

UC Riverside, School of Medicine Policies and Procedures

Policy Title: UCR SOM Audit Committee

Policy Number: SOM 2.0

Responsible Officer:	Vice Chancellor, Health Affairs & Dean, School of Medicine
Responsible Office:	Vice Chancellor, Health Affairs, Dean's Office
Origination Date:	April 10, 2013
Date of Revision:	
Scope:	The School of Medicine Audit Committee brings a systematic and disciplined approach to evaluating and improving the effectiveness of risk management, compliance, control and governance processes.

I. Policy Summary

The mission of the University of California, Riverside School of Medicine Audit Committee is to provide the School of Medicine Leadership with independent and objective oversight and assurance designed to add value and to improve operations. It does this by assessing and monitoring the school of medicine community in the discharge of their oversight, management, and operating responsibilities.

II. Definitions: (Not Applicable)**III. Policy Text:****A. UCR SOM Audit Committee Standards**

1. It is the policy of the University of California Riverside, School of Medicine Audit Committee (UCRSOMAC) to maintain an independent and objective internal audit oversight function to provide the School of Medicine leadership with information and assurance on the governance, compliance, risk management and internal control processes of the School of Medicine. Further, it is the policy of the School of Medicine to provide the resources necessary to enable the Audit Committee to achieve its mission and discharge its responsibilities in an effective manner. The School of Medicine Audit Committee is established by the Vice Chancellor for Health Affairs and Dean of the School of Medicine, and its responsibilities are to serve in an oversight function.
2. The School of Medicine Audit Committee functions under the policies established and approved by the Vice Chancellor of Health Sciences and Dean of the School of Medicine.
3. The School of Medicine Audit Committee is authorized to have full, free and unrestricted access to information including records, computer files, property, and personnel of the School of Medicine in accordance with the authority granted by the Vice Chancellor

for Health Affairs and Dean of the School of Medicine. Except where limited by law, the work of the School of Medicine Audit Committee is unrestricted. The School of Medicine Audit Committee is free to review and evaluate all policies, procedures, and practices for any School of Medicine activity, program, or function.

- a. In performing audit committee functions, the School of Medicine Audit Committee has no direct responsibility for, nor authority over any of the activities reviewed. The Audit Committee review and approval process does not in any way relieve other persons in the organization of the responsibilities assigned to them.
- b. To permit the rendering of impartial and unbiased judgment essential to the proper conduct of its oversight activities, the Audit Committee will be independent of the activities they audit and report directly to the Vice Chancellor for Health Affairs and Dean of the School of Medicine.
- c. The Audit Committee is comprised of leaders from the SOM. In addition to the Compliance and Privacy Officer, the Committee shall include the Executive Dean and Senior Associate Deans for: Clinical Affairs, Financial & Operational Affairs, Academic Affairs & Research, Education, Graduate Medical Education and Student Affairs.

IV. Responsibilities:

- A. The scope of the School of Medicine Audit Committee responsibility is to determine whether the School of Medicine network of risk management, compliance, control, and governance processes, is designed and represented by management at all levels, and is adequate and functioning in a manner to ensure:**
1. Risk management processes are effective and significant risks are appropriately identified and managed.
 2. Ethics and Values are promoted within the organization.
 3. Financial and operational information is accurate, reliable, and timely.
 4. Employee's actions are in compliance with policies, standards, procedures, and applicable laws and regulations.
 5. Resources are acquired economically, used efficiently, and adequately protected.
 6. Programs, plans, and objectives are achieved.
 7. Quality and continuous improvement are fostered in the organization's risk management and control processes.
 8. Significant legislative or regulatory compliance issues impacting the organization are recognized and addressed properly.
 9. Effective organizational performance management and accountability is fostered.

- 10. Coordination of activities and communication of information among the various governance groups occur as needed.
- 11. The potential occurrence of fraud is evaluated and fraud risk is managed.
- 12. Information technology governance supports the School of Medicine strategies, objectives, and the organization's privacy framework.
- 13. Information technology security practices adequately protect information assets and are in compliance with applicable policies, rules, and regulations.
 - a. Opportunities for improving management control, quality and effectiveness of services, and the organization's image identified during its oversight responsibility are communicated by the Audit Committee to the appropriate levels of management.

V. Procedures

- A. Regularly scheduled meetings will be conducted quarterly and more frequently if the need arises at the direction of the Vice Chancellor for Health Affairs and Dean of the School of Medicine or Chair.**

VI. Forms/Instructions: (Not Applicable)

VII. Contacts:

Unit	Senior Executive	Phone
SOM Administration	Vice Chancellor & Dean	951-827-4564
Faculty Affairs	Executive Dean	951-827-7793
Clinical Affairs	Senior Associated Dean, Clinical Affairs	951-827-7698
Financial & Operational Affairs	Senior Associate Dean, Finance and Administration	951-827-7681
Research Affairs	Senior Associate Dean, Academic Affairs and Research	951-827-5706
Student Affairs	Senior Associate Dean, Student Affairs	951-827-7671
Education	Senior Associate Dean, Education	951-827-7783
Compliance	Compliance and Privacy Officer	951-827-4672
Legal Affairs	Campus Counsel	951-827-2228

VIII. Related Information: (Not Applicable)

IX. Revision History:

Create Date: April 10, 2013

UCR-SOM,

Administrative Policy Committee Review/Approval Date: April 10, 2013

Approval Signature(s):

A handwritten signature in blue ink, appearing to be 'G. Richard Olds', written in a cursive style.

G. Richard Olds, M.D.
Vice Chancellor for Health Affairs
Dean of the School of Medicine