UCLA DEPARTMENT OF MATHEMATICS

AUDIT REPORT #24-4005

Audit & Advisory Services

April 2024

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# Background

In accordance with the Campus fiscal year 2023-24 audit plan, Audit & Advisory Services (A&AS) has conducted a review of the UCLA Department of Mathematics.

UCLA’s Mathematics Department explores the frontiers of pure and applied mathematical research. From detecting and predicting crime hot spots to virtual surgery using computational geometry, the department is working to shape the world of tomorrow. The Math Department has pioneered many of the most remarkable advances in the applied mathematics, propelling the applied math research group to #2 in the nation (US News). Overall, the Math Department ranks 11th worldwide (Academic Ranking of World Universities).

The Math Department has eight different undergraduate majors with a total of over 1,600 students. It also offers a lower division curriculum that enables students in other fields, including those in engineering, to complete the mathematics requirements of their intended majors. It also hosts the Program in Computation (PIC), which provides lower division training in computer coding for all UCLA undergraduate students who are not in the UCLA Samueli School of Engineering. Every year, the Math Department offers more than 300 classes in lower division, upper division and PIC. Further, the Math Department has a large and flourishing graduate program. In the past decades, it has risen to the top ten in the country according to some surveys. The estimated enrollment of PhD students in the current academic year is 152 students.

The Math Department also has the following centers and programs:

The Philip C. Curtis Jr. Center for Mathematics and Teaching partners with schools, districts, private businesses, and government entities to provide custom services that improve K–12 mathematics experiences for all students. The Center is managed by an Executive Director and has its own academic appointees and staff. The Curtis Center also supports UCLA undergraduates interested in K–12 mathematics careers.

The UCLA Olga Radko Endowed Math Circle, is a free weekly enrichment program, currently attracting hundreds of K–12 students from the greater Los Angeles area. Following the traditions of Russian and Eastern European math circles, the program helps students develop problem solving skills, prepares students for a variety of math competitions, provide a social forum for mathematically inclined students, and makes students aware of math-related careers. The Math Circle is overseen by a Director, two postdocs, and approximately 55 instructors and assistants, mostly UCLA undergraduate and graduate student employees.

The UCLA Logic Center was established in 2004 to foster teaching and research of logic for mathematics, philosophy, linguistics, and computer science. It provides support for graduate students, faculty, and visitors, and it organizes scientific meetings, in association with other groups at UCLA and in the greater Southern California area. The faculty affiliated with the Logic Center includes members of the UCLA Departments of Mathematics, Philosophy, and Linguistics, as well as logicians from Caltech, UC Irvine, and the University of Southern California.

The Math Department is led by a Department Chair. The administrative team includes Student Affairs, Finance, Academic Personnel, and Information Technology and is overseen by the department’s Chief Administrative Officer (CAO). The administrative team has approximately 20 staff members.

# Purpose and Scope

The primary purpose of the review was to ensure that the Department of Mathematics’ organizational structure, controls, systems and procedures are conducive to accomplishing the University’s business objectives. The secondary purpose of the review was to evaluate the adequacy and efficiency of internal controls. The scope of the audit focused on the following areas:

* Child Abuse and Neglect Reporting Act (CANRA) Compliance
* Emergency Action Plan & Business Continuity Plans
* Conflict of Commitment
* Research Administration
* Sponsored Project Management
* Effort Reporting
* Sub-Contracts
* Closeout Reports
* Conflict of Interest
* Travel & Entertainment
* Personnel & Payroll

The review was conducted in conformance with the *International Standards for the Professional Practice of Internal Auditing* and included interviews, tests, and other procedures considered necessary to achieve the objective.

# Summary Opinion

Based on the results of the work performed within the scope of the audit, the Department of Mathematics has established internal controls and business practices to help ensure that the financial and administrative objectives of the school are met. However, the review did find areas where internal controls could be further strengthened.

*Child Abuse and Neglect Reporting Act (CANRA) Compliance*

* To comply with UCLA Policy 136 Reporting Child Abuse and Neglect and UCLA Procedure 21 - Appointment, the Math Circle should:
* Identify Mandatory Reporters and complete a “UCLA Mandated Reporter Identification Form” for each individual employee and official that is a UCLA Mandated Reporter.
* Have all Mandated Reporters review and sign off on the “UCLA Mandated Reporter Acknowledgement Statement” to acknowledge their understanding and reporting responsibilities.
* Require all Mandated Reporters to complete the CANRA Mandated Reporter training.
* Perform criminal background checks for all Mandated Reporters.

*Emergency Action Plan (EAP) & Business Continuity Plans (BCPs)*

* The Math Department should consult with UCLA Fire and ensure that their EAPs are comprehensive and include all critical components.
* Management should work with the Division of Physical Sciences to ensure that information specific to the Math Department is included in the division level business continuity plan and information technology disaster recovery plan.

*Conflict of Commitment*

* Management should ensure that an annual report of outside professional activities is filed by all applicable academic personnel, and that the certifications are reviewed and approved. For academic personnel who have separated, the Math Department should work with the Academic Personnel Office to update their status in the UC Outside Activities Tracking System (OATS).

*Research Administration*

* The Math Department should ensure the following:
* Appropriated funds are reallocated to appropriate budget categories for all sponsored projects.
* Effort reports are certified in a timely manner. Reminders should be sent to principal investigators (PIs) and staff when deadlines are missed.
* Subaward invoices are approved by PIs and paid in a timely manner.
* Closeout packets are submitted to Extramural Fund Management (EFM) in a timely manner, and expired project funds in the UCLA financial systems are closed.

*Travel & Entertainment*

* Management should clarify to travelers and processors that according to UC Policy G-28 Travel Regulations, for long-term (> 30 days) foreign travel, reimbursable meals & incidental expenses is actual costs up to 100% of the applicable federal per diem rate. If actual costs are less than the per diem rate, then adjustments to actual costs must be recorded. Also, although UCLA Travel Accounting does not request receipts for per diem claims, UC policy recommends that the traveler and Math department retain receipts. Further, the Math department should ensure that the correct per diem rate for the traveler's location is used to calculate the per diem.

The audit results and recommendations are detailed in the remainder of this audit report.

## Audit Results and Recommendations

| **#** | OBSERVATION and**CRITERIA, where applicable** | **RECOMMENDATION** | **MANAGEMENT’S RESPONSE** |
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| **Child Abuse & Neglect Reporting Act (CANRA) Compliance** |
| CriteriaUCLA Policy 136 Reporting Child Abuse and Neglect states “Each department head or designee will identify job classifications and individual Employees and Officials who are UCLA Mandated Reporters within their area of responsibility. Each department head or designee will complete the UCLA Mandated Reporter Identification Form for each individual Employee and Official that is a UCLA Mandated Reporter. Department heads will require UCLA Mandated Reporters to complete the UCLA Mandated Reporter Acknowledgement Statement prior to and as a condition of employment, whether at time of initial hire or transfer to a new position. An existing UCLA Mandated Reporter who has not previously signed the Acknowledgement Statement must do so within thirty (30) days of identification.”UCLA Procedure 21 – Appointment states “Conviction records for critical positions must be obtained through a public records search conducted via Universal Background Screening or fingerprinting conducted by the UCLA Police Department, or another designated agency authorized by the California Department of Justice (DOJ) and approved by the UCLA Police Department. If fingerprinting is conducted for candidates in critical positions in career, limited, contract, and casual-restricted (student) appointments must include both a California DOJ records check (which includes convictions in the state of California) and an FBI check (which includes convictions in other states). Candidates in the following critical positions must undergo fingerprinting: 1. Direct responsibility for or access to minors less than 18 years old (e.g., childcare services personnel).”Audit Work* Review of UCLA Policy 136 Reporting Child Abuse and Neglect.
* Interview with Math management to determine which individuals are identified as CANRA Mandated Reporters, if the UCLA Mandated Reporter Identification Form was completed by the department head, and if UCLA Mandated Reporter Acknowledgement Statements were signed by Mandated Reporters.
* Review of UCOP – PPSM21 - Selection and Appointment and UCLA accompanying Procedure 21 – Appointment.
* Interview with Campus Human Resources to understand requirements for criminal background checks for CANRA Mandated Reporters.
* Interview with Math Circle management to determine if criminal background checks are performed for individuals with direct and regular contact with children.
* Review of CANRA Mandated Reporter training compliance reports as of July 14, 2023.

Issues noted are summarized below. |
| 1. | Child Abuse & Neglect Reporting Act (CANRA)All Math Circle personnel, approximately 55 staff, who work with children, have not had background checks, are not identified as a CANRA Mandated Reporters, and have not received CANRA Mandated Reporter training. These personnel appear to have “duties [that] bring them into direct contact with children on a regular basis,” and perform “instruction at the preschool, elementary, or high school level” including by serving as mentors. | To comply with UCLA Policy 136 Reporting Child Abuse and Neglect and UCLA Procedure 21 - Appointment, the Department Head should:* Identify Mandatory Reporters and complete a “UCLA Mandated Reporter Identification Form” for each individual employee and official that is a UCLA Mandated Reporter.
* Have all Mandated Reporters review and sign off on the “UCLA Mandated Reporter Acknowledgement Statement” to acknowledge their understanding and reporting responsibilities.
* Require all Mandated Reporters to complete the CANRA Mandated Reporter training.
* Perform criminal background checks for all Mandated Reporters.
 | Background checks were completed for all Math Circle personnel by the end of Fall quarter 2023. CANRA information was sent to all Math Circle personnel, and CANRA Statement Acknowledgement forms were collected. Math Department HR Personnel & Payroll Generalists are working on sending employees information regarding Mandated Reporter policy and trainings. All Math Circle personnel have been identified to be Mandated Reporters and are currently filling out Mandated Reporter Identification Forms. HR Personnel & Payroll Generalists are in the process of collecting employees’ signatures on Mandated Reporter Acknowledgement Statement form.  |
| **Emergency Action Plans & Business Continuity Plans** |
| Emergency Action Plans (EAPs) are used to plan and prepare so that if there is an emergency, employees will know what to do and have clear instructions on their responsibilities and procedures for safe evacuation. Criteria:* UCLA Policy 811, Environment, Health & Safety (EH&S), provides that departmental designees will be responsible for maintaining EAPs and supporting equipment for personnel.
* Completing the workplace EAP is required by California Code of Regulations, Title 8, Section 3220, as well as Cal OSHA Emergency Action Plan (29 CFR 1910.38(a)).

Audit Work* Review of EAP Handbook and EAP template from the UCLA Emergency Management Director to understand what is recommended for Campus departments to include in their EAPs.
* Review of emergency plan documents as of July 2023 for the Math Department to verify that the EAPs include all Math workplaces and key components, as recommended by the EAP Handbook and template.

Issues noted are summarized below. |
| 2. | Emergency Action Plans (EAPs)The Math Department has documented some components of an EAP, including evacuation maps and identified floor wardens and emergency contacts. However, the current EAPs do not include the following: * A clear chain of command and identification of individuals authorized to order an evacuation.
* Identification of individuals with specialized skillsets or training, such as first aid or CPR, who can assist others during emergencies.
* Identification of individuals who require special assistance.
* Procedures for accounting for all individuals after an emergency evacuation.
* Location of fire alarm pull stations and fire extinguishers.
* Location of emergency supplies.
* Ensuring all personnel know where to locate their written plans and complete training annually and as changes occur.
 | The UCLA Office of Emergency Management (OEM) recently established an EAP template for Campus departments. Oversight for the EAP program was then transitioned to UCLA Fire. The Math Department should consult with UCLA Fire and ensure that their EAPs are comprehensive and include all critical components.  The Math Department should also ensure there are EAPs for all Math locations. | The department has completed the suggested recommendation and submitted an EAP template to the UCLA Fire department. |
| **Business Continuity Plan (BCP)** |
| Business Continuity Plans (BCPs) are contingency plans for the department to continue its normal operations should workspaces, people, Information Technology (IT), and utilities become unavailable. Audit Work* Discussions with the UCLA Insurance and Risk Management (IRM) Business Continuity Planner and Math management to determine the status of Math’s BCP.
* Review of Math's BCP as of July 11, 2023 to determine that it includes key elements such as a communication strategy, a business impact analysis that identifies essential functions and maximum tolerable downtime, strategies to continue essential functions during disruptive events, and identification of dependencies for the continuation of essential functions.
* Discussion with Math management to determine if Math’s BCP is communicated to all key personnel, regularly tested and updated.

Issues noted are summarized below. |
| 3. | Business Continuity Plan (BCP):Previously, each department in the Division of Physical Sciences was expected to create their own BCP. However, The IRM Business Continuity Plan Coordinator has recently recommended for the departments to combine their plans and establish a BCP at the Division of Physical Sciences level because many of the resources needed for continuity, such as spaces and utilities, are controlled at the division level, and the departments could serve as backups for each other. A Division of Physical Sciences BCP has been drafted; however, is missing information specific to the Math Department. In addition, an Information Technology (IT) disaster recovery plan has not been established for the Division of Physical Sciences and Math Department. | The Math Department should work with the Division of Physical Sciences to ensure that information specific to the Math Department are included in the division level BCP and IT disaster recovery plan (DRP). Once developed the BCP and IT DRP should be communicated to all applicable personnel and regularly tested.  | HR Personnel & Payroll Generalist will work with the Division of Physical Sciences to develop a division level BCP.BCP targeted completion date is August 31, 2024. |
| **Conflict of Commitment** |
| CriteriaUniversity of California Academic Personnel Manual Policy 025 (APM-025) Conflict of Commitment and Outside Activities of Faculty Members provides guidance for the identification and management of outside professional activities to avoid conflicts of commitment, while assuring that faculty may engage in a wide array of outside activities without unnecessary limitations. One requirement of APM-025 is for all faculty holding appointments of 50% time or greater to file an annual report of outside professional activities each fiscal year, even if the faculty member did not engage in outside professional activities during the year, provided they fall within the following title series: Professor (including Acting titles), Professor in Residence, Adjunct Professor, Lecturer with Security of Employment (including Acting titles). The Math Department utilizes the Outside Activity Tracking System (OATS), which is a multi-campus, web-based application, to facilitate the reporting, approval and tracking of faculty outside professional activities.Audit Work* Review of APM-025 Conflict of Commitment and Outside Activities of Faculty Members.
* Discussions with Math management about the disclosure of outside professional activities by faculty.
* Review of reports from OATS to determine if Math faculty filed their annual disclosures of outside professional activities for academic year 2021-22.
* Review of a judgmental sample of two category 1 outside activities during academic year 2022-23 to verify they were properly authorized in advance.

Issues noted are summarized below. |
| 4. | Annual Disclosure of Outside Professional ActivitiesSome Math faculty have not submitted their annual disclosures of outside professional activities for academic year 2021-22, which were due by November 1, 2022

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| Conflict of Commitment - Annual Certification for FY 2021-22Math Department |
| Status as of 6/28/23 | # of Employees |
| Accepted | 80 |
| In Process | 1 |
| Not submitted / No record in OATS | 10 |
|   Active employee, still need to submit | 1 |
|   Employee has since separated. | 9 |
| Grand Total | 91 |

 | Management should ensure that an annual report of outside professional activities is filed by all applicable academic personnel, and that the certifications are reviewed and approved. For academic personnel who have separated, the Math Department should work with the Academic Personnel Office to update their status in OATS.  | The Math Department has made several attempts to contact the faculty to submit their annual disclosures. Moving forward, the Math Department Academic Personnel Manager will continue to contact the faculty to request for the submission. All applicable academic personnel will be notified through e-mail requesting that they complete their annual disclosure. They will receive continuous reminders until they have done so. The Math Department Academic Personnel Manager is also working with the Academic Personnel office to keep an updated list of active faculty. |
| **Research Administration** |
| CriteriaUCLA Policy 910: Management of Sponsored Projects stipulates the following:Once an Award has been made, the department chair or Organized Research Unit (ORU) director has continuing responsibility to ensure that administrative staff:* Reallocate appropriated funds into the appropriate budget categories;
* Review and approve financial transactions related to personnel, the purchase of equipment, re-budgeting of funds, or the retention of consultants for consistency with project purposes and the terms and conditions of the Award;
* Maintain budgetary control through the use of departmental bookkeeping and cost control systems and monthly reconciliation with the general ledger;
* Provide the Principal Investigator (PI) with accurate and timely information about expenditures; confer with the PI to make adjustments as may be necessary to ensure that the general ledger is cleared of any expenses not applicable to the Sponsored Project. Such adjustments may include transferring outstanding liens, transferring items of expense not allowable under that particular Award, and transferring overdrafts to other permissible fund sources;
* Ensure the appropriateness of the effort committed to the project made by UCLA faculty, staff and students;
* Ensure that any sub-recipients comply with the terms and conditions of each Award as stated in the Subaward documents and with all administrative requirements, as set forth by the federal government and sponsoring agency, as appropriate.

Audit Work * Review of a judgmental sample of five sponsored projects that were active during fiscal year 2022-2023 to verify whether:
* Appropriated funds are reallocated into the appropriate budget categories.
* Expenditures charged to sponsored projects are monitored for appropriateness and consistency with project terms/conditions.
* Sponsored project fund balances are monitored for deficit balances.
* Expenditures charged to sponsored projects comply with federal policies, specific award terms/conditions, sponsor guidelines and UC/UCLA policies.
* Review of Effort Reporting Compliance report as of July 12, 2023 and October 9, 2023 to verify timeliness of certifications.
* Review of a judgmental sample of five subawards from fiscal year 2022-23 to verify approval and timeliness of payments.
* Review of project closeout reports as of November 28, 2023 to verify closeout packets are submitted in a timely manner.

Issues noted are summarized below. |
| 5. | Reallocation of Funds to Budget CategoriesSponsored project appropriations are not consistently reallocated to the appropriate budget categories, in accordance with UCLA Policy 910. Based on audit review of five federal sponsored projects for the Math Department that were active during fiscal year 2022-2023, the following was noted: * Appropriated funds were reallocated to appropriate budget categories for three projects.
* Appropriated funds were partially reallocated to appropriate budget categories for one project.
* Appropriated funds were not reallocated to appropriate budget categories for one project.

Without the reallocation of appropriations to budgeted sub-categories, it is difficult to ensure that awarded funds are spent in accordance with established budgets. Also, lack of reallocation can be viewed by agency auditors as an indicator of weak internal controls. | The Math Department should ensure that appropriated funds are reallocated to appropriate budget categories for all sponsored projects. A periodic review of the Online Financial System Reports (OFSR) Fund Summary by Department report can identify appropriations that have not been reallocated to sub-categories.  | The Math Department will ensure that appropriated funds are reallocated to appropriate budget categories for all sponsored projects. The CFO meets with fund managers monthly to verify that appropriated funds are allocated in accordance with established budgets.  |
| 6. | Effort Reporting CertificationsEffort reports are not always certified in a timely manner. During audit review, the following was noted: | Management should ensure that effort reports are certified in a timely manner. Reminders should be sent to PIs and staff when deadlines are missed.  | The Math Department Finance Manager sends reminders to PIs and staff with open/overdue reports when deadlines are missed. |
| 7. | Subawards Invoices - Timeliness of Approvals & PaymentsBased on audit review of five Math Department subaward invoices from fiscal year 2022-2023, three invoices were not approved and paid in a timely manner. * Invoice for $48,931 from the University of Houston, 113 days for the PI to approve the invoice, then 13 days to pay the invoice (total 126 days).
* Invoice for $25,193 from Princeton University, 104 days for the PI to approve the invoice, then 97 days to pay the invoice (total 201 days).
* Invoice for $16,609 from the University of Utah, 200 days for the PI to approve the invoice, then 45 days to pay the invoice (total 245 days).

The invoices were for mainly personnel expenses (salary, benefits, facilities and administrative costs) for the researchers at the other universities that received the subawards from UCLA. | Management should ensure subaward invoices are approved by PIs and paid in a timely manner, by performing periodic spot checks of when invoices are approved and paid. Also, periodic reminders should be sent to PIs to approve invoices in a timely manner. | Now with Bruinbuy Plus all subaward invoices must be reviewed and approved by the fund managers and PIs in BruinBuy Plus in order to be paid. The Math Department Finance Manager created a Subawards dashboard that is reviewed every two days to ensure the invoices have been paid. |
| 8. | Project CloseoutsImprovements are needed to ensure that closeout packets and required financial reports are submitted to EFM in a timely manner, with expired funds properly closed within the financial system. For the 20 research projects for which closeout packets were due in FY 2022-23, 14 (70%) were submitted on time, one (5%) has not been submitted and five (25%) were submitted late.Also, as of November 27, 2023, there were 20 sponsored project funds expired over 120 days that have not been closed in the UCLA financial systems. It is noted that as of December 20, 2023, eight of those funds have been closed, with 12 remaining that still need to be closed.  Late submission of closeout packets to EFM delays filing of final financial reports or final invoices to sponsors by EFM, raises questions and may jeopardize payments. Additionally, proper closing of awards may not occur if technical reports are not submitted timely. | Management should ensure that closeout packets for sponsored projects are submitted to EFM in a timely manner.  Also, the Math Department should work with EFM to close out the remaining expired project funds in the UCLA financial systems. | The Math Department Finance Manager is working closely with EFM to close out the remaining expired funds. We expect this to be completed by May 31, 2024. |
| **Travel & Entertainment** |
| CriteriaUniversity of California Policy G-28 Travel Regulations, section V.E.2.b.ii Foreign Travel - Long-Term Travel - Assignments of 30 Days or More states “The per diem allowance authorized for long-term travel is actual costs up to 100% of the applicable federal per diem rate.”Audit WorkReview of a judgmental sample of nine travel and entertainment expense reports from fiscal year 2022-23 to verify that the expenses were in accordance with policies and authorized.Issues noted are summarized below. |
| 9. | Travel & Entertainment Per DiemThe meals & incidentals per diem allowance authorized for long-term (> 30 days) foreign travel is actual costs up to 100% of the applicable federal per diem rate. Some meals and incidental expenses claimed may not have been in accordance with UC Policy G-28 Travel Regulations. * For three T&E reports, the maximum meals & incidentals per diem amounts were claimed, and no adjustments to actual costs were recorded.
* For two T&E reports (report keys 77580 & 50653), since receipts were not retained, it is unclear if the actual costs exceeded or were less than the per diem and should have been adjusted down. However, based on discussions with Math personnel, there appears to be an assumption that for long-term (> 30 days) foreign travel, the full per diem amount can be claimed and adjustments to actual costs do not need to be recorded even if less than the per diem amount.
* For the third T&E report (report key 92521), there were supporting receipts that showed the actual costs were less than the per diem; however, adjustments were not recorded.
* For one T&E report, an incorrect, higher per diem meals & incidentals rate was claimed. From March 12-18, 2023 the traveler was in Paderborn, Germany where the per diem rate was $124; however, the per diem rate for Paris, France of $164 was claimed. The total over reimbursement was $280 ($40 x 7 days).
 | Math management should clarify to travelers and processors that according to UC Policy G-28 Travel Regulations, for long-term (> 30 days) foreign travel, reimbursable meals & incidental expenses is actual costs up to 100% of the applicable federal per diem rate. If actual costs are less than the per diem rate, then adjustments to actual costs must be recorded. Also, although UCLA Travel Accounting does not request receipts for per diem claims, UC policy recommends that the traveler and Math department retain receipts.Further, the Math department should ensure that the correct per diem rate for the traveler's location is recorded.  | The CFO sent an e-mail to the department to clarify UC Policy BFB-G-28 and reminded faculty that receipts will be kept on file within the department and retained for such periods as required by either UC or the sponsor’s retention policy. The CFO will also ensure that the correct per diem rate for traveler’s location is recorded by using <https://aoprals.state.gov/web920/per_diem.asp>. |
| **Personnel & Payroll** |
| Criteria* UCOP Academic Personnel Manual (APM) 200 – Appointment and Promotion – General
* UCOP Academic Personnel Manual (APM) 210 – Appointment and Promotion – Review & Appraisal Committees
* UCLA Procedure 30 - Salary

Audit Work:Review of a judgmental sample of five new hires from fiscal year 2022-2023 to verify the following: * Job postings include required qualifications, prior work experience, educational requirements and licenses or certifications. Jobs are advertised on UCLA’s Career Opportunities website and other external websites, in accordance with minimum posting periods based on the job position.
* The methodology used for assessing the candidates' qualifications is consistent and applied fairly to all candidates. A record of the selection process should be maintained by the department for reporting and auditing purposes and should consist of: the University application form and resume for each interviewee, job-related standards used to screen the applicants, questions used for the interviews, including those used by search committees and panels, rating guides used by all interviewers and notes from the reference checks.
* Background checks are conducted for candidates hired into critical positions that have sensitive administrative/programmatic/managerial duties and responsibilities that could potentially cause human, financial, or property loss or other significant risk to the University.
* Job offers are approved by authorized personnel.

No issues were noted in this area. |
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