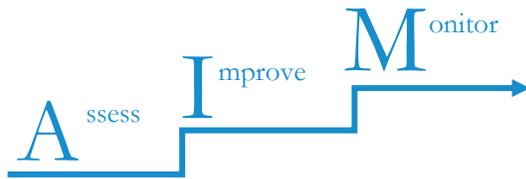




UCSF

## AUDIT AND ADVISORY SERVICES



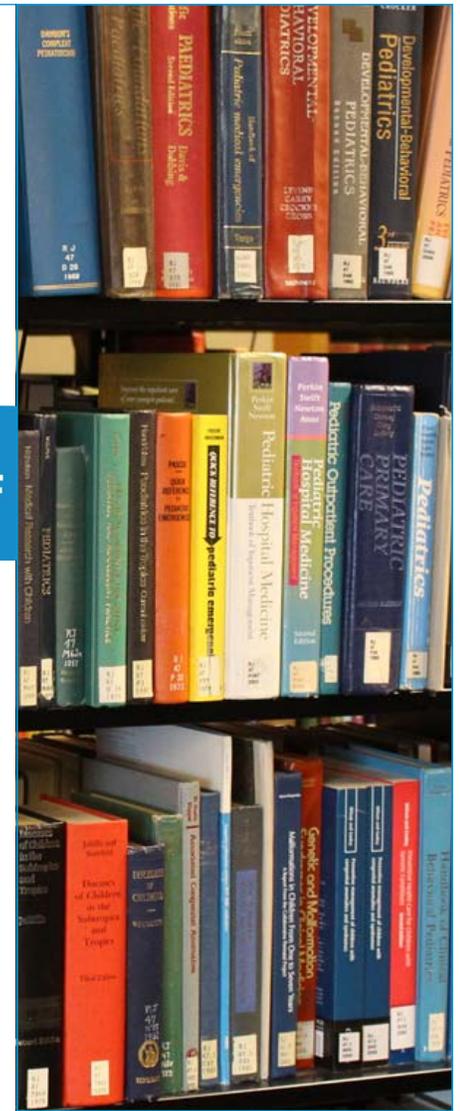
*AIM higher*

### MEASURING UP—USING BENCHMARKING TO INCREASE OPERATIONAL EFFICIENCY

Two key questions for any process are 1) How are we doing? and 2) What could we be doing better? These questions are harder to answer for some processes than others, especially when the processes are new or changing and applicable data is scarce. Benchmarking is a way for organizations to compare key metrics to other organizations within the same industry. Obtaining benchmarking data allows an organization to determine how well they are performing, provide support for decisions to make changes to structure or processes, and identify ways to make changes without recreating the wheel. This is a useful tool that can be leveraged in many different ways to help organizations improve operational efficiency by applying best practices identified through the benchmarking process.

Audit and Advisory Services (AAS) offers benchmarking as an advisory service to our internal clients. Drawing from our peer group of UC campuses, as well as our connections at other universities across the country, AAS is able to obtain data about a broad range of processes. Recently, AAS provided benchmarking data and analysis support to the UCSF Human Resources department about the background check processes at ten other campuses. The data collected consisted of both qualitative and quantitative information which provided options to the UCSF Human Resources department to be used in decision making about the future state of the background check process.

Benchmarking provides decision makers with comprehensive information that is industry specific. Being able to adapt to an ever changing operational environment is an important aspect of efficiency. Leveraging the information obtained during the benchmarking process arms organizations with the knowledge to make broadminded and well supported decisions.



#### INSIDE THIS ISSUE

Fraud corner .....	2
Data analytics .....	3
On the radar .....	3

#### SPECIAL POINTS OF INTEREST—PRODUCTIVITY RESOURCES

- The 5 Choices to Extraordinary Productivity—Franklin Covey (<http://www.the5choices.com/>)
- Lean Office and Service Simplified: The Definitive How-to Guide—Drew Locher (CRC Press)
- UCSF Medical Center Performance Portal (<https://performance.ucsfmedicalcenter.org/>)
- Singletasking: Get More Done - One Thing at a Time—Devora Zack

## FRAUD CORNER

### Do you know where all your equipment is?

"A former IT technician was convicted for stealing IT equipment from the hospital he worked for. Scanners and pieces of computer hardware items were taken and sold on the eBay."

<http://www.shelbystar.com/article/20150911/NEWS/150919824?utm>

"Thieves Pose as Patients, Steal \$70K Worth of Hospital Heart Monitors"

<https://www.dnainfo.com/new-york/20151118/gramercy/thieves-pose-as-patients-steal-70k-worth-of-hospital-heart-monitors-nypd>

Recent fraud cases have highlighted the vulnerability of portable equipment such as computers, scanners and printers as well as surgical equipment to theft or misplacement. Do you have a good process for tracking and ensuring that your equipment is secure?

Below are some tips to help you manage your equipment:

- Purchase all equipment through supply chain management system and IT for computer equipment to ensure that it gets a custody code and a UCSF equipment property number
- If you purchase outside the procurement system, need to make sure you advise Accounting – Capital Asset Management so that it can be logged in the asset management system
- Assign a designated equipment custodian to record and keep track of all portable and sensitive equipment
- If equipment is moved to another Unit up-date records of the location
- Verify as part of your general ledger review that all equipment expense charges relate to your department and that you have actually received them
- Perform physical inventory of all inventoried equipment (i.e. over \$5000 in value) at least every 2 years
- If equipment is obsolete and surplus, complete the "Equipment Inventory Modification Request Form"
- Secure equipment when not in use or after business hours in locked rooms. Laptops in offices can be secured to desk by using cable locks or tie down brackets

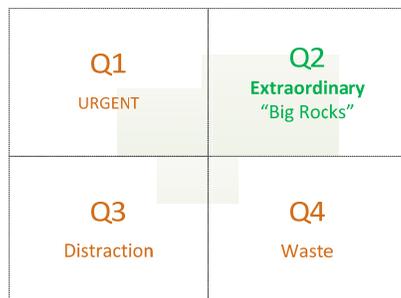
Information on Policy guidelines can be found in BFB BUS-29 "Management and Control of University Equipment"

## BEATING THE POST-HOLIDAY SLUMP – TIPS FOR PRODUCTIVITY

While it's easy to get distracted and lose productivity at any time, holiday seasons make it particularly difficult to focus. Then once the holidays are over, many of us come back to swamped inboxes and overwhelming task lists that make it even harder to get back into the swing of things. Fortunately, there is a class called The 5 Choices to Extraordinary Productivity that has some tips to help out. Below are some of the techniques for how to make decisions on what's important and how to focus your attention.

### Deciding what's important

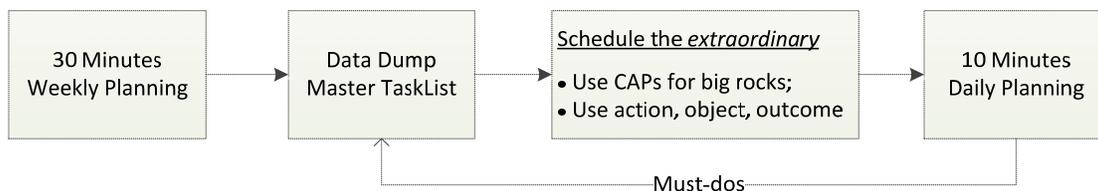
Many of you may be familiar with Franklin Covey's famous time management matrix shown below that has four quadrants categorizing tasks in terms of urgency and importance.



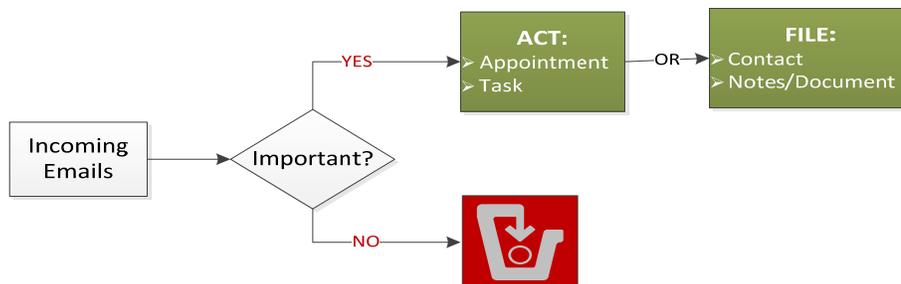
When you look back on your activities of the day, where do most of them fall? For maximum productivity, time should be spent on doing tasks in the second quadrant – high importance, but lower urgency. If all your time is spent addressing the Urgent, then you may need to brainstorm on how to fix the processes causing problems so that you can spend more time on the Extraordinary. Unfortunately, this may not work in the environment where crisis is the nature of the job.

### Focusing your attention

Once you've identified what's important, you need to focus your attention by planning. Try spending 30 minutes weekly to plan out the week and 10 minutes daily to close out the day by planning the "must-dos" for the next day. Start with a data dump of what's on your mind onto a piece of paper. Next, prioritize and schedule important tasks onto your calendar. Use ALL CAPS for the important tasks (aka "big rocks") and use sentence structures with a verb, object, and outcome.



Emails can be a huge distraction, so keeping your inbox at zero can help minimize interruptions. Try creating a folder and label it with a save by date. Drag all current emails into this folder. Any new emails coming in will start fresh using a format to determine importance and appropriate actions to take, which may include scheduling tasks/ appointments, filing the email, or trashing it.



These are just a few techniques to try - the book or the course would provide a more in depth learning experience. If you have any good tips that have worked for you on being more productive, please share! Feel free to e-mail us at [AuditAdvisor@ucsf.edu](mailto:AuditAdvisor@ucsf.edu)

## DATA ANALYTICS

### Micro vs macro-level analytics

Micro-level analytics—transactional-based analysis to identify exceptions in populations when applying business rules-based filters in key business areas—are used to broaden the testing population in audit projects to entire populations rather than the traditional sample-based approach. Some examples are identifying duplicate records, charges, or payments; incomplete records; or discrepancies between records or systems.

Macro-level analytics—a broadly focused, high-level analysis to identify broader patterns and trends—may be used in the risk assessment process to identify emerging risk areas and potential projects. Some examples are comparing performance by locations; timeliness by vendor or payor; supply usage and turnover by location or service; or treatment code level by physician.

## FROM AD-HOC TO CONTINUOUS MONITORING

Organizations are capturing increasing amounts of data about their business, but the questions of how to work with it and what to analyze can sometimes be a struggle. Audit and Advisory Services (AAS) uses data analytics in various ways to complement our functions by highlighting useful information, suggesting conclusions, and supporting decision-making through both micro and macro-level analytics.

Data analytics used in AAS projects, particularly micro-level analytics focusing on identifying process or compliance exceptions, may be customized into a repeatable script and distributed to clients to be used for periodic monitoring of their processes. This increased automation of monitoring can free up both IT resources who would have otherwise been needed to create reports or provide data and management or analyst resources who would have otherwise been manually reviewing the data to identify exceptions.

The automation of analytics allows management to effect continuous monitoring, identifying issues sooner and with less effort, enabling efficient and cost-effective process management.

## SPOTLIGHT ON OUR TEAM



Trenicia Williams has been at UCSF for over a year. She came to us with nine years of audit experience – internal and external financial statement audit. Previous employers include Deloitte, Lowe's, and First Bank. She likes hiking on the weekends with friends, as well as getting out to Napa when she can. She also tries to keep up with New Orleans Saints games since it's football season.

Susan Walker has been with UCSF for two and a half years. She had previously worked at New York Presbyterian Hospital, Novartis Institute for Biomedical Research, and Gottlieb Memorial Hospital. She is a Certified Internal Auditor (CIA), Certified Information Systems Auditor (CISA), and Project Management Professional (PMP) and has a Certification in Risk Management Assurance (CRMA). She loves opera and hiking - and skiing when there's enough snow!



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<http://ucwhistleblower.ucop.edu>  
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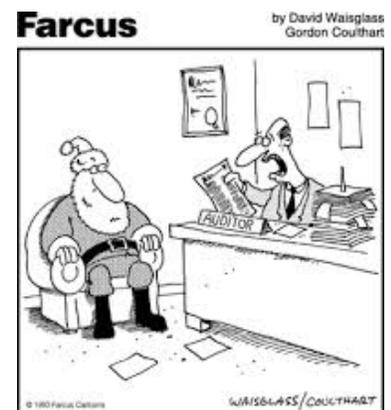
## ON THE RADAR—FAIR WORK FAIR WAGE

President Janet Napolitano announced the UC Fair Work Fair Wage Plan at the Board of Regents meeting in July 2015. Fair Work Fair Wage (FW/FW) is a new minimum wage plan for UC employees and service contractor employees that went into effect October 1, 2015. All UC employees working at least 20 hours a week and contractors providing services to UC on UC premises must now be paid at least \$13.00 per hour. This amount will increase to \$14.00 per hour starting October 1, 2016, and \$15.00 per hour starting October 1, 2017.

This new plan means that new contracts must communicate FW/FW requirements, amendments must be signed for existing agreements when they come up for extension or renewal, and agreements with service components (e.g. maintenance included) need to track the aggregate value of service provided. If you are working with a supplier that does not agree to the FW/FW provisions, you may ask the senior procurement officer for an exception. If the services are not provided at any UC location, funded by an extramural award, or a "Public Work" with a wage determination above FW/FW, the provisions do not apply.

If you need help, have questions, or want to initiate an advisory service to check readiness, you can contact us at

[AuditAdvisor@ucsf.edu](mailto:AuditAdvisor@ucsf.edu) or (800) 403-4744. For more information, you can visit <http://audit.ucsf.edu> or <http://www.ucop.edu/procurement-services/index.html>



"You gave away 60 billion toys and didn't get one receipt?!"

