

## UC RIVERSIDE: AUDIT & ADVISORY SERVICES

December 19, 2014

To: Nathaniel Jones, Chief Financial and Administrative Officer, CHASS Dean's Office

Thru: Gregory Moore  
Director, Audit & Advisory Services

From: Laura Bishin  
Principal Auditor, Audit & Advisory Services

Subject: Financial Analytical Review Audit – Follow-up iTravel CHASS Stats

Ref: R2015-I

### **PURPOSE**

To provide additional iTravel (campus travel planning and expense reporting system) data analysis as requested by the College of Humanities, Arts & Social Sciences (CHASS).

### **ANALYSIS**

#### **1. High Days to Submit Travel Expense Voucher (TEV) and Reject Rates**

In our audit R2014-12 Financial Analytical Review Report, issued by Audit & Advisory Services on September 12, 2014, Observation III – TEV Reporting Period, we noted for Fiscal Year (FY) 2012-2013, that a number of departments across several units take on average over 60 days (from trip end date) to submit TEVs to the Accounting Office. University of California Travel Policy - G-28 states: “The TEV must be submitted to the campus Accounting Office within a reasonable amount of time not to exceed 60 days after the end of a trip.” A chart with the columns indicated below (\*) was included in the report to indicate UCR departments that took an average over 60 days (from trip end date) to submit TEVs to the Accounting Office.

We noted that some of these departments in the chart also have a high percentage of TEV rejects, which likely contributes to the time required to process and pay. We modified the FY 2012-2013 analysis in this advisory services report to include reject information in the columns indicated below (+) and included only CHASS departments that took on average over 60 days (from trip end date) to submit TEVs to the Accounting Office.

Department*	Count TEV FY 2012-2013*	% with 0 Rejects+	% with 1 Reject+	% with 2 Rejects+	% with 3 or more Rejects+	Department Average Days to enter into iTravel*	Average days to process once in iTravel*	Average Days to Process TEV*
History of Art	44	61%	25%	9%	5%	112	26	138
Dance	32	84%	16%	0%	0%	77	32	109
History	109	81%	14%	3%	2%	67	39	106
Creative Writing	22	86%	14%	0%	0%	61	44	105
Religious Studies	33	76%	12%	9%	3%	60	20	80
Theatre	30	70%	27%	3%	0%	53	14	77
Ethnic Studies	68	74%	24%	1%	1%	61	10	71
All UC Riverside	9604	81%	15%	3%	1%	24	14	38

*Excludes trips lasting more than 90 days where traveler may submit more frequent TEVs.*

**Notes:**

- This analysis includes hard rejects only. Hard rejects can be made by the department or Accounts Payable. Soft rejects are initiated by Accounts Payable and do not require approval rerouting.
- Overall 19% of UCR TEVs were rejected one or more times.
- There is a strong correlation between number of rejects and Average Days to Process TEVs once in iTravel. There were some TEVs in the sample above with as many as four or five rejects.

**2. Work Load by Travel Coordinator (TC), Department, and Cluster**

Below is an iTravel TC workload summary for CHASS by CHASS cluster for FY 2013-2014. We provided detail information separately to the CHASS Chief Financial and Administrative Officer, which indicates work load by TC, Department & cluster in CHASS.

CHASS Cluster	Count TEVs Processed	Count TC Primary (>=20)	Count TC Backup (<20)
English/History/Philosophy	364	5	5
Psychology	222	1	1
Economics/Political Science	215	2	0
Ethic/Gender/Liberal/Media/Religious Studies	166	1	4
Anthropology/Archeology/Sociology	98	1	1
CHASS Admin	84	2	3
Creative Writing/Performing Arts	77	2	3
Comparative Literature & Foreign Language/Hispanic Admin	69	1	3
UCR ARTSBlock	49	1	0
Art/Art History	43	1	1
Master of Fine Arts Writing Desert Campus	24	1	2
<b>Total CHASS - iTravel Transactions Processed FY 2013-2014</b>	<b>1,411</b>	<b>18</b>	<b>23</b>

TCs are bifurcated as follows:

- 1) TCs with greater than or equal to 20 transactions in FY 2013-2014 are considered Primary TCs for their cluster.
- 2) TCs with less than 20 transactions in FY 2013-2014 are considered Backup TCs.

Although there are 41 (18 + 23) total count TC (primary and backup) in the chart above, there were actually 35 distinct TCs in CHASS in FY 2013-2014; three TCs had transactions across clusters.