

UC Merced

FY	LOB	LOC	Prj Code	Name/Title of Audit	High Risk ⁽¹⁾ 1, 2, 3	Planned Hours	Primary Index Code	Core (x)	IT Indicator ⁽³⁾	Est. Qtr Completion
Prior Year Audits Not Completed (DNFs):										
FY14	CAM	UCM	DNF	Construction Project - Science and Engineering II Building	1	150	K.a.01			2nd Quarter
(a) Subtotal - Planned Carry Forward						150				
Planned New Audits (PNs):										
FY15	CAM	UCM	PN	Athletics (Systemwide)	3	50	M.a.01			2nd Quarter
FY15	CAM	UCM	PN	Financial Audits (Systemwide)	3	170	D.d.04			3rd Quarter
FY15	CAM	UCM	PN	Compensation (Systemwide)	3	150	J.b.01			2nd Quarter
FY15	CAM	UCM	PN	Control over computers, laptops, and mobile devices	1	200	Ga.01		G	1st Quarter
FY15	CAM	UCM	PN	IT Disaster Recovery	1	200	G.a.		G	3rd Quarter
FY15	CAM	UCM	PN	IT Planning - Purchasing IT and Audio Visual Equipment for New Buildings	2	150	H.f			4th Quarter
FY15	CAM	UCM	PN	General IT controls around internally developed systems	1	250	G.b.		G	4th Quarter
FY15	CAM	UCM	PN	Laboratory Safety	2	200	I.b.			4th Quarter
FY15	CAM	UCM	PN	Financial Review of Recharge Rates	3	200	H.i.			1st Quarter
FY15	CAM	UCM	PN	Payroll Processing - Review of processing by different payroll groups	3	200	H.e.			3rd Quarter
FY15	CAM	UCM	SI	Travel and Entertainment Card Review	3	125	H.c.04			1st Quarter
(b) Subtotal - Planned New Audits						1,895				
FY15	CAM	UCM	PS	(c) Planned Supplemental Audits (lumpsum)		200				
FY15	CAM	UCM	PNF	(d) Audit Follow Up (lump sum)		40				
Total Planned Audit Program (a+b+c+d) ⁽¹⁾						2,285				
Planned Advisory Services:										
FY15	CAM	UCM	SI	Early Childhood Education Center	3	100	M.c.01			2nd Quarter
FY15	CAM	UCM	SI	Payroll Processing - Student Employees	3	100	H.e.			2nd Quarter
FY15	CAM	UCM	SI	Review of MSO Responsibilities	2	100	H.d.01			2nd Quarter
FY15	CAM	UCM	SC	VC Student Affairs Transition Review	3	125	A.d			1st Quarter
(e) Subtotal - Planned Advisory Services						425				
Unplanned Advisory Services (by Category) ⁽²⁾										
FY14			SC	Unplanned SC		200				
FY14			SE	Unplanned SE						
FY14			SI	Unplanned SI						
FY14			SP	Unplanned SP						
FY14			SU	Unplanned SU						
FY14			SR	Unplanned SR						
(f) Subtotal - Unplanned Advisory Services						200				
Total Advisory Services (e+f) ⁽¹⁾						625				
FY14			IN	Planned Investigation Hours (lump sum)		400				
Total Audits, Advisory Services, and Investigations						3,310				

⁽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)

⁽³⁾ 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