## UNIVERSITY OF CALIFORNIA
### INTERNAL AUDIT PLAN DETAIL
#### FY 2015
##### UC Merced

### SCHEDULE 3

#### FY 2015

<table>
<thead>
<tr>
<th>LOB</th>
<th>LOC</th>
<th>Prj Code</th>
<th>Name/Title of Audit</th>
<th>High Risk (1)</th>
<th>Planned Hours</th>
<th>Primary Index Code</th>
<th>Core (x)</th>
<th>IT Indicator (3)</th>
<th>Est. Qtr</th>
<th>Completion</th>
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<tbody>
<tr>
<td>CAM</td>
<td>UCM</td>
<td>DNF</td>
<td>Construction Project - Science and Engineering II Building</td>
<td>1</td>
<td>150</td>
<td>K.a.01</td>
<td></td>
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<td>2nd Quarter</td>
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#### Prior Year Audits Not Completed (DNFs):

- FY14 CAM UCM DNF Construction Project - Science and Engineering II Building
- FY15 CAM UCM PN Athletics (Systemwide)
- FY15 CAM UCM PN Financial Audits (Systemwide)
- FY15 CAM UCM PN Compensation (Systemwide)
- FY15 CAM UCM PN Control over computers, laptops, and mobile devices
- FY15 CAM UCM PN IT Disaster Recovery
- FY15 CAM UCM PN IT Planning - Purchasing IT and Audio Visual Equipment for New Buildings
- FY15 CAM UCM PN General IT controls around internally developed systems
- FY15 CAM UCM PN Laboratory Safety
- FY15 CAM UCM PN Financial Review of Recharge Rates
- FY15 CAM UCM PN Payroll Processing - Review of processing by different payroll groups
- FY15 CAM UCM SI Travel and Entertainment Card Review

**Subtotal - Planned Carry Forward**: 150

#### Planned New Audits (PNs):

- FY15 CAM UCM PN Athletics (Systemwide)
- FY15 CAM UCM PN Financial Audits (Systemwide)
- FY15 CAM UCM PN Compensation (Systemwide)
- FY15 CAM UCM PN Control over computers, laptops, and mobile devices
- FY15 CAM UCM PN IT Disaster Recovery
- FY15 CAM UCM PN IT Planning - Purchasing IT and Audio Visual Equipment for New Buildings
- FY15 CAM UCM PN General IT controls around internally developed systems
- FY15 CAM UCM PN Laboratory Safety
- FY15 CAM UCM PN Financial Review of Recharge Rates
- FY15 CAM UCM PN Payroll Processing - Review of processing by different payroll groups
- FY15 CAM UCM SI Travel and Entertainment Card Review

**Subtotal - Planned New Audits**: 1,895

#### Planned Advisory Services:

- FY15 CAM UCM SI Early Childhood Education Center
- FY15 CAM UCM SI Payroll Processing - Student Employees
- FY15 CAM UCM SI Review of MSO Responsibilities
- FY15 CAM UCM SC VC Student Affairs Transition Review

**Subtotal - Planned Advisory Services**: 425

#### Unplanned Advisory Services (by Category):

- FY14 SC Unplanned SC
- FY14 SE Unplanned SE
- FY14 SI Unplanned SI
- FY14 SP Unplanned SP
- FY14 SU Unplanned SU
- FY14 SR Unplanned SR

**Subtotal - Unplanned Advisory Services**: 200

**Total Advisory Services (e+f)**: 625

#### FY 2014

<table>
<thead>
<tr>
<th>LOB</th>
<th>LOC</th>
<th>Prj Code</th>
<th>Name/Title of Audit</th>
<th>Planned Hours</th>
<th>Primary Index Code</th>
<th>Core (x)</th>
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<tbody>
<tr>
<td>IN</td>
<td></td>
<td></td>
<td>Planned Investigation Hours (lump sum)</td>
<td>400</td>
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**Total Audits, Advisory Services, and Investigations**: 3,310

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(1) Must tie with Audit Program and Advisory Services on Schedule 2 Activity Report
(2) enter lump sums for each applicable AS category (i.e. - SC, SE)
(*) 1 = Top 10 scores, 2 = next top 10 scores, 3 = all others
(3) IT Indicators:
   - A – application review
   - I – integrated review
   - T – technical review
   - S – system development or post-implementation review
   - G – general controls review