

Internal Audit

Mission Statement

- The mission of Internal Audit is to assist the University community in the discharge of their oversight, management, and operating responsibilities by providing relevant, timely, independent and objective assurance, advisory and investigative services using a systematic, disciplined approach to evaluate risk and improve the effectiveness of control and governance processes.

Vision

- We advance the University of California's ability to achieve its mission by promoting a culture of integrity and accountability.

ABCD's of A&AS

A – Auditing

B – Business Consulting

C – Controls (Internal) Training

D – “Detectives”

- ***Whistleblower Investigations pertaining to financial fraud, waste and abuse***



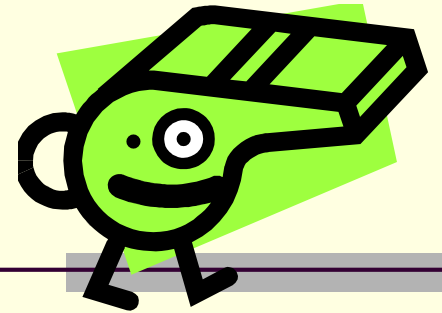
Conclusion on Fraud Detection

“ Relatively few fraud and abuse offenses are discovered through routine audits. Most fraud is uncovered as a result of tips and complaints from other employees.”

Source: Association of Certified Fraud Examiner



Whistleblower Policies



Policy on Reporting and Investigating Allegations of Suspected Improper Governmental Activities

and

Policy for Protection of Whistleblowers From Retaliation and Guidelines for Reviewing Retaliation Complaints (Whistleblower Protection Policy)

represent the University's implementing policies for the California Whistleblower Protection Act

Effective October 2002

<http://www.ucop.edu/ucophome/coordrev/policy/10-04-02.html>

POLICY OBJECTIVE

To assure an appropriate **INSTITUTIONAL** response to any known or suspected impropriety and to create an environment that encourages candor while protecting the rights of all parties

(i.e. whistleblowers, investigation participants, subjects and investigators).



Improper Governmental Activity

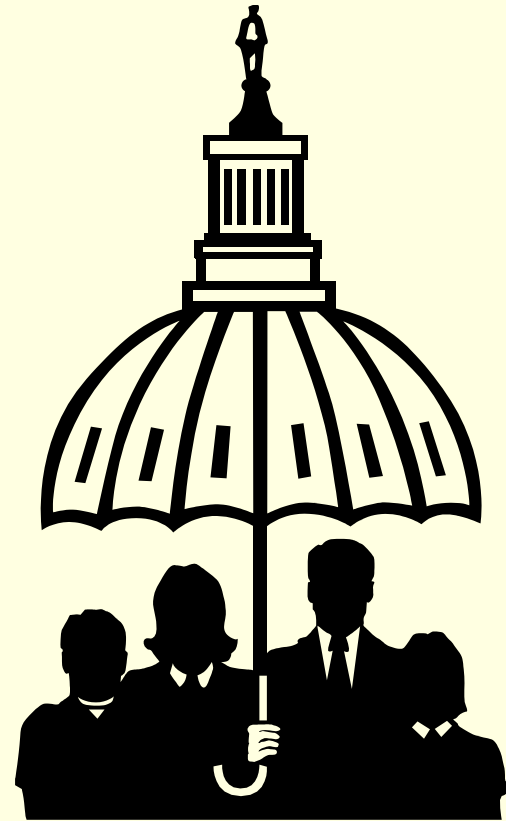
- Any activity by a state agency or by an employee that is **undertaken in the performance of the employee's official duties**, whether or not that action is within the scope of his or her employment, and that (1) is in **violation of any state or federal law or regulation**, including, but not limited to, corruption, malfeasance, bribery, theft of government property, fraudulent claims, fraud, coercion, conversion, malicious prosecution, misuse of government property, or willful omission to perform duty, or (2) is **economically wasteful**, or involves **gross misconduct, incompetency, or inefficiency**.
- **Serious or substantial violations of University policy** may constitute improper governmental activities.
- Must **directly** involve the University either as **victim** or **perpetrator**



PROTECTED DISCLOSURE

Any good faith communication that discloses or demonstrates an intention to disclose information that may evidence:

- 1) an improper governmental activity; or
- 2) any condition that may significantly threaten the health or safety of employees or the public if the disclosure or intention to disclose was made for the purpose of remedying that condition.



Whistleblower

- Person/entity making a protected disclosure (reporting party)
- UC employees (academic personnel or staff), students, applicants for employment, vendors, contractors or general public
- NOT investigators or fact-finders (do not determine appropriate corrective or remedial action that may be warranted)



Reportable Conditions

1. Possible violation of any state or federal law or regulation
2. *Significant* internal control or policy deficiency that puts campus at risk of potential losses
3. Likely to receive media or other public attention
4. Misuse of campus resources or creates an exposure to a *significant* liability
5. Significant possibility of being the result of a criminal act

Reportable Conditions (continued)

6. Significant threat to the health or safety of employees, students or the public
7. Situation that is economically wasteful, or involves gross misconduct, incompetence, or inefficiency
8. Likely to involve multiple investigative units
9. Significant or sensitive for other reasons

Making a Whistleblower Report

REPORTS:

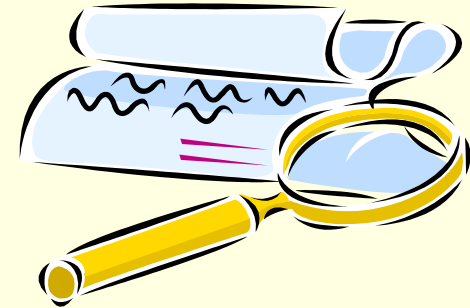
- Encouraged to be written
- May be oral
- Should be factual and detailed
- May be direct or anonymous



Making a Whistleblower Report (Continued)

Reports could be reported to:

- Campus investigative units
- UC Whistleblower Hotline
(800-403-4744)
- Ethicspoint website
<https://secure.ethicspoint.com/domain/media/en/gui/23531/index.html>
- Locally Designated Official (Elizabeth Boyd)
- Reporting employee's immediate or other supervisor
- Other appropriate campus administrators



CONTACT INFORMATION

We're Here

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THE END



“Be ethical, do the right thing”