**UNIVERSITY OF CALIFORNIA, DAVIS**
**INTERNAL AUDIT SERVICES**




**Annual Report on Executive Compensation**
**Internal Audit Services Project #15-01**



**March 2015**




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As part of the fiscal year 2014-15 audit plan, Internal Audit Services conducted a review of the Annual Report on Executive Compensation (AREC). As in past years, the objectives of the AREC review were to determine if the compensation data submitted in the annual report is complete and accurate; appropriate procedures have been developed and performed to ensure submitted data has been accumulated and reported in accordance with the University of California Office of the President (UCOP) instructions; and, if any reporting anomalies existed, that they have been properly footnoted and explained in accordance with UCOP instructions.

To perform our review, we interviewed the Senior Management Group (SMG) Administrator and Analyst responsible for compiling the report, utilized our ACL software to independently identify employees who should be included in the report, compared the 2014 AREC to the 2013 and 2012 ARECs for consistency and reasonableness of information reported, and reviewed the compensation amounts reported in the AREC for completeness and accuracy. Our review was performed during February and March of 2015, and encompassed activities and transactions occurring in calendar year 2014.

The SMG Administrator and Analyst have a strong process in place to identify the reportable population and validate the compensation amounts they enter into the Senior Leadership Information System (SLIS). The AREC report produced by SLIS includes a combination of UC Davis and UCOP input.

Based on our procedures performed, it is our opinion that the 2014 AREC includes the appropriate population and accurately reflects all reportable compensation and benefits.