

University of California, Riverside
Contract and Grant User Group
March 13, 2007

I. Financial Services Updates

Montrice Criddell has been hired as the new EMF employee replacing Valerie Schulte who transferred to Computer Science

II. OR updates

A. New department/CGO assignments effective 4/1/07 (refer to page 3 and 4) - as of this date, any new proposals or awards will be handled by the new CGO. OR will create a list of pending items and then meet with department analysts to discuss the transition to the new CGO; if you don't receive a list of pending items and you feel that there should be a list, contact the appropriate team leader.

B. OR proposal routing and intake procedure being revised. There are 3 ways to submit a proposal to OR for review/approval- eCAF, email to proposals@ucr.edu, or hard copy. eCAF will send an automatic email acknowledging receipt of eCAF at OR. For the other two methods of submission, Mary Juma will send an email acknowledging receipt of proposal. Email is being sent to the PI, OR team leaders, CGO, and department analysts. Email acknowledgement should be sent by OR within two hours of actual receipt. If Mary is out for 1/2 day or longer, her backup(s) will cover and the email notification should continue to be sent out within two hours of actual receipt of proposal. Please note: do not send multiple copies of the same proposal (i.e. don't send one by email and then another one as a hard copy) this is confusing to Mary and can slow the process down while she checks to make sure that the second copy is really a duplicate.

C. Reminder from OR- proposals will reviewed by OR in the same order in which they are received- as long as they are received within the lead times (i.e. 3 business days for standard proposals or 7 business days for non-standard proposals).

D. OR will now be posting FAQs on their website (see page 5 for current draft); OR welcomes additional FAQs that they can post

E. eCAF has been deployed to CE-CERT, Mathematics, Entomology, IGPP, and BPS. It will be deployed to Biology and the School of Education sometime in March or April. eCAF is expected to be deployed to the entire campus sometime in summer 2007. An overview of eCAF will be presented at the next C&G Users' meeting.

III. Overview of SAS 112 Statement of Audit Standards (see pages 6 and 7)

These standards are used by all public accounting firms when conducting audits. These standards are not really new but they have been formalized and expanded. For instance, there used to just be one level of audit findings and now there are three levels. There's more emphasis placed on the potential for a misstatement, as well as whether or not a misstatement has been made. Now, it's more likely for any audit to include audit findings. UCR's goal is to limit any findings to a deficiency in controls rather than a material weakness.

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UCR must document our key controls and then prove that we are following them, which will probably have the biggest impact at the department level. If we state that Person A is reviewing all Form 5s that are prepared by Person B, Person A will need to somehow document his/her review (i.e. signature, initials, stamp, email, etc).

SAS 112 will have an impact at all levels and training sessions are being prepared for Deans, faculty, and CFAOs to emphasize their roles and responsibilities with regard to key controls.

Please feel free to email Steve Wilson (steve.wilson@ucr.edu) with any questions and concerns.

IV. General Q&A

A. How do we handle college buyouts in a proposal? A buyout should not appear in a proposal budget- what should be included is the amount of salary/benefits necessary to cover the PI's time to be spent on the grant instead of teaching. Please note that this is different than summer salary.

A college buyout is also known as faculty release time or a course buyout- a faculty member would like to spend more time on a project funded by a grant but his/her time is limited in any given quarter because of teaching responsibilities. A faculty member can request release time, which must be approved by the Dean. If approved, the department has to find a replacement to teach the class.

The faculty's salary and benefits should be charged directly to the grant for the period of his/her release time, thereby creating salary savings in the department budget. The salary savings should then be used to pay for the replacement teaching the class. However, each college seems to handle buyouts in slightly different ways.

B. Follow-up on pre-award issues discussed at C&G meeting on 11/14/06
follow-up meeting held in December 06; Steve needs to type up recommendations and forward up the chain

C. Follow-up on OR web portal issues discussed at C&G meeting on 11/14/06
follow-up meeting held in March 07; Stan has already updated the web portal and would like additional feedback.

Tuesday, March 13, 2007
 Welcome Cynthia Parish
 Logged in Since: 2/20/2007

[Log Off](#)

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Department Assignments - Update List

Apply Weighted Factors to Warehouse

The 'apply weighted factors to warehouse' button plugs weighted factors from the [weighting factors page](#) into the data warehouse. This is required to run certain Access reports, but it is not required for any department assignment changes made below.

[Apply Weighted Factors To Warehouse](#)

Show Only Assigned Departments

Org	Department	Assigned To	Proposed Assignment	Edit	Delete
Academic Senate	Academic Senate - Admin (#1)	Lawrence	Lawrence	Edit	Unassign
Anderson Grad School of Mgmt	AGSM (#4)	Parish	Parish	Edit	Unassign
Anderson Grad School of Mgmt	AGSM - External Programs (#2)	Parish	Parish	Edit	Unassign
Biomedical Sciences	Biomedical Sciences (#218)	Lawrence	Lawrence	Edit	Unassign
Bourns College of Engineering	Bioengineering (#10)	Castillo	Campos	Edit	Unassign
Bourns College of Engineering	CE-CERT (#796)	Greer Jr.	Greer Jr.	Edit	Unassign
Bourns College of Engineering	Chemical/Environ. Engineering (#418)	Castillo	Lewis	Edit	Unassign
Bourns College of Engineering	Computer Science & Engineering(#441)	Castillo	Lewis	Edit	Unassign
Bourns College of Engineering	Ctr for Nano Sci & Engr (#41)	Parish	Parish	Edit	Unassign
Bourns College of Engineering	Ctr for Res in Intelligent Sys(#57)	Parish.	Reyes	Edit	Unassign
Bourns College of Engineering	Electrical Engineering (#451)	Castillo	Reyes	Edit	Unassign
Bourns College of Engineering	Engineering - Dean's Office (#37)	Castillo	Campos	Edit	Unassign
Bourns College of Engineering	Mechanical Engineering (#315)	Castillo	Campos	Edit	Unassign
CE - College of Nat & Ag Sci	CE - Consumer Economics (#11)	Campos	Parish	Edit	Unassign
CE - College of Nat & Ag Sci	CE - Enviromental Sciences (#1)	Campos	Parish	Edit	Unassign
CE - College of Nat & Ag Sci	CE - Inter-Campus Programs (#3)	Campos	Parish	Edit	Unassign
CE - College of Nat & Ag Sci	CE - Plant Pathology (#1)	Campos	Campos	Edit	Unassign
Chancellor/EVC	Alpha Center (#40)	Parish	Parish	Edit	Unassign
Chancellor/EVC	Chancellor's Office - Gen Ops (#4)	Parish	Parish	Edit	Unassign
Chancellor/EVC	Chancellor's Office - Other (#1)	Parish	Parish	Edit	Unassign
Chancellor/EVC	Honors (#1)	Parish	Parish	Edit	Unassign
Coll of Hum, Arts & Social Sci	Anthropology (#163)	Lewis	Lewis	Edit	Unassign
Coll of Hum, Arts & Social Sci	Art (#0)	Campos	Lawrence	Edit	Unassign
Coll of Hum, Arts & Social Sci	Art Gallery (#0)	Campos	Campos	Edit	Unassign
Coll of Hum, Arts & Social Sci	CHA&SS Dean's Office (#13)	Campos	Campos	Edit	Unassign
Coll of Hum, Arts & Social Sci	Cntr for Biblio. Studies (#69)	Campos	Campos	Edit	Unassign
Coll of Hum, Arts & Social Sci	Cntr for Ideas and Society (#12)	Campos	Lawrence	Edit	Unassign
Coll of Hum, Arts & Social Sci	Cntr for Social & Beh. Sci Res(#23)	Campos	Campos	Edit	Unassign
Coll of Hum, Arts & Social Sci	Comp Lit & Foreign Languages (#5)	Campos	Lawrence	Edit	Unassign
Coll of Hum, Arts & Social Sci	Creative Writing (#4)	Campos	Lawrence	Edit	Unassign
Coll of Hum, Arts & Social Sci	Dance (#9)	Campos	Lawrence	Edit	Unassign
Coll of Hum, Arts & Social Sci	Economics (#28)	Campos	Lawrence	Edit	Unassign
Coll of Hum, Arts & Social Sci	English (#40)	Campos	Lawrence	Edit	Unassign
Coll of Hum, Arts & Social Sci	Ethnic Studies (#17)	Campos	Lawrence	Edit	Unassign
Coll of Hum, Arts & Social Sci	Gluck Administration (#3)	Campos	Campos	Edit	Unassign
Coll of Hum, Arts & Social Sci	Hispanic Studies (#3)	Campos	Lawrence	Edit	Unassign
Coll of Hum, Arts & Social Sci	History (#20)	Campos	Lawrence	Edit	Unassign
Coll of Hum, Arts & Social Sci	History of Art (#4)	Campos	Lawrence	Edit	Unassign
Coll of Hum, Arts & Social Sci	Institute-Resch: World Systems(#2)	Campos	Campos	Edit	Unassign
Coll of Hum, Arts & Social Sci	Liberal Stds & Interdisc Prgs (#1)	Campos	Lawrence	Edit	Unassign
Coll of Hum, Arts & Social Sci	Music (#10)	Campos	Lawrence	Edit	Unassign
Coll of Hum, Arts & Social Sci	Philosophy (#12)	Campos	Lawrence	Edit	Unassign

Coll of Hum, Arts & Social Sci	Political Science (#47)	Campos	Lawrence	Edit	Unassign
Coll of Hum, Arts & Social Sci	Pres Cntr for Crime & Justice (#26)	Campos	Campos	Edit	Unassign
Coll of Hum, Arts & Social Sci	Psychology (#217)	Lewis	Lewis	Edit	Unassign
Coll of Hum, Arts & Social Sci	Religious Studies (#9)	Campos	Lawrence	Edit	Unassign
Coll of Hum, Arts & Social Sci	Sociology (#99)	Campos	Campos	Edit	Unassign
Coll of Hum, Arts & Social Sci	Theatre (#2)	Lawrence	Lawrence	Edit	Unassign
Coll of Hum, Arts & Social Sci	UCR ARTSBlock (#0)	Campos	Campos	Edit	Unassign
Coll of Hum, Arts & Social Sci	UCR/Cal Museum of Photo. (#21)	Campos	Campos	Edit	Unassign
College of Nat & Agr Sciences	Agricultural Operations (#38)	Campos	Parish	Edit	Unassign
College of Nat & Agr Sciences	APRC (#66)	Reyes	Reyes	Edit	Unassign
College of Nat & Agr Sciences	Biochemistry (#257)	Campos	Campos	Edit	Unassign
College of Nat & Agr Sciences	Biology (#292)	Lawrence	Lewis	Edit	Unassign
College of Nat & Agr Sciences	Botany and Plant Sciences (#1147)	Castillo	Castillo	Edit	Unassign
College of Nat & Agr Sciences	Camp UCR (#10)	Campos	Parish	Edit	Unassign
College of Nat & Agr Sciences	Cell Biology & Neuroscience (#342)	Lawrence	Lewis	Edit	Unassign
College of Nat & Agr Sciences	Center for Plant Cell Biology (#12)	Castillo	Castillo	Edit	Unassign
College of Nat & Agr Sciences	Chemistry (#653)	Lawrence	Lawrence	Edit	Unassign
College of Nat & Agr Sciences	CNAS Dean's Office (#16)	Campos	Parish	Edit	Unassign
College of Nat & Agr Sciences	Ctr for Conservation Biology (#119)	Campos	Campos	Edit	Unassign
College of Nat & Agr Sciences	Earth Sciences (#235)	Reyes	Reyes	Edit	Unassign
College of Nat & Agr Sciences	Entomology (#1524)	Reyes	Castillo	Edit	Unassign
College of Nat & Agr Sciences	Environmental Sciences (#665)	Reyes	Reyes	Edit	Unassign
College of Nat & Agr Sciences	Institute of Genomics (#7)	Castillo	Castillo	Edit	Unassign
College of Nat & Agr Sciences	Mathematics (#91)	Lawrence	Lawrence	Edit	Unassign
College of Nat & Agr Sciences	Natural Reserves (#6)	Lawrence	Lewis	Edit	Unassign
College of Nat & Agr Sciences	Nematology (#244)	Campos	Campos	Edit	Unassign
College of Nat & Agr Sciences	Physics and Astronomy (#407)	Lawrence	Lawrence	Edit	Unassign
College of Nat & Agr Sciences	Plant Pathology (#608)	Campos	Campos	Edit	Unassign
College of Nat & Agr Sciences	Statistics (#26)	Campos	Campos	Edit	Unassign
DANR - Program Leadership	DANR-Pgm Leader Human Resource(#3)	Campos	Parish	Edit	Unassign
Graduate Division	Graduate Division (#17)	Parish	Parish	Edit	Unassign
Graduate Division	Graduate Student Financial Aid(#13)	Parish	Parish	Edit	Unassign
IGPP	IGPP (#3)	Parish	Parish	Edit	Unassign
School of Education	California Educ. Research Coop(#40)	Reyes	Reyes	Edit	Unassign
School of Education	School of Education (#218)	Reyes	Reyes	Edit	Unassign
UC MEXUS	UC MEXUS (#14)	Castillo	Campos	Edit	Unassign
University Extension	UNEX - Dean's Office (#8)	Lawrence	Lawrence	Edit	Unassign
University Extension	UNEX-Education (#49)	Lawrence	Lawrence	Edit	Unassign
University Extension	UNEX-Miscellaneous Programs (#2)	Lawrence	Lawrence	Edit	Unassign
University Extension	UNEX-Natural Sciences (#1)	Lawrence	Lawrence	Edit	Unassign
University Library	University Library (#20)	Lawrence	Lawrence	Edit	Unassign
Vice Chancellor - Research	CSSD-Edward Blakely Center (#32)	Parish	Greer Jr.	Edit	Unassign
Vice Chancellor - Research	Environmental Institute (#7)	Greer Jr.	Greer Jr.	Edit	Unassign
Vice Chancellor - Research	IGPP (#288)	Parish	Parish	Edit	Unassign
Vice Chancellor - Research	Office of Research Affairs (#12)	Parish	Parish	Edit	Unassign
Vice Chancellor - Research	UC MEXUS (#9)	Castillo	Campos	Edit	Unassign
Vice Chancellor - Research	Vice Chancellor - Research (#3)	Parish	Parish	Edit	Unassign
Vice Chancellor - Univ Adv	Event Management & Protocol (#2)	Lawrence	Lawrence	Edit	Unassign
Vice Chancellor - Univ Adv	Finance & Administration (#1)	Lawrence	Lawrence	Edit	Unassign
Vice Chancellor - Univ Adv	Govt. & Community Relations (#4)	Lawrence	Lawrence	Edit	Unassign
Vice Chancellor-Administration	Child Development Center (#8)	Lawrence	Lawrence	Edit	Unassign
Vice Chancellor-Administration	Intercollegiate Athletics (#1)	Lawrence	Lawrence	Edit	Unassign
Vice Chancellor-Administration	Refuse (#2)	Lawrence	Lawrence	Edit	Unassign
Vice ChancellorStudent Affairs	African Student Programs (#4)	Lawrence	Lawrence	Edit	Unassign
Vice ChancellorStudent Affairs	AVC/Dean of Students (#19)	Lawrence	Lawrence	Edit	Unassign
Vice ChancellorStudent Affairs	Campus Health Center (#3)	Lawrence	Lawrence	Edit	Unassign
Vice ChancellorStudent Affairs	Cultural Events (#9)	Lawrence	Lawrence	Edit	Unassign
Vice ChancellorStudent Affairs	Early Academic Devel. Prog. (#86)	Lawrence	Lawrence	Edit	Unassign
Vice ChancellorStudent Affairs	Financial Aid (#5)	Lawrence	Lawrence	Edit	Unassign
Vice ChancellorStudent Affairs	Student Affairs Admin (#1)	Lawrence	Lawrence	Edit	Unassign
Water Resources	Water Resources Board (#7)	Lawrence	Lawrence	Edit	Unassign

Sponsored Programs Administration – Frequently Asked Questions

Who do I contact in SPA to ask questions or request assistance?

You should first direct your questions and service requests to the CGO assigned as your primary department contact. If your CGO is not immediately available and you are facing an emergent situation, please contact the CGO's Team Leader. Likewise, when your CGO is not available because they are out of the office and not able to respond to your inquiry (e.g., on vacation, out ill, out for jury duty, etc.), please contact the Team Leader. If your CGO is in the office, and your situation is not emergent, please allow the CGO a reasonable period of time in which to return your phone call, e-mail or other communication before contacting the Team Leader. Information about CGO departmental assignments, as well as CGO team grouping can be found on the Office of Research (OR) webpage under the [OR Staff Link](#).

Should I submit my proposal to my CGO or the Team Leader?

Neither. Proposals may be submitted to SPA in one of three ways: i) via proposals@ucr.edu; ii) hand delivered/campus mail; and iii) via eCAF (currently limited to eCAF pilot departments). Information about how to submit proposals to SPA may be found on the OR website on the [Obtaining Institutional Review and Endorsement](#) page (click on [How may proposals be submitted to SPA?](#)).

Will the primary CGO assigned to my unit review my proposals?

In most cases, the primary CGO will review the proposals for your unit. However, from time-to-time, the Team Leaders will change the CGO assigned to a proposal. This will typically occur when: i) your unit's primary CGO is out of the office; ii) to balance the proposal workload and to ensure that proposals are submitted prior to sponsor deadlines; iii) to ensure that complex proposals are reviewed by CGOs with the requisite knowledge and experience; or iv) when the reassignment of a proposal will help facilitate CGO training.

If the CGO assigned to my unit will not review my proposal, how do I know to which CGO it will be assigned?

All proposals received by SPA are logged in to our database and then routed to the appropriate CGO based on unit assignments. At this time, SPA sends an e-mail to the PI, department administrator, CGO, and both Team Leaders to notify them that the proposal has been received and to whom it has been assigned. If the Team Leader changes the assignment at any time during the SPA proposal review and approval process, an e-mail notice will be promptly sent to the PI, department administrator, the new CGO and both Team Leaders.

Will the primary CGO assigned to my unit handle my awards?

In most cases, the primary CGO will review, negotiate and set-up the awards for your unit. However, from time-to-time, the Team Leaders will change the CGO assigned to an award. This will typically occur when: i) your unit's primary CGO is out of the office; ii) to balance the proposal workload and to ensure that proposals are submitted prior to sponsor deadlines; iii) to ensure that complex proposals are reviewed by CGOs with the requisite knowledge and experience; or iv) when the reassignment of a proposal will help facilitate CGO training.

SAS 112 – What is it?

- Statement on Auditing Standard (SAS) 112 - *Communicating Internal Control Related Matters Identified in an Audit*
- Issued by the American Institute of Certified Public Accountants (AICPA)
- In response to Sarbanes-Oxley which requires an assessment of the effectiveness of internal controls, to be audited and approved by the entities' independent accountants.
- Establishes a standard for determining when a control issue is a control deficiency, significant deficiency or a material weakness
 - ✓ *Control deficiency* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis.
Examples:
 - Lack of timeliness of cash deposit and account reconciliation
 - Lack of timeliness in preparing cost transfers
 - Lack of review and reconciliation of departmental expenditures (sponsored and non-sponsored funds)
 - ✓ *Significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with GAAP (Generally Accepted Accounting Principles).
 - ✓ A *material weakness* is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected.
- The significance of a control deficiency is dependent on the potential for a misstatement, not whether a misstatement actually occurred.
- SAS112 is effective for FY 2006/07.

What are the implications?

- Increased formality in presentation of audit findings.
- Potential increase in number and severity of audit findings reported to management, Regents, federal, state and private sponsors (A-133 audit), accrediting agencies, etc.
- Management must document key controls and be ready to substantiate their effectiveness.
 - ✓ Must be able to present evidence of key control, who prepared and who reviewed.
 - ✓ If can not present evidence then key control does not exist.
- Disclosures of deficiencies and weaknesses can potentially result in; reduced sponsored program funding, negative reputation, increase in external audits, audit disallowances, fines and penalties

What does it mean to you?

- Before SAS 112
 - ✓ For the most part key controls should already be in place in each department
- After SAS 112
 - ✓ *Document* the key controls for external auditors
 - ✓ Criteria to evaluate control issues has been tighten
 - ✓ Require documentation for *evidence of review*
 - ✓ Provide framework and tools perform regular review and monitoring of internal controls

What actions are being taken by UCR to prepare?

- Chancellor and Executive Vice Chancellor have made SAS112 preparation a priority.
- Financial Services, Audit and Advisory Services and OR are developing training sessions for Deans, faculty and CFAOs.
- Financial Services is coordinating the documentation of UCR key controls in consultation with UC external auditors PriceWaterhouseCoopers (PWC).