## FY 2016-16 Audit Plan - UC Merced v2

### UNIVERSITY OF CALIFORNIA

#### INTERNAL AUDIT PLAN DETAIL

**UC Merced**

#### SCHEDULE 3

**FY 2016**

<table>
<thead>
<tr>
<th>LOB</th>
<th>LOC</th>
<th>Prj Code</th>
<th>Name/Title of Audit</th>
<th>High Risk (*)</th>
<th>Planned Hours 1, 2, 3</th>
<th>Primary Core (x)</th>
<th>IT Indicator (3)</th>
<th>Est. Qtr</th>
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<tbody>
<tr>
<td>CAM</td>
<td>UCM</td>
<td>PN</td>
<td>Control of Equipment and Supplies</td>
<td>1</td>
<td>200</td>
<td>H.g.05</td>
<td>G</td>
<td>1st Quarter</td>
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<td>CAM</td>
<td>UCM</td>
<td>PN</td>
<td>Records Management</td>
<td>2</td>
<td>200</td>
<td>G.a.02</td>
<td>G</td>
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<tr>
<td>CAM</td>
<td>UCM</td>
<td>PN</td>
<td>Human Resources - Leaves and Workers Compensation</td>
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<td>I.a.04</td>
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<td>CAM</td>
<td>UCM</td>
<td>PN</td>
<td>Purchase Card and Low Value Purchases</td>
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<td>H.f.03</td>
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<td>CAM</td>
<td>UCM</td>
<td>PN</td>
<td>Financial Aid and Scholarships</td>
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<td>UCM</td>
<td>PN</td>
<td>Export controls</td>
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<td>200</td>
<td>E.a.03</td>
<td>G</td>
<td>2nd Quarter</td>
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<tr>
<td>CAM</td>
<td>UCM</td>
<td>PN</td>
<td>IT Security (Systemwide)</td>
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<td>Executive Compensation (Systemwide)</td>
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<td>CAM</td>
<td>UCM</td>
<td>PN</td>
<td>Construction (Systemwide)</td>
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<td>G</td>
<td>3rd Quarter</td>
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<td>CAM</td>
<td>UCM</td>
<td>PN</td>
<td>Dining Services - Control of Payments and Inventories</td>
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<td>200</td>
<td>O.c.01</td>
<td>G</td>
<td>4th Quarter</td>
</tr>
</tbody>
</table>

**(a) Subtotal - Planned Carry Forward**

1,900

**(b) Subtotal - Planned New Audits**

1,900

**Unplanned Advisory Services**

**(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**

**(4) IT Indicators:**

A – application review  
I – integrated review  
T – technical review  
S – system development or post-implementation review  
G – general controls review

**Total Planned Audit Program (a+b+c+d):**

2,140

**Planned Advisory Services:**

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

890

**Total Audits, Advisory Services, and Investigations:**

3,430

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