



UC San Diego

Policy & Procedure Manual

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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.

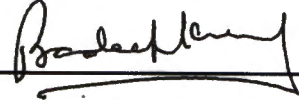
Communications, Accountability, and Coordination with Related Campus Entities

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