

Promoting Ethics and Accountability in Research Administration

UCSB Audit and Advisory Services



**Sponsored Projects Training for
Administrators in Research – STAR**

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Audit & Advisory Services Organization

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What We Will Discuss Today



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- Ethics
 - Accountability & Internal Control
- Audits
 - Internal Audits
 - External Audits
 - Sponsored Projects Audits
 - Audit Red Flags
- Cost Allowability and Cost Transfers
- Audit Findings
- Fraud
 - Why Do We Care?
 - Forms of Fraud
 - Who Commits Fraud?
 - Risk Management Program
 - Your Role
- Resources

Ethics



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Definition

- A system of guiding principles
- The principles or expectations of conduct governing the behavior of an individual or a group

Ethics



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- UC Statement of Ethical Values
- UC Standards of Ethical Conduct
- UC Faculty Code of Conduct





University of California

Statement of Ethical Values

*M*embers of the University of California community are committed to the highest ethical standards in furtherance of our mission of teaching, research and public service. We recognize that we hold the University in trust for the people of the State of California. Our policies, procedures, and standards provide guidance for application of the ethical values stated below in our daily life and work as members of this community.

We are committed to:

Integrity

We will conduct ourselves with integrity in our dealings with and on behalf of the University.

Excellence

We will conscientiously strive for excellence in our work.

Accountability

We will be accountable as individuals and as members of this community for our ethical conduct and for compliance with applicable laws and University policies and directives.

Respect

We will respect the rights and dignity of others.

Accountability & Internal Control



Accountability for financial purposes is the delegation of authority to qualified persons to initiate, approve, process, and review business transactions and the holding of those persons responsible for the validity, correctness, and appropriateness of their actions.

Accountability & Internal Control



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Internal control systems comprise the methods and procedures that serve to safeguard University assets; ensure the accuracy, reliability, and timeliness of financial reporting; promote compliance with policies, procedures, regulations, and laws; and further the effectiveness and efficiency of operations. Properly implemented internal controls provide reasonable assurance that only appropriate transactions are authorized, executed, and recorded, and that any errors are detected in a timely manner.

Types of Audits Conducted at UCSB



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Internal Audits

- Performed by UCSB Audit & Advisory Services

Annual Financial Audit

- Currently performed by KPMG, the CPA firm engaged by the UC Regents

Types of Audits Conducted at UCSB



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Federal audits are mostly by sponsoring agencies (e.g. DOD, NIH, NSF) and include:

- Campus-wide audits
- Contract proposal audits (specific award)
- Contract close-out audits (specific award)

State Audits are performed by:

- California State Auditor
- State Department of Finance
- State Board of Equalization

External Audit Coordination



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- Notices of external audits received by UCSB personnel should be referred to Audit & Advisory Services, which is responsible for the coordination of external audit activities. Audit & Advisory Services will coordinate with department personnel to ensure the external auditors receive all required assistance and information.
- It is UCSB's policy to fully comply with all administrative, financial, and audit requirements that arise from its role as a recipient of public and other extramural funds, and to cooperate fully with external auditors.

External Audit Coordination



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- If your department is contacted by an external agency, please contact the Director of Audit and Advisory Services or the External Audit Coordinator listed on the contacts section of our web page:

www.audit.ucsb.edu/contacts

- Please also see a list of frequently asked questions on our web page:

www.audit.ucsb.edu/our-services/external-audit-coordination

WHAT DO INTERNAL AUDITORS LOOK FOR?

Types of Internal Audits



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Audit and Advisory Services conducts:

- **Operational Audits** - Focus on efficiency and effectiveness, the adequacy of processes and controls, and other areas.
- **Compliance Audits** - Assess compliance with regulations, policies, procedures, contracts, grants, etc.

Sponsored projects audits can be either type, or a combination of both.

Sponsored Projects Audits



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OMB Uniform Guidance

In December 2013, the White House Office of Management and Budget issued Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. This guidance combines eight previous OMB circulars covering the areas of administrative requirements, cost principles, and audit requirements.

Sponsored Projects Audits



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OMB Uniform Guidance

The Uniform Guidance contains administrative management standards for research grants. A partial list of areas covered includes financial and budgetary control systems, financial reporting requirements, procurement, property management standards, cost sharing/ monitoring/reporting, program performance, and close-out.

Sponsored Projects Audits



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OMB Uniform Guidance

Direct Costs are those that can be identified specifically with a particular sponsored project. Costs incurred for the same purpose in like circumstances must be treated consistently as either direct or indirect costs. Costs normally treated as direct costs for research projects include:

- PI summer salary, technical staff salaries, & travel
- Scientific equipment & lab supplies
- Long distance telephone charges
- Animals & animal care costs

Sponsored Projects Audits



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OMB Uniform Guidance

Indirect Costs are those that benefit federally sponsored research but cannot be specifically and readily identified with a particular sponsored project. Costs normally treated as indirect costs include:

- Salaries of administrative & clerical staff
- Office supplies, postage, & reproduction costs
- Telephone equipment & local call charges
- Memberships in scientific & professional organizations

Sponsored Projects Audits



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OMB Uniform Guidance

The uniform guidance also requires independent, regularly scheduled audits of federally funded research and student financial aid programs. Annual audits include reviews of internal controls and compliance tests of financial activity. The annual audits at UC campuses are performed by the University's public accountants.

WHERE THINGS GO WRONG

With Sponsored Projects

Audit Red Flags



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- Cost overruns & cost transfers
- Inadequate documentation of costs
- Recharge activities with financial surpluses
- Costs incurred outside of funding period
- Recharge rates not approved or not applied consistently to all users

Audit Red Flags



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- Object coding errors
- Unallowable costs charged to a project
- Effort Reporting not properly certified or filed timely
- Technical reports not filed on time

Cost Allowability & Cost Transfers



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Cost Allowability

Most common costs of doing business are allowable charges to sponsored projects. Salaries & benefits, laboratory supplies, toll calls, travel, and scientific equipment are all allowable.

Cost Allowability & Cost Transfers



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The following are expressly **unallowable** charges to Federally sponsored projects:

- Entertainment, social, & alumni activity expenses
- Alcoholic beverages
- Memberships in civic, community, or social organizations
- Donations/contributions & fines/penalties
- Airfare costs in excess of lowest available airfare
- Fundraising & commencement expenses
- Lobbying or other expenses related to political activities
- Travel related to unallowable activities (e.g., social/fundraising)
- Advertising, public relations, & interest expenses (certain types of these costs are allowable)

Cost Allowability & Cost Transfers



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Cost Allowability

Costs that may require sponsor approval:

- Costs incurred before the agreement effective date
- Office furniture and general purpose equipment
- Research & scientific equipment
- Equipment purchased within 120 days of the award end date may be questioned in the event of an audit

Cost Allowability & Cost Transfers



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Cost Transfers

Most cost transfers occur when goods or services originally paid for under one account/fund are subsequently transferred to another account/fund.

They are highly suspect during an audit.

Cost Allowability & Cost Transfers



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Cost Transfers

Cost transfers involving federal funds should be avoided altogether or kept to a minimum. Expenses should be charged directly to the accounts and funds to which they pertain whenever possible.

Cost transfers must be fully explained, justified and approved. Supporting documents such as vendor invoices, recharge statements, employee time worked records, and Effort Reporting information should be on file with the transfer forms.

Cost Allowability & Cost Transfers



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Cost Transfers

Cost transfers must be approved by the principal investigator, department chair, or other academic administrator.

Cost transfers must be processed within 120 days of the date of the original charge. Exceptions require an additional explanation and approval for the delay.

Federal regulations prohibit transfers of costs to federal awards in order to eliminate overdrafts, to expend unexpended award balances, or without regard to benefit.

Cost Allowability & Cost Transfers



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Cost Transfers

General Guidelines

There must be detailed backup documentation completely explaining the circumstances for each cost transfer item, regardless of when the transfer is made. Transfers processed more than 120 days after the date of the original charge require additional documentation detailing reasons for the delay and additional high-level managerial and administrative approvals.

Cost transfer certification responsibilities (chairperson, principal investigator, or other academic official) are established by policy/regulations, and cannot be delegated to staff employees.

Cost Allowability & Cost Transfers



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Cost Transfers

General Guidelines

Cost transfers made within the last 90 days before a contract or grant ends, or after the project expiration date, are very sensitive in the event of an audit.

In these cases, auditors will examine the financial condition of both contracts/grants (i.e., the award funds from which costs are transferred and the award funds to which costs are transferred) in order to determine if there is an unexpended balance on one award, and an overdraft on the other. If this is the case, adequate documentation becomes virtually impossible.

Adverse Audit Findings – Questioned Costs



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Questioned costs are likely to be the major financial issue resulting from an audit, and generally relate to the following:

Unallowable Costs are costs specifically not allowed under the general and specific requirements or conditions of the award.

Undocumented Costs are costs charged to an award for which detailed documentation does not exist.

Unapproved Costs are costs for which the award requires approval and no evidence of approval can be found, and the costs are not included in the award budget.

Potential Impacts of Adverse Audit Findings



Cost Disallowances

Errors in financial transactions found in a federal audit may result in a disallowance of the costs involved. Such disallowances are subject to reimbursement to the federal agency from *departmental fund sources*.

A relatively small number of errors found in an audit sample of financial entries of a particular type may be *projected* over the total population of similar entries to develop an audit finding which may translate into a *very large cost disallowance*.

Potential Impacts of Adverse Audit Findings



Cost Disallowances

Federal auditors have started to use data mining and analytical tools to examine financial data.

This means that there is potential for every transaction to receive at least some level of scrutiny during an audit.

Avoiding Audit Problems



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- Documents supporting all financial activity should be complete, properly approved, & retained for at least three years following project completion.
- Financial activity should be actively monitored & compared to project budgets to avoid cost overruns. PIs should be kept informed of the financial status of their projects on a regular basis.
- Charges to a contract/grant must (1) represent costs incurred to benefit the specific project, (2) be reasonable costs of performing the award work, (3) be consistent with the project budget, and (4) be allowable under federal costing guidelines.

Avoiding Audit Problems



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- Cost transfers should be avoided. When absolutely necessary to transfer costs between projects, transfer policy requirements should be strictly followed.
- Required reports should be filed on a timely basis.

When in doubt, seek assistance.

- Refer to policies, procedures, and other references, including on-line information sources.
- Contact Extramural Funds staff in Business & Financial Services or the Office of Research.

FRAUD

Why Do We Care?

Fraud: Why Do We Care?



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The Association of Certified Fraud Examiners (ACFE) 2012 Global Fraud Study

- ACFE conducted a study of 1,388 cases of occupational fraud that occurred worldwide between January 2012 and December 2013.



Source: Association of Certified Fraud Examiners (ACFE)

Fraud: Why Do We Care?



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- Survey participants estimated that the typical organization loses 5% of its annual revenue to fraud. Applied to the 2013 Gross World Product, this figure translates to a potential projected annual fraud loss of more than \$3.7 trillion.
- The median loss caused by the occupational fraud cases in the study was \$140,000. More than one-fifth of these cases caused losses of at least \$1 million.
- The frauds lasted a median of 18 months before being detected.

Fraud: Why Do We Care?



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- If the ACFE survey participant estimate is extrapolated for UCSB, that would mean a loss of \$43,460,350* for fiscal year 2012-13.
- If the estimate is extrapolated for the UC system, that would mean a loss of \$1,256,398,000** in fiscal year 2012-13.
 - There is no reason to believe that the amount would hold true for UC, but it does give us reason to redouble our efforts to prevent fraud.

*Based on total income figures from the 2013-2014 UCSB Campus Profile

**Based on total revenue figures from the UC Revenue and Expense Trends Report

Fraud: Why Do We Care?



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Other Costs of Fraud

- Reputation of the Institution
- Employee Morale
- Costs of Human Resources and Investigations
- Fraud Undermines Every Aspect of the University's Mission:
 - Teaching
 - Research
 - Public Service



Fraud: Why Do We Care?



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- All types of organizations have fraud; we are not excluded because we have an important or worthy mission.
- The University has a responsibility to manage the funds of the people of California, students, and governmental funding and contracting agencies, consistent with policies and agreements made to stakeholders.
- Auditing Standards and Requirements – Internal and Industry

Fraud: Why Do We Care?



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- Subject to audit and investigation by outside organizations
 1. Inspector General
 2. California State Auditor
 3. Federal, state, local, and private funding agencies
 4. Various other parties with interest
- Possible penalties and loss of funds

FRAUD

Forms of Fraud

Fraud: Forms of Fraud



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- Conflict of Interest
 - UCSB Accountability and Internal Control Policy 5101 section II D: A financial conflict of interest exists when an employee initiates, influences, authorizes, or approves a business decision that results in a financial benefit to the employee, a relative of the employee, a business associate or personal friend of the employee, or a business or investment in which the employee is associated.
 - Institute of Internal Auditors: Conflict of interest is any relationship that is, or appears to be, not in the best interest of the organization.

Fraud: Forms of Fraud



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- Bribery
 - California Penal Code 641.3:

Any employee who solicits, accepts, or agrees to accept money or any thing of value from a person other than his or her employer, other than in trust for the employer, corruptly and without the knowledge or consent of the employer, in return for using or agreeing to use his or her position for the benefit of that other person, and any person who offers or gives an employee money or any thing of value under those circumstances, is guilty of commercial bribery.

Fraud: Forms of Fraud



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- Illegal Gratuities
 - Definition: Illegal gratuities are similar to bribery but the payment is after the act and acts as a reward for the act. It creates an expectation of a reward for similar acts that benefit the payer.

Fraud: Forms of Fraud



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- Economic Extortion
 - Definition: This contrasts with illegal gratuities and bribery in that the extorter demands payment for official actions. Extortion is the obtaining of property from another, with his consent, or the obtaining of an official act of a public officer, induced by a wrongful use of force or fear, or under color of official right.

Fraud: Forms of Fraud



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- Cash Receipts and Disbursements
- Payroll
 - Time and Leave Reports
 - Expense Reimbursement Schemes
 - Check Tampering



Fraud: Forms of Fraud



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- Non-Cash
 - Misuse
 - Larceny (The wrongful taking and carrying away of the personal goods of another from his or her possession with intent to convert them to the taker's own use)
- Billing
 - Improper Charging of Contracts and Grants

Fraud: Forms of Fraud



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- Financial (asset and revenue overstatement and understatement)
- Non-Financial
 - Time Theft (excessive internet use, etc.)
 - Employment Credentials (employment application, social security number, references, job references, etc.)
 - Documentation (references over or under stating performance, forging contract signatures, signing something you are not authorized to sign, status and performance reports, altering documents inappropriately, etc.)

Question



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A friend who does not work for the University asks you to write a reference letter on University letterhead. You do not supervise or have the authority to evaluate this person. Is it appropriate to use University letterhead in this manner?

1. Yes
2. No
3. I need more information.

Question



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One fund is closing out and has funds remaining. You are asked to transfer charges from another project to this fund to “use up the funds.” You know these charges have nothing to do with the fund that is being charged. Is this appropriate?

1. Yes
2. No
3. I need more information.

FRAUD

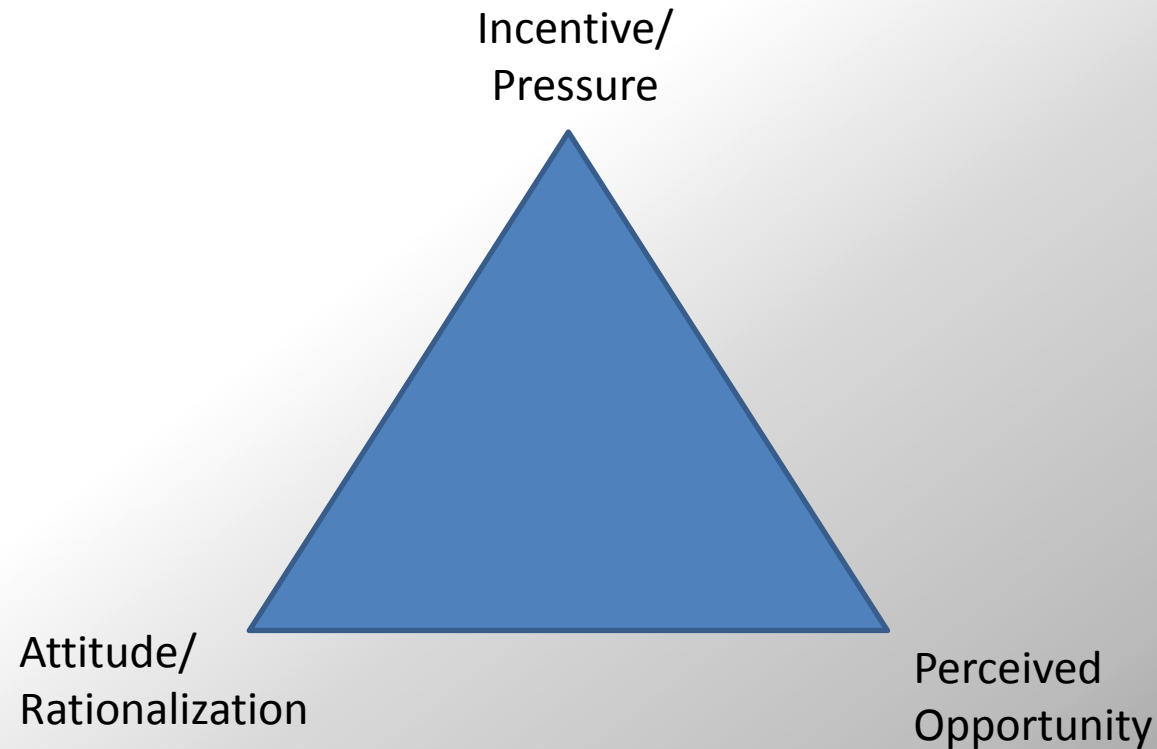
Who Commits Fraud?

Fraud: Who Commits Fraud?



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The Fraud Triangle



Fraud: Who Commits Fraud?



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- Incentive/Pressure
 - Habitual criminal who steals for the sake of stealing
 - Personal prestige, goal achievement
 - Morally superior, justified in making others victims
 - Desperate need for money
 - Vices such as gambling/drugs

Fraud: Who Commits Fraud?



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- Perceived Opportunity
 - Weak internal controls
 - Circumvention of internal controls
 - The greater the position, the greater the trust and exposure to unprotected assets
 - “Most Trusted Employee”

Fraud: Who Commits Fraud?



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- Attitude/Rationalization

Top Ten Rationalizations for Committing Fraud

1. I need it more than the other person.
2. I'm borrowing and will pay it back later.
3. Everybody does it.
4. The University is so big that it won't even be missed.
5. Nobody will get hurt
6. I deserve it.
7. It's for the greater good.
8. I'm not paid enough.
9. It's just part of the job.
10. I'm not gaining personally.

And a bonus #11... It's legal!

Fraud: Who Commits Fraud?



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Honesty Scale

Completely
Dishonest



Completely
Honest



Pressure
Attitude
Opportunity

Fraud: Who Commits Fraud?



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- Why are people honest?
 - Beliefs
 - Perceptions & Attitudes
 - Organizational Culture
 - No Reason to be Dishonest
 - Lack of or Inadequate Opportunity
 - Fear



Fraud: Who Commits Fraud?



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Conditions that Contribute to Fraud

- Poor Internal Controls
- Inadequate Staff/Resources
- Inadequate Pay
- Low Loyalty
- Poor Promotion Opportunities

Fraud: Who Commits Fraud?



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Organizational Red Flags

- Bad “Tone at the Top”
- No Communication of Expectations
- Too Much Trust in Key Employees
- Lack of Proper Authorization Procedures
- Lack of Attention to Detail
- Poor Segregation of Duties
- Tendency Toward Crisis Management

FRAUD

Risk Management Program

Fraud: Risk Management Program



Organizational Culture

- Define Acceptable Behavior
 - Employees, vendors, contractors, and others need to know what is allowed and not allowed.
 - Make sure employees and managers know the rules.
 - Make sure vendors, contractors, and other third parties know restrictions on gifts and entertainment.
 - Consider discussing our codes of conduct when entering into agreements with third parties.

Fraud: Risk Management Program



Organizational Culture

- Clarify Expectations
 - Laws and Regulations
 - Statement of Ethical Values
 - UC Code of Conduct
 - Faculty Code of Conduct
 - Policies and Procedures
 - Job Descriptions
 - Whistleblower Policy
 - Training on All of the Above

Fraud: Risk Management Program



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Controls

- Preventive Controls
 - Tone at the Top
 - Good Management
 - Policies and Procedures
 - Clear Roles and Responsibilities
 - Segregation of Duties
 - Proper Management Review and Approval
 - Systems
 - Risk Assessments
 - Audits
 - Training

Fraud: Risk Management Program



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What Prevents Controls From Working?

- Not questioning the strange, odd, and curious
- Employees don't understand policies, procedures, and reports
- Employees don't have the information needed to ensure transactions are proper
- Not enough time to do the control procedures

Fraud: Risk Management Program



What Prevents Controls From Working?

- Blind trust
- The process mentality
- Not enforcing documentation requirements
- Inadequate fraud prevention and detection skills
- Those responsible for control procedures override controls

Fraud: Risk Management Program



Resources Committed to Fraud Prevention, Detection, and Response

- UCSB Police Department
- Audit and Advisory Services & UC Whistleblower Program
- Human Resources
- Academic Personnel
- Business and Financial Services
- Office of Research
- Environmental Health and Safety/Risk Management
- Office of Equal Opportunity and Sexual Harassment/Title IX Compliance
- Campus General Counsel

FRAUD

Your Role

Fraud: Your Role



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Resources Committed to Fraud Prevention, Detection, and Response

- All UC Employees!
 - To begin, act ethically and encourage ethical behavior in your colleagues, vendors, and contractors.
 - Fraud Training
 - Reporting Channels

Fraud: Your Role



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- Ability to Report Without Fear of Reprisal
 - Whistleblower Protection Policy/Procedure:

“The University of California is committed to providing a work environment where employees are free to report suspected Improper Governmental Activity or conditions that significantly threaten the health or safety of employees or the public without fear of retribution and where employees can be candid and honest without reservation in conducting the University’s business. This policy is a companion to the University of California Policy on Reporting and Investigating Allegations of Suspected Improper Governmental Activities (the University’s Whistleblower Policy).”

Fraud: Your Role



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Deciding When to Escalate an Issue

- Employees should report suspected improper governmental activities to their supervisor, administrator, or the LDO.
- If the employee has reservations about reporting to their supervisor, they should report to another appropriate administrator, supervisor, the LDO, or the Whistleblower hotline.

Fraud: Your Role



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When Supervisors should Escalate an Issue

- Supervisors and managers should be aware of formal and informal communications that might constitute a report of a suspected improper governmental activity and use appropriate judgment regarding which matters should be escalated.
- Supervisors and managers should file a Whistleblower report or contact the LDO if:
 - Your actions in dealing with a matter are outside of your normal supervisory scope.
 - Your management actions begin to resemble an investigation.
- If you are unsure, you should err on the side of reporting to the Whistleblower hotline, the Whistleblower Complaint Investigator, or the LDO.

RESOURCES

Resources



Whistleblower Resources

- Vice Chancellor Administrative Services:
<http://www.vcadmin.ucsb.edu>
- Audit and Advisory Services:
<http://www.audit.ucsb.edu>
- Whistleblower:
<http://www.vcadmin.ucsb.edu/whistleblower>
- Whistleblower Hotline:
<http://www.universityofcalifornia.edu/hotline>
- Whistleblower Hotline Phone:
800-403-4744



Resources



Contacts

- Marc Fisher, Vice Chancellor Administrative Services, Locally Designated Official – Ext. 3132
- Robert Tarsia, Director, Audit and Advisory Services – Ext. 4080
- John Kushwara, Senior Investigator – Ext. 4335
- Jim Corkill, Controller and Director, Business and Financial Services – Ext. 5882
- Cynthia Seneriz, Acting HR Director – Ext. 8137
- Cindy Doherty, Academic Personnel Director – Ext. 8332
- Joe Incandela, Interim Vice Chancellor for Research – Ext. 8270
- John Sterritt, Director, Environmental Health and Safety – Ext. 2040
- Ricardo Alcaíno, Director, Equal Opportunity and Sexual Discrimination Prevention - Ext. 4504
- Ariana Alvarez, Director and Title IX Officer, Title IX and Sexual Harassment Policy Compliance Office - Ext. 2546
- Dustin Olson, Chief of Police, UCSB Police Department – Ext. 4151
- Nancy Hamill, Chief Campus Counsel – Ext. 3459

Policies

- Statement of Ethical Values
- UC Standards of Ethical Conduct
- Faculty Code of Conduct
- UC Whistleblower Policy
- UC Whistleblower Protection Policy
- Conflict of Interest
 - Standards of Ethical Conduct – 6. Conflicts of Interest or Commitment
 - UC Personnel Policies for Staff Members 82 – Conflict of Interest
 - UC Business and Finance Bulletin G-39 – Conflict of Interest Policy
 - UC Business and Finance Bulletin 43 – Materiel Management
- Use of University Resources
 - Standards of Ethical Conduct – 10. Use of University Resources
 - Personnel Policies for Staff Members 31, 32, 33
 - Electronic Communications Policy and Local Implementing Procedures
 - Policies Applying to Campus Activities, Organizations and Students 40.00 – Policy on Use of University Properties
 - Business and Finance Bulletin 29 - Management and Control of University Equipment, Section XIII – Personal Use of Property
 - Business and Finance Bulletin 65 – Guidelines for University Mail Services
- Exercising Official Duties
 - Business and Finance Bulletin 43 – Materiel Management



Sources



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- Report to the Nations on Occupational Fraud and Abuse: 2012 Global Fraud Study
 - The Association of Certified Fraud Examiners (ACFE)
 - Full report available at ACFE.com
- International Standards for the Professional Practice of Internal Auditing & Glossary
 - The Institute of Internal Auditors

Evaluation



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Please visit our website and complete a course evaluation:

<http://www.audit.ucsb.edu/about-us/evaluation-presentations-and-training>