

UNIVERSITY
OF
CALIFORNIA

Audit Risk Assessment and Audit Plan Development



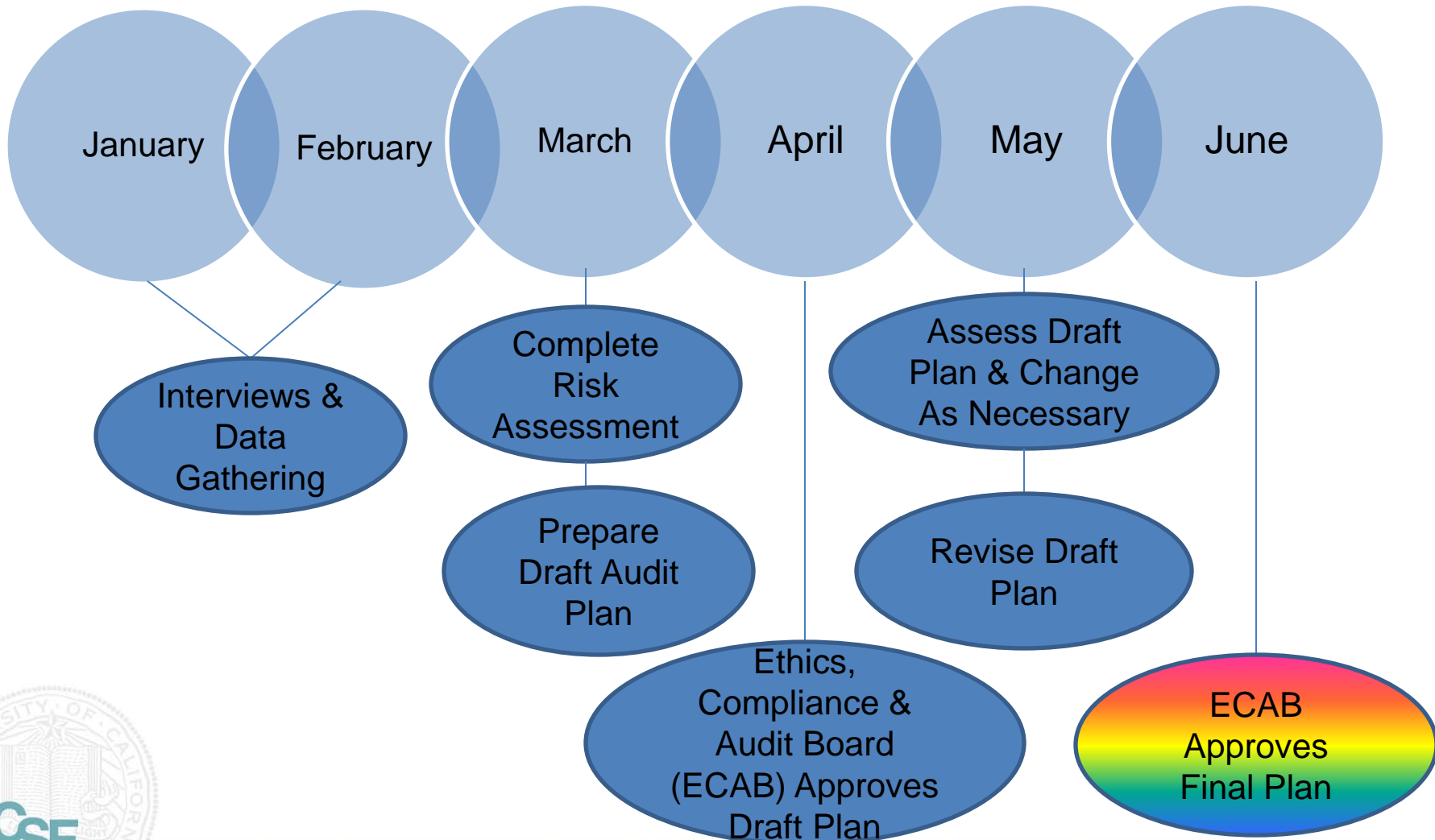
Audit Risk Assessment Methodology

- Data Gathering and Analysis
 - Interviews with Senior Management and Staff
 - Data Analysis
- Complete Risk Assessment Model
- Universe of Processes, Functions, Units
- Scoring Universe Using Predictive Factors

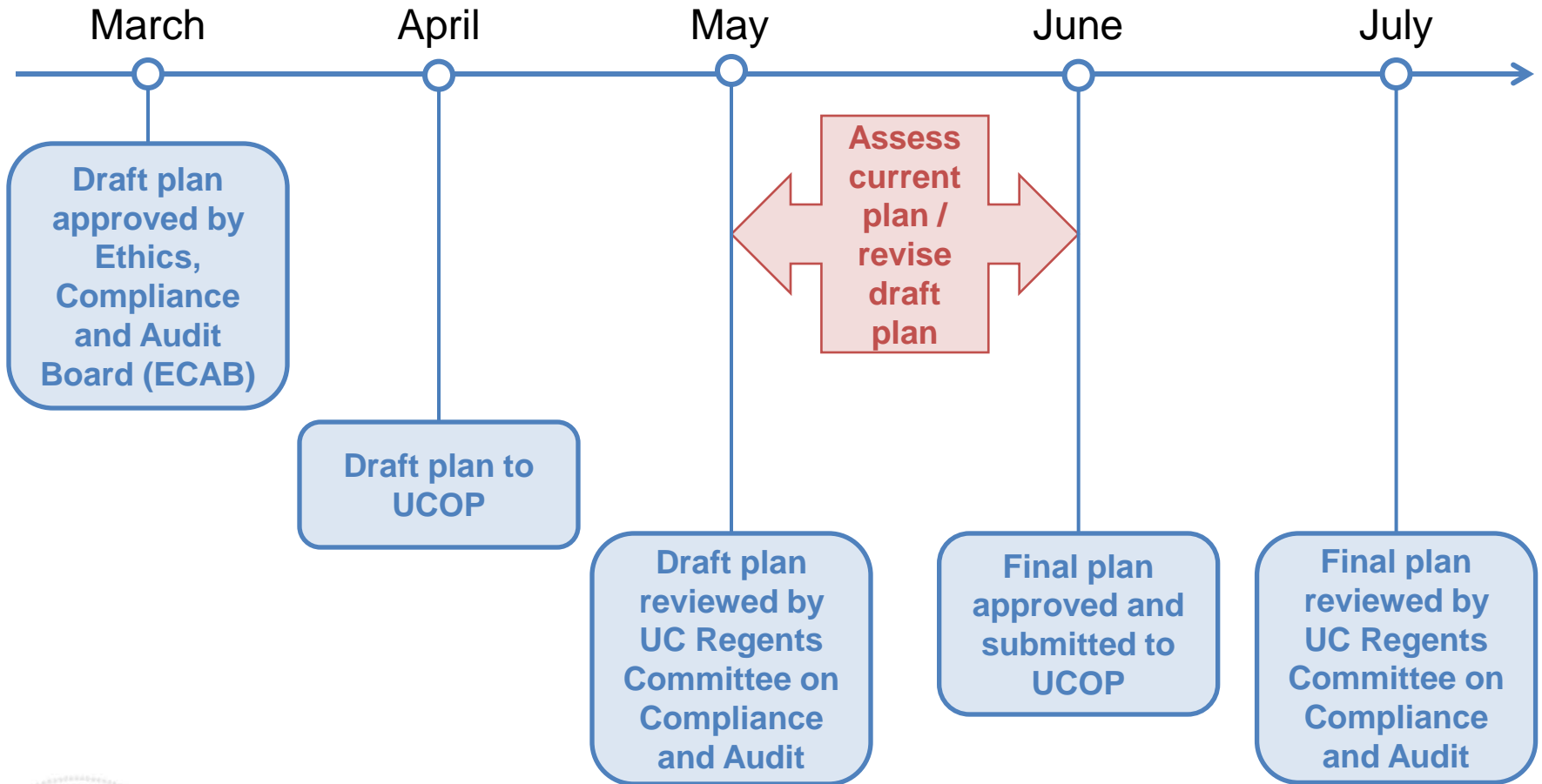


UCSF Audit Services

Risk Assessment & Audit Planning Timeline



Audit Plan Development Timeline



What Causes Risk Issues?

Reduced Staffing /
Increased Work Load on
Existing Staff

Changes to Control Systems
/ Implementation of New
Systems and Programs

Internal
Conditions and
Changes

Staff Attitude and Support
/ Inadequately Trained Staff

Ineffective / Inefficient
Processes and Controls

What Causes Risk Issues?

Economic Pressures on
Business Partners
and Employees

Increases or Changes to
Regulatory or
Business-to-Business
Requirements

External
Conditions and
Changes

Audits by External Agencies

Attacks or Attempts to
Gain Access to Systems
and Data by Individuals or
Groups

What Other Topics Should Be Considered For Review Next Year?

