual internal audit plan.
- D.** Reviewing campus compliance with University fiscal and administrative policies and procedures, conformance with governmental laws and regulations, and compliance with resource allocation and gift endowment restrictions.
- E.** Participating and providing appropriate support to campus and health sciences committees, work groups, task forces involved in the development, review and/or re-engineering of policies, procedures, and systems. In these endeavors, auditors will be cognizant of their appropriate role versus the role of management and will actively promote and advocate a sound system of internal controls in support of operational effectiveness and efficiency objectives.
- F.** Serving as the external audit coordinator working with external agencies having an audit interest in the University by:
 - 1. Coordinating external audit and investigation activities for UC San Diego.
 - 2. Coordinating the University's response to a notice of external audit or investigation, and the provision of any materials to the external agency.
 - 3. Resolving questions and providing guidance for UC San Diego departments involved in reviews.
 - 4. Communicating external audit and investigation concerns to Campus and Health Sciences personnel on a proactive basis so that appropriate corrective action can be taken.
 - 5. Maintaining complete and accurate files of external audit and investigation activity for campus reference.
- G.** Supporting the Chief Ethics & Compliance Officer, in their role as the UC San Diego Locally Designated Official, and facilitating the adoption, implementation, and administration of local whistleblower procedures in support of the University policy.

- H. Participating in the development of standards, audit planning methodologies, common audit programs, peer review programs, and other initiatives undertaken for the benefit of the entire University of California internal audit community.
- I. Conducting audit, consultation and investigation activities in accordance with standards established for the entire University of California internal audit community.
- J. Consulting with the Chief Compliance and Audit Officer on any matter representing a conflict of interest, or the appearance of a conflict of interest on the part of the local internal audit department.

The scope of Audit & Management Advisory Services' work is to determine whether UC San Diego's network of risk management, control, and governance processes as designed and represented by management is adequate and functioning.

VI. PROCEDURES

A. Audit Planning

An annual audit plan will be prepared. The scope of the audit plan will include all activities at UC San Diego. In general terms this scope will encompass the campus, Scripps Institution of Oceanography, and UC San Diego Health Sciences. Audit & Management Advisory Services drafts the audit plan and presents it to the campus CARE Committee and subsequently to the Chancellor for approval. The approved audit plan will be forwarded to the Chief Compliance and Audit Officer for inclusion in the University of California Audit Plan presented to The Regents Committee on Audit.

In selecting the areas for the audit plan, a risk assessment will be conducted by Audit & Management Advisory Services with participation by key UC San Diego management representatives. High risk areas will be identified and incorporated in the audit plan to the extent feasible considering resource constraints.

In addition to performing audits on the annual plan, Audit & Management Advisory Services will conduct supplemental audits, advisory services, consultations and investigations as determined appropriate to meet its objectives.

B. Audit Review

Internal audit procedures are tailored for the type of engagement involved. The general review process for a traditional audit is comprised of the following components:

1. Opening Conference

Audit & Management Advisory Services usually notifies the auditee by letter or email that an audit or advisory services project has been scheduled. An opening conference is conducted between members of the audit team (Manager and Auditor in Charge) and departmental management. This meeting is for the purpose of discussing the audit process and clarifying the audit approach and scope.

2. Preliminary Survey

The auditor conducts a preliminary survey to become familiar with the department's activities and related systems of internal controls. This involves information gathering, which could include, but is not limited to, interviews with departmental personnel, flowcharting, review of the departments objectives, and a walk-through of the department's operations. As a result of the preliminary survey, the auditor develops an audit program that focuses the review on key areas that may have insufficient or weak internal controls or other areas specified for inclusion in the scope.

3. Fieldwork

During the fieldwork phase of the audit, the auditor accumulates, classifies and appraises information to measure and evaluate the effectiveness of specific control techniques within the department's control system. The auditor will discuss observations on areas where improvements may be appropriate with departmental management. This provides departmental management with the opportunity to take immediate action if needed and validates the accuracy of the auditor's problem assessment.

Note: The above process does not necessarily apply for the conduct of an advisory service or investigation.

C. Communicating Results

Upon completion of fieldwork, the auditor documents and communicates the results of the audit by preparing an audit report draft, which generally explains the audit objectives, scope, observations, recommendations, and conclusions.

1. Review

Department management and the audit team meet to discuss the draft report. The purpose of the meeting is to review the auditor's recommendations and conclusions. Department management and the audit team works to resolve any open issues, misunderstandings regarding the accuracy and content of the report, and, if possible come to agreement on management corrective actions to be taken to resolve open issues.

2. Distribution of Final Report

Audit & Management Advisory Services reports the results of the audit work in a signed, written report. The final report is normally distributed to:

- a. Chair or Director of the department or process reviewed,
- b. Cognizant Vice Chancellor/Director for the client department, and other senior management deemed appropriate by the Audit Director,
- c. UC San Diego Chief Ethics & Compliance Officer
- d. UC Chief Compliance and Audit Officer

3. Response

In order, to provide for a balanced presentation of issues, management corrective actions taken during the course of the audit are generally noted in the final report. Department management is then requested to provide a written response to Audit & Management Advisory Services addressing any remaining recommendations which are included in the final report, and which have not yet been acted on. If disagreement with an observation or recommendations exists, management shall provide the rationale supporting the basis of the disagreement. These issues are then reviewed as needed with higher management for consideration of associated risk.

Note: The above process does not necessarily apply for the conduct of an advisory service or investigation.

D. FOLLOW-UP

Audit & Management Advisory Services periodically follows-up to ascertain whether corrective actions which have been agreed to are achieving the desired results. The Chancellor and Chief Compliance and Audit Officer are informed of all significant open follow-up items. For those observations where no action has been taken, Audit & Management Advisory Services advises appropriate levels of management of the risk involved. When follow-up is complete, a letter closing the audit may be issued.

VII. REFERENCES

- A. [University of California Internal Audit Charter](#), Office of the President - endorsed by the Regent's Committee on Audit, Revised November 2015
- B. [Policy on Reporting and Investigating Allegations of Suspected Improper Governmental Activities \(Whistleblower Policy\)](#), Office of the President, January 1, 2012.
- C. *UC San Diego Policy and Procedure Manual (PPM)*
 - [100-4](#) Integrity of Research
 - [300-5](#) Audits by External Agencies
 - [460-5](#) Misuse of University Resources
- D. [University of California San Diego, Audit & Management Advisory Services Charter](#), Revised March 1, 2018
- E. [University of California San Diego, Compliance Audit Risk and Ethics \(CARE\) Committee Charge Letter](#), Revised March 1, 2018

VIII. REVISION HISTORY

- 2012/07/12 Policy made effective.
- 2018/04/20 Policy revised and reissued.



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CAMPUS ORGANIZATION

Section: 10-11 ATTACHMENT 1

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ATTACHMENT 1

University of California Office of the President Internal Audit Charter (Charter Revised November 2015)

Policy Statement

It is the policy of the University of California to maintain an independent and objective internal audit function to provide the Regents, President, and campus Chancellors with information and assurance on the governance, risk management and internal control processes of the University. Further, it is the policy of the University to provide the resources necessary to enable Internal Audit to achieve its mission and discharge its responsibilities under its charter. Internal Audit is established by the Regents, and its responsibilities are defined by the Regents' Committee on Compliance and Audit as part of their oversight function.

Vision

UC Internal Audit will be a universally recognized knowledgeable, collaborative and trusted resource on governance, risk management and control.

Mission

The mission of the University of California (UC) internal audit (IA) 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. IA brings a systematic and disciplined approach to evaluating and improving the effectiveness of risk management, control and governance processes.

Authority

IA functions under the policies established by the regents of the University of California and by university management under delegated authority.

IA is authorized to have full, free and unrestricted access to information including records, computer files, property, and personnel of the university in accordance with the authority granted by approval of this charter and federal and state statutes. Except where limited by law, the work of IA is unrestricted. IA is free to review and evaluate all policies, procedures, and practices for any university activity, program, or function.

In performing the audit function, IA has no direct responsibility for, nor authority over any of the activities reviewed. The internal audit review and approval process does not in any way relieve other persons in the organization of the responsibilities assigned to them.

Independence and Reporting Structure

To permit the rendering of impartial and unbiased judgment essential to the proper conduct of audits, internal auditors will be independent of the activities they audit. This independence is based primarily upon organizational status and objectivity and is required by external industry standards.

The Senior Vice President - Chief Compliance and Audit Officer (CCAO) has a direct, independent reporting relationship to the Regents, communicating directly with the Board of Regents and the Regents Committee on Compliance and Audit regarding all elements of meaningful compliance and audit programs, including providing annual reports on compliance with applicable laws, regulations, and University policies. The CCAO shall also consult with and advise the President on compliance and audit activities. The CCAO has established an active channel of communication with the Chair of the Regents' Committee on Compliance and Audit, as well as with campus executive managements, on audit matters. The CCAO has direct access to the president and the Regents' Committee on Compliance and Audit. In addition, the CCAO serves as a participating member on all campus compliance oversight/audit committees.

Campus/Laboratory Internal Audit Directors (IADs) report administratively to the Chancellor/Laboratory Director and directly to the Regents' Committee on Compliance and Audit through the CCAO. IADs have direct access to the CCAO and to the president or the Regents' Committee on Compliance and Audit as circumstances warrant.

Campus IADs will report periodically to the campus compliance oversight/audit committees on the adequacy and effectiveness of the organization's processes for controlling its activities and managing its risks in the areas set forth under the mission and scope of work; the status of the annual audit plan, and the sufficiency of audit resources. The local audit functions will coordinate with and provide oversight of other control and monitoring functions involved in governance such as risk management, compliance, security, legal, ethics, environmental health & safety, external audit, etc.

IADs may take directly to the respective chancellor or laboratory director, the CCAO, the president, or the regents matters that they believe to be of sufficient magnitude and importance. IADs shall take directly to the CCAO who shall report to the president and the Regents' Committee on Compliance and Audit Chair, any credible allegations of significant wrongdoing (including any wrongdoing for personal financial gain) by or about a Chancellor, Executive Vice Chancellor or Vice President, or any other credible allegations that if true could cause significant harm or damage to the reputation of the University.

The Chancellors/Laboratory Director may delegate other IAD administrative oversight responsibilities such as time and expense approval and departmental budget oversight to a position no lower than the Vice Chancellor/Associate Laboratory Director or Chief Operating Officer level. To maintain organizational independence, this position should generally not have responsibility over key operating units routinely reviewed by internal audit. The Chancellor/Laboratory Director shall retain responsibility for: approval of the campus/laboratory annual audit plan; approval of local audit committee/work group charter; and shall meet with the IAD regularly to review the state of the internal audit function and the state of internal controls locally. The Regents have the ultimate authority to approve and/or amend the systemwide audit plan, which is a consolidation of all campus and laboratory audit plans.

Scope of Work

The scope of IA work is to determine whether UC'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.
- Ethics and values are promoted within the organization.
- Financial and operational information is accurate, reliable, and timely.
- Employee's actions are in compliance with policies, standards, procedures, and applicable laws and regulations.

- Resources are acquired economically, used efficiently, and adequately protected.
- Programs, plans, and objectives are achieved.
- Quality and continuous improvement are fostered in the organization's risk management and control processes.
- Significant legislative or regulatory compliance issues impacting the organization are recognized and addressed properly.
- Effective organizational performance management and accountability is fostered.
- Coordination of activities and communication of information among the various governance groups occur as needed.
- The potential occurrence of fraud is evaluated and fraud risk is managed.
- Information technology governance supports UC strategies, objectives, and the organization's privacy framework.
- Information technology security practices adequately protect information assets and are in compliance with applicable policies, rules and regulations.

Opportunities for improving management control, quality and effectiveness of services, and the organization's image identified during audits are communicated by IA to the appropriate levels of management.

Nature of Assurance and Consulting Services

IA performs three types of projects:

- **Audits** are assurance services defined as examinations of evidence for the purpose of providing an independent assessment on governance, risk management, and control processes for the organization. Examples include financial, performance, compliance, systems security and due diligence engagements.
- **Consulting services**, the nature and scope of which are agreed with the client, are intended to add value and improve an organization's governance, risk management, and control processes without the internal auditor assuming management responsibility. Examples include reviews, recommendations (advice), facilitation, and training.
- **Investigations** are independent evaluations of allegations generally focused on improper governmental activities including misuse of university resources, fraud, financial irregularities, significant control weaknesses and unethical behavior or actions.

Mandatory Guidance

IA serves the university in a manner that is consistent with the standards established by the SVP/CCAO and acts in accordance with university policies and *UC Standards for Ethical Conduct*. At a minimum, it complies with relevant professional standards, and the Institute of Internal Auditors' mandatory guidance including the *Definition of Internal Auditing*, the *Code of Ethics* and the *International Standards for the Professional Practice of Internal Auditing*. This mandatory guidance constitutes principles of the fundamental requirements for the professional practice of internal auditing and for evaluating the effectiveness of the internal audit activity's performance.

Certain Personnel Matters

Action to appoint, demote or dismiss the SVP/CCAO requires the approval of the Regents. Action to appoint an IAD requires the concurrence of the SVP/CCAO. Action to demote or dismiss an IAD requires the concurrence of the president and chair of the Compliance and Audit Committee, upon the recommendation of the SVP/CCAO.



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CAMPUS ORGANIZATION

Section: 10-11 ATTACHMENT 2

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ATTACHMENT 2

UNIVERSITY OF CALIFORNIA SAN DIEGO

Audit & Management Advisory Services

March 1, 2018

Purpose/Mission

The mission of University of California, San Diego Audit & Management Advisory Services (AMAS) is to provide the University of California (UC) Regents, President, and UC San Diego Chancellor independent and objective assurance and consulting services designed to add value and to improve operations. It does this by assessing and monitoring the campus community in the discharge of their oversight, management, and operating responsibilities. AMAS brings a systematic and disciplined approach to evaluating and improving the effectiveness of risk management, control and governance processes.

Authority

AMAS functions under the policies established by The Regents of the University of California and by University management under delegated authority.

AMAS is authorized to have full, free and unrestricted access to information including records, computer files, property, and personnel of the University in accordance with the authority granted by approval of this charter and applicable federal and state statutes. Except where limited by law, the work of AMAS is unrestricted. AMAS is free to review and evaluate all policies, procedures, and practices for any University activity, program, or function.

In performing the audit function, AMAS has no direct responsibility for, nor authority over any of the activities reviewed. The internal audit review and approval process does not in any way relieve other persons in the organization of the responsibilities assigned to them.

Independence and Reporting Structure

To permit the rendering of impartial and unbiased judgment essential to the proper conduct of audits, internal auditors are independent of the activities they audit. This independence is based primarily upon organizational status and objectivity. To provide for independence, AMAS reports administratively to the UC San Diego Chancellor through the Chief Ethics & Compliance Officer, and directly to the University of California Regents through the UC Senior Vice President and Chief Compliance and Audit Officer (CCAO).

Scope of Work

The scope of AMAS work is to determine whether UC San Diego'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:

- Risks are appropriately identified and managed.
- Interaction with the various governance groups occurs as needed.
- Significant financial, managerial, and operating information is accurate, reliable, and timely.
- Employee's actions are in compliance with policies, standards, procedures, and applicable laws and regulations.
- Resources are acquired economically, used efficiently, and adequately protected. Programs, plans, and objectives are achieved.
- Quality and continuous improvement are fostered in the organization's control process.
- Significant legislative or regulatory issues impacting the organization are recognized and addressed properly.

Opportunities for improving management control, quality and effectiveness of services, and the organization's image identified during audits are communicated by AMAS to the appropriate levels of management. AMAS also acts as the official external audit liaison for the campus for all external audit engagements other than the annual financial audit performed by the Regents' auditors.

Nature of Assurance and Consulting Services

AMAS performs three types of projects:

- Audits - are assurance services defined as examinations of evidence for the purpose of providing an independent assessment on governance, risk management, and control processes for the organization.
- Consulting Services - the nature and scope of which are agreed with the client, are intended to add value and improve an organization's governance, risk management, and control processes without the internal auditor assuming management responsibility.
- Investigations - are independent evaluations of allegations generally focused on improper government activities including misuse of university resources, fraud, financial irregularities, significant control weaknesses and unethical behavior or actions.

Mandatory Guidance

AMAS serves the University in a manner that is consistent with the standards established by the Senior Vice President - Chief Compliance and Audit Officer. At a minimum, it complies with relevant professional standards, and the Institute of Internal Auditors' mandatory guidance including the *Definition of Internal Auditing*, the *Code of Ethics* and the *International Standards for the Professional Practice of Internal Auditing*. This mandatory guidance constitutes principles of the fundamental requirements for the professional practice of internal auditing and for evaluating the effectiveness of the internal audit activity's performance.

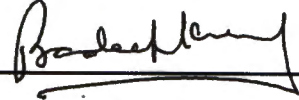
Communications, Accountability, and Coordination with Related Campus Entities

AMAS reports periodically to the campus Compliance, Audit, Risk and Ethics (CARE) Committee on the adequacy and effectiveness of the organization's processes for controlling its activities and managing its risks in the areas set forth under the mission and scope of work; the status of the annual audit plan, and the sufficiency of audit resources. The audit function coordinates with and provides oversight of other

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control and monitoring functions involved in governance such as risk management, compliance, security, legal, ethics, environmental health & safety, and external audit.

Approved:



Chancellor Khosla



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CAMPUS ORGANIZATION

Section: 10-11 ATTACHMENT 3

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ATTACHMENT 3

UNIVERSITY OF CALIFORNIA SAN DIEGO

Compliance, Audit, Risk, and Ethics (CARE) Committee Charter March 1, 2018

Mission

The CARE Committee functions in an advisory capacity to the UC San Diego Chancellor, the UC Systemwide Compliance Risk Council, and the UC Office of Ethics, Compliance, and Audit, on matters pertaining to compliance with laws, regulations, and UC policies and procedures; the conduct of the external and internal audit programs; and the identification and assessment of enterprise risk. In response to the need for a more coordinated approach to regulatory compliance and campus governance, this Committee combines various duties and responsibilities previously assigned to the Committee on Accountability and Control, the Audit Committee, and the Health Sciences Compliance, Privacy, and Enterprise Risk Management (CPERM) Committee. The Health Sciences CPERM Committee continues to function as the Compliance, Ethics & Risk Committee (CERC) but reports through CARE.

Roles and Responsibilities

The CARE Committee's charge is to provide ongoing oversight of compliance with established policies and procedures in a variety of areas; and to make recommendations for improving compliance programs as needed in a highly decentralized environment.

Duties of the CARE Committee include:

- Responsibility for the overall UC San Diego Compliance Program including implementation, and ongoing processes of the Program
- Providing oversight of risk assessment tools for campus use in identifying and mitigating high risk compliance areas
- Advising on the need for campus-specific guidance documents, education materials, and training courses
- Providing oversight of compliance monitoring activities for high risk areas as needed
- Reporting compliance risk areas of high priority and proposed risk mitigation activities to the Systemwide Compliance Risk Council, on an ad hoc and formal basis as requested

The CARE Committee will consider whether the following elements are in place as determined necessary for reducing and/ or mitigating key risk areas of regulatory compliance:

- Written policies and procedures

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- Designation of a compliance office and conduct of compliance continuous audit and monitoring activities
- Conduct of effective training and education
- Effective lines of communication
- Conduct of internal audits
- Enforcement of standards through well-publicized disciplinary guidelines, undertaking corrective action, and reporting to the appropriate Federal agency
- Well-defined roles and responsibilities and assignment of oversight responsibility and appropriate delegations of authority

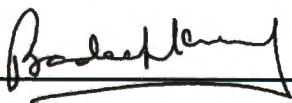
Standard Committee agenda items shall include:

- Periodic discussion and overview of informal and formal risk assessment and management practices in place for major areas of regulatory emphasis, such as:
 - Health Sciences
 - Research Compliance
 - Student Financial Aid Services
 - Human Resources
 - Financial Areas
 - Records Retention and Disposition
 - Information Technology, Privacy, and Information Security
 - Intellectual Property
 - Environmental Health & Safety
- Periodic review of compliance and risk mitigating activities taking place in the above areas
- Formation of subcommittees or councils as needed to address the above areas as determined warranted
- Review of the Audit & Management Advisory Services Annual Plan and Annual Report
- Review of the Health Sciences Compliance Annual Plan and Annual Report
- Review of the results of the annual Regents' Audit
- Review of the status of various other external audits in process

Composition

The Chief Ethics & Compliance Officer and Executive Vice Chancellor shall chair the Committee. The Committee shall be composed Vice Chancellors or their alternates from each area of the campus, subject matter experts, and selected ex-officio members, including the Health Sciences Compliance and Privacy Officer, the Director of Audit & Management Advisory Services, and Campus Counsel.

Approved:



Chancellor Khosla