



New Department Chair Workshop

September 14, 2026

Sarah Flower, IT Audit Manager

Audit & Management Advisory Services (AMAS)

How AMAS Supports Departments

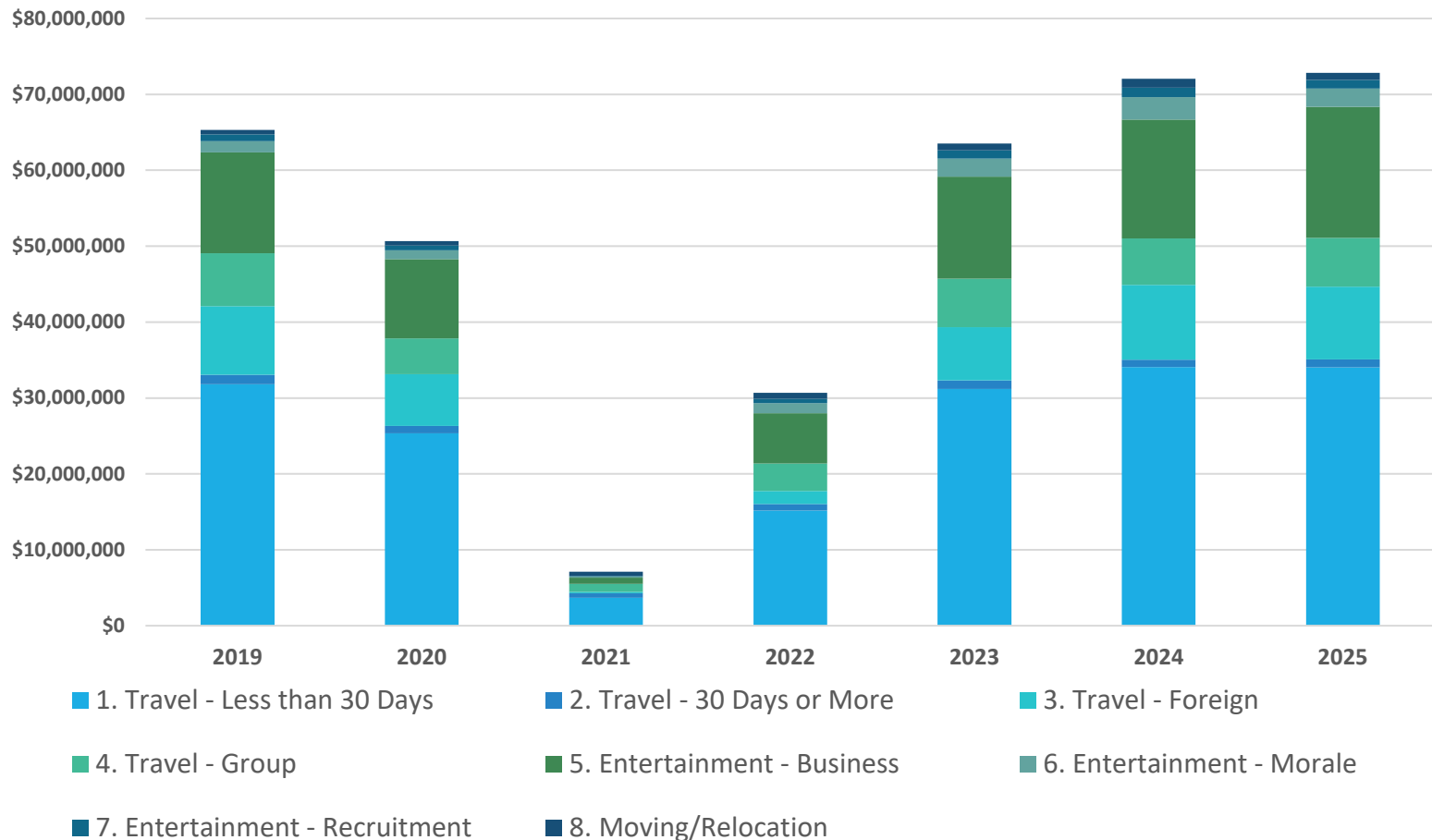
- Annual risk-based internal audit plan
- Administrative and transition reviews
- Advisory and consultation services by request
- Fact-finding and investigative support
- External audit coordination
- “How to Survive an Audit” training

Key Considerations for Department Chairs

Internal Audit's perspective

- Travel and entertainment oversight
- Faculty leave reporting
- Endowment spending
- Recharge activities
- Strategic purchasing
- Information Security

Travel and Entertainment Spending by Fiscal Year



Travel and Entertainment

- Travel and entertainment expenses present heightened compliance and oversight risks.
- Travel and entertainment expenses are among the few areas of discretionary University spending.
- Travel expenses may not be allowable under all grants.

Travel and Entertainment

Business purpose justification

UC BFB-G-28 Travel Regulations, Definitions:

- **Travel Expenses:** Expenses that are ordinary and necessary to accomplish the official business purpose of a trip.
- **Business Purpose:** The business purpose of a University traveler may include activities that contribute to any one of the University's major functions of teaching, research, patient care, or public service, or to any other substantial and bona fide University business activity.

In summary: Travel expenses must be necessary, reasonable, and connected to a documented University business purpose.

Travel and Entertainment

Recommendations for Chairs

Create and distribute (or reinforce existing) departmental travel procedures:

- Pre-approval (Aggie Travel “Request”)
- University travel card vs out of pocket
- How to document collaborative work
- Supporting documentation (receipts, agendas, presentation materials, etc.)
- Ensure approvers know when travel can and cannot be expensed to grants

Travel and Entertainment

Pre-approval

The screenshot displays the AggieExpense user interface for Sarah, dated August 27, 2026. The top navigation bar is blue and contains three main action buttons: 'Create Request' (highlighted with a red box), 'Plan a Trip', and 'Create Expense Report'. Below this, the 'Company Notes' section features a warning about the CTS Card ending on October 2, 2026, and links to various agreements. The 'Upcoming Trips' section shows 'No Trips' with a magnifying glass icon. The bottom section is divided into four tabs: 'Available Expenses', 'Expense Reports', 'Approvals', and 'Requests', each with a magnifying glass icon. A red arrow points from the 'Create Request' button in the top bar to a larger, detailed view of the 'Create Request' button on the right side of the interface.

Hello, SARAH
August 27, 2026

Create Request
Start an approval request for travel or expenses.

Plan a Trip
Find and book flights, hotels, and rides for your business trip.

Create Expense Report
Begin an expense report to track business related expenses.

Company Notes

CTS Card ending October 2, 2026
October 2, 2026 the CTS card will no longer be available for use when booking airfare through AggieExpense. A corporate travel card will need to be used.
[Cardholder Agreements and Travel Cardholder Training and Cardholder Agreement](#)
[P-Card Training and Cardholder Agreement](#)
[Read More](#)

Upcoming Trips
[See All Trips](#)

No Trips
Start booking your next business adventure.

Available Expenses

Expense Reports +

Approvals

Requests +

Create Request
Start an approval request for travel or expenses.

Travel and Entertainment

Pre-approval form

Required fields:

- Report/Trip Name
- Request/Trip Start Date & End Date
- Destination
- Report/Trip Purpose
- Trip Type (e.g., travel less than 30 Days, foreign, etc.)
- Business Purpose

Faculty Leave

Key lessons from recent audits

- Report qualifying leave promptly in MIV and UCPath.
- Incomplete reporting can lead to faculty overpayments.
- Reporting errors may disrupt merit and promotion timelines.
- Incorrect leave balances may affect employee entitlements.
- Delays may prevent departments from receiving faculty leave funding.

Endowment Spending

- Endowment principal is generally preserved.
- Use endowment distributions consistently with donor restrictions.
- Regularly review accumulated income and planned spending.

Recharge Activities

- Recharge activities should be self-supporting. They often cease to be self-supporting for two reasons:
 1. There is not enough demand to support the activity.
 2. Recharge rates no longer cover costs.
- When rates no longer cover costs, the department may need to subsidize the activity.
- Request periodic reporting from or become involved in meetings with the BIA Recharge Rate Committee.

Strategic Purchasing

- Decentralized purchasing can limit opportunities to achieve economies of scale:
 - Example: File sharing platforms such as Box, Dropbox, SharePoint, and Google Drive.
- Before purchasing, ask what UC or UC Davis already provides.

Information Security

Department Chairs commonly serve as their unit's IS-3 Unit Head.

Documents you should be aware of:

- UC Electronic Information Security Policy BFB-IS-3
- Departmental Information Security Management Programs (ISMPs)

Ask your IT manager how your department's ISMP is maintained and reviewed.

Contact AMAS

Contact us early—we can help you evaluate risks, strengthen processes, and identify practical solutions.

- Ryan Dickson, Director: rsdickson@ucdavis.edu
- Sarah Flower, IT Audit Manager: sflower@ucdavis.edu
- External Audit Coordination Team: externalaudits@ucdavis.edu
- Website: audit.ucdavis.edu

Helpful Links

Audit Transparency Website:

- https://auditreports.ucop.edu/index.php?action=public_search

Policies:

- BFB-IS-3: Electronic Information Security:

<https://policy.ucop.edu/doc/7000543/BFB-IS-3>

- G-28 Travel Regulations

<https://policy.ucop.edu/doc/3420365/BFB-G-28>