



AUDIT AND ADVISORY SERVICES
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December 1, 2023

To: Distribution

Re: **Conflict of Interest / Conflict of Commitment in Research**
Audit No. 08-24-0002

We have completed a compliance review of conflict of interest and conflict of commitment in research as part of the 2023-24 annual audit services plan. The audit was conducted in conformance with the *International Standards for the Professional Practice of Internal Auditing*. Enclosed is the report detailing the results of our work.

We sincerely appreciate the cooperation and assistance provided by the Office of Research and Academic Personnel during the review. If you have any questions, please contact me.

Respectfully submitted,

Ashley Andersen
Director
Audit and Advisory Services

Enclosure

Distribution

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UC **SANTA BARBARA**
Audit & Advisory Services

Audit Report

**Conflict of Interest / Conflict of Commitment
in Research**

December 1, 2023

Performed by:

Antonio Mañas Meléndez, Associate Audit Director
Anne-Sophie Gatellier, Senior Auditor

Approved by:

Ashley Andersen, Audit Director

Report No. 08-24-0002

EXECUTIVE SUMMARY

OBJECTIVE

The primary purpose of this audit was to assess the adequacy of internal controls over research-related conflict of interest (COI) and conflict of commitment (COC) management processes, as well as overall compliance with related University policies and procedures.

The objectives of our audit were to determine whether:

- COI disclosures were submitted in accordance with policy requirements and campus processes for federally funded sponsored research and industry sponsored research.
- The department has implemented methodologies to minimize the risk of inaccurate disclosures, including controls such as:
 - The review process for positive COI disclosures
 - Comparative testing of COC and COI disclosure information
- COC disclosures in Research were monitored and submitted timely and before merits and promotions.

CONCLUSION

Based on the results of the work performed within the scope of the audit, we found that there are processes in place to help ensure compliance with COI and COC requirements. Positive COI disclosures follow the review and clearance process requested by procedure in more than 98% of the cases under review, with the exception of some decision rationale not documented in the system. In addition, Academic Personnel has implemented several controls to ensure disclosures are submitted adequately and on time. However, there are opportunities to improve and strengthen management practices and internal controls to:

- Identify the correct requested COI disclosure in the Office of Research's contract and grant electronic database (ORBIT)¹.
- Obtain prior approvals for COC category I activities on time.
- Obtain annual COC disclosures on time. In particular, approximately 30% of annual COC disclosures are submitted after the annual deadline, which is not in alignment with the goal established in the University policy² and the UCSB Red Binder³.
- Perform cross-analysis of COI and COC disclosures to enhance their accuracy.

¹ All proposals submitted by the campus and all awards accepted by the campus are tracked in this system.

² UC Policy APM-025 - Conflict of Commitment and Outside Activities of Faculty Members and Designated Other Academic Appointees (APM-025). This is the General University Policy regarding Academic Appointees on Conflict of Commitment and Outside Activities of Faculty Members.

³ The UCSB Red Binder is a set of local policies applicable to academic personnel. This includes a section on conflict of interest.

OBSERVATIONS, RECOMMENDATIONS, AND RESPONSES

1. CONFLICT OF INTEREST

OBSERVATION

Our review of the COI disclosure submission and monitoring processes shows that controls are overall effective in mitigating the main identified⁴ risks, and that the majority of COI disclosures required are submitted on time. However, we identified some potential for improvement in the identification of the correct required disclosure in ORBIT, in reporting features, and in cross-checking with COC disclosures.

Timely Submission of COI Disclosures

We analyzed COI disclosures corresponding to industry and non-federal agencies⁵, National Science Foundation (NSF), Public Health Services (PHS)/ National Institutes of Health (NIH)⁶, and the Department of Energy (DOE), and found that for more than 98% of the cases under review, an initial⁷ disclosure had been submitted on time. More specifically:

- For awards approved between July 1, 2020 to June 30, 2023, and that required a 700-U disclosure, we found no disclosures in six cases out of 689⁸. The reason was that the information had been improperly populated in ORBIT, and the disclosure requirement was not triggered.
- For awards approved between June 1, 2022 and June 30, 2023 and requiring an NSF disclosure or a PHS/NIH COI disclosure, as well as all the records for awards approved between July 1, 2022 and June 30, 2023 and requiring a DOE disclosure⁹, we assessed if a disclosure had been submitted less than a year prior to the approval, as required by policy. We found a disclosure submitted in the right timeframe for the majority of cases, and noted the few following exceptions:
 - For NSF, out of 493 cases, one Principal Investigator (PI) had not updated their disclosure for two awards, and one PI had submitted their disclosure a few days after the award was approved.
 - For PHS/NIH, out of 215 cases, one PI had not submitted any disclosures, due to the requirement not being tagged in ORBIT, and two PIs had not updated their disclosure.
 - No exceptions were noted for DOE disclosures.

⁴ For a process map showing the inherent risks, see the Background section.

⁵ Disclosure requirements are limited to the Form 700-U.

⁶ Public Health Services (PHS) and National Institutes of Health (NIH) use the same disclosure form. For more information on the types of disclosure forms, see the Background section.

⁷ Depending on the sponsor, a disclosure is required at the proposal stage, before the funds are received, and/or on an annual basis. This section is about the initial disclosure at the proposal stage.

⁸ A case is a set of distinct UCPATHID/records (Principal Investigator per records). A separate 700-U disclosure is required from the PI for each award.

⁹ The requirement for DOE disclosure came into effect on June 18, 2022.

Data Consistency in ORBIT – Sponsor Name

We reviewed the list of grant proposals submitted between July 1, 2020 and June 30, 2023, as well as grants active at some point between July 1, 2020 and September 7, 2023, to determine if the disclosure requirement selected in ORBIT was consistent with the name of the sponsor. The selection in ORBIT is the first step that triggers a disclosure requirement notification to the eligible population. We found that in the vast majority of cases, the box checked was consistent with the name.

However, we identified ten anomalies over more than 1,000 awards sponsored by NSF, NIH, and other agencies requiring a PHS disclosure form. The anomalies identified show that some sponsors are more likely to be wrongly identified. Out of ten anomalies, six were related to the American Cancer Society which requires a PHS disclosure.

Sending a reminder to the departments with the list of sponsors per type of disclosures, or determining a technical way to avoid manual entries, would limit the risk of inaccurate information even more and would increase the chances of obtaining all required disclosures.

In addition, we noted that in two of these six cases, a voting member of the Conflict of Interest Committee (COIC)¹⁰ was key personnel. This faculty was also identified in two of our tests on COC, for a missing COC disclosure covering fiscal year 2020-21 and a prior approval submitted late for a category I activity¹¹. Enhancing controls on all COIC members, for example on an annual basis, might reinforce compliance for a population that could be under particular scrutiny in case of an external review.

Review of COI Disclosures

We found that the review and decision process related to positive COI disclosures is adequately covered by internal procedures, decisions are made at a level that is compliant with the procedures, and they are sufficiently documented. However, the review process in place to assess the reliability and consistency of the disclosures is limited.

The COI disclosure process is shared between Research Integrity and COIC, and is described on the Office of Research website and in multiple internal documents describing roles and responsibilities, the review process, and the authority in terms of reviewing and clearing positive disclosures.

We reviewed the list of all positive disclosures available in the Office of Research's COI disclosure system (ORCOI)¹² and verified whether for each of them, the rationale of the approval was documented in a comment in ORCOI, as is required by Office of Research procedures¹³. We found that out of 526 positive disclosures approved since 2021, 57 or 11% did not include any comments. More specifically, 45 of these 57 were administratively

¹⁰ For a detailed description of the COI Committee, see the Background section.

¹¹ For more information on the requirements and the test results, see sections Timeliness of Annual Disclosures and Prior Approval.

¹² ORCOI was designed by the Office of Research to streamline the disclosure submission process.

¹³ When a positive disclosure is received, internal procedures require that it is reviewed by the COI Analyst, and by the COIC under certain conditions specified by the procedure. The decision and rationale are expected to be formalized in a comment, and in COIC meeting minutes if necessary.

approved¹⁴ without the participation of the COIC. We assessed that missing documented justifications represent 2% of the total positive disclosures for 2023. The implementation of ORCOI in 2021 and the incorporation of additional resources in Research Integrity have helped improve compliance with the requirement.

In addition, we reviewed a sample of 15 positive disclosures submitted between June 2021 and June 2023, to determine if they were approved by the required¹⁴ level and if the documentation supporting the decision was available. We did not identify any anomalies.

In terms of controls, we were informed that:

- The award is not accepted unless all required disclosures have been submitted and cleared¹⁵.
- Decisions related to positive disclosures are documented in a comment in the system ORCOI, as well as in the COI Committee minutes.
- No review of negative disclosures, cleared automatically by ORCOI, is performed. According to the UC Policy¹⁶ "When a Form 700-U indicates the PI has no Financial Interests (a "negative disclosure"), no further review is required."

Comparison of COC and COI disclosures and Other Controls

We were informed that Research Integrity performs ad hoc consistency checks between COI disclosures when several of them are available for the same period and between COI and COC disclosures. However, the results of these assessments and the methodology are not formally documented.

In the past, Research Integrity implemented a process to detect undisclosed undue foreign influence. The assessment consists of reviewing and comparing a sample of Just-in-Time reports¹⁷ or Research Performance Progress Reports (RPPR)¹⁸ with biosketch and other support documents to identify foreign activities that may not have been properly reported by PI/key personnel through OATS or COI disclosures. This control focuses exclusively on NIH grants and has been documented in a procedure. More broadly, this process can also be used to detect potential inconsistencies between the documents disclosing possible conflicts of interest. However, based on limited resources the process has been simplified.

No additional cross-checking between the different types of records available is documented, although NSF grants represent 40% of the grants funding UCSB research between July 2020 and June 2022.

¹⁴ Approved positive disclosures are either administratively approved, by the COI Analyst, or approved by the COIC.

¹⁵ The review of financial flows was not part of our review.

¹⁶ UC Policy *Disclosure of Financial Interests and Management of Conflicts of Interest in Private Sponsors of Research* updated in 2022.

¹⁷ Just-in-Time is a document that may be requested by NIH when applying for a grant.

¹⁸ Research Performance Progress Report (RPPR) is used by recipients to submit progress reports to NIH on their grant awards.

RECOMMENDATION

We recommend the Office of Research, in coordination with the Office of Academic Personnel, evaluate implementing a common review process to assess the reliability and consistency of COI and COC disclosures, at least on a sample basis. Documentation of the evaluation would minimally include:

- A cost and benefit analysis
- The decision made and approved by both parties
- If a decision is made to implement a review process:
 - The responsible parties
 - The measures to be implemented
 - A timeline for each measure/recommendation

MANAGEMENT RESPONSE

The Office of Research, in coordination with the Office of Academic Personnel, will evaluate implementing a common review process to assess the reliability and consistency of COI and COC disclosures, at least on a sample basis. Documentation of the evaluation would minimally include:

- A cost and benefit analysis
- The decision made and approved by both parties
- If a decision is made to implement a review process:
 - The responsible parties
 - The measures to be implemented
 - A timeline for each measure/recommendation

Audit and Advisory Services will follow up on the status of these issues by April 30, 2024.

2. CONFLICT OF COMMITMENT

OBSERVATION

Our review of the COC disclosure process shows that although Academic Personnel has implemented several controls to ensure disclosures are submitted adequately and on time, these controls are partially effective, due to limitations to enforce the policy. As a consequence, we identified that over fiscal years 2020-21 and 2021-22, approximately 30% of annual disclosures were submitted after the deadline¹⁹, which is not in compliance with the UC Policy APM-025 and the UCSB Red Binder. In addition, we identified one faculty who underwent their merit and promotion review without submitting all their required disclosures.

Timeliness of Annual Disclosures

The UC Policy APM-025 and the Red Binder require all eligible faculty to report potential COC on an annual basis. Academic Personnel has implemented a monitoring process to identify expected disclosures and sends out reminders and follow-up emails to encourage eligible

¹⁹ The deadlines for submitting COC disclosures are September 15 of the calendar year if the faculty is in their advancement review process, and October 31 of the calendar year if not.

faculty to submit COC disclosures on time. However, the ultimate responsibility lies at the division level and the only measure implemented to enforce compliance is putting advancement reviews on hold in case of missing disclosures²⁰.

For each disclosure expected over fiscal years 2020-21 and 2021-22, we verified if the disclosures had been submitted on time and found the following:

- 317 COC disclosures out of 898 or 35% of the total required disclosures were submitted after the deadline in fiscal year 2020-21, and 274 COC disclosures out of 921, or 30% of the total required disclosures in fiscal year 2021-22.
- As of August 23, 2023, 44 disclosures had still not been submitted for fiscal year 2020-21, meaning that 5% of the total COC disclosures required for this fiscal year were almost two years late. For fiscal year 2021-22, 112 COC disclosures had not been submitted - or 15% of the total COC required this fiscal year.

Table 1 shows the percentage of late COC disclosures per division. An additional table with the percentage per department is provided in Appendix A.

Division	FY 2020-21			FY 2021-22		
	Late COC	Total COC	% Late COC	Late COC	Total COC	% Late COC
College of Creative Studies (College)	2	3	67%	1	4	25%
Bren School of Environmental Science & Management	11	23	48%	12	25	48%
Graduate School of Education	17	40	42%	13	41	32%
Social Sciences	61	158	39%	46	156	29%
Humanities and Fine Arts	84	239	35%	65	182	36%
College of Engineering	51	96	53%	44	154	29%
Mathematical, Life, and Physical Sciences	91	288	32%	93	294	32%
Campus Wide	317	898	35%	274	921	30%

Source: Academic Personnel via OATS and Auditor Analysis.

COC Disclosures in The Merit and Promotion Review Process

According to the Red Binder, "Faculty undergoing advancement review must complete their report by September 15 of the calendar year." In addition, the Office of Academic Personnel informed us that requiring COC disclosures during the review process was the only leverage available to ensure all disclosures would be submitted. However, our review shows that one faculty had their advancement approved despite missing COC disclosures.

²⁰ For more information on the advancement review process, see the Background Section.

We obtained the list of the 289 faculty who were in the advancement process during fiscal year 2021-22 and looked at those who had an active grant during this period²¹ and whose advancement went into effect on July 1, 2023. Of 172 faculty, one had not submitted their disclosure for fiscal year 2021-22, although the advancement went into effect.

The merit and promotion process and the COC monitoring process are highly manual and require the use of sets of information shared between several staff within the Office of Academic Personnel. Enhancing the reporting capabilities, whether through OATS or other tools, might facilitate and streamline this part of the advancement process.

Prior Approval

The UC Policy APM-025 and the Red Binder require researchers who engage in a Category I²² activity or involve a student in an outside activity to obtain prior approval from their Dean. Our review shows that prior approvals are not always documented on time. In particular, out of 19 prior approvals detected in our review of 15 faculty annual disclosures over two fiscal years²³:

- Eleven prior approvals were submitted.
- Four prior approvals were submitted after the activity started.
- Three prior approvals were missing.
- One prior approval related to an activity with student involvement was not provided.

RECOMMENDATION

We recommend the Office of Academic Personnel design a report on late COC disclosures and distribute it to the Office of the Executive Vice-Chancellor according to a timeline and a level of detail that they will agree on.

MANAGEMENT RESPONSE

The Office of Academic Personnel will design a report on late COC disclosures and distribute it to the Office of the Executive Vice-Chancellor according to a timeline and a level of detail that they will agree on.

Audit and Advisory Services will follow up on the status of these issues by March 29, 2024.

GENERAL INFORMATION

BACKGROUND

Conflict of Interest

Conflicts of interest disclosure and review requirements vary by type of sponsor. Essentially it boils down to two major categories - governmental and non-governmental:

²¹ Our audit was focused on research. As a consequence, we limited this analysis to faculty actively sponsored during our review period.

²² For more information on category I activities, see Background section.

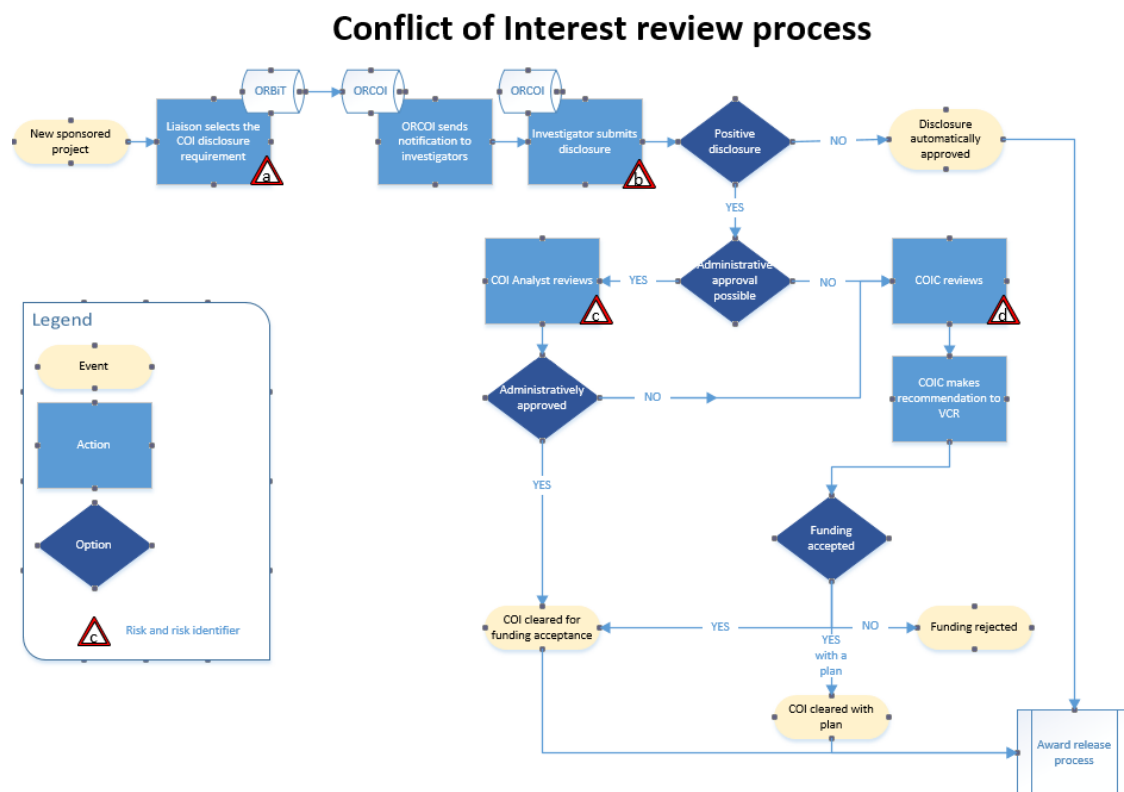
²³ Required prior approvals were identified for 11 faculty, and some of them disclosed several activities requiring prior approval.

The federal agencies that sponsor the highest volume of research at UCSB requiring conflicts of interest disclosure and review are the National Science Foundation (NSF) and the National Institutes of Health (NIH). The total amount requested in grant proposals submitted in fiscal year 2022-23 is approximately \$833 million. 25% of this amount was requested to the NSF, and 15 % to NIH.

Inherent Risks²⁴ in the COI Submission and Review Process

We created a flowchart of the COI submission and review process, starting when the department liaison selects the required COI disclosure in ORBIT, and finishing when the funding is either accepted or rejected.

Four inherent risks have been identified in this process. Additional information on mitigating controls and steps implemented within the process are described in section Conflict of Interest, if any.



- Sponsor selection in ORBIT:** Inaccurate selection of the sponsor in ORBIT could lead to incorrect COI disclosure requirements. This would result in the wrong information being sent to ORCOI, and the appropriate disclosure not being requested to the investigator. See section Conflict of Interest for implemented risk mitigation measures.

²⁴ Inherent risks are risks that exist due to the nature of the process, before any mitigating measures. This does not reflect the current risk situation but the potential risk if no mitigating measures were implemented.

- **Inaccurate Disclosures:** The investigator does not disclose potential conflicts of interest. Negative disclosures are automatically approved in ORCOI, without human intervention. Limited mitigation measures have been implemented to identify incomplete or inaccurate disclosures²⁵ According to UC Policy²⁶ it is not required to review negative Form 700-U disclosures: "*When a Form 700-U indicates the PI has no Financial Interests (a "negative disclosure"), no further review is required.*"
- **Assessment of Positive Disclosures by COI Analyst:** An inadequate assessment of the positive disclosure by the COI Analyst might result in a real conflict of interest being overlooked. To mitigate the risk of inadequate assessment of administratively approved positive disclosures, all administrative approvals are presented once a month to the COIC. Positive disclosures administratively approved are listed in the agenda and on the minutes, including the name of the PI, the name of the project, the type of grant(s), a description of the potential conflict, and the reason why it was approved.
- **Assessment of Positive Disclosures by COIC:** An inadequate assessment of the positive disclosure by the COIC might result in a real conflict of interest being overlooked. To mitigate the risk of inadequate assessment of positive disclosures by the COIC, the COIC consists of at least seven voting members, and three non-voting staff members, both faculty and/or members of the Office of Research. In addition, the COIC has a consultative role and makes recommendations to the Vice-Chancellor of Research who makes the final decisions. Agendas and minutes document the disclosures to be reviewed, as well as the decisions made. Minutes are electronically signed by the COI Analyst, the COIC Chair, and the Vice Chancellor for Research.

Violations²⁷

Failure to file the required Statement of Economic Interests or failure to report a financial interest may subject a principal investigator to civil liability, including fines, as well as University discipline. (See Gov. Code Sections 81000- 91014.)

In addition, failure to file a complete disclosure of financial interest or update or to comply with any conditions or restrictions imposed on the conduct of the project under the Policy will be grounds for discipline pursuant to the University Policy on Faculty Conduct and the Administration of Discipline or other applicable employee disciplinary policies. In addition, federal research funding agencies may require reports of any information that may show a violation of University policy. Sponsors may suspend or terminate the award and/or debar an Investigator from receiving future awards in the event of failure to comply with applicable federal research funding agency requirements on disclosure, review, and management of Significant Financial Interests related to federally sponsored projects.

In addition, failure to disclose can result in heightened scrutiny, jeopardized funding and funding opportunities, compromised integrity, legal prosecution, fines, or grant forfeiture.

COI Disclosure Forms

²⁵ See section Conflict of Interest for further analysis and mitigating measures.

²⁶ *Disclosure of Financial Interests and Management of Conflicts of Interest in Private Sponsors of Research*, updated in 2022.

²⁷ California Fair Political Practices Commission (FPPC) Instructions for Completing Form 700-U and UC Policy "Disclosure of Financial Interests and Management of Conflicts of Interest, National Science Foundation Awards"

Sponsors have different requirements when it comes to COI disclosures. They can be grouped under the following categories:

- Non-governmental sponsors require disclosure at the proposal stage through a 700U form and within 30 days of any material changes to the project.
- Governmental sponsors require disclosure at the proposal stage, in case of material changes, and on an annual basis. Governmental sponsors use different disclosure forms:
 - National Science Foundation (NSF)
 - National Institutes of Health (NIH) / Public Health Services (PHS)²⁸
 - UCSB Institute for Collaborative Biotechnology (ICB) - University Affiliated Research Center (UARC) - US Army
 - Department of Energy.

Table 2 shows the number of records requiring a disclosure among all the awards active at some point between July 1, 2020 and June 30, 2022, per type of disclosure.

Table 2	Disclosure Type	
	Sponsor*	Disclosures
	NSF	1,046
	Non-Federal Sponsors (700 U)**	986
	PHS/NIH	315
	NSF/UARC-ICB	64
	DOE	58
	Other Combinations	106
	Total	2,575

Source: Office of Research and Auditor Analysis

*Some agencies require different types of disclosures.

** Non-Federal agencies and private industry only require form 700U.

Conflict of Interest Committee (COIC)²⁹

The conflict of interest committee consists of at least seven voting members and three non-voting staff members. COIC, as of October 2022, includes a chair, three voting members (all professors), and four non-voting members (all staff).

Their responsibility is to review all documentation and make all necessary inquiries leading to an analysis of the issue of conflict of interest with respect to a research proposal. In so doing, the committee is to assess financial disclosure statements and review relevant features of the research project. Based on the review, it will recommend to the Vice-Chancellor for Research,

²⁸ The University of California Office of the President publishes a list of organizations requiring the PHS disclosure form.

²⁹ Conflict of Interest Committee (COIC) Overview.

whether funding for the research projects should be accepted and, if so, whether any conditions are needed.

Department Liaison

An academic department or organized research unit has staff assigned to work with faculty members on their proposal submissions, often referred to as a “Department Liaison”.

Conflict of Commitment³⁰

A conflict of commitment occurs when a faculty member’s outside activities interfere with the faculty member’s professional obligations to the University of California.

Outside Professional Activities³⁰

Outside Professional Activities, compensated or uncompensated and regardless of financial interest, are defined as those activities that are within a faculty member’s area of professional, or academic expertise and that advance or communicate that expertise through interaction with industry, the community, or the public.

Outside activities are divided into three categories. Category I activities result in more requirements and are defined as outside professional activities that are most likely to create a conflict of commitment because:

- They are activities related to the training and expertise that is the individual’s qualification for University appointment but performed for a third party.
- They require significant professional commitment. Category I activities require prior approval by the Chancellor or delegate, count toward the faculty member’s maximum 39/48 days of outside professional activities, and require disclosure in annual reporting. Approvals are generally for one fiscal year but may be granted for a longer term, not to exceed five years. Category I activities include, but are not limited to:
 - Teaching, research, or administration of a grant at an educational institution, trust, organization, government agency, foundation, or other entity outside of the University
 - Employment outside of the University
 - Assuming a founding or a co-founding role in a company
 - Assuming an executive or managerial position outside of the University

SCOPE

The scope of our audit included:

- Conflict of Interest disclosures required at proposal and on an annual basis, related to sponsored projects.
- Conflict of Commitment, in particular, related to faculty who were identified as investigators and key personnel in research projects.

³⁰ UC policy APM-025 *Conflict of Commitment and Outside Activities of Faculty Members*.

In particular, we focused on awards that were active at some point between July 1, 2020 and June 30, 2023, and on conflict of commitment expected during fiscal years 2020-21 and 2021-22.

Our review did not include disclosure requirements triggered by:

- Gift reception.
- Use of Human Subjects.
- Material Transfer agreements.
- Financial relationship with sub-recipients.

CRITERIA

Our audit was based upon standards as set forth in the UC and UCSB policies, best practices, and other guidance relevant to the scope of the review. This audit was conducted in conformance with the *International Standards for the Professional Practice of Internal Auditing*.

In particular, we reviewed:

- UC Policy APM-025 “Conflict of Commitment and Outside Activities of Faculty Members” (January 15, 2020 version and July 1, 2024 anticipated version)
- UC Policy “Disclosure of Financial Interests and Management of Conflicts of Interest, National Science Foundation Awards”.
- Red Binder
- Guidelines for COIC Operation (August 1, 2022 version)
- COI Handbook for New Staff
- UC Retention schedule
- Guidance Memo 21-03

AUDIT TEAM

Ashley Andersen, Audit Director
Antonio Mañas Meléndez, Associate Audit Director
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APPENDIX A		Percentage of Late COC Disclosures per Department for FY 2021-22	
Division	Department	Percentage of Late Disclosure	
2000 - Humanities and Fine Arts	1002 - History of Art and Architecture	25%	
	1004 - Art	30%	
	1015 - Classics	22%	
	1022 - Theater and Dance	50%	
	1024 - East Asian Languages and Cultural Studies	11%	
	1029 - English	29%	
	1036 - Film and Media Studies	33%	
	1037 - French and Italian	20%	
	1040 - Germanic and Slavic Studies	14%	
	1045 - History	32%	
	1056 - Linguistics	45%	
	1059 - Media Arts and Technology Program	50%	
	1065 - Music	11%	
	1070 - Philosophy	8%	
	1077 - Religious Studies	30%	
1082 - Spanish and Portuguese	0%		
1091 - Writing Program	0%		
2020 - Mathematical, Life, and Physical Sciences	1012 - Chemistry and Biochemistry	44%	
	1027 - Ecology, Evolution and Marine Biology	29%	
	1032 - Environmental Studies Program	25%	
	1038 - Geography	27%	
	1039 - Earth Science	27%	
	1058 - Mathematics	27%	
	1061 - Molecular, Cellular and Developmental Biology	24%	
	1072 - Physics	35%	
	1075 - Psychological and Brain Sciences	43%	

APPENDIX A		Percentage of Late COC Disclosures per Department for FY 2021-22	
Division	Department	Percentage of Late Disclosure	
	1079 - Statistics and Applied Probability	25%	
2030 - Social Sciences	1000 - Asian American Studies	29%	
	1001 - Anthropology	31%	
	1006 - Black Studies	50%	
	1014 - Chicana and Chicano Studies	55%	
	1016 - Communication	29%	
	1025 - Economics	25%	
	1041 - Global Studies	29%	
	1074 - Political Science	16%	
	1080 - Sociology	25%	
	1092 - Feminist Studies	33%	
3000 - College of Creative Studies (College)	1021 - College of Creative Studies (Department)	25%	
3020 - College of Engineering	1013 - Chemical Engineering	6%	
	1018 - Computer Science	17%	
	1020 - Center for Risk Studies and Safety	100%	
	1028 - Electrical and Computer Engineering	34%	
	1031 - Materials	36%	
	1062 - Mechanical Engineering	38%	
	1086 - Technology Management	38%	
3030 - Bren School of Environmental Science & Management	1034 - Bren School of Environmental Science and Management	48%	
3050 - Graduate School of Education	1010 - Counseling, Clinical, and School Psychology	28%	
	1026 - Education	35%	

Sources: Office of Academic Personnel and Auditor's analysis.