

August 1, 2025

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0695

Subject:*Department of Bioengineering
Report 2025-07*

The final report for Department of Bioengineering Report 2025-07, is attached. We would like to thank all members of the department for their cooperation and assistance during the review.

Because we were able to reach agreement regarding management action plans in response to the audit recommendations, a formal response to the report is not requested. The findings included in this report will be added to our follow-up system. We will contact you at the appropriate time to evaluate the status of the management action plans.

UC wide policy requires that all draft reports be destroyed after the final report is issued. We also request that draft reports not be photocopied or otherwise redistributed.

Christa Perkins
Director
Audit & Management Advisory Services

Attachment

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UC San Diego

AUDIT & MANAGEMENT ADVISORY SERVICES

Department of Bioengineering
Report No. 2025-07
August 2025

FINAL REPORT

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TABLE OF CONTENTS

I. EXECUTIVE SUMMARY 1

II. BACKGROUND..... 3

III. AUDIT OBJECTIVE, SCOPE, AND PROCEDURES 4

IV. CONCLUSION..... 4

V. OBSERVATIONS REQUIRING MANAGEMENT ACTION 5

 A. Operational and Financial Management 5

 B. Procurement Card and User Account Management 7

 C. CANRA Administration..... 9

ATTACHMENT A – Departmental Report Card

I. EXECUTIVE SUMMARY

Audit & Management Advisory Services (AMAS) has completed a review of the Department of Bioengineering as part of the approved audit plan for Fiscal Year 2024-25. The objective of our review was to perform an overall assessment of Bioengineering's administrative internal control environment and determine whether internal controls provide reasonable assurance that operations are effective, in compliance with University policy, and result in accurate financial reporting.

We concluded that internal controls for Bioengineering were adequate to provide reasonable assurance that operations were effective, performed in compliance with University policy, and resulted in accurate financial reporting. Effective operations were noted in areas including non-payroll expenditures and procurement, equipment management, and contract and grant administration.

We noted opportunities to improve specific Bioengineering operational and financial management processes in selected areas. We identified instances where procurement card and travel expenditures were approved by subordinates, and supporting documentation was incomplete for certain transactions, and some discrepancies between Department records and the University financial system related to accounts receivable. User accounts and procurement cards were also not terminated at the time of employee separation.

We also noted an opportunity to ensure full compliance with the Mandated Reporter requirements of the UC CANRA policy, as some department personnel had not completed the applicable training requirement.

Management Action Plans to address our findings are summarized below:

A. Operational and Financial Management

1. Management will update the approval routing for the Chair's transactions to the Dean of Jacobs School of Engineering's Office and has updated the routing of the MSO's transactions to the Chair for review and approval. *Estimated completion date: October 1, 2025. Responsible Party: Chief Administrative Officer, Bioengineering.*
2. Management has communicated to staff the new approval routing for management expenditures and educated staff to not approve transactions for higher-ranking personnel. *Estimated completion date: Completed. Responsible Party: Chief Administrative Officer, Bioengineering.*
3. Management has trained staff on supporting documentation requirements for expenditures related to events including alcohol as well as general supporting documentation requirements. *Estimated completion date: Completed. Responsible Party: Chief Administrative Officer, Bioengineering.*
4. Management has re-evaluated the usage of information systems outside of OFC and will utilize OFC to create invoices to ensure proper revenue recognition. *Estimated completion date: October 1, 2025. Responsible Party: Financial Manager, Bioengineering.*
5. Management has taken the appropriate steps to evaluate and resolve the outstanding accounts receivable balances noted as previously paid. *Estimated completion date:*

Completed. Responsible Party: Financial Manager, Bioengineering.

B. Procurement Card and User Account Management

1. Management has deactivated the OFC roles for the eight inactive employees identified in this review. *Estimated completion date: Completed. Responsible Party: Chief Administrative Officer, Bioengineering.*
2. Management has begun utilizing the Department Checklist on Blink when a Bioengineering employee separates from the University including deactivation of Procurement Cards and OFC roles, as applicable. *Estimated completion date: Completed. Responsible Party: HR Coordinator / Financial Manager / Research Administrative Supervisor, Bioengineering.*
3. Bioengineering will review all outstanding card charges and active user accounts in accordance with the Internal Control Checklist process and document performance of this key control. *Estimated completion date: October 1, 2025. Responsible Party: Financial Manager / Research Administrative Supervisor, Bioengineering.*

C. CANRA Administration

1. Management will review the CANRA requirements and analyze which employees should be appropriately designated as CANRA reporters and adjust the reported list accordingly. *Estimated completion date: October 1, 2025. Responsible Party: Chief Administrative Officer / HR Coordinator, Bioengineering.*
2. Management will follow up on training requirements with the remaining CANRA-mandated employees as needed. *Estimated completion date: October 1, 2025. Responsible Party: Chief Administrative Officer / HR Coordinator, Bioengineering.*

Observations and related management action plans are described in greater detail in Section V. of this report.

II. BACKGROUND

Audit & Management Advisory Services (AMAS) has completed a review of the Department of Bioengineering as part of the approved audit plan for Fiscal Year 2024-25. This report summarizes the results of our review.

The Department of Bioengineering (Bioengineering) at the University of California, San Diego (UCSD) was established in 1994 and has ranked among the top four programs in the nation every year for more than two decades. The Department has 42 core faculty who are leaders in bioengineering, as well as many affiliated faculty and research scientists. The Department has a strong focus on interdisciplinary research and collaboration, with faculty members from a range of disciplines, including engineering, biology, chemistry, and medicine. There are 612 undergraduate students, 234 graduate students, and 38 postdoctoral fellows.

Bioengineering offers a range of undergraduate and graduate degree programs. The graduate program, which includes Master of Science (MS), Master of Engineering (MEng), and Doctor of Philosophy (PhD) degrees, is designed to provide advanced training in bioengineering principles and practices, with a focus on preparing students for careers in research, industry, and academia. Bioengineering's faculty and students engage in a wide range of research activities, including tissue engineering, neuroengineering, and biomedical imaging, among others.

Bioengineering reports to the Dean of the Jacobs School of Engineering. According to UCSD Financial Reports¹ for Fiscal Year (FY) 2023-2024, Bioengineering had approximately \$45.1 million in total resources, with total expenses and transfers of \$40.7 million and an increase in net position of \$4.5 million, ending with total resources available of \$13 million. Total resources, expenses and transfers and a comparison of FY2022-2023 and FY2023-2024 financial results are summarized in the following table.

Description	FY 2022-2023	FY 2023-2024
Total Resources	\$41,664,893	\$45,150,901
Less: Total Expenses & Transfers	(\$39,305,158)	(\$40,688,672)
Change in Net Position	\$2,359,735	\$4,462,229
Beginning Net Position	\$6,428,160	\$8,787,895
Ending Net Position	\$8,787,895	\$13,250,124
Less: Capitalization in Progress	\$0	(\$266,146)
Resources Available	\$8,787,895	\$12,983,977

¹ Oracle Financials Cloud (OFC) Net Operating Results and Fund Balance Report for Financial Units 1000174 (SOE Bioengineering), 1000175 (SOE Bioinformatics), and 1000176 (Bioengineering). Financial activity in financial unit 1000176 is in the process of being transferred to financial unit 1000174.

III. AUDIT OBJECTIVE, SCOPE, AND PROCEDURES

The objective of our review was to perform an overall assessment of Bioengineering's administrative internal control environment and determine whether internal controls provide reasonable assurance that operations are effective, in compliance with University policy, and result in accurate financial reporting. The scope of our review consisted of financial activities between July 1, 2023 and June 30, 2024. To achieve our objective, we performed the following:

- Reviewed Department business documentation and information including the organizational structure, financial reports, and the Bioengineering website;
- Reviewed applicable regulations, requirements and University policies relating to core business operations, including selected Business & Financial Bulletins and others;
- Interviewed Bioengineering's Management Services Officer and the Financial Manager as well as the relevant staff for various audit areas as necessary;
- Visited Bioengineering facilities on campus to verify the location and existence of various equipment or other fixed assets;
- Reviewed and evaluated the following:
 - Financial reports from OFC and Business Activity Hub (BAH);
 - Internal financial reports prepared by Bioengineering financial staff;
 - Reports related to the management of procurement cards;
 - Deficit balances;
 - Aged receivables balances;
 - Financial management procedures;
 - Reimbursement documentation for travel, entertainment, and procurement card purchases, as well as other non-payroll expenditure transactions;
 - Gift fund expenditures;
 - Employee access badge records;
 - California's Child Abuse and Neglect Reporting Act (CANRA) reporting and documentation; and
 - Campus Asset Management System (CAMS) reports; and
- Evaluated department internal controls for key business processes and procedures, and traced transactions to supporting documentation for selected processes.

IV. CONCLUSION

Based on our review, we concluded that internal controls for Bioengineering were adequate to provide reasonable assurance that operations were effective, performed in compliance with University policy, and resulted in accurate financial reporting. Effective operations were noted in areas including non-payroll expenditures and procurement, equipment management, and contract and grant administration.

We noted opportunities to improve specific Bioengineering operational and financial management processes in selected areas. We identified instances where procurement card and travel expenditures were approved by subordinates, and supporting documentation was incomplete for certain

transactions, and some discrepancies between Department records and the University financial system related to accounts receivable. User accounts and procurement cards were also not terminated at the time of employee separation.

We also noted an opportunity to ensure full compliance with the Mandated Reporter requirements of the UC CANRA policy, as some department personnel had not completed the applicable training requirement.

Additional detail on these findings is provided in the balance of this report. The results of the business processes review are summarized in **Attachment A**.

V. OBSERVATIONS REQUIRING MANAGEMENT ACTION

A.	Operational and Financial Management
We identified some instances where procurement card and travel expenditures were approved by subordinates, and supporting documentation was incomplete for certain transactions. In addition, there are accounts receivable open for which Bioengineering has already received payments, resulting in a discrepancy between Bioengineering’s records and Oracle Financials Cloud (OFC) records.	
Risk Statement/Effect	
Lack of appropriate levels of approval, appropriate review and reconciliation increases risk of errors or misstatements, unauthorized charges, and non-compliance with applicable policies. Use of a separate system to perform invoicing and receivables tracking can lead to discrepancies between the separate system and OFC records.	
Management Action Plans	
A.1	Management will update the approval routing for the Chair’s transactions to the Dean of Jacobs School of Engineering’s Office and has updated the routing of the MSO’s transactions to the Chair for review and approval. <i>Estimated completion date: October 1, 2025. Responsible Party: Chief Administrative Officer, Bioengineering.</i>
A.2	Management has communicated to staff the new approval routing for management expenditures and educated staff to not approve transactions for higher-ranking personnel. <i>Estimated completion date: Completed. Responsible Party: Chief Administrative Officer, Bioengineering.</i>
A.3	Management has trained staff on supporting documentation requirements for expenditures related to events including alcohol as well as general supporting documentation requirements. <i>Estimated completion date: Completed. Responsible Party: Chief Administrative Officer, Bioengineering.</i>

A.4	Management has re-evaluated the usage of information systems outside of OFC and will utilize OFC to create invoices to ensure proper revenue recognition. <i>Estimated completion date: October 1, 2025. Responsible Party: Financial Manager, Bioengineering.</i>
A.5	Management has taken the appropriate steps to evaluate and resolve the outstanding accounts receivable balances noted as previously paid. <i>Estimated completion date: Completed. Responsible Party: Financial Manager, Bioengineering.</i>

A. Operational and Financial Management – Detailed Discussion

Management Expenditures Review and Approval

University policy (BFB-BUS-43 Purchases of Goods and Services; Supply Chain Management) states that purchasing or travel expense claims should not be reviewed and/or approved by a person who reports directly or indirectly to the cardholder. The establishment of appropriate approval responsibilities helps ensure the segregation of responsibilities within the procurement processes and increases assurance that expenditure reimbursements are bona fide University expenses that comply with applicable policy. For academic department heads who hold travel or procurement cards, the transactions should be reviewed by the responsible Dean’s or Vice Chancellor’s office.

We evaluated a sample of procurement card expense report transactions for two members of Bioengineering’s senior leadership team. Based on this review, we noted that the expense reports for these members of management were being approved in Concur by a subordinate within the business office². In addition, when reviewing travel expenditures for the Chair, we also noted instances where only a subordinate performed approvals for travel expenses rather than the Dean’s Office. The expense reports were otherwise compliant with policy and expenditures appeared appropriate. However, since these expense reports related to transactions for the Chair’s research projects rather than his duties as Chair, they were not routed to the Dean’s Office.

Event Expenditures

UCSD policy PPM 510-1 Alcohol Policy requires that a Campus Events with Alcoholic Beverages form be submitted to the UCSD Police Department (UCSDPD) in advance of such events. In addition, UC Policy BFB-BUS-79 Expenditures for Business Meetings, Entertainment, and Other Occasions requires that supporting documentation be submitted with the type of expense / event, the number of participants including a guest list with the name and title of participants, date and location of the event, business-related nature of the occasion or purpose of the event, and the signature, printed name, and department of the department head or approving authority.

During our review of expenditures, we noted that there was an event with alcohol that had taken place but did not have the required supporting documentation; specifically, neither a Campus Events with Alcoholic Beverages form nor a list of participants in the event was retained or included as supporting documentation. In another transaction sampled, the transaction was processed without any

² Per Bioengineering management, all travel requests for the Chief Administrative Officer were approved in advance by the Chair with supporting documentation retained internally by the department.

supporting documentation; supporting documentation was independently provided to AMAS upon inquiry.

Incomplete documentation is not compliant with policy and should have been noted by the reviewer. When holding events with alcoholic beverages, UCSDPD are required to be made aware of various aspects of the event to be prepared for possible incidents. A participant list should also have been maintained to enable the transaction reviewer to determine if the per-person expenditure amount was compliant with policy. Supporting documentation in general should be appropriately maintained to better ensure that the transaction reviewer has the information needed to perform an effective review.

Accounts Receivable

UCSD policy (PPM 300-13 Accounts Receivable Policy) specifies that no billing activities, including invoice or billing statements, should take place outside the financial system (OFC). Another UCSD policy (PPM 300-12 Revenue & Expense Recognition Policy) indicates that revenue is recognized when earned while invoicing and cash receipt may occur independently of the entire process. Also, practices identified in the Administrative Responsibilities Handbook regarding Delegation of Authority states to “ensure data integrity by using Activity Hubs and pulling vetted reports from the Business Analytics Hub. Shadow systems often produce inaccurate reporting and use significant resources to maintain.”

Bioengineering has research agreements with organizations like the American Cancer Society, the American Heart Association, and the Salk Institute for Biological Studies. Based on the terms of the research agreement, Bioengineering will periodically provide an invoice to the other organization in order to collect payment. These payments can be made based on milestones met or other criteria outlined in the research agreement. Currently, Bioengineering creates invoices based on a separate system they have set up to oversee these research activities, and when the other organization sends payment, Bioengineering then creates an invoice using OFC and then closes out that invoice.

During our review, it was noted on the Aged Receivables Analysis Report that there were open invoices with balances that were older than 1 year. Upon inquiry, Bioengineering provided supporting documentation for payments already received for these invoices, and the invoices still showed as open in OFC. This observation illustrates an example of why separate systems are discouraged, since they require additional resources to maintain, and an instance of inaccurate reporting was noted. Ideally, use of the shadow system should be discontinued to mitigate the risk of discrepancies with OFC.

B.	Procurement Card and User Account Management
We identified an inactive employee with Procurement card charges after their separation date. In addition, there were eight separated employees with active procurement roles on Bioengineering’s Campus User Roles Report.	
Risk Statement/Effect	
Accountability for University assets is maintained when procurement cards are retrieved from separating employees, and accounts related to procurement are appropriately revoked upon employee	

separation. Not retrieving p-cards or not revoking procurement accounts from separating employees, increases risk of errors or misstatements, unauthorized charges, and non-compliance with applicable policies.	
Management Action Plans	
B.1	Management has deactivated the OFC roles for the eight inactive employees identified in this review. <i>Estimated completion date: Completed. Responsible Party: Chief Administrative Officer, Bioengineering.</i>
B.2	Management has begun utilizing the Department Checklist on Blink when a Bioengineering employee separates from the University including deactivation of Procurement Cards and OFC roles, as applicable. <i>Estimated completion date: Completed. Responsible Party: HR Coordinator / Financial Manager / Research Administrative Supervisor, Bioengineering.</i>
B.3	Bioengineering will review all outstanding card charges and active user accounts in accordance with the Internal Control Checklist process and document performance of this key control. <i>Estimated completion date: October 1, 2025. Responsible Party: Financial Manager / Research Administrative Supervisor, Bioengineering.</i>

B. Procurement Card and User Account Management – Detailed Discussion

Procurement Card Management

University policy (BFB-BUS-43 Purchases of Goods and Services; Supply Chain Management) states that the Procurement Card Administrator shall maintain an up-to-date listing of all authorized cardholders, their Delegation of Authority, and their respective reviewers, and ensure that procurement cards (p-cards) are cancelled and surrendered by the cardholder upon termination of a cardholder’s need or termination of employment.

At the time of our review, Bioengineering managed 120 P-cards provided to its employees for various procurement needs. We obtained a listing of Bioengineering’s employees with active p-cards, and compared this list to the current employee roster. We noted that five inactive employees³ were still listed as having active p-cards, and one of these cards had transactions after the employee’s separation date. For five of these employees, the cards were temporary virtual cards only active for a limited requested period of time but still are listed as active due to inaccurate system reporting. For the one with charges after separation, these transactions were reviewed by AMAS and were determined to be for an appropriate business purpose related to a reoccurring digital subscription and a research-related transaction that were associated with this individual’s p-card, and were not for personal use. However, we did note that the invoices for those research-related transaction were received marked as overdue and paid for on July 20, 2021 using the p-card of the employee who separated on June 30, 2021.

Bioengineering should ensure that p-cards are fully cancelled immediately upon employee separation or transfer to mitigate the risk of misappropriation of assets or financial resources and to be compliant

³ The employees separated from UCSD in June 2021 (1 employee), September 2023 (1 employee), February 2024 (1 employee) and August 2024 (2 employees).

with policy.

User Account Management

University policy (BFB-BUS-43 Purchases of Goods and Services; Supply Chain Management) states that Bioengineering shall maintain an up-to-date listing of all authorized purchasers, their Delegation of Authority, and their respective reviewers, and ensure that user accounts are cancelled of the user’s need or termination of employment. This practice mitigates the risk of unauthorized misuse of purchasing authority.

At the time of our review, Bioengineering had 60 individuals with assigned procurement roles in OFC on their Campus User Roles report. We noted eight of these individuals were inactive employees⁴ per UCPATH⁵. We also noted that Bioengineering has marked the Campus User Roles report as not applicable in the recently documented Internal Control Checklists provided for our review.

Bioengineering should ensure that user roles are cancelled immediately upon separation or transfer including a review of the Campus User Roles quarterly in the Internal Control Checklist process, to mitigate the risk of misappropriation of assets or financial resources and to be compliant with policy.

C.	CANRA Administration
Most Bioengineering staff identified as Mandated Reporters had not taken the training required by the University CANRA policy.	
Risk Statement/Effect	
Non-compliance with the Mandated Reporter requirements could result in possible fines, penalties, lawsuits, and an increase in risk to organizational reputation.	
Management Action Plans	
C.1	Management will review the CANRA requirements and analyze which employees should be appropriately designated as CANRA reporters and adjust the reported list accordingly. <i>Estimated completion date: October 1, 2025. Responsible Party: Chief Administrative Officer / HR Coordinator, Bioengineering.</i>
C.2	Management will follow up on training requirements with the remaining CANRA-mandated employees as needed. <i>Estimated completion date: October 1, 2025. Responsible Party: Chief Administrative Officer / HR Coordinator, Bioengineering.</i>

⁴ The employees separated from UCSD between June 2021 and June 2024.

⁵ UCPATH is the UC-wide human resources, academic personnel, payroll, and benefits system.

C. CANRA Administration – Detailed Discussion

University policy (PPM 200 -26 Reporting Child Abuse and Neglect Procedures) requires that departments assist Human Resources with the creation and maintenance of a list of jobs and/or staff that qualify as Mandated Reporters. Departments are responsible for informing the selected personnel of their Mandated Reporter status and securing their signature on the CANRA Acknowledgement Form within 30 days, and ensuring that CANRA training is completed. Staff who regularly encounter minors (i.e., any person under 18 years of age) in the course and scope of their work are considered to fill “Critical Positions” and must therefore be subject to background checks pursuant to the Systemwide Guidelines on Designating Critical Positions in the University Selection and Appointment policy (Personnel Policies for Staff Members (PPSM) 21). Responsible offices, which are the employee’s home department and Human Resources, are required to monitor that assigned training is completed.

Bioengineering’s Human Resources identified 31 employees as Mandated Reporters to Campus Human Resources, upon consideration of their work environment with respect to minors. Management is planning a full review of all CANRA acknowledgement forms to assess the status of completion by Mandated Reporters and any process and/or training gaps. We noted that only two of the CANRA mandated reporter employees have completed the required training.

We did note that during our review, Bioengineering was refining the processes for verifying Mandated Reporter selection and compliance monitoring. Administrative actions such as the completion of forms, and the completion of initial and updated training should be documented and completed proactively to maintain compliance.

Attachment A – Audit Results by Business Office Process

AMAS Audit Review Procedure							
Business Office Process	Analytical Review of Financial Data	ICQ / SOD Matrix / Interviews	Process Walk-through	Transaction Testing (Sample Basis)	Risk & Controls Balance Reasonable (Yes or No)	Audit Conclusion ¹	Comments
Non-Payroll Transactions Processing - Purchasing/Procurement/P-Card	√	√	√	Selected P-card purchases and non-payroll transactions for review, included senior leadership purchases. Also reviewed P-card management.	No	Improvement Needed	Credit card transactions for the Chair were being approved by subordinates. Also, we noted two procurement card transactions after an employee's separation date. Report Findings A & B
Non-Payroll Transactions Processing - Travel/Entertainment/Event Expense Reimbursement	√	√	√	Reviewed a sample of 5 travel and entertainment expense reports, including those submitted by a member of the Bioengineering senior leadership team to assess accuracy, allowability, compliance with policy, and to ensure the expense report was routed to an appropriate reviewer.	No	Improvement Needed	The Chair's and the MSO's travel expenditures were approved by a subordinate. Report Finding A
Financial Monitoring – Event Documentation	√	√		Selected expenditures made from gift funds. Obtained the associated gift fund documentation and compared the purpose of the transaction to the intention of the gift funds.	No	Improvement Needed	A gift fund expenditure for an event with alcohol did not have the required supporting documentation related to the presence of alcohol or to calculate per-person expenditure amounts. Another gift fund expenditure was processed without any supporting documentation, and support was only provided upon inquiry. Report Finding A
Financial Monitoring – Accounts Receivable	√	√		Reviewed the department's AR Aging Analysis Report.	No	Improvement Needed	Three open invoices were noted on the OFC AR Aging Analysis Report, but Bioengineering's records showed these amounts as already received. Report Finding A

¹ Scale: Satisfactory - Improvement Suggested - Improvement Needed - Unsatisfactory

Attachment A – Audit Results by Business Office Process

AMAS Audit Review Procedure							
Business Office Process	Analytical Review of Financial Data	ICQ / SOD Matrix / Interviews	Process Walk-through	Transaction Testing (Sample Basis)	Risk & Controls Balance Reasonable (Yes or No)	Audit Conclusion ¹	Comments
System Access – Campus User Roles	√	√		Reviewed Campus User Roles Report for Bioengineering and compared to UCPath employee records.	No	Improvement Needed	Noted that Bioengineering had 60 employees with assigned procurement roles, eight of whom were inactive according to UCPath. Report Finding B
Personnel Management - CANRA Administration	√	√	√	Discussed CANRA compliance efforts with Library management. Reviewed status of training provided to the Library’s CANRA reporters.	No	Improvement Needed	Bioengineering has documented 31 CANRA reporters with Campus HR. Of these employees, two have completed the required training. Report Finding C
Budget and Financial Management	√	√		Reviewed internal controls checklist documentation for a sample of months.	Yes	Improvement Suggested	Noted that additional detail should be documented in regards to why various internal controls are not applicable.
Contracts and Grants	√	√		Selected three awards, then selected three transactions from each award to review for accuracy and compliance with policy.	Yes	Satisfactory	Controls appeared satisfactory in this area.
Equipment Management – Equipment Inventory & Physical Security of University Resources	√	√	√	Met with members of Bioengineering’s staff, selected five fixed assets from most recent completed inventory count for observation. Obtained listing of active employee access badges and access codes, compared to employee roster.	Yes	Satisfactory	Controls appeared satisfactory in this area.