

The logo for UCIrvine, featuring the letters 'UCI' in a large, bold, serif font, followed by 'RVINE' in a smaller, all-caps serif font. A vertical line separates the 'UCI' and 'RVINE' parts of the logo.

UCIRVINE

The logo for Internal Audit Services, consisting of the words 'INTERNAL' and 'AUDIT SERVICES' stacked vertically in an all-caps serif font.

INTERNAL
AUDIT SERVICES

Dean Air Travel

Internal Audit Report No. I2014-601

September 9, 2013

Prepared By

Mike Bathke, Interim Director



INTERNAL AUDIT SERVICES
IRVINE, CALIFORNIA 92697-3625

September 9, 2013

MATT HICKS
SYSTEMWIDE AUDIT DIRECTOR
UNIVERSITY OF CALIFORNIA OFFICE OF THE PRESIDENT

RE: Review of Dean Air Travel
Report No. I2014-601

Internal Audit Services has completed the review of Dean Air Travel and the final report is attached.

If you have any questions or require additional assistance, please do not hesitate to contact me.

Mike Bathke

Mike Bathke
Interim Director
UC Irvine Internal Audit Services

Attachment

C: Audit Committee

DEAN AIR TRAVEL
I2014-601

I. MANAGEMENT SUMMARY

Internal controls and processes related to air travel by the University of California, Irvine (UCI) Deans are generally in compliance with applicable University policies and procedures.

Internal Audit Services (IAS) noted a few minor issues, which did not rise to the level to be included in report, that were discussed verbally with management.

II. AUDIT REQUEST AND SCOPE

On August 21, 2013, IAS was requested by the Systemwide Audit Director to complete a review Dean related air travel for compliance with University policy (G-28). Specifically, this review included procedures to verify compliance with University Policy as it relates to any purchase and use of business and/or first-class air travel.

The audit was limited to reviewing the air travel related expenditures for 15 UCI Deans for fiscal year 2012-13 (July 2012-June 2013).

III. OBSERVATIONS

IAS reviewed 239 transactions totaling \$219,974, which were reimbursed to UCI Deans during fiscal year 2012-13. IAS only noted two non-coach airfare purchases during the time period reviewed. One of transactions (the purchase of a business-class airfare) was justified due to a medical need of the traveler, which was properly documented and appropriately approved. The other transaction (the purchase of a first-class airfare) was not properly justified or approved. The transaction was related to a multi-leg international flight (total airfare of \$4,380), which included one leg that was first-class, totaling \$846. The other legs of the flight were economy/coach. This transaction was isolated and appeared to be an oversight by the dean as well as the reimbursement preparer and approver.