



UCLA

Office of Research Administration

Research Administration Forum

April 13, 2017

Welcome!

Marcia Smith
Associate Vice Chancellor for Research

Agenda

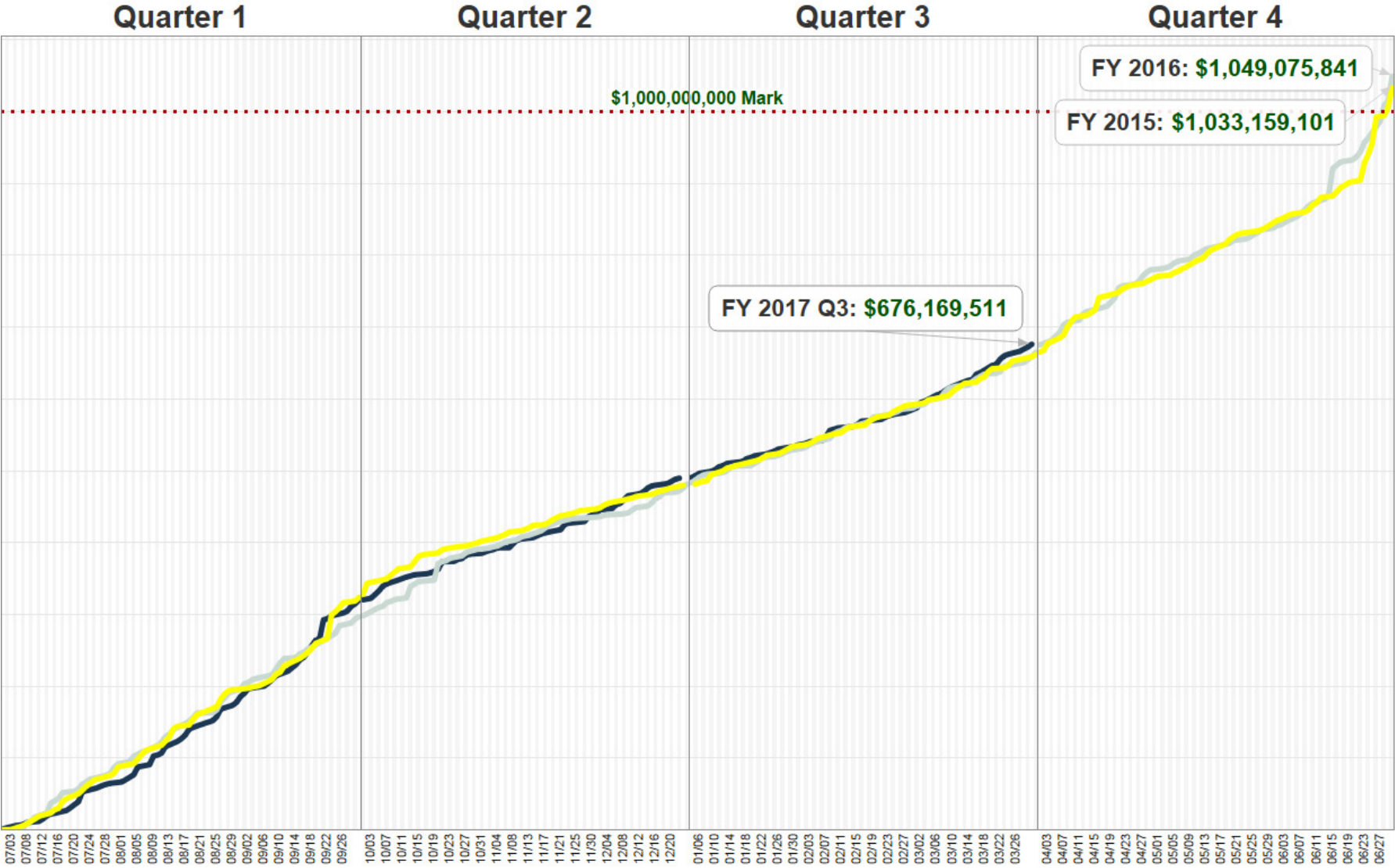
- **Welcome and Announcements** - *Marcia Smith*
- **ORDM Reports** - *Rory Constancio*
 - Q3 Proposal/Award Update
 - FY17 Year End Projection
- **EFM Updates** - *Yoon Lee*
 - UC Single Audit for FY2015-16
 - FY2016-17 Fiscal Closing
- **OCGA Updates**
 - Grants Updates - *Kathy Kawamura*
 - EPASS Update - *Cindy Gilbert*



Research Administration Forum

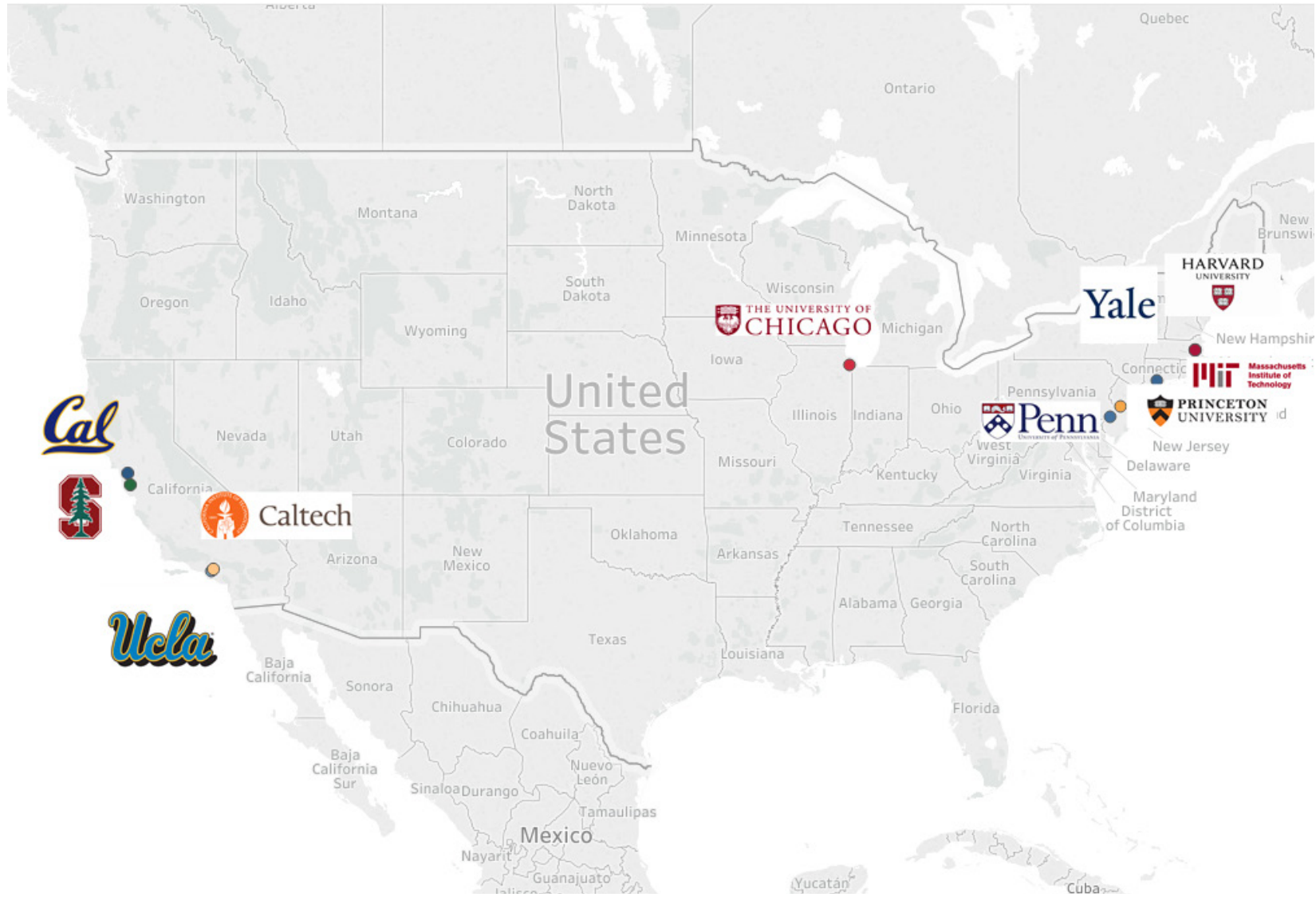
FY 2017 Q3 Update
April 13, 2017

UCLA Awarded/Fully-Executed Dollars by Date



Top 10 U.S. Universities for Research

Times Higher Education (THE) World University Rankings 2016-17, www.timeshighereducation.com

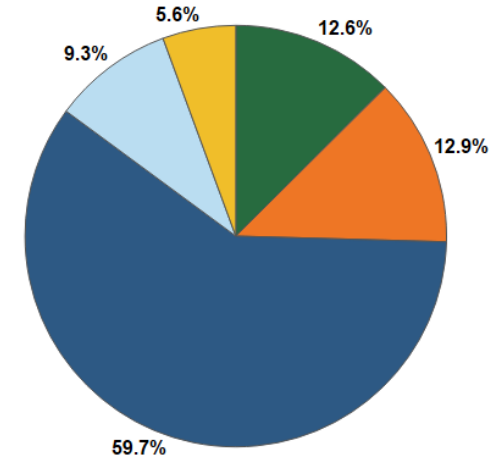
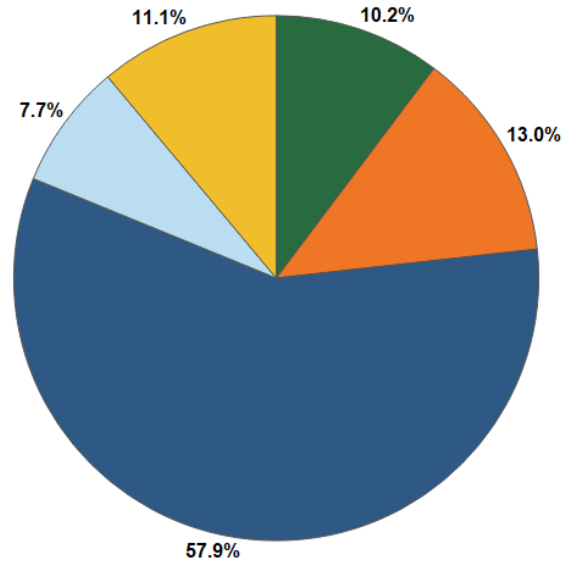
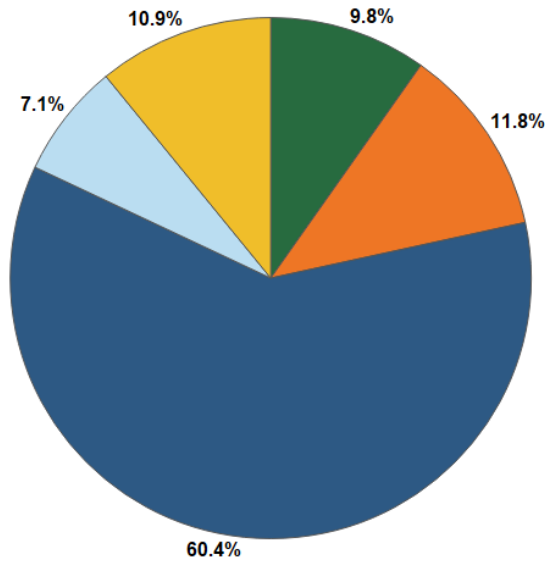


Awarded/Fully-Executed Dollars by Sponsor Type

FY 2015

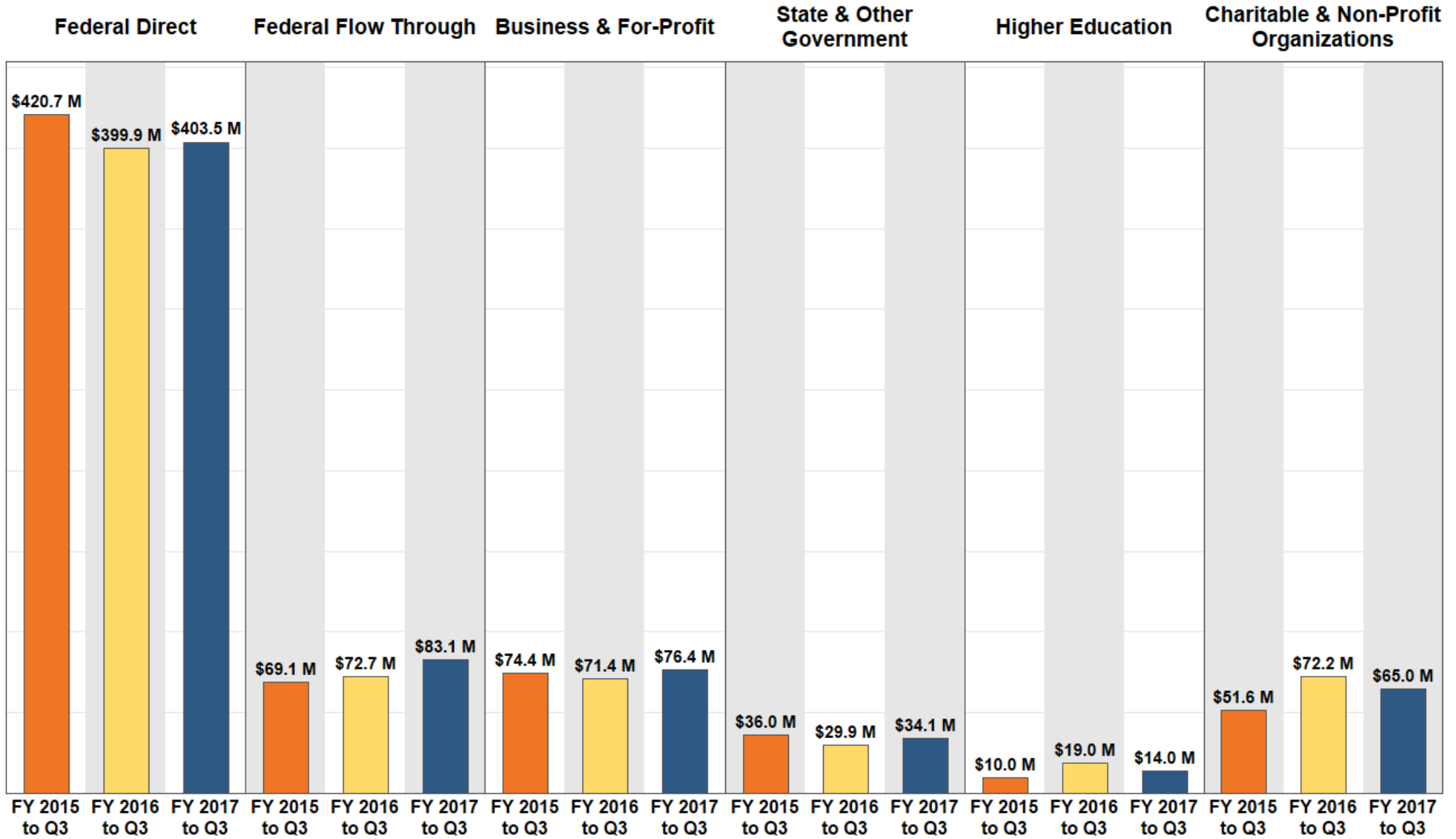
FY 2016

FY 2017 through Q3

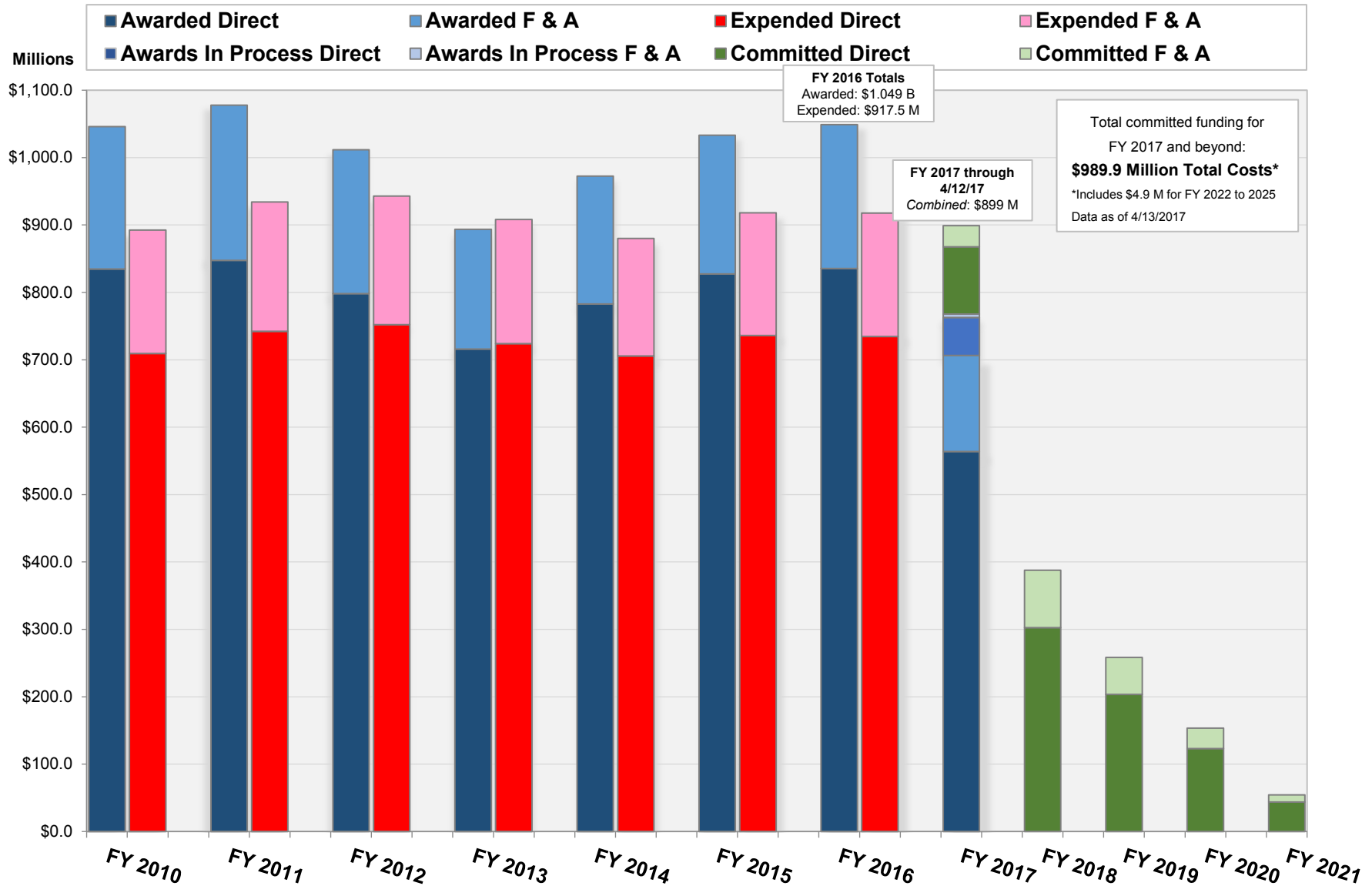


- Sponsor Type**
- Business & For-Profit
 - Charitable & Non-Profit Organizations
 - Federal Government
 - Higher Education
 - State & Other Government

UCLA Research Awarded Dollars by Federal & Federal Flow Through, and Remaining Sponsor Types Through Quarter 3 Only



Awarded, Expended, and Committed Dollars, FY 2010 to FY 2021





portal.research.ucla.edu

RESEARCH ADMINISTRATION

Extramural Fund Management

April 14, 2017

Today's Topics

- UC Single Audit For FY15-16
- FY16-17 Fiscal Closing

UC Single Audit for FY15-16

Yoon Lee

UC Audit Report for FY15-16

- PwC completed the audits for the University of California for the fiscal year ended June 30, 2016 (FY15-16).

- Financial statement audit
- Single audit (OMB UG):

Campuses selected for full-scope testing for single audit were:

Research & Development	UCB, UCSD, UCD
Student Financial Assistance	UCB, UCSD, UCLA, UCI

- The University's audit report for FY15-16 was submitted to the federal government on March 7, 2017 through Federal Audit Clearinghouse (FAC).
- A copy of full report is available at the UCOP and FAC websites.
<http://www.ucop.edu/financial-accounting/financial-reports/a-133-audit-reports.html>
<https://harvester.census.gov/facdissem/SearchA133.aspx>

Single Audit

- 2 CFR 200. 501 Audit Requirements (Old OMB A-133)
 - (a) A non-Federal entity that expends \$750,000 or more during the non-Federal entity's fiscal year in Federal awards must have a single or program-specific audit.

- As part of the Single Audit, the auditor prepares three individual reports.
 - The first report provides auditor's opinion on whether the University's financial statements are fairly presented in accordance with US Generally Accepted Accounting Principles (GAAP).
 - The second report describes the scope of auditor's testing of internal controls and compliance and the results of testing in accordance with Generally Accepted Government Auditing Standards (GAGAS).
 - The third report provides auditor's opinion on compliance with requirements that could have a direct and material effect on each of the selected major federal programs on internal control over compliance in accordance with UG.

Definitions

- **A deficiency in internal control exists when:**
 - The design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance on a timely basis.

- **Significant deficiency:**
 - A deficiency, or a combination of deficiencies, in internal control over compliance that is less severe than a material weakness in internal control, yet important enough to merit attention by those charged with governance.

- **Material weakness:**
 - A deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

Summary of UC Audit for FY15-16

Financial Statements

Type of auditor's report	Unmodified (clean opinion) <i>"UC Financial statements are presented fairly, in all material respects, in accordance with Generally Accepted Accounting Principles (GAAP)"</i>		✓
Internal control over financial reporting	Material weakness identified?	No	✓
	Significant deficiencies identified?	Yes	✗
	Noncompliance material to the financial statement?	No	✓

Federal Awards (Single Audit)

Type of auditor's report issued on compliance for major programs	Unmodified (clean opinion) <i>"UC compiled, in all material respects, with the types of compliance requirements in accordance with Uniform Guidance"</i>		✓
Internal control over major program	Material weakness identified?	No	✓
	Significant deficiencies identified?	Yes	✗
	Noncompliance material to the financial statement?	No	✓
Audit findings required to be reported in accordance with 2 CFR 200.516(a)?		Yes	✗

Federal Award Findings

- The three following findings were reported in the area of Research and Development.
 - Equipment additions and inventory
 - Testing disclosed instances where supplies were inappropriately capitalized and included in the equipment management system.
 - Key personnel monitoring
 - Testing disclosed instances where evidence of having obtained appropriate approvals for key personnel changes was not in place.
 - Cash management timing of reimbursement requests
 - Testing disclosed instances where LOC cash drawdown reimbursements included expenses posted to the g/l but not paid.

Cash Management Finding

PwC Auditors

- Tested 25 drawdowns for which reimbursement was requested and cash was received during the fiscal year.
- Confirmed that amounts requested per 25 drawdowns were supported by the detailed listings of expenditures.
- Selected 25 individual transactions in the draw request to determine that cash was paid prior to requesting reimbursement.
- Identified that management does not have a process in place to ensure that all expenditures are paid prior to requesting reimbursement.

Uniform Guidance: Payment

2 CFR 200.305 Payment

- (b) For non-federal entities, payments methods must minimize the time elapsing between the transfer of funds from the US Treasury or the pass through entity and the disbursement by the non-federal entity.
 - (1) ~ Advance payments to a non-federal entity must be limited to the minimum amounts needed and be timed to be in accordance with the actual, immediate cash requirements of nonfederal entity in carrying out the purpose of the approved program or project. The timing and amount of advance payments must be as close as is administratively feasible to the actual disbursements by the nonfederal entity ~
 - (3) Reimbursement is the preferred method ~

NIH GPS: Payment

Grant Policy Statement 6: Payment

- Payments under NIH grants generally are made as advance payments.
- Although the grant may be financed by advance payments, the intent is that recipients draw funds on an as-needed basis-specifically, no more than 3 business days before the funds are needed.
- All Federal funds deposited by PMS in a recipient's bank account as an unrestricted advance payment should be fully disbursed (checks written, signed, and issued to the payees) by the close of business the next workday after receipt of the funds.
- The recipient is responsible for immediately returning all undisbursed funds to PMS by the close of business the next workday after they are received.

Single Audit for FY16-17

- PwC will conduct audits for UC for FY16-17
- Campuses selected for full scope testing

Research & Development	UCLA, UCSD
Student Financial Assistance	UCB, UCSD, UCR

- Following schedules are being discussed
 - Preliminary field work: May, 2017
 - Year end testing fieldwork: October, 2017

FY16-17 Fiscal Closing

Yoon Lee

Fiscal Close Deadlines

- Fiscal Year Closing is Around the Corner!
- Corporate Financial Services released “The 2016-17 fiscal closing letter and schedule” on April 5, 2017.
- Preliminary ledger closes on July 14, 2017 at 8:00pm
 - Prior to June: Review ledgers and verify that all requisitions, invoices, and payroll transactions for the current fiscal year have been correctly recorded and that all financial adjustments are posted.
 - June till July 14, 2017: Monitor June financial activity. Post expense transfers, income and expense deferrals or accruals, budget adjustments and any other corrections for the fiscal year before the deadline. Refer to the schedule for more details.
- The letter and other fiscal closing instructions are available at:
<https://www.finance.ucla.edu/corporate-accounting/closing-schedule-for-fiscal-year-end>

Fiscal Close Deadlines

- All expenditures that pertain to fiscal year 2016-17 must be recorded in the general ledger by July 7, 2017.
 - Start checking if you have received all invoices from your vendors and subcontractors for goods and services delivered and follow up to minimize accruals of expenses at the year end.
 - Submit invoices if you have any in your office to the Account Payable office.

- Cost Transfer deadlines
 - EFM deadlines are established earlier than GA deadlines to ensure adequate time for EFM to conduct appropriate review for high risk cost transfers.
 - Cost transfers not requiring EFM’s approval may be submitted by GA deadlines.

Cost Transfers	EFM deadlines	GA deadlines
Payroll	June 19, 2017 at 9am	June 23, 2017 at 8pm
Non-payroll	July 10, 2017 at 8pm	July 14, 2017 at 8pm

Contact information

EFM Website

<http://ora.research.ucla.edu/EFM/>

Yoon Lee

X40375

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UCLA

Office of Contract and Grant Administration

Grant Updates

Research Administrator's Forum

April 13, 2017

NIH Notice Reminders

NOT-OD-17-048

NIH Continuing Resolution

- Non-competing awards issued ~90%
- NIH Salary Cap Increased
- NRSA Postdoc Stipend & Tuition/Fees Increased
- NRSA Undergrad/Predoc Stipend & Tuition/Fees
No Change

NIH Salary Cap (FY 2017)

NOT-OD-17-049

New NIH Salary Cap: \$187,000

Executive Level II

Effective: January 8, 2017

Additional monies will not be provided, however rebudgeting is allowable to pay those individuals with annual salary at or above FY16 NIH Salary Cap (\$185,100).

NIH Notice Reminders

NOT-OD-17-003

NRSA Postdoc Stipends, Training Related Expenses (TRE), Institutional Allowance, Tuition/Fees updated for FY17 levels

NOT-OD-16-062

NRSA Undergrad & Predoctoral Stipends & Tuition/Fees to remain at FY16 levels

NIH Notice Update

NOT-OD-16-129 - Appendix Material *(effective 1/25/17)*

- Appendix Material limited to shortened allowable list or if otherwise noted in FOA
- If not allowable, applications “will be withdrawn & not reviewed”
 - **UPDATE:** Proposals have been withdrawn by NIH for Appendix Material allowability

NSF Update

Collaborators & Other Affiliations Information

- ❑ Effective: April 24, 2017
- ❑ PI, Co-PIs, other Senior Project Personnel
- ❑ Fastlane Upload: Single Copy Document section
- ❑ Must be uploaded in .xls or .xlsx format

“Please note that failure to submit a Collaborators and Other Affiliations Single Copy Document for each PI, co-PI and other senior project personnel may result in a proposal being returned without review.”

MASTER TRAINING

<http://www.research.ucla.edu/ocga/training-calendar.html>

APRIL

OCGA Outgoing Subaward Basics

Wednesday, April 26, 2017

New
Location

10889 Wilshire Blvd., Conf Room 820-20

9:30am-11:00 am

This session will discuss OCGA's process of Outgoing Subawards. Will address definitions, including distinguishing between a subrecipient and a contractor. Included will be a review of the updated outgoing subaward forms. This session is appropriate for anyone with responsibility for issuing outgoing subawards.

MASTER TRAINING

<http://www.research.ucla.edu/ocga/training-calendar.html>

MAY
S2S Grants Basics

JUNE
Budgets 101



Cindy A. Gilbert
Assistant Director

April 13, 2017

Revised EPASS Form

- EPASS revised on March 14, 2017.

- Posted to OCGA website:

http://www.research.ucla.edu/ocga/Forms/EPASS_Form.pdf

- Revision to EPASS Instructions is currently underway.

Revised EPASS Form

Section 6. Checklist

- **Human Subjects?** If yes, indicate “Pending”, IRB #, or Exemption #:

Revised EPASS Form

What do we mean by *Exemption Number*?

- Refers to the *IRB #* assigned to the study by WebIRB.
 - Provides certification that the study has been reviewed and *is* exempt by regulation ([§46.101\(b\)](#) of 45 CFR 46).
 - Does not refer to HHS exemption category number.

Exempt Study



University of California Los Angeles
11000 Kinross Avenue, Suite 211
Los Angeles, CA 90095-1694

<http://ohrpp.research.ucla.edu>
GC-IRB: (310) 825-7122
M-IRB: (310) 825-5344

EXEMPTION CERTIFICATION

DATE:	11/9/2015
TO:	JOE BRUIN ALUMNI RELATIONS
FROM:	JOHN Q. SMITH Principal Analyst
RE:	IRB#15-000012 Prevention of Spirit Squad Injuries

The UCLA Institutional Review Board (UCLA IRB) has determined that the above study meets the criteria for an exemption from IRB review. The Department of Health and Human Services is

pective review and certification of
if work is to continue.

EXEMPTION CERTIFICATION

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ies

R 46.101,

Exempt Study

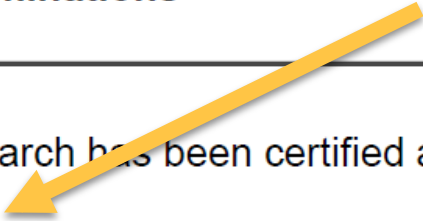


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Regulatory Determinations

-- This research has been certified as exempt from IRB review per 45 CFR 46.101, category 2.



The UCLA Institutional Review Board (UCLA IRB) has determined that the above-referenced study meets the criteria for an exemption from IRB review. UCLA's Federalwide Assurance (FWA) with Department of Health and Human Services is FWA00004642.

Any modifications to the research procedures must be submitted to the OHRPP for prospective review and certification of exemption prior to implementation. The project must be renewed by the expiration date if work is to continue.

Submission and Review Information:

Certification Date	11/9/2015
Expiration Date	11/8/2020
Funding Source	1) NIH Grant PI: JOE BRUIN Grant Title: Analyzing Cheer Squad Injuries Grant #: 1R01MH123456

Regulatory Determinations

-- This research has been certified as exempt from IRB review per 45 CFR 46.101, category 2.



Important Reminder ...



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Certification Date	11/9/2015
Expiration Date	11/8/2020
Funding Source	1) NIH <i>Grant PI: JOE BRUIN</i> <i>Grant Title: Analyzing Cheer Squad Injuries</i> <i>Grant #: 1R01MH123456</i>

Include Funding Source Information in the IRB Record:

- Sponsor
- Grant PI
- Grant Title
- Award Number (*if available*)

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Regulatory Determinations

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Questions?

Contact:

Cindy Gilbert

cgilbert@research.ucla.edu

310-267-4814