



University of California, Santa Barbara
Audit and Advisory Services

Local Report on Activities Fiscal Year 2015-16

August 16, 2016

<http://www.audit.ucsb.edu/>

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**University of California, Santa Barbara
Audit and Advisory Services**

**Local Report on Activities
Fiscal Year 2015-16**

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I. Mission, Overview, and 2015-16 Highlights

Mission Statement

The mission of University of California 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, 2016, the department's staffing consisted of 6.75 full-time equivalent (FTE) positions: the Audit Director, Associate Director, one Principal Auditor, one Senior Investigator, one Staff Auditor, one Audit Analyst, and a .75 FTE Administrative Assistant. 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 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.

2015-16 Highlights

As detailed in this report, during fiscal year 2015-16, Audit and Advisory Services:

- Focused our efforts on audits and advisory service projects that addressed high risk areas and assist 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 19 of the 21 projects, or 90%, of our amended audit services plan, and finalized and issued four projects from the prior year's plan. We achieved this level of plan completion despite a significant number of investigations, the 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 28 corrective actions designed to address risk areas and add value through improved operations.
- Closely monitored the progress of completing agreed-upon management corrective actions.
- Devoted 373 hours to coordinating and responding to audits by external agencies, including two audits by the California State Auditor.

The department also:

- Continued outreach efforts on the subjects of ethics, accountability, and fraud through a series of presentations to staff in the Controller's Financial Management Certificate Program, 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 2015-16 included participation in a systemwide All Auditors Forum sponsored by the Office of Ethics, Compliance, and Audit Services, as well as 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 now 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.
- Led the inter-campus team that publishes a quarterly newsletter for internal audit professionals throughout the UC system.

2016-17 Local Program Initiatives

The 2016-17 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 2016-17 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 sufficient 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 2016-17 include:

- **Audit Plan Completion** - Complete 80-90% or more of the 2016-17 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 2016-17 audits and advisory projects.

II. State of Control Environment

Based on Audit and Advisory Service projects completed during fiscal year 2015-16, 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 2015-16 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 2015-16 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 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 2015-16 audit services plan during the fiscal year.

During fiscal year 2015-16, Audit and Advisory Services completed 19 of the 21 projects, or 90%, of our amended audit services plan, and also finalized and issued four projects from the prior year’s plan.

Table 1 summarizes UCSB’s 2015-16 audit services plan and the department’s performance in completing the plan; a listing of projects completed during 2015-16 is included as Appendix B

**TABLE 1
COMPLETION OF FY 2015-16 AUDIT SERVICES PLAN**

Audit Services Plan Composition	
Audits and Advisory Services Included in 2015-16 Plan	21
Projects Added During the Year	6
Projects Removed from Plan During the Year	<6>
Total Audits and Advisory Services in Plan, as Amended	21
Plan Completion	
2015-16 Audits and Advisory Services Completed During the Year (Final or Draft Report Status at June 30)	19
Percentage of 2015-16 Plan Completed	90%

Note: The figures in this table account for only new fiscal year 2015-16 plan projects; they do not include prior year audit plan projects completed in 2015-16. Investigations are also not included.

Program Highlights



Projects completed during 2015-16 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 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

- **Financial System Implementation Project (FSIP): Testing Assistance** – This advisory service, which started in the previous fiscal year, was part of a series of audits and advisory projects performed in support of Phase 1 of the campus project to replace its legacy financial system with PeopleSoft Financials. Our work included independent testing and evaluation of certain standard campus reports.
- **Financial System Implementation Project (FSIP): Limited Scope Progress Review** - This audit evaluated the status of production roles and profiles prior to Phase 1 go-live, and assessed the status of issues reported in our previous FSIP reviews. The audit also included review of compliance with selected provisions of University of California Policy BFB IS-10, *Systems Development Standards*. We found that there had been significant progress on the issues addressed in our previous reviews, and that the project was generally in compliance with Policy IS-10 in the functional areas we selected for detailed review.
- **Financial System Implementation Project (FSIP): Technical Assistance** - We added this advisory service project to our 2015-16 audit services plan to support FSIP, on an as-needed basis, during the stabilization period following the go-live date for FSIP Phase 1. We provided assistance as requested, based on consultation with Business and Financial Services, the new system's primary owner, and the IT units responsible for implementing the system.
- **UCPath Progress Review** - This advisory service assessed campus progress on the UCPath project, the systemwide implementation of a single payroll and human resources system. Our review found that the campus implementation of UCPath has made significant progress during the last year, but that potential enhancements should be considered to help ensure that the campus successfully implements UCPath on time, including evaluating governance processes, continuing to work on the project's communication strategy, and documenting a more detailed project plan.

Information Security and Privacy

- **Information Security: Student Affairs Restricted Information Risk Assessment** - This advisory project was added to our 2015-16 plan at the request of the campus Chief Information Security Officer. The purpose of this project was to identify and assess the principal risks of managing restricted information in the Division of Student Affairs, and to prepare a risk assessment document for later use by the central campus IT organization, Enterprise Technology Services (ETS), and Student Affairs. We provided a completed risk assessment document to ETS and Student Affairs
- **Information Security: North Hall Data Center Physical Security** - This audit was an examination of North Hall Data Center practices relating to physical security and environmental controls; we also completed a limited review of continuity planning and disaster recovery. Our work identified opportunities to improve data center security and operational practices in several ways, and highlighted the need for a more comprehensive approach to data center security.
- **Credit Cards: PCI Compliance** - This review evaluated whether the existing plan to bring the campus into compliance with PCI DSS requirements is sound, and also evaluated the progress of compliance efforts to date. We found that the campus has made significant progress in bringing the campus into compliance with PCI DSS requirements, and that the compliance plan includes the necessary elements for further progress.
- **Coverage on Other Audits and Projects** – In addition to specific audits and projects addressing information security and privacy, the department included coverage of these critical risk areas in the scope of several department and other audits.

Research

- **California NanoSystems Institute (CNSI)** – This audit evaluated CNSI sponsored projects administration and certain other key business practices; we also performed a limited review of select information technology processes and controls. We found that CNSI has established effective internal controls related to sponsored projects administration, and charges costs to awards consistent with key federal requirements and University policies. Our review did identify opportunities to enhance some information technology practices, ensure that recharge rates charged by the department are current, and better document some department procedures.
- **Lab Safety: Settlement Compliance** - This audit assessed whether the campus has implemented appropriate processes to ensure compliance with the terms of an important UC systemwide settlement pertaining to laboratory safety. We found that there are adequate processes and internal controls in place to ensure compliance, and our work identified no instances of non-compliance.
- **Research Conflict of Interest** – This audit assessed the adequacy of internal controls over campus sponsored research conflict of interest management processes; we also evaluated overall compliance with related University policies and procedures. We found that there are appropriate processes in place to help ensure compliance with conflict of interest requirements, but we did note opportunities to strengthen management practices and internal controls over the management of positive conflict of interest disclosures.

Core/Other Business Processes

- **Evaluation of Contract Employment** – This limited scope advisory project evaluated the use of contract employment to meet certain campus needs, including an assessment of policy requirements and practices at other UC campuses. We identified operational areas for which contract appointments might be particularly well suited, and assessed and documented advantages and constraints of using contract employment in these operational areas.
- **Transportation and Parking Services: Parking Limited Scope Internal Control Assistance** - Our work on this limited scope advisory service focused on an assessment of procedures related to credit card parking revenues and access controls for the department’s major IT systems. The results of our work identified several opportunities for improvement, including modifying current processes to ensure that all revenues are properly deposited and accounted for.
- **Delegated Procurement** – The purpose of this audit was to determine whether UCSB departments with delegated procurement authority follow practices that are consistent with UC and UCSB policies and procedures, federal and state regulations, and industry best practices. Our work identified several opportunities for improvement.
- **Stewardship of Student Funds** - This audit identified and documented the range of special student funds on campus, and reviewed internal controls to determine whether the funds are properly safeguarded and accounted for. Our work identified required improvements in processes to help ensure that funds are properly safeguarded, used, and accounted for.
- **UCSB Extension** - This audit reviewed key business functions and evaluated processes and internal controls in select areas, including student cash receipts, enrollment and application processing, accounting for fees, and certificate completion. We also performed a limited review of select information technology processes and controls. We found that Extension has generally established effective internal controls, although we did identify opportunities to improve some controls and the documentation of established procedures.
- **Long Range Development Plan (LRDP): Reporting and Mitigation Monitoring** - This audit determined whether reports required by the campus LRDP are being submitted timely, are complete and accurate, and meet LRDP requirements. We also determined whether there is a mitigation monitoring and reporting plan established to meet annual mitigation reporting requirements. The results of our work indicate that the campus is in compliance with LRDP reporting requirements. We did identify opportunities for improvement in campus processes, including formalizing procedures for reporting.
- **Construction Activities** - This audit assessed the effectiveness of UCSB construction management policies, procedures, internal controls, and processes related to selected construction activities in the areas of bidding, insurance, change orders, and funding requirements. The audit found no critical weaknesses in the areas included in the scope of our review. We did identify a need for better recordkeeping for bid and award processes, as well as opportunities for improvement in some campus practices for reviewing the costs of change orders, monitoring insurance compliance, and ensuring compliance with construction funding restrictions and requirements.

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 2015 AREC, and that the correct compensation amounts were reported for each individual. Our work identified no issues of non-compliance.



Investigations

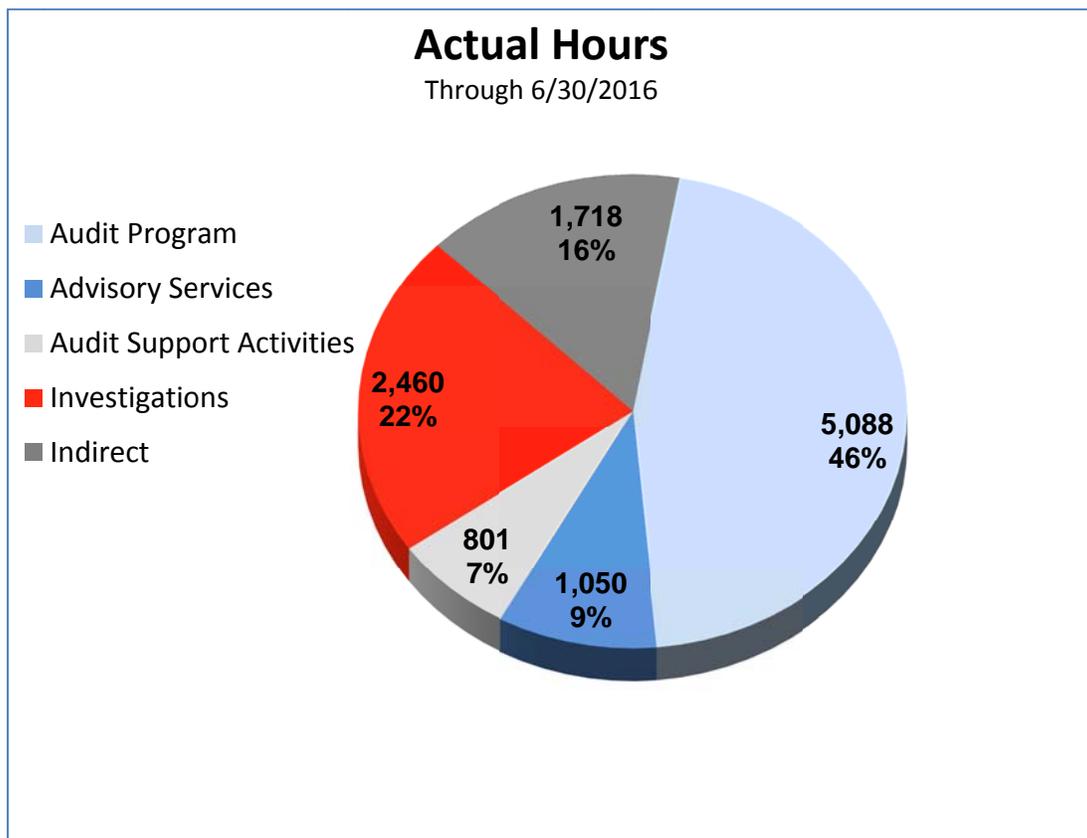
Investigations are coordinated and managed by a campus-wide Investigations Workgroup that reviews and tracks allegations of improper governmental activities in accordance with the University of California Whistleblower Policy. During fiscal year 2015-16, the department devoted 2460 hours to investigations, 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 2015-16 plan was developed based on an estimate of 6.75 FTEs, and actual resources for the year were consistent with that estimate. Direct hours devoted to audits, advisory services, investigations, and audit support activities totaled 9,399 of 11,117 (84%) 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 525 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 2015-16**



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 2015-16, 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.

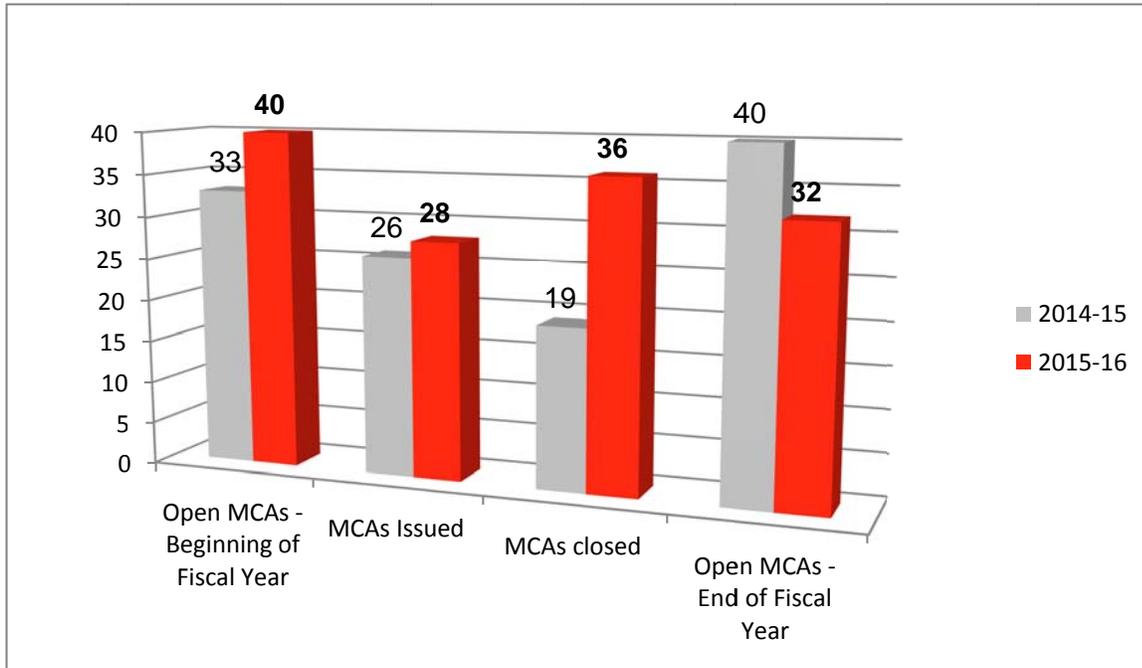
During the year, the reports issued by the department resulted in management commitments to a total of 28 corrective actions. Highlights of audit issues that resulted in commitments to corrective actions during 2015-16 are included in the discussion under Program Highlights in Section III of this report.

While reports issued by the department during fiscal year 2015-16 resulted in management commitments to 28 new corrective actions, 36 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 was one past due, high risk corrective action at the end of fiscal year 2015-16. For this corrective action, an appropriate management action plan was in place and scheduled for completion.

FIGURE 2
MANAGEMENT CORRECTIVE ACTION (MCA) METRICS
FISCAL YEAR 2015-16

A. MCA ACTIVITY



B. OPEN MANAGEMENT CORRECTIVE ACTIONS BY RISK RATING
JUNE 30, 2016

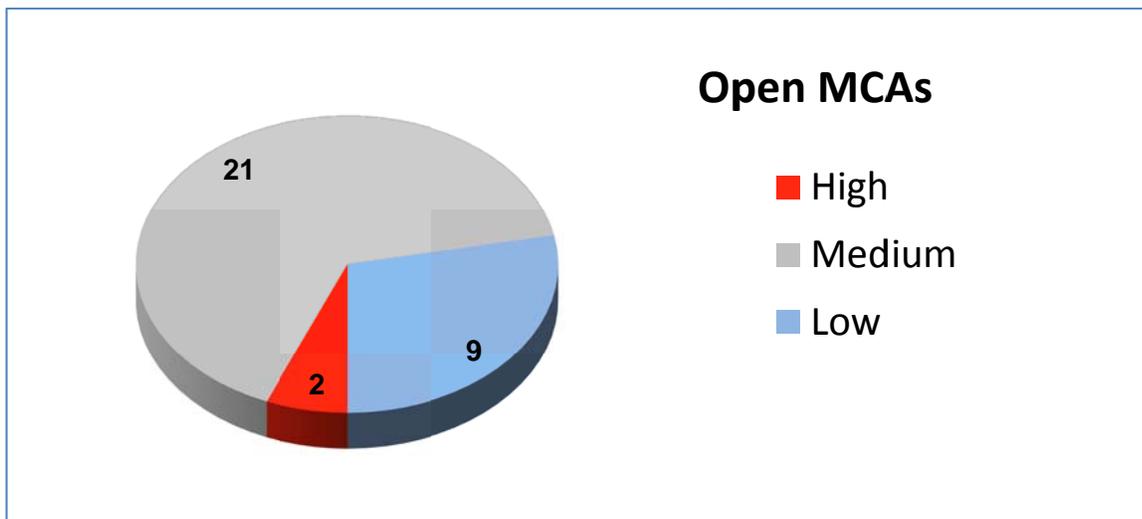
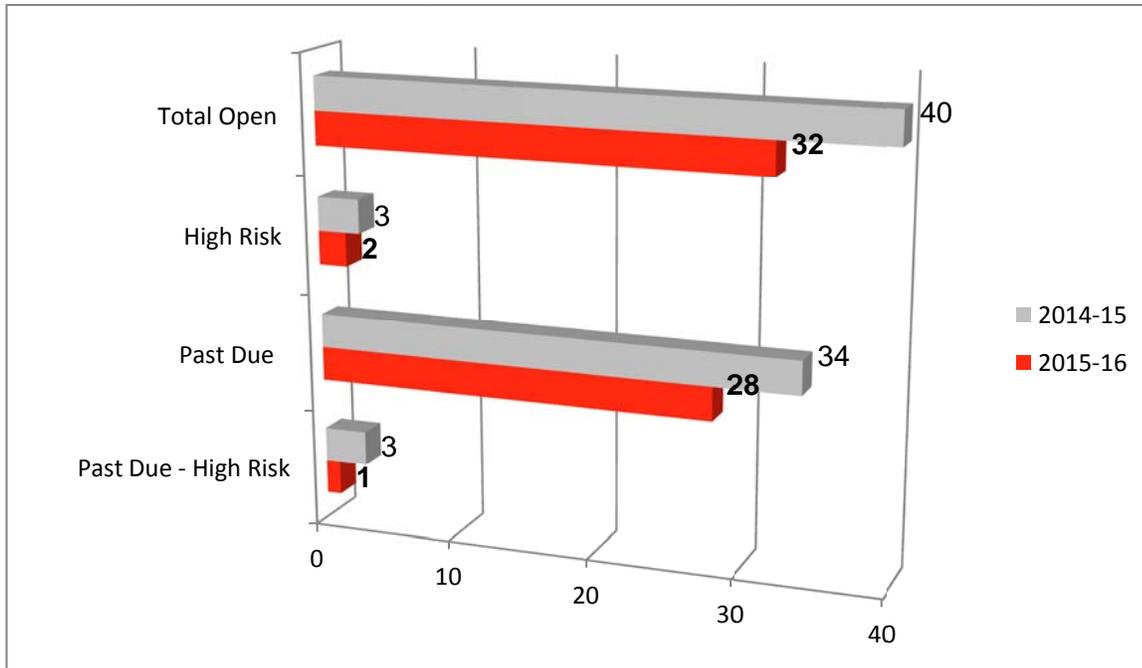


FIGURE 2

**C. HIGH RISK AND PAST DUE MANAGEMENT CORRECTIVE ACTIONS
JUNE 30, 2016**



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 2015-16 is summarized in Table 2.

TABLE 2
EXTERNAL AUDIT ACTIVITY
2015-16 FINANCIAL AUDITS AND REVIEWS

Entity Audited	Period Covered	Audit Firm	Audit Status
Alumni Association	Year Ended June 30, 2015	Melissa Petersen & Company	Complete – Report Dated October 2, 2015
Associated Students	Year Ended June 30, 2015	Nasif, Hicks, Harris & Co., LLP	<i>Complete - Report Dated December 11, 2015</i>
Intercollegiate Athletics	Year Ended June 30, 2015	KPMG	Complete <i>Report Dated January 12, 2016</i>
Orfalea Family Children's Center	Year Ended June 30, 2015	Randolph Scott & Company	Complete <i>Report Dated December 9, 2015</i>
UCSB Foundation	Year Ended June 30, 2015	KPMG	Complete <i>Report Dated October 6, 2015</i>
University of California	Year Ended June 30, 2015	KPMG	Complete <i>Report Dated October 9, 2015</i>
University of California A-133	Year Ended June 30, 2015	KPMG	Complete <i>Report Dated October 9, 2015</i>
University Center (UCen)	Year Ended June 30, 2015	MacFarlane, Falletti, & Co., LLP	Complete <i>Report Dated December 23, 2015</i>

¹ NCAA Compliance Review

Non-Financial Audits

Non-financial external audits during fiscal year 2015-16 included:

- **California State Auditor - Fire Services & Local Government Tax Revenue Audit** - The Joint Legislative Audit Committee approved an audit request in March 2015 regarding UC and CSU payments for fire service and the (presumed) loss of property taxes as a result of expansion of UC and CSU campuses. The three UC campuses in the audit scope were Berkeley, Merced, and Santa Barbara. The audit began July 1, 2015; onsite fieldwork at UCSB was performed during October 2015, and the report was issued March 3, 2016. The report included no adverse observations regarding UCSB.
- **California State Auditor – Budget, Enrollment, and Executive Compensation Audit** - The UC Office of the President was notified in a March 13, 2015, letter that the California State Auditor had been directed by the Joint Legislative Audit Committee to audit UC budget, enrollment, and executive compensation, including evaluating how the UC developed the weighted basis for distributing per-student funding, and evaluating UC's methods for determining resident and nonresident enrollment targets. UCSB was one of four UC campuses in scope. The audit began July 1, 2015; fieldwork at UCSB was completed during the week of October 19, 2015, and the report was issued March 29, 2016. Although UC agreed to some recommendations, the University took issue with several substantive findings and recommendations.

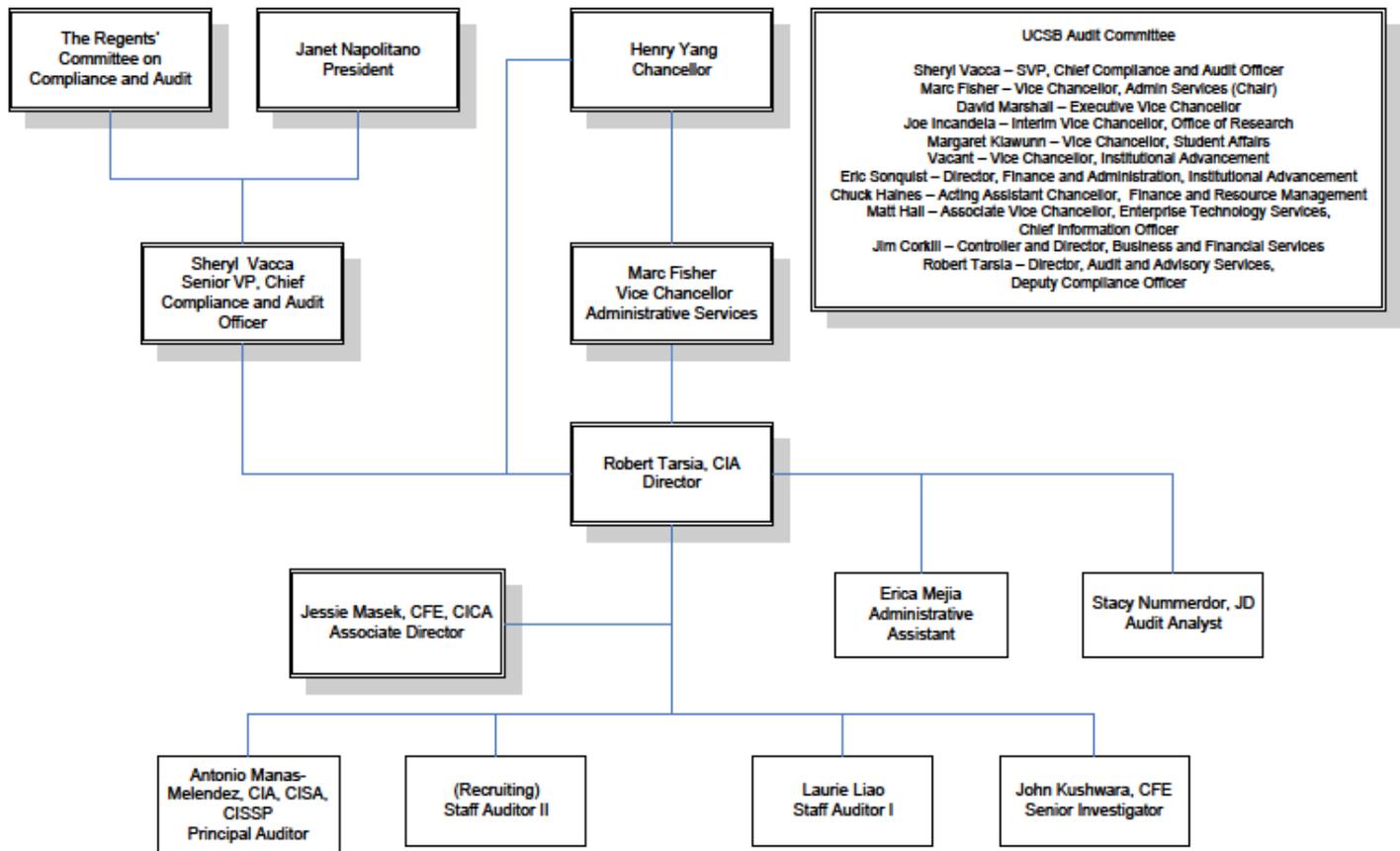
Audit and Advisory Services devoted 295 hours to external audit coordination in FY 2015-16 to assist the campus with the two audits by the California State Auditor. In addition to this substantial amount of effort, the department devoted 78 hours to other external audit coordination matters.

Appendix A: Staffing and Resources

At June 30, 2016, the department's staffing consisted of 6.75 full-time equivalent (FTE) positions: the Audit Director, Associate Director, one Principal Auditor, one Senior Investigator, one Staff Auditor, one Audit Analyst, and a .75 FTE Administrative Assistant. The Associate Director position was added and filled during 2015-16, a change intended to enable the department to maintain or expand its core services to the campus, even as the Audit Director led the campus Ethics and Compliance Program.

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.


Audit & Advisory Services
 Organization Chart
 July 1, 2016



Appendix B: Audits and Projects Completed During FY 2015-16

	Project No.	Title	Type	Report Date
<i>FY 2014-15 Projects Finalized and Issued During FY 2015-16¹</i>				
1.	08-15-0022	IT: Financial System Implementation Project (FSIP) – Testing Assistance	Advisory	July 17, 2015
2.	08-15-0015	Evaluation of Contract Employment	Advisory	July 21, 2015
3.	08-15-0030	Transportation and Parking Services: Parking Limited Scope Internal Control Assistance	Advisory	August 27, 2015
4.	08-15-0018	Delegated Procurement	Audit	October 21, 2015
<i>FY 2015-16 Projects Issued During FY 2015-16</i>				
5.	08-16-0025	Student Affairs Program Investigation	Investigation	September 25, 2015
6.	08-16-0001	IT: Financial System Implementation Project (FSIP) - Limited Scope Progress Review	Audit	October 8, 2015
7.	08-16-0002	UCSB Extension	Audit	October 14, 2015
8.	08-16-0003	California NanoSystems Institute (CNSI)	Audit	November 24, 2015
9.	08-16-0004	Stewardship of Student Funds	Audit	December 4, 2015
10.	08-16-0010	IT: Information Security – Student Affairs Restricted Information Risk Assessment	Advisory	January 15, 2016
11.	08-16-0006	Lab Safety: Settlement Compliance	Audit	February 10, 2016
12.	08-16-0012	Executive Compensation: Annual Report on Executive Compensation (AREC) (Systemwide)	Audit	March 29, 2016
13.	08-16-0008	Construction Activities (Systemwide)	Audit	March 31, 2016
14.	08-16-0009	Long Range Development Plan (LRDP): Reporting and Mitigation Monitoring	Audit	April 7, 2016
15.	08-16-0011	IT: Information Security - North Hall Data Center Physical Security	Audit	May 11, 2016

Appendix B: Audits and Projects Completed During FY 2015-16				
	Project No.	Title	Type	Report Date
16.	08-16-0019	IT: UCPath Progress Review	Advisory	May 16, 2016
17.	08-16-0022	IT: Financial System Implementation Project (FSIP) – Technical Assistance	Advisory	June 23, 2016
18.	08-16-0027	Student Elections Investigation	Investigation	June 24, 2016
<i>Projects With Reports Pending Issuance at June 30, 2016</i>				
19.	08-16-0013	Credit Cards: PCI Compliance	Audit	July 1, 2016
20.	08-16-0017	Research Conflict of Interest	Audit	July 13, 2016
21.	08-16-0007	Associated Students Internal Control Review	Audit	July 29, 2016
<i>FY 2015-16 Completed Projects Without Reports Issued ²</i>				
22.	08-16-0023	Data Analytics Program – Development and Collaboration	Advisory	N/A
23.	08-16-0024	Outreach, Training, and Presentations	Advisory	N/A
24.	08-16-SE CSA	CSA Audit Coordination	Advisory	N/A
<i>FY 2015-16 Projects Not Finished at June 30, 2016 ³</i>				
25.	08-16-0016	IT: Enterprise and Campus-wide IT Project Costs - FY 2015-16 Review	Audit	July 20, 2016 (Draft)
26.	08-16-0026	MCDB – Assistance with Management-Organizational Review	Advisory	In Progress

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

2. 2015-16 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 2016-17.