

UNIVERSITY OF CALIFORNIA, SANTA CRUZ
OFFICE OF INTERNAL AUDIT AND ADVISORY SERVICES

Senior Management Group Entertainment & Travel Expenses Review
SC-06-12-B

Auditor:
James Dougherty

Approved:
Geraldine C. Gail June 30, 2006
Director - Internal Audit and Advisory
Services

I. INTRODUCTION

The Internal Audit Office conducted a review of Senior Management Group entertainment and travel records.

A. Purpose

The purpose of this audit was to review on a limited basis the entertainment and travel expenditures for senior executives, who are in the Senior Management Group (SMG) program, to ensure expenditures were in compliance with policy and were appropriate.

B. Scope

The audit covered activities and transactions in fiscal year 2004-05. Transactions analysis and testing was performed on SMG employees. Nine of the 11 SMG members chosen for analysis had entertainment expenses during FY 04-05 while 2 did not. Ten of the 11 SMG members had travel expenses during FY 04-05 while one did not. For entertainment, 37 sample reimbursements were chosen for detailed testing: 16 samples of SMG employee reimbursements, and 21 for SMG staff. For travel, 18 sample reimbursements to SMG members were chosen for detailed testing.

Scope limitation: The University of California Regents asked Price Waterhouse Coopers LLP to perform an examination of compensation and other employment arrangements for the top 32 employees of the University. This included the late UCSC Chancellor. Accordingly, we did not perform a duplicate review of her entertainment and travel records.

C. Audit Opinion

We did not find any systemic issues or other significant issues.
