

UC Merced

FY	LOB	LOC	Prj Code	Name/Title of Audit	High Risk <sup>(1)</sup> 1, 2, 3	Planned Hours	Primary Index Code	Core (x)	IT Indicator <sup>(3)</sup>	Est. Qtr Completion
<u>Prior Year Audits Not Completed (DNFs):</u>										
(a) Subtotal - Planned Carry Forward						-				
<u>Planned New Audits (PNs):</u>										
FY16	CAM	UCM	PN	Control of Equipment and Supplies	1	200	H.g.05			1st Quarter
FY16	CAM	UCM	PN	Records Management	2	200	G.a.02		G	1st Quarter
FY16	CAM	UCM	PN	Human Resources - Leaves and Workers Compensation	1	200	I.a.04			1st Quarter
FY16	CAM	UCM	PN	Purchase Card and Low Value Purchases	1	200	H.f.03			2nd Quarter
FY16	CAM	UCM	PN	Financial Aid and Scholarships	2	200	O.a.02	x		2nd Quarter
FY16	CAM	UCM	PN	Export controls	2	200	E.a.03			2nd Quarter
FY16	CAM	UCM	PN	IT Security (Systemwide)	1	200	G.a.01	x	G	3rd Quarter
FY16	CAM	UCM	PN	Executive Compensation (Systemwide)	3	100	J.b.06			3rd Quarter
FY16	CAM	UCM	PN	Construction (Systemwide)	3	200	K.a.01			4th Quarter
FY16	CAM	UCM	PN	Dining Services - Control of Payments and Inventories	1	200	O.c.01			4th Quarter
(b) Subtotal - Planned New Audits						1,900				
FY16	CAM	UCM	PS	(c) Planned Supplemental Audits (lumpsum)		200				
FY16	CAM	UCM	PNF	(d) Audit Follow Up (lump sum)		40				
Total Planned Audit Program (a+b+c+d) <sup>(1)</sup>						2,140				
<u>Planned Advisory Services:</u>										
FY16	CAM	UCM	SC	Financial Processes Reviews - School of Engineering and SSHA	3	150	A.b.01			1st Quarter
FY16	CAM	UCM	SI	Additional uses of Data Analytics	3	200	H.f.			3rd Quarter
FY16	CAM	UCM	SC	Review of Uniform Guidance requirements	3	200	E.d.02			4th Quarter
(e) Subtotal - Planned Advisory Services						550				
<u>Unplanned Advisory Services (by Category) <sup>(2)</sup></u>										
FY16			SC	Unplanned SC		300				
FY16			SE	Unplanned SE						
FY16			SI	Unplanned SI						
FY16			SP	Unplanned SP						
FY16			SU	Unplanned SU		40				
FY16			SR	Unplanned SR						
(f) Subtotal - Unplanned Advisory Services						340				
Total Advisory Services (e+f) <sup>(1)</sup>						890				
FY16			IN	Planned Investigation Hours (lump sum)		400				
Total Audits, Advisory Services, and Investigations						3,430				

<sup>(1)</sup> Must tie with Audit Program and Advisory Services on Schedule 2 Activity Report

<sup>(2)</sup> enter lump sums for each applicable AS category (i.e. - SC, SE)

<sup>(\*)</sup> 1 = Top 10 scores, 2 = next top 10 scores, 3 = all others

<sup>(3)</sup> IT Indicators: A – application review  
I – integrated review  
T – technical review  
S – system development or post-implementation review  
G – general controls review