Welcome and Reminders

• This is NOT being recorded
• We will answer questions at the end of each segment as time permits
• Submit questions via Zoom Q&A window
• Use the “raise hand” option to ask a question orally. You will be allowed to unmute.
• Slides will be posted on the ORA website following the meeting
Agenda

• Welcome & Announcements – Marcia Smith

• Campus Purchasing
  ◦ BruinBuy Plus: Subaward Invoice Approval – Genelle Vinci

• Extramural Fund Management
  ◦ Single Audit for FY22-23 – Yoon Lee
  ◦ Multiple Payment Basis Code in Financial System – Katie Cadle
  ◦ Ascend 2.0: Understanding Award and Project in Oracle PPM – Katie Cadle

• Human Research Protection Program
  ◦ Increase in IRB Review Fees - Kristin Rochford
BruinBuy *Plus*
Research Update
SUBAWARD/SUBCONTRACT INVOICE APPROVAL WORKFLOW

As we discussed in last month’s meeting, beginning this fall Principal Investigators (PIs) will be required to approve subaward/subcontract invoices in the BruinBuy Plus system. This is a change from current state, where PIs’ approval is obtained outside the system.

Subaward/Subcontract Invoice Review/Approval Process

First, the Fund Manager will review the invoice.

Then, the PI will review & approve the invoice.

Finally, Accounts Payable will pay the invoice.
PROCESS FOR APPROVING SUBAWARD & SUBCONTRACT INVOICES

• Fund Managers will review subaward/subcontract invoices and make corrections and/or adjustments, before the invoice is sent to the PI for review and approval
  • **Fund Manager** information will be imported from the Post Award Management System (PAMS) into BruinBuy Plus
    • Only Fund Managers with the **Preparer role in PAMS** will be granted access to BruinBuy Plus
    • **Department Administrators** ("DAs") in PAMS will determine whether a different individual (someone other than the individual assigned the Preparer role in PAMS) should be reviewing invoices in BruinBuy Plus for their department (i.e., determine if an "override" is necessary)
  • **Next step:** Program Team to determine process and owner for sending current list of Preparers to the DAs in PAMS & develop a plan to maintain Fund Manager "overrides"

• **PIs with open awards with subawards/subcontracts** will be granted access to BruinBuy Plus, to review and approve subaward/subcontract invoices
  • **Next step:** Program Team to determine how to access data on PIs with open awards with subawards/subcontracts

• Fund Managers and PIs will be set up in DACSS by their DSA, and will have their DACSS profile validated to ensure they have the right access on the day of go-live
BENEFITS TO INVOICE APPROVAL IN SYSTEM

✓ Meets federal regulations regarding PI invoice approvals
✓ Reduces risk of lost invoices and incomplete approvals
✓ Automates invoice routing with Digital Capture
✓ Generates automatic email notifications any time there is an invoice pending a PI’s approval
✓ Calls out invoices against subcontracts and subawards to the appropriate the Accounts Payable specialist
DISCUSSION

Given that approving subcontract and subaward invoices in the BruinBuy Plus system is a significant change to the way PIs do business, what will be important for the Program Team to consider when planning training and engagement activities for Fund Managers and PIs?
Agenda

- Single Audit for FY22-23
- Multiple Payment Basis Code in Financial System
- Ascend 2.0: Understanding Award and Project in Oracle PPM
Single Audit FY22-23

Yoon Lee
UC receives two audits every year by independent auditors besides numerous audits by sponsoring agencies. These two audits are conducted on parallel leveraging certain audit procedures for both.

Financial Statement Audit

• Independent, objective evaluation of financial reports and financial reporting processes to obtain reasonable assurance that financial statements are free from material misstatement.

• In accordance with Generally Accepted Accounting Principles (GAAP) and standards established by Governmental Accounting Standards Board (GASB).

Single Audit (Uniform Guidance Audit)

• Independent examination of an entity that expends $750,000 or more of federal assistance to ensure that appropriate internal controls over compliance are in place and that federal funds are spent in compliance with the federal program's requirements in accordance with Uniform Guidance.

• Single audit is conducted in accordance with Uniform Guidance (2 CFR 200. Subpart F)
PwC is an independent auditor for UC Regents for FY22-23

Scope:
- PwC focused on Student Financial Assistant (SFA) funding for FY21-22 and selected to focus on Research & Development (R&D) for FY22-23. For the R&D testing, the following 4 campuses are selected for full scope testing: UCLA, UCSF, UCB, UCSB

Timeline:
- Due date to submit single audit report with Federal Audit Clearinghouse: March 31, 2023
- PwC has provided a draft of requested items and aims to complete fieldwork testing by October 31, 2023, with a goal of completing the audit by the calendar year end.
- UCLA will provide the requested documents starting July through October 2023.

EFM supports Single Audit coordinating with other ORA units and other central offices mainly Business & Finance Solutions.
- If you have any questions regarding the single audit, contact EFM Research Finance compliance team at EFM RFC Help RFCHelp@research.ucla.edu

Information on past audits can be found here: Single Audit Reports | UCOP
• **Major compliance testing areas**
  ◦ Allowability/allocability of costs including cost transfers, Reporting, Period of Performance, Subrecipient monitoring, Key personnel, Equipment, Procurement, Suspension and debarment, Service centers, etc.

• **Reminders for the Department Fund Managers and ERS Coordinators**
  ◦ Process cost transfers now if there are any costs incurred during FY22-23 that are not allowable or allocable to the project funds.
  ◦ Certify effort reports for the payroll periods in FY22-23, confirming that committed effort has been satisfied for key personnel.
  ◦ Review funds that expired during FY22-23 and take necessary actions (e.g. removing expenses outside the period, clearing encumbrance, etc.) to close the funds.
    ◦ If the final financial deliverable is not yet due, the fund will remain open to process the final. At the same time, the department can take the same actions to remove expenses outside the period if any and clear encumbrance, so the fund is ready to be closed once the final financial deliverable is submitted and the final payment is received.

• **If you have questions on the financial deliverables or closing funds, contact your EFM accountant.**
  For questions related to effort reporting, contact EFM ERS helpdesk at ershelp@research.ucla.edu
Payment Basis Code in OASIS
New field entitled **Payment Basis Code** was added to the **Account-Fund (AF)** table in **OASIS** on 6/25/23.

Announcement was sent to QDB users on 6/12/23.

**Purpose of Field:** Identify the Payment Basis associated with each Expenditure Account-CC-Fund combination on all Contract and Grant (C&G) funds in order to correctly determine the revenue method and calculations for conversion to Oracle Cloud ERP.

**Payment Basis Codes:**
- 1 – Cost Reimbursement
- 2 – Firm Fixed Price
- 3 – Firm Fixed Rate
What are the payment bases for sponsored research awards?

- Payment bases determine how UCLA will earn and record revenue. The three payment bases are Cost Reimbursement, Firm Fixed-Price, and Firm Fixed-Rate. An award can have any combination of these payment bases: cost reimbursable, firm fixed price and firm fixed rate. The payment basis will be specified in the sponsor award document and noted on the Award Snapshot Section III: Award Demographics. The payment basis will be reflected for each award sequence, for the respective transaction budget period.

- **Cost-Reimbursement**: Payment is based on actual costs incurred. Revenue is earned when allowable and applicable costs are incurred up to the total approved budget. Unspent cash balances must be returned to the sponsor.

- **Firm Fixed Price**: Payment is based on a fixed specified amount, regardless of costs incurred. Revenue is earned in accordance with the payment schedule or as milestones are completed. Unspent cash balances can be retained by the University in accordance with UCLA Policy 913.

- **Firm Fixed Rate**: Payment is based on a fixed rate applied to number of units performed. An example of this type of project is a clinical trial where funding is based on the number of patients participating in the trial and payment is received incrementally. Unspent cash balances can be retained by the University in accordance with UCLA Policy 913.
Payment Basis Codes | Data Entry

**Single Payment Basis:** Code will populate automatically based on the Payment Basis stored in PATS and will update daily based on a nightly feed.

**Multiple Payment Basis:** Code will need to manually be entered by ORA Staff.

**Next Steps:**

- Grants team will review all awards with **Multiple Payment Basis** and **update field** in OASIS if Payment Basis **can be determined**.

- Grant team will **collaborate** with EFM and **impacted departments** to identify appropriate Payment Basis Code if it **cannot be determined** independently.

- Please **indicate Payment Basis** when **submitting linkage requests** to EFM for **Multiple Payment Basis** Awards.
Award and Project Screens within Oracle
The concept of Fund and Expense Account-Cost Center will be replaced with Awards and Projects in Oracle PPM.

CURRENT STATE (UCLA Financial System)

Today, Fund represents a sponsored award (contract, grant, cooperative agreement, etc.).

Today's combination of expense account and cost center is a subgrouping of Fund.

FUTURE STATE (Oracle PPM)

Tomorrow, the equivalent of Fund will be Award.

Projects will be a subgrouping of the Award and will be used as a vehicle to separate budget and expenses within the award.
Awards and Projects in Oracle PPM | Search Features

Award Search

U Maryland MTDC 56%: Award Projects

<table>
<thead>
<tr>
<th>Project Name</th>
<th>Project Number</th>
<th>Project Status</th>
<th>Project Organization</th>
<th>Project Start Date</th>
<th>Project Finish Date</th>
<th>Funding Source</th>
<th>Budget Amount in Project Currency</th>
<th>Uncommitted Amount</th>
<th>Unallocated Amount</th>
<th>Commitment Amount in Project Currency</th>
</tr>
</thead>
<tbody>
<tr>
<td>TS0045 EV 4EB</td>
<td>A10001K2</td>
<td>Active</td>
<td>CS-ACME</td>
<td>7/5/2023</td>
<td>11/2023</td>
<td>DOT DEPARTMENT</td>
<td>$1,000,000.00 USD</td>
<td>$0.00 USD</td>
<td>$0.00 USD</td>
<td>$0.00 USD</td>
</tr>
</tbody>
</table>
Awards and Projects in Oracle PPM | Search Features

Project Search

Search Features

[Image of the Project Search interface with search criteria for Project Name, Project Number, Project Manager, Team Member, Customer, and Project Set.]

Search Results

<table>
<thead>
<tr>
<th>Project Name</th>
<th>Project Number</th>
<th>Overall Health</th>
<th>Project Status</th>
<th>Project Type</th>
<th>Project Manager</th>
<th>Customer</th>
<th>Start Date</th>
<th>Finish Date</th>
<th>Organization</th>
</tr>
</thead>
<tbody>
<tr>
<td>20144547 Anne Coleman</td>
<td>A1000010</td>
<td>CG Active</td>
<td>Sponsored Project</td>
<td>Nguyen, Maria</td>
<td>SOFIE BIOSCIENC 1/1/23</td>
<td>3/30/24</td>
<td>1117500 - SEAS...</td>
<td></td>
<td></td>
</tr>
<tr>
<td>441350-LA-82601</td>
<td>A1000013</td>
<td>CG Active</td>
<td>Sponsored Project</td>
<td>Nguyen, Maria</td>
<td>1/1/23</td>
<td>3/30/24</td>
<td>1117500 - SEAS...</td>
<td></td>
<td></td>
</tr>
<tr>
<td>46645-SUB-5465</td>
<td>A1000011</td>
<td>CG Active</td>
<td>Sponsored Project</td>
<td>Nguyen, Maria</td>
<td>DOT-DEPARTMEN 1/1/23</td>
<td>3/30/24</td>
<td>1117500 - SEAS...</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
Awards and Projects in Oracle PPM | Headers

Award Header

UCLA Research Administration
### Project Header & Burden Schedule

#### Manage Award Projects

**U Maryland MTDC 56% - U Maryland MTDC 56%**

<table>
<thead>
<tr>
<th>Project Name</th>
<th>Project Number</th>
<th>Funding Source</th>
<th>Project Status</th>
<th>Project Type</th>
<th>Project Manager</th>
<th>Project Start Date</th>
<th>Project Finish Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>650045_EV_45890</td>
<td>A100012</td>
<td>DOT-DEPARTMENT OF TRANS?</td>
<td>CG Active</td>
<td>Sponsored Project Type</td>
<td>Maria Nguyen</td>
<td>1/1/23</td>
<td>3/30/24</td>
</tr>
</tbody>
</table>

#### Burden Schedule Overrides

**Award Project Burden Schedule**

MTDC 56%
Awards and Projects in Oracle PPM | Funding

Award & Project Funding

Manage Award Funding

Funding Summary

<table>
<thead>
<tr>
<th>Funding Allocation</th>
<th>Direct Funding Amount (USD)</th>
<th>Indirect Funding Amount (USD)</th>
<th>Total Unallocated Funding Amount (USD)</th>
<th>Total Funding Amount (USD)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Funding Allocation</td>
<td>1,000,000.00</td>
<td>0.00</td>
<td>0.00</td>
<td>1,000,000.00</td>
</tr>
</tbody>
</table>

Funding Graphs

Funding Summary

Project Funding Details

UCLA Research Administration
Any Questions?

Contact Information

EFM Website
https://efm.research.ucla.edu/

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Email: yoon.lee@research.ucla.edu

Ascend Website
https://ascend.ucla.edu/

Katie Cadle
Phone: (310) 794-0223
Email: kcadle@research.ucla.edu
OHRPP Updates

- Increase in IRB Review Fees/New Reliance Fee
- FDA Proposed Rule for use of SIRB
- OHRPP Announcements
Increase in IRB Review Fees

A change in the rate of the IRB fees charged for industry-sponsored clinical trials will be effective as of September 1, 2023

• The new fee of **$3,200** will be charged for *UCLA IRB review* of industry-sponsored clinical trials that meet the following conditions:
  • Designed to assess in humans the safety, efficacy, benefits, adverse reactions, and/or other outcomes of drugs, devices, diagnostics, treatments, procedures, medical evaluations, monitoring or prevention measures; and
  • Fully supported by an industry sponsor; and
  • Meet the University contractual requirements for industry-supported clinical trials.
As of September 1, 2023, there will be a new fee of $2,000 charged for any industry-sponsored clinical trial that utilizes a reliance mechanism for the IRB review and approval.

- Although not reviewed by a UCLA IRB, these arrangements take time and effort of OHRPP staff.

- The number and complexity of human research protocols at UCLA has increased substantially in recent years. Each of these studies requires review and ongoing oversight by an IRB.

- The new fee structure for industry-funded research was given careful consideration, including analysis of fees charged by other Universities and UC campuses, and discussion with IRB Chairs and research administration staff.

- The new fees will only be charged once per study.
The IRB fee is to be budgeted as a separate line item in the contract budget and reimbursed by the Industry sponsor at the time of contract execution.

- The invoicing and collection of the fee will be managed by UCLA’s Research Administration with assistance from School of Medicine Clinical Trials Contracts and Strategic Relations (CTC&SR) team.
- The fees collected will be deposited into an account used for support of the Office of Human Research Protection Program (OHRPP).

**IRB review fees are not charged** for clinical studies supported by the National Institutes of Health (NIH) or other government agencies, investigator-initiated studies, or industry-sponsored studies that do not meet the UCLA definition of a clinical trial.
On September 28, 2022 the FDA released two Notices of Proposed Rulemaking (NPRM) to align sections of the FDA’s human subjects protection regulations with the revised Common Rule.

The FDA is proposing to replace current requirements for FDA-regulated cooperative research with new requirements that would require any institution located in the United States participating in FDA-regulated cooperative research to rely on review and approval by a single institutional review board (IRB) for that portion of the research that is conducted in the United States.

The UCLA Human Research Policy Board met on June 1, 2023 and unanimously voted for this requirement to become policy in advance of the FDA’s final rule with an implementation date slated for Fall 2023.
OHRPP Quality Improvement Unit staff are hosting *half-hour open Q/A sessions every other week* to answer your questions.

**Upcoming sessions**
- Thursday, August 17, 2023 2pm
- Thursday, August 31, 2023 2pm

Register once and you can join any session.
Subscribe to Human Research News

To be in the know when OHRPP releases updated guidance and offers training opportunities, please subscribe to Human Research News

➢ To subscribe, visit ORA news subscription
Presenter: Kristin.Rochford@research.ucla.edu
July 2023 Research Administration Forum Q&A

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Campus Purchasing ................................................................................................................................................................. 1
Extramural Fund Management ............................................................................................................................................... 2

Campus Purchasing

Q1: Can you give us a rough estimate of when we’ll be moving to this new subaward invoicing system? More generally, will all these Ascend 2.0 changes go live at once, or will different features be available at different times?

A1: The R1 (BruinBuy Plus project) will go live Fall 2023. The R2 project (Oracle) will go live end of 2024/early 2025.

Q2: Is the email address for incoming invoices for UCLA Staff only? Or will Subawardees be instructed to submit their invoices via the email address?

A2: The new AP email address that will be used for all invoice submissions will be announced closer to the go-live, but can be used by anyone who needs to submit a valid invoice. However, all Vendors (payees) will be instructed as to where to send their invoices, which will be the new AP email address.

Q3: Does the system have the option to add a “cc” person in the PI’s department when the emails to them go out? (e.g. when the PI is a Chair and their Executive Assistant is the one who needs to know that there’s something awaiting signature, it would be great if we could have the email go to both the PI and their assistant, even if it’s just the PI who will have ability to sign)

A3: There is no option to “cc,” however, this can be resolved through Outlook rules, if you want emails to be forwarded.

Q4: If the PI has a lab supervisor to review the invoices, can they have access to BruinBuy Plus?

A4: A communication just got sent out to all CAO’s/CFO’s to define the right individuals to be the “fund managers.” I would connect with your CAO/CFO to ensure the correct individuals are being added.

Q5: Is there a “time limit” for the review and approval process prior to the payment being issued?

A5: The approvals have to happen prior to AP being allowed to pay the invoices.

Q6: Sorry, I didn’t follow your answer to my question about whether the mechanism for foreign subawards would be the same as what you are describing for domestics. I thought you said the mechanism for foreign subs would be unchanged, but it would just be brought into the new Bruin Buy mechanism, but I don’t know what that means.

A6: The “processes” are not changing, the way in which you complete the process is changing. I don’t know enough about how foreign subs are processed.
Q7: Fund managers usually do not know if the invoices/services being charged have been performed unless the PI approves it then that is when the fund manager sends it to AP.

A7: This can be communicated through the exercise happening with the CAO’s/CFO’s right now. I would connect with your CAO/CFO and communicate who the right individual(s) would be.

Q8: Thought the whole practice of Oracle product is to replace the existing system which is running on this PAC system. So even after Ascend 2.0 is up and running, PAC is the backbone for everything?

A8: Oracle will be replacing PAC. For R1 (BruinBuy Plus), PAC is the “backbone.” For R2, Oracle will replace PAC, PAC will be sunset.

Q9: How come OCGA data never includes the actual title of the award/project? Is it because of proprietary information concerns? PI’s often complain that they don’t know what the cryptic “award name” means/indicates (“what project is this??”), so I was just curious as to the reasoning behind this trend.

A9: The snapshot includes the project title in section 1.

Extramural Fund Management

Q1: PI should be one important parameter when searching Awards. Is that correct?

A1: Yes, Principal Investigator is a search field on the Award page and is also a column within the search results grid. The screenshot on slide 13 within the EFM presentation shows a mock-up of where this field is located.

Q2: Who are the users for this Oracle PPM system? Is this departmental? ORA? Is this replacing the ORA Portal?

A2: Project Portfolio Management (PPM) is a subledger within Oracle Financials Cloud. Oracle Financials Cloud will replace our current mainframe financial system and modernize and streamline financial management at UCLA. The PPM subledger will be used for the financial management of Contract and Grant (C&G) awards and users will include Departmental and Central office staff. More information regarding Oracle Financials Cloud can be found on the Ascend Website.

Q3: For projects, will there be a consistent naming mechanism used across all awards so that fund managers know that the starting initials could mean cost-sharing, program income (i.e. CS12345, PI22334)?

A3: The naming convention for projects will start with A and then be a seven-digit sequential number. Each project will have Project Type associated which will provide this level of detail. Users can easily view the Project Type within Oracle and various reports to identify the purpose of the project.

Q4: Will there be central, ORA-created POETAF (and/or CoA and payroll ledger) reporting tools to provide monthly financial reports to PIs?

A4: The Ascend project will deliver a set of reporting capabilities to the user community as part of the implementation of the new financial system. These capabilities are expected to include canned/standard reports, the ability to build new reports, the ability to build new ad-hoc queries, and the ability to consume financial system data from system to system. More information regarding reporting can be found on the Ascend Website. Additionally, a Campus Reporting Workgroup and a Research Reporting Subcommittee have been established to develop reports needed by campus. The
Research Reporting Subcommittee is comprised of members from various campus departments with large research portfolios and are including PI reports in their list of reports to develop for go-live.

Q5: Would it show the sub award info Amount and entities like we see on the snapshot?

A5: The Award header in Oracle will indicate if an award is expected to have subawards. Detailed information for each subaward will be available in new reports we are creating. These reports are expected to provide detailed information regarding each subaward in a user-friendly format.

Q6: Will the ORACLE PPM system you showed be the new way for us to get all the details we currently access through OASIS?

A6: Oracle Financials Cloud will replace our current mainframe financial system. Project Portfolio Management (PPM) is a subledger within Oracle Financials Cloud and will be used for the financial management of Contract and Grant (C&G) awards. Details that currently exist in OASIS will be converted to Oracle Financials Cloud, and for C&G to the PPM subledger as needed to maintain robust financial management. Non-Financial Management for C&G awards will continue to take place in outside systems and the Award Snapshot will continue to be available on the ORA Portal. More information regarding Oracle Financials Cloud can be found on the Ascend Website.

Q7: Will there be a process for sister-UC campus subaward invoices to be reviewed/approved before payment under the new system? Right now, they are paid without anyone at the dept level approving them.

A7: Intercampus Reimbursement Requests (IRR) from sister campuses will continue to be routed to EFM directly during the Release 1 phase of BruinBuy + due to the nature of payment of these invoices. Design sessions are starting soon with both the Grant Team and the Procure To Pay Team to establish business processes for IRRs which will take effect with the go-live of Ascend. We will discuss within the Project team opportunities for enhancement prior to the go-live of Ascend and report back at a future RAF.

Q8: It would be more user-friendly (less cryptic) to put the actual payment basis name instead of the 1/2/3 code. Is it not possible to do the former instead of the latter? Note that, with BB/Ascend, I understand we’re going in the opposite direction: Moving away from cryptic codes, and using descriptive fields instead. If there’s not enough room to put the entire name, what about abbreviations, e.g.: CR, FFP, and FFR. That would be more understandable than 1, 2, 3.

A8: The reason a single digit code is used to represent the Multiple Payment Basis is to allow easy entry, maintenance, and extraction for reporting. This is in alignment with the use of several other fields within the Account and Fund tables which use codes to denote values.