

**Department of Medicine
RSA Monthly Meeting
October 15, 2009
8:30 to 10:00 AM, Laurel Heights 376**

MINUTES

Present: Connie Archea, Gabriela Aranda, Richard Bargetto, Ross Beard, Michele Benjamin, Michele Carter, Hung Dao, Joanne Dang, Jane Drake, Lidia Espino, Raymond Fong, Lynn Ha, Kristen Ha, Calvin Kwok, Lucy Luu, Rashaan Lyons, Christine Mok, Solat Navab, Wendy Ng, Su Ngo, Eric Ormsby, William Rypcinski, Suzanne Sutton, Susana Szeto, Kapo Tam, Tanjira Wilawanchit, Joseph Wilson, Lei Lei Win, Eric Wu, Samantha Yee

Announcements

Due to furloughs, which have affected most staff work schedules, *The RSA Connection*, our quarterly newsletter, will be published only twice this year, as opposed to quarterly. Expect to see the next RSA newsletter in early January 2010. We will, however, continue to release policy updates on a quarterly basis and will be emailed to RSAs during the quarters when the newsletter is not published.

RSA Town Hall Reminder: 1:30 p.m.-3: 30 p.m. today in HSW 300.

RSA Furlough Calendar

The furlough calendar for DOM Research Administration was clarified since many division administrators expressed consternation that it was a mandatory schedule for all RSAs. It also wasn't understood by most RSAs to be a mandatory schedule. The original intent of the furlough calendar was to assist RSAs to manage their volume of work and mitigate RSAs from having to cover each other's workload. A vote was taken, with the vast majority of RSAs preferring a more flexible schedule. Central Research Administration will continue to follow the published calendar so that no grant review or signatures will be accommodated on the scheduled days of furlough. Suzanne will send out a clarification message to all DAs and RSAs

DOM Journal Voucher 545/547 Internal Audit

We conducted an internal audit of 545/547 journals that were processed by DOM RSAs between 7/1/08 and 7/30/09. A pattern of non-compliant issues was found, with cost transfers exceeding 120 days being the greatest deficiency. Other areas of note included missing PI approval, insufficient justification on the Attachment E, and using the wrong journal type. Additional information, which is blinded, is included in the attached presentation. Joseph Wilson will be contacting RSAs who prepared the journals found to be most problematic to discuss training.

Budget Status Report (BSR) Portal

Yuri Mazur, programmer, conducted a demonstration of the new BSR Portal. This new system will be used to manage the BSRs submitted to PIs and track the compliance of BSRs created for active sponsored funds. Access to the BSR portal is the same as access to DOMBO Express. This means that Division Administrators will be able review BSRs when needed. To access the BSR Portal, go to <http://dombo.ucsf.edu>.

Browser support is Internet Explorer for PC and Firefox for Macs. Attach files as Adobe or Excel files. The RSA is automatically sent a copy of the email when it is sent to the PI. RSAs may copy additional recipients on the message. Recipients will receive a message with a link to the BSR files uploaded by the RSA, not an e-mail with attachments. When submitting BSRs, RSAs can upload one file with multiple pages or tab corresponding to multiple funds or can upload one file per fund. The latter will send one e-mail per uploaded file to the recipients.

This BSR Portal is required only for active sponsored funds, as defined by the begin and end dates in the AFP. Expired sponsored funds and non-sponsored funds such as discretionary, gift, and profee funds are excluded. RSAs may still report on these other funds by including the reports for such funds as part of the uploaded file or by emailing the PI under separate cover, if needed. To exclude additional funds that are listed as being required for a specific division such as expired DPAs linked to active funds, please send a request with a justification to Suzanne Sutton, Kathy Judd, Joseph Wilson, or Wendy Ng who will review the request and process the administrative change, if appropriate.

Please refer to the extensive FAQs that are published in the BSR Portal when experiencing difficulties. If you require additional assistance thereafter, please contact Suzanne Sutton, Kathy Judd, Joseph Wilson, or Wendy Ng. Please contact Yuri Mazur if you experience technical difficulties.

Upcoming Meetings:

- *RSA Meeting on November 19, 2009 at 8:30-10 am in LH 376*
- *Holiday event on December 17, 2009 at 8:30-10 am in LH 376*
- *RSA Meeting on January 21, 2010 at 8:30-10 am in LH 376*
- *RSA Meeting on February 18, 2010 at 8:30-10 am at SFGH (tentative location)*
- *RSA Meeting on March 18, 2010 at 8:30-10 am in LH 376*



University of California
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Department of Medicine

Joseph Wilson

October 15, 2009

DOM JV 545/547 Internal Audit

Department of Medicine

Background

- **Period Audited: 7/1/08-7/31/09**
- **Sample Size: 25 each for both journal types. Several journals from each month, mostly Federal**
- **Includes all major DOM Sites (Parnassus, Laurel Heights, SFGH, VAMC)**

Areas Reviewed

- **JV Administrative/electronic approval**
- **PI Approval**
- **Attachment E Questions**
- **Journal Type**
- **Transfer Exceeding 120 days**
- **Attachments**

545 Stats

<u>Category</u>	<u>No.</u>	<u>%</u>
Audit Status ok	9	36%
Federal Funds	24	96%
Exceeds 120 days	13	52%
PI Approval Missing	8	32%
Attachment E Problem	9	36%
"Parking" on Fed. Funds	1	4%
Attachment Corrupted	3	12%

547 Stats

Category	No.	%
Audit Status ok	7	28%
Federal Funds	5	20%
Exceeds 120 days	6	24%
PI Approval Missing	0	0%
Attachment E Problem	8	32%
"Parking" on Federal Funds	0	0%
Attachment Corrupted	2	8%

JV Administrative/Electronic approval

- **One Journal Approver is not on Cost Transfer Approver List**
- **Always make sure you have approvals for debits**

PI Approval

- **Must be attached for new charges to Federal Funds**
- **Missing in multiple cases**
- **Second hand approvals do not count**

Attachment E Questions

- **Questions sometimes not answered properly**
- **Lack sufficient detail**

Journal Type

- **Sometimes the wrong journal type is used**
- **547 used for a Clinical Trial Deficit Transfer; should be 535 (Financial)**
- **547 used; should be payroll transfer**

Transfer Exceeds 120 days

- **Will be rejected automatically**
- **Exceptions are granted on a case by case basis**

Attachments

- **Should ALL be converted to .pdf format.**
- **Per Cherie Habayeb, Controllers Office, all of our attachment problems are from non .pdf documents**
- **Some unsupported formats used include .doc, .xls, .msg**
- **Attach documents relevant to the transfer.**
- **Print to .pdf rather than scanning.**

545/547 JV spreadsheets.

(Display on Excel)

Reference

Online Journal Tips and Refreshers

Regular and Exception Cost Transfers

http://www.acctg.ucsf.edu/peoplesoft/journals/training/journal_tips/Regular_and_Exception_Cost_Transfers.pdf

Preparing a 545 Cost Transfer Journal

http://acctg.ucsf.edu/peoplesoft/journals/training/jobAids/8-Preparing_545_Cost_Transfer.pdf

Preparing Audit-Worthy, Justifiable Cost Transfers

http://acctg.ucsf.edu/extramural_funds/communications/ABOG_TOT_Attachment_E.pdf

Follow Up

- **Joseph will contact some of you individually regarding these journals.**
- **Questions?**

545 JV Audit (notes below)					For the period 7/1/08 - 7/31/09				
					PI				
		Audit	Federal	Exceeds	Approval	Attachment E	"Parking" on	Attachments	
No.	Date	Status	Funds	120 Days	Missing	Problem	Federal Funds	Corrupted	Notes
1	7/31/2008		X	X		X			Attachment totals \$26K+ but only \$4k+ charges transferred. Should indicate lines being transferred.
2	7/31/2008	OK	X						
3	8/29/2008		X	X		X			Preaward costs were captured in ending fund (New fund assigned). Request Fund in advance of award next time. Transfer is well documented.
4	8/31/2008		X		X	X			New charges were made on 3 new Federal funds. But 2 PIs involved in transfer did not approve/sign Attachment E or approve by email.
5	9/11/2008	OK	X						
6	9/22/2008	OK	X						
7	10/31/2008		X	X	X				New charges transferred to Federal Fund.
8	10/31/2008			X					Transferring unallowable charges from a Federal Grant to a discretionary fund, but there are several lines which result in a new charge to the Federal Grant. For an expired DPA/Fund such as this, a 547 JV could have been used for a lump sum transfer using NCA 437691.
9	11/7/2008	OK	X						
10	11/17/2008	OK	X						
11	12/15/2009		X	X	X	X	X		Expenses parked on P30 until R01 setup; not allowed; PI did not approve transfer directly (second hand by analyst). Attached detail doesn't support all charges transferred.
12	12/22/2008	OK	X						
13	1/9/2009	OK	X						
14	1/30/2009		X	X					
15	2/28/2009		X	X					
16	2/27/2009		X	X	X	X			No PI approval; no backup; no documentation re: "shared equipment" methodology
17	3/25/2009		X	X	X	X			P.I. did not approve debit to Federal Flow Through Subcontract. Justification for placing on debited fund not attached.
18	3/31/2009	OK	X						
19	4/16/2009		X			X			Attachment E questions not answered properly; no back-up to substantiate the transfer (within same federal fund).
20	4/17/2009		X	X	X			X	No evidence this is allowable on Federal flow through subcontract; PI approval attachment corrupted.
21	5/27/2009		X	X	X			X	
22	6/10/2008	OK	X						

545 JV Audit (notes below)					For the period 7/1/08 - 7/31/09						
					PI						
					Audit	Federal	Exceeds	Approval	Attachment E	"Parking" on	Attachments
No.	Date	Status	Funds	120 Days	Missing	Problem	Federal Funds	Corrupted	Notes		
23	6/12/2009		X	X		X			States "see attached" for three questions on Attachment E, but questions are never specifically answered. No attachment (backup, budget just, etc.) to support that these phone charges (lines/tolls/VM) were budgeted originally.		
24	6/22/2009		X		X			X	PI Approval attachment garbled/unreadable (transfer from discretionary to Federal Fund).		
25	7/30/2009		X	X		X			Federal to AHA; No PI approval or backup attachments. Attachment E explanation (Lab personnel used default DPA) sounds odd when referring to a Federal Grant.		
		9	24	13	8	9	1	3			
Stats				No.	%						
Audit Status ok				9	36%						
Federal Funds				24	96%						
Exceeds 120 days				13	52%						
PI Approval Missing				8	32%						
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547 JV Audit (notes below)									
					PI				
		Audit	Federal	Exceeds	Apporval	Attachment E	Parking on	Attachment	
	Date	Status	Funds	120 Days	Missing	Problem	Federal Funds	Corrupted	ISSUES
1	07/24/08		X	X					
2	07/31/08		X	X					
3	08/12/08	ok							
4	09/18/08					x			OD reversal placing charges back onto Federal Fund. No explanation as to how charges benefit fund. Verbiage about clearing an overdraft. Should have used 545 JV.
5	09/24/08							x	
6	09/30/08		X	X		x			Travel transfer, but Attach. E speaks of a NIH Cap correction (non included with this journal).
7	10/27/08	Ok							
8	11/13/08		X			x			545 JV should have been used to move individual charges, not Totals. Inadequate Attachment E explanation.
9	12/16/09	ok	X						
10	01/29/09			X		x			ProFee to NIH Grant after end of grant. Non-payroll items should have been on 545 JV; inadequate backup (no GL Detail). PI was emailed but explicit approval not obtained. Raises audit flags.
11	02/10/09							x	Supporting attachment unreadable.
12	02/16/09	ok							ok except JV Approver is not on CT Reviewer list dated 07/28/09
13	02/18/09					x			Payroll (for who) not identified; need to use Weblinks pdf function for attachment.
14	02/28/09			X					Should have used regular payroll journal.
15	03/09/09			X					Should have used regular payroll journal.
16	03/11/09	ok							
17	04/20/09	ok							
18	04/30/09								Should used 535 JV for transfer involving discretionary to discretionary transfer.
19	05/26/09								Payroll Transfer should have been used. JV Between two different funds.
20	05/29/09					x			References "spending down" a non Federal award; JV actually did the opposite.
21	06/11/09								JV does opposite of what is stated (move F&A back to sponsored funds). Shouldn't transfer F&A lines.
22	06/26/09					x			U19; move Overtime pay from one Fund Yr to another. No justification attached.
23	06/30/09					x			Should have used 545 JV to move non-payroll expenses between Fund Years
24	06/30/09								Non-Federal; No explanation given for JV.

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					PI				
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	Date	Status	Funds	120 Days	Missing	Problem	Federal Funds	Corrupted	ISSUES
25	06/30/09	ok							
		7	5	6	0	8	0	2	
				No.	%				
	Audit Status ok			7	28%				
	Federal Funds			5	20%				
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